

## Regulation History

**Type of Regulation:** Property Tax

**Rule:** 302, 305, 305.1, 305.2 and 323

**Title:** 302, The Board's Function and Jurisdiction  
305, Application  
305.1, Exchange of Information  
305.2, Prehearing Conference  
323, Postponement and Continuances

**Preparation:** Henry Nanjo

**Legal Contact:** Henry Nanjo

**Summary:** The State Board of Equalization proposes to adopt amendments to Property Tax Rules 302, 305, 305.1, 305.2, and 323 to clarify practices and procedures governing local appeals boards.

### History of Proposed Regulation:

December 12, 2018 Public hearing  
October 26, 2018 OAL publication date; 45-day public comment period begins; IP mailing  
October 16, 2018 Notice to OAL  
September 25, 2018 Chief Counsel Matters, Board Authorized Publication (Vote 5-0)

**Petitioner:** California Alliance of Taxpayer Advocates (CATA)

**Support:** California Assessors' Association, California Association of Clerks and Elected Officials

**Oppose:** NA