

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 3: OTHER PROPERTY TAX PETITIONS

Subarticle 3: Contents of Property Tax Welfare and Veterans' Organization Exemption Petitions and Filing Deadlines

5333. TIME FOR FILING OF PETITIONS.

(a) A petitioner has 60 days from the date of mailing of a final notice denying a claim for an Organizational Clearance Certificate or Supplemental Clearance Certificate or from the date of mailing of a notice of revocation of an Organizational Clearance Certificate or, Supplemental Clearance Certificate to file a petition objecting to the denial of the claim or revocation of the certificate.

(b) A petition is timely if it is mailed or delivered in accordance with section 5335 or received by the Board Proceedings Division within the time specified by subdivision (a).

Note: Authority cited: Section 15606, Government Code. Reference: Sections 214, 254.6 and 270, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. In subdivision (a), deleted comma after the third word "or" and in "Authority cited" changed the reference of 245.6 to 254.6. Adopted 5-28-08; Effective 7-16-08.
3. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments inserted "file a" before "petition" and replaced "the Board for hearing on" with "objecting to" after "petition" in subdivision (a); and replaced "to" with "or delivered in accordance with section 5335" and replaced "at the headquarters office of the Board" with "by the Board Proceedings Division" in subdivision (b).

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