



California State Board of Equalization

BOE-529-C (7-23)

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

PETITION FOR REASSESSMENT OF PRIVATE RAILROAD CAR(S) VALUE
PETITION FOR PENALTY ABATEMENT ON ASSESSMENT ROLL

Complete the information in the spaces below, including your signature and date.

Company Information		Authorized Representative or Agent Information (if any)	
Company Name		Name	
SBE Number		Firm Name	
Contact Name		Email	
Contact Email		Telephone Number	
Mailing Address (street, city, state, ZIP Code)		Mailing Address (street, city, state, ZIP Code)	

Authorization: You must attach one of the following if you have representation:

BOE-892-P, Statement of Authorization – Petition

BOE-392, Power of Attorney/General Authorization Form California Bar License Number: _____

Value Information	Unitary Value	Penalty	Total
Board-Adopted Value	\$	\$	\$
Company's Opinion on Value (REQUIRED)	\$	\$	\$
Difference	\$	\$	\$

This is a request for refund according to Revenue and Taxation Code section 5148(f):

Yes—Checking this box preserves the right to recover taxes arising out of a disputed assessment.

Basis for Petition
The facts that I rely upon to support the requested change in value are as follows:

- | | |
|---|---|
| The assessed value exceeds the full value of the property | Value of property has been incorrectly calculated |
| Value includes post-lien date property | Determination of exempt value is incorrect |
| Penalty assessment is not justified | Other (explain): _____ |
| Assessment ratio is incorrect | |

You are **required** to attach a statement of the precise elements of the Board's valuation being contested and the facts relied upon to support the requested change. In addition to your written statement, this may include appraisal reports, financial studies, calculations, and any other material relevant to value (*Rules for Tax Appeals, Regulations 5323.4 and 5324.6*).
Failure to provide documentation supporting computations or conclusions could result in the dismissal of the petition if it renders the petition incomplete (*Rules for Tax Appeals, Regulations 5324, 5324.4, 5324.8, and 5571*).

Appeal Requests (please check at least one):

- Appeals Conference with a State Board of Equalization Appeals Attorney
 Written Decision without an Oral Hearing Oral Hearing before the Board Written Findings and Decision

(See *Rules for Tax Appeals, Regulations 5323.4, 5326.4, 5327.4, 5343, and 5345*.)

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 an attorney licensed to practice law in the state of California, State Bar # _____, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

Signature of Owner, Officer, Partner, or Authorized Representative	Date

Email or mail this completed form AND a copy of the supporting documents above to:

Email to: AppealsScheduling@boe.ca.gov

Mail to: State Board of Equalization
Board Proceedings Division, MIC:80
PO Box 942879
Sacramento, CA 94279-0080