

**Amend Section 749 of the Revenue and Taxation Code to substitute the term "allocated" for "unallocated".**

**Source: Legal Division**

Under current law, Revenue and Taxation Code Section 749 requires the Board to notify a petitioner by mail of its decision on a petition to correct an allocated assessment.

Last year the Board sponsored legislation amending various sections of code to simplify the petition filing deadlines for appeals of assessments and allocations of state-assessed properties. (SB 2170, Ch. 647, Stats. 2000) One word in the original source documents provided to the Legislature was typeset incorrectly when the amendments were set into formal bill introduction form. Specifically, in Section 749, the word "allocated" was mistakenly typeset as "unallocated." Presumably the word "an" prior to the word "allocated" was double typeset as both "an" and "un" and the mistake was not discovered until after the bill had been chaptered. The language adopted by the Board and subsequently delivered to the Legislature uses the word "allocated." Additionally, since there is no such thing as petitions for "unallocated" assessments, this sentence requires correction.

This proposal would correct this inadvertent typesetting error.

*Section 749 of the Revenue and Taxation Code is amended to read:*

749. Section 743 shall be applicable to hearings on petitions for correction of an allocated assessment and the board shall notify the petitioner of its decision by mail. The decision shall include written findings and conclusions of the board if requested at or prior to the commencement of the hearing. Decisions of the board on petitions for correction of an ~~unallocated~~ allocated assessment shall be completed on or before December 31.