Board of Equalization Rules for Tax Appeals

Chapter 3: Property Taxes

Article 1: Application of Chapter and Definitions

5000.3001  Application of Chapter.

This chapter applies to:

(a) Petitions for reassessment of unitary and nonunitary assessed value and escaped or excessive assessment of state-assessed properties (including petitions for abatement of penalty), petitions for correction of assessment allocation, petitions for reassessment of private railroad car value, and assessment factor hearings for state-assessed properties and private railroad cars;

(b) Applications for review, equalization, and adjustment of the assessment of publicly-owned lands and improvements pursuant to subdivision (g) of section 11 of article XIII of the California Constitution;

(c) Petitions appealing the Assessment Policy and Standards Division’s findings of ineligibility for an organizational clearance certificate pursuant to section 254.6 of the Revenue and Taxation Code and denials of claims for supplemental clearance certificates pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code.

(d) Petitions filed with the Board by county assessors pursuant to Government Code section 15640 et seq.


5000.3002  Definitions.

(a) The definitions contained in chapter 5 of this division shall apply to the provisions of this chapter unless otherwise indicated.

(b) The following definitions shall also apply to this chapter:

(1) “Appeals Conference” means a conference conducted by the Appeals Division of the Board’s Legal Department, at which all parties are entitled to attend and at which issues raised in the petition are to be discussed, and if possible, resolved.

(2) “Appraisal Data Report” means, for state assesses subject to the provisions of article 2 of this chapter, a document and data sheet that accompany the Board’s value determination required to be mailed to each state assessee.
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between January 1 and June 1 of each year. The appraisal data report sets forth the Valuation Division's value recommendation to the Board and a summary of the Valuation Division's value indicators.

(3) "Assessment Policy and Standards Division" means the unit of the Board's Property and Special Taxes Department responsible for making determinations of eligibility for organizational clearance certificates and supplemental clearance certificates.

(4) "County Property Taxes Division" means the unit of the Board's Property and Special Taxes Department responsible for reviewing the assessment practices of county assessors pursuant to Government Code section 15640 et seq.

(5) "Organizational Clearance Certificate" means a certificate issued by the Board pursuant to section 254.6 of the Revenue and Taxation Code.

(6) "Party" means:

(A) For petitions described in section 5000.3001(a), the petitioner and the Valuation Division;

(B) For applications described in section 5000.3001(b), the petitioner and the county assessor and tax agency whose assessment is questioned by a petition described in subdivision (b) of section 5000.3001;

(C) For petitions described in section 5000.3001(c), the petitioner and the Assessment Policy and Standards Division;

(D) For petitions described in section 5000.3001(d), the petitioner and the County Property Tax Division.

(7) "Petition" means a petition or application described in section 5000.3001.

(9) "Petitioner" means an individual or entity that filed a petition described in section 5000.3001 of this chapter, and the individual or entity's authorized representative where appropriate, and includes:

(A) A county, city, city and county, or municipal corporation that filed a petition with the Board pursuant to subdivision (g) of section 11 of article XIII of the California Constitution.

(B) The claimant of a property tax welfare exemption pursuant to section 254.6 of the Revenue and Taxation Code or supplemental clearance certificates pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code. For purposes of a petition from the denial of a Supplemental Clearance Certificate pursuant to subdivision (g) of
section 214 of the Revenue and Taxation Code, the limited partnership
is the petitioner.

(C) The county assessor and the taxing agency that filed a petition
described in subdivision (d) of section 5000.3001.

(9) “Respondent” means:

(A) For petitions described in section 5000.3001(a), the Valuation Division;

(B) For applications described in section 5000.3001(b), the county assessor
and tax agency whose assessment is questioned by a petition described in
subdivision (b) of section 5000.3001;

(C) For petitions described in section 5000.3001(c), the Assessment Policy
and Standards Division;

(D) For petitions described in section 5000.3001(d), the County Property Tax
Division.

(10) “Sample finding” refers to the sampling of assessments from the county
assessment roll pursuant to Government Code section 15640, subdivision (c).

(11) “Summary Decision” means a written document intended to assist the Board
in its consideration and decision of a petition without an oral hearing. The
Summary Decision shall contain:

(A) Sufficient facts, contentions, law, and evidence to enable the Board to
evaluate the merits of the petition;

(B) A discussion of the appeals conference or other Appeals Division
review, including any findings, stipulations, and resolutions resulting
therefrom; and

(C) The Appeals Division’s analysis and recommended decision.

(12) “Supplemental Clearance Certificate” means a certificate issued by the Board
pursuant to subdivision (g) of section 214 of the Revenue and Taxation
Code.

(13) “Tax and Fee Programs Division” means the unit of the Board’s Legal
Department responsible for representing the Department, as defined in
Chapter 5, General Board Hearing Procedures, in responding to petitions
described in subdivisions (a), (c), and (d) of section 5000.3001.
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(14) "Valuation Division" means the unit in the Board's Property and Special Taxes Department responsible for determining value indicators and recommending values of property under the Board's assessment jurisdiction and administering the Board's state assessment responsibilities.

(15) "Valuation Division's Analysis" means a written summary, prepared with the legal assistance of the Tax and Fee Programs Division of the Board's Legal Department, that sets forth an analysis of all of the issues raised in the petition and the Valuation Division's recommendation of the action to be taken by the Board on each issue.

(16) "Written Findings and Decision" means a document prepared by the Appeals Division of the Board's Legal Department that sets forth the Board's decision on a petition and the supporting reasons therefore.


5000.3003 Application of Articles 2, 3, and 4.

(a) State-Assessed Property and Private Railroad Cars. The provisions of article 2 of this chapter shall apply to petitions described in subdivision (a) of section 5000.3001, and shall not apply to any other petitions.

(b) Other Property Tax Petitions. The provisions of article 3 of this chapter shall apply to petitions described in subdivisions (b), (c), and (d) of section 5000.3001, and shall not apply to any other petitions.

(c) General Board Hearing Procedures. The provisions of article 4 of this chapter shall apply to all petitions described in section 5000.3001.


Article 2: Petitions for Reassessment of State-Assessed Property and Private Railroad Cars

Subchapter 1: Application of Article

5000.3111 Application of Article.

This article shall apply to petitions for reassessment of unitary and nonunitary assessed value and escaped or excessive assessment of state-assessed properties (including petitions for abatement of penalty), petitions for correction of assessment allocation,
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petitions for reassessment of private railroad car value, and assessment factor hearings for
state-assessed properties and private railroad cars.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section
11651. Reference: Revenue and Taxation Code sections 721, 721.5, 747, 759, 11251. History:
California Code of Regulations, title 18, section 5040.

Subchapter 2: Assessments and Assessment Factor Hearings

5000.3121 Information Available to Assessee; Assessment Factor Hearings.

(a) Each year, the Valuation Division shall perform capitalization rate studies and
develop value indicators applicable to the valuation of the unitary property of each
state assessees. The capitalization rate study, the value indicators, and all other
appraisal data, calculations, and information developed or used by the Valuation
Division with respect to the valuation of the assessees’ state-assessed property shall
be made available to the state assessees if the state assessees submits a written request
for such information to the Chief of the Valuation Division.

(b) At the discretion of the Board, but generally at the Board’s February meeting in
Sacramento, the Board may annually hold Assessment Factor Hearings to receive
public testimony on issues relating to capitalization rates and other factors affecting
values of state-assessed property and private railroad cars. At least 30 days prior to
the Assessment Factor Hearing date, state assessees and private railroad car
taxpayers, or other persons wishing to be listed on the agenda, shall notify the Chief
of Board Proceedings if they intend to make an oral presentation at the hearing.
Testimony of persons who do not notify the Chief of Board Proceedings as set forth
above will be heard after those on the agenda have completed their oral presentations.
The Board may place reasonable time limits on any presentation. In lieu of oral
presentations, state assessees, private railroad car taxpayers, or other persons may
submit written presentations to the Chief of Board Proceedings no later than the date
of the hearing.

(c) At the discretion of the Board, but generally at the Board’s April meeting in
Sacramento, every state assessees may be given an opportunity to make an oral
presentation to the Board in a public meeting regarding the value indicators to be used
to value its state-assessed unitary property, or the value of its property. In lieu of an
oral presentation, a state assessees may submit a written presentation to the Chief of
Board Proceedings no later than the date of the hearing.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section
11651. Reference: Revenue and Taxation Code sections 110, 721, 721.5, 722, 723, 724, 725,
731, 746, 11251, 11291, 11292, 11293. History: California Code of Regulations, title 18,
sections 5041, 5043.

5000.3122 Validity of Assessment.
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Validity of Assessment or Taxes. The failure to receive any notice required to be given by the Board or the failure of the Board to complete any action by a date specified under this article shall not affect the validity of an assessment or the validity of any taxes levied pursuant thereto.


Subchapter 3: Contents of Petitions and Filing Deadlines

5000.3131 Time for Filing of Petitions

(a) Unitary Value or Penalty. If a state assesse disagrees with the value or penalty determined by the Board as set forth in the Notice of Unitary Assessed Value, the assesse may file a Petition for Reassessment of Unitary Value by July 20 of the calendar year in which the Notice of Unitary Assessed Value was issued.

(b) Correction of Assessment Allocation. If a state assesse disagrees with an assessment allocation, the assesse may file a Petition for Correction of Assessment Allocation by July 20 of the calendar year in which the Notice of Assessment Allocation was issued.

(c) Nonunitary Value or Penalty. If a state assesse disagrees with the value or penalty determined by the Board as set forth in the Notice of Nonunitary Assessed Value, the assesse may file a Petition for Reassessment of Nonunitary Value by September 20 of the calendar year in which the Notice of Nonunitary Value was issued.

(d) Escaped/Excessive Assessment. If a state assesse disagrees with the value or penalty determined by the Board as set forth in the notice of escaped or excessive assessment, the assesse may file a petition for reassessment of escaped or excessive assessment no later than the date stated in the notice of escaped or excessive assessment mailed to the assesse at its address shown in the records of the Board.

(e) Private Railroad Cars.

(1) If an owner or assesse disagrees with a value or penalty determined by the Board, the owner or assesse may file a Petition for Reassessment of Private Railroad Car Value on or before September 20 (or October 5, if extended in writing by the Board or its designee) of the year in which the Notice of Private Railroad Car value is issued.

(2) If the Board fails to complete the private railroad car tax assessments on or before August 1 but completes the assessments in the following month pursuant to section 11651.5 of the Revenue and Taxation Code, the date for
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filing a petition for reassessment shall be extended to October 20 (or November 4, if extended by the Board or its designee).

3. For any assessment made outside the regular assessment period, the Petition for Reassessment must be filed on or before the 50th day following the notice of the assessment.

4. If a petition is not timely received, the Board may consider the petition to be a claim for refund.


5000.3132 Filing Requirements and Procedures for Contesting Private Railroad Car Jeopardy Assessments.

All procedures relating to contesting of jeopardy assessments shall be governed by the procedures set forth in article 2C of chapter 2 of division 2.1, except that if any of those procedures is inconsistent with section 11351 et seq. of the Revenue and Taxation Code, the Revenue and Taxation Code sections shall control.


5000.3133 Contents of the Petition.

(a) All petitions must conform to the requirements set forth in this section.

(b) A valid and complete petition must:

1. Be in writing and state the name and address of the petitioner, the Board-adopted value, the petitioner's opinion of value, and the precise elements of the Board's valuation or penalty that petitioner is contesting (including, for nonunitary property, the property identification information and location).

2. State whether the petition constitutes a claim for refund under Revenue and Taxation Code section 5148, subdivision (f).

3. State the facts relied upon to support the requested change in value and include supporting documents, including appraisal reports, financial studies, and any other materials relevant to determining the value of the petitioner's property or reasons why the penalty should be abated.

4. State whether any or all of the following are requested: an appeals conference, oral hearing, or Written Findings & Decision.
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(5) Be signed by the petitioner or by an authorized representative. If the petition is signed by an agent, including an attorney licensed to practice law in the State of California, the agent must be authorized by the petitioner prior to the time the petition is filed. Both the petitioner’s mailing address and the agent’s mailing address shall be provided in the petition. The following language shall be contained in the signature block of the petition:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am: (1) an officer, partner, or employee of the petitioner authorized to sign this petition; (2) an agent authorized by the petitioner; or (3) an agent who is any attorney licensed to practice law in the State of California, State Bar No. __________, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

(6) Be accompanied by a statement of authorization, if required as specified herein, or as specified in section 5000.3135, Duplicate Petitions. If the petition is signed by an agent, other than an attorney licensed to practice law in the State of California, a statement of authorization, as described herein, or a power of attorney, as defined in chapter 5, General Board Hearing Procedures, is required. A statement of authorization shall be in writing and shall include the following information:

(A) Name and address of the petitioner;

(B) Petitioner’s State Board of Equalization company identification number;

(C) Name, address, and telephone and facsimile numbers of the agent;

(D) Statement that the agent is authorized to file the petition and represent the petitioner in the petition; and

(E) Signature of an officer, partner, or an employee who has been designated by petitioner in writing to sign such statement on behalf of the petitioner.


5000.3134. Submission of Petition.
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The original petition and supporting documents, together with 10 copies thereof, must be submitted by mail or in person to the Chief of Board Proceedings as provided in section 5000.3241. A compact disc containing an electronic file conforming to the requirements of the Board Proceedings Division will be accepted in lieu of the copies if submitted with the original petition.


5000.3135. Duplicate Petitions.

(a) In the event duplicate petitions are filed with the Chief of Board Proceedings, the Chief of Board Proceedings shall determine which petition was authorized by petitioner.

(b) The Chief of Board Proceedings shall contact the petitioner and/or the agent who filed the duplicate petitions by telephone, electronic mail, or facsimile machine and by registered or certified mail with return receipt, and shall allow 10 days for a written response. In the event no written response is received after 10 days, the first petition received will be accepted and all other petitions will be rejected as duplicate petitions.

(c) For purposes of this regulation, “duplicate petition” means a petition filed by the petitioner, or its agent on its behalf, subsequent to the petition previously filed by or on behalf of the same petitioner for the same assessment year at issue. A subsequent petition that seeks to correct or supplement a previously filed petition shall not be considered a duplicate petition for purposes of this regulation.


Subchapter 4: Timeliness, Acceptance, and Dismissal of Petitions

5000.3141. Timeliness of Petition.

(a) A petition is considered filed timely if it is addressed and transmitted to the address set forth in section 5000.3241, or deposited personally at the headquarters office of the Board in Sacramento, no later than the date provided in section 5000.3131 or, if an extension is received, section 5000.3142.

(b) In the absence of other evidence, the post-mark date or the date of delivery to a delivery service, as defined in Chapter 5, General Board Hearing Procedures, shall be considered the mailing date. If the last day for mailing or delivering a document falls on a Saturday, Sunday or holiday, the time for mailing or delivering such document shall be extended to the next business day.
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(c) If documents which the Chief of Board Proceedings determines that the Board requires an original version thereof are filed by electronic or facsimile transmission, the original documents must be mailed or delivered to the address set forth in section 5000.3241, or deposited personally at the headquarters office of the Board in Sacramento, no later than the business day immediately following the electronic or facsimile transmission date.


5000.3142 Extensions of Time.

(a) Filing of Petition. The Chief Counsel may extend the deadline to file a petition once for a period not to exceed 15 days, provided that the petitioner files a written or electronic request for the extension with the Chief of Board Proceedings no later than the due date of the petition.

(b) Supporting Documents. The Chief Counsel may grant a reasonable extension of time for reasonable cause to allow the petitioner to file supporting documentation, provided that the petitioner files a written or electronic request for the extension with the Chief of Board Proceedings no later than the due date of the petition.


5000.3143 Accepting or Rejecting a Petition.

(a) Determination that the Petition is Valid, Complete, and Timely. Upon receipt of the petition, the Chief of Board Proceedings shall determine whether the petition is valid and complete, including whether the petition is timely. If any question arises as to the timeliness of a petition or whether a petition is valid and complete, the Chief of Board Proceedings shall refer the petition to the Chief Counsel.

(b) Accepting the Petition. If the Chief of Board Proceedings, or the Chief Counsel, determines that the petition is valid and complete and that the petition is timely, or that there is a genuine, material issue relating to validity, completeness or timeliness, the Chief of Board Proceedings shall accept the petition. The Chief of Board Proceedings shall provide written acknowledgement of the acceptance to the petitioner and the Respondent.

(c) Issues relating to Validity, Completeness, and Timeliness. If the Chief Counsel determines that there is a genuine, material issue relating to validity, completeness, or
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timeliness, such matters will be considered to be at issue in the petition and will be decided by the Board.

(d) Rejecting the Petition. If the Chief of Board Proceedings and the Chief Counsel determine that the petition is not valid or complete or that the petition is not timely, and that there is no genuine, material issue relating to validity, completeness, or timeliness, the Chief of Board Proceedings shall reject the petition. The Chief of Board Proceedings shall provide written notification to the petitioner and the Respondent.


5000.3144. Submission of Additional Supporting Documents by Petitioner.

(a) A petitioner’s appraisal reports, financial studies, and other materials relevant to value may not be presented as evidence at the hearing unless such documents were provided to the Chief of Board Proceedings at the time the petitioner filed its petition or within a subsequent time extension, or was requested by and timely provided to the Valuation Division or the Appeals Division. However, any Board Member may, before or at the hearing, permit or request the submission of evidence that was not previously filed with the Board.

(b) The Valuation Division or the Appeals Division may also request additional evidence in order to evaluate the petitioner’s opinion of value as set forth in its petition. The Valuation Division or the Appeals Division may request such evidence in writing or by electronic means to the petitioner or its authorized representative and provide a deadline for the submission of such additional evidence by petitioner.

(c) All evidence, including both information and exhibits, must be accompanied by a declaration signed under penalty of perjury that the information contained in the petitioner’s submitted evidence is true, correct, and complete to the best knowledge and belief of the person submitting the documents.

(d) Except as specified above, any submitted evidence received by the Chief of Board Proceedings from the petitioner subsequent to the filing of the petition and after the expiration of the deadline applicable to such submission will be returned to the petitioner by the Chief of Board Proceedings.


5000.3145 Dismissal of Petition.
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(a) A petition will be dismissed if:

(1) The petition is not timely; or

(2) The petitioner fails to timely cure the defects in an invalid or incomplete petition.

(b) The Chief of Board Proceedings will send written notice of the dismissal and supporting reasons therefore to the petitioner.


Subchapter 5: Prehearing Meetings and Review of Petitions

5000.3150 Prehearing Meeting and Exchange of Information Between Valuation Division, Tax and Fee Programs Division, and Petitioner.

(a) If requested by petitioner, the Valuation Division and the Tax and Fee Programs Division of the Legal Department shall meet with the petitioner, either in person or by other means convenient to both parties, before the scheduled hearing date. The purpose of the meeting or meetings is to exchange relevant information and evidence, identify issues, and, if possible, enter into stipulations to resolve all or some of the issues.

(b) At any time, the Valuation Division or the Tax and Fee Programs Division may request additional information from the petitioner to assist in resolving any issue raised by the petitioner.


5000.3151 Petitions Resolved Prior to Appeals Division Review.

With respect to all petitions as to which the petitioner and the Valuation Division have agreed to a joint recommendation on a proposed resolution of all issues presented in the petition prior to the petitioner’s appeals conference or petitioner’s reply brief, if no appeals conference is scheduled, the Tax and Fee Programs Division of the Legal Department will prepare and submit the “Valuation Division’s Recommendation for Property Tax Petition” on the “Property Tax Matters Nonappearance Calendar” to the Chief of Board Proceedings. This recommendation will include a brief analysis of the petition and the related supporting documents, if any, as well as a statement confirming petitioner’s agreement with such recommendation. The Board, however, is not required to adopt the recommendation or enact the recommended Board action.
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5000.3152 Prehearing Review of All Other Petitions.

(a) The Appeals Division of the Legal Department will review and prepare a Hearing Summary or Summary Decision for all petitions for which the Tax and Fee Programs Division does not prepare the recommendation described in section 5000.3151.

(b) If there has been a partial or complete resolution of issues between petitioner and the Valuation Division after the Appeals Division has issued its Hearing Summary or Summary Decision, the Appeals Division will draft a Revised Hearing Summary or Revised Summary Decision if time permits. The Revised Hearing Summary will state:

(1) The issues which have been resolved;

(2) Staff’s revised recommendation; and

(3) The issues remaining for decision by the Board, if any.

The case will remain on the agenda for Board action.

(c) At any time, the Appeals Division may request additional information or analysis from the petitioner or the Valuation Division to assist in resolving any issue to be decided by the Board.


Subchapter 6: Briefing Schedules and Appeals Conferences

5000.3161 General Briefing Procedures For Petitions Reviewed by the Appeals Division.

(a) A valid and complete petition as defined in section 5000.3133 is considered the petitioner’s opening brief.

(b) The Valuation Division’s Analysis is the Valuation Division’s written response to the petition.

(c) The petitioner’s reply to the Valuation Division’s Analysis is optional.

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5000.3162. **Briefing Schedule If No Appeals Conference Is Scheduled.**

(a) The Valuation Division’s Analysis will be submitted to the Chief of Board Proceedings no less than 30 days prior to date on which the petition is scheduled for Board action.

(b) The petitioner may submit to the Chief of Board Proceedings a reply to the Valuation Division’s Analysis within 15 days after the Board Proceedings Division mails the Valuation Division’s Analysis to the petitioner. The petitioner may not submit new or additional evidence with its reply brief unless the Valuation Division or Appeals Division conference holder previously requested new or additional information, but the petitioner may dispute or agree with the analysis and recommendations set forth in the Valuation Division’s Analysis.

(c) At least 10 days prior to the Board meeting date for which the petition is scheduled for Board action, the Appeals Division of the Legal Department will submit a Analysis Decision to the Chief of Board Proceedings.

(d) The Chief Counsel, upon a showing of reasonable cause, may grant an extension of the time provided in subdivisions (a), (b) and (c) above.


5000.3163 **General Appeals Conference Procedures.**

(a) An appeals conference will be held for any petition scheduled for a hearing, and may be held, pursuant to subdivision (b), for any petition not scheduled for an oral hearing.

(b) If an oral hearing is not requested in the petition, an appeals conference may be held if requested in the petition, or if the Assistant Chief Counsel of the Appeals Division determines that an appeals conference is likely to assist in resolving one or more issues raised in the petition, or if an appeals conference is requested by a Board Member.

(c) An appeals conference will consider all issues raised in the petition. The purpose of an appeals conference is to obtain additional facts and evidence, obtain stipulations of fact, and narrow questions of law, in order to facilitate a more efficient and productive oral hearing or other Board action on the petition.

(d) The parties may attend the appeals conference in person or by telephone. The Appeals Division will make every effort to conduct the appeals conference at a time and in a manner that is convenient for both the petitioner and the Valuation Division.
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(e) The petitioner and the Valuation Division will be notified of the date, time, and place of the appeals conference in writing or by electronic mail or facsimile. The petitioner and the Valuation Division must confirm its participation in writing or by electronic mail or facsimile. Once the parties agree to attend an appeals conference, the Appeals Division, at its discretion, may choose to hold the appeals conference at the stated date, time, and place even if one party does not appear.

(f) An attorney from the Appeals Division (conference holder) will conduct the appeals conference. To the extent practicable, the conference holder will ensure that the appeals conference is informal and non-adversarial in nature.

(g) The petitioner shall be represented at the conference by an agent or employee who is thoroughly familiar with the facts and issues and has been authorized to represent the petitioner. The Valuation Division shall be represented by an appraiser and a Tax and Fee Programs Division attorney.

(h) The conference holder will not record, videotape, or report the appeals conference. Any party may arrange for the appeals conference to be recorded or reported, at that party’s expense. If the appeals conference is recorded or reported, a transcript shall be made available to all participants and such transcript shall become public record.

(i) If an appeals conference is scheduled, the Chief Counsel may shorten the time period provided in section 5000.3172, subdivision (c), for issuing the notice of hearing.


5000.3164 Scheduling of Appeals Conference; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled.

(a) The Appeals Division shall generally hold an appeals conference at least 30 days prior to the Board meeting at which the petition is scheduled for hearing or other Board action. The Appeals Division has broad discretion in determining the briefing schedules and the deadlines for submitting additional information.

(b) The Valuation Division’s Analysis will be submitted to the Chief of Board Proceedings no later than 30 days prior to the scheduled appeals conference date.

(c) The petitioner may submit to the Chief of Board Proceedings a reply to the Valuation Division’s Analysis within 15 days after the Board Proceedings Division mails the Valuation Division’s Analysis to the petitioner. The petitioner may not submit new or additional evidence with its reply brief unless the Valuation Division or Appeals Division conference holder previously requested new or additional information, but the petitioner may dispute or agree with the analysis and recommendations set forth in the Valuation Division’s Analysis.
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(d) The Appeals Division may request additional information or briefing to be provided by the petitioner or the Valuation Division before, during, or after the Appeals conference.

(i) The Appeals Division should provide written confirmation of its request for additional information within two business days of the request.

(ii) Unless otherwise permitted by the Appeals Division, all requested information must be provided no later than seven days after the date of the request.


Subchapter 7: Preparing Summaries, Scheduling Hearings, and Distributing Documents

5000.3171 Appeals Division Hearing Summary or Summary Decision.

(a) Except as provided in subdivision (b), the Appeals Division shall submit to the Chief of Board Proceedings a Hearing Summary or Summary Decision no later than 10 days before the Board hearing at which the petition is scheduled for hearing or other Board action.

(b) The Chief Counsel, upon a showing of reasonable cause, may grant an extension of a reasonable period of time for the issuance of the Hearing Summary or the Summary Decision. For purposes of this section, "reasonable cause" includes, but is not limited to, an appeals conference being held less than 30 days prior to the hearing at which the petition is scheduled for hearing or other Board action.

(c) If prepared, a Revised Hearing Summary or Revised Summary Decision shall be promptly submitted to the Chief of Board Proceedings by the Appeals Division.


5000.3172 Oral Hearings – Scheduling of Hearings.

(a) The Board shall hear and decide all petitions for reassessment of unitary or nonunitary values and correction of allocated values by December 31 of the year in which the notice of assessment was issued and render its decisions no later than December 31 that year.

(b) The Board shall hear petitions for reassessment of private railroad car values and render its decisions by January 31 of the year following the year in which the notice was issued. If the assessment was made outside the regular assessment period, the Board shall hear the petition within 90 days of the date on which the petition was filed and render its decision within 45 days of the date of the hearing on the petition.
(c) If petitioner requests an oral hearing in its petition, the Chief of Board Proceedings will mail a Notice of Board Hearing to the petitioner at least 45 days prior to the scheduled hearing date.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 734, 741, 742, 748, 749, 758, 11338, 11339, 11341

5000.3173. Distribution of Documents.

The Chief of Board Proceedings shall promptly distribute the following documents to the petitioner, Board Members, the Valuation Division, the Tax and Fee Programs Division of the Board’s Legal Department, and the Appeals Division, as appropriate (the documents may be distributed separately):

(a) Petition and supporting documentation;

(b) Valuation Division’s Brief;

(c) Petitioner’s Reply Brief, if any; and

(d) Appeals Division’s Hearing Summary or Summary Decision (and Revised Hearing Summary or Summary Decision, if prepared).


Subchapter 8: Consolidation and Withdrawal of Petitions

5000.3181 Consolidation of Petitions into a Single Hearing.

(a) Multiple petitions may be consolidated for hearing or decision as provided in Chapter 5, General Board Hearing Procedures.

(b) If petitions are consolidated, the Tax and Fee Programs Division of the Legal Department will review the petitions and the supporting documentation submitted by the petitioners, and draft one Valuation Division’s Brief 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 Valuation Division to present their respective cases. The Appeals Division will draft one Hearing Summary for all of the consolidated petitions.
5000.3182  **Withdrawal of a Petition.**

A petitioner may withdraw its petition at any time, up to and including the date of the scheduled Board hearing, by notifying the Chief of Board Proceedings either in writing or by electronic mail or facsimile.

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Article 3: Other Property Tax Petitions

Subchapter 1: Application of Article

5000.3201 Application of Article.

This article shall apply to:

(a) Applications for review, equalization, and adjustment of the assessment of publicly-owned lands and improvements filed pursuant to subdivision (g) of section 11 of article XIII of the California Constitution;

(b) Petitions appealing the Assessment Policy and Standards Division’s findings of ineligibility for an organizational clearance certificate pursuant to section 254.6 of the Revenue and Taxation Code and denials of claims for supplemental clearance certificates pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code; and

(c) Petitions filed with the Board by county assessors pursuant to Government Code section 15640 et seq.


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

5000.3211 Time of Filing of Application.

(a) If any county, city, city and county, or municipal corporation desires to secure a review, equalization, or adjustment of the assessment of its property by the Board pursuant to subdivision (g) of section 11 of article XIII of the California Constitution, it shall file an application with the Board on or before the later of:

(1) July 20 of the year in which the assessment is made if the assessment appealed is made during the regular period for such assessments; or

(2) Within two weeks after the completion and delivery by the county assessor of the local roll containing the assessment to the county auditor as provided in Revenue and Taxation Code section 617.
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(b) If the assessment appealed is made outside the regular period for such assessments, the application shall be filed with the Board within 60 days from the date the tax bill was mailed to the applicant.

(c) An application is considered filed timely if it is mailed to or received at the address provided in section 5000.3241 within the time specified by this section.

(d) Failure to provide a timely application shall bar the applicant from relief under subdivision (g) of Section 11 of Article XIII of the California Constitution.


5000.3212. Contents of Application.

Every application shall:

(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; and

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


5000.3213 Submission of Application and Board Appraised Property.

(a) The application and supporting documents, including the proof of filing pursuant to subdivision (b), must be submitted by mail or in person to the Chief of Board Proceedings as provided in section 5000.3241.

(b) A copy of the application, together with its separate statement of legal authorities shall also be filed by the applicant with the county assessor whose assessment is questioned and with the county board of supervisors. A proof of filing with the county assessor and the county board of supervisors shall be enclosed with the application filed with the Board.
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(c) Board Appraised Property. If a property that has been appraised by the Valuation Division becomes the subject of a proceeding under this article, both parties to the proceedings shall be informed of the fact that the appraisal has been made.

(1) Each party, upon request, shall have access to the appraisal records.

(2) Either party or the Board may call the Valuation Division as a witness and may offer the appraisal records as an exhibit.

(d) A party desiring to call an employee of the Valuation Division as a witness shall, at least ten days prior to the hearing, notify the Chief of Board Proceedings of its intention to call such witnesses.


Subchapter 3: Contents of Property Tax Welfare Exemption Petitions and Filing Deadlines

5000.3221. Time for Filing of Petitions.

(a) A petitioner has 60 days from the date of mailing of a final notice denying a claim for an Organizational Clearance Certificate or Supplemental Clearance Certificate or from the date of mailing of a notice of revocation of an Organizational Clearance Certificate or Supplemental Clearance Certificate to petition the Board for hearing on the denial of the claim or revocation of the certificate.

(b) A document shall be timely if it is mailed to or received at the headquarters office of the Board within the time specified by subdivision (a).


5000.3222 Contents of Petition.

The petition shall:

(a) Be in writing and state all of the specific grounds upon which qualification is claimed;

(b) Include all documents the petitioner wishes the Board to consider in deciding the petition;

(c) Indicate whether an oral hearing is desired;
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(d) Indicate whether a written findings and decision is desired; and

(e) Be signed by petitioner or an authorized representative of the petitioner. The Chief Counsel may require the representative to demonstrate the representative’s authority to represent the petitioner.


5000.3223 Submission of Petition.

The original petition and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings as provided in section 5000.3241.


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

5000.3231 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 Property Tax 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 shall be timely if it is mailed to or received at the address provided in section 5000.3241 within the time specified in subdivision (b).


5000.3232 Contents of the Petition.

(a) The petition shall:

(1) Be in writing;

(2) Identify the assessor’s parcel number or assessment number and sample item number the county assessor is contesting;
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(3) State the specific issue(s) being appealed and the specific adjustment requested;

(4) Indicate whether an oral hearing is desired; and

(5) Be signed by the county assessor or his or her authorized representative.

(b) The filing of a completed form provided by the Board for use as a petition will satisfy the requirements of subdivision (a).

(c) The county assessor is required to submit any supporting evidence with the petition.


5000.3233 Submission of Petition.

The petition and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings as provided in section 5000.3241.


Subchapter 5: Filing and Distribution of Petitions, Briefs, and Other Documents

5000.3241 Submission of Petitions, Briefs, and Related Documents.

(a) Original petitions, briefs, and related documents must be submitted by mail or in person to the Chief of Board Proceedings, at the mailing address provided in Chapter 5, General Board Hearing Procedures.

(b) Petitions, briefs, and related documents may only be filed electronically pursuant to this section if they are transmitted to and received by the Chief of Board Proceedings in accordance with instructions provided by the Board, including, but not limited to, the provisions of Chapter 5, General Board Hearing Procedures.

(c) Applications and Other Submissions. For applications described in subdivision (b) of section 5000.3001, both the petitioner and the Respondent shall file their submissions with the other party and enclose a proof of filing with the other party in each submission to the Board Proceedings Division.

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5000.3242  **Timely Performance; Mailing Date.**

Timely performance and mailing date shall be determined under the provisions of Chapter 5, General Board Hearing Procedures.


5000.3243.  **Distribution of Documents.**

The Board Proceedings Division shall promptly distribute the petition, briefs, related documents, and the Hearing Summary or Summary Decision (and Revised Hearing Summary or Summary Decision, if prepared) to the petitioner, the Respondent, the Tax and Fee Programs Division, the Appeals Division, and the Board Members, as appropriate.


**Subchapter 6: Accepting, Rejecting, and Perfecting Petitions and Applications**

5000.3251  **Accepting or Rejecting a Petition.**

(a) Determination that the Petition is Valid, Complete, and Timely. Upon receipt of the petition, the Chief of Board Proceedings shall determine whether the petition is valid and complete, including whether the petition is timely. If any question arises as to the timeliness of a petition or whether a petition is valid and complete, the Chief of Board Proceedings shall refer the petition to the Chief Counsel.

(b) Accepting the Petition. If the Chief of Board Proceedings, or the Chief Counsel, determines that the petition is valid and complete and that the petition is timely, or that there is a genuine, material issue relating to validity, completeness or timeliness, the Chief of Board Proceedings shall accept the petition. The Chief of Board Proceedings shall provide written acknowledgement of the acceptance to the petitioner and the Respondent. Upon acceptance of a valid and complete property tax sampling program petition, the Chief of Board Proceedings shall also notify the owner of the sampled property of the filing of the petition by the county assessor.

(c) Issues relating to Validity, Completeness, and Timeliness. If the Chief Counsel determines that there is a genuine, material issue relating to validity, completeness, or timeliness, such matters will be considered to be at issue in the petition and will be decided by the Board.
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(d) Rejecting the Petition. If the Chief of Board Proceedings and the Chief Counsel determine that the petition is not valid or complete or that the petition is not timely, and that there is no genuine, material issue relating to validity, completeness, or timeliness, the Chief of Board Proceedings shall reject the petition. The Chief of Board Proceedings shall provide written notification to the petitioner and the Respondent.


5000.3252 Perfecting a Petition.

(a) Generally. The briefing and resolution of a petition cannot begin until the petition is perfected. For purposes of this part, a petition is “perfected” if it contains substantially all the information required by sections 5000.3212, 5000.3222, or 5000.3232, as applicable. In addition, a petition is not “perfected” until it contains sufficient information to identify and contact each petitioner or authorized representative, along with the signature of each petitioner or authorized representative.

(b) Time to Perfect the Petition. If the Chief of Board Proceedings receives an incomplete petition, the Chief of Board Proceedings shall notify the petitioner in writing of the need to perfect the petition. The notification shall be included in the acknowledgement letter issued pursuant to subdivision (b) of section 5000.3251. The notification shall explain what information is necessary to perfect the petition.

(1) The petitioner shall perfect the petition not later than 30 days from the date of the acknowledgement letter. The Chief of Board Proceedings may extend the deadline for perfecting the petition upon a showing of reasonable cause or upon written agreement by the parties. All parties shall be notified in writing of any extension.

(2) Perfecting the petition is accomplished by submitting the information necessary to perfect the petition to the Chief of Board Proceedings.

(3) If the petitioner fails to perfect the petition within the 30-day period, or within any extension period granted by the Chief of Board Proceedings, the petition shall be dismissed. All parties will be notified in writing of the dismissal.

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Subchapter 7: Prehearing Meetings and Briefing Schedules

5000.3261 Prehearing Meeting and Exchange of Information Between Respondent and Petitioner

(a) If requested by petitioner with regard to a petition described in subdivision (c) or (d) of section 5000.3001, the Respondent and the Tax and Fee Programs Division will meet with the petitioner, either in person or by other means convenient to all parties, before the scheduled hearing date. The purpose of the meeting or meetings is to exchange relevant information and evidence, identify issues, and, if possible, enter into stipulations to resolve all or some of the issues.

(b) At any time, the Respondent or the Tax and Fee Programs Division may request additional information from the petitioner to assist in resolving any issue raised by the petitioner.


5000.3262 Briefing Schedules and Procedures: General Requirements

(a) Submissions in the form of briefs are required for consideration of all petitions. The parties shall adhere to the briefing schedules and other requirements set forth in this article.

(b) Upon receipt of a perfected petition, the Chief of Board Proceedings shall provide written notification to each party that a perfected petition has been filed and that briefing will begin under the applicable briefing schedule, as determined by the Chief of Board Proceedings. The notification may be included, if appropriate, in the acknowledgement letter issued pursuant to subdivision (b) of section 5000.3251. Throughout the briefing schedule, the Chief of Board Proceedings shall keep the parties apprised of applicable deadlines, extensions, and other requirements by written notification, and shall ensure that all parties receive copies of any correspondence.

(c) Any request to extend the period for filing a brief must be in writing. The Chief Counsel, in his or her discretion, may grant such a request upon a showing of reasonable cause or based upon the written agreement of the parties and the Appeals Division.

(d) The party filing a brief is responsible for submitting one copy of the brief and any supporting exhibits to the Board Proceedings Division. Upon receipt of any brief filed within the scope of the applicable briefing schedule, including any applicable deadlines and extensions, the Chief of Board Proceedings shall provide written
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acknowledgement of receipt to all parties and provide each opposing party with a copy of the brief and any supporting exhibits.

(e) General Requirements. All briefs permitted to be filed pursuant to this section shall follow the requirements listed below:

(1) Length.

(A) Not exceed 30 typed or handwritten, double-spaced 8 ½” by 11” pages, printed on one side only; or

(B) Not exceed 15 typed or handwritten, single-spaced 8 ½” by 11” pages, printed on one side only;

(2) Type-font size of at least 10 points or 12 characters per inch;

(3) The Table of Contents, Table of Authorities, and exhibits are not included in the page count;

(4) Exception. An exception to the foregoing requirements may be granted prior to the deadline for filing a brief. Exceptions may be requested by submitting a written request establishing reasonable circumstances that justify the necessity for additional pages to the Chief of Board Proceedings. It is at the discretion of the Chief Counsel or his or her designee to approve a request.

(f) The failure to file a brief within the scope of the applicable briefing schedule, including any applicable deadlines, extensions, and other requirements, shall constitute a waiver of the right to file that brief. Except as otherwise provided in the applicable briefing schedule, such failure shall have the effect of concluding the briefing schedule.

(g) Any individual or entity may file a non-party (amicus) brief regarding a petition or application described in subdivisions (b), (c), or (d) of section 5000.3001, subject to any generally applicable conditions of this section and the specific conditions of this subdivision.

(1) No individual or entity shall be permitted to file more than one non-party brief. Briefs filed by unidentified individuals or entities will not be accepted.

(2) All non-party briefs shall be filed prior to the conclusion of the applicable briefing schedule. However, the Board in its discretion may choose to accept for consideration a non-party brief filed after the conclusion of the applicable briefing schedule. For purposes of this paragraph, the conclusion of the applicable briefing schedule shall be determined without regard to the filing of any non-party brief or reply thereto. There shall not be any extensions of time for the filing of non-party briefs.
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(3) If a non-party brief is filed, the Chief of Board Proceedings shall acknowledge receipt of the brief and provide one copy to each party. Each party may file a reply to the non-party brief not later than 30 days from the date the Chief of Board Proceedings acknowledges receipt of the non-party brief.

(4) The applicable briefing schedule shall not be considered concluded until the deadline for replying to all non-party briefs has passed.


5000.3263 General Briefing Schedule.

(a) Application. The briefing schedule in this section shall apply to all petitions and applications described in subdivisions (b), (c), and (d) of section 5000.3001.

(b) Opening Briefs.

(1) Petitioner’s Opening Brief. The perfected petition shall be considered the Petitioner’s Opening Brief.

(2) Respondent’s Opening Brief. The Respondent may file an Opening Brief not later than 90 days from the date the Chief of Board Proceedings acknowledges receipt of the Petitioner’s Opening Brief.

(c) Reply Briefs.

(1) Petitioner’s Reply Brief. The petitioner may file a Reply Brief not later than 30 days from the date the Chief of Board Proceedings acknowledges receipt of the Respondent’s Opening Brief. The Petitioner’s Reply Brief, if filed, shall address only points of disagreement with the Respondent’s Opening Brief.

Except as provided in paragraph (2) of this subdivision, the filing of the Petitioner’s Reply Brief shall conclude the briefing schedule.

(2) Respondent’s Reply Brief. The Respondent may file a Reply Brief only upon written permission from the Chief Counsel. The Respondent’s Reply Brief, if filed, shall address only points of disagreement with the Petitioner’s Reply Brief.

(A) The Respondent shall have 15 days from the date the Chief of Board Proceedings acknowledges receipt of the Petitioner’s Reply Brief in which to file a written request for permission to file its Reply Brief.
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(B) Upon receipt of the Respondent’s written request, the Chief Counsel shall determine whether additional briefing is necessary. Factors to be considered in determining whether additional briefing is necessary include, but are not limited to:

(i) Whether the Petitioner’s Reply Brief raised new facts, arguments, or evidence that are essential to the resolution of the petition;

(ii) Whether the briefing filed to date has provided sufficient information for the Board to resolve the petition;

(iii) Whether the facts and issues in the petition are so complex as to require additional discussion or clarification.

(C) If the Chief Counsel determines that additional briefing is necessary, he or she shall grant the Respondent’s request to file a Reply Brief. The Respondent may file its Reply Brief not later than 30 days from the date on which its request is granted.

(D) If the Chief Counsel determines that additional briefing is not necessary, he or she shall deny the Respondent’s request to file a Reply Brief and the briefing process shall be concluded.

(3) Petitioner’s Supplemental Brief. If the Respondent files a Reply Brief, the petitioner may file a Supplemental Brief not later than 30 days from the date the Chief of Proceedings acknowledges receipt of the Respondent’s Reply Brief. The petitioner’s Supplemental Brief, if filed, shall address only points of disagreement with the Respondent’s Reply Brief. The filing of the petitioner’s Supplemental Brief shall conclude the briefing schedule.


Subchapter 8: Appeals Division Review, Prehearing Conferences, and Summaries

5000.3271 Appeals Division Review.

(a) On the conclusion of the general briefing schedule pursuant to section 5000.3263, the Appeals Division shall review the record and determine whether the briefing on file adequately addresses all relevant factual and legal issues. If the briefing on file does not adequately address all relevant factual and legal issues, the Appeals Division may request supplemental briefing pursuant to subdivision (a) of section 5000.5012 or may order a pre-hearing appeals conference pursuant to subdivision (b) of section 5000.3272, or both.
(b) When the Appeals Division determines that all relevant factual and legal issues have been addressed, the Appeals Division shall notify the Chief of Board Proceedings that the petition is ready to be scheduled for an oral hearing.

(c) Upon notification from the Appeals Division that the petition is ready to be scheduled for an oral hearing, the Chief of Board Proceedings shall schedule and notice an oral hearing pursuant to section 5000.5006 of this division.


5000.3272 Appeals Conference.

(a) Purpose. The purpose of an appeals conference is to obtain additional facts and evidence, obtain stipulations of fact, and narrow questions of law, in order to facilitate a more efficient and productive oral hearing or other Board action on the petition.

(b) When to Hold an Appeals Conference. An appeals conference will be held for all petitions described in subdivisions (b), (c), and (d) of section 5000.3001. An appeals conference may be held only after the briefing schedule provided in section 5000.3263 has concluded.

(c) Determining the Time and Location of the Appeals Conference. The Appeals Division shall determine the time and location of the appeals conference. Consistent with workload constraints, the Appeals Division shall attempt to ensure that the appeals conference is held at a time convenient to the petitioner. The appeals conference shall ordinarily be held at the Board’s headquarters in Sacramento, and may be conducted in person, by videoconference, by teleconference, or by means of a secure electronic connection. However, an in-person appeals conference may be held outside of Sacramento if the Chief Counsel determines that there is reasonable cause and that the Board has the resources to conduct an appeals conference outside of Sacramento.

(d) Notice and Scheduling. The Board Proceedings Division shall schedule the appeals conference in accordance with information provided to it by the Appeals Division and shall issue appropriate written notification to all parties.

(e) Conduct and Nature of the Appeals Conference. A conference holder assigned to the Appeals Division will conduct the appeals conference. To the extent practicable, the conference holder will ensure that the appeals conference is informal and non-adversarial in nature.

(f) Recording. The conference holder will not record, videotape, or arrange for court reporting of the appeals conference. Any party may arrange for the appeals
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conference to be recorded or reported, at that party’s expense. If the appeals conference is recorded or reported, a copy of the transcript or recording shall be promptly provided to all participants. A recording or transcript of an appeals conference shall become a disclosable public record, if and when the petition being discussed on the record or transcript becomes a disclosable public record pursuant to chapter 5 of this division.

(g) Additional Briefing and Evidence. If at any time prior to the submittal of the Hearing Summary or Summary Decision pursuant to section 5000.3273, the Assistant Chief Counsel for the Appeals Division, or his or her designee, determines that insufficient briefing or evidence has been provided, the Appeals Division may request additional briefing or evidence from any party. The Appeals Division may set forth the order, deadlines, and conditions for briefing that it deems appropriate. The Appeals Division shall administer any request made under this subdivision and may extend deadlines under this subdivision upon a showing of reasonable cause.


5000.3273 Preparing and Revising Hearing Summaries.

(a) Preparing the Hearing Summary. The Appeals Division shall prepare and submit a Hearing Summary to the Chief of Board Proceedings within 90 days after each appeals conference held pursuant to section 5000.3272, or within any other period specified by the Chief of Board Proceedings, which provides the Appeals Division with at least 30 days to prepare and submit the Hearing Summary. The Chief Counsel may extend the time for submitting the Hearing Summary upon a showing of reasonable cause. Upon receipt of the Hearing Summary, the Chief of Board Proceedings shall provide one copy to each party.

(b) If the petition is submitted for decision without an oral hearing before the Appeals Division prepares a Hearing Summary, the Appeals Division shall prepare a Summary Decision pursuant to section 5000.3304.

(c) If there has been a partial or complete resolution of issues between petitioner and the Respondent after the Appeals Division has issued its Hearing Summary or Summary Decision, the Appeals Division will draft a Revised Hearing Summary or Revised Summary Decision if time permits. The Revised Hearing Summary will state:

(1) The issues which have been resolved;

(2) The Appeals Division’s revised recommendation; and

(3) The issues remaining for decision by the Board, if any.
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Article 4: General Board Hearing and Notice Procedures

5000.3301. Relation to General Board Hearing Procedures.

Chapter 5 of this division provides the procedures applicable to the conduct of oral Board hearings on petitions described in section 5000.3001. To the extent this chapter does not set forth a specific rule or procedure, the rules and procedures set forth in chapter 5 shall apply to this article. Where a conflict arises between chapter 5 and this chapter, the provision of this chapter shall control.


5000.3302. Additional Briefing.

(a) Staff Requests for Additional Briefing. If the Assistant Chief Counsel of the Appeals Division, or his or her designee, determines that insufficient briefing or evidence has been provided, the Appeals Division may request additional briefing or evidence from any party. The Appeals Division will determine the order, deadlines, and conditions under which any briefing or evidence must be submitted. Deadlines under this subdivision may be extended upon a showing of reasonable cause.

(b) Individual Board Member's Request for Additional Briefing. Any individual Board Member may contact the Appeals Division in order to request additional briefing or evidence from any party. The Appeals Division will determine the order, deadlines, and conditions under which any briefing or evidence must be submitted. Deadlines under this subdivision may be extended upon a showing of reasonable cause.

(c) Board Requests for Additional Briefing. If the Board determines that insufficient briefing or evidence has been provided, the Board may request additional briefing or evidence from any party. The Board will determine the order, deadlines, and conditions under which any briefing or evidence must be submitted. The Chief of Board Proceedings may extend deadlines set by the Board under this subdivision only upon a showing of extreme hardship and with the consent of the Board Chair.

(d) Timing of Request. A request under this section may be made during or after the applicable briefing schedule has concluded. Additional briefs or evidence provided in response to such a request are not subject to the requirements of the applicable briefing schedule.
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(e) Notification of Board Chair. The Board Chair must be notified promptly of any request made under this section and may postpone the scheduling or hearing of an appeal.


5000.3303 Notice of Hearing

(a) Notice of Hearing. All parties to a petition or application shall receive written notice of the date and time their petition is scheduled for oral hearing before the Board in accordance with chapter 5 of this division.

(b) Notice of Hearing on Applications. The notice of hearing for a hearing on an application described in subdivision (b) of section 5000.3001 shall contain a statement that, subject to the limitations of section 3, subdivision (b), and section 11 of article XIII, and of article XIII A of the California Constitution, the Board is required to determine the full cash value of the property that is the subject of the hearing and that this determination may exceed the value on which the assessment is based.


5000.3304 Submission for Decision Without Oral Hearing.

(a) A petition shall be submitted for decision based upon the written records on file and without an oral hearing under any of the following circumstances:

(1) The petitioner does not request an oral hearing or waives a requested oral hearing as provided in chapter 5.

(2) The petitioner fails to respond to a Hearing Notice as provided in section 5000.5006.

(b) Preparing the Summary Decision. Where a petition is submitted for decision without an oral hearing, the Appeals Division will prepare a Summary Decision summarizing the relevant facts and law and a providing a recommendation for Board action.


5000.3305 Notice of Board Decisions.
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(a) The petitioner and all other parties to a petition or application shall be notified in writing of the Board’s decision in accordance with the provisions of chapter 5 of this division.

(b) Decisions on Applications. When the review, equalization and adjustment of the taxable property of a county, city, city and county, or municipal corporation is completed, the Board shall mail to the assessor, the county board of supervisors, the auditor of the taxing agency, and the taxpayer, a copy of the Board’s findings and decision with respect to the assessment.

(c) Decisions on Property Tax Welfare Exemption Claims. Written notice of the Board’s decision on a petition described in subdivision (c) of section 5000.3001 shall also be sent to the county assessor for the county in which the property is located.

(d) Decisions on Property Tax Sampling Program Petitions. The Notice of Board Action issued with regard to a petition described in subdivision (d) of section 5000.3001 shall be mailed to the county assessor and the property owner by the Board Proceedings Division.


5000.3306 Finality of Board Action; Written Findings & Decision.

(a) The following provisions apply to all petitions filed pursuant to this chapter:

(1) The decision of the Board upon a property tax petition is final.

(2) The Board shall not reconsider or rehear a petition.

(3) The Board may modify a decision on a petition to correct a clerical error.

(b) If requested by the petitioner at any point prior to the commencement of the oral hearing or the commencement of the meeting at which the petition is scheduled for Board action, the Board will prepare and send to the petitioner a Written Findings and Decision according to the following procedure:

(1) After the Board has decided the petition, the Appeals Division will draft the Written Findings & Decision.

(2) The Chief of Board Proceedings will schedule the Written Findings and Decision for Board consideration.
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(3) Once the Board adopts the Written Findings and Decision, the Chief of Board Proceedings will promptly mail a copy of the Written Findings and Decision to petitioner.

The petitioner may waive its right to its requested Written Findings and Decision any time prior to Board approval of the petitioner's Written Findings and Decision.