

Amend Revenue and Taxation Code Section 1840 to conform the final deadline for filing section 11 appeals with the Board of Equalization to that for other state assessees. (Housekeeping)

Source: Legal Department

Existing Law

In 2000, the Board sponsored legislation amending various sections of code to simplify the petition filing process and deadlines for appeals of assessments and allocations of state assessed properties. (SB 2170, Stats. 2000, Ch. 647). As a result, the appeals deadline for state assesses is July 20.

The filing deadline for Section 11 appeals with the Board was not modified to conform to the new deadline. Specifically, Section 1840 of the Revenue and Taxation Code requires a petition to be filed “on or before the third Monday in July” whereas Section 731 requires a petition to be filed by “July 20” of each year.

This Proposal

This proposal would conform the petition filing deadline in Section 1840 [regarding filing of publicly-owned, i.e., Section 11, property reassessment petitions] with the deadline in Section 731 [filing of petition for state assessed unitary property reassessment].

Section 1840 of the Revenue and Taxation Code is amended to read:

1840. If any county, city and county, or municipal corporation desires to secure a review, equalization, or adjustment of the assessment of its property by the board pursuant to subdivision (g) of Section 11 of Article XIII of the California Constitution, it shall apply to the board therefor in writing on or before July 20 ~~the third Monday in July~~, or within two weeks after the completion and delivery by the assessor of the local roll containing the assessment to the auditor as provided in Section 617, whichever is the later. If the assessment objected to is one made outside the regular period for such assessments, the application for review shall be filed with the board within 60 days from the date the tax bill is mailed to the assessee.

Every application shall show the facts claimed to require action of the board, and a copy thereof shall be filed with the assessor whose assessment is questioned. Upon receipt of a timely application, the board shall afford the applicant notice and a hearing in accordance with such rules and regulations as the board may prescribe. The failure to file a timely application shall bar the applicant from relief under subdivision (g) of Section 11 of Article XIII or this section.