
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.