ARTICLE 3: OTHER PROPERTY TAX PETITIONS

Subarticle 2: Appeal of Assessment of Publicly-Owned Property – Contents of Applications, Filing Deadlines, and Board-Appraised Property

5332.4. CONTENTS OF APPLICATION.

Every application must:

(a) Be in writing;

(b) Be authorized by the governing body of the county, city, city and county, or municipal corporation seeking relief;

(c) Include the official document authorizing the application;

(d) Show the facts claimed to require action by the Board;

(e) Include a statement of legal authorities, which includes relevant statutes and regulations;

(f) Indicate whether a written findings and decision is desired; and

(g) Be signed by petitioner or an authorized representative of the petitioner.


Reference: Revenue and Taxation Code section 1840.

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