



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites
------	------------------	----------------	--------------	-----------------	------------------	--------------

**AB-3373 Property taxation: assessment appeals boards.** (2019-2020)

SHARE THIS:  

Date Published: 09/10/2020 09:00 PM

**Assembly Bill No. 3373**

**CHAPTER 57**

An act to amend Section 1621 of the Revenue and Taxation Code, relating to taxation.

[ Approved by Governor September 09, 2020. Filed with Secretary of State September 09, 2020. ]

**LEGISLATIVE COUNSEL'S DIGEST**

AB 3373, Committee on Revenue and Taxation. Property taxation: assessment appeals boards.

Existing property tax law authorizes the board of supervisors of any county to create assessment appeals boards for the county to equalize the valuation of taxable property within the county for purposes of taxation, as provided. Existing property tax law limits the number of assessment appeals boards that may be created within a county to 5.

This bill would delete this limitation and, instead, authorize the board of supervisors to create as many assessment appeals boards for the county as it deems necessary for the orderly and timely processing, hearing, and disposition of assessment appeals. The bill would also make nonsubstantive changes.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

**THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:**

**SECTION 1.** Section 1621 of the Revenue and Taxation Code is amended to read:

**1621.** The board of supervisors may create as many assessment appeals boards for the county as it deems necessary for the orderly and timely processing, hearing, and disposition of assessment appeals. An assessment appeals board shall be designated by number in the ordinance providing for its creation.