

STATE BOARD OF EQUALIZATION
 PETITION FOR NONUNITARY PROPERTY REASSESSMENT
 PETITION FOR PENALTY ABATEMENT
ON ASSESSMENT ROLL 20 ___ / 20 ___

Internal Use Only
Appeal No. _____
Case ID: _____

1. PETITIONER	2. PROPERTY IDENTIFICATION INFORMATION																																																																											
COMPANY NAME <i>(please print)</i> <hr/> SBE COMPANY NUMBER <hr/> NAME OF PERSON TO CONTACT <hr/> BUSINESS PHONE () AGENT <i>(if any)</i> <hr/> MAILING ADDRESS <i>(street, city, state, zip code)</i> <hr/> <hr/> BUSINESS PHONE () Authorization: If you are an agent, you must attach a BOE-892, Statement of Authorization. <input type="checkbox"/> BOE-892 attached	<table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Gas & Electric</td> <td><input type="checkbox"/> Pipeline</td> <td><input type="checkbox"/> Other</td> </tr> <tr> <td><input type="checkbox"/> Telephone — Local</td> <td><input type="checkbox"/> Mobile Radio</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Telephone — Interexchange</td> <td><input type="checkbox"/> Electric Generation Facility</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Telephone — Wireless</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Railroad</td> <td></td> <td></td> </tr> </table> <p><i>Check counties in which unitary property is located.</i></p> <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> 1. 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3. VALUE INFORMATION <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 15%;">Nonunitary Value</th> <th style="width: 15%;">Penalty</th> <th style="width: 20%;">Total</th> </tr> </thead> <tbody> <tr> <td>Board — Adopted</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>Petitioner's Opinion</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </tbody> </table>			Nonunitary Value	Penalty	Total	Board — Adopted	\$	\$	\$	Petitioner's Opinion	\$	\$	\$																																																															
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4. This is a request for refund according to Revenue and Taxation Code section 5148(f): <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Checking this box preserves the right to recover taxes arising out of a disputed assessment.</i>																																																																												

5. The facts that I rely upon to support the requested change in value are as follows:
- | | |
|--|--|
| <input type="checkbox"/> a. The nonunitary value exceeds the full value of the property | <input type="checkbox"/> e. Penalty assessment is not justified |
| <input type="checkbox"/> b. Interstate allocation determination is incorrect | <input type="checkbox"/> f. Determination of exempt value is incorrect |
| <input type="checkbox"/> c. Value includes post-lien date property | <input type="checkbox"/> g. Assessment ratio is incorrect |
| <input type="checkbox"/> d. Value of nonunitary property has been incorrectly calculated | <input type="checkbox"/> h. Other |

You are **required** to attach a statement of the precise elements of the Board's valuation you contest and include any appraisal reports, financial studies and other material relevant to value (see Rules for Tax Appeals, Regulations 5323.4 and 5324.6). Failure to do so could result in the dismissal of the petition if it renders the petition incomplete (see Rules for Tax Appeals, Regulations 5324, 5324.4, 5324.8 and 5571).

6. My appeal will be:

<input type="checkbox"/> Written Only	<input type="checkbox"/> Appeals Conference Requested
<input type="checkbox"/> Oral Hearing Amount of Time Needed _____ <i>(See Rules for Tax Appeals, Regulations 5323.4, 5326.4, 5327.4, 5343 and 5345.)</i>	<input type="checkbox"/> Findings and Decisions Requested

7. 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 an 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.

SIGNATURE OF PETITIONER, OWNER OR AUTHORIZED REPRESENTATIVE	DATE
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