

## **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 5: General Board Hearing Procedures***<sup>1</sup>

### **ARTICLE 2: REQUIREMENTS FOR SCHEDULING BOARD MEETINGS AND HEARINGS**

#### **Subarticle 1. Meeting Calendars**

##### **5521.5. ADOPTION OF BOARD MEETING CALENDAR.**

- (a) The Board generally adopts a meeting calendar for the following calendar year, but may adopt a meeting calendar for any appropriate period.
- (b) Within 15 days of adoption, the meeting calendar will be available for viewing by the public on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov).
- (c) The Chief of Board Proceedings may cancel a portion of a Board meeting listed on a previously adopted meeting calendar after giving notice to the Board Chair. A majority vote of the Board may cancel or change a meeting date or location identified on a previously adopted meeting calendar. Board Proceedings Staff must promptly amend the publicly available meeting calendar to reflect any changes made pursuant to this subdivision.

Note: Authority cited: California Constitution, article XIII, section 11; Government Code sections 15606, 15640;

Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601. Reference: Government Code section 15609, 15610.

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.).