

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 321. Burden of Proof.**

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

*Reference:* Sections 110, 167, 205.5, 218 and 1601 et seq., Revenue and Taxation Code; and Section 664, Evidence Code.

**(a)** Subject to exceptions set by law, it is presumed that the assessor has properly performed his or her duties. The effect of this presumption is to impose upon the applicant the burden of proving that the value on the assessment roll is not correct, or, where applicable, the property in question has not been otherwise correctly assessed. The law requires that the applicant present independent evidence relevant to the full value of the property or other issue presented by the application.

**(b)** If the applicant has presented evidence, and the assessor has also presented evidence, then the board must weigh all of the evidence to determine whether it has been established by a preponderance of the evidence that the assessor's determination is incorrect. The presumption that the assessor has properly performed his or her duties is not evidence and shall not be considered by the board in its deliberations.

**(c)** The assessor has the burden of establishing the basis for imposition of a penalty assessment.

**(d)** Exceptions to subsection (a) apply in any hearing involving the assessment of an owner-occupied single-family dwelling or an escape assessment. An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption pursuant to Revenue and Taxation Code section 218. "Property that qualifies for a homeowners' property tax exemption" also includes property that is the principal place of residence of its owner and qualifies for the disabled veterans' exemption provided by Revenue and Taxation Code section 205.5. In such instances, the presumption in section 167 of the Revenue and Taxation Code affecting the burden of proof in favor of the applicant who has supplied all information to the assessor as required by law imposes upon the assessor the duty of rebutting the presumption by the submission of evidence supporting the assessment.

**(e)** In hearings involving change in ownership, except as provided in section 110 of the Revenue and Taxation Code, the purchase price is rebuttably presumed to be the full cash value. The party seeking to rebut the presumption bears the burden of proof by a preponderance of the evidence.

**(f)** In weighing evidence, the board shall apply the same evidentiary standard to the testimony and documentary evidence presented by the applicant and the assessor. No greater relief may be granted than is justified by the evidence produced during the hearing.

*History:* Adopted May 11, 1967, effective June 11, 1967.  
Amended October 4, 1967, effective October 5, 1967.  
Amended November 20, 1968, effective November 22, 1968.  
Amended April 14, 1972, effective May 14, 1972.  
Amended November 4, 1976, effective January 1, 1977.  
Amended July 27, 1982, effective February 10, 1983  
Amended January 5, 2000, effective April 22, 2000  
Amended August 21, 2012, effective November 22, 2012.