

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 1: Title of Division

5000 Statement of Intent; Title of Division.

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In fulfillment of its constitutional and statutory duties, the State Board of Equalization hereby promulgates this division to provide regulations governing the administrative and appellate review processes for all of the tax and fee programs administered by the Board. These regulations shall be known as the *Board of Equalization Rules for Tax Appeals* (RTA). It is the intent of the State Board of Equalization that these regulations specifically address public concerns regarding its administrative and appellate review processes and improve the relationship between tax and fee payers and the State Board of Equalization.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code section 15606; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601; Public Resources Code sections 42475, 42881. Reference: Article XIII, section 11 of the California Constitution; Government Code section 15606; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601; Public Resources Code sections 42475, 42881.