

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 3. Local Equalization  
Article 1. Hearing by County Board

**Rule 312. Hearings Recorded.**

*Authority:* 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.