

<i>Proposed Regulation(s)</i>	<i>Subject Matter</i>	<i>Source (Authority is underlined)</i>	<i>Changes from existing, if any</i>
Article 1	State-Assessed Property and Private RR Cars		Same scope as existing Article 4 (secs. 5040 – 5043)
3100	Application of article	<u>GC</u> ¹ 15606 (a); <u>RTC</u> ² 11651; <u>ROP</u> ³ 5040 (b)	Non-substantive rewording of 5040 (b)
3110	Definitions	For all definitions except ADR, Hearing Summary, and Summary Decision: <u>GC</u> 15606(a); <u>HSC</u> ⁴ 105190 and 105310; <u>PRC</u> 42882; <u>PUC</u> 893; <u>RTC</u> 7051, 7202, 7203, 7261, 7262, 7270, 8251, 9251, 11651, 13170, 30451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301, 60601; <u>ROP</u> 5070 (a)-(j)	Added definitions: Appraisal Data Report is from Rule 904 (a) and SAUPAM ⁵ , p. 3. Hearing Summary and Summary Decision is a new definition based on the new Appeals Division review procedures.
3111 (a)	Timely Performance	<u>RTC</u> 724	
3111 (b)	Validity of Assessment	<u>RTC</u> 725	
3120 (a)	Notice to Assesseees	<u>RTC</u> 721-725, 731-732, 746; <u>Rule</u> ⁶ 902; <u>Rule</u> 904(c); <u>ROP</u> 5041(a), (b)	
3120 (b)(1)	Assessment Factor Hearings	<u>GC</u> 15606(a); <u>RTC</u> 11651; <u>RTC</u> 110, 721, 11251, 11291, 11292, 11293, 11294; <u>ROP</u> 5043; SAUPAP p. 2	Flush language is non-substantive rewording of 5043; subd. (1) is from SAUPAP
3120 (b)(2)	Discussion of Value Indicators	SAUPAP, p. 2	
3121 (a)	Unitary Petition Deadline	<u>RTC</u> 731	
3121 (b)	Correction of Alloc.	<u>RTC</u> 746	

¹ GC – Government Code

² RTC – Revenue & Taxation Code

³ ROP – Existing Rules of Practice (BOE Regulations)

⁴ HSC – Health and Safety Code

⁵ *State-Assessed Unitary Property Appeals Procedure* (June 2004).

⁶ Rule – Property Tax Rule

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	Assessment Deadline		
3121 (c)	Nonunitary Petition Deadline	RTC 732	
3121 (d)	Escape Petition Deadline	RTC 758	
3121 (e) (1)	Private RR Petition Deadline	RTC 11338(a) ⁷	
3121 (e) (2)	Private RR Petition Deadline	RTC 11651.5	
3121 (e) (3)	Private RR Petition Deadline	RTC 11339 (a)	
3121 (e)(4)	Private RR Refund Claim	RTC 11339 (c)	
3130 (a)	Form of Petition		New phrasing of existing procedures
3130 (b)(1)	Contents of Petition	<u>GC 15606(a), RTC 11651</u> . RTC 11340; ROP 5041 (c)(1)(A),(C),(D),(I),(F)	
3130 (b)(2)	Petition as Claim for Refund	<u>GC 15606(a), RTC 11651</u> . RTC 5148(f); 5041(c)(1)(G)	
3130 (b)(3)	Facts and Docs Required	<u>GC 15606(a), RTC 11651</u> . RTC 741, 747, 11340; ROP 5041(c)(1)(E)(J)	
3130 (b)(4)	Request for Oral Hearing and Written Findings & Decision	<u>GC 15606(a), RTC 11651</u> . RTC 744. ROP 5041(c)(1)(H); 5041(c)(4)	1) Private RR Car petitioners are not required to request an oral hearing in the petition (11340). 2) Existing regulations allow petitioners to request (or withdraw a request for) written findings & decision at any time prior to commencement of a hearing. No change is intended to the existing practice. Because the current proposed language appears to require the request in the

⁷ We could insert more detail on the statutory requirements for alternate deadlines, refunds, and jeopardy assessments for private RR cars.

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			petition, the language should be clarified.
3130 (b)(5)	Signature Requirements	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(1)(B), (K)	
3130 (b)(6)	Authorization of Representative	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(1)(L); 5041(c)(2)	
3131	Submission of Petition	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(3)	
3132 (a)	Chief of BPD determines authorized petition when duplicate petitions are filed	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(2)	
3132 (b)	Petitioner and/or agent will be contacted	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(2)	
3132 (c)	Statement of authorization may be required	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(2)	
3132 (d)	Definition of “duplicate petition”	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(2)	
3133	Timeliness of Petition	<u>GC 15606(a), RTC 11651</u> . ROP 5041(c)(3); 5042	
3134 (a)	Time Extension for petition	RTC 733(b), 759(b), 11338(b)	1) Adds e-mail as valid method to request extension; 2) For clarity, should be modified to state that 5:00 p.m on the due date is the deadline.
3134 (b)	Time Extension for supporting documents	ROP 5041(f); SAUPAP, p. 5.	For clarity, should be modified to state that 5:00 p.m. on the due date is the deadline.
3135 (a)	Petition is Timely and Complete		Existing procedure
3135 (b)	Petition is timely and incomplete	<u>GC 15606(a), RTC 11651</u> . RTC 733(b); ROP 5042; SAUPAP, p.	

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		5.	
3135 (c)	Petition is untimely, invalid, or incomplete	<u>GC 15606(a), RTC 11651</u> . RTC 733(a), 746, 759(a), 11338(a); ROP 5042; SAUPAP, p. 5	
3136(a)	Additional Supporting Docs	RTC 741, 747, 11340; ROP 5041(h); SAUPAP, p.5.	
3136 (b)	Request for Additional Evidence	SAUPAP, pp. 5-6.	
3136 (c)	Declaration in support of documents	ROP 5079(c)(1); 5079(d)	Existing procedure
3136 (d)	Rejection of untimely evidence	SAUPAP, p. 6	
3140 (a)(1) and (2)	Dismissal of petition if untimely or incomplete	RTC 733(a), (b); 746; 759(a), (b); 11338(a), (b).	
3140 (b)	Notice of Dismissal	ROP 5042; SAUPAP, p. 5	
3140 (c)	Extinction of rights on dismissal	RTC 733(a), (b); 746; 759(a), (b); 11338(a), (b); SAUPAP, p. 5.	
3150 (a)	Appeals Div. Review		New – reflects Appeals Division pre-hearing review of all Property Tax Matters
3150 (b)	Valuation Division's Brief		The new 35 day schedule accommodates the Appeals Division pre-hearing review
3151	Prehearing Conference	SAUPAP, p. 6.	
3160 (a)	Tax/Fee Prog. attys draft Valuation Division brief	ROP 5041(c)	
3160 (b)	Contents of brief	ROP 5041(d)	
3160 (c)	Deadline for submission; distribution by BPD ⁸	5041(d)	New 35 day schedule
3160 (d)	Petitioner may file reply brief; contents of reply brief	5041(e); SAUPAP, p. 7.	New 20 day schedule (same amount of time to respond)
3160 (e)	Appeals Div. prepares Hearing		New

⁸ BPD – Board Proceedings Division

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	Summary or Summary Decision; distribution by BPD		
3160 (f)	Chief of BPD may grant reasonable extensions of time under subds. (c), (d), and (e)	ROP 5041(f)	Existing procedure also requires that extension requests be received by 5 p.m. on the due date.
3160 (g)	For partial or complete resolution of issues, Appeals Div. will issue a revised Hearing Summary or Summary Decision, if time permit.	SAUPAP, p. 8.	
3161 (a)	Board deadlines for hearing petitions for reassessment of unitary and nonunitary values, and correction of allocated values.	RTC 734(a).	
3161 (b)	Board deadlines for hearing private railroad car petitions	RTC 11338(c); 11339(d); 11341(a)	
3161 (c)	Notice of Board Hearing sent to petitioner 45 days in advance of hearing	5076(c); RTC 742	Existing procedure; RTC 742 & 748 require notice of “not less than 10 working days.”
3162 (a) – (d)	BPD distributes documents	ROP 5041(g)	
3163 (a)	Consolidation of related petitions by Chief of BPD	SAUPAP, p. 8.	
3163 (b)	Petitioners’ objection to consolidation	SAUPAP, p. 8.	
3163 (c)	Briefs and Appeals Div. docs in consolidated petitions	SAUPAP, p. 8.	Adds provision to reflect Appeals Division review
3164 (a)	General Board Hearing Procedures govern state assessee appeals	ROP 5071(a), (b); SAUPAP, p. 8.	
3164 (b)	Board hearings are open to the public. The Board may request	RTC 743; ROP 5079(a); SAUPAP p. 8.	

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	additional information from parties.		
3164 (c)	Petitioner and Valuation Division are parties.	SAUPAP, p. 8.	
3164 (d)	Petitioners, representatives, or Valuation Division may be required to proceed under oath.	ROP 5079(c)(1); RTC 826; RTC 828.	
3164 (e)	Time allocations	ROP 5077	
3170	Waiver of oral hearing	ROP 5041(c)(1)(H); SAUPAP, pp. 6, 9.	Existing procedure
3171	Val. Div. and Appeals Div. documents prepared for waived hearing with unresolved issues	SAUPAP, p. 7.	New provision for Appeals Division review
3180 (a)	Withdrawal of petition procedure	SAUPAP, p. 11.	
3180 (b)	Withdrawal of petition extinguishes petitioner's administrative rights	RTC 733(a); SAUPAP, p. 11.	
3190 (a)	Board's decision is final	RTC 744(a); RTC 11341; ROP 5082.2(b).	
3190 (b)	Board shall not reconsider or rehear a petition	ROP 5082.2(b)	
3190 (c)	Board may correct a clerical error	ROP 5082.2(b)	
3190 (d)	All parties shall be notified of the Board's decision		
3190 (e)	Preparation of Written Findings & Decision	RTC 744, 749 & 11341; ROP 5041(c)(4); SAUPAP, p. 11.	Updated to provide that the Appeals Division will prepare the WF&D
3190 (f)	Petitioner entitled to transcript	RTC 743, 749 & 11341	

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3200	Review of Assessment of Publicly-Owned Property (aka “Section 11” petitions)	Cal. Const. Art. XIII, sec. 11(g); RTC 1840; ROP 5071(a), (b); 5050(b)	Same scope as existing ROP Art. 5, 5050-5056.
3210	Definitions	ROP 5050(a)	
3220 (a)(1) – (2)	Time for filing of petition	RTC 1840; ROP 5052(a)	
3220 (b)	Assessment appeals filed outside of time limits specified in subd. (a)	RTC 1840; ROP 5052(a)	
3220 (c)	Untimely applications bar applicant from relief	RTC 1840	
3230 (a) – (e)	Form of application	RTC 1840; ROP 5051	
3240 (a)	Submission to BPD	ROP 5051	Updated to include BPD address
3240 (b)	Application copy to county assessor and tax agency	RTC 1840; ROP 5052(b)	
3250 (a) – (d)	Contents of answer to application; filing requirements; copy to assessor and tax agency; consequences of failure to file answer	RTC 1840; ROP 5053	
3260 (a)	Prehearing conference	ROP 5053	
3260 (b)	Location of prehearing conference	ROP 5053	
3260 (c)	Appeals attorney presides at prehearing conference	ROP 5053	Updated to specify that an Appeals Division attorney will preside at the conference
3260 (d)	Appeals Division attorney to prepare a Hearing Summary	ROP 5053	New requirement that the Hearing Summary be submitted to the Board at least 15 days prior to hearing date.
3270 (a)	The Board shall grant a hearing	RTC 1840	

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3270 (b)	Notice of hearing shall be sent within the time specified by the general Board hearing procedures	RTC 1840; ROP 5055	
3270 (c)	Contents of hearing notice	ROP 5055	
3280 (a)	Notice to parties if property has been appraised by the Board	ROP 5056	
3280(b)	Access to Board appraisal records	ROP 5056	
3280 (c)	Use of Board appraiser or supervisor as witness; access to appraisal records	ROP 5056	
3280 (d)	Notification to Board witnesses	ROP 5056	
3290 (a)	Notice of Board decision	RTC 1841	
3280 (b)	Board decision is final	RTC 1841; ROP 5082.2(b)	
3280 (c)	Board shall not reconsider a petition	RTC 1841; ROP 5082.2(b)	
3280 (d)	Board may correct a clerical error	RTC 1841; ROP 5082.2(b)	

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3300	Welfare Exemption Claim Review		Same scope as existing ROP Art. 6, 5060 – 5064.
3310 (a)	Definitions	ROP 5060(a)	
3310 (b)	Additional Definitions	RTC 254.6, RTC 214.	New
3320	Time for filing petitions	RTC 254.6(d)(2), RTC 270; ROP 5062	
3330 (a) – (e)	Contents of petition	RTC 254.6(d)(2), (e)(3); RTC 270; ROP 5063(a)	Adds request for written findings and decision.
3331	Submission of petition	ROP 5063(a)	Updated to include BPD address
3332 (a)	Timeliness of petition	RTC 254.6(d)(2), (e)(3); RTC 270; ROP 5062	
3332 (b)	Timeliness of petition – administrative	RTC 254.6, 270; ROP 5074.5	
3340	Prehearing conference	RTC 254.6, 270; ROP 5063(b)	
3350	Waiver of oral hearing	RTC 254.6; ROP 5064	
3360 (a)	Tax/Fee Program will draft Assessment Policy and Standards Division brief	RTC 254.6, 270; ROP 5063(c)	
3360 (b)	Contents of APSD brief	RTC 254.6, 270; ROP 5063(c), (e)	
3360 (c)	APSD brief to be submitted at least 35 days prior to hearing; BDP distribution	RTC 254.6, 270; ROP 5063(c), (g)	The new 35 day schedule accommodates the Appeals Division pre-hearing review
3360 (d)	Petitioner may submit reply brief	RTC 254.6, 270; ROP 5063(d)	New 20 day schedule (same time to respond)
3360 (e)	Chief of BPD may grant reasonable time extensions	RTC 254.6, 270; ROP 5063(h)	
3361 (a)	Appeals Division Hearing Summary	RTC 254.6, 270; ROP 5075(f)	Updated to reflect Appeals Division review
3361 (b)	Appeals Division Summary Decision	RTC 254.6, 270	Updated to reflect Appeals Division review

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3361 (c)	Chief of BPD may grant reasonable time extensions	RTC 254.6, 270; ROP 5063(h)	
3361 (d)	Accepted and returned documents	RTC 254.6, 270; ROP 5063(i)	
3370	Notice of Hearing	RTC 254.6; ROP 5064	
3371	Distribution of documents	RTC 254.6, 270; ROP 5063(g)	
3372 (a)	General Board hearing procedures apply to oral hearings	RTC 254.6, 270; ROP 5071(b)	
3372 (b)	Time allocations	ROP 5077	
3373 (a)	APSD and petitioner are parties to all petitions	RTC 254.6, 270; ROP 5063(a)	
3373 (b)	For SCC denials, the limited partnership is the petitioner	RTC 241(g)	New
3380 (a)	Written notice of decision to petitioner and affected assessor	RTC 254.5, 270; ROP 5081.2(d)	
3380 (b)	Board decision is final	RTC ; ROP 5082.2(b)	
3380 (c)	Board shall not reconsider a petition	RTC 254.5, 270; ROP 5082.2(b)	
3380 (d)	Board may correct a clerical error	RTC 254.5, 270; ROP 5082.2(b)	
3380 (f)	Written findings and decision shall be provided upon request	RTC 254.5, 270; ROP 5081.2(b)	

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3400	Property Tax Sampling Program petitions for redetermination	GC 15600 et seq.	New section based on previous procedures
3410	Definitions	GC 15600 et seq.; ROP 5050(a)	
3420 (a)	Who may file a petition	GC 15600 et seq.	
3420 (b)	Timeliness of filing	GC 15600 et seq.	
3420 (c)	Consequences of untimely filing	GC 15600 et seq.	
3430 (a)(1) –(5)	Contents of petition	GC 15600 et seq.	
3430 (b)	Use of Board-approved form as alternative to filing petition	GC 15600 et seq.	
3430 (c)	Supporting documentation	GC 15600 et seq.	
3440	Submission to BPD	GC 15600 et seq.; ROP 5051	
3441	Timeliness of petition	GC 15600 et seq.; ROP 5074.5	
3442 (a)	Receipt of petition will be acknowledged	GC 15600 et seq.	
3442 (b)	Incomplete filing	GC 15600 et seq.	
3450	Prehearing conference	GC 15600 et seq.	
3451	Waiver of oral hearing	GC 15600 et seq.	
3460 (a)	Tax/Fee Program will draft County Property Tax Division’s (CPTD) brief	GC 15600 et seq.	
3460 (b)	Contents of CPTD brief	GC 15600 et seq.	
3460 (c)	CPTD brief to be submitted at least 35 days prior to hearing; BOD distribution	GC 15600 et seq.	
3460 (d)	Petitioner may submit reply brief	GC 15600 et seq.	
3460 (e)	Chief of BPD may grant reasonable time extensions	GC 15600 et seq.	
3461 (a)	Appeals Division Analysis	GC 15600 et seq.	New – not included in previous procedures

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3461 (b)	Appeals Division Hearing Summary	GC 15600 et seq.	
3461 (c)	Chief of BPD may grant reasonable time extensions	GC 15600 et seq.	
3461 (d)	Accepted and returned documents	GC 15600 et seq.	
3470	Notice of hearing	GC 15600 et seq.	
3471	Distribution of documents		
3472 (a)	General Board hearing procedures apply to oral hearings	GC 15600 et seq.	
3472 (b)	Time allocations	GC 15600 et seq.; ROP 5077	
3473	CPTD and petitioner are parties to the hearing	GC 15600 et seq.	
3474 (a)	Notice of Board Action to be mailed to affected county assessor	GC 15600 et seq.	
3474 (b)	County assessor to notify property owner	GC 15600 et seq.	
3474 (c)	Board decision is final	GC 15600 et seq.; 5082.2(b)	
3474 (d)	Board shall not reconsider a petition	GC 15600 et seq.; 5082.2(b)	
3474 (e)	Board may correct a clerical error	GC 15600 et seq.; 5082.2(b)	
Form – PT Sampling		GC 15600 et seq.	