



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2014/047

September 29, 2014

TO CLERKS OF THE BOARD,
COUNTY ASSESSORS,
COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES:

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

In Letter To Assessors 2012/036, State Board of Equalization (BOE) staff proposed to amend Property Tax Rule 308.6, *Application for Equalization by Member, Alternate Member, or Hearing Officer*, to:

- Incorporate provision changes in Revenue and Taxation Code sections 1612.7 and 1622.6 made by Assembly Bill 824¹ and Senate Bill 1494;² and
- Clarify that a clerk of a county board may refer an appeals application to another county when there is an agreement between the two counties.

In response to comments received, additional proposed changes have been incorporated into the rule. Enclosed is a revised draft of Rule 308.6 showing BOE staff's proposed amendments. The changes are indicated by deleted text in strikeout format and added text shown in italics.

Interested parties are encouraged to participate in the rulemaking process for this rule by submitting comments regarding the draft of the proposed amendments. Comments on the proposed draft should be submitted by November 21, 2014 to Ms. Sherrie Kinkle, sherrie.kinkle@boe.ca.gov, or mailed to the above address.

If necessary, an interested parties meeting will be convened to discuss any outstanding issues. It is anticipated that Rule 308.6 will be presented to the BOE early next year for approval to begin the official rulemaking process.

All documents regarding this project will be posted on the BOE website at <http://www.boe.ca.gov/proptaxes/ptax308.htm>.

¹ Stats. 2009, ch. 477.

² Stats. 2010, ch. 654.

TO CLERKS, ASSESSORS, COUNTY
COUNSELS, INTERESTED
PARTIES

2

September 29, 2014

If you have questions regarding this project, you may contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Acting Deputy Director
Property Tax Department

DRK:sk
Enclosure

1 **RULE 308.6. APPLICATIONS FOR EQUALIZATION BY MEMBER, ALTERNATE**
2 **MEMBER, OR HEARING OFFICER REQUIRED TO BE HEARD BY**
3 **ALTERNATE ASSESSMENT APPEALS BOARDS.**
4

5 *Authority Cited:* Section 15606, Government Code.

6 *Reference:* Sections 1612.7 and 1622.6-1636.5, Revenue and Taxation Code.
7

8 **(a) Applications Required to Be Heard by Alternate Assessment Appeals Boards.**

9 (1) ~~The following An applications~~ for equalization filed pursuant to sections 1603 or 1605
10 of the Revenue and Taxation Code ~~by a member or alternate member of an assessment appeals~~
11 ~~board or an appointed hearing officer shall be heard before an assessment appeals board panel~~
12 ~~consisting of three~~ by a special alternate assessment appeals board ~~members~~ consisting of three
13 persons appointed by order of the presiding judge of the superior court in the county in which the
14 applications ~~is~~ are filed.:

15 (A) *An application filed by a person listed in paragraph (2) of this subdivision in a*
16 *county in which the person serves or is employed; and*

17 (B) *An application in which a person listed in paragraph (2) of this subdivision*
18 *represents his or her spouse, registered domestic partner, parent, or child that is filed or pending*
19 *in a county in which the person specified in paragraph (2) of this subdivision serves or is*
20 *employed.*

21 (2) *This paragraph includes:*

22 (A) *A current member of an assessment appeals board or any alternate member;*

23 (B) *A current assessment hearing officer;*

24 (C) *A current employee of the office of the clerk of the board of equalization or*
25 *assessment appeals board; and*

26 (D) *A current employee of the county counsel who advises the assessment appeals*
27 *board or represents the county assessor before the assessment appeals board.*

28 **(b) Referral to An Alternate Assessment Appeals Board in Another County.** *The clerk of the*
29 *board has discretion to refer an application for hearing to a special alternate assessment*
30 *appeals board, convened to hear the application, consisting of three members who are qualified*
31 *and in good standing in another California county, in lieu of having the superior court appoint a*
32 *special alternate assessment appeals board to hear the application. Applications may only be*
33 *referred to a county if that county's clerk of the assessment appeals board has consented to*
34 *accept the referral.*

35 **(bc) Subject Matter.**

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

Rule 308.6 (Contd.)

1 (2) *If the clerk of the board refers an application or applications to an actively serving*
2 *assessment appeals board in another county pursuant to subdivision (b), the board may hear*
3 *only the application or applications set forth in the transmittal document prepared by the clerk*
4 *of the board of the county in which the application or applications were filed.*

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

8 **(de) *Restrictions on Appointment and Grounds for Removal.*** Sections 1624.1 and 1624.2 of
9 the Revenue and Taxation Code shall be applicable to the appointment *and removal* of a special
10 assessment appeals board member.

11 *History:* Adopted June 13, 1974, effective June 14, 1974.
12 Amended December 17, 1975, effective January 25, 1976.
13 Amended October 6, 1999, effective April 22, 2000.
14 Amended February 13, 2001, effective February 13, 2001.