

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 3. Local Equalization
Article 1. Hearing by County Board

Rule 311. QUORUM AND VOTE REQUIRED.

Authority Cited: Section 15606, Government Code.

Reference: Sections 1601, 1620, 1622.1, 1622.5, 1622.6, Revenue and Taxation Code.

(a) No hearing before the board shall be held unless a quorum is present. Except as otherwise provided in regulation 310 of this subchapter, no decision, determination, or order shall be made by the board by less than a majority vote of all the members of the board who have been in attendance throughout the hearing.

(b) If either party so demands, a hearing must be held before the full board or, for assessment appeals boards appointed pursuant to Revenue and Taxation Code section 1622.1, a full three member panel. In the event that only a quorum is present and the applicant demands a hearing before the full board, or full three member panel designated pursuant to Revenue and Taxation Code section 1622.1, the board may request that the applicant extend the two-year period provided in section 1604 of the Revenue and Taxation Code if the demand precludes the matter from being heard and decided before the expiration of the two-year period. If the applicant does not extend the two-year period as requested, the board may deny the applicant's demand for a hearing before a full board or a full three member panel.

(c) If a hearing takes place before a board consisting of an even number of members and they are unable to reach a majority decision, the application shall be reheard before the full board. In any case wherein the hearing takes place before less than the full board, the parties may stipulate that the absent member or members may read or otherwise become familiar with the record and participate in the vote on the decision.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended May 21, 1968, effective June 26, 1968.

Amended July 27, 1982, effective February 10, 1983.

Amended October 6, 1999, effective April 22, 2000.