

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 4: GENERAL BOARD HEARING AND NOTICE PROCEDURES

5343. SUBMISSION FOR DECISION WITHOUT ORAL HEARING.

(a) A petition will be submitted for decision based upon the written records on file and without an oral hearing under any of the following circumstances:

(1) The petitioner does not request an oral hearing or waives a requested oral hearing under chapter 5 of this division.

(2) The petitioner fails to respond to a Hearing Notice as provided in section 5522.6.

(b) Preparing the Summary Decision. Where a petition is submitted for decision without an oral hearing, the Appeals Division will prepare a Summary Decision summarizing the relevant facts and law and providing a recommendation for Board action.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

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

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