

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 1: APPLICATION OF CHAPTER AND DEFINITIONS

5312. APPLICATION OF ARTICLES 2, 3, AND 4.

(a) State-Assessed Property and Private Railroad Cars. The provisions of article 2 of this chapter apply to petitions described in section 5310, subdivision (a)(1), and do not apply to any other petitions.

(b) Other Property Tax Petitions. The provisions of article 3 of this chapter apply to petitions described in section 5310, subdivision (a)(2), (a)(3), and (a)(4), and do not apply to any other petitions.

(c) General Board Hearing Procedures. The provisions of article 4 of this chapter apply to all petitions described in section 5310.

Note: Authority cited: Government Code section 15606, 15640; Revenue and Taxation Code section 11651.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).