Board of Equalization Rules for Tax Appeals

Chapter 3: Property Taxes

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Article 1: Application of Chapter and Definitions

5000.3001	Application of Chapter.
5000.3002	Definitions.
5000.3003	Application of Articles 2, 3, and 4.

5000.3001 Application of Chapter.

This chapter applies to:

(a) 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;

(b) Applications 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;

(c) Petitions objecting to the Assessment Policy and Standards Division's findings of ineligibility for an organizational clearance certificate 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.

(d) Petitions filed with the Board by county assessors pursuant to Government Code section 15640 et seq.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

5000.3002 Definitions.

(a) The definitions contained in chapter 5 of this division apply to this chapter unless otherwise indicated.

(b) The following definitions also apply to this chapter:

(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 if possible, resolved.

(2)"Appraisal Data Report" means, for state assesses subject to the provisions of article 2 of this chapter, a document and data sheet that accompany the Board's value determination required to be mailed to each state assessee between the first day of January and the first day of June 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) "Assessment Policy and Standards Division" means the unit of the Board's Property and Special Taxes Department responsible for making determinations of eligibility for organizational clearance certificates and supplemental clearance certificates.

(4) "County Property Taxes Division" means the unit of the Board's Property and Special Taxes Department responsible for reviewing the assessment practices of county assessors pursuant to Government Code section 15640 et seq.

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

(6) "Party" means:

(A) For petitions described in section 5000.3001(a), the petitioner and the Valuation Division;

(B) For applications described in section 5000.3001(b), the petitioner and the county assessor and tax agency whose assessment is questioned by a petition described in subdivision (b) of section 5000.3001;

(C) For petitions described in section 5000.3001(c), the petitioner and the Assessment Policy and Standards Division;

(D) For petitions described in section 5000.3001(d), the petitioner and the County Property Tax Division.

(7) "Petition" means a petition or application described in section 5000.3001.

(8) "Petitioner" means an individual or entity that filed a petition described in section 5000.3001 of this chapter, and the individual or entity's authorized representative where appropriate, and includes:

(A) A county, city, city and county, or municipal corporation that filed a petition with the Board pursuant to subdivision (g) of section 11 of article XIII of the California Constitution.

(B) The claimant of a property tax welfare exemption pursuant to section 254.6 of the Revenue and Taxation Code or supplemental clearance certificates pursuant to subdivision (g) of section 214 of the Revenue and Taxation Code. For purposes of a petition from 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.

(C) The county assessor and the taxing agency that filed a petition described in subdivision (d) of section 5000.3001.

(9) "Respondent" means:

(A) For petitions described in section 5000.3001(a), the Valuation Division;

(B) For applications described in section 5000.3001(b), the county assessor and tax agency whose assessment is questioned by a petition described in subdivision (b) of section 5000.3001;

(C) For petitions described in section 5000.3001(c), the Assessment Policy and Standards Division;

(D) For petitions described in section 5000.3001(d), the County Property Tax Division.

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

(11) "Summary Decision" means a written document intended to assist the Board in its consideration of and decision on a petition without an oral hearing. The Summary Decision must 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 or other Appeals Division review, including any findings, stipulations, and resolutions resulting therefrom; and

(C) The Appeals Division's analysis and recommended decision.

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

(13) "Tax and Fee Programs Division" means the unit of the Board's Legal Department responsible for representing the Department, as defined in Chapter 5, General Board Hearing Procedures, in responding to petitions described in subdivisions (a), (c), and (d) of section 5000.3001.

(14) "Valuation Division" means the unit in the Board's Property and Special Taxes Department responsible for determining value indicators and recommending values of property under the Board's assessment jurisdiction and for administering the Board's state assessment responsibilities.

(15) "Valuation Division's Analysis" means a written summary, prepared with the legal assistance of the Tax and Fee Programs Division of the Board's Legal Department, that sets forth an analysis of all of the issues raised in the petition and the Valuation Division's recommendation.

(16) "Written Findings and Decision" means a document prepared by the Appeals Division of the Board's Legal Department that sets forth the Board's decision on a petition and the supporting reasons therefore.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

5000.3003 Application of Articles 2, 3, and 4.

(a) State-Assessed Property and Private Railroad Cars. The provisions of article 2 of this chapter apply to petitions described in subdivision (a) of section 5000.3001, and do not apply to any other petitions.

(b) Other Property Tax Petitions. The provisions of article 3 of this chapter apply to petitions described in subdivisions (b), (c), and (d) of section 5000.3001, and do not apply to any other petitions.

(c) General Board Hearing Procedures. The provisions of article 4 of this chapter apply to all petitions described in section 5000.3001.

Note: Authority cited: Government Code section 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

Board of Equalization Rules for Tax Appeals

Article 2: Petitions for Reassessment of State-Assessed Property and Private Railroad Cars

Subchapter 1: Application of Article

5000.3111 Application of Article.

5000.3111 Application of Article.

This article applies 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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 721, 721.5, 747, 759, 11251. History: California Code of Regulations, title 18, section 5040.

Subchapter 2: Assessments and Assessment Factor Hearings

5000.3121 Information Available to Assessees; Assessment Factor Hearings.
5000.3122 Validity of Assessment.

5000.3121 Information Available to Assessees; 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 must 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 before the Assessment Factor Hearing date, state assessees and private railroad car taxpayers, or other persons wishing to be listed on the agenda, must 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 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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 110, 721, 721.5, 722, 723, 724, 725, 731, 746, 11251, 11291, 11292, 11293. History: California Code of Regulations, title 18, sections 5041, 5043.

5000.3122 Validity of Assessment.

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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code section 725.

Subchapter 3: Contents of Petitions and Filing Deadlines

5000.3131	Time for Filing of Petitions
5000.3132	Filing Requirements and Procedures for Contesting Private Railroad Car Jeopardy Assessments.
5000.3133.	Contents of the Petition.
5000.3134.	Submission of Petition.
5000.3135.	Duplicate Petitions.

5000.3131 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 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 50th 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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 731, 741, 732, 758, 11338, 11651.5, 11339. History: California Code of Regulations, title 18, section 5040.

5000.3132 Filing Requirements and Procedures for Contesting Private Railroad Car Jeopardy Assessments.

All procedures relating to contesting of jeopardy assessments are 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 control.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 11351, 11352, 11353, 11354.

5000.3133. 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 & 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 before the time the petition is filed. Both the petitioner's mailing address and the agent's mailing address must be provided in the petition. The following language must be contained in the signature block of the petition:

> 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 5000.3135, 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 chapter 5, General Board Hearing Procedures, is required. A statement of authorization must be in writing and must 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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 744, 747, 11340. History: California Code of Regulations, title 18, section 5041.

5000.3134. 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 section 5000.3241. A compact disc containing an electronic file conforming to the requirements of the Board Proceedings Division will be accepted in lieu of the copies if submitted with the original petition.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code section 741. History: California Code of Regulations, title 18, section 5041.

5000.3135. 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.

(b) The Chief of Board Proceedings will 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 correct or supplement a previously filed petition will not be considered a duplicate petition for purposes of this regulation.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code section 741. History: California Code of Regulations, title 18, section 5041.

Subchapter 4: Timeliness, Acceptance, and Dismissal of Petitions

5000.3141.	Timeliness of Petition.
5000.3142	Extensions of Time.
5000.3143.	Accepting or Rejecting a Petition.
5000.3144.	Submission of Additional Supporting Documents by Petitioner.
5000.3145	Dismissal of Petition.

5000.3141. Timeliness of Petition.

(a) A petition is considered filed timely if it is addressed and transmitted to the address set forth in section 5000.3241, or deposited personally at the headquarters office of the Board in Sacramento, no later than the date provided in section 5000.3131 or, if an extension is received, section 5000.3142.

(b) In the absence of other evidence, the post-mark date or the date of delivery to a delivery service, as defined in Chapter 5, General Board Hearing Procedures, is considered the mailing date. If the last day for mailing or delivering a document falls on a Saturday, Sunday or holiday, the time for mailing or delivering such document shall be extended to the next business day.

(c) If documents which the Chief of Board Proceedings determines that the Board requires an original version thereof are filed by electronic or facsimile transmission, the original documents must be mailed or delivered to the address set forth in section 5000.3241, or deposited personally at the headquarters office of the Board in Sacramento, no later than the business day immediately following the electronic or facsimile transmission date.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 733, 741, 743, 746, 747, 758, 759, 11338, 11339. History: California Code of Regulations, title 18, sections 5041, 5042.

5000.3142 Extensions of Time.

(a) Filing of Petition. The Chief Counsel 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 with the Chief of Board Proceedings no later than the due date of the petition.

(b) Supporting Documents. The Chief Counsel 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 with the Chief of Board Proceedings no later than the due date of the petition.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: 733, 746, 759, 11338.

5000.3143. 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 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 will refer the petition to the Chief Counsel.

(b) Accepting the Petition. If the Chief of Board Proceedings, or the Chief Counsel, 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, completeness or timeliness, the Chief of Board Proceedings will accept the petition. The Chief of Board Proceedings will provide written acknowledgement of the acceptance to the petitioner and the Respondent.

(c) Issues relating to Validity, Completeness, and Timeliness. If the Chief Counsel 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 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 must reject the petition. The Chief of Board Proceedings shall provide written notification to the petitioner and the Respondent.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 733, 746, 759, 11338. History: California Code of Regulations, title 18, section 5042.

5000.3144. 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 signed under penalty of perjury that the information contained in the petitioner's 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 submitted evidence received by the Chief of Board Proceedings from the petitioner subsequent to the filing of the petition and after the expiration of the deadline applicable to such submission will be returned to the petitioner by the Chief of Board Proceedings.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 759, 11340. History: California Code of Regulations, title 18, sections 5041, 5079.

5000.3145 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 therefore to the petitioner.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 733, 746, 759, 11338. History: California Code of Regulations, title 18, section 5042.

Subchapter 5: Prehearing Meetings and Review of Petitions

5000.3150	Prehearing Meeting and Exchange of Information Between Valuation Division, Tax and Fee Programs Division, and Petitioner.
5000.3151	Petitions Resolved Before Appeals Division Review.
5000.3152	Prehearing Review of All Other Petitions.

5000.3150 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 will 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, if possible, enter into stipulations to resolve all or some of the issues.

(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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741,747, 11340.

5000.3151 Petitions Resolved Before Appeals Division Review.

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 before the petitioner's appeals conference or petitioner's reply brief, if no appeals conference is scheduled, 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. This recommendation will include a brief analysis of the petition and the related supporting documents, if any, as well as a statement confirming petitioner's agreement with such recommendation. The Board, however, is not required to adopt the recommendation or take the recommended Board action.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11340.

5000.3152 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 Tax and Fee Programs Division does not prepare the recommendation described in section 5000.3151.

(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 or Revised Summary Decision will state:

(1) The issues which have been resolved;

(2) Staff's revised recommendation; and

(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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11340.

Subchapter 6: Briefing Schedules and Appeals Conferences

5000.3161	General Briefing Procedures For Petitions Reviewed by the Appeals Division.
5000.3162.	Briefing Schedule If No Appeals Conference Is Scheduled.
5000.3163	General Appeals Conference Procedures.
5000.3164	Scheduling of Appeals Conference; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled.

5000.3161 General Briefing Procedures For Petitions Reviewed by the Appeals Division.

(a) A valid and complete petition as defined in section 5000.3133 is considered the petitioner's opening brief.

(b) The Valuation Division's Analysis is the Valuation Division's written response to the petition.

(c) The petitioner's reply to the Valuation Division's Analysis is optional.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11340.

5000.3162. Briefing Schedule If No Appeals Conference Is Scheduled.

(a) The Valuation Division's Analysis will be submitted to the Chief of Board Proceedings no less than 30 days before date on which the petition is scheduled for Board action.

(b) The petitioner may submit to the Chief of Board Proceedings a reply to the Valuation Division's Analysis within 15 days after the Board Proceedings Division mails the Valuation Division's Analysis to the petitioner. The petitioner may not submit new or additional evidence with its reply brief unless the Valuation Division or Appeals Division conference holder 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 Analysis.

(c) At least 10 days before the Board meeting date for which the petition is scheduled for Board action, the Appeals Division of the Legal Department will submit a Summary Decision to the Chief of Board Proceedings.

(d) The Chief Counsel, upon a showing of reasonable cause, may grant an extension of the time provided in subdivisions (a), (b) and (c) above.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11340.

5000.3163 General Appeals Conference Procedures.

(a) An appeals conference will be held for any petition scheduled for a hearing, and may be held, pursuant to subdivision (b), for any petition not scheduled for an oral hearing.

(b) If an oral hearing is not requested in the petition, an appeals conference may be held if requested in the petition, or if the Assistant Chief Counsel of 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) An appeals conference will consider all issues raised in the petition. The purpose of an 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 or other Board action on the petition.

(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 their 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 attorney from the Appeals Division (conference holder) 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 petitioner must be represented at the conference by an agent or employee who is thoroughly familiar with the facts and issues and has been authorized to represent the petitioner. The Valuation Division will be represented by an appraiser and a Tax and Fee Programs Division attorney.

(h) 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 must be made available to all participants. A recording or transcript of an appeals conference becomes a disclosable public record, if and when the petition being discussed on the record or transcript becomes a disclosable public record pursuant to chapter 5 of this division.

(i) If an appeals conference is scheduled, the Chief Counsel may shorten the time period provided in section 5000.3172, subdivision (c), for issuing the notice of hearing.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11340.

5000.3164 Scheduling of Appeals Conference; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled.

(a) The Appeals Division will generally hold an appeals conference at least 30 days before 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) The Valuation Division's Analysis will be submitted to the Chief of Board Proceedings no later than 30 days before the scheduled appeals conference date.

(c) The petitioner may submit to the Chief of Board Proceedings a reply to the Valuation Division's Analysis within 15 days after the Board Proceedings Division mails the Valuation Division's Analysis to the petitioner. The petitioner may not submit new or additional evidence with its reply brief unless the Valuation Division or Appeals Division conference holder 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 Analysis.

(d) The Appeals Division may request additional information or briefing to be provided by the petitioner or the Valuation Division before, during, 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 seven days after the date of the request.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11340.

Subchapter 7: Preparing Summaries, Scheduling Hearings, and Distributing Documents

5000.3171 Appeals Division Hearing Summary or Summary Decision.
5000.3172 Oral Hearings – Scheduling of Hearings.
5000.3173. Distribution of Documents.

5000.3171 Appeals Division Hearing Summary or Summary Decision.

(a) Except as provided in subdivision (b), the Appeals Division will 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, 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 before the hearing at which the petition is scheduled for hearing or other Board action.

(c) If prepared, a Revised Hearing Summary or Revised Summary Decision will be promptly submitted to the Chief of Board Proceedings by the Appeals Division.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 741, 747, 11651.

5000.3172 Oral Hearings – Scheduling of Hearings.

(a) The Board must 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 must 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 must 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 before the scheduled hearing date.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 734, 741, 742, 748, 749, 758, 11338, 11339, 11341

5000.3173. Distribution of Documents.

The Chief of Board Proceedings will promptly 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 appropriate (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 (and Revised Hearing Summary or Summary Decision, if prepared).

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 731, 732, 733, 741, 742, 743, 744, 746, 747, 748, 11338, 11339, 11340, 11353. History: California Code of Regulations, title 18, section 5041.

Subchapter 8: Consolidation and Withdrawal of Petitions

5000.3181 Consolidation of Petitions into a Single Hearing.
5000.3182 Withdrawal of a Petition.

5000.3181 Consolidation of Petitions into a Single Hearing.

(a) Multiple petitions may be consolidated for hearing or decision as provided in Chapter 5, General Board Hearing Procedures.

(b) 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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code sections 731, 732, 733, 741, 742, 743, 744, 746, 747, 748.

5000.3182 Withdrawal of a Petition.

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.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651. Reference: Revenue and Taxation Code section 733.

Article 3: Other Property Tax Petitions

Subchapter 1: Application of Article

5000.3201 Application of Article.

5000.3201 Application of Article.

This article applies to:

(a) Applications for review, equalization, and adjustment of the assessment of publicly-owned lands and improvements filed pursuant to subdivision (g) of section 11 of article XIII of the California Constitution;

(b) Petitions objecting to the Assessment Policy and Standards Division's findings of ineligibility for an organizational clearance certificate 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; and

(c) Petitions filed with the Board by county assessors pursuant to Government Code section 15640 et seq.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code sections 15606, 15640. Reference: Revenue and Taxation Code sections 214, 254.6, 1840, 15640, 15645.

Subchapter 2: Appeal of Assessment of Publicly-Owned Property – Contents of Applications, Filing Deadlines, and Board Appraised Property

5000.3211 Time of Filing of Application.
5000.3212. Contents of Application.
5000.3213 Submission of Application and Board Appraised Property.

5000.3211 Time of Filing of Application.

(a) If any county, city, city and county, or municipal corporation wants 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 must file an application with the Board on or before the later of:

(1) July 20 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 must be filed with the Board within 60 days from the date the tax bill was mailed to the applicant.

(c) An application is filed timely if it is mailed to or received at the address provided in section 5000.3241 within the time specified by this section.

(d) Failure to provide a timely application bars the applicant from relief under subdivision (g) of Section 11 of Article XIII of the California Constitution.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code section 15606. Reference: Revenue and Taxation Code section 1840. History: California Code of Regulations, title 18, sections 5050, 5052, 5074.5.

5000.3212. Contents of Application.

Every application must:

(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;

(e) Include a statement of legal authorities, which includes relevant statutes and regulations;

(f) Indicate whether a written findings and decision is desired; and

(g) Be signed by petitioner or an authorized representative of the petitioner.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code section 15606. Reference: Revenue and Taxation Code section 1840. History: California Code of Regulations, title 18, sections 5051, 5052.

5000.3213 Submission of Application and Board Appraised Property.

(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 section 5000.3241.

(b) A copy of the application, together with its separate statement of legal authorities must 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 must be enclosed with the application filed with the Board.

(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 will be informed of the fact that the appraisal has been made.

(1) Each party, upon request, will 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 an employee of the Valuation Division as a witness must, at least ten days before the hearing, notify the Chief of Board Proceedings of its intention to call such witnesses.

Note: Authority cited: Article XIII, section 11 of the California Constitution; Government Code section 15606. Reference: Revenue and Taxation Code section 1840. History: California Code of Regulations, title 18, sections 5052, 5056.

Subchapter 3: Contents of Property Tax Welfare Exemption Petitions and Filing Deadlines

5000.3221. Time for Filing of Petitions.
5000.3222 Contents of Petition.
5000.3223 Submission of Petition.

5000.3221. Time for Filing of Petitions.

(a) A petitioner has 60 days from the date of mailing of a final notice denying a claim for an Organizational Clearance Certificate or Supplemental Clearance Certificate or from the date of mailing of a notice of revocation of an Organizational Clearance

Certificate or, Supplemental Clearance Certificate to petition the Board for hearing on the denial of the claim or revocation of the certificate.

(b) A petition is timely if it is mailed to or received at the headquarters office of the Board within the time specified by subdivision (a).

Note: Authority cited: Government Code section 15606. Reference: Revenue and Taxation Code sections 214, 245.6, 270. History: California Code of Regulations, title 18, section 5062.

5000.3222 Contents of Petition.

The petition must:

(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;

(d) Indicate whether a written findings and decision is desired; and

(e) Be signed by petitioner or an authorized representative of the petitioner. The Chief Counsel may require the representative to demonstrate the representative's authority to represent the petitioner.

Note: Authority cited: Government Code section 15606. Reference: Revenue and Taxation Code sections 214, 245.6, 270. History: California Code of Regulations, title 18, section 5063.

5000.3223 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 5000.3241.

Note: Authority cited: Government Code section 15606. Reference: Revenue and Taxation Code sections 214, 245.6, 270. History: California Code of Regulations, title 18, section 5063.

Subchapter 4: Contents of Property Tax Sampling Program Petitions and Filing Deadlines

5000.3231 Time for Filing of Petitions.
5000.3232 Contents of the Petition.
5000.3233 Submission of Petition.

5000.3231 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).

(d) A petition or supporting document is timely if it is mailed to or received at the address provided in section 5000.3241 within the time specified in subdivision (b).

Note: Authority cited: Government Code sections 15606; 15640. Reference: Government Code sections 15640, 15645.

5000.3232 Contents of the Petition.

(a) The petition must:

(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

(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 will satisfy the requirements of subdivision (a).

(c) The county assessor is required to submit any supporting evidence with the petition.

Note: Authority cited: Government Code sections 15606; 15640. Reference: Government Code sections 15640, 15645.

5000.3233 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 section 5000.3241.

Note: Authority cited: Government Code sections 15606; 15640. Reference: Government Code sections 15640, 15645.

Subchapter 5: Filing and Distribution of Petitions, Briefs, and Other Documents

5000.3241 Submission of Petitions, Briefs, and Related Documents.
5000.3242 Timely Performance; Mailing Date.
5000.3243. Distribution of Documents.

5000.3241 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 the mailing address provided in Chapter 5, General Board Hearing Procedures.

(b) Petitions, briefs, and related documents may be filed electronically pursuant to this section only if they are transmitted to and received by the Chief of Board Proceedings in accordance with instructions provided by the Board, including, but not limited to, the provisions of Chapter 5, General Board Hearing Procedures.

(c) Applications and Other Submissions. For applications described in subdivision (b) of section 5000.3001, both the petitioner and the Respondent must 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.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code section 15640; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5052, 5063.

5000.3242 Timely Performance; Mailing Date.

Timely performance and mailing date will be determined under the provisions of Chapter 5, General Board Hearing Procedures.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5052, 5062, 5074.5.

5000.3243. Distribution of Documents.

The Board Proceedings Division will promptly distribute the petition, briefs, related documents, and the Hearing Summary or Summary Decision (and Revised Hearing Summary or Summary Decision, if prepared) to the petitioner, the Respondent, the Tax and Fee Programs Division, the Appeals Division, and the Board Members, as appropriate.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5063, 5075.

Subchapter 6: Accepting, Rejecting, and Perfecting Petitions and Applications

5000.3251 Accepting or Rejecting a Petition.
5000.3252 Perfecting a Petition.

5000.3251 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 will determine whether the petition is valid 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 will refer the petition to the Chief Counsel.

(b) Accepting the Petition. If the Chief of Board Proceedings, or the Chief Counsel, 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, completeness or timeliness, the Chief of Board Proceedings will accept the petition. The Chief of Board Proceedings will provide written acknowledgement of the acceptance to the petitioner and the Respondent. Upon acceptance of a valid and complete property tax sampling program petition, the Chief of Board Proceedings will also notify the owner of the sampled property of the filing of the petition by the county assessor.

(c) Issues relating to Validity, Completeness, and Timeliness. If the Chief Counsel 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 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 must reject the petition. The Chief of Board Proceedings will provide written notification to the petitioner and the Respondent.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5051, 5063.

5000.3252 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 5000.3212, 5000.3222, or

5000.3232, 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 receives an incomplete petition, the Chief of Board Proceedings will notify the petitioner in writing of the need to perfect the petition. The notification will be included in the acknowledgement letter issued pursuant to subdivision (b) of section 5000.3251. The notification will explain what information is necessary to perfect the petition.

(1) The petitioner must 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 must be notified in writing of any extension.

(2) Perfecting the petition is accomplished by submitting the information necessary to perfect the petition to 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 must be dismissed. All parties will be notified in writing of the dismissal.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5051, 5063.

Subchapter 7: Prehearing Meetings and Briefing Schedules

5000.3261 Prehearing Meeting and Exchange of Information Between Respondent and Petitioner
5000.3262 Briefing Schedules and Procedures: General Requirements
5000.3263 General Briefing Schedule.

5000.3261 Prehearing Meeting and Exchange of Information Between Respondent and Petitioner

(a) If requested by the petitioner with regard to a petition described in subdivision (c) or (d) of section 5000.3001, the Respondent 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, if possible, enter into stipulations to resolve all or some of the issues.

(b) At any time, the Respondent or the Tax and Fee Programs Division may request additional information from the petitioner to assist in resolving any issue raised by the petitioner.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, section 5063.

5000.3262 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 will 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 5000.3251. Throughout the briefing schedule, the Chief of Board Proceedings will keep the parties apprised of applicable deadlines, extensions, and other requirements by written notification, and will 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, 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 and the Appeals Division.

(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 will provide written acknowledgement of receipt to all parties and provide each opposing party with a copy of the brief and any supporting exhibits.

(e) General Requirements. All briefs permitted to be filed pursuant to this section must follow the requirements listed below:

(1) Length.

(A) Not exceed 30 typed or handwritten, double-spaced 8 ½" by 11" pages, printed on one side only; or

(B) Not exceed 15 typed or handwritten, single-spaced 8 ½" by 11" pages, printed on one side only;

(2) Type-font size of at least 10 points or 12 characters per inch;

(3) The Table of Contents, Table of Authorities, and exhibits are not included in the page count;

(4) Exception. An exception to these requirements may be granted before the deadline for filing a brief. Exceptions may be requested by submitting a written request establishing reasonable circumstances that justify the necessity for additional pages to the Chief of Board Proceedings. It is at the discretion of the Chief Counsel or his or her designee to approve a request.

(f) The failure to file a brief within the scope of the applicable briefing schedule, including any applicable deadlines, extensions, and other requirements, is a waiver of the right to file that brief. Except as otherwise provided in the applicable briefing schedule, such failure will conclude the briefing schedule.

(g) Any individual or entity may file a non-party (amicus) brief regarding a petition or application described in subdivisions (b), (c), or (d) of section 5000.3001, subject to any generally applicable conditions of this section and the specific conditions of this subdivision.

(1) No individual or entity will be permitted to file more than one non-party brief. Briefs filed by unidentified individuals or entities will not be accepted.

(2) All non-party briefs must be filed before the conclusion of the applicable briefing schedule. However, the Board in its discretion may choose to accept for consideration a non-party brief filed after the conclusion of the applicable briefing schedule. For purposes of this paragraph, the conclusion of the applicable briefing schedule will be determined without regard to the filing of any non-party brief or reply thereto. There will 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 will 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 is not concluded until the deadline for replying to all non-party briefs has passed.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5053, 5063, 5075.

5000.3263 General Briefing Schedule.

(a) Application. The briefing schedule in this section applies to all petitions and applications described in subdivisions (b), (c), and (d) of section 5000.3001.

(b) Opening Briefs.

(1) Petitioner's Opening Brief. The perfected petition is 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 concludes the briefing schedule.

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

(A) The Respondent will 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 will 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 determines that additional briefing is necessary, he or she will 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.

(D) If the Chief Counsel determines that additional briefing is not necessary, he or she will deny the Respondent's request to file a Reply Brief and the briefing process is 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 concludes the briefing schedule.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5053, 5063, 5075.

Subchapter 8: Appeals Division Review, Prehearing Conferences, and Summaries

5000.3271 Appeals Division Review.
5000.3272 Appeals Conference.
5000.3273 Preparing and Revising Hearing Summaries.

5000.3271 Appeals Division Review.

(a) On the conclusion of the general briefing schedule pursuant to section 5000.3263, the Appeals Division will 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 (a) of section 5000.5012 or may order a pre-hearing appeals conference pursuant to subdivision (b) of section 5000.3272, or both.

(b) When the Appeals Division determines that all relevant factual and legal issues have been addressed, the Appeals Division will 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 will schedule and notice an oral hearing pursuant to section 5000.5006 of this division.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5054, 5063, 5075.

5000.3272 Appeals Conference.

(a) Purpose. The purpose of an 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 or other Board action on the petition.

(b) When to Hold an Appeals Conference. An appeals conference will be held for all petitions described in subdivisions (b), (c), and (d) of section 5000.3001. An appeals conference may be held only after the briefing schedule provided in section 5000.3263 has concluded.

(c) Determining the Time and Location of the Appeals Conference. The Appeals Division will determine the time and location of the appeals conference. Consistent with workload constraints, the Appeals Division will attempt to ensure that the appeals conference is held at a time convenient to the petitioner. The appeals conference will 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, an in-person appeals conference may be held outside of Sacramento if the Chief Counsel determines that there is reasonable cause and that the Board has the resources to conduct an appeals conference outside of Sacramento.

(d) Notice and Scheduling. The Board Proceedings Division will schedule the appeals conference in accordance with information provided to it by the Appeals Division and will issue appropriate written notification to all parties.

(e) Conduct and Nature of the Appeals Conference. A conference holder assigned to 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.

(f) Recording. The conference holder will not record, videotape, or arrange for court reporting of 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 copy of the transcript or recording must be promptly provided to all participants. A recording or transcript of an appeals conference becomes a disclosable public record, if and when the petition being discussed on the record or transcript becomes a disclosable public record pursuant to chapter 5 of this division.

(g) Additional Briefing and Evidence. If at any time before the submittal of the Hearing Summary or Summary Decision pursuant to section 5000.3273, 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 will administer any request made under this subdivision and may extend deadlines under this subdivision upon a showing of reasonable cause.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840. History: California Code of Regulations, title 18, sections 5054, 5063, 5075.

5000.3273 Preparing and Revising Hearing Summaries.

(a) Preparing the Hearing Summary. The Appeals Division will prepare and submit a Hearing Summary to the Chief of Board Proceedings within 90 days after each appeals conference held pursuant to section 5000.3272, or within any other period specified by the Chief of Board Proceedings, which provides the Appeals Division with at least 30 days to prepare and submit the Hearing Summary. The Chief Counsel 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 will provide one copy to each party.

(b) If the petition is submitted for decision without an oral hearing before the Appeals Division prepares a Hearing Summary, the Appeals Division will prepare a Summary Decision pursuant to section 5000.3304.

(c) 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 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.

Note: Authority cited: Government Code sections 15606, 15640. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 1840.

Article 4: General Board Hearing and Notice Procedures

5000.3301.	Relation to General Board Hearing Procedures.
5000.3302.	Additional Briefing.
5000.3303	Notice of Hearing
5000.3304.	Submission for Decision Without Oral Hearing.
5000.3305	Notice of Board Decisions.
5000.3306	Finality of Board Action; Written Findings & Decision.

5000.3301. Relation to General Board Hearing Procedures.

Chapter 5 of this division provides the procedures that apply to the conduct of oral Board hearings on petitions described in section 5000.3001. To the extent this chapter does not

set forth a specific rule or procedure, the rules and procedures set forth in chapter 5 will apply to this article. Where there is a conflict between chapter 5 and this chapter, the provision of this chapter control.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

5000.3302. Additional Briefing.

(a) Staff Requests for Additional Briefing. If the Assistant Chief Counsel of 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 will determine the order, deadlines, and conditions under which any briefing or evidence must be submitted. Deadlines under this subdivision may be extended upon a showing of reasonable cause.

(b) Individual Board Member's Request for Additional Briefing. Any individual Board Member may contact the Appeals Division in order to request additional briefing or evidence from any party. The Appeals Division will determine the order, deadlines, and conditions under which any briefing or evidence must be submitted. Deadlines under this subdivision may be extended upon a showing of reasonable cause.

(c) Board Requests for Additional Briefing. If the Board determines that insufficient briefing or evidence has been provided, the Board may request additional briefing or evidence from any party. The Board will determine the order, deadlines, and conditions under which any briefing or evidence must be submitted. 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.

(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.

(e) Notification of Board Chair. The Board Chair must be notified promptly of any request made under this section and may postpone the scheduling or hearing of an appeal.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

5000.3303 Notice of Hearing

(a) Notice of Hearing. All parties to a petition or application will receive written notice of the date and time their petition is scheduled for oral hearing before the Board in accordance with chapter 5 of this division.

(b) Notice of Hearing on Applications. The notice of hearing for a hearing on an application described in subdivision (b) of section 5000.3001 must contain a statement that, subject to the limitations of section 3, subdivision (b), and section 11 of article XIII, and of article XIIIA of the California Constitution, 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.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

5000.3304. 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 chapter 5.

(2) The petitioner fails to respond to a Hearing Notice as provided in section 5000.5006.

(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.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

5000.3305 Notice of Board Decisions.

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

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

(c) Decisions on Property Tax Welfare Exemption Claims. Written notice of the Board's decision on a petition described in subdivision (c) of section 5000.3001 will also be sent to the county assessor for the county in which the property is located.

(d) Decisions on Property Tax Sampling Program Petitions. The Notice of Board Action issued with regard to a petition described in subdivision (d) of section 5000.3001 will be mailed to the county assessor and the property owner by the Board Proceedings Division.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 1841, 11251.

5000.3306 Finality of Board Action; Written Findings & Decision.

(a) The following provisions apply to all petitions filed pursuant to this chapter:

(1) The decision of the Board upon a property tax petition is final.

(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 before 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 and 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 and Decision for Board consideration.

(3) Once the Board adopts the Written Findings and Decision, the Chief of Board Proceedings will promptly mail a copy of the Written Findings and Decision to petitioner.

The petitioner may waive its right to its requested Written Findings and Decision any time before Board approval of the petitioner's Written Findings and Decision.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651. Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 1841, 11251.