



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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No. 2006/005

January 30, 2006

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPOSED BOARD OF EQUALIZATION RULES FOR
CALIFORNIA ADMINISTRATION AND APPELLATE REVIEW

The Rules of Practice of the State Board of Equalization (Cal. Code Regs., Title 18, Sections 5010 et seq.) are being revised and incorporated into the *Board of Equalization Rules for California Tax Administration and Appellate Review* (new rules). Draft language for the new rules was originally posted on the Board's website at www.boe.ca.gov/regs/timelineCAtax.htm on September 14, 2005.

The original proposal for Part 3 of the new rules, *Administrative Review of Property Taxes*, was discussed at an interested parties meeting on November 16, 2005. In response to comments and suggestions regarding the September 14, 2005 draft of Part 3 received during and subsequent to the November interested parties meeting, staff substantially revised Part 3. The revised version of Part 3 has now been posted to the website.

Staff invites you to submit comments regarding the recent revisions to Part 3 and to attend a second interested parties meeting on February 23, 2006 to discuss the revisions. The meeting will be held at the Board's headquarters located at 450 N Street, Room 121, Sacramento, beginning at 9:30 a.m.

Questions regarding the substance of the new rules, including the recent revisions to Part 3, should be directed to Mr. Bradley Heller, Senior Tax Counsel, at bradley.heller@boe.ca.gov or 916-324-2657. Written comments concerning the proposed rules should be directed to Ms. Diane Olson, Regulations Coordinator, at diane.olson@boe.ca.gov or sent to:

State Board of Equalization
Attention: Ms. Diane Olson, MIC: 80
P. O. Box 942879
Sacramento, CA 94279-0080

We welcome your input regarding the recent revisions to Part 3 and encourage you to participate in the upcoming interested parties meeting.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk