

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 4: GENERAL BOARD HEARING AND NOTICE PROCEDURES

5344. NOTICE OF BOARD DECISIONS.

(a) The petitioner and all other parties to a petition or application will be notified in writing of the Board's decision in accordance with chapter 5 of this division.

(b) Decisions on Applications. When the review, equalization and adjustment of the taxable property of a county, city, city and county, or municipal corporation is completed, the Board will mail to the assessor, the county board of supervisors, the auditor of the taxing agency, and the taxpayer, a copy of the Board's findings and decision with respect to the assessment.

(c) Decisions on Property Tax Welfare and Veterans' Organization Exemption Claims. Written notice of the Board's decision on a petition described in section 5310, subdivision (a)(3), will also be sent to the county assessor for the county in which the property is located.

(d) Decisions on Property Tax Sampling Program Petitions. The Notice of Board Action issued with regard to a petition described in section 5310, subdivision (a)(4), will be mailed to the county assessor and the property owner by the Board Proceedings Division.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 1841, 11251.

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

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