

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 7: Prehearing Meetings and Briefing Schedules

5337.4. BRIEFING: GENERAL REQUIREMENTS

(a) Submissions in the form of briefs are required for consideration of all petitions. The parties must adhere to the briefing schedules and other requirements set forth in this article.

(b) Upon receipt of a perfected petition, the Chief of Board Proceedings will provide written notification to each party that a perfected petition has been filed and that briefing will begin under the applicable briefing schedule, as determined by the Chief of Board Proceedings. The notification may be included, if appropriate, in the acknowledgement letter issued under section 5336, subdivision (b). Throughout the briefing schedule, the Chief of Board Proceedings will inform the parties of applicable deadlines, extensions, and other requirements by written notification, and will ensure that all parties receive copies of any correspondence.

(c) Any request to extend the period for filing a brief must be in writing. The Chief Counsel, in his or her discretion, may grant such a request upon a showing of reasonable cause or based upon the written agreement of the parties and the Appeals Division.

(d) The party filing a brief is responsible for submitting one copy of the brief and any supporting exhibits to the Board Proceedings Division. Upon receipt of any brief filed within the scope of the applicable briefing schedule, including any applicable deadlines and extensions, the Chief of Board Proceedings will provide written acknowledgement of receipt to all parties and provide each opposing party with a copy of the brief and any supporting exhibits.

(e) General Requirements. All briefs permitted to be filed under this section must follow the requirements listed below:

(1) Length.

(A) Not exceed 30 typed or handwritten, double-spaced 8 ½" by 11" pages, printed on one side only; or

(B) Not exceed 15 typed or handwritten, single-spaced 8 ½" by 11" pages, printed on one side only;

(2) Type-font size of at least 10 points or 12 characters per inch;

(3) The Table of Contents, Table of Authorities, and exhibits are not included in the page count;

(4) Exception. An exception to these requirements may be granted before the deadline for filing a brief. Exceptions may be requested by submitting a written request establishing reasonable circumstances that justify the necessity for additional pages to the Chief of Board Proceedings. It is at the discretion of the Chief Counsel or his or her designee to approve a request.

(f) The failure to file a brief within the scope of the applicable briefing schedule, including any applicable deadlines, extensions, and other requirements, is a waiver of the right to file that brief. Such a failure will also conclude the briefing schedule, except as otherwise provided in the applicable briefing schedule.

(g) Any individual or entity may file a non-party (amicus) brief regarding a petition or application described in section 5310, subdivision (a)(2), (a)(3), or (a)(4), subject to any generally applicable conditions of this section and the specific conditions of this subdivision.

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

(1) No individual or entity will be permitted to file more than one non-party brief. Briefs filed by unidentified individuals or entities will not be accepted.

(2) All non-party briefs must be filed before the conclusion of the applicable briefing schedule. However, the Board in its discretion may choose to accept for consideration a non-party brief filed after the conclusion of the applicable briefing schedule. For purposes of this paragraph, the conclusion of the applicable briefing schedule will be determined without regard to the filing of any non-party brief or reply thereto. There will not be any extensions of time for the filing of non-party briefs.

(3) If a non-party brief is filed, the Chief of Board Proceedings will acknowledge receipt of the brief and provide one copy to each party. Each party may file a reply to the non-party brief not later than 30 days from the date the Chief of Board Proceedings acknowledges receipt of the non-party brief.

(4) The applicable briefing schedule is not concluded until the deadline for replying to all non-party briefs has passed.

Note: Authority cited: Government Code sections 15606, 15640.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840.

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