

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 316. EXAMINATION OF APPLICANT BY BOARD.**

*Authority Cited:* Section 15606, Government Code.

*Reference:* Sections 1605.5, 1607, 1608, 1620-1630, Revenue and Taxation Code.

(a) Except as hereinafter provided, no reduction of an assessment or change in ownership or new construction determination shall be made unless the board examines, on oath, the applicant or the applicant's agent concerning the value of the property and/or the facts upon which the change in ownership or new construction determination is based, and the applicant or the applicant's agent attends and answers all questions pertinent to the inquiry.

(b) In the event there is filed with the board a written stipulation, signed by the assessor and county legal advisor on behalf of the county and by the person affected or the authorized agent making the application, as to the full value and assessed value of the property and/or a determination regarding a change in ownership or new construction, which stipulation sets forth the facts upon which the agreed upon value is premised, the board may, at a public hearing,

(1) accept the stipulation, waive the appearance of the person affected or the agent and change the assessed value in accordance with section 1610.8 of the Revenue and Taxation Code, or,

(2) reject the stipulation or set or reset the application for reduction for hearing.

(c) The board may, in its discretion, waive the examination of the applicant or the applicant's agent if the board and the assessor are satisfied that the issues raised by the application and the facts pertaining thereto have been fully considered by the board in previous years or fully presented in the application, and if the applicant or the applicant's agent requests such waiver in the application. The board shall consult with the assessor and shall act promptly on any request for waiver and give written notice of its decision no less than 30 days before commencement of the hearing on the application. If the board waives the examination of the applicant or the applicant's agent, it shall decide the case on the merits of the application and on the basis of any evidence properly produced at the hearing by the assessor.

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

Amended October 4, 1967, effective October 5, 1967.

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

Amended December 17, 1975, effective January 25, 1976.

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

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