ARTICLE 3: OTHER PROPERTY TAX PETITIONS

Subarticle 4: Contents of Property Tax Sampling Program
Petitions and Filing Deadlines

5334.  TIME FOR FILING OF PETITIONS.

(a) Any county assessor may file a petition to appeal appraisals made within his or her county where differences have not been resolved before completion of the field review of county assessment procedures by the County-Assessed Properties Division.

(b) A petition must be filed within 30 days from the date that the Deputy Director of the Property and Special Taxes Department mails the final notice of sample finding to the county assessor.

(c) The determination contained within the final notice of sample finding becomes final if a petition is not filed within the time period provided in subdivision (b).

(d) A petition or supporting document is timely filed if it is mailed or delivered in accordance with section 5335 or received by the Board Proceedings Division within the time specified in subdivision (b).


History:  1. New section adopted 9-12-2007; effective 2-6-2008.
         2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments inserted "filed" before "if," replaced "to or received at the address provided in" with "or delivered in accordance with," and inserted "or received by the Board Proceedings Division" before "within" in subdivision (d).