

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 13. Miscellaneous

Rule 1051. Extension of Time for Acts Required by Rule or Regulation.

Authority: Section 15606, Government Code.
Reference: Section 155, Revenue and Taxation Code.

When any rule or regulation of the Board fixes the time for the performance of any act by the assessor, county board of equalization, assessment appeals board or other board, officer, or employee of a county or local governmental entity, the time may be extended by the Board or its Executive Director in the same manner and for the same periods as provided by section 155 of the Revenue and Taxation Code for extension of a time fixed by statute.

History: Adopted January 3, 1967, effective January 4, 1967.
Amended July 27, 1982, effective December 30, 1982.
Amended March 28, 2017, effective May 15, 2017