BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization — Rules for Tax Appeals

Chapter 3: Property Taxes

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

Subarticle 4: Timeliness, Acceptance, and Dismissal of Petitions

5324. TIMELINESS OF PETITION.

(a) A petition is considered filed timely if it is mailed or delivered in accordance with section 5323.6 or received by the Board Proceedings Division no later than the date provided in section 5323 or, if an extension is received, the date provided in section 5324.2.

(b) Timely performance and mailing date will be determined under the provisions of chapter 5 of this division.

(c) If the Chief of Board Proceedings determines that the Board requires original versions of documents filed electronically, the original documents must be mailed to the Board Proceedings Division at the address set forth in section 5570 or hand delivered to the Board’s headquarters office at 450 N Street, in Sacramento, California, no later than the business day immediately following the Chief of Board Proceedings request for original versions of such documents.


History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments replaced “addressed and transmitted to the address set forth in” with “mailed or delivered in accordance with,” replaced “5335,” with “5323.6,” and replaced “deposited personally at the headquarters office of the Board in Sacramento,” with “or received by the Board Proceedings Division” in subdivision (a); inserted “the date provided in” before “section 5324.2” in subdivision (a); deleted “by” from after “filed,” changed “electronic” to “electronically” and deleted “or facsimile transmission” from after “electronically” in subdivision (c); and replaced “or delivered to” with “to the Board Proceedings Division at,” replaced “5335” with “5570,” replaced “deposited personally at the” with “hand delivered to the Board’s,” replaced “of the Board in Sacramento” with “at 450 N Street, in Sacramento, California,” and replaced “the electronic or facsimile transmission date” with “the Chief of Board Proceedings request for original versions of such documents” in subdivision (c).

1 Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).