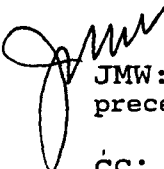


the appeal deadline had passed. SB 581 (1985) by Senator Vuich added Section 1603.1 and gave the assessor the means to correct by stipulation. (See LTA 86/07) Later, that section was repealed, but the provision was moved to its present section and the 12 month time limit was added. (See LTA 88/43) In that letter we took the position that the tax bill would suffice as notice because it will suffice for interconnected,

preceding section 1603, subdivision (b). As a result thereof, we are of the opinion that Verne's interpretation would require a negative statement in the statute. The current language of the section permits Prop 8 stipulations within the 12 month time frame. Since there is no limitation placed on the term "assessment" as it is used in subdivision (c).

Our interpretation appears to be correct when it is contrasted with section 51.5, subdivision (b) which specifically applies to corrections of the base year value. In Verne's view notice is only required when the base year is newly established so that is the time to apply section 1603, subdivision (c), but if that is true then section 51.5, subdivision (b), although more specific, would be redundant and unnecessary. However, we conclude that Section 51.5, subdivision (b) controls base year value corrections and section 1603, subdivision (c) controls Prop 8 variations and thusly harmonize the statutory scheme. The unsaid truth of the matter is that Verne's view was probably historically correct based on intent and a very careful look at the times upon which each section became effective. Richard Ochsner also advises that section 51.5, subdivision (b) was a reaction to the **Dreyers** case and designed to remedy the situation where the assessor was low and wanted to increase the existing base year value, whereas section 1603, subdivision (c) permitted a reduction when the assessor agreed that the roll value was too high.

Finally we would advise that the assessor thoughtfully consider all of the consequences of Prop 8 reduction via section 1603, subdivision (c). It is an admission, albeit after the fact, that an incorrect roll was turned over to the auditor. Well, mistakes do happen. However when mistakes become massive they can be construed as misfeasance in office. As we had later discussed, mass appraisal techniques prior to roll turnover and public notification of the appeal deadline would be much better alternatives than the application of section 1603, subdivision (c).


JMW:jd
precednt/equalizn/95001.jmw

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Mr. Jerry Trueblood, MIC:64
Mr. Darold Facchini, MIC:64
Mr. Pete Gaffney, MIC:64
Ms. Jennifer Willis, MIC:70