

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 3. Local Equalization  
Article 1. Hearing by County Board

**Rule 317. Personal Appearance by Applicant; Appearance by Agent.**

*Authority:* Section 15606(c), Government Code.

*Reference:* Section 1601, 1607 and 1608, Revenue and Taxation Code.

**(a)** The applicant must appear personally at the hearing or be represented by an agent, unless the applicant's appearance has been waived by the board in accordance with regulation 316 of this subchapter. If the applicant is represented by an agent, the agent shall be thoroughly familiar with the facts pertaining to the matter before the board.

**(b)** (1) If the application was filed by the applicant, any person (other than a California licensed attorney retained by the applicant or a person mentioned in subsections (c), (d) except an agent, or (e)) who appears at the hearing purporting to act as agent for the applicant shall first file with the clerk a written authorization, signed by the applicant, to represent the applicant at the hearing.

(2) If at the hearing the applicant is represented by a person other than the person who was originally authorized by the applicant to appear at the hearing, that person shall present to the board a written authorization signed by the applicant indicating the applicant's consent to the change in representation.

(3) The written authorization required pursuant to this regulation shall include the information required by regulation 305(a) of this subchapter and shall clearly state that the agent is authorized by the applicant to appear at hearings before the board.

**(c)** If the property is held in joint or common ownership or in co-ownership, the presence of the applicant or any one of the owners shall constitute a sufficient appearance.

**(d)** Where the applicant is a corporation, limited partnership, or a limited liability company, the business entity shall make an appearance by the presence of any officer, employee, or an authorized agent, thoroughly familiar with the facts pertaining to the matter before the board.

**(e)** A husband may appear for his wife, or a wife for her husband, and sons or daughters for parents or vice versa.

**(f)** If an agent is previously authorized by the applicant to file an application, no further authorization is required for that agent to represent the applicant at the subsequent hearing.

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

Amended May 7, 1986, effective August 15, 1986.

Amended January 5, 2000, effective April 22, 2000.