

285.0000 CORRECTIONS

See Assessment

285.0005 Assessment. A correction made on or before July 1 of the fourth year following an assessment is made "within four years after the making of the assessment" and hence, is timely. C 3/30/1983.

285.0006 Assessment. In order to correct an assessment roll entry based upon Revenue and Taxation Code section 4831.5, it is necessary that the defective assessment was the result of a defect or error in the information or records submitted to the assessor. The defect or error may be ascertained only from the books of account or other records that existed at the time of submission. Later derived data may not be used to create an inference of error at the time the value was placed on the roll. C 1/28/1987.

285.0010 Assessment Error. When there is an error in the amount placed on the assessment roll and that amount does not reflect the value intended by the assessor at the time that the entry was made, Revenue and Taxation Code section 4831 permits a correction of that error within four years after the date the assessment was made. Section 4831 does not permit correction of errors involving the exercise of valuation judgment, however. C 5/22/1987.

285.0011 Assessment Error. When a property located in two counties is assessed for the portion in one of the counties at the value of the entire property, a correctable error has occurred. The number of past years for which correction is available turns on the assessor's determination of whether the error was one of appraisal judgment, clerical error, or neither.

If the error was one involving appraisal judgment, the value may be corrected within four years after July 1 of the assessment year for which the base year was first established. If a clerical error, as defined in Revenue and Taxation Code section 51.5(f)(2), has occurred, or if the error did not involve a value judgment, it may be corrected in any year.

Regardless of the assessor's ability to correct assessment errors, the taxpayer retains the cancellation rights provided by Revenue and Taxation Code section 4986 and the refund rights provided by Revenue and Taxation Code section 5096. C 3/11/1988.

285.0015 Base Year Values. Base year values are generally control figures which may be adjusted to reflect inflation or to correct an error or omission. A change in a base year value does not necessarily result in a change in a current assessed value, e.g., a newly discovered change in ownership that occurred in a prior year followed by a period of deflation where the assessment based upon the decline in value is lower than the new base year value. Revenue and Taxation Code section 51.5 is the authority for base year value corrections and contains its own time limits.

Escape assessments may or may not result from a base year value correction. Such escape assessments are subject to the time limits found in Revenue and Taxation Code sections 531.2 and 532, not those contained in section 51.5. C 5/13/1988.

285.0016 Base Year Values. Where an assessor recognizes an error and reduces a base year value pursuant to Revenue and Taxation Code section 51.5, the taxpayer is entitled to the cancellation or refund of taxes for prior years to the extent they are open under the applicable statutes of limitation. Where, however, a taxpayer utilizes the assessment appeals process available under Revenue and Taxation Code section 80 et seq., a reduction in value applies to the year for which the appeal is filed and to future assessment years only. Section 51.5 does not provide an alternate authority for filing an assessment appeal or for the reduction of values via the assessment appeals process. C 12/26/1991.

285.0017 Base Year Values. An assessor may correct a base year value and adjust assessments retroactively using the corrected base year value when he finds that a former owner committed fraud which resulted in the establishment of an erroneous base year value. The tax collector may then cancel levied, but unpaid taxes based on the assessor's corrections. C 1/10/1997.

285.0018 Base Year Values. For purposes of correction of a base year value pursuant to Revenue and Taxation Code section 51.5, an error involving "the exercise of assessor's judgment as to value" includes a value judgment error resulting from erroneous information provided by the taxpayer. Regardless of whether a property has been previously equalized, such an error must be corrected within four years, unless the erroneous information constituted fraud, concealment, misrepresentation, or failure to comply with disclosure statutes. The discovery during a mandatory audit that a base year value is incorrect due to erroneous information supplied by the taxpayer does not change the process for correcting base year values. C 4/12/1999.

285.0019 Base Year Values. Revenue and Taxation Code section 51.5(a) is applicable in the case of a non-existent swimming pool whose "value" was mistakenly added to the property owner's 1979 property assessment. Refunds are available to the extent permitted by Revenue and Taxation Code section 5097. C 10/28/1999.

285.0020 Clerical Errors. The definition of "clerical errors" contained in Revenue and Taxation Code section 51.5 is a narrow one in that it applies only when it can be shown from records in the assessor's office or from other evidence that there was an error in addition, multiplication, or a transposition of numbers which resulted in the entry of a figure not intended. The definition would not include the sending of reporting documents to a lessor when they should have been sent to the lessee, even though a clerk may have caused the misdirection.

In valuing a mining property, the value placed on reserves may be corrected as an error involving an assessor's value judgment within four years after July 1 of the assessment year for which the base year value was first established. If no base year was ever established, it may be determined in any year in which the error is discovered. After the base year value is established, escape assessments are proper for any year open under the applicable statute of limitation. C 2/2/1988.

285.0021 Clerical Errors. A developer sold two parcels and inadvertently switched the parcel numbers on the grant deeds and the preliminary change of ownership reports, causing one parcel to be overassessed and the other to be underassessed. The property owners filed quitclaim deeds to correct the error. On one parcel, the assessor cancelled the incorrect assessment but failed to input the correct data. As a result, the computer system reverted back to the developer's factored base year value. The incorrect base year value remained on the property for five years until it was discovered. Since this was an error that did not involve an assessor's exercise of judgment as to value, the base year value can be corrected at any time the error is discovered pursuant to Revenue and Taxation Code section 51.5(a).

Section 4831 provides a separate four-year authorization for the assessor to correct any roll entries not resulting from an error in value judgment. The four-year statute of limitations for correcting roll errors is separate and distinct from that for base year value corrections and the issuance of escape assessments, and does not affect those limitation periods. Therefore, after correcting the base year value, four years of escape assessments were properly issued. C 12/1/2009.

[285.0025](#) **Decline in Value.** A taxpayer is not required to file an application for reduction in assessment to obtain a reduced assessment due to a decline in value of his or her property if the assessor determines that a reduction in value is warranted. The 1995 amendment to Revenue and Taxation Code section 4831, which added subdivision (b), allows the assessor, for up to one year after making an assessment, to correct the assessment if the error or omission involved the exercise of a value judgment that arose solely from a failure to reflect a decline in value. C 6/21/1996.

[285.0050](#) **Judgment.** Neither Revenue and Taxation Code section 4831, because of its specific prohibition, nor section 4986, in view of *Rittersbacher v. Board of Supervisors*, 220 Cal. 535, permits correction of errors involving the exercise of valuation judgment. Rather, the timely filing of an application for reduction of the assessment is a prerequisite to any relief. C 11/26/1982.

[285.0051](#) **Judgment.** The correction, cancellation, and refund sections of the Revenue and Taxation Code, when read together, lead to the conclusion that "erroneously or illegally" does not include errors in valuation judgment. The appropriate and necessary administrative remedy for disputes involving valuation judgments is an assessment appeal before a board of equalization or assessment appeals board. The appellate court cases fully support this interpretation of the term and set forth the definitive circumstances under which an assessment is considered to have been made "erroneously or illegally." C 10/22/1997.

[285.0060](#) **Nonjudgmental Error.** The discovery more than four years after the establishment of the base year value that a parcel is unbuildable does not render that base year value incorrect due to a clerical or nonjudgmental error. Thus, if the four-year statute of limitations has run for correcting errors due to value judgment under Revenue and Taxation Code section 51.5(b), the base year value cannot be changed. C 11/10/1999.

[285.0090](#) **Value Changes.** Correction to base year values are required by Revenue and Taxation Code section 51.5. Roll corrections not involving the exercise of value judgment are authorized by Revenue and Taxation Code section 4831(a), while those involving value judgment arising solely from a failure to reflect a decline in taxable value under Revenue and Taxation Code section 51(a) are authorized by section 4831(b). C 9/26/1996.