

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 2. Assessment  
Article 6. Local Roll

**Rule 266. Location of Local Roll for Inspection.**

*Authority:* Section 15606, Government Code.  
*Reference:* Section 1602, Revenue and Taxation Code.

The local roll or a copy thereof shall be made available for inspection by all interested parties during regular office hours of the officer having custody thereof. Copies may be made available for inspection at other places for the convenience of the public.

*History:* Adopted May 11, 1967, effective June 11, 1967.  
Renumbered March 27, 2002, effective July 11, 2002. Formerly Property Tax Rule 304.