ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS

Subarticle 1: Application of Article

5321. APPLICATION OF ARTICLE.

This article applies to petitions for reassessment of unitary and nonunitary assessed value and escaped or excessive assessment of state-assessed properties (including petitions for abatement of penalty), petitions for correction of assessment allocation, petitions for reassessment of private railroad car value, and assessment factor hearings for state-assessed properties and private railroad cars.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.


History: 1. New section adopted 9-12-2007; effective 2-6-2008.