

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 1. Valuation Principles and Procedures

Rule 1. General Application.

Authority: Section 15606, Government Code.

Reference: Sections 110, 401, 1816, 1816.1, and Article 2, Chap. 3, Part 2, Div. 1, Revenue and Taxation Code.

The rules in this subchapter govern assessors when assessing, county boards of equalization and assessment appeals boards when equalizing, and the State Board of Equalization, including all divisions of the property tax department.

History: Adopted June 21, 1967, effective July 23, 1967.

Amended July 27, 1982, effective December 30, 1982.