

**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 6: Briefing Schedules and Appeals Conferences**

**5326. GENERAL BRIEFING PROCEDURES FOR PETITIONS REVIEWED BY THE APPEALS  
DIVISION.**

- (a) A valid and complete petition as defined in section 5323.4 is considered the petitioner's opening brief.
- (b) The State-Assessed Properties Division's Analysis is the State-Assessed Properties Division's written response to the petition.
- (c) The petitioner's reply to the State-Assessed Properties Division's Analysis is optional.

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

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

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.).