

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 3: OTHER PROPERTY TAX PETITIONS

Subarticle 1: Application of Article

5331. APPLICATION OF ARTICLE.

This article applies to:

- (a) Applications for review, equalization, and adjustment of the assessment of publicly-owned lands and improvements filed under subdivision (g) of section 11 of article XIII of the California Constitution;
- (b) Petitions objecting to the County-Assessed Properties Division's findings of ineligibility for an organizational clearance certificate under section 254.6 of the Revenue and Taxation Code, denials of claims for supplemental clearance certificates under Revenue and Taxation Code section 214, subdivision (g), and claims for the veteran's organization exemption under Revenue and Taxation Code section 215.1; and
- (c) Petitions filed with the Board by county assessors under Government Code section 15640 et seq.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code sections 15606, 15640.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 1840.

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

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