

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 457. CONDUCT OF HEARING.**

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

At the hearing the parties shall be afforded an opportunity to present evidence and argument concerning the matters set forth in the application and reply. All testimony shall be given under oath or affirmation.

If a property that has been appraised by the staff of the board becomes the subject of a proceeding under this article, both parties to the proceeding shall be informed of the fact that the appraisal has been made. Each party, upon request, shall have access to the appraisal records. Either party or the board may call the appraiser or his supervisor as a witness and may offer the appraisal records as an exhibit. A party desiring to call the appraiser or his supervisor as a witness shall, at least three days prior to the hearing, notify the secretary of the board of its intention to call such witness.

*History:* Adopted April 27, 1967, effective April 28, 1967.  
Amended December 4, 1985, effective April 24, 1986.