



State of California
Franchise Tax Board

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chair **Betty T. Yee** | member **Fiona Ma, CPA** | member **Michael Cohen**

Date: 08.15.16

Information Letter 2016-03

Regarding: Chief Counsel Ruling Request – Property Tax Questions

Dear *****:

This letter is in response to your correspondence dated ***** **, ***** in which you requested a Chief Counsel Ruling. Revenue and Taxation Code section 21012, subdivision (h), provides that "chief counsel rulings shall be issued as provided in published guidelines." On October 12, 2009, the Franchise Tax Board issued FTB Notice 2009-08, entitled "Franchise Tax Board Ruling Guidelines," which can be found at https://www.ftb.ca.gov/law/notices/2009/2009_08.pdf. That Notice provides that FTB will not issue a ruling where the request involves a matter where the Franchise Tax Board has announced it will decline to issue rulings.

You have specifically requested a ruling from the Franchise Tax Board related to certain property tax questions. We must decline your request for a chief counsel ruling because the State Board of Equalization, not the Franchise Tax Board, is the California state agency that administers the property tax laws.

Please be advised that this letter is for information only and does not constitute "written advice from the board" within the meaning of Revenue and Taxation Code section 21012, subdivision (a), and may not be relied upon within the meaning of that section.

Douglas K. Powers
Tax Counsel IV