

2024 California Code

Revenue and Taxation Code - RTC

DIVISION 1 - PROPERTY TAXATION

PART 3 - EQUALIZATION

CHAPTER 1 - Equalization by County Board of Equalization

ARTICLE 1.5 - Equalization by Assessment Appeals Board

Section 1624.

Universal Citation:

CA Rev & Tax Code § 1624 (2024) 

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1624. (a) A person is not eligible for nomination for membership on an assessment appeals board unless he or she meets one of the following criteria:

(1) Has a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers, or a property appraiser certified by the State Board of Equalization.

(2) Is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

(b) Documentation of qualifying experience of appeals board members shall be filed with the clerk of the board.

(c) This section shall apply only to an assessment appeals board in a county with a population of less than 200,000.

(d) County population estimates conducted by the Department of Finance pursuant to Section 13073.5 of the Government Code shall be used in determining the population of a county for purposes of this section.

(Amended by Stats. 2004, Ch. 407, Sec. 2. Effective January 1, 2005.)