

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 302. The Board's Function and Jurisdiction.

Authority: Section 15606, Government Code.
Reference: Sections 531.1, 1603, 1604 and 1605.5, Revenue and Taxation Code.

(a) The functions of the board are:

(1) To ensure that all applicants are afforded due process and given the opportunity for a timely and meaningful hearing.

(2) To lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments on the local tax assessment roll,

(3) To determine the full value and, where appealed, the base year value of the property that is the subject of the hearing,

(4) To hear and decide penalty assessments, and to review, equalize and adjust escaped assessments on that roll except escaped assessments made pursuant to Revenue and Taxation Code section 531.1,

(5) To determine the classification of the property that is the subject of the hearing, including classifications within the general classifications of real property, improvements, and personal property. Such classifications may result in the property so classified being exempt from property taxation.

(6) To determine the allocation of value to property that is the subject of the hearing, and

(7) To exercise the powers specified in section 1605.5 of the Revenue and Taxation Code.

(b) Except as provided in subdivision (a)(5), the board has no jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied.

(c) The board acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing.

History: Adopted May 11, 1967, effective June 11, 1967.
Amended May 21, 1968, effective June 26, 1968.
Amended June 4, 1969, effective June 6, 1969.
Amended May 5, 1971, effective June 10, 1971.
Amended December 17, 1975, effective January 25, 1976.
Amended January 6, 2000, effective April 22, 2000.
Amended June 30, 2004, effective August 25, 2004.
Amended December 12, 2018, effective January 1, 2020.
Amended January 25, 2022, effective March 9, 2022.