

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Title 18, Public Revenues California Code of Regulations  
Division 1. State Board of Equalization-Property Tax  
Chapter 9. State Assesseees

**Rule 903. Discussion with Board of Unitary Property Value Indicators.**

*Reference:* Sections 721, 722, 723, 724, 725, Revenue and Taxation Code.

State assesses will, at the discretion of the Board, be afforded an opportunity to discuss the value of their unitary property at a public meeting. The discussion may relate to any information bearing on the value of the property as well as the staff-calculated value indicators. For the purposes of this discussion, the staff will not be required to provide value recommendations.

*History:* Adopted January 7, 1976, effective February 8, 1976.