

State of California

BOARD OF EQUALIZATION

PROPERTY TAX RULES

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

Chapter 3. Property Taxes

Article 3. Other Property Tax Petitions

Subarticle 4. Contents of Property Tax Sampling Program Petitions and Filing Deadlines

§ 5334. 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 Assessed Properties~~ Assessment Practices Survey Division.

(b) A petition must be filed within 30 days from the date that the ~~Chief Deputy Director of the Property and Special Tax~~ 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 is timely filed if it is mailed or delivered in accordance with section 5335 or received by the Board Proceedings Division within the time specified in subdivision (b).

Authority: Sections 15606 and 15640, Government Code. *Reference:* Sections 15640 and 15645, Government Code.