

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

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.