

Chapter 3: Pre-Board Action Review

Of State-Assessed Property and Private
Railroad Car Tax Appeals

Purpose

- Purpose of pre-Board action review provisions:
 - Enhance the overall review and development of appeals.
 - Codify ***new*** appeals conference process.

Overview

- Overview of the pre-Board action review of state assessee appeals:
 - Assessment factor hearings.
 - State assessee presentations regarding value indicators
 - Value Setting.
 - Petition, SAPD's analysis, and reply filed.
 - Appeals conference conducted & hearing summary prepared.

Article 1: General Provisions

- General Provisions:
 - Application of articles 1, 2, and 4.
 - Definitions applicable to chapter 3.

Article 2: Assessment Process

- Article 2 begins by explaining how:
 - Board staff prepares capitalization rate studies and develops value indicators; and
 - The Board conducts assessment factor hearings.

Article 2: Filing Deadlines

- Next, article 2 provides notice of the filing deadlines for petitions.
 - Unitary value or allocation - July 20.
 - Non-unitary value or Private Railroad Car Tax - September 20.
 - The Chief Counsel may grant filing extensions under article 2, subarticle 4.

Private Railroad Car Tax

Petitions contesting Private Railroad Car Tax jeopardy assessments are governed by the jeopardy appeal provisions in chapter 2, article 2C.

Contents of Petitions

- Article 2 requires petitions to be in writing and contain:
 - Requests for appeals conferences, oral Board hearings, and Written Findings and Decisions;
 - Statements authorizing agents to act on the appellant's behalf; and
 - Certificates authorizing agents to sign.

Supporting Documents

- State assessees must submit their supporting documents:
 - With their petitions;
 - In response to requests for additional evidence; or
 - With a Board Member's permission.

Article 2: Filing Requirements

State assessees must:

- File their original petitions; and
- Include 10 hard copies or a compact disc.

Special Situations

- Article 2 contains procedures for situations where:
 - Petitioners file multiple petitions for the same assessment year; or
 - There are issues regarding validity, completeness, and/or timeliness.

Meeting Informally

- Appellants may meet informally with SAPD and the Tax and Fee Programs Division.
- Allows parties to communicate during the appeals process.

Deciding Resolved Appeals

- The Tax and Fee Programs Division will prepare a recommendation for the Board to use when deciding appeals that are resolved prior to the:
 - Appeals conference stage; or
 - Due date of the state assessee's reply brief.
- Non-appearance matters.

New Procedures in Article 2

- Article 2 codifies new procedures for:
 - Requesting, scheduling, and conducting appeals conferences; and
 - Other Appeals Division review.
- These procedures enhance the development of factual and legal issues.

Requests for Appeals Conferences

Appeals conferences may be requested by:

- Petitioners in their petitions;
- SAPD by August (unitary values) or October 15th (nonunitary values);
- The Assistant Chief Counsel for the Appeals Division; or
- A Board Member.

New Briefing Schedules

- Article 2 contains two new briefing schedules:
 - One for petitions that will be discussed at an appeals conference; and
 - One for petitions that will not be discussed at an appeals conference.

Schedules

- Briefing Schedules:
 - Appeals Conf. Schedule -- 35/15 (before the conference).
 - Other Briefing Schedule -- 45 days before Board action, 15 days after notice.

Appeals Division Concludes by:

- Preparing a Hearing Summary for appeals scheduled for oral Board hearings;
- Preparing a Summary Decision for other appeals; and
- May request additional information and/or briefing.

Article 2: Deadlines

- Article 2 lists the deadlines for deciding appeals (deadlines do not apply to appeals of escape assessments):
 - State assessee appeals -- December 31.
 - Private Railroad Car Tax appeals -- January 31.

Options

- A petition may be:
 - Withdraw under article 2; or
 - Submitted to the Board for a decision based upon the written record under article 4 (written-only petition).

Oral Board Hearings

Article 4 explains that chapter 5 applies to the scheduling and conduct of oral Board hearings.

Additional Briefing

Article 4 allows the Appeals Division, individual Board Members, and the Board to request additional briefing.

Written Findings and Decisions

Article 4 contains new provisions allowing petitioners to waive requests for the issuance of Written Findings and Decisions.

Finality

Article 4 also explains that:

- The Board's decisions on property tax appeals are final.
- The Board may correct clerical errors.
- The Board will not rehear property tax appeals.

Highlights

- Filing deadlines.
- Deadlines to decide appeals.
- Appeals Division review and Appeals Conferences.

Wrap Up

- Goals are to:
 - Create uniform procedures.
 - Increase transparency.
 - Clarify expectations.
 - Improve customer relations.

- Next Up: Chapter 3 – Pre-Board Action Review of Other Property Tax Appeals.

References

- California Code of Regulations, title 18, section 5000 et seq.
- BOE Rules for Tax Appeals and history:
<http://www.boe.ca.gov/regs/timelineCAtax.htm>.