

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 4: Contents of Property Tax Sampling Program
Petitions and Filing Deadlines**

5334.4. CONTENTS OF THE PETITION.

(a) The petition must:

- (1) Be in writing;
- (2) Identify the assessor's parcel number or assessment 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 a Board hearing is requested; 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 will satisfy the requirements of subdivision (a).

(c) The county assessor is required to submit any supporting evidence with the petition.

Note: Authority cited: Sections 15606 and 15640, Government Code. Reference: Sections 15640 and 15645, Government 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 "an oral" with "a Board" and replaced "desired" with "requested" in subdivision (a)(4).

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