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Property Tax Annotations

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Applicability of Annotations and Source Documents

Annotations are primarily summaries of the conclusions reached in selected legal rulings of counsel. "Legal rulings of counsel" means a legal opinion written and signed by the Chief Counsel or an attorney who is the Chief Counsel's designee, addressing a specific tax application inquiry from a taxpayer or taxpayer representative, a local government, or Board of Equalization staff.

Property Taxes annotations are a research tool to locate selected legal rulings of counsel. Annotations are intended to provide guidance regarding the interpretation of statutes and Board rules as applied to specific factual situations. They do not have the force or effect of law. Although annotations are synopses of past advice provided by the Board's legal staff, the advice is not binding and may be revised at any time. The date appearing at the end of an annotation reflects the agency's interpretation of statutes existing as of that date. In any instance where there is an inconsistency between the statute and an annotation, statutory law is controlling.

Following the advice provided in an annotation is not reasonable reliance upon written advice for purposes of obtaining relief from a failure to pay tax, interest, and penalty.

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[Accessing Public Records \(www.cdtfa.ca.gov/info/publicrecords.htm\)](http://www.cdtfa.ca.gov/info/publicrecords.htm)

[Careers at BOE \(https://jobs.ca.gov/CalHRPublic/Search/JobSearchResults.aspx#depid=304\)](https://jobs.ca.gov/CalHRPublic/Search/JobSearchResults.aspx#depid=304)

Tax Appeals (www.cdtfa.ca.gov/appeals/)

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EXTERNAL TAX RESOURCES

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[Unclaimed Property Program \(SCO\) \(https://www.sco.ca.gov/upd_msg.html\)](https://www.sco.ca.gov/upd_msg.html)

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[California Mortgage Relief Program \(https://camortgagerelief.org/\)](https://camortgagerelief.org/)

[Secretary of State Business Programs \(https://www.sos.ca.gov/business/be/starting-a-business.htm\)](https://www.sos.ca.gov/business/be/starting-a-business.htm)

[Employment Development Department \(https://www.edd.ca.gov/payroll_taxes/\)](https://www.edd.ca.gov/payroll_taxes/)

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