To appeal unitary values, a petition for reassessment must be filed by July 20. If a timely petition is filed, SAPD may meet with the petitioner, reconsider the value or assessment, and recommend a revised value or assessment. If the parties do not agree on a recommendation, SAPD prepares an analysis responding to the issues raised in the petition and the petitioner may file a reply. If the parties agree on a recommendation, the Tax & Fee Programs Division prepares a written summary and submits it to the Board for consideration as a nonappearance matter. If no appeals conference is requested, no oral hearing is requested, or a request for an oral hearing is waived, an Appeals attorney will prepare a Summary Decision. The value or assessment becomes final if a timely petition is not filed.

The Board annually adopts unitary and nonunitary state-assessed property values by May 31. To appeal unitary values, a petition for reassessment must be filed by July 20.

The Board holds Assessment Factor Hearing during February Board Meeting. Board allows state assesses to make presentations regarding the value indicators to be used to value their property during the April Board Meeting. The Board adopts the Private Railroad Car Assessment Roll by August 1. Petitions for Reassessment of Private Railroad Car Tax must be filed by Sept 20.

The Board conducts an oral hearing. If the petition requests an oral hearing and the request is not waived, an Appeals attorney will prepare a Hearing Summary. The petitioner may waive its oral hearing. The petitioner may withdraw its petition and end its appeal. The petition is submitted to the Board for consideration as a nonappearance matter.