

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

5333.4. CONTENTS OF PETITION.

The petition must:

- (a) Be in writing and state all of the specific grounds upon which qualification is claimed;
- (b) Include all documents the petitioner wishes the Board to consider in deciding the petition;
- (c) Indicate whether a Board hearing is requested;
- (d) Indicate whether a written findings and decision is requested; and
- (e) Be signed by petitioner or an authorized representative of the petitioner. The Chief Counsel may require the representative to demonstrate the representative's authority to represent the petitioner.

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 "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 replaced "an oral" with "a Board" in subdivision (c); and replaced "desired" with "requested" in subdivisions (c) and (d).

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