



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2017/028

July 7, 2017

TO COUNTY ASSESSORS,
COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES:

**CALIFORNIA CODE OF REGULATIONS
TITLE 18, PUBLIC REVENUES**

RULES FOR TAX APPEALS REGULATION 5332

Following a public hearing on March 28, 2017, the State Board of Equalization amended Rules for Tax Appeals Regulation 5332, *Time of Filing of Application*. The amendments were initiated pursuant to California Code of Regulations, title 1, section 100. The amendments became effective on June 14, 2017.

Subdivision (a) of Regulation 5332 was amended to make it consistent with the recent amendment to Revenue and Taxation Code section 1840 made by Senate Bill 1480 (Stats. 2016, ch. 116). Effective January 1, 2017, Senate Bill 1480 changed the deadline to file applications for review of assessments (appeals) of taxable publicly-owned property ("Section 11"¹) made in the regular period for such assessments, from the later of July 20 or two weeks after the completion of the local assessment roll to November 30. Thus, subdivision (a) of Regulation 5332 was amended accordingly to reflect this new deadline, and former subdivisions (a)(1) and (2) containing the old deadline were removed.

Enclosed is a final printed copy of Regulation 5332. In addition, the Rules for Tax Appeals are posted on the Board's website at www.boe.ca.gov/lawguides/property/current/ptlg/rta/rules-for-tax-appeals.html.

If you have any questions regarding the contents of this regulation, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:grs
Enclosure

¹ Taxable government-owned properties are referred to as "Section 11" properties after the section in article XIII of the California Constitution (section 11) that requires their taxation.

State of California

BOARD OF EQUALIZATION

RULES FOR TAX APPEALS

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

Chapter 3. Property Taxes

Article 3. Other Property Tax Petitions

Subarticle 2. Appeal of Assessment of Publicly-Owned Property—Contents of Applications, Filing Deadlines, and Board-Appraised Property

Rule 5332. Time of Filing of Application.

Authority: Article XIII, section 11 of the California Constitution; Section 15606, Government Code.

Reference: Revenue and Taxation Code Section 1840.

(a) If any county, city, city and county, or municipal corporation wants to secure a review, equalization, or adjustment of the assessment of its property by the Board under subdivision (g) of section 11 of article XIII of the California Constitution, it must file an application with the Board on or before November 30.

(b) If the assessment appealed is made outside the regular period for such assessments, the application must be filed with the Board within 60 days from the date the tax bill was mailed to the applicant.

(c) An application is filed timely if it is mailed or delivered in accordance with section 5335 or received by the Board Proceedings Division within the time specified by this section.

(d) Failure to provide a timely application bars the applicant from relief under subdivision (g) of section 11 of article XIII of the California Constitution.

History: Adopted September 12, 2007, effective February 6, 2008.

Amended November 19, 2013, effective April 1, 2014.

Amended March 28, 2017, effective June 14, 2017