

**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 2A: PETITIONING NOTICES OF DETERMINATION  
AND  
NOTICES OF DEFICIENCY ASSESSMENT**

**5215.6. SCOPE OF PETITION FOR REDETERMINATION FILED UNDER WATER RIGHTS FEE LAW.**

A determination by the State Water Resources Control Board regarding the amount of the water rights fee or that a person or entity is required to pay such fee is subject to review under chapter 4 of part 1 of division 2 of the Water Code and is not subject to review by the Board as part of a petition for redetermination.

Note: Authority cited: Section 15606, Government Code; and Section 55301, Revenue and Taxation Code. Reference: Section 1537, Water 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 replaced the text before “determination” with “A”; added all the text after “such fee”; and deleted citations to Revenue and Taxation Code sections that are not in the Fee Collection Procedures Law from the regulation’s authority note.