

**Part 3: Administrative Review of Property Taxes**

**Article 1: Petitions for Reassessment of State-Assessed Property and Private Railroad Cars**

3100. Application of Article.

- Agree**
- Disagree**
- Modify**

This Article shall apply to the petitions for reassessment of unitary and non-unitary assessed values and escaped or excessive assessments of state assessed-properties (including petitions for abatement of penalties), petitions for correction of allocated assessment, petitions for reassessment of private railroad car values, and assessment factor hearings for state-assessed properties and private railroad cars.

3110. Definitions.

- Agree**
- Disagree**
- Modify**

The definitions of the following terms are the same as those provided in part 5, General Board Hearing Procedures:

Appeals Staff  
Appeals Attorney  
Appeals Auditor  
Board  
Board Staff  
Board Attorney  
Brief  
Delivery Service  
Department  
Party  
Petition  
Tax  
Taxpayer

The following definitions apply to this article:

“Appraisal Data Report” means, for state assessees, a document or data sheet that accompanies the Board’s individual value determinations made by May 31 of each year. The appraisal data report sets forth the Valuation Division’s value recommendation to the Board and a summary of the Valuation Division’s value indicators.

“Hearing Summary” means a summary and analysis setting forth the issues, the factual background, the contentions set forth by the petitioner and the Valuation Division, the applicable law, and the Appeals Division’s analysis and comment as to the resolution of the issues to be presented at an oral hearing.

“Summary Decision” means a hearing summary prepared for a waived oral hearing.

3111. General Provisions.

- Agree**
- Disagree**
- Modify**

- (a) **Timely Performance.** Whenever any act is required or allowed to be done on or before a date specified in this article and that day is a Saturday, Sunday, or holiday, the act may be performed timely during the next following business day.
- (b) **Validity of Assessment or Taxes.** The failure to receive any notice required to be given by the Board or the failure of the Board to complete any action by a date specified under this article shall not affect the validity of an assessment or the validity of any taxes levied pursuant thereto.

3120. Assessment Factor Hearings.

- Agree**
- Disagree**
- Modify**

- (a) Each year, the Valuation Division shall perform capitalization rate studies and develop value indicators applicable to the unitary property of each state assessee. After the Notice of Assessed Unitary Value is issued by the Chief of the Valuation Division (by May 31 of each year), the capitalization rate study, the value indicators, and any other appraisal data, calculations, or information developed by the Valuation Division with respect to the valuation of the assessee’s state-assessed property shall be made available to the state assessee if the state assessee submits a written request for such information to the Chief of the Valuation Division.
- (b) The Board may annually hold Assessment Factor Hearings to receive public testimony on issues relating to capitalization rates and other factors affecting values of state-assessed property and private railroad cars. At least 30 days prior to the hearing date, state assessees and private railroad car taxpayers, or other persons wishing to be listed on the agenda, shall notify the Chief of Board Proceedings if they intend to make oral presentations at the hearing. Testimony of persons who do not notify the Chief of Board Proceedings as set forth above will be heard after those on the agenda have completed their oral presentations. The Board may place reasonable time limits on any presentation. In lieu of oral presentations, state assessees or private railroad car taxpayers may submit written presentations to the Chief of Board Proceedings no later than the date of the hearing.
  - (1) During the Sacramento Board meeting held in February of each year, every state assessee is given an opportunity to make an oral presentation to the Board regarding capitalization rates and other matters affecting the Board’s valuation of its state-assessed unitary property. In lieu of an oral presentation,

a state assessee may submit a written presentation to the Chief of Board Proceedings for distribution to the Board and the Board staff.

- (2) During the Sacramento Board meeting held in April of each year, every state assessee is given an opportunity to make an oral presentation to the Board regarding the value indicators used to value its state-assessed unitary property. In lieu of an oral presentation, a state assessee may submit a written presentation to the Chief of Board Proceedings for distribution to the Board and the Board staff.

3121. Time for Filing of Petitions

- Agree**  
 **Disagree**  
 **Modify**

- (a) Unitary Value or Penalty. If a state assessee disagrees with the value or penalty determined by the Board as set forth in the Notice of Unitary Assessed Value, the assessee may file a Petition for Reassessment of Unitary Value by July 20 of the calendar year in which the Notice of Unitary Assessed Value was issued.
- (b) Correction of Allocated Assessment. If a state assessee disagrees with an allocated assessment, the assessee may file a Petition for Correction of Allocated Assessment by July 20 of the calendar year in which the notice of allocated assessment was issued.
- (c) Nonunitary Value or Penalty. If a state assessee disagrees with the value or penalty determined by the Board as set forth in the Notice of Nonunitary Assessed Value, the assessee may file a Petition for Reassessment of Nonunitary Value by September 20 of the calendar year in which the Notice of Nonunitary Value was issued.
- (d) Escaped/Excessive Assessment. If a state assessee disagrees with the value or penalty determined by the Board as set forth in the Notice of Escaped/Excessive Assessment, the assessee may file a Petition for Reassessment of Escaped/Excessive Assessment by no later than 50 days from the date of the notice.
- (e) Private Railroad Cars.
- (1) If an owner or assessee disagrees with a value or penalty determined by the Board, the owner or assessee may file a Petition for Reassessment of Private Railroad Car Value by September 20 of the year in which the notice of private railroad car value is issued.
- (2) If the Board fails to complete the private railroad car tax assessments by August 1 but completes the assessments in the following month pursuant to section 11651.5 of the Revenue and Taxation Code, the owner or assessee shall have until October 20 to file a petition for reassessment.

- (3) For any assessment made outside the regular assessment period, the Petition for Reassessment must be filed on or before the 50<sup>th</sup> day following the notice of the assessment.
- (4) If a petition is not timely received, the Board may consider the petition to be a claim for refund.

3130: Contents of the Petition.

- Agree**
- Disagree**
- Modify**

(a) For petitions for reassessment of unitary or nonunitary values, the state assessee may use Form BOE 529-A, but in any event the petition must conform to the requirements set forth in this regulation and provisions of the Revenue and Taxation Code.

(b) A valid and complete petition must:

- (1) Be in writing and state the name and address of the petitioner, the Board-adopted value, the petitioner's opinion of value, and the precise elements of the Board's valuation or penalty that petitioner is contesting (including, for nonunitary property, the property identification information and location).
- (2) State whether the petition constitutes a claim for refund under Revenue and Taxation Code section 5148, subdivision (f).
- (3) State the facts relied upon to support the requested change in value and include supporting documents, including appraisal reports, financial studies, and any other materials relevant to determining the value of the petitioner's property or reasons why the penalty should be abated.
- (4) State whether an oral hearing is desired and whether a written findings and decision is requested. If the petitioner does not want an oral hearing, the petitioner may choose to have a "written-only" petition.
- (5) Be signed by the petitioner or by an authorized representative. If the petition is signed by an agent, including an attorney licensed to practice law in the State of California, the agent must be authorized by the petitioner prior to the time the petition is filed. Both the petitioner's actual mailing address and the agent's mailing address shall be provided on the petition. The following language shall be contained in the signature block of the petition:

I certify (or declare) under penalty of perjury under the laws of that 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 any 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.

(6) Be accompanied by a statement of authorization, if required as specified herein, or as specified in section 3132 [duplicate petitions]. If the petition is signed by an agent, other than an attorney licensed to practice law in the State of California, a statement of authorization, as described herein, or a power of attorney, as defined in part 5, General Board Hearing Procedures, is required. A statement of authorization shall be in writing and shall include the following information:

- (A) Name and address of the petitioner;
- (B) Petitioner's State Board of Equalization company identification number;
- (C) Name, address, and telephone and fax numbers of the agent(s);
- (D) Statement that the agent(s) is authorized to file the petition and represent the petitioner in the petition; and
- (E) Signature of an officer, partner, or an employee who has been designated by petitioner in writing to sign such statement on behalf of the petitioner.

3131. Submission of Petition.

- Agree**
- Disagree**
- Modify**

The original petition and supporting documents, together with 10 copies thereof, must be submitted by mail or in person to the Chief of Board Proceedings, at:

Chief, Board Proceedings Division  
State Board of Equalization  
450 N Street, MIC:81  
PO Box 942879  
Sacramento, CA 94279-0081

3132. Duplicate Petitions

- Agree**
- Disagree**
- Modify**

- (a) In the event duplicate petitions are filed with the Chief of Board Proceedings, the Chief of Board Proceedings shall determine which petition was authorized by petitioner.
- (b) The Chief of Board Proceedings shall contact the petitioner and/or the agent(s) who filed the duplicate petitions by telephone, electronic mail, or facsimile machine and by registered or certified mail with return receipt, and shall allow 10 days for a written response. In the event no written response is received after 10 days, the first petition received will be accepted and all other petitions will be rejected as duplicate petitions.
- (c) The Chief of Board Proceedings may require a statement of authorization, as defined in subdivision (b)(6) of section 3130, or a power of attorney, as defined in part 5, General Board Hearing Procedures.
- (d) For purposes of this regulation, “duplicate petition” means a petition filed by the petitioner, or its agent on its behalf, subsequent to the petition previously filed by or on behalf of the same petitioner for the same assessment year at issue. A subsequent petition that seeks to amend a previously filed petition shall not be considered a duplicate petition for purposes of this regulation.

3133. Timeliness of Petition.

- Agree**
- Disagree**
- Modify**

A petition is considered filed timely if it is addressed and transmitted to the address set forth in Regulation 3131, or deposited personally at the headquarters office of the Board in Sacramento no later than the deadline set forth in the particular statute or regulation under which the petition is filed. For purposes of this section, transmitted means:

- (a) Posted for delivery by the United States Postal Service or a bona fide courier service;
- (b) Sent by a facsimile machine; or
- (c) Sent by electronic mail.

If transmitted by facsimile machine or electronic mail, all original documents must be forwarded to the Chief of Board Proceedings within a reasonable period of time. In the absence of other evidence, the postmark date or the date of delivery to a delivery service, as defined in part 5, General Board Hearing Procedures, shall be considered the mailing date. If the last day for mailing or delivering the document falls on a Saturday, Sunday, or holiday, the time shall be extended to the next business day.

3134. Extensions of Time.

- Agree**
- Disagree**
- Modify**

- (a) The Chief of Board Proceedings may extend the deadline to file a petition once for a period not to exceed 15 days, provided that the petitioner files a written or e-mail request for the extension by the due date of the petition.
- (b) The Chief of Board Proceedings may grant a reasonable extension of time for reasonable cause to allow the petitioner to file supporting documentation, provided that the petitioner files a written or e-mail request for the extension to the Chief of Board Proceedings by the due date of the petition.

3135. Evaluation of Petition.

- Agree**
- Disagree**
- Modify**

The Chief of Board Proceedings will review the petition and determine whether the petition is timely, valid, and complete.

- (a) If the Chief of Board Proceedings determines that a petition is timely, valid, and complete, the Chief of Board Proceedings will notify the state assessee that its petition is accepted as filed.
- (b) If the Chief of Board Proceedings determines that the petition is timely filed but incomplete, the Chief of Board Proceedings will accept the petition as a timely written request for an extension of time to file a petition under Revenue and Taxation Code section 733, subdivision (b). The state assessee will be given 15 days to cure any deficiencies in the petition, commencing on the date of the Chief of Board Proceedings' notice to petitioner of the incomplete petition.
- (c) If the Chief of Board Proceedings determines that the petition is untimely, invalid or incomplete, the Chief of Board Proceedings will inform the state assessee.

3136. Submission of Additional Supporting Documents by Petitioner.

- Agree**
- Disagree**
- Modify**

- (a) A petitioner's appraisal reports, financial studies, and other materials relevant to value cannot be presented as evidence at the hearing unless such documents were provided to the Chief of Board Proceedings at the time the petitioner filed its petition or within a subsequent time extension. However, any Board Member may, before or at the hearing, permit or request the submission of late-filed evidence by the petitioner.

- (b) The Board Staff may also request additional evidence in order to evaluate the petitioner’s opinion of value as set forth in its petition. The Board Staff may request such evidence in writing or by e-mail to the petitioner or its authorized representative and provide a deadline for the submission of such additional evidence by petitioner.
- (c) All supporting information and documentation must be accompanied by a declaration that the information contained in the documents is true, correct, and complete to the best knowledge and belief of the person submitting the documents. The person submitting the information and documents must certify this declaration under penalty of perjury.
- (d) Except as specified above, any untimely supporting documentation received by the Chief of Board Proceedings from the petitioner subsequent to the filing of the petition will be returned to the petitioner by the Chief of Board Proceedings.

3140. Dismissal of Petition.

- Agree**
- Disagree**
- Modify**

- (a) A petition will be dismissed if:
  - (1) The petition is not timely; or
  - (2) The state assessee fails to cure the defects in an invalid or incomplete petition.
- (b) The Chief of Board Proceedings will send written notice of the dismissal and supporting reasons therefore to the state assessee.
- (c) Dismissal of a petition extinguishes the petitioner’s administrative appeal rights with respect to its assessed value for that year.

3150. Prehearing Review by Appeals Division of Legal Department.

- Agree**
- Disagree**
- Modify**

- (a) The Appeals Division of the Legal Department will review all petitions for which the petitioner and the Valuation Division have not agreed to a joint recommendation on a proposed resolution of all issues presented in the petition at least 35 days prior to the date of the Board meeting at which the petition is scheduled for a hearing.
- (b) With respect to all petitions as to which the petitioner and the Valuation Division have agreed to a joint recommendation on a proposed resolution of all issues presented in the petition at least 35 days prior to the date of the Board meeting at which the petition is scheduled for a hearing, the Tax and Fee Programs Division of the Legal Department will prepare and submit the “Valuation Division’s Recommendation for Property Tax Petition on the Property Tax Matters

Nonappearance Calendar” to the Chief of Board Proceedings at least 35 days prior to the date of the Board meeting for which the petition is scheduled for Board action. This Recommendation will include a brief analysis of the petition and the related supporting documents, if any, as well as the statement confirming that the petitioner has confirmed its agreement with such recommendation. The Board, however, is not required to adopt the recommendation or enact the recommended Board action. The Chief of Board Proceedings will distribute a copy of this Recommendation to the petitioner and the Board.

3151. Prehearing Conference.

- Agree**
- Disagree**
- Modify**

If requested by petitioner, the Valuation Division and the Tax and Fee Programs Division of the Legal Department will hold a prehearing conference with the petitioner before the scheduled hearing date. The purpose of the conference is to exchange relevant information and evidence, identify issues, and enter into a stipulation to resolve all or some of the issues, if possible.

3160. Oral Hearings – Briefs.

- Agree**
- Disagree**
- Modify**

- (a) For oral hearings, the Tax and Fee Programs Division will draft the “Valuation Division’s Brief.”
- (b) The Valuation Division’s Brief sets forth an analysis of all of the issues raised in the petition and the recommended action to be taken by the Board on each issue.
- (c) The Valuation Division’s Brief will be submitted to the Chief of Board Proceedings at least 35 days prior to the scheduled hearing date or other Board action on the petition. The Chief of Board Proceedings will distribute a copy of the Valuation Division’s Brief to the petitioner, the Appeals Division, and the Board Members.
- (d) The petitioner may file a reply brief to the Valuation Division’s Brief at least 20 days before the Board meeting date for which the petition is scheduled for hearing or other Board action. The petitioner may not submit new or additional evidence with its reply brief unless the Board Staff previously requested new or additional information, but the petitioner may dispute or agree with the analysis and recommendations set forth in the Valuation Division’s Brief.
- (e) At least 10 days prior to the date of the Board meeting for which the hearing on the petition is scheduled, the Appeals Division of the Legal Department will submit a Hearing Summary to the Chief of Board Proceedings Division (and a Summary Decision if the Board hearing is waived as discussed in section 3170), setting forth the issues, the factual background, the contentions set forth by the petitioner and the

Valuation Division, the applicable law, and the Appeals Division's analysis and comment as to the resolution of the issues presented. The Chief of Board Proceedings will distribute a copy of the Appeals Division's Hearing Summary to the petitioner, the Board Members, Valuation Division, and the Tax and Fee Programs Division of the Legal Department.

- (f) The Chief of Board Proceedings, upon a showing of reasonable cause, may grant an extension for a reasonable period of time provided in subdivisions (c), (d) and (e) above.
- (g) If there has been a partial or complete resolution of issues between petitioner and the Valuation Division prior to the oral Board hearing, the Appeals Division will draft a Revised Hearing Summary (or Revised Summary Decision if oral hearing is waived as discussed in section 3170) if time permits. The Revised Hearing Summary will state:
  - (1) The issues which have been resolved;
  - (2) Staff's revised recommendation; and
  - (3) The issues remaining for decision by the Board, if any.

The case will remain on the agenda for Board action.

3161. Oral Hearings – Scheduling of Hearings.

- Agree**
- Disagree**
- Modify**

- (a) The Board shall hear petitions for reassessment of unitary or nonunitary values and correction of allocated values by December 31 of the year in which the notice was issued and render its decisions no later than December 31 that year.
- (b) The Board shall hear petitions for reassessment of private railroad car values and render its decisions by January 31 of the year following the year in which the notice was issued. If the assessment was made outside the regular assessment period, the Board shall hear the petition within 90 days of the date on which the petition was filed and render its decision within 45 days of the date of the hearing on the petition.
- (c) If petitioner requests an oral hearing in its petition, the Chief of Board Proceedings will mail a Notice of Board Hearing to the petitioner at least 45 days prior to the scheduled hearing date.

3162. Oral Hearings – Distribution of Documents.

- Agree**
- Disagree**
- Modify**

The Chief of Board Proceedings will distribute the following documents to the Board Members, the Board Staff and petitioner (the documents may be distributed separately):

- (a) Petition and supporting documentation;
- (b) Valuation Division’s Brief;
- (c) Petitioner’s Reply Brief, if any; and
- (d) Appeals Division’s Hearing Summary (and Revised Hearing Summary, if any).

3163. Consolidation of Petitions into a Single Hearing.

- Agree**
- Disagree**
- Modify**

- (a) If petitions filed by multiple petitioners involve the same issues, the petitions may be consolidated into one hearing. The Chief of Board Proceedings will decide whether certain petitions should be consolidated, based on the following factors:
  - (1) Whether the petitions present the same or substantially similar issues as to valuation, law, or fact;
  - (2) Whether the petitioners have common ownership by a parent company; and
  - (3) Whether the petitioners have the same tax representative.
- (b) If the Chief of Board Proceedings decides to consolidate certain petitions, the Chief of Board Proceedings will notify the affected petitioners. If, within 15 days of the notice, a petitioner objects to the consolidation, that petitioner will have its own oral Board hearing and its petition will not be consolidated with the others.
- (c) If petitions are consolidated, the Tax and Fee Programs Division of the Legal Department will review the petitions and the supporting documentation submitted by the petitioners, and draft one Valuation Division’s Brief to address and analyze the issues presented in all of the petitions. At the hearing, the Board may grant additional time, in equal amounts, to the petitioners’ representative(s) and the Valuation Division to present their respective cases. The Appeals Division will draft one Hearing Summary for all of the consolidated petitions.

3164. Oral Hearing Procedures.

- Agree**
- Disagree**
- Modify**

- (a) Except as provided in this Article, oral hearings are conducted according to the procedures set forth in part 5, General Board Hearing Procedures.
- (b) The Board hearing is open to the public as required by law. At the hearing, the Board may request additional information from the parties.
- (c) The petitioner and the Valuation Division are the parties to the Board hearing.
- (d) The Board may require petitioners, their representatives, or the Valuation Division to proceed under oath.
- (e) The Chief of Board Proceedings shall allocate hearing time for each party, including response time, and reserve time for questions by the Board. Before the hearing, the Chief of Board Proceedings shall inform the parties and the Board in writing of the allocations. At the hearing, the Chief of Board Proceedings shall announce the hearing time allocations and inform the Board Chair when each of the allocations has elapsed.

3170. Waiver of Oral Hearing.

- Agree**
- Disagree**
- Modify**

The petitioner may waive its appearance at the oral hearing at any time prior to the scheduled hearing date. The oral hearing must be waived in writing or by e-mail to the Chief of Board Proceedings.

3171. Oral Hearing Waived – Unresolved Issues.

- Agree**
- Disagree**
- Modify**

If the petitioner does not request an oral hearing in its petition, or waives its oral hearing more than 35 days before the petition is scheduled for a Board hearing, but does not agree with the Valuation Division's recommendation as to the resolution of all petitioned issues, the Tax and Fee Programs Division of the Legal Department will draft the Valuation Division's Brief and the Appeals Division will prepare the Summary Decision as provided in section 3160.

3180. Withdrawal of a Petition.

- Agree**
- Disagree**
- Modify**

- (a) A petitioner may withdraw its petition at any time, up to and including the date of the scheduled Board hearing, by notifying the Chief of Board Proceedings either in writing or e-mail.
- (b) If a petition is withdrawn, the petitioner's administrative appeal rights are extinguished with respect to the issues presented in the petition and the Board's determination of value is final.

3190. Notice of Board Decisions; Findings; Transcripts

- Agree**
- Disagree**
- Modify**

- (a) The decision of the Board upon a property tax petition is final.
- (b) The Board shall not reconsider or rehear a petition.
- (c) The Board may modify a decision on a petition to correct a clerical error.
- (d) All parties to a proceedings shall be notified in writing of the Board's decision.
- (e) If the petitioner has requested a Written Findings and Decision (WF&D), after the Board has decided the petition the Appeals Division of the Legal Department will draft the WF&D, which sets forth the Board's decision on the petition and the supporting reasons therefor. The Chief of Board Proceedings will then schedule the petition for Board action. Once the Board approves the WF&D, the Chief of Board Proceedings will mail a copy of the WF&D to petitioner. The petitioner may waive its right to a its requested written findings & decision any time prior to Board approval of the petitioner's written findings & decision.
- (f) Upon petitioner's request, the Board shall make a full record of the hearing and furnish the petitioner with a transcript thereof at the petitioner's expense.

**Article 2: Review of Assessment of Publicly-Owned Property**

3200. Application of Article.

- Agree**
- Disagree**
- Modify**

This Article shall apply to the petitions for review, equalization, and adjustment of lands and improvements pursuant to subdivision (g) of section 11 of article XIII of the California Constitution.

3210. Definitions.

- Agree**
- Disagree**
- Modify**

The definitions of the following terms are the same as those provided in part 5, General Board Hearing Procedures:

Appeals Staff  
Appeals Attorney  
Appeals Auditor  
Board  
Board Staff  
Board Attorney  
Brief  
Delivery Service  
Department  
Party  
Petition  
Tax  
Taxpayer

3220. Time of Filing.

- Agree**
- Disagree**
- Modify**

- (a) If any county, city, city and county, or municipal corporation desires to secure a review, equalization, or adjustment of the assessment of its property by the Board pursuant to subdivision (g) of section 11 of article XIII of the California Constitution, it shall file an application with the Board on or before the later of:
  - (1) The third Monday in July of the year in which the assessment is made if the assessment appealed is made during the regular period for such assessments;  
or
  - (2) Within two weeks after the completion and delivery by the county assessor of the local roll containing the assessment to the county auditor as provided in Revenue and Taxation Code section 617.
- (b) If the assessment appealed is made outside the regular period for such assessments, the application for review shall be filed with the Board within 60 days from the date the tax bill was mailed to the applicant.
- (c) Failure to provide a timely application shall bar the applicant from relief under subdivision (g) of Section 11 of Article XIII of the California Constitution.

3230. Contents of the Application.

- Agree**
- Disagree**
- Modify**

Every application shall:

- (a) Be in writing;
- (b) Be authorized by the governing body of the county, city, city and county or municipal corporation seeking relief;
- (c) Include the official document authorizing the application;
- (d) Show the facts claimed to require action by the Board; and
- (e) Include a statement of legal authorities, which includes relevant statutes and regulations.

3240.Submission of Application.

- Agree**
- Disagree**
- Modify**

- (a) The application and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings, at:

Board Proceedings Division, MIC: 81  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0081

- (b) A copy of the application, together with its separate statement of legal authorities, which includes relevant statutes and regulations, shall also be filed by the applicant with the county assessor whose assessment is questioned and with the governing body of the tax agency. A proof of filing with the county assessor and the taxing agency shall be enclosed with the application filed with the Board.

3250. Answer to Application.

- Agree**
- Disagree**
- Modify**

- (a) At least 30 days prior to the Board hearing, the county assessor whose assessment is questioned and the taxing agency shall file a written answer to the application and a statement of legal authorities, which includes relevant statutes and regulations.

- (b) A copy of the answer and its statement of legal authorities must be submitted by mail or in person to the Chief of Board Proceedings, at:

Board Proceedings Division, MIC: 81  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0081

- (c) A copy of the answer and its statement of legal authorities shall also be filed with the applicant by the county assessor whose assessment is questioned. A proof of filing with the applicant by the county assessor must be enclosed with the answer filed with the Board.
- (d) The failure to file an answer shall not constitute a default or an admission of any matters set forth in the application.

3260.Prehearing Conference.

- Agree**  
 **Disagree**  
 **Modify**

- (a) A prehearing conference shall be held for each application for which a hearing is to be held under these regulations. The purpose of the conference is to clarify and define the issues, examine the application and answer for necessary amendments, place the case in focus so that the defined and precise issues may be resolved as quickly as possible, give notice of matters not necessarily revealed by the application and answer, enter into stipulations on matters on which agreement has been reached by the parties, and arrange for the exchange of copies of appraisal reports and exhibits prior to the Board hearing.
- (b) The conference shall be conducted at the headquarters office of the Board in Sacramento at a time to be arranged by the Board Proceedings Division suitable for the parties or their representatives.
- (c) An Appeals attorney shall preside at the conference.
- (d) The Appeals attorney shall submit a Hearing Summary to the Board at least 15 days prior to the Board hearing date. The Hearing Summary shall set forth a concise and descriptive statement of the nature of the case and summary of the matters agreed upon or admitted at the conference.

3270. Hearing.

- Agree**
- Disagree**
- Modify**

- (a) Upon receipt of a timely application, the Board shall grant the applicant an oral Board hearing.
- (b) Notice of hearing shall be sent in accordance with the procedures set forth in part 5, General Board Hearing procedures.
- (c) The notice of hearing shall contain a statement that, subject to the limitations of sections 3, subdivision (b) and 11 of article XIII and of article XIII A of the California Constitution, the Board is required to find the full cash value of the property that is the subject of the hearing and that this finding may exceed the value on which the assessment is based.

3280. Board Appraised Property.

- Agree**
- Disagree**
- Modify**

- (a) If a property that has been appraised by the Valuation Division of the Property and Special Taxes Department of the Board becomes the subject of a proceeding under this Article, both parties to the proceedings shall be informed of the fact that the appraisal has been made.
- (b) Each party, upon request, shall have access to the appraisal records.
- (c) Either party or the Board may call the appraiser or the appraiser's supervisor from the Valuation Division as a witness and may offer the appraisal records as an exhibit.
- (d) A party desiring to call the appraiser or the appraiser's supervisor from the Valuation Division as a witness shall, at least ten days prior to the hearing, notify the Chief of Board Proceedings of its intention to call such witnesses.

3290. Notice of Board Decision.

- Agree**
- Disagree**
- Modify**

- (a) When the review, equalization and adjustment of the taxable property of a county, city, or municipal corporation are completed, the Board shall mail to the assessor, the governing body and the auditor of the taxing agency, and the taxpayer a copy of the Board's findings and decision with respect to the assessment.
- (b) The decision of the Board upon a property tax petition is final.

(c) The Board shall not reconsider or rehear a petition.

(d) The Board may modify a decision on a petition to correct a clerical error.

### **Article 3: Property Tax Welfare Exemption Claim Review Procedures**

#### 3300. Application of Article.

- Agree**
- Disagree**
- Modify**

This Article shall apply to petitions appealing the Board staff's finding of ineligibility for property tax welfare exemption pursuant to section 254.6 of the Revenue and Taxation Code and denials of claims for supplemental clearance certificates pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code.

#### 3310. Definitions.

- Agree**
- Disagree**
- Modify**

(a) The definitions of the following terms are the same as those provided in part 5, General Board Hearing Procedures:

Appeals Staff  
Appeals Attorney  
Appeals Auditor  
Board  
Board Staff  
Board Attorney  
Brief  
Delivery Service  
Department  
Party  
Petition  
Tax  
Taxpayer

(b) The following definitions apply to this Article:

“Organizational Clearance Certificate” or “OCC” means a certificate issued by the Board pursuant to section 254.6 of the Revenue and Taxation Code.

“Supplemental Clearance Certificate” or “SCC” means a certificate issued by the Board issued pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code.

3320. Time for Filing of Petitions.

- Agree**
- Disagree**
- Modify**

A claimant has 60 days from the date of mailing of a final notice denying a claim for an OCC pursuant to subdivision (d) of section 254.6 of the Revenue and Taxation Code, or from the date of mailing of a final notice denying a claim for an SCC, or from the date of mailing of a notice of revocation of an OCC issued pursuant to subdivision (e) of section 254.6 of the Revenue and Taxation Code to petition the Board for hearing on the denial of the claim for an OCC or SCC or revocation of the OCC.

3330. Contents of the Petition.

- Agree**
- Disagree**
- Modify**

The petition shall:

- (a) Be in writing and state all of the specific grounds upon which qualification is claimed;
- (b) Include all documents the petitioner wishes the Board to consider in deciding the petition;
- (c) Indicate whether an oral hearing is desired;
- (d) Indicate whether a written findings and decision is desired; and
- (e) Be signed by an authorized representative of the petitioner. The Chief of Board Proceedings may require the representative to demonstrate the representative's authority to represent the petitioner.

3331. Submission of Petition.

- Agree**
- Disagree**
- Modify**

The original petition and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings, at:

Board Proceedings Division, MIC: 81  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0081

3332. Timeliness of Petition.

- Agree**
- Disagree**
- Modify**

- (a) The petition and supporting documents must be received by the Board no later than 60 days from the date of mailing of the notice of ineligibility.
- (b) A document shall be timely if it is mailed to or received at the headquarters office of the Board within the time specified by the particular statute or regulation under which the document is filed. In the absence of other evidence, the post-mark date or the date of delivery to a delivery service, as defined in part 5, General Board Hearing Procedures, shall be considered the mailing date. If the last day for mailing or delivering the document falls on a Saturday, Sunday or holiday, the time shall be extended to the next business day.

3340. Prehearing Conference.

- Agree**
- Disagree**
- Modify**

No later than 30 days after the date that the petition for hearing is received, the Tax and Fee Programs Division of the Legal Department shall schedule a meeting or telephone conference, at a mutually convenient time, for the purpose of establishing the agreed upon and contested facts and the legal issues under consideration.

3350. Waiver of Oral Hearing.

- Agree**
- Disagree**
- Modify**

If the petitioner and Board staff agree, the petitioner may waive its appearance at the oral hearing at any time prior to the scheduled hearing date. The oral hearing must be waived in writing or by e-mail to the Chief of Board Proceedings.

3360. Briefs.

- Agree**
- Disagree**
- Modify**

- (a) For oral hearings and written-only petitions, the Tax and Fee Programs Division shall draft the Assessment and Policy Standards Division's Brief.
- (b) The Assessment and Policy Standards Division's Brief will set forth an analysis of the petition, related documents, and the recommended action to be taken by the Board on each issue.
- (c) The Assessment and Policy Standards Division's Brief will be submitted to the Chief of Board Proceedings at least 35 days prior to the date set for hearing or other action on the petition. The Chief of Board Proceedings will distribute a copy of the

Assessment and Policy Standards Division's Brief to the petitioner, the Appeals Division, and the Board Members.

- (d) The petitioner may file a reply brief to the Assessment and Policy Standards Division's Brief at least 20 days before the Board meeting date for which the petition is scheduled for hearing or other Board action. The reply brief shall be submitted to the Chief of Board Proceedings as described in section 3331.
- (e) The Chief of Board Proceedings, upon a showing of reasonable cause, may grant a reasonable extension of time for filing any brief. The request for an extension of time shall be submitted in writing before the scheduled due date of the materials.

3361.Appeals Division Analysis.

- Agree**
- Disagree**
- Modify**

- (a) At least 10 days prior to the date of the Board meeting for which the oral hearing is scheduled, the Appeals Division of the Legal Department will submit a Hearing Summary to the Chief of Board Proceedings Division, setting forth the issues, the factual background, the contentions set forth by the petitioner and the Assessment and Policy Standards Division, the applicable law, and the Appeals Division's analysis as to the resolution of the issues presented.
- (b) If the oral hearing is waived, at least 10 days prior to the date of the Board meeting for which the petition is scheduled for Board action, the Appeals Division of the Legal Department will submit a Summary Decision to the Chief of Board Proceedings Division, setting forth the issues, the factual background, the contentions set forth by the petitioner and the Assessment and Policy Standards Division, the applicable law, and the Appeals Division's analysis and recommendation as to the resolution of the issues presented.
- (c) The Chief of Board Proceedings, upon a showing of reasonable cause, may grant a reasonable extension of time for filing any analysis or recommendation prepared pursuant to this regulation. The request for an extension of time shall be submitted in writing before the scheduled due date of the materials.
- (d) The petition and related documents, the Assessment and Policy Standards Division's Brief, and the petitioner's reply brief and the Hearing Summary or Summary Decision shall be the only documents accepted for filing and distribution prior to a scheduled hearing or other Board action on the petition. The Board Proceedings Division shall return any other documents received to the person submitting the documents.

3370. Scheduling of Hearing or Board Action.

- Agree**
- Disagree**
- Modify**

The petitioner shall receive 60 days notice of the date and time of the hearing or other scheduled Board action.

3371. Distribution of Documents.

- Agree**
- Disagree**
- Modify**

The Board Proceedings Division shall distribute the petition and related documents, the Assessment and Policy Standards Division's Brief, the petitioner's reply brief, if any, the Hearing Summary (for oral hearings) and the Summary Decision (for waived appearances) to the Board Members, the petitioner, the Tax and Fee Programs Division of the Legal Department and the Assessment and Policy Standards Division at the time agenda materials are distributed for the Board meeting at which the petition is to be considered.

3372. Oral Hearing Procedures.

- Agree**
- Disagree**
- Modify**

- (a) Except as provided in this article, oral hearings are conducted according to the procedures set forth in part 5, General Board Hearing Procedures.
- (b) The Chief of Board Proceedings will allocate hearing time for each party, including response time, and reserve time for questions by the Board. Before the hearing, the Chief of Board Proceedings will inform the parties and the Board in writing of the allocations. At the hearing, the Chief of Board Proceedings shall announce the hearing time allocations and inform the Board Chair when each of the allocations has elapsed.

3373. Parties.

- Agree**
- Disagree**
- Modify**

- (a) For all petitions, the Assessment Policy and Standards Division and petitioner are the parties to the hearing or proceeding.
- (b) For petitions for the review of the denial of a SCC pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code, the limited partnership is the petitioner.

3380. Notice of Board Decisions.

- Agree**
- Disagree**
- Modify**

- (a) Whether or not a welfare exemption hearing has been granted, a written notice of the decision shall be sent to the petitioner and to the assessor concerned.
- (b) The decision of the Board upon a property tax petition is final.
- (c) The Board shall not reconsider or rehear a petition.
- (d) The Board may modify a decision on a petition to correct a clerical error.
- (e) If requested in the petition, written findings and decision shall be provided to the Petitioner.

**Article 4: Property Tax Sampling Program**

3400. Application of Article.

- Agree**
- Disagree**
- Modify**

This Article shall apply to petitions for redetermination filed with the Board pursuant to Government Code section 15600 *et seq.*

3410. Definitions.

- Agree**
- Disagree**
- Modify**

The definitions of the following terms are the same as those provided in part 5, General Board Hearing Procedures:

Appeals Staff  
Appeals Attorney  
Appeals Auditor  
Board  
Board Staff  
Board Attorney  
Brief  
Delivery Service  
Department  
Party  
Petition  
Tax  
Taxpayer

For purposes of this Article, "sample finding" refers to the sampling of assessments from the county assessment roll pursuant to Government Code section 15640, subdivision (c).

3420. Time for Filing of Petitions.

- Agree**
- Disagree**
- Modify**

- (a) Any county assessor may file a petition to appeal appraisals made within his or her county where differences have not been resolved before completion of the field review of county assessment procedures by the County Property Tax Division of the Property and Special Taxes Department.
- (b) A petition must be filed within 30 days from the date that the Deputy Director of the Property and Special Taxes Department mails the final notice of sample finding to the county assessor.
- (c) The determination contained within the final notice of sample finding becomes final if a petition is not filed with the time period provided in subdivision (a).

3430. Contents of the Petition.

- Agree**
- Disagree**
- Modify**

- (a) Every petition for redetermination shall:
  - (1) Be in writing;
  - (2) Identify the county parcel number and sample item number the county assessor is contesting;
  - (3) State the specific issue(s) being appealed, and the specific adjustment requested;
  - (4) Indicate whether an oral hearing is desired; and
  - (5) Be signed by the county assessor or his or her authorized representative.
- (b) The filing of a completed form provided by the Board for use as a petition for redetermination will satisfy the requirements of subdivision (a).
- (c) The county assessor is required to submit any supporting documentation along with the petition for redetermination.

3440. Submission of Petition.

- Agree**
- Disagree**
- Modify**

The petition and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings, at:

Board Proceedings Division, MIC: 81  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0081

3441. Timeliness of Petition.

- Agree**
- Disagree**
- Modify**

A document shall be timely if it is mailed to or received at the headquarters office of the Board within the time specified by the particular statute or regulation under which the document is filed. In the absence of other evidence, the post-mark date or the date of delivery to a delivery service, as defined part 5, General Board Hearing Procedures, shall be considered the mailing date. If the last day for mailing or delivering the document falls on a Saturday, Sunday or holiday, the time shall be extended to the next business day.

3442. Acknowledgement and Evaluation of Petition.

- Agree**
- Disagree**
- Modify**

- (a) Receipt of the petition will be acknowledged by the Board.
- (b) If the petition is timely filed but incomplete, the Board Proceedings Division will inform the county assessor of the deficiency and provide a reasonable extension of time to cure the deficiency.

3450. Prehearing Conference.

- Agree**
- Disagree**
- Modify**

No later than 30 days after the date that the petition for hearing is received, the Tax and Fee Programs Division of the Legal Department shall schedule a meeting or telephone conference, at a mutually convenient time, for the purpose of establishing the agreed upon and contested facts and the legal issues under consideration.

3451. Waiver of Oral Hearing.

- Agree**
- Disagree**
- Modify**

The petitioner may waive its appearance at the oral hearing at any time prior to the scheduled hearing date. The oral hearing must be waived in writing or by e-mail to the Chief of Board Proceedings.

3460. Briefs.

- Agree**
- Disagree**
- Modify**

- (a) For oral hearings and written-only petitions, the Tax and Fee Programs Division shall draft the County Property Tax Division's Brief.
- (b) The County Property Tax Division's Brief will set forth an analysis of the petition, related documents, and the recommended action to be taken by the Board on each issue.
- (c) The County Property Tax Division's Brief will be submitted to the Chief of Board Proceedings at least 35 days prior to the date set for hearing or other action on the petition. The Chief of Board Proceedings will distribute a copy of the County Property Tax Division's Brief to the petitioner, the Appeals Division, and the Board Members.
- (d) The petitioner may file a reply brief to the County Property Tax Division's Brief at least 20 days before the Board meeting date for which the petition is scheduled for hearing or other Board action. The reply brief shall be submitted to the Chief of Board Proceedings as described in section 3331.
- (e) The Chief of Board Proceedings, upon a showing of reasonable cause, may grant a reasonable extension of time for filing any brief. The request for an extension of time shall be submitted in writing before the scheduled due date of the materials.

3461. Appeals Division Analysis.

- Agree**
- Disagree**
- Modify**

- (a) At least 10 days prior to the date of the Board meeting for which the oral hearing is scheduled, the Appeals Division of the Legal Department will submit a Hearing Summary to the Chief of Board Proceedings Division, setting forth the issues, the factual background, the contentions set forth by the petitioner and the County Property Tax Division, the applicable law, and the Appeals Division's analysis as to the resolution of the issues presented.

- (b) If the oral hearing is waived, at least 10 days prior to the date of the Board meeting for which the petition is scheduled for Board action, the Appeals Division of the Legal Department will submit a Summary Decision to the Chief of the Board Proceedings Division, setting forth the issues, the factual background, the contentions set forth by the petitioner and the County Property Tax Division, the applicable law, and the Appeals Division’s analysis and recommendation as to the resolution of the issues presented.
- (c) The Chief of Board Proceedings, upon a showing of reasonable cause, may grant a reasonable extension of time for filing any analysis or recommendation prepared pursuant to this regulation. The request for an extension of time shall be submitted in writing before the scheduled due date of the materials.
- (d) The petition and related documents, the County Property Tax Division’s Brief, and the petitioner’s reply brief and the Hearing Summary or Summary Decision shall be the only documents accepted for filing and distribution prior to a scheduled hearing or other Board action on the petition. The Board Proceedings Division shall return any other documents received to the person submitting the documents.

3470. Scheduling of Hearing or Board Action.

- Agree**
- Disagree**
- Modify**

The petitioner shall receive 60 days notice of the date and time of the hearing or other scheduled Board action.

3471. Distribution of Documents.

- Agree**
- Disagree**
- Modify**

The Board Proceedings Division shall distribute the petition and related documents, the County Property Tax Division’s Brief, the petitioner’s reply brief, if any, the Hearing Summary (for oral hearings) and the Summary Decision (for waived appearances) to the Board Members, the petitioner, the Tax and Fee Programs Division of the Legal Department and the County Property Tax Division at the time agenda materials are distributed for the Board meeting at which the petition is to be considered.

3472. Oral Hearing Procedures.

- Agree**
- Disagree**
- Modify**

- (a) Except as provided in this article, oral hearings are conducted according to the procedures set forth in part 5, General Board Hearing Procedures.
- (b) The Chief of Board Proceedings will allocate hearing time for each party, including response time, and reserve time for questions by the Board. Before the hearing, the

Chief of Board Proceedings will inform the parties and the Board in writing of the allocations. At the hearing, the Chief of Board Proceedings shall announce the hearing time allocations and inform the Board Chair when each of the allocations has elapsed.

3473. Parties.

- Agree**
- Disagree**
- Modify**

The County Property Tax Division and petitioner are the parties to the hearing or proceeding.

3474. Notice of Board Action.

- Agree**
- Disagree**
- Modify**

- (a) The Notice of Board Action shall be mailed to the county assessor by the Board Proceedings Division.
- (b) Upon receipt of the notice, the county assessor shall notify the owner of the property of the action taken by the Board.
- (c) The decision of the Board upon a property tax petition is final.
- (d) The Board shall not reconsider or rehear a petition.
- (e) The Board may modify a decision on a petition to correct a clerical error.

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**APPEAL FOR REDETERMINATION OF  
COUNTY PROPERTY TAX SAMPLE FINDING**

County \_\_\_\_\_

Sample Item No. \_\_\_\_\_

Date of Appeal \_\_\_\_\_

*Attach Copy of Final Form R-753*

Date of Final R-753 \_\_\_\_\_

**1. FINAL APPRAISAL VALUE:**

County Property Tax Division: \_\_\_\_\_ County \_\_\_\_\_

**2. REASON FOR CONTESTING SAMPLE FINDING (CHECK APPLICABLE  
BOXES):**

Factual finding (audit information, change of ownership, completion date, etc.)

Value determination

Interpretation of law

Other \_\_\_\_\_

**3. ISSUES BEING APPEALED ARE (PROVIDE SPECIFIC DOCUMENTATION):**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**4. DETAIL OF ADJUSTMENT REQUESTED:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**5. SUPPORTING DOCUMENTS (LIST ATTACHED ITEMS):**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_