

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 306. COPY OF APPLICATION, AMENDMENT, AND CORRECTION TO ASSESSOR.**

*Authority Cited:* Section 15606, Government Code.

*Reference:* Sections 1603 and 1606, Revenue and Taxation Code.

The clerk shall transmit to the assessor a copy of each application for a change in assessment and each written request for amendment or correction that is received. A reasonable time shall be allowed before the hearing for the assessor to obtain information relative to the property and the assessment thereof.

*History:* Adopted May 11, 1967, effective June 11, 1967.

Amended April 5, 2000, effective June 30, 2000.