

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 301. Definitions and General Provisions.

Authority: Section 15606(c), Government Code.

Reference: Sections 110, 110.1, 110.5, 1601, 1603 et seq., 1750 and 1752.2, Revenue and Taxation Code; and Section 31000.6, Government Code.

The provisions set forth in this regulation govern the construction of this subchapter.

(a) "County" is the county or city and county wherein the property is located that is the subject of the proceedings under this subchapter.

(b) "Assessor" is the assessor of the county.

(c) "Auditor" is the auditor of the county.

(d) "Board" is the board of equalization or assessment appeals board of the county or a multijurisdictional assessment appeals board for which the participating counties do not adopt a set of rules and regulations.

(e) "Chair" is the chair of the county board of equalization or assessment appeals board.

(f) "Clerk" is the clerk of the county board of equalization or assessment appeals board.

(g) "Person affected" or "party affected" is any person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the proceedings under this subchapter, including the property owner, a lessee required by the property lease to pay the property taxes, and a property owner who acquires an ownership interest after the lien date if the new owner is also responsible for payment of property taxes for the lien date that is the subject of the application.

(h) "Full cash value" or "fair market value" is the value provided in sections 110 and 110.1 of the Revenue and Taxation Code.

(i) "Restricted value" is a value standard other than full cash value prescribed by the Constitution or by statute authorized by the Constitution.

(j) "Full value" is either the full cash value or the restricted value.

(k) "Equalization" is the determination by the board of the correct full value for the property that is the subject of the hearing.

(l) "County legal advisor" is the county counsel of the county, or the district attorney of the county if there is no county counsel, and the City Attorney of the City and County of San Francisco, or outside counsel specifically retained to advise the county board of equalization or assessment appeals board.

(m) "Authorized agent" is one who is directly authorized by the applicant to represent the applicant in an assessment appeals proceeding.

History: Adopted May 11, 1967, effective June 11, 1967.
Amended July 27, 1982, effective December 30, 1982.
Amended January 5, 2000, effective April 22, 2000.
Amended May 30, 2018, effective August 20, 2018.