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

Subarticle 6: Briefing Schedules and Appeals Conferences

5326. GENERAL BRIEFING PROCEDURES FOR PETITIONS REVIEWED BY THE APPEALS DIVISION.

(a) A valid and complete petition as defined in section 5323.4 is considered the petitioner’s opening brief.
(b) The State-Assessed Properties Division’s Analysis is the State-Assessed Properties Division’s written response to the petition.
(c) The petitioner’s reply to the State-Assessed Properties Division’s Analysis is optional.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.
Reference: Revenue and Taxation Code sections 741, 747, 11340.

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

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