



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento
MALIA M. COHEN, CHAIR
Second District, San Francisco
ANTONIO VAZQUEZ
Third District, Santa Monica
MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego
BETTY T. YEE
State Controller
BRENDA FLEMING
Executive Director
No. 2022/016

April 13, 2022

TO COUNTY ASSESSORS,
COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES:

**CALIFORNIA CODE OF REGULATIONS
TITLE 18, PUBLIC REVENUES**

PROPERTY TAX RULE 302

Following a public hearing on January 25, 2022, the State Board of Equalization (BOE) amended Property Tax Rule (Rule) 302, *The Board's Function and Jurisdiction*. The amendment was initiated pursuant to California Code of Regulations, Title 1, section 100. The amendment to this rule was approved by the Office of Administrative Law and became effective on March 9, 2022.

Rule 302 lists the functions of a county board of equalization or assessment appeals board and clarifies the limits of its jurisdiction. Historically, Rule 302 consisted of three subdivisions with subdivision (a) containing six numbered subdivisions, labeled (a)(1)-(a)(6). In 2020, Rule 302 was amended to add a new subdivision (a)(1), causing the original six numerical subdivisions (a)(1)-(a)(6) to be renumbered as subdivisions (a)(2)-(a)(7). This resulted in an incorrect cross reference in subdivision (b) of Rule 302, which incorrectly referenced the pre-2020 subdivision (a)(4). The current amendment to Rule 302 corrects the subdivision (b) cross reference to subdivision (a)(5), returning the cross reference to its original meaning and purpose.

A copy of amended Rule 302 is enclosed. In addition, the rule is posted on the BOE's website at www.boe.ca.gov/proptaxes/prop-tax-rules.htm. If you have any questions regarding the contents of this rule, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gs
Enclosure

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.