State of California

BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 4. Equalization by State Board
Article 3. Taxable Property of a County, City or Municipal Corporation

Rule 451. APPLICATION FOR ADJUSTMENT.

References: Sections 1840, 1841, Revenue and Taxation Code.

A county, city, city and county or municipal corporation may secure the review, equalization and adjustment of an assessment of its lands and improvements by the board in pursuance of Section 11 of Article XIII of the Constitution by application therefor made in accordance with this article and Section 1840 of the Revenue and Taxation Code.

History: Adopted April 27, 1967, effective April 28, 1967.
Amended June 9, 1972, effective July 15, 1972.
Amended December 17, 1975, effective January 25, 1976.