



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Executive Director

No. 2010/018

April 2, 2010

TO COUNTY ASSESSORS AND  
COUNTY CLERKS OF THE BOARD:

PROPERTY TAX RULE 312,  
HEARINGS RECORDED

Enclosed is a copy of recently amended Property Tax Rule 312, *Hearings Recorded*.

Rule 312 was amended to revise a reference to the Code of Civil Procedure which had been renumbered from section 2025(1)(2) to section 2025.340. The effective date of the amendment to Rule 312 is March 16, 2010.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax  
Subchapter 3. Local Equalization  
Article 1. Hearing by County Board

**Rule 312. HEARINGS RECORDED.**

Authority Cited: Section 15606, Government Code.

Reference: Section 1611, Revenue and Taxation Code.

- a)** All hearings of the board shall be recorded or reported, or videotaped subject to the conditions set forth in Code of Civil Procedure section 2025.340.
- (b)** Any person may purchase a transcript of that portion of a hearings that is open to the public upon payment of a reasonable fee, provided the request to purchase has been made within 60 days after the final determination of the board.
- (c)** In a county which does not regularly provide a stenographic reporter, the applicant, at the applicant's own expense, may have the hearing reported by a stenographer.
- (d)** In a county which does provide a stenographic reporter, if the applicant desires the clerk to arrange for a stenographer, the applicant must make the request in writing at least 10 days before the hearing.
- (e)** If a stenographic reporter is present, the county may designate the reporter's transcript as the official record upon being filed with the board.

History: Adopted May 11, 1967, effective June 11, 1967.  
Amended April 14, 1972, effective May 14, 1972.  
Amended June 13, 1974, effective June 14, 1974.  
Amended October 6, 1999, effective April 22, 2000.  
Amended January 27, 2010, effective March 16, 2010.