

## 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 3: Property Taxes<sup>1</sup>**

### ARTICLE 1: APPLICATION OF CHAPTER AND DEFINITIONS

#### 5311. DEFINITIONS.

The following definitions apply to this chapter:

(a) “Appeals Conference” means a conference conducted by the Appeals Division, at which all parties are entitled to attend and at which issues raised in the petition are to be discussed, and if possible, resolved.

(b) “Appraisal Data Report” means, for state assesses subject to the provisions of article 2 of this chapter, a document and data sheet that accompany the Board’s value determination required to be mailed to each state assessee between the first day of January and the first day of June of each year. The appraisal data report sets forth the State-Assessed Properties Division’s value recommendation to the Board and a summary of the State-Assessed Properties Division’s value indicators.

(c) “County-Assessed Properties Division” means the unit of the Board’s Property and Special Taxes Department responsible for making determinations of eligibility for organizational clearance certificates and supplemental clearance certificates or the unit of the Board’s Property and Special Taxes Department responsible for reviewing the assessment practices of county assessors under Government Code section 15640 et seq., where appropriate.

(d) “Organizational Clearance Certificate” means a certificate issued by the Board under Revenue and Taxation Code section 254.6.

(e) “Party” means:

(1) For petitions described in section 5310, subdivision (a)(1), the petitioner and the State-Assessed Properties Division;

(2) For applications described in section 5310, subdivision (a)(2), the petitioner and the county assessor and tax agency whose assessment is questioned by a petition described in section 5310, subdivision (a)(2);

(3) For petitions described in section 5310, subdivision (a)(3), the petitioner and the County-Assessed Properties Division;

(4) For petitions described in section 5310, subdivision (a)(4), the petitioner and the County-Assessed Properties Division.

(f) “Petition” means a petition or application described in section 5310.

(g) “Petitioner” means an individual or entity that filed a petition described in section 5310, and the individual or entity’s authorized representative where appropriate, and includes:

(1) A county, city, city and county, or municipal corporation that filed a petition with the Board under subdivision (g) of section 11 of article XIII of the California Constitution.

(2) The claimant of an Organizational Clearance Certificate for the property tax welfare exemption under Revenue and Taxation Code section 254.6 or Supplemental Clearance Certificate under Revenue and Taxation Code section 214, subdivision (g). For purposes of a petition from the denial of a

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).

Supplemental Clearance Certificate under Revenue and Taxation Code section 214, subdivision (g), the limited partnership is the petitioner.

(3) The county assessor and the taxing agency that filed a petition described in section 5310, subdivision (a)(4).

(h) "Respondent" means:

- (1) For petitions described in section 5310, subdivision (a)(1), the State-Assessed Properties Division;
- (2) For applications described in section 5310, subdivision (a)(2), the county assessor and tax agency whose assessment is questioned by a petition described in section 5310, subdivision (a)(2);
- (3) For petitions described in section 5310, subdivision (a)(3), the County-Assessed Properties Division;
- (4) For petitions described in section 5310, subdivision (a)(4), the County-Assessed Properties Division.

(i) "Sample finding" refers to the sampling of assessments from the county assessment roll under Government Code section 15640, subdivision (c).

(j) "Supplemental Clearance Certificate" means a certificate issued by the Board under Revenue and Taxation Code section 214, subdivision (g).

(k) "Tax and Fee Programs Division" means the unit of the Board's Legal Department responsible for representing the Department, as defined in chapter 5 of this division, in responding to petitions described in section 5310, subdivision (a)(1), (a)(3), and (a)(4).

(l) "State-Assessed Properties Division" means the unit in the Board's Property and Special Taxes Department responsible for determining value indicators and recommending values of property under the Board's assessment jurisdiction and for administering the Board's state assessment responsibilities.

(m) "State-Assessed Properties Division's Analysis" means a written summary that sets forth an analysis of all of the issues raised in the petition and the State-Assessed Properties Division's recommendation.

(n) "Written Findings and Decision" means a document prepared by the Appeals Division that sets forth the Board's decision on a petition and the supporting reasons therefor.

Note: Authority Cited: Sections 15606 and 15640, Government Code; and Section 11651, Revenue And Taxation Code. Reference: Sections 15640 And 15645, Government Code; and Sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840 and 11251, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
2. In subdivision (b)(7)(B), changed the cross reference from 5300 to 5310. Adopted 5-28-08; Effective 7-16-08.  
3. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments deleted subdivision (a); deleted "(b)" from before the text and deleted "also" from after "definitions" in the text that was previously designated as subdivision (b); combined the definitions for "County-Assessed Properties Division" in subdivision (b)(3) and (4) by deleting the period at the end of subdivision (b)(3), replacing "(4) 'County-Assessed Properties Division' means" with "or" at the beginning of subdivision (b)(4), and adding ", where appropriate." to the end of subdivision (b)(4); deleted subdivision (b)(5) and (12) and moved the text regarding the contents of a "Hearing Summary" and a "Summary Decision" to Regulation 5325.6; renumbered subdivision (b)(1) through (3) and (6) through (11) and (13) through (17) as subdivisions (a) through (n), and changed the paragraph letters (A) through (D) to paragraph numbers (1) through (4) in renumbered subdivisions (e), (g), and (h); and replaced "Chapter 5, General Board Hearings Procedures" with "chapter 5 of this division" in renumbered subdivision (k).