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

Subarticle 8: Consolidation and Withdrawal of Petitions

5328. CONSOLIDATION OF PETITIONS INTO A SINGLE HEARING.

(a) Multiple petitions may be consolidated for hearing or decision as provided in chapter 5 of this division.

(b) If petitions are consolidated, the State-Assessed Properties Division’s will draft a single Analysis to address and analyze the issues presented in all of the petitions. At the hearing, the Board may grant additional time, in equal amounts, to the petitioners' representative(s) and the State-Assessed Properties Division to present their respective cases. The Appeals Division will draft one Hearing Summary for all of the consolidated petitions.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.
Reference: Revenue and Taxation Code sections 731, 732, 733, 741, 742, 743, 744, 746, 747, 748.

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