

**Part 3: Property Taxes**

**Article 1: Petitions for Reassessment of State-Assessed Property and Private Railroad Cars**

3100. Application of Article.

This article shall apply to petitions for reassessment of unitary and nonunitary assessed value and escaped or excessive assessment of state-assessed properties (including petitions for abatement of penalty), petitions for correction of assessment allocation, petitions for reassessment of private railroad car value, and assessment factor hearings for state-assessed properties and private railroad cars.

3101. Relation to General Board Hearing Procedures.

To the extent this article does not set forth a specific rule or procedure, the rules and procedures set forth in part 5 shall apply to this article. Where a conflict arises between part 5 and this article, the provision of this article shall control.

3110. Definitions.

(a) The definitions set forth in section 3511 of article 5 shall apply to this article. In addition, the following definitions apply to this article:

(1) "Appeals Conference" means a conference conducted by the Appeals Division of the Board's Legal Department, at which all parties are entitled to attend and at which issues raised in the petition are to be discussed and resolved, if possible.

(2) "Appraisal Data Report" means, for state assessees, a document and data sheet that accompany the Board's value determination required to be mailed to each state assessee between January 1 and June 1 of each year. The appraisal data report sets forth the Valuation Division's value recommendation to the Board and a summary of the Valuation Division's value indicators.

(3) "Hearing Summary" means a written document intended to assist the Board in its consideration and decision of a petition at an oral hearing. The Hearing Summary shall contain:

(A) Sufficient facts, contentions, law, and evidence to enable the Board to conduct an informed oral hearing;

(B) A discussion of the appeals conference, and including any findings, stipulations, and concessions resulting therefrom; and

(C) The Appeals Division's analysis, recommendation and comments, including any suggested questions to be posed by the Board Members to the parties at the oral hearing.

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- (4) "Party" means the petitioner or the Valuation Division.
- (5) "Valuation Division" means the unit in the Board's Property and Special Taxes Department responsible for valuing and assessing property under the Board's assessment jurisdiction.
- (6) "Summary Decision" means a written document intended to assist the Board in its consideration and decision of a petition without an oral hearing. The Summary Decision shall contain:
  - (A) Sufficient facts, contentions, law, and evidence to enable the Board to evaluate the merits of the petition;
  - (B) A discussion of the appeals conference, including any findings, stipulations, and concessions resulting therefrom; and
  - (C) The Appeals Division's analysis and recommended decision.

3111. General Provisions.

Validity of Assessment or Taxes. The failure to receive any notice required to be given by the Board or the failure of the Board to complete any action by a date specified under this article shall not affect the validity of an assessment or the validity of any taxes levied pursuant thereto.

3120. Information Available to Assesseees; Assessment Factor Hearings.

- (a) Each year, the Valuation Division shall perform capitalization rate studies and develop value indicators applicable to the valuation of the unitary property of each state assessee. The capitalization rate study, the value indicators, and all other appraisal data, calculations, and information developed or used by the Valuation Division with respect to the valuation of the assessee's state-assessed property shall be made available to the state assessee if the state assessee submits a written request for such information to the Chief of the Valuation Division.
- (b) At the discretion of the Board, but generally at the Board's February meeting in Sacramento, the Board may annually hold Assessment Factor Hearings to receive public testimony on issues relating to capitalization rates and other factors affecting values of state-assessed property and private railroad cars. At least 30 days prior to the Assessment Factor Hearing date, state assesseees and private railroad car taxpayers, or other persons wishing to be listed on the agenda, shall notify the Chief of Board Proceedings if they intend to make an oral presentation at the hearing. Testimony of persons who do not notify the Chief of Board Proceedings as set forth above will be heard after those on the agenda have completed their oral presentations. The Board may place reasonable time limits on any presentation. In lieu of oral

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presentations, state assessees, private railroad car taxpayers, or other persons may submit written presentations to the Chief of Board Proceedings no later than the date of the hearing.

- (c) At the discretion of the Board, but generally at the Board's April meeting in Sacramento, every state assessee may be given an opportunity to make an oral presentation to the Board in a public meeting regarding the value indicators to be used to value its state-assessed unitary property, or the value of its property. In lieu of an oral presentation, a state assessee may submit a written presentation to the Chief of Board Proceedings no later than the date of the hearing.

### 3121. Time for Filing of Petitions

- (a) Unitary Value or Penalty. If a state assessee disagrees with the value or penalty determined by the Board as set forth in the Notice of Unitary Assessed Value, the assessee may file a Petition for Reassessment of Unitary Value by July 20 of the calendar year in which the Notice of Unitary Assessed Value was issued.
- (b) Correction of Assessment Allocation. If a state assessee disagrees with an assessment allocation, the assessee may file a Petition for Correction of Assessment Allocation by July 20 of the calendar year in which the Notice of Assessment Allocation was issued.
- (c) Nonunitary Value or Penalty. If a state assessee disagrees with the value or penalty determined by the Board as set forth in the Notice of Nonunitary Assessed Value, the assessee may file a Petition for Reassessment of Nonunitary Value by September 20 of the calendar year in which the Notice of Nonunitary Value was issued.
- (d) Escaped/Excessive Assessment. If a state assessee disagrees with the value or penalty determined by the Board as set forth in the notice of escaped or excessive assessment, the assessee may file a petition for reassessment of escaped or excessive assessment no later than the date stated in the notice of escaped or excessive assessment mailed to the assessee at its address shown in the records of the Board.
- (e) Private Railroad Cars.
  - (1) If an owner or assessee disagrees with a value or penalty determined by the Board, the owner or assessee may file a Petition for Reassessment of Private Railroad Car Value on or before September 20 (or October 5, if extended in writing by the Board or its designee) of the year in which the Notice of Private Railroad Car value is issued.
  - (2) If the Board fails to complete the private railroad car tax assessments on or before August 1 but completes the assessments in the following month pursuant to section 11651.5 of the Revenue and Taxation Code, the date for

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filing a petition for reassessment shall be extended to October 20 (or November 4, if extended by the Board or its designee).

- (3) For any assessment made outside the regular assessment period, the Petition for Reassessment must be filed on or before the 50<sup>th</sup> day following the notice of the assessment.
- (4) If a petition is not timely received, the Board may consider the petition to be a claim for refund.

3122. Filing Requirements and Procedures for Contesting Private Railroad Car Jeopardy Assessments.

All procedures relating to contesting of jeopardy assessments shall be governed by the procedures set forth in Article 2C of Chapter 2 of Division 2.1, except that if any of those procedures is inconsistent with section 11351 et seq. of the Revenue and Taxation Code, the Revenue and Taxation Code sections shall control.

3130. Contents of the Petition.

- (a) All petitions must conform to the requirements set forth in this section.
- (b) A valid and complete petition must:
  - (1) Be in writing and state the name and address of the petitioner, the Board-adopted value, the petitioner's opinion of value, and the precise elements of the Board's valuation or penalty that petitioner is contesting (including, for nonunitary property, the property identification information and location).
  - (2) State whether the petition constitutes a claim for refund under Revenue and Taxation Code section 5148, subdivision (f).
  - (3) State the facts relied upon to support the requested change in value and include supporting documents, including appraisal reports, financial studies, and any other materials relevant to determining the value of the petitioner's property or reasons why the penalty should be abated.
  - (4) State whether any or all of the following are requested: an Appeals Conference, oral hearing or Written Findings and Decision.
  - (5) Be signed by the petitioner or by an authorized representative. If the petition is signed by an agent, including an attorney licensed to practice law in the State of California, the agent must be authorized by the petitioner prior to the time the petition is filed. Both the petitioner's mailing address and the agent's mailing address shall be provided in the petition. The following language shall be contained in the signature block of the petition:

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I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am: (1) an officer, partner, or employee of the petitioner authorized to sign this petition; (2) an agent authorized by the petitioner; or (3) an agent who is any attorney licensed to practice law in the State of California, State Bar No. \_\_\_\_\_, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

- (6) Be accompanied by a statement of authorization, if required as specified herein, or as specified in section 3132, Duplicate Petitions. If the petition is signed by an agent, other than an attorney licensed to practice law in the State of California, a statement of authorization, as described herein, or a power of attorney, as defined in part 5, General Board Hearing Procedures, is required. A statement of authorization shall be in writing and shall include the following information:

- (A) Name and address of the petitioner;
- (B) Petitioner's State Board of Equalization company identification number;
- (C) Name, address, and telephone and facsimile numbers of the agent;
- (D) Statement that the agent is authorized to file the petition and represent the petitioner in the petition; and
- (E) Signature of an officer, partner, or an employee who has been designated by petitioner in writing to sign such statement on behalf of the petitioner.

3131. Submission of Petition.

The original petition and supporting documents, together with 10 copies thereof, must be submitted by mail or in person to the Chief of Board Proceedings as provided in article 5 of this part.

3132. Duplicate Petitions.

- (a) In the event duplicate petitions are filed with the Chief of Board Proceedings, the Chief of Board Proceedings shall determine which petition was authorized by petitioner.

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- (b) The Chief of Board Proceedings shall contact the petitioner and/or the agent who filed the duplicate petitions by telephone, electronic mail, or facsimile machine and by registered or certified mail with return receipt, and shall allow 10 days for a written response. In the event no written response is received after 10 days, the first petition received will be accepted and all other petitions will be rejected as duplicate petitions.
- (c) For purposes of this regulation, “duplicate petition” means a petition filed by the petitioner, or its agent on its behalf, subsequent to the petition previously filed by or on behalf of the same petitioner for the same assessment year at issue. A subsequent petition that seeks to amend a previously filed petition shall not be considered a duplicate petition for purposes of this regulation.

### 3133. Timeliness of Petition.

A petition is considered filed timely if it is addressed and transmitted to the address set forth in section 3131, or deposited personally at the headquarters office of the Board in Sacramento, no later than the date provided in section 3121 or, if an extension is received, section 3134.

### 3134. Extensions of Time.

- (a) The Chief Counsel or his or her designee may extend the deadline to file a petition once for a period not to exceed 15 days, provided that the petitioner files a written or electronic request for the extension to the Chief of Board Proceedings by 5:00 p.m. on the due date of the petition.
- (b) The Chief Counsel or his or her designee may grant a reasonable extension of time for reasonable cause to allow the petitioner to file supporting documentation, provided that the petitioner files a written or electronic request for the extension to the Chief of Board Proceedings by 5:00 p.m. on the due date of the petition.

### 3135. Accepting or Rejecting a Petition.

The Chief Counsel or his or her designee will review the petition and determine whether the petition is timely, valid, and complete.

- (a) If the Chief Counsel or his or her designee determines that a petition is timely, valid, and complete, the Chief of Board Proceedings will promptly notify the state assessee in writing that the petition is accepted as filed.
- (b) If the Chief Counsel or his or her designee determines that the petition is timely filed but incomplete, the Chief of Board Proceedings will accept the petition as a timely written request for an extension of time to file a petition under Revenue and Taxation Code section 733, subdivision (b). The state assessee will be given 15 days to cure any deficiencies in the petition, commencing on the date of the Chief of Board Proceedings notice to petitioner, regarding the incomplete petition.

- (c) If the Chief Counsel or his or her designee determines that the petition is untimely, invalid, or incomplete, and the state assessee fails to timely cure the deficiency, the Chief of Board Proceedings will promptly inform the state assessee in writing that the petition is rejected.

3136. Submission of Additional Supporting Documents by Petitioner.

- (a) A petitioner's appraisal reports, financial studies, and other materials relevant to value may not be presented as evidence at the hearing unless such documents were provided to the Chief of Board Proceedings at the time the petitioner filed its petition or within a subsequent time extension, or was requested by and timely provided to the Valuation Division or the Appeals Division. However, any Board Member may, before or at the hearing, permit or request the submission of evidence that was not previously filed with the Board.
- (b) The Valuation Division or the Appeals Division may also request additional evidence in order to evaluate the petitioner's opinion of value as set forth in its petition. The Valuation Division or the Appeals Division may request such evidence in writing or by electronic means to the petitioner or its authorized representative and provide a deadline for the submission of such additional evidence by petitioner.
- (c) All evidence, including both information and exhibits, must be accompanied by a declaration under penalty of perjury that the information contained in its submitted evidence is true, correct, and complete to the best knowledge and belief of the person submitting the documents.
- (d) Except as specified above, any untimely submitted evidence received by the Chief of Board Proceedings from the petitioner subsequent to the filing of the petition will be returned to the petitioner by the Chief of Board Proceedings.

3140. Dismissal of Petition.

- (a) A petition will be dismissed if:
  - (1) The petition is not timely; or
  - (2) The petitioner fails to timely cure the defects in an invalid or incomplete petition.
- (b) The Chief of Board Proceedings will send written notice of the dismissal and supporting reasons therefor to the petitioner.
- (c) Dismissal of a petition extinguishes the petitioner's administrative appeal rights with respect to its assessed value for that year.

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3150. Prehearing Meeting and Exchange of Information Between Valuation Division, Tax and Fee Programs Division, and Petitioner.

- (a) If requested by petitioner, the Valuation Division and the Tax and Fee Programs Division of the Legal Department shall meet with the petitioner, either in person or by other means convenient to both parties, before the scheduled hearing date. The purpose of the meeting or meetings is to exchange relevant information and evidence, identify issues, and enter into stipulations to resolve all or some of the issues, if possible.
- (b) At any time, the Valuation Division or the Tax and Fee Programs Division may request additional information from the petitioner to assist in resolving any issue raised by the petitioner.

3151. Petitions Resolved At Least 45 Days Prior To Scheduled Board Hearing Date.

With respect to all petitions as to which the petitioner and the Valuation Division have agreed to a joint recommendation on a proposed resolution of all issues presented in the petition, the Tax and Fee Programs Division of the Legal Department will prepare and submit the “Valuation Division’s Recommendation for Property Tax Petition on the Property Tax Matters Nonappearance Calendar” to the Chief of Board Proceedings at least 45 days prior to the date of the Board meeting for which the petition is scheduled for Board action. This Recommendation will include a brief analysis of the petition and the related supporting documents, if any, as well as the statement confirming that the petitioner has confirmed its agreement with such recommendation. The Board, however, is not required to adopt the recommendation or enact the recommended Board action.

3152. Prehearing Review of All Other Petitions.

- (a) The Appeals Division of the Legal Department will review and prepare a Hearing Summary or Summary Decision for all petitions for which the petitioner and the Valuation Division have not agreed to a joint recommendation on a proposed resolution of all issues presented in the petition at least 45 days prior to the date of the Board meeting at which the petition is scheduled for a hearing or other Board action.
- (b) If there has been a partial or complete resolution of issues between petitioner and the Valuation Division 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) Staff’s revised recommendation; and

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- (3) The issues remaining for decision by the Board, if any.

The case will remain on the agenda for Board action.

- (c) At any time, the Appeals Division may request additional information or analysis from the petitioner or the Valuation Division to assist in resolving any issue to be decided by the Board.

### 3153. General Briefing Procedures For Petitions Reviewed by the Appeals Division

- (a) The petition is considered the petitioner's opening brief.
- (b) The Tax and Fee Programs Division of the Board's Legal Department will prepare the Valuation Division's brief. The Valuation Division's Brief sets forth an analysis of all of the issues raised in the petition and the Valuation Division's recommendation of the action to be taken by the Board on each issue.
- (c) The petitioner's reply brief is optional.

### 3154. Briefing Schedule If No Appeals Conference Is Scheduled

- (a) The Valuation Division's Brief will be submitted to the Chief of Board Proceedings at least 45 days prior to the date on which the petition is scheduled for hearing or other Board action.
- (b) The petitioner may submit to the Chief of Board Proceedings a reply brief to the Valuation Division's Brief at least 30 days prior to the Board meeting date for which the petition is scheduled for hearing or other Board action. The petitioner may not submit new or additional evidence with its reply brief unless the Board Staff previously requested new or additional information, but the petitioner may dispute or agree with the analysis and recommendations set forth in the Valuation Division's Brief.
- (c) At least 10 days prior to the Board meeting date for which the petition is scheduled for hearing or other Board action, the Appeals Division of the Legal Department will submit a Hearing Summary or Summary Decision to the Chief of Board Proceedings.
- (d) The Chief Counsel or his or her designee, upon a showing of reasonable cause, may grant an extension of the time provided in subdivisions (a), (b) and (c) above.

### 3155. General Appeals Conference Procedures.

- (a) An appeals conference may be held for any petition scheduled for a hearing or other Board action. An appeals conference may consider all issues raised in the petition.

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- (b) An appeals conference may be requested by the petitioner, the Valuation Division, any Board Member, or the Appeals Division. An appeals conference shall only be held if the Appeals Division determines that an appeals conference is likely to assist in resolving one or more issues raised in the petition, or if an appeals conference is requested by a Board Member.
- (c) A petitioner must request an appeals conference in writing, by electronic mail, or by facsimile to the Chief of Board Proceedings, in accordance with the provisions of section 3131 (except that no additional copies of the request are necessary).
- (d) The parties may attend the appeals conference in person or by telephone. The Appeals Division will make every effort to conduct the appeals conference at a time and in a manner that is convenient for both the petitioner and the Valuation Division.
- (e) The petitioner and the Valuation Division will be notified of the date, time, and place of the Appeals Conference in writing or by electronic mail or facsimile. The petitioner and the Valuation Division must confirm its participation in writing or by electronic mail or facsimile. Once the parties agree to attend an appeals conference, the Appeals Division, at its discretion, may choose to hold the appeals conference at the stated date, time, and place even if one party does not appear.
- (f) An employee of the Appeals Division will conduct the appeals conference. To the extent practicable, the conference holder will ensure that the appeals conference is informal and non-adversarial in nature.
- (g) The conference holder will not record, videotape, or report the appeals conference. Any party may arrange for the appeals conference to be recorded or reported, at that party's expense. If the appeals conference is recorded or reported, a transcript shall be made available to all participants and such transcript shall become public record.
- (h) If an Appeals Conference is scheduled, the Chief Counsel, or his or her designee, may shorten the time period provided in section 3160, subdivision (c), for issuing the notice of hearing.

### 3156. Scheduling of Appeals Conference; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled.

- (a) The Appeals Division shall generally hold an Appeals Conference at least 30 days prior to the Board meeting at which the petition is scheduled for hearing or other Board action. The Appeals Division has broad discretion in determining the briefing schedules and the deadlines for submitting additional information.
- (b) Unless otherwise permitted by the Appeals Division, the Valuation Division's Brief will be submitted to the Chief of Board Proceedings no later than 20 days prior to the scheduled Appeals Conference date.

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- (c) Unless otherwise permitted by the Appeals Division, the petitioner shall submit its Reply Brief, if any, no later than five days prior to the scheduled Appeals Conference date.
- (d) The Appeals Division may request additional information to be provided by the petitioner or the Valuation Division before or after the Appeals Conference.
  - (i) The Appeals Division should provide written confirmation of its request for additional information within two business days of the request.
  - (ii) Unless otherwise permitted by the Appeals Division, all requested information must be provided no later than five business days after the date of the request.

3157. Appeals Division Hearing Summary or Summary Decision.

- (a) Except as provided in subdivision (b), the Appeals Division shall submit to the Chief of Board Proceedings a Hearing Summary or Summary Decision no later than 10 days before the Board hearing at which the petition is scheduled for hearing or other Board action.
- (b) The Chief Counsel, or his or her designee, upon a showing of reasonable cause, may grant an extension of a reasonable period of time for the issuance of the Hearing Summary or the Summary Decision. For purposes of this section, “reasonable cause” includes, but is not limited to, an Appeals Conference being held less than 30 days prior to the hearing at which the petition is scheduled for hearing or other Board action.

3160. Oral Hearings – Scheduling of Hearings.

- (a) The Board shall hear and decide all petitions for reassessment of unitary or nonunitary values and correction of allocated values by December 31 of the year in which the notice of assessment was issued and render its decisions no later than December 31 that year.
- (b) The Board shall hear petitions for reassessment of private railroad car values and render its decisions by January 31 of the year following the year in which the notice was issued. If the assessment was made outside the regular assessment period, the Board shall hear the petition within 90 days of the date on which the petition was filed and render its decision within 45 days of the date of the hearing on the petition.
- (c) If petitioner requests an oral hearing in its petition, the Chief of Board Proceedings will mail a Notice of Board Hearing to the petitioner at least 45 days prior to the scheduled hearing date.

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### 3161. Distribution of Documents.

The Chief of Board Proceedings will distribute the following documents to the petitioner, Board Members, the Valuation Division, the Tax and Fee Programs Division of the Board's Legal Department, and the Appeals Division, as applicable (the documents may be distributed separately):

- (a) Petition and supporting documentation;
- (b) Valuation Division's Brief;
- (c) Petitioner's Reply Brief, if any; and
- (d) Appeals Division's Hearing Summary or Summary Decision.

### 3163. Consolidation of Petitions into a Single Hearing.

- (a) If petitions filed by multiple petitioners involve the same issues, the petitions may be consolidated into one hearing. The Chief Counsel, or his or her designee, will decide whether certain petitions should be consolidated, based on the following factors:
  - (1) Whether the petitions present the same or substantially similar issues as to valuation, law, or fact;
  - (2) Whether the petitioners have common ownership by a parent company; and
  - (3) Whether the petitioners have the same tax representative.
- (b) If the Chief Counsel, or his or her designee, decides to consolidate certain petitions, the Chief of Board Proceedings will notify the affected petitioners. If, within 15 days of the notice, a petitioner objects to the consolidation, that petitioner will have its own oral Board hearing and its petition will not be consolidated with the others.
- (c) If petitions are consolidated, the Tax and Fee Programs Division of the Legal Department will review the petitions and the supporting documentation submitted by the petitioners, and draft one Valuation Division's Brief to address and analyze the issues presented in all of the petitions. At the hearing, the Board may grant additional time, in equal amounts, to the petitioners' representative(s) and the Valuation Division to present their respective cases. The Appeals Division will draft one Hearing Summary for all of the consolidated petitions.

### 3170. Oral Hearing Procedures.

Except as provided in this article, oral hearings are conducted according to the procedures set forth in part 5.

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3180. Withdrawal of a Petition.

- (a) A petitioner may withdraw its petition at any time, up to and including the date of the scheduled Board hearing, by notifying the Chief of Board Proceedings either in writing or by electronic mail or facsimile.
- (b) If a petition is withdrawn, the petitioner's administrative appeal rights are extinguished with respect to the assessment and the Board's determination of value is final.

3190. Notice of Board Decisions; Findings; Transcripts.

All parties to a proceeding shall be notified in writing of the Board's decision.

**Article 2: Appeal of Assessment of Publicly-Owned Property**

3200. Application of Article.

This article shall apply to the petitions for review, equalization, and adjustment of the assessment of publicly-owned lands and improvements pursuant to subdivision (g) of section 11 of article XIII of the California Constitution.

3210. Definitions.

The definitions set forth in section 5002 of part 5 shall apply to this article. In addition, the following definitions apply to this article:

For purposes of article 5 of this part, the county, city, city and county, or municipal corporation that files an application with the Board pursuant to subdivision (g) of section 11 of article XIII of the California Constitution is considered the “petitioner,” and the county assessor whose assessment is questioned and the taxing agency are considered the “respondent.”

The “Valuation Division” is the unit of the Board’s Property and Special Taxes Department responsible for valuing and assessing property under the Board’s assessment jurisdiction.

3220. Time of Filing of Application.

- (a) If any county, city, city and county, or municipal corporation desires to secure a review, equalization, or adjustment of the assessment of its property by the Board pursuant to subdivision (g) of section 11 of article XIII of the California Constitution, it shall file an application with the Board on or before the later of:
  - (1) The third Monday in July of the year in which the assessment is made if the assessment appealed is made during the regular period for such assessments;  
or
  - (2) Within two weeks after the completion and delivery by the county assessor of the local roll containing the assessment to the county auditor as provided in Revenue and Taxation Code section 617.
- (b) If the assessment appealed is made outside the regular period for such assessments, the application shall be filed with the Board within 60 days from the date the tax bill was mailed to the applicant.
- (c) Failure to provide a timely application shall bar the applicant from relief under subdivision (g) of Section 11 of Article XIII of the California Constitution.

3230. Contents of Application.

Every application shall:

- (a) Be in writing;
- (b) Be authorized by the governing body of the county, city, city and county or municipal corporation seeking relief;
- (c) Include the official document authorizing the application;
- (d) Show the facts claimed to require action by the Board; and
- (e) Include a statement of legal authorities, which includes relevant statutes and regulations.

3240. Submission of Application.

- (a) The application and supporting documents, including the proof of filing pursuant to subdivision (b), must be submitted by mail or in person to the Chief of Board Proceedings as provided in article 5 of this part.
- (b) A copy of the application, together with its separate statement of legal authorities, which includes relevant statutes and regulations, shall also be filed by the applicant with the county assessor whose assessment is questioned and with the county board of supervisors. A proof of filing with the county assessor and the county board of supervisors shall be enclosed with the application filed with the Board.

3241. Timeliness.

An application is considered filed timely if it is mailed to or received at the address provided in article 5 within the time specified by section 3240.

3242. Accepting or Rejecting an Application; Perfecting an Application.

Acceptance, rejection, and perfection of an application shall be performed in accordance with article 5 of this part.

3250. Briefing Schedules and Procedures; Pre-Hearing Review; Hearing Procedures.

- (a) The schedules and procedures for briefing, pre-hearing review, and conduct of oral hearings and other Board actions are provided in article 5 of this part.
- (b) Notice of Hearing. The notice of hearing shall contain a statement that, subject to the limitations of sections 3, subdivision (b) and 11 of article XIII and of article XIII A of the California Constitution, the Board is required to determine the full cash value of

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the property that is the subject of the hearing and that this determination may exceed the value on which the assessment is based.

- (c) Board Appraised Property. If a property that has been appraised by the Valuation Division becomes the subject of a proceeding under this article, both parties to the proceedings shall be informed of the fact that the appraisal has been made.
  - (1) Each party, upon request, shall have access to the appraisal records.
  - (2) Either party or the Board may call the Valuation Division as a witness and may offer the appraisal records as an exhibit.
- (d) A party desiring to call the Valuation Division as a witness shall, at least ten days prior to the hearing, notify the Chief of Board Proceedings of its intention to call such witnesses.

### 3260. Notice of Board Decision.

When the review, equalization and adjustment of the taxable property of a county, city, city and county, or municipal corporation is completed, the Board shall 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.

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**Article 3: Property Tax Welfare Exemption Claim Review Procedures**

3300. Application of Article.

This article shall apply to petitions appealing the Board staff's finding of ineligibility for property tax welfare exemption pursuant to section 254.6 of the Revenue and Taxation Code and denials of claims for supplemental clearance certificates pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code.

3310. Definitions.

The definitions set forth in section 3511 of article 5 shall apply to this article. In addition, the following definitions apply to this article:

For purposes of article 5 of this part, the claimant of the exemption is considered the "petitioner," and the Assessment Policy and Standards Division is considered the "Department." For petitions for the review of the denial of a Supplemental Clearance Certificate pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code, the limited partnership is the petitioner.

"Organizational Clearance Certificate" or "OCC" means a certificate issued by the Board pursuant to section 254.6 of the Revenue and Taxation Code.

"Supplemental Clearance Certificate" or "SCC" means a certificate issued by the Board issued pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code.

3320. Time for Filing of Petitions.

A petitioner has 60 days from the date of mailing of a final notice denying a claim for an OCC or SCC, or from the date of mailing of a notice of revocation of an OCC or SCC, to petition the Board for hearing on the denial of the claim for an OCC or SCC or revocation of the OCC or SCC. The petition and supporting documents must be received by the Board no later than 60 days from the date of mailing of the notice of ineligibility.

3330. Contents of Petition.

The petition shall:

- (a) Be in writing and state all of the specific grounds upon which qualification is claimed;
- (b) Include all documents the petitioner wishes the Board to consider in deciding the petition;
- (c) Indicate whether an oral hearing is desired;

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- (d) Indicate whether a written findings and decision is desired; and
- (e) Be signed by an authorized representative of the petitioner. The Chief Counsel or his or her designee may require the representative to demonstrate the representative's authority to represent the petitioner.

3340. Submission of Petition.

The original petition and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings as provided in section 3512 of article 5 of this part.

3341. Timeliness of Petition.

A document shall be timely if it is mailed to or received at the headquarters office of the Board within the time specified by section 3320.

3342. Accepting or Rejecting a Petition; Perfecting a Petition.

Acceptance, rejection, and perfection of a petition shall be performed in accordance with article 5 of this part.

3350. Briefing Schedules and Procedures; Pre-Hearing Review; Hearing Procedures.

The schedules and procedures for briefing, pre-hearing review, and conduct of oral hearings and other Board actions are provided in article 5 of this part.

3360. Notice of Board Action.

A written notice of the Board decision shall be sent to the petitioner and to the county assessor for the county in which the property is located.

**Article 4: Property Tax Sampling Program**

3400. Application of Article.

This article shall apply to petitions for redetermination filed with the Board pursuant to Government Code section 15640 et seq.

3410. Definitions.

The definitions set forth in section 3511 of article 5 shall apply to this article. In addition, the following definitions apply to this article:

For purposes of article 5 of this part, the county assessor and the taxing agency are considered the "petitioner," and the County Property Tax Division of the Property and Special Taxes Department is considered the "Department."

"Sample finding" refers to the sampling of assessments from the county assessment roll pursuant to Government Code section 15640, subdivision (c).

3420. Time for Filing of Petitions.

- (a) Any county assessor may file a petition to appeal appraisals made within his or her county where differences have not been resolved before completion of the field review of county assessment procedures by the County Property Tax Division.
- (b) A petition must be filed within 30 days from the date that the Deputy Director of the Property and Special Taxes Department mails the final notice of sample finding to the county assessor.
- (c) The determination contained within the final notice of sample finding becomes final if a petition is not filed within the time period provided in subdivision (b).

3430. Contents of the Petition.

- (a) The petition for redetermination shall:
  - (1) Be in writing;
  - (2) Identify the assessor's parcel number or assessment number and sample item number the county assessor is contesting;
  - (3) State the specific issue(s) being appealed, and the specific adjustment requested;
  - (4) Indicate whether an oral hearing is desired; and

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- (5) Be signed by the county assessor or his or her authorized representative.
- (b) The filing of a completed form provided by the Board for use as a petition for redetermination will satisfy the requirements of subdivision (a).
- (c) The county assessor is required to submit any supporting evidence with the petition for redetermination.

### 3440. Submission of Petition.

The petition and supporting documents must be submitted by mail or in person to the Chief of Board Proceedings as provided in article 5 of this part.

### 3441. Timeliness of Petition.

A document shall be timely if it is mailed to or received at the address provided in article 5 of this part within the time specified by section 3420.

### 3442. Accepting or Rejecting a Petition; Perfecting a Petition.

- (a) Acceptance, rejection, and perfection of a petition shall be performed in accordance with article 5 of this part.
- (b) Upon acceptance of a perfected petition, the Board shall notify the owner of the sampled property of the filing of the petition by the county assessor.

### 3450. Briefing Schedules and Procedures; Pre-Hearing Review; Hearing Procedures.

The schedules and procedures for briefing, pre-hearing review, and conduct of oral hearings and other Board actions are provided in article 5 of this part.

### 3460. Notice of Board Action.

- (a) The Notice of Board Action shall be mailed to the county assessor by the Board Proceedings Division.
- (b) The Board shall notify the owner of the property of the action taken by the Board.

**Article 5. General Definitions and Procedures.**

3510. Application of Article.

- (a) The provisions of this article shall apply to petitions and applications filed with the Board pursuant to sections 3100, 3200, 3300, and 3400 of this part. Where a conflict arises between articles 1, 2, 3, and 4 and this article, the provisions of articles 1, 2, or 3, or 4, as applicable, shall control.
- (b) To the extent that any article in this part does not set forth a specific rule or procedure, the rules and procedures set forth in part 5 shall apply to this part. Where a conflict arises between part 5 and this part, the provisions of this part shall control.

3511. Definitions.

The definitions set forth in section 5002 of part 5 shall apply to this part. In addition, the following definitions shall apply to this part:

“Petitioner” means an individual or entity who files a petition pursuant to articles 1, 2, or 4 of this part, or an application pursuant to article 3 of this part. The term “petitioner” also includes, where appropriate, an authorized representative or representatives.

“Respondent” means the unit of the Board’s Property and Special Tax Department responsible for representing the Board staff in responding to petitions filed pursuant to articles 1, 3, or 4 of this part, or the county assessor and taxing agency responding to a petition filed pursuant to article 2 of this part.

“Tax and Fee Programs Division” means the unit of the Board’s Legal Department responsible for representing the Respondent in responding to petitions filed pursuant to articles 1, 3, and 4 of this part.

“Written Findings & Decision” means a document prepared by the Appeals Division that sets forth the Board’s decision on a petition and the supporting reasons therefor.

3512. Submission of Petitions, Briefs, and Related Documents.

- (a) Original petitions, briefs, and related documents must be submitted by mail or in person to the Chief of Board Proceedings, at:

Board Proceedings Division, MIC: 81  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0081

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- (b) Petitions, briefs, and related documents may also be filed electronically (e.g., facsimile, e-mail). Petitions, briefs, and related documents may only be filed electronically pursuant to this section if they are transmitted to and received by the Chief of Board Proceedings in accordance with instructions provided by the Board.
- (c) For petitions governed by the procedures set forth in article 2 of this part, both the petitioner and the respondent shall file their submissions with the other party and enclose a proof of filing with the other party in each submission to the Board Proceedings Division.

3513. Distribution of Documents.

The Board Proceedings Division shall distribute the petition, briefs, related documents, and the Hearing Summary or Summary Decision to the petitioner, the respondent, the Tax and Fee Programs Division, the Appeals Division, and the Board Members, as appropriate.

3514. Timely Performance; Mailing Date.

(a) A document is considered filed timely if it is addressed and transmitted to the address set forth in subdivision (a) of section 3512, or deposited personally at the headquarters office of the Board in Sacramento no later than the deadline set forth in the particular statute or regulation under which the petition is filed. For purposes of this section, transmitted means:

- (a) Posted for delivery by the United States Postal Service or a delivery service;
- (b) Sent by a facsimile machine; or
- (c) Sent by electronic mail.

If transmitted by facsimile machine or electronic mail, all original documents must be mailed or delivered to the Chief of Board Proceedings no later than the business day immediately following the transmittal date.

- (b) In the absence of other evidence, the post-mark date or the date of delivery to a delivery service shall be considered the mailing date.
- (c) Whenever any act is required or permitted to be performed on or before a date specified in this part and that day is a Saturday, Sunday, or holiday, the act is timely if performed the following business day.

3520. Accepting or Rejecting a Petition.

(a) Determination that the Petition is Valid, Complete, and Timely. Upon receipt of the petition, the Chief of Board Proceedings shall determine whether the petition is valid

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and complete, including whether the petition is timely. If any question arises as to the timeliness of a petition or whether a petition is valid and complete, the Chief of Board Proceedings shall refer the petition to the Chief Counsel or his or her designee.

- (b) **Accepting the Petition.** If the Chief of Board Proceedings, or the Chief Counsel or his or her designee, determines that the petition is valid and complete and that the petition is timely, or that there is a genuine, material issue relating to validity and completeness or timeliness, the Chief of Board Proceedings shall accept the petition. The Chief of Board Proceedings then shall provide written acknowledgement of the acceptance to the petitioner and the Respondent.
- (c) **Issues relating to Validity, Completeness, and Timeliness.** If the Chief Counsel or his or her designee determines that there is a genuine, material issue relating to validity, completeness, or timeliness, such matters will be considered to be at issue in the petition and will be decided by the Board.
- (d) **Rejecting the Petition.** If the Chief of Board Proceedings and the Chief Counsel or his or her designee determine that the petition is not valid or complete or that the petition is not timely, and that there is no genuine, material issue relating to validity, completeness, or timeliness, the Chief of Board Proceedings shall reject the petition. The Chief of Board Proceedings then shall provide written notification to the petitioner and the Respondent.

### 3521. Perfecting a Petition.

- (a) **Generally.** The briefing and resolution of a petition cannot begin until the petition is perfected. For purposes of this part, a petition is “perfected” if it contains substantially all the information required by sections 3230, 3330, or 3430, as applicable. In addition, a petition is not “perfected” until it contains sufficient information to identify and contact each petitioner or authorized representative, along with the signature of each petitioner or authorized representative.
- (b) **Time to Perfect the Petition.** If the Chief of Board Proceedings accepts a petition, and such petition is not perfected, the Chief of Board Proceedings shall notify the petitioner in writing of the need to perfect the petition. The notification shall be included in the acknowledgement letter issued pursuant to subdivision (b) of section 3520. The notification shall explain what information is necessary to perfect the petition.
  - (1) The petitioner shall perfect the petition not later than 30 days from the date of the acknowledgement letter. The Chief of Board Proceedings may extend the deadline for perfecting the petition upon a showing of reasonable cause or upon written agreement by the parties. All parties shall be notified in writing of any extension.

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- (2) Perfecting the petition is accomplished by submitting the information necessary to perfect the petition with the Chief of Board Proceedings.
- (3) If the petitioner fails to perfect the petition within the 30-day period, or within any extension period granted by the Chief of Board Proceedings, the petition shall be dismissed. All parties will be notified in writing of the dismissal.

3530. Prehearing Meeting and Exchange of Information Between Department and Petitioner

- (a) If requested by petitioner in a matter governed by the procedures set forth in articles 1, 3, or 4 of this part, the Department and the Tax and Fee Programs Division will meet with the petitioner, either in person or by other means convenient to all parties, before the scheduled hearing date. The purpose of the meeting or meetings is to exchange relevant information and evidence, identify issues, and enter into stipulations to resolve all or some of the issues, if possible.
- (b) At any time, the Department or the Tax and Fee Programs Division may request additional information from the petitioner to assist in resolving any issue raised by the petitioner.

3540. Briefing Schedules and Procedures: General Requirements

- (a) Submissions in the form of briefs are required for consideration of all petitions. The parties shall 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 shall 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 pursuant to subdivision (b) of section 3520. Throughout the briefing schedule, the Chief of Board Proceedings shall keep the parties apprised of applicable deadlines, extensions, and other requirements by written notification, and shall 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 or his or her designee, 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.
- (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 shall provide written acknowledgement of receipt to all parties and provide each opposing party with a copy of the brief and any supporting exhibits.

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- (e) All briefs shall be no longer than 30 double-spaced 8½” by 11” pages, or 15 single-spaced 8½” by 11” pages, excluding any table of contents, table of authorities, and exhibits. All briefs shall be typed, and printed only on one side in a type-font size of at least 10 points or 12 characters per inch. The Chief of Board Proceedings may grant an exemption to the requirements of this subdivision upon written request that establishes the necessity thereof. If a brief is filed that does not comply with the requirements of this subdivision, the Chief of Board Proceedings may, in his or her discretion, return the brief to the filing party and grant 10 days in which to file a corrected brief. Failure to file a corrected brief within the 10-day period shall constitute a waiver of the right to file that brief. Except as otherwise provided in the applicable briefing schedule, such waiver shall have the effect of concluding the briefing schedule.
- (f) The failure to file a brief within the scope of the applicable briefing schedule, including any applicable deadlines, extensions, and other requirements, shall constitute a waiver of the right to file that brief. Except as otherwise provided in the applicable briefing schedule, such failure shall have the effect of concluding the briefing schedule.
- (g) A Non-Party (Amicus) Brief may be filed, subject to any generally applicable conditions of this sections and the specific conditions of this subdivision.
  - (1) No individual or entity shall be permitted to file more than one Non-Party Brief.
  - (2) All Non-Party Briefs shall be filed prior to the conclusion of the applicable briefing schedule. For purposes of this paragraph, the conclusion of the applicable briefing schedule shall be determined without regard to the filing of any Non-Party Brief or reply thereto. There shall 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 shall 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 shall not be considered concluded until the deadline for replying to all Non-Party Briefs has passed.

3541. General Briefing Schedule.

- (a) Application. The briefing schedule in this section shall apply to all petitions filed pursuant to sections 3200, 3300, and 3400 of this part.
- (b) Opening Briefs.

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- (1) Petitioner's Opening Brief. The perfected appeal shall be considered the Petitioner's Opening Brief.
- (2) Respondent's Opening Brief. The Respondent may file an Opening Brief not later than 90 days from the date the Chief of Board Proceedings acknowledges receipt of the Petitioner's Opening Brief.

### (c) Reply Briefs.

- (1) Petitioner's Reply Brief. The petitioner may file a Reply Brief not later than 30 days from the date the Chief of Board Proceedings acknowledges receipt of the Respondent's Opening Brief. The Petitioner's Reply Brief, if filed, shall address only points of disagreement with the Respondent's Opening Brief.

Except as provided in paragraph (2) of this subdivision, the filing of the Petitioner's Reply Brief shall conclude the briefing schedule.

- (2) Respondent's Reply Brief. The Respondent may file a Reply Brief only upon written permission from the Chief Counsel or his or her designee. The Respondent's Reply Brief, if filed, shall address only points of disagreement with the Petitioner's Reply Brief.

(A) The Respondent shall have 15 days from the date the Chief of Board Proceedings acknowledges receipt of the Petitioner's Reply Brief in which to file a written request for permission to file its Reply Brief.

(B) Upon receipt of the Respondent's written request, the Chief Counsel or his or her designee shall determine whether additional briefing is necessary. Factors to be considered in determining whether additional briefing is necessary include, but are not limited to:

(i) Whether the Petitioner's Reply Brief raised new facts, arguments, or evidence that are essential to the resolution of the petition;

(ii) Whether the briefing filed to date has provided sufficient information for the Board to resolve the petition;

(iii) Whether the facts and issues in the petition are so complex as to require additional discussion or clarification.

(C) If the Chief Counsel or his or her designee determines that additional briefing is necessary, he or she shall grant the Respondent's request to file a Reply Brief. The Respondent may file its Reply Brief not later than 30 days from the date on which its request is granted.

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(D) If the Chief Counsel or his or her designee determines that additional briefing is not necessary, he or she shall deny the Respondent's request to file a Reply Brief and the briefing process shall be concluded.

(3) Petitioner's Supplemental Brief. If the Respondent files a Reply Brief, the petitioner may file a Supplemental Brief not later than 30 days from the date the Chief of Proceedings acknowledges receipt of the Respondent's Reply Brief. The petitioner's Supplemental Brief, if filed, shall address only points of disagreement with the Respondent's Reply Brief. The filing of the petitioner's Supplemental Brief shall conclude the briefing schedule.

### 3542. Discretionary Supplemental Briefing.

- (a) Board Requests for Supplemental Briefing. If the Board, in its discretion, determines that insufficient briefing or evidence has been provided, the Board may request additional briefing or evidence from any party. The Board may set forth the order, deadlines, and conditions for briefing that it deems appropriate. The Board Proceedings Division shall administer any request made under this subdivision. The Chief of Board Proceedings may extend deadlines set by the Board under this subdivision only upon a showing of extreme hardship and with the consent of the Board Chair.
- (b) Staff Requests for Supplemental Briefing. If the Assistant Chief Counsel for the Appeals Division, or his or her designee, determines that insufficient briefing or evidence has been provided, the Appeals Division may request additional briefing or evidence from any party. The Appeals Division may set forth the order, deadlines, and conditions for briefing that it deems appropriate. The Appeals Division shall administer any request made under this subdivision and may extend deadlines under this subdivision upon a showing of reasonable cause.
- (c) Individual Board Member's Request for Supplemental Briefing. An individual Board Member may request additional briefing or evidence from any party only with the consent of the Board Chair. If the Board Chair consents to such a request, the Appeals Division shall determine the order, deadlines, and conditions under which any briefing or evidence must be submitted and shall administer any request made under this subdivision. The Appeals Division may extend deadlines under this subdivision upon a showing of reasonable cause.
- (d) Timing of Request. A request under this section may be made during or after the applicable briefing schedule has concluded. Additional briefs or evidence provided in response to such a request are not subject to the requirements of the applicable briefing schedule.

3550. Appeals Division Review.

- (a) On the conclusion of the general briefing schedule pursuant to section 3541, the Appeals Division shall review the record and determine whether the briefing on file adequately addresses all relevant factual and legal issues. If the briefing on file does not adequately address all relevant factual and legal issues, the Appeals Division may request supplemental briefing pursuant to subdivision (b) of section 3542 or may order a pre-hearing appeals conference pursuant to subdivision (b) of section 3551, or both.
- (b) When the Appeals Division determines that all relevant factual and legal issues have been addressed, the Appeals Division shall notify the Chief of Board Proceedings that the petition is ready to be scheduled for an oral hearing.
- (c) Upon notification from the Appeals Division that the petition is ready to be scheduled for an oral hearing, the Chief of Board Proceedings shall schedule and notice an oral hearing pursuant to section 5006.

3551. Pre-Hearing Appeals Conference.

- (a) Purpose. The purpose of a pre-hearing appeals conference (appeals conference) is to obtain additional facts and evidence, obtain stipulations of fact, and narrow questions of law, in order to facilitate a more efficient and productive oral hearing.
- (b) When to Hold a Pre-Hearing Appeals Conference. An appeals conference will be held for all petitions governed by the procedures set forth in articles 2, 3 and 4 of this part. An appeals conference may be scheduled only after an oral hearing or other Board action has been scheduled, and after conclusion of the briefing under section 3541.
- (c) Determining the Time and Location of the Pre-Hearing Appeals Conference. The Appeals Division shall determine the time and location of the appeals conference. Consistent with workload constraints, the Appeals Division shall attempt to ensure that the appeals conference is held at a time convenient to the petitioner. The appeals conference shall ordinarily be held at the Board's headquarters in Sacramento, and may be conducted in person, by videoconference, by teleconference, or by means of a secure electronic connection. However, in extraordinary circumstances and with the approval of the Chief Counsel or his or her designee, an in-person appeals conference may be held outside of Sacramento.
- (d) Notice and Scheduling. The Board Proceedings Division shall schedule the appeals conference in accordance with information provided to it by the Appeals Division and shall issue appropriate written notification to all parties.
- (e) Conduct and Nature of the Pre-Hearing Appeals Conference. An employee of the Appeals Division will conduct the appeals conference. To the extent practicable, the

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conference holder will ensure that the appeals conference is informal and non-adversarial in nature.

- (f) **Recording.** The conference holder will not record, videotape, or report the appeals conference. Any party may arrange for the appeals conference to be recorded or reported, at that party's expense. If the appeals conference is recorded or reported, a transcript shall be made available to all participants and such transcript shall become public record.
- (g) **Additional Briefing and Evidence.** The holding of an appeals conference does not preclude the Appeals Division from requesting additional briefing or evidence pursuant to subdivision (b) section 3542.

### 3552. Hearing Summary; Preparation; Revisions.

- (a) **Definition.** For purposes of this part, a "Hearing Summary" is a written document intended to assist the Board in its consideration and decision of a petition at an oral hearing. The Hearing Summary shall contain:
  - (1) Sufficient facts, contentions, law, and evidence to enable the Board to conduct an informed oral hearing;
  - (2) A discussion of the appeals conference, and including any findings, stipulations, and concessions resulting therefrom; and
  - (3) The Appeals Division's analysis, recommendation and comments, including any suggested questions to be posed by the Board Members to the parties at the oral hearing.
- (b) **Preparing the Hearing Summary.** Upon the scheduling and noticing of an oral hearing pursuant to section 5006, and after the appeals conference pursuant to section 3551 is held, the Appeals Division shall prepare a Hearing Summary. The Appeals Division shall submit the Hearing Summary to the Chief of Board Proceedings within the deadline set by the Chief of Board Proceedings, but in no case shall the Appeals Division have less than 30 days in which to prepare and submit the Hearing Summary. The Chief Counsel or his or her designee 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 shall provide one copy to each party.
- (c) If the petition is submitted for decision without an oral hearing before the Appeals Division prepares a Hearing Summary, the Appeals Division shall prepare a Summary Decision pursuant to section 3561.
- (d) 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

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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.

### 3560. Oral Hearing Procedures.

Except as provided in any article of this part, oral hearings are conducted according to the procedures set forth in part 5.

### 3561. Submission for Decision Without Oral Hearing.

- (a) A petition will be submitted for decision based upon the written records on file and without an oral hearing under any of the following circumstances:
  - (1) The petitioner does not request an oral hearing or waives a requested oral hearing as provided in part 5.
  - (2) The petitioner fails to respond to a Hearing Notice as provided in section 5006.
- (b) Preparing the Summary Decision. Where a petition is submitted for decision without an oral hearing, the Appeals Division will prepare a "Summary Decision" summarizing the relevant facts and law and a providing a recommendation for Board action.
- (c) Definition. For purposes of this part, a "Summary Decision" is a written document intended to assist the Board in its consideration and decision of a petition without an oral hearing. The Summary Decision shall contain:
  - (1) Sufficient facts, contentions, law, and evidence to enable the Board to evaluate the merits of the petition;
  - (2) A discussion of the appeals conference, and including any findings, stipulations, and concessions resulting therefrom; and
  - (3) The Appeals Division's analysis, recommendation and comments.

### 3570. Finality of Board Action; Written Findings & Decision.

- (a) The following provisions apply to all petitions filed pursuant to this part:
  - (1) The decision of the Board upon a property tax petition is final.

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- (2) The Board shall not reconsider or rehear a petition.
  - (3) The Board may modify a decision on a petition to correct a clerical error.
- (b) If requested by the petitioner at any point prior to the commencement of the oral hearing or the commencement of the meeting at which the petition is scheduled for Board action, the Board will prepare and send to the petitioner a written findings & decision according to the following procedure:
- (1) After the Board has decided the petition, the Appeals Division will draft the written findings & decision.
  - (2) The Chief of Board Proceedings will schedule the written findings & decision for Board approval.
  - (3) Once the Board approves the written findings & decision, the Chief of Board Proceedings will promptly mail a copy of the written findings & decision to petitioner.

The petitioner may waive its right to its requested written findings & decision any time prior to Board approval of the petitioner's written findings & decision.