Rule 314. Legal Counsel for Applicant and Assessor.

Authority: Section 15606, Government Code.
Reference: Sections 1620 et seq., 1638, Revenue and Taxation Code.

The applicant and the assessor may be represented by legal counsel, except that when an assessment protest is heard by a hearing officer appointed pursuant to section 1636 of the Revenue and Taxation Code, the assessor may have legal counsel only if the applicant is represented by an attorney.

         Amended June 13, 1974, effective June 14, 1974.