

## 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 6: Taxpayer Bill of Rights Reimbursement Claims***

### **5605. NOTICE OF DECISION.**

Whether or not an oral hearing is held on the claim, the Board will send written notice of its decision to the claimant, and, where applicable, to the Franchise Tax Board. Notwithstanding chapter 5 of this division, the Board's decision on the claim is final 30 days from the date it is mailed. Any proposed award of reimbursement must be available as a public record for at least 10 days prior to the effective date of the award, except appeals from actions of the Franchise Tax Board, which must be available as a public record for at least 10 days prior to the effective date of the determination.

Note: Authority cited: Section 15606(a), Government Code; Section 893, Public Utilities Code; Sections 7051, 8251, 9251, 11651, 30451, 32451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 7091, 8269, 9269, 11657, 21013, 30458.9, 32469, 38708, 40209, 41169, 43520, 45865, 46620, 50156.9, 55330 and 60630, Revenue and Taxation Code.

History: 1. New section adopted 11-19-1997; effective 4-8-1998.  
2. Amendment of section and Note 3-8-2001; effective 7-6-2001.  
3. Section renumbered (from section 5095), first "shall" replaced with "will," second and third "shall" replaced with "must," "the provisions of Article 7" replaced with "chapter 5 of this division," and Note amended 9-12-2007; effective 2-6-2008.