



Pre-Board Action Review of State-Assessed Property
And Private Railroad Car
Tax Appeals – Chapter 3 of the Rules for Tax Appeals (RTA)
(Articles 1, 2 and 4)

1. Articles 1, 2, and 4 of chapter 3 of the RTA apply to the pre-Board action review of state-assessed property and Private Railroad Car Tax appeals (collectively “assesseees” unless noted). (Regulations 5310-5328.5 and 5340-5345.)
2. Chapter 3 improves the Board’s practices by requiring the Appeals Division to review appeals and prepare Hearing Summaries, and allowing the Appeals Division to conduct Appeals Conferences. (Regulations 5325.6 and 5326.4.)
3. Overview of chapter 3’s provisions for the review of assesseees’ appeals:
 - A. February Meeting – Board hears from assesseees regarding valuation factors.
 - B. April Meeting – Board hears presentations regarding state-assessed property.
 - C. Assessments are issued (not covered in RTA).
 - D. Assesseees file petitions.
 - E. The assesseees and SAPD may meet to exchange information.
 - F. SAPD files its analyses and the assesseees reply.
 - G. Appeals conferences are scheduled and conducted, if requested.
 - H. The Appeals Division prepares Hearing Summaries.
4. Article 1 contains chapter specific definitions for the terms: Appeals Conference, Appraisal Data Report, State-Assessed Properties Division (SAPD), SAPD’s Analysis, and Written Findings and Decision. (Regulation 5311.)
5. Article 2, subarticle 2 explains that assesseees can make presentations at the February, *Assessment Factor Hearings*, and state assesseees can also make presentations at the April, Board meeting. Subarticle 2 explains that SAPD performs a capitalization rate study and develops value indicators, which assesseees can request, and uses them when analyzing data. (Regulation 5322.)
6. Article 2, subarticle 3 lists the filing deadlines.
 - *State Assesseees*: Petitions for Reassessment of Unitary Value or Correction of Assessment Allocation - July 20; Petitions for Reassessment of Nonunitary Value - September 20; and Petitions for Reassessment of Escaped or Excessive Assessment - the date stated in the notice.
 - *Private Railroad Car Tax Assesseees’* appeals: September 20 (or October 5, if extended) for assessments made by August 1; October 20 (or November 4, if extended) for assessment completed during the calendar month following August 1; or 50 days from the date the notice of assessment was issued.

Subarticle 3 also prescribes the contents of petitions, requires assesseees to submit all of their supporting documents with their petitions, and requires assesseees to include their requests for Appeals Conferences, oral Board hearings, and/or Written Findings and Decisions in their petitions. (Regulations 5323 and 5323.4.)



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9. Article 2, subarticle 4 requires the Chief of Board Proceedings to review petitions to determine whether they are valid, complete, and timely and accept petitions if they *raise a genuine material issue* regarding validity, completeness, or timeliness. It allows assessees to file electronically, if their original documents are mailed or delivered to the Board the following business day, and allows the Chief Counsel to grant extensions. Subarticle 4 allows SAPD, the Appeals Division, and the Board Members to request additional information, which may be presented to the Board. The Chief of Board Proceedings is required to return late or unsolicited documents. (Regulations 5324-5324.4 and 5324.8.)
10. Article 2, subarticle 5 allows assessees and SAPD to informally meet to exchange information, identify issues, and enter into stipulations, and requires the Appeals Division to review *most* assessees' appeals. (Regulations 5325 and 5325.6.)
11. Article 2, subarticle 6 allows assessees, SAPD, the Appeals Division, and individual Board Members to request appeals conferences, which provide an informal and non-adversarial opportunity for the parties and the Appeals Division to obtain additional information, obtain stipulations, and narrow questions of law. Subarticle 6 also has two briefing schedules. If an appeals conference is not scheduled, SAPD's analysis is due at least 45 days before scheduled Board action and the assessee's reply is due 15 days after the date SAPD's analysis is mailed to the assessee. If an appeals conference is scheduled, SAPD's analysis is due at least 35 days before the appeals conference and the assessee's reply is due 15 days after SAPD's analysis is mailed to the assessee. (Regulations 5326.2-5326.6; interested parties letter at www.boe.ca.gov/proptaxes/pdf/stateassesseeappealprocedures.pdf.)
12. Article 2, subarticle 7 requires the Appeals Division to prepare Hearing Summaries and article 1 requires Hearing Summaries to include the Appeals Division's conclusions and recommendations. (Regulations 5311 and 5327.)
13. Article 2, subarticle 7 explains that the Board must decide all state assessees' appeals, except appeals of escape assessments, by December 31 of the calendar year; and must decide all Private Railroad Car Tax appeals, except appeals of assessments issued outside the regular assessment period, by January 31 of the following calendar year. (Regulation 5327.4.)
14. Article 2, subarticle 8 allows assessees to withdraw their petitions at any time before Board action. Article 4 explains that oral Board hearings are scheduled and conducted under chapter 5. Article 4 contains general provisions allowing the Appeals Division, individual Board Members, and the Board to request additional briefing and evidence from the parties. Article 4 explains that appeals will be submitted for decision based upon the written record, if assessees do not request oral Board hearings, waive their hearings, or fail to respond to their hearing notices. Article 4 also explains that the Board will not rehear property tax appeals. (Regulations 5328.5, 5340, 5341, 5343, and 5345.)