

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 452. FORM OF APPLICATION.

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

The application shall be made in writing to the Board and shall be authorized by the governing body of the county, city, city and county or municipal corporation seeking relief. The application need not be under oath. The application shall show the facts claimed to require action by the board, and may include or be accompanied by a separate statement of points and authorities.

History: Adopted April 27, 1967, effective April 28, 1967.