



STATE BOARD OF EQUALIZATION  
PROPERTY TAXES DEPARTMENT  
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Executive Director

April 9, 2001

No. 2001/022

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPERTY TAX RULE 308.6,  
APPLICATION FOR EQUALIZATION BY MEMBER, ALTERNATE MEMBER,  
OR HEARING OFFICER

Enclosed is a copy of amended Property Tax Rule 308.6, *Application for Equalization by Member, Alternate Member, or Hearing Officer*. The amendment to subsection (c) of the property tax rule was effective February 13, 2001 pursuant to section 100, title 1, California Code of Regulations.

This amendment of Property Tax Rule 308.6 was the result of a statutory change to section 1622.6 of the Revenue and Taxation Code by Statutes of 1999, Chapter 941 (Senate Bill 1231). The amendment eliminates the requirement that an individual appointed as a special alternate assessment appeals board member be a resident of the county in which the application is filed.

If you have any questions regarding this property tax rule, please contact Ms. Sherrie Kinkle at (916) 322-2921; e-mail [skinkle@boe.ca.gov](mailto:skinkle@boe.ca.gov); fax number (916) 323-8765.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:sk  
Enclosure

State of California  
BOARD OF EQUALIZATION

PROPERTY TAX RULE

Chapter 1. State Board of Equalization – Property Tax  
Subchapter 3. Local Equalization  
Article 1. Hearing by County Board

**Rule 308.6. APPLICATION FOR EQUALIZATION BY MEMBER, ALTERNATE MEMBER, OR HEARING OFFICER.**

*Authority Cited:* Section 15606, Government Code.

*Reference:* Sections 1622.6 and 1636.5, Revenue and Taxation Code.

**(a)** An application for equalization filed pursuant to sections 1603 or 1605 of the Revenue and Taxation Code by a member or alternate member of an assessment appeals board or an appointed hearing officer shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed.

**(b)** A special alternate assessment appeals board member may hear only the application or applications for equalization set forth in the superior court order appointing such member.

**(c)** Any person shall be eligible for appointment as a special alternate assessment appeals board member who meets the qualifications set forth in section 1624 of the Revenue and Taxation Code.

**(d)** Sections 1624.1 and 1624.2 of the Revenue and Taxation Code shall be applicable to the appointment of a special assessment appeals board member.

*History:* Adopted June 13, 1974, effective June 14, 1974.

Amended December 17, 1975, effective January 25, 1976.

Amended October 6, 1999, effective April 22, 2000.

Amended February 13, 2001, effective February 13, 2001.