

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 2: Appeal of Assessment of Publicly-Owned Property – Contents of Applications, Filing Deadlines, and Board-Appraised Property

5332. TIME OF FILING OF APPLICATION.

(a) If any county, city, city and county, or municipal corporation wants to secure a review, equalization, or adjustment of the assessment of its property by the Board under subdivision (g) of section 11 of article XIII of the California Constitution, it must file an application with the Board on or before the later of:

(1) July 20 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 must be filed with the Board within 60 days from the date the tax bill was mailed to the applicant.

(c) An application is filed timely if it is mailed or delivered in accordance with section 5335 or received by the Board Proceedings Division within the time specified by this section.

(d) Failure to provide a timely application bars the applicant from relief under subdivision (g) of section 11 of article XIII of the California Constitution.

Note: Authority cited: Article XIII, Section 11, California Constitution; and Section 15606, Government Code. Reference: Section 1840, 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 “to” with “or delivered in accordance with section 5335” and replaced “at the mailing address provided in section 5335” with “by the Board Proceedings Division” in subdivision (c).

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