

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

5323.8. DUPLICATE PETITIONS.

(a) In the event duplicate petitions are filed with the Chief of Board Proceedings, the Chief of Board Proceedings will determine which petition was authorized by the petitioner.

(b) The Chief of Board Proceedings will contact the petitioner or the agent who filed the duplicate petitions, or both, by telephone, email, or facsimile and also by registered or certified mail with return receipt, and will allow 10 days for a written response. In the event no written response is received after 10 days, the first petition received will be accepted and any other petition will be rejected as a duplicate petition.

(c) For purposes of this regulation, “duplicate petition” means a petition filed by the petitioner, or its agent on its behalf, subsequent to the petition previously filed by or on behalf of the same petitioner for the same assessment year at issue. A subsequent petition that seeks to correct or supplement a previously filed petition will not be considered a duplicate petition for purposes of this regulation.

Note: Authority cited: Section 15606, Government Code; and Section 11651, Revenue and Taxation Code. Reference: Section 741, Revenue and Taxation 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 inserted “the” before “petitioner” in subdivision (a); deleted “and/” from after “petitioner” and deleted “machine” from after “facsimile,” inserted “, or both,” after “petitions” and “also” between “and” and “by,” and changed “electronic mail” to “email” in the first sentence of subdivision (b); and replaced “all” with “any,” inserted “a” before “duplicate,” and changed “petitions” to “petition” after “other” and “duplicate” in the second sentence in subdivision (b).

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