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CALIFORNIA ASSOCIATION OF CLERKS AND ELECTION OFFICIALS

CATHY DARLING ALLEN, PRESIDENT

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April 3, 2013

Via email to
Sherrie.Kinkle.boe.ca.gov

Sherrie Kinkle
Supervising Property Appraiser
P. O. Box 94279-0064
Sacramento CA 94279-0064

Dear Sherrie:

Re: Revisions to the *Application for Changed Assessment Form*

The members of the California Association of Clerks and Election Officials appreciate this opportunity to provide their input on the proposed changes to the *Application for Changed Assessment*. The attached matrix reflects input developed by our association's BOE Rules Work Group. This group is made up of clerks of nine counties representing a range of large, medium and small counties.

We look forward continuing to work with you as the throughout the interested parties' process. If you have any questions about our positions and proposals on the 17 items on the matrix, please call me at (213) 200-9610.

Very truly yours,

John McKibben, Chairman
BOE Rules Work Group

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California Association of Clerks and Election Officials

Application for Changed Assessment, Form BOE – 305-H

COMMENTS AND SUGGESTIONS

Changes in the language of the existing form are shown with underlining.

No.	Source	Suggestion
1	Ventura County Assessor's Office	<p>General Recommendation: Remove all language that instructs the applicant to provide two (2) copies of the application and/or attached documents.</p> <p>CACEO Comments and Recommendation: We generally agree with this recommendation. However, we strongly recommend that the number of copies required be left to local option if operational reasons require more than one copy.</p>
2	Ventura County Assessor's Office	<p>Add: Add a Clerk of the Board Only Use box.</p> <p>CACEO Recommendation: AGREE. Many clerks already do add a clerk use only box, so the recommendation may be unnecessary.</p>
3	Ventura County Assessor's Office	<p>Revise Section 3, Property Identification: Add a dividing line in the "Property Address or Location" box and add a DBA box.</p> <p>Property address or location _____</p> <p>DBA _____</p> <p>CACEO Comments and Recommendation: We DISAGREE with this suggestion. Instead of making the proposed change, we suggest revising the language in Section 1 – APPLICANT INFORMATION to read:</p> <p>NAME OF APPLICANT (<i>LAST, FIRST, MIDDLE INITIAL</i>) <u>OR BUSINESS NAME</u></p>

<p>4</p>	<p>Ventura County Assessor's Office</p>	<p>Revise Section 3, Property Type: Add: <input type="checkbox"/> <u>Subdivision Land</u> <input type="checkbox"/> <u>Manufactured Housing</u> <input type="checkbox"/> <u>Boat/Aircraft</u></p> <p>CACEO Comments and Recommendations: We support adding "<u>Manufactured Housing</u>". However, we strongly recommend the following: (1) Instead of the term, "Subdivision Land", the term "<u>Vacant Land</u>" should be used; (2) instead of "Boat/Aircraft", use "<u>Marine/Aircraft</u>"; and (3) continue to allow the use of "Other _____".</p> <p>The term "Vacant Land" encompasses more types of vacant land than "Subdivision Land". A parcel may be vacant, but not be a property suitable for subdivision. This would only confuse some applicants. "Marine" is more all-encompassing than "Boat". "Boat" does not accurately describe other craft, such as "Sea-doods", etc.</p> <p>"Other" is helpful to applicants who, for whatever reason, cannot categorize their properties using the standard terms. Continuing to allow "Other" will help the clerk and the assessor understand the applicant's intent. However, we believe it would be appropriate for the BOE to simply continue to permit the use of terms that are consistent with the terms found on a county's assessment notices and tax bills. Perhaps a review of those forms would be appropriate.</p>
<p>5</p>	<p>Yolo County Assessor, Los Angeles County Assessor's Office</p>	<p>Revise Section 3, Property Type: After legislation clarifying owner occupied dwelling (sponsored by CAA) need to reword the question on appeal form: "Is this property an owner-occupied single family dwelling?"</p> <p>CACEO Comment: AGREE.</p>

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BOE Staff

Placer County Clerk of the Board's Office

Revised Section 4, Value:

4. VALUE	A. VALUE ON ROLL	B. APPLICANT OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURE			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
	<u>A. AMOUNT OF PENALTY OR PERCENTAGE</u>	<u>B. APPLICANT'S OPINION OF PENALTY AMOUNT</u>	<u>C. APPEALS BOARD USE ONLY</u>
<u>PENALTIES</u>			

Comment: Applicants appealing a penalty assessment often only know the percentage of the penalty, not the amount.

CACEO Comments and Recommendations: The Clerk in Placer was suggesting that the additional line for Penalties appear as follows:

<u>PENALTIES AMOUNT OR PERCENT</u>			

Also, CACEO, including the Clerk in Placer County, strongly recommend that the BOE continue to allow the use of terminology and the order of types of assessment to be consistent with the language and order of types of assessment with assessment notices and tax bills used in a county (local option). Additionally, "Improvements" (or "Improvements/Structure") should always follow "Land", IF that is consistent with the language of notices and bills in a county.

<p>7</p>	<p>BOE Staff</p> <p>Placer County Clerk of the Board's Office</p>	<p>Revise Section 5, Type of Assessment Being Appealed:</p> <p>Add: <input type="checkbox"/> <u>PENALTY ASSESSMENT</u> <input type="checkbox"/> <u>ROLL YEAR</u></p> <p>CACEO Comments and Recommendation: We suggest making a somewhat different change to Section 5 of the form, as shown below. Note that "Date of Notice" should read "Date of Tax Bill" in those counties that have adopted a resolution pursuant to subdivision (c) of Section 1605.</p> <p>5. TYPE OF ASSESSMENT BEING APPEALED (Check only one):</p> <p>IMPORTANT – See Instructions for Filing Periods *Required and attach copy of notice or bill, where applicable **One application per roll year</p> <p><input type="checkbox"/> Regular Assessment – Value as of January 1 of the Current Year</p> <p><input type="checkbox"/> Supplemental Assessment Date of Notice*: _____ Roll Year***: _____</p> <p><input type="checkbox"/> Roll Change <input type="checkbox"/> Escape Assessment <input type="checkbox"/> Calamity Reassessment Date of Notice*: _____ Roll Year***: _____</p> <p><input type="checkbox"/> Penalty Assessment Date of Notice*: _____ Roll Year** _____</p>
<p>8</p>	<p>Calaveras County Assessor</p>	<p>Revise Section 5, Type of Assessment Being Appealed: why are two copies of the notice or tax bill needed? I think that asking for a copy of the tax bill implies that the deadline applies to its receipt when that is not the case in all counties . . . just another area for confusion.</p> <p>CACEO Comments and Recommendation: As with Item 1, above, we generally agree with this recommendation, but strongly recommend that the BOE continue to allow counties to continue to require two copies of the notice or tax bill if they have an operational need to do so.</p>

<p>9</p>	<p>Los Angeles County Assessor's Office</p>	<p>Revise Section 6, Facts: C. NEW CONSTRUCTION <input type="checkbox"/> No new construction occurred on the date of _____. <input type="checkbox"/> Base year value for the new construction (<u>including construction in progress on lien date</u>) established on the date of _____ is incorrect.</p> <p>Comment: Issue of an applicant appealing a partial complete new construction and checking Regular Assessment and Decline in Value boxes at same time. Appeals Board (Los Angeles) would not accept the application because the value was not a Decline in Value.</p> <p>CACEO Comments and Recommendation: OPPOSE. The proposed language adds confusion. This would need much more explanation. This appears to be an inappropriate remedy as the incident referred to in the Assessor's comments had nothing to do with information on the application form. A change to the form would not have been a remedy for the problem.</p>
<p>10</p>	<p>Calaveras County Assessor</p>	<p>Revise Section 6, Facts: Suggest that the BOE improve the "facts" portion on the form. Not one of the "facts" is actually a fact. It is a reason for the appeal. In other words, the applicant may think it is a fact that "no change in ownership occurred" but it is simply their belief and the reasons for the application. The subcategories do not follow for most taxpayers so I would eliminate all of the subcategories and give each reason its own line.</p> <p>CACEO Comments and Recommendations: We AGREE that Section 6 should be changed to "<u>Reasons for Appeal</u>". However, we strongly OPPOSE elimination of the subcategories in Item 6. The subcategories help both the applicant and the clerk understand the exact nature of the applicant's appeal.</p>
<p>11</p>	<p>BOE Staff Placer County Clerk of the Board's Office</p>	<p>Revise Section 6, Facts: F. PENALTY ASSESSMENT <input type="checkbox"/> Penalty assessment is not justified. <input type="checkbox"/> <u>Abate change in ownership penalty.</u></p> <p>CACEO Comments: OPPOSE. The added check-off is unnecessary. Every applicant wants the penalty abated.</p>

12	Ventura County Assessor's Office	<p>Add a Section 9: HEARING OFFICER <u>If the total assessed value of the property does not exceed \$500,000 or the property is a single-family residence, condominium, or cooperative or multiple-family residence of four units or less, you may request a hearing before an Assessment Hearing Officer.</u> <input type="checkbox"/> <u>A hearing before an Assessment Hearing Officer is requested.</u> <input type="checkbox"/> <u>A hearing before the three-member Board is requested.</u></p> <p>CACEO Comments and Recommendations: OPPOSE. We strongly recommend that counties with hearing officer programs should be allowed to continue to use the existing language of their application forms with regard to hearing officers. The dollar amount of certain types of properties varies from county to county depending upon whether the county board of supervisors has exercised its option under Section 1641.1 to permit hearing officer recommendations to be appealed to the AAB. Furthermore, some counties use hearing officers for specialized purposes other than value issues. There are enough variables with regard to hearing officer programs to justify tailoring the language of Section 9 to local procedures and conditions, as has been the practice for many years.</p>
13	BOE Staff Placer County Clerk of the board's Office	<p>Revise Instructions for Section 6, Facts:</p> <p>A penalty assessed by the tax collector cannot be removed by the appeals board. <u>A request to have a penalty abated for failure to file, or timely file, a <i>Change in Ownership Statement</i> can be heard by an appeals board.</u></p> <p>CACEO Comment: AGREE.</p>
14	Ventura County Assessor's Office	<p>Revise Instructions for Section 7, Written Findings of Facts:</p> <p>Add: <u>Findings are not available if your appeal is heard by a Hearing Officer.</u></p> <p>CACEO Comment and Recommendation: We recommend this addition be worded as follows: <u>Findings of Facts can only be requested if your appeal is heard before a Board.</u></p>
15	Ventura County Assessor's Office	<p>Add Instructions for Section 9: <u>Unless you request a hearing before a Hearing Officer, your appeal will be heard by a three-member Board. Hearings before an Assessment hearing Officer are conducted by one person in an informal setting. Decisions of the Assessment Hearing Officer are final and are not appealable to the Assessment Appeals Board.</u></p> <p>CACEO Comments and Recommendation: AGREE. However, as noted regarding No. 12, above, we would like to point out that hearing officer programs vary from county to county, thus some variations on this language must be allowed depending upon the nature of the local HO program and its procedures.</p>

16	Calaveras County Assessor	<p>Comment on Instructions for Requests for Exchange of Information: The instructions specifically state that a Request for Exchange of Information can be submitted with the application. The problem is that the application is filed with the Clerk of the Board, not the Assessor. There is nothing in the law or property tax rules that identifies the application as the appropriate venue for an exchange. In fact, our Local Board Rules specifically state that the Clerk is not responsible for attachments to the application. And it would be those attachments that are required for the Exchange. And the law has a specified process that does not include the application. The Exchange must be filed with the clerk AND the other party. The application is only filed with the Clerk.</p> <p>CACEO Comment: AGREE. The Calaveras Assessor nailed it.</p>
17	BOE Staff	<p>Revise Instructions: Instructions should include information about the stipulation process and the withdrawal process.</p> <p>CACEO Comments and Recommendation: OPPOSE. Clerks see these as matters between an assessor and an applicant AFTER the application has been filed and processed. They should not be included in instructions relating to the application form. Although the suggested information is important, it should be included in Publication 30.</p>

4/3/13