

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 454.5. PREHEARING CONFERENCE.

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

A prehearing conference shall be held for each application for which a hearing is to be held under these rules. The conference shall be conducted in the board's offices in Sacramento at a time to be arranged by the board's staff suitable for counsel for each of the parties. A member of the board's legal staff shall preside at the conference. The purpose of this procedure is to clarify and define the issues, examine the application and answer for necessary amendments, place the case in focus so that the defined and precise issues may be resolved as quickly as possible, give notice of matters not necessarily revealed by the application and answer, enter into stipulations on matters on which agreement has been reached by the parties, and arrange for the exchange of copies of appraisal reports and exhibits prior to the hearing.

The board's staff shall prepare a concise and descriptive statement of the nature of the case and summary of the matters agreed upon or admitted at the conference. This statement shall be placed in the record at the commencement of the hearing. (Adopted July 8, 1968; effective July 11, 1968.)

History: Adopted July 8, 1968, effective July 11, 1968.