



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 • FAX 916 323-8765
www.boe.ca.gov

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State Controller, Sacramento

RAMON J. HIRSIG
Executive Director
No. 2005/060

November 1, 2005

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPOSED BOARD OF EQUALIZATION RULES FOR
CALIFORNIA ADMINISTRATION AND APPELLATE REVIEW

The Rules of Practice of the State Board of Equalization (Cal. Code of Regs., Title 18, Sections 5010 et seq.) are being revised and incorporated into the *Board of Equalization Rules for California Tax Administration and Appellate Review*. Draft language for the proposed rules is posted on the Board's website at www.boe.ca.gov/regs/timelineCAtax.htm.

A Board meeting was held on September 28, 2005 for interested parties to obtain more detailed information regarding the project and to discuss Part 5, General Board Hearing Procedures. Particularly, discussions occurred concerning ex parte communications with the Board Members (proposed Rule 5015.1) and confidentiality of hearing documents (proposed Rule 5033).

Additional meetings will be held at the Board's headquarters in Sacramento, 450 N Street, Room 121, beginning at 9:30 a.m., as follows:

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| October 26, 2005 | Part 2: Review of Sales and Use Tax, Timber Yield Tax and Special Taxes and Fees |
| November 16, 2005 | Part 3: Administrative Review of Property Taxes |
| December 14, 2005 | Parts 4 and 5: Appeals from Actions of the Franchise Tax Board and General Board Hearing Procedures |

The November 16, 2005 meeting on property taxes will focus on the following areas:

- Article 1. *Petitions for Reassessment of State-Assessed Property and Private Railroad Cars* (proposed Rules 3100 through 3180)
- Article 2. *Review of Assessment of Publicly Owned Property* (proposed Rules 3200 through 3290)
- Article 3. *Property Tax Welfare Exemption Claim Review Procedures* (proposed Rules 3300 through 3380)
- Article 4. *Property Tax Sampling Program* (proposed Rules 3400 through 3474)

Questions regarding the substance of the proposed regulations should be directed to Mr. Bradley Heller, Tax Counsel, at bradley.heller@boe.ca.gov or 916-324-2657. Written comments concerning the proposed rules should be directed to Ms. Diane Olson, Regulations Coordinator, at diane.olson@boe.ca.gov or:

State Board of Equalization
Attn: Ms. Diane Olson, MIC: 80
P. O. Box 942879
Sacramento, CA 94279-0080

We encourage your input and participation in this rulemaking effort.

Sincerely,

/signed/

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk