Property Tax Appeals Flowchart

Shows the process under the proposed Rules For Tax Appeals, as will be submitted to the Board on November 20, 2006

Legend:

"§ 11" = Applications regarding assessment of publicly-owned property (see § 5000.3001(b))

"AD" = Appeals Division

"APSD" = Assessment Policy and Standards Division

"ASR" = County Assessor

"BOE" = Board of Equalization

"BPD" = Board Proceedings Division

"CC" = Chief Counsel or designee

"CPTD" = County Property Taxes Division

"OCC" = Organizational Clearance Certificate

"P" = Petitioner

"PTS" = Property Tax Sampling (see § 5000.3001(d))

"RR" = Railroad

"SA" = State assessees (see § 5000.3001(a))

"SCC" = Supplemental Clearance Certificate

"ValDiv" = Valuation Division

"ValDivAnalysis" = Valuation Division's Analysis

"Welfare" = Welfare exemption (see § 5000.3001(c))

"WF&D" = Written Findings & Decision

All references to Chapter 3 of the the proposed Rules for Tax Appeals omit the prefix "5000" (i.e., "§ 5000.3XXX" is referred to as "§ 3XXX.")
P files a petition objecting to an action of a BOE division (ValD, APSD, or CPTD) or a county assessor (for § 11). The petition must contain certain elements and must be submitted to BPD (and to the county assessor for § 11) within the statutory timeframe.

(§§ 3001, 3131, 3133, 3134, 3141, 3211, 3212, 3213, 3221, 3222, 3223, 3231, 3232, 3233, 3241, 3142, 3144)

BPD must determine whether to accept or reject the petition, and (for state assessors) whether the petition is a duplicate petition. In making this determination, BPD may obtain additional from the parties and/or may refer the appeal to the CC.

(§§ 3135, 3251)

If a petition is valid, complete and timely, or if there is a genuine, material issue regarding any of these, BPD accepts the petition. BPD acknowledges the acceptance in writing to the parties and (for PTS petitions) the owner of the sampled property.

(§§ 3143(b), 3251(b))

BPD determines whether the petition is "perfected," meaning that it contains substantially all required elements.

(§ 3142(a), 3252(a))

If the petition is not perfected, BPD tells P what is missing and gives a prescribed period of time to supply the missing information.

(§§ 3142(b), 3252(b))

Yes

The petition filing process concludes. See "Appeals Division review" pages for each tax program.

If BPD determines that the petition was not valid, complete, and/or timely, then BPD dismisses the petition. BPD notifies the parties in writing of the dismissal.

(§§ 3145, 3251(d))

If P fails to supply the missing information within the prescribed period, BPD dismisses the petition and notifies the parties in writing of the dismissal.

(§§ 3143(d), 3252(b)(3))
A valid and complete petition is P's opening brief (§ 3161(a))

The ValDiv Analysis is the response to the petition (§ 3161(b))

Where P and ValDiv agree on a joint recommendation before the appeals conference or P's reply brief, ValDiv will prepare the joint recommendation. (§ 3151) AD will review all other petitions, including later-occurring joint recommendations. (§ 3152(a))

BPD notifies parties of briefing deadlines and acknowledges receipt of all briefs. Extensions must be requested in writing to BPD and decided by CC. (§§ 3162(c), 3171(b))

If Oral Hearing Requested:

Applies Conference requested for non-appearance petition

Yes. An appeals conference is required where an oral hearing is requested (§ 3163(a))

Applies Conference scheduled (§ 3163(a))

Yes. An appeals conference may be requested by P, AD, or a Board Member (§ 3163(b))

Briefing schedule for No Appeals Conference (§ 3162)

- ValDiv Analysis 30 days before Bd. mtg.
- P reply 15 days after ValDiv Analysis mailed

Summary Decision
by AD at least 10 days before Bd. action on non-appearance item (§ 3171(a))

Briefing schedule for Appeals Conferences (§ 3164)

- ValDiv Analysis submitted 30 days before conf. date
- P reply submitted 15 days after ValDiv Analysis mailed
- Appeals conference held 30 days before Bd. hearing date

AD may request additional information before, during, or after the appeals conference (§ 3152(c))

Summary Decision
by AD 10 days before Bd. action on non-appearance item (§ 3171(a))

Optional: Submittal of additional info and response by other party (§ 3164(d))

Hearing Summary
by AD 10 days before oral hearing (§ 3171(a))

Conclusion of the Appeals Division review process. See "Board Hearing" pages.
Appeals Division Review
Other PT Petitions

No later than 90 days after acknowledgement of P's opening brief (§ 3263(b)(2))

A perfected petition is P's opening brief (§ 3263(b)(1))

§11
Respondent
ASR submits opening brief

Welfare
Respondent
APSD submits opening brief

PT Sampling
Respondent
CPTD submits opening brief

No later than 30 days after receipt of Respondent's opening brief (§ 3263(c)(1))

P submits reply brief

Appeals conference typically scheduled after P's reply brief

CC Approval only: Respondent submits Respondent's reply brief (§ 3263(c)(2))

Respondent reply brief only: P submits supplemental brief (§ 3263(c)(3))

Briefing schedule concludes. Appeals conference and Bd. hearing scheduled (§§ 3272(b), 3271(a))

Hearing Summary (oral hearing)
Submitted by AD 90 days after appeals conference (§ 3273(a))

Summary Decision (nonappearance)
Submitted by AD 90 days after appeals conference (§ 3273(b))

Conclusion of the Appeals Division review process. See "Board Hearing" page.
Board Hearing Procedures
All Property Tax Petitions

BPD schedules Board hearing or other Board action (i.e., nonappearance petitions) (§§ 3172, 3301, 3304)

BPD sends Notice of Board Hearing 45 days in advance for state assesses (§ 3172(c)) and per Chapter 5 for other PT petitions (§ 3303(a))

The decision of the Board is final. The Board will not reconsider or rehear a petition. However, the Board may modify a petition to correct a clerical error. (§ 3306(a))

BPD distributes Hearing Summary (oral hearing) or Summary Decision (nonappearance) at least 10 days prior to Bd. meeting (§ 3171(a), 3301(a))

Board Meeting at which action on the petition is taken.

State Assessed
Notice of Bd. action sent to parties (§ 3306(a))

§11 Notice of Bd. action and copy of findings/decision sent to parties, ASR, Bd. of Supes, auditor, and taxpayer (§ 3306(a), (b))

Welfare Notice of Bd. action sent to parties and ASR of county in which property is located. (§ 3305 (a), (c))

PT Sampling Notice of Bd. action sent to ASR and property owner. (§ 3305 (a), (d))

P Request: Written Findings & Decision
AD drafts
Board adopts
BPD mails (§3306(b))

P may waive WF&D at any time prior to Bd. approval of WF&D (§ 3306(b)(3))