



## State and Local Tax Briefing: 2015 California State Assessed Property Tax Roll Released

The California State Board of Equalization (BOE) is responsible for assessing property tax on property owned or used by telephone companies, companies selling or transmitting gas or electricity, and other specified companies operating in California. These companies are often referred to as “State Assessee.”

On June 20, 2015, the BOE finalized their State Assessee tax roll. For the first time ever, the value of the [taxable property on the roll](#) exceeds \$100 billion.

State Assesseees that disagree with their assessment may request a review of: (1) the value of its unitary and/or nonunitary property and any related penalty assessments; (2) the allocation of the unit value of its unitary property among counties; and (3) the results of a BOE audit resulting in escape assessments.

Generally speaking, the appeals process is the same for both unitary and nonunitary properties. The basic steps in the appeal are as follows:

1. File a petition for reassessment, a petition for reassessment and claim for refund, a petition for correction of an allocated assessment, or a petition for penalty abatement with the BOE.
2. Submit the matter for hearing by the BOE. The first level of appeal is to the five-member elected board of the BOE, which sits as the administrative appeals body for state assessments.
3. File a claim for refund with the county, if not previously filed with the BOE (taxes must be paid to county or counties).
4. File an action in superior court (if claim for refund is denied).

July 20 is the last day to file a petition for unitary value reassessment and/or a petition for correction of allocated assessment. The deadline for nonunitary appeals is Sept. 20. Escape assessments must always be petitioned within 50 days of the date of the mailing of the notice of value.

This *GT Alert* was prepared by **Bradley R. Marsh**.

**Greenberg Traurig's State and Local Tax Group** represents property owners pursuing state and local tax appeals in California and other states. Please contact a member of our group if you would like assistance with your annual assessment or have questions about this process.

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