

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 Taxes¹

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

Subarticle 3: Contents of Petitions and Filing Deadlines

5323.4. CONTENTS OF THE PETITION.

(a) All petitions must conform to the requirements in this section.

(b) A valid and complete petition must:

(1) Be in writing and state the name and address of the petitioner, the Board-adopted value, the petitioner's opinion of value, and the precise elements of the Board's valuation or penalty that petitioner is contesting (including, for nonunitary property, the property identification information and location).

(2) State whether the petition constitutes a claim for refund under Revenue and Taxation Code section 5148, subdivision (f).

(3) State the facts relied upon to support the requested change in value and include supporting documents, including appraisal reports, financial studies, and any other materials relevant to determining the value of the petitioner's property or reasons why the penalty should be abated.

(4) State whether any or all of the following are requested: an appeals conference, oral hearing, or Written Findings and Decision.

(5) Be signed by the petitioner or by an authorized representative. If the petition is signed by an agent, including an attorney licensed to practice law in the State of California, the agent must be authorized by the petitioner before the time the petition is filed. Both the petitioner's mailing address and the agent's mailing address must be provided in the petition. The following language must be contained in the signature block of the petition:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am: (1) an officer, partner, or employee of the petitioner authorized to sign this petition; (2) an agent authorized by the petitioner; or (3) an agent who is any attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

(6) Be accompanied by a statement of authorization, if required as specified herein, or as specified in section 5323.8, Duplicate Petitions. If the petition is signed by an agent, other than an attorney licensed to practice law in the State of California, a statement of authorization, as described herein, or a power of attorney, as defined in chapter 5, General Board Hearing Procedures, is required. A statement of authorization must be in writing and must include the following information:

(A) Name and address of the petitioner;

(B) Petitioner's State Board of Equalization company identification number;

(C) Name, address, and telephone and facsimile numbers of the agent;

(D) Statement that the agent is authorized to file the petition and represent the petitioner in the petition; and

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).

(E) Signature of an officer, partner, or an employee who has been designated by petitioner in writing to sign such statement on behalf of the petitioner.

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

Reference: Revenue and Taxation Code sections 741, 744, 747, 11340.

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