

## 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 8: Appeals Division Review, Prehearing Conferences, and Summaries**

##### 5338.6. PREPARING AND REVISING HEARING SUMMARIES.

(a) Preparing the Hearing Summary. The Appeals Division will prepare and submit a Hearing Summary to the Chief of Board Proceedings within 90 days after each appeals conference held under section 5338.4, or within any other period specified by the Chief of Board Proceedings, which provides the Appeals Division with at least 30 days to prepare and submit the Hearing Summary. The Chief Counsel may extend the time for submitting the Hearing Summary upon a showing of reasonable cause. Upon receipt of the Hearing Summary, the Chief of Board Proceedings will provide one copy to each party.

(b) If the petition is submitted for decision without an oral hearing before the Appeals Division prepares a Hearing Summary, the Appeals Division will prepare a Summary Decision under section 5343.

(c) If there has been a partial or complete resolution of issues between petitioner and the Respondent after the Appeals Division has issued its Hearing Summary or Summary Decision, the Appeals Division will draft a Revised Hearing Summary or Revised Summary Decision if time permits. The Revised Hearing Summary will state:

- (1) The issues which have been resolved;
- (2) The Appeals Division's revised recommendation; and
- (3) The issues remaining for decision by the Board, if any.

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.

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