

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 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED
PROPERTY AND PRIVATE RAILROAD CARS**

Subarticle 3: Contents of Petitions and Filing Deadlines

5323.6. SUBMISSION OF PETITION.

The original petition and supporting documents, together with 10 copies thereof, must be mailed to the Chief of Board Proceedings at the address provided in section 5570, hand delivered to the Board's headquarters office at 450 N Street, in Sacramento, California, or electronically transmitted (e.g., facsimile, e-mail, etc.) to the Chief of Board Proceedings at the email address or fax number provided in section 5570 or in accordance with instructions provided on the Board's website at www.boe.ca.gov. If the original petition and supporting documents are provided in an electronic format, then the petitioner is not required to provide 10 copies thereof.

Note: Authority cited: Section 15606, Government Code; and Section 11651, Revenue and Taxation Code. Reference: Section 741, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments replaced "submitted by mail or in person" with "mailed," replaced "as" with "at the address," and "5335" with "5570" in the first sentence; added all of the text following "5570" and beginning with " , hand delivered . . ." in the first sentence; and replaced the second sentence so that electronic documents are no longer required to be submitted on a compact disc.

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