

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 326. RECONSIDERATION AND REHEARING.**

*Authority Cited:* Section 15606, Government Code.

*Reference:* Section 1601 et seq., Revenue and Taxation Code.

**(a)** The decision of the board upon an application is final. The board shall not reconsider or rehear an application or modify a decision unless:

(1) The decision reflects a ministerial clerical error; or

(2) The decision was entered as the result of the applicant's failure to appear for the hearing and within the period established pursuant to regulation 313 of this subchapter, the applicant furnishes evidence establishing, to the satisfaction of the board, excusable good cause for the failure to appear.

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

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