

## 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 5: VOTING AND DECISIONS

#### 5552. PUBLICATION.

(a) Adoption. The Board shall adopt a written opinion for each appeal decided by the Board, on or after January 1, 2013, in which the amount in controversy is five hundred thousand dollars (\$500,000) or more.

(b) Publication. If the Board is required to adopt a written opinion pursuant to subdivision (a), then the Board shall adopt and publish the written opinion on the Board's Internet website within 120 days after the date upon which the Board's vote to decide the appeal became final.

(c) Content. All written opinions required to be adopted pursuant to subdivision (a) shall include all of the following:

- (1) Findings of fact;
- (2) The legal issue(s) presented;
- (3) Citation(s) to applicable law;
- (4) An analysis of the law and facts;
- (5) The disposition of the matter; and
- (6) The names of the adopting Board Members.

(d) Amount in Controversy. "Amount in controversy" means, for purposes of subdivision (a), the total amount of taxes, fees, penalties, interest and/or other charges directly contested by the parties to an appeal as of the date the Board's vote to decide that appeal becomes final. Consolidated appeals shall be treated as one appeal in calculating the amount in controversy. "Amount in controversy" does not include taxes, fees, penalties, interest, or other charges that may be ancillary or related to, or calculated with reference to, directly contested amounts, unless the taxes, fees, penalties, interest, or other charges are also directly contested. Amount in controversy shall equal one percent of the difference between the assessed values asserted by the parties in property tax appeals. If an appeal concerns the reallocation of local or district tax, amount in controversy includes directly contested taxes that were reported and paid to the Board prior to the date the Board's decision on the appeal became final (e.g., taxes reported and paid for the last quarter for which a return was filed prior to the finality date), and shall not include taxes that are reported and paid to the Board after the date the Board's vote to decide the appeal becomes final.

(e) Application. Subdivision (a) only applies to decisions of the Board acting as a collective body in open session to resolve a pending dispute regarding an issued assessment of tax or fee or refund of tax or fee to a taxpayer, or the reallocation of local or district tax, that has been scheduled and appears as a contested matter before the Board on a Board meeting notice, including Board hearing and nonappearance matters, except for nonappearance consent calendar action items.

(f) For purposes of Revenue and Taxation Code section 40, the Board's decision on an appeal is rendered on the date that the Board's vote to decide the appeal becomes final.

Note: Authority cited: Section 15606, Government Code. Reference: Section 40, Revenue and Taxation Code.

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.).

2. Adopted November 19, 2013, effective April 1, 2014. The new regulation incorporates and implements, interprets, and makes specific provisions of Revenue and Taxation Code section 40, which requires the Board to adopt and publish written opinions under specified circumstances.