

**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 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED  
PROPERTY AND PRIVATE RAILROAD CARS**

**Subarticle 2: Assessments and Assessment Factor Hearings**

**5322.5. VALIDITY OF ASSESSMENT.**

Validity of Assessment or Taxes. The failure to receive any notice required to be given by the Board or the failure of the Board to complete any action by a date specified under this article does not affect the validity of an assessment or the validity of any taxes levied pursuant thereto.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code section 725.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

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