



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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Second District, Los Angeles

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KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

July 17, 1987

TO: COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS
AND OTHER INTERESTED PARTIES

No. 87/52

NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION

RULE 308 - REQUEST FOR FINDINGS

PUBLIC HEARING: September 2, 1987

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by section 15606 of the Government Code, and to implement, interpret, or make specific section 1611.5 of the Revenue and Taxation Code, proposes to amend Rule 308 of Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on September 2, 1987. Any person interested may present statements or arguments orally or in writing at that time and place.

INFORMATIVE DIGEST: Revenue and Taxation Code section 1611.5 provides the procedural requirements to be followed by county boards of equalization or assessment appeals boards when an applicant requests written findings of fact as adduced at the appeal hearing. The specific cost for findings per appealed parcel was deleted from this section by Chapter 617 of the Statutes of 1985 in effect January 1, 1986, and counties were permitted to charge a reasonable fee to cover the expense of preparing findings. This amendment will update the rule to conformance with the statute.

In addition the provision of Rule 324(e) is being added here as the second paragraph because it fits more logically and will place all findings provisions in a single rule. Three other word substitutions are being made for language modernization.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change does not impose a mandate on local agencies or school districts. Further, the Board has determined that the change will result in no direct or indirect cost or savings to any state agency, any local agency or school district that is required to be reimbursed under Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code, or other nondiscretionary cost or savings imposed on local agencies, or cost or savings in federal funding to the State of California.

The cost impact on private persons or businesses will be insignificant. This proposal will not have a significant adverse economic impact on small businesses.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by September 2, 1987; they are requested by August 17, 1987. Please send comments to Janice Masterton, Regulation Coordinator, at 1020 N Street, Sacramento, California 95814.

STATEMENT OF REASONS; EXPRESS TERMS; RULEMAKING FILE: The Board has prepared a statement of reasons and an underscore version (express terms) of the proposed amendment. Both of these documents and all information on which the proposal is based are available to the public upon request. The rulemaking file is available for public inspection at Room 450, 1020 N Street, Sacramento, California.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing, these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

Following the hearing, the State Board of Equalization, upon its own motion, or at the request of any interested person, may in accordance with law adopt the amendment without further notice.

In the event there are any revisions sufficiently related to the published version of the rule, these revisions will be available to the public upon request from Mrs. Masterton for a period of 15 days before adoption.

INQUIRIES

CONTENT

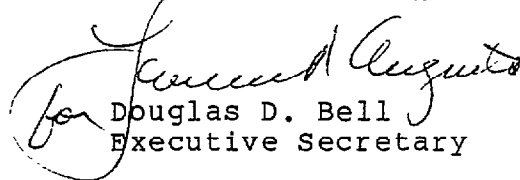
Questions regarding the content of the regulation should be directed to Gordon P. Adelman, Assistant Executive Secretary, Property Taxes, (916) 445-1516, at 1719 24th Street, Sacramento, CA 95816

HEARING

Written comments for the Board's consideration or requests to present testimony and bring witnesses to the public hearing should be directed to Janice Masterton Assistant to Executive Secretary, (916) 445-6479, at 1020 N Street, Sacramento, CA 95814

STATE BOARD OF EQUALIZATION

Dated: July 3, 1987


Douglas D. Bell
Executive Secretary

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RULE 308. REQUEST FOR FINDINGS.

If an applicant or the assessor desires written findings of fact, ~~his~~ the request must be in writing and submitted to the clerk before commencement of the hearing. The requesting party may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons ~~his~~ the request at this time, the other party may orally or in writing renew the request. The county may impose a reasonable fee ~~not to exceed ten dollars (\$10) per parcel or a total of fifty dollars (\$50) for findings covering applications on contiguous parcels or assessments on the full involving the same issues and same owners~~ to cover the expense of preparing the findings and conclusion and require a deposit to be paid prior to the end of the hearing.

The written findings of fact shall fairly disclose the board's findings on all material points raised in the application and at the hearing. The findings shall also include a statement of the method or methods of valuation used in determining the full cash value of the property.

The county ~~may~~ shall provide findings within 45 days after the final determination of the board, and shall accompany them with a notice that a request for a transcript of the hearing must be made within 60 days after the determination. (See section 312 for other matters with regard to a transcript.)

Reference: Section 1611.5, Revenue and Taxation Code.

Authority: Government Code section 15606.