

## **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 Taxes***<sup>1</sup>

### **ARTICLE 3: OTHER PROPERTY TAX PETITIONS**

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

##### 5334.6. FILING OF PETITION.

The petition and supporting documents must be filed in accordance with section 5335.

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 “Submission” with “Filing” in the title of the regulation; and replaced “submitted by mail or in person to the Chief of Board Proceedings as provided in” with “filed in accordance with” in the text of the regulation.

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<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).