

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 318. PROPERTY IN COMMON OWNERSHIP.

Authority Cited: Section 15606, Government Code.

Reference: Section 1601 et seq., Revenue and Taxation Code.

History: Adopted May 11, 1967, effective June 11, 1967.

Repealed October 6, 1999, effective April 22, 2000.