

OFFICE OF TAX APPEALS
STATE OF CALIFORNIA

In the Matter of the Appeal of:

L. DALLA) OTA Case No. 250218694
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)**OPINION ON PETITION FOR REHEARING**

Representing the Parties:

For Appellant:

Nancy Roraback, Representative

For Respondent:

Ariana Macedo, Attorney

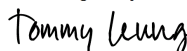
T. LEUNG, Administrative Law Judge: On March 11, 2026, the Office of Tax Appeals (OTA) issued an Opinion sustaining the action of the Franchise Tax Board (respondent) denying appellant's claim for refund of \$ 10,323 for the 2019 taxable year. In the Opinion, the panel held that appellant's claim for refund was not timely.

On April 9, 2026, appellant filed a petition for rehearing (petition) with OTA under Revenue and Taxation Code (R&TC) section 19334 based on newly discovered evidence. Upon consideration of appellant's petition, it is concluded that the ground set forth in this petition does not constitute a basis for granting a new hearing.

OTA will grant a rehearing where there is newly discovered evidence, material to the appeal, which the party could not have reasonably discovered and provided prior to issuance of the Opinion, and which materially affects the substantial rights of the party seeking rehearing. (Cal. Code Regs., tit. 18, § 30604(a)(3).) As provided in *Appeal of Wilson Development, Inc.* (94-SBE-007) 1994 WL 580654, it is appropriate for this panel to look to Code of Civil Procedure section 657 and applicable case law as relevant guidance in determining whether a ground has been met to grant a new hearing. In the context of newly discovered evidence, courts have concluded that new evidence is material when it is likely to produce a different result. (See *Santillan v. Roman Catholic Bishop of Fresno* (2012) 202 Cal.App.4th 708, 728; *Hill v. San Jose Family Housing Partners, LLC* (2011) 198 Cal.App.4th 764.)

In her petition, appellant asserts that she was unaware of the taxes that were withheld from a real estate sale, and attached an escrow statement from August 2019 which was sent to her by the title company in April 2026, after the Opinion was issued. As stated in the Opinion, there is no reasonable cause exception to the refund statute of limitations. (See *Appeal of Benemi Partners, L. P.*, 2020- OTA- 144P.) Thus, the fact that appellant's title company failed to timely inform appellant of the taxes withheld during escrow is not material. Accordingly, the petition is denied. (See *Santillan v. Roman Catholic Bishop of Fresno*, *supra*.)

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Tommy Leung
Administrative Law Judge

We concur:

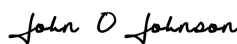
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Veronica I. Long
Administrative Law Judge

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John O. Johnson
Administrative Law JudgeDate Issued: 7/28/2026