

**CHANGES WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100**

**Statement of Explanation**

**California Code of Regulations, Title 18. Public Revenues**

**Division 1, State Board of Equalization – Property Tax**

**Chapter 3, *Local Equalization*, Article 1. Hearing by County Board**

**Section 302, *The Board’s Function and Jurisdiction***

California Code of Regulations, title 18, section (Rule) 302, *The Board’s Function and Jurisdiction*, 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 (a), (b), and (c) 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). Of relevance today is a cross-reference in subdivision (b) to the pre-2020 subdivision (a)(4) that must be amended to reference the post-2020 subdivision that was renumbered as subdivision (a)(5) to retain its intended meaning and purpose.

The proposed amendment to Rule 302 updates the subdivision (b) reference to subdivision (a)(5) to return the reference to its original meaning and purpose.

The State Board of Equalization has determined that the change to Rule 302 is appropriate for processing under California Code of Regulations, title 1, section 100. This is because the change is a revision of a “cross-reference.” (Cal. Code Regs., tit. 1, § 100, subd. (a)(4).) Furthermore, the change does “not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.” (Cal. Code Regs., tit. 1, § 100, subd. (a).)