

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 5: PETITIONS FOR REALLOCATION OF LOCAL AND DISTRICT TAXES

5250. PETITIONS FOR REALLOCATION OF LOCAL AND DISTRICT TAXES.

A petition for reallocation of local or district tax must be filed and shall be reviewed in accordance with the procedures contained in California Code of Regulations, title 18, section 1807 or 1828.

Note: Authority cited: Section 15606, Government Code; and Sections 7202, 7203, 7261, 7262, 7270, Revenue and Taxation Code. Reference: Sections 7209 and 7223, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments changed the regulation's title from "Filing and Reviewing Claims and Inquiries Regarding Incorrect or Non-Distribution of Local and District Taxes" to "Petitions for Reallocation of Local and District Taxes"; deleted subdivisions (a) and (b); replaced "claim or inquiry will be acknowledged" with "petition for reallocation of local or district tax must be filed" and inserted "shall be" in subdivision (c); and deleted the designation "(c)" from before the text previously denoted as subdivision (c).