

# Chapter 3: Pre-Board Action Review

Of property tax appeals, except State-Assessed Property and Private Railroad Car Tax appeals

# Covered Property Tax Appeals

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- Appeals of assessments of publicly-owned property (section 11 appeals).
- Welfare and veterans' organization exemption appeals (exemption appeals).
- Assessors' appeals of the Board's sample findings.

# Purpose

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- Purpose of pre-Board action review provisions:
  - Enhance the overall review and development of appeals.
  - Provide procedures for reviewing veterans' organization exemption and sampling program appeals.
  - Add a new appeals conference process.

# Overview

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- Overview of the pre-Board action review of covered property tax appeals:
  - Petition (or application) filed.
  - Pre-hearing meeting.
  - Respondent's opening brief and Petitioner's reply brief filed.
  - Appeals conference conducted.
  - Hearing Summary prepared.

# Article 1: General Provisions

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- Application of articles 1, 3, and 4 and
- Definitions applicable to chapter 3.

# Program Specific Provisions

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- Article 3, subarticles 2-4 contain different provisions for filing appeals of:
  - Assessments of publicly-owned property;
  - Welfare and veterans' organization exemption appeals; and
  - The Board's sample findings.

# Deadlines for Appealing Assessments of Publicly-Owned Property

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Applications must be filed:

- Regular period assessments: On or before the latter of July 20 or two weeks after the delivery of the local roll containing the appealed assessment for regular period assessments.
- Other assessments: Within 60 days after the tax bill for the assessment was mailed to the petitioner.

# Board Staff as Witnesses

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Parties to appeals of assessments of publicly-owned property have access to the Board staff that appraised the property at issue so that they can call them as witnesses.

# Exemption Appeals

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Welfare and veterans' organization exemption appeals must be filed within 60 days after the Board issues notice of its denial or revocation of an OCC or SCC and state the grounds upon which qualification for the exemption is based.

# County Assessors Petitions

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- County assessors must file their petitions within 30 days after the Board mails its final notice of sample findings.
- County assessors must also specify the sample findings being contested in their petitions.

# Contents of Petitions and Applications

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- All petitions and applications must be in writing. Applications appealing assessments of publicly-owned property must be:
  - Authorized by the petitioner's governing body.
  - Served on the respondent county assessor and county board of supervisors.

# File, Serve, Distribute . . .

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- Article 3, subarticle 5:
  - Allows for electronic filing of petitions, applications, and supporting documents.
  - Requires the parties to appeals of assessments of publicly-owned property to serve their submissions on each other.
  - Requires prompt distribution of petitions, applications, and supporting documents.

# Validity, Completeness, and Timelines

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- Article 3, subarticle 6:
  - Contains procedures for situations where issues arise regarding the validity, completeness, and/or timeliness of petitions or applications; and
  - Requires the Board to give appellants 30 days to perfect incomplete petitions and applications.

# Informal Meetings

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Article 3, subarticle 7 allows for informal meetings between the parties to sampling program and welfare and veterans' organization exemption appeals.

- Board staff is not a party to appeals of assessments of publicly-owned property.

# Briefing Schedule

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- Subarticle 7's 90/30 briefing schedule:
  - The respondent may file an opening brief within 90 days after the acknowledgment of a perfected appeal.
  - The appellant may file a reply brief within 30 days after the acknowledgment of the respondent's opening brief.
  - The respondent must obtain the Chief Counsel's permission to reply.

# Extensions and Non-Party Briefs

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- Subarticle 7 also:
  - Allows the Chief Counsel to grant written requests for extensions of time to file briefs for reasonable cause;
  - Provides for the filing of non-party briefs; and
  - Gives the Board discretion to accept late filed briefs.

# Appeals Conferences

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- Article 3, subarticle 8 requires Appeals Conferences to be conducted for all property tax appeals, except State-Assessed Property and Private Railroad Car Tax appeals.
- The Appeals Division must schedule, notice, and conduct the appeals conferences to further develop factual and legal issues.

# Hearing Summaries and Summary Decisions

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Subarticle 8 also:

- Requires the Appeals Division to prepare a Hearing Summary or Summary Decision for each appeal; and
- Allows the Appeals Division to request additional information and/or briefing.

# Written-Only Petitions

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Appellants may submit their appeals to the Board for a decision based upon the written record under article 4.

# Oral Board Hearings

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Article 4 explains that chapter 5 applies to the scheduling and conduct of oral Board hearings.

# Additional Briefing

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Article 4 allows the Appeals Division, individual Board Members, and the Board to request additional briefing.

# Written Findings and Decisions

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Article 4 allows appellants to request the issuance of Written Findings and Decisions and contains new provisions for waiving such requests.

# Hearing Notices

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- Article 4 requires notices of hearings for appeals of assessments of publicly-owned property to contain a statement that:
  - *“The Board is required to determine the full cash value of the property that is the subject of the hearing and that this determination may exceed the value on which the assessment is based.”*

# Notices of Decisions will be sent to:

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- The parties.
- The county assessor, the county board of supervisors, the auditor of the taxing agency, and the taxpayer (appeals of assessments of publicly-owned property).
- The county assessors for the counties in which the petitioner's property is located (exemption appeals).
- The owners of properties at issue in appeals of sample findings.

# Finality

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Article 4 also explains that:

- The Board's decisions on property tax appeals are final.
- The Board may correct clerical errors.
- The Board will not rehear property tax appeals.

# Highlights

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- Filing Deadlines.
- Procedures for veterans' organization exemption appeals and appeals of sample findings.
- Appeals Conferences.

# Wrap Up

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- Goals are to:
  - Create uniform procedures.
  - Increase transparency.
  - Clarify expectations.
  - Improve customer relations.
  
- Next Up: Chapter 4 – Pre-Board and Post-Board Action Review of Appeals from the FTB.

# References

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- California Code of Regulations, title 18, section 5000 et seq.
- BOE Rules for Tax Appeals and history:  
<http://www.boe.ca.gov/regs/timelineCAtax.htm>.