

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 5: Filing and Distribution of Petitions, Briefs, and Other Documents

5335. FILING PETITIONS, BRIEFS, AND RELATED DOCUMENTS.

(a) Original petitions, briefs, and related documents must be mailed to the Board Proceedings Division at the mailing address specified in section 5570 of this division or hand delivered to the Board's headquarters office at 450 N Street, in Sacramento, California.

(b) Petitions, briefs, and related documents may be 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.

(c) Applications and Other Submissions. For applications described in section 5310, subdivision (b), both the petitioner and the Respondent must file their submissions with the other party and enclose a proof of filing with the other party in each submission to the Board Proceedings Division.

Note: Authority cited: Sections 15606 and 15640, Government Code. Reference: Section 15640, Government Code; and Sections 214, 254.6, 270 and 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 "Submission of" with "Filing" in the title of the regulation; more clearly specified how documents may be filed by mail or hand delivered to the Board's headquarters by replacing all of the text following "be" in subdivision (a); and more clearly specified how documents may be filed electronically by deleting "filed" from before "electronically," replacing "under this section only if they are transmitted to and received by" with "transmitted (e.g., facsimile, email, etc.) to" following "electronically," inserting "at the email address or fax number provided in section 5570 or" after "Proceedings," replacing "by" with "on" between "provided" and "the," changing "Board" to "Board's," and replacing the text after "Board's" with "website" in subdivision (b).

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