

STATE BOARD OF EQUALIZATION

PETITION FOR NONUNITARY PROPERTY REASSESSMENT

PETITION FOR PENALTY ABATEMENT

ON ASSESSMENT ROLL 20 ___ / 20 ___

Internal Use Only

Appeal No. _____

Case ID: _____

1. PETITIONER

COMPANY NAME (please print)

SBE COMPANY NUMBER

NAME OF PERSON TO CONTACT

BUSINESS PHONE

()

AGENT (if any)

MAILING ADDRESS (street, city, state, zip code)

BUSINESS PHONE

()

Authorization: If you are an agent, you must attach a BOE-892, Statement of Authorization.

BOE-892 attached

2. PROPERTY IDENTIFICATION INFORMATION

- Gas & Electric
- Telephone — Local
- Telephone — Interexchange
- Telephone — Wireless
- Railroad
- Pipeline
- Mobile Radio
- Electric Generation Facility
- Other

Check counties in which unitary property is located.

- 1. Alameda
- 2. Alpine
- 3. Amador
- 4. Butte
- 5. Calaveras
- 6. Colusa
- 7. Contra Costa
- 8. Del Norte
- 9. El Dorado
- 10. Fresno
- 11. Glenn
- 12. Humboldt
- 13. Imperial
- 14. Inyo
- 15. Kern
- 16. Kings
- 17. Lake
- 18. Lassen
- 19. Los Angeles
- 20. Madera
- 21. Marin
- 22. Mariposa
- 23. Mendocino
- 24. Merced
- 25. Modoc
- 26. Mono
- 27. Monterey
- 28. Napa
- 29. Nevada
- 30. Orange
- 31. Placer
- 32. Plumas
- 33. Riverside
- 34. Sacramento
- 35. San Benito
- 36. San Bernardino
- 37. San Diego
- 38. San Francisco
- 39. San Joaquin
- 40. San Luis Obispo
- 41. San Mateo
- 42. Santa Barbara
- 43. Santa Clara
- 44. Santa Cruz
- 45. Shasta
- 46. Sierra
- 47. Siskiyou
- 48. Solano
- 49. Sonoma
- 50. Stanislaus
- 51. Sutter
- 52. Tehama
- 53. Trinity
- 54. Tulare
- 55. Tuolumne
- 56. Ventura
- 57. Yolo
- 58. Yuba

3. VALUE INFORMATION

	Nonunitary Value	Penalty	Total
Board — Adopted	\$	\$	\$
Petitioner's Opinion	\$	\$	\$

4. This is a request for refund according to Revenue and Taxation Code section 5148(f): Yes No. *Checking this box preserves the right to recover taxes arising out of a disputed assessment.*

5. The facts that I rely upon to support the requested change in value are as follows:

- a. The nonunitary value exceeds the full value of the property
- b. Interstate allocation determination is incorrect
- c. Value includes post-lien date property
- d. Value of nonunitary property has been incorrectly calculated
- e. Penalty assessment is not justified
- f. Determination of exempt value is incorrect
- g. Assessment ratio is incorrect
- h. Other

You are **required** to attach a statement of the precise elements of the Board's valuation you contest and include any appraisal reports, financial studies and other material relevant to value (see Rules for Tax Appeals, Regulations 5323.4 and 5324.6). Failure to do so could result in the dismissal of the petition if it renders the petition incomplete (see Rules for Tax Appeals, Regulations 5324, 5324.4, 5324.8 and 5571).

6. My appeal will be:

- Written Only
 - Oral Hearing Amount of Time Needed _____
 - Appeals Conference Requested
 - Findings and Decisions Requested
- (See Rules for Tax Appeals, Regulations 5323.4, 5326.4, 5327.4, 5343 and 5345.)

7. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am: (1) an officer, partner, or employee of the petitioner authorized to sign this petition; (2) an agent authorized by the petitioner; or (3) an agent who is an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

SIGNATURE OF PETITIONER, OWNER OR AUTHORIZED REPRESENTATIVE

DATE