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**Subject:** Proposed Revisions to Application for Changed Assessment Form  
**Date:** Thursday, September 11, 2014 10:02:31 AM  
**Attachments:** [2014 draft Application for Changed Assessment.pdf](#)  
**Importance:** High

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Good morning, Margie.

The following information reflect our consensus recommendations to change the 07/14 draft of the *Application for Changed Assessment* (BOE-305-AH) made by the members of the BOE Rules Work Group of the California Association of Clerks and Election Officials (CACEO). Our members appreciate the opportunity to participate in the interested parties process as this project moves forward.

Proposed added language is bolded. Proposed deletions are bolded and lined-out. (The counties that initiated a proposal are shown in parenthesis, should you need to follow-up with the clerk(s) in those counties for additional information.)

1. Space for county use. As we indicated in our suggestions last year, clerks continue to have some concerns about there being sufficient space at the top of each page of the form to include all necessary county information, especially for internal processing uses (application number, assessor's region number, date stamp, etc.) and for counties that need to provide fee information on the form, for example. Some space for the application number at the top of the second page would help clerks keep pages together in case they get separated in processing. Anything you can do to increase the space for these purposes, on both pages of the form, would be appreciated. We include some specific suggestions of our own in this regard (Los Angeles County):
  - a. In Section 3, reduce to one line the vertical size of the 3-line area where the applicant writes in the property address or location. The experience, at least in Los Angeles County, has been that one line is adequate, at least for this purpose.
  - b. In Section 3 under Property Type, there appears to be plenty of room to create three columns of check-offs, saving two vertical lines. ("SINGLE-FAMILY/CONDOMINIUM/TOWNHOUSE/DUPLEX" would have to be made a two-

line item, but with only one check box, of course.)

- c. The space in the draft form allocated for Section 9 – HEARING OFFICER PROGRAM may be more than is necessary. We recommend that the BOE permit a clerk in a county that does not use all of the allocated space for the county’s hearing officer information to create a larger space on the second page for county use.
2. Section 2 re: AGENT OR ATTORNEY FOR APPLICANT. We suggest changing the first line of Section 2 on the form, as follows: “2. AGENT OR ATTORNEY FOR APPLICATION/~~AUTHORIZATION AGENT~~, if applicable”. Some taxpayers who do not use an agent or attorney are confused by this section. (Sonoma, Placer, Stanislaus, and Los Angeles Counties) In our view, the draft form would aggravate that situation.
3. Section 2 re: AGENT OR ATTORNEY FOR APPLICANT. We also strongly recommend that the explanatory text at the beginning of Section 2 of the draft form dated 07-14 be moved, along with its title original title “**AUTHORIZATION OF AGENT**”, back to its previous position as reflected in the official (current) version of the form. Because of its placement in the draft form, the explanatory text, which begins “The following information . . .” seems to mean that a person who is an attorney licensed in California, a spouse, child, et al., does not have to fill out Section 2 at all. Obviously, that is not the case. Restoring the text to its previous position, along with its title “**AUTHORIZATION OF AGENT**” will rectify that. (Los Angeles County)
4. Section 3 re: PROPERTY TYPE. As we stated last year, we believe strongly that a county that wishes to do so should be able to make an “economic unit” application form available to taxpayers who wish to file a single form to cover multiple parcels in an economic unit. This practice is helpful to both taxpayers and counties, alike. We anticipate that the BOE staff will continue to allow those counties who wish to do so, to continue using an alternative application form for this purpose, subject to BOE staff review and approval. (Los Angeles and Orange Counties, et al.)
5. Terminology used in Section 4 re : VALUE. Again, as we indicated last year, with regard to terminology describing the assessments listed in Section 4, clerks agree with the use of standardized language in all counties, PROVIDED that the BOE requires the same terminology be used on all notices of assessment and all tax bills. This will provide consistency and reduce taxpayer confusion. However, if assessment notices and tax bills are allowed to continue to reflect local terminology, then the application form must use the same terminology as those documents in the various counties.
6. Section 6 re: REASON FOR FILING APPEAL. Again, as we stated last year, some counties continue to object to permitting taxpayers to check all reasons that apply in Section 6 REASONS FOR FILING APPEAL and recommend that the question of whether a taxpayer can check only one reason per application or check all that apply should be left to local option. As we indicated, many counties require a separate application for each reason for filing. We assume that these counties will be able to continue their respective practices in this regard and that “Check all that apply” may remain on the form or be removed, depending

upon local practice. If they are not allowed to do so, they will have to make a very large investment in changing procedures, rewriting computer system programs, and other related costs. We understand that the wording on the form that directs taxpayers to see the instructions would remain and that the instructions would be worded as you have them now, i.e., "Please check the item or items describing your reason(s) for filing this application."

7. Section 6 re: REASON FOR FILING APPEAL instructions. We suggest that the second sentence of the first paragraph be revised, as follows: "~~if you prefer, you~~ You may attach a brief explanation, **if necessary.**" Making this change would make it clear that the applicant does not have to either check a reason for the appeal OR attach a brief explanation. This has caused some confusion among taxpayers and sometimes results in the taxpayer's filing a form that does not indicate the reason for the appeal and does not even check "Other" in Section 6 of the form if he/she has attached an explanation. (Marin and Sonoma Counties)
8. Section 6 re: OTHER. Consistent with previous proposal, change the check-box language to read: "Explanation (**attach sheet if necessary**)". It could be that there is sufficient room on the line for the taxpayer to explain his reason for filing. If not, he or she can attach an additional sheet if the need arises. The fewer attachments the better.
9. Section 7 re: WRITTEN FINDINGS OF FACT. Counties should have flexibility to word this section to meet local needs and practices. For example, instead of "\$ \_\_\_\_ per \_\_\_\_", some counties require a minimum deposit: "A \$250 minimum deposit per parcel or application must be paid prior to commencement of hearing – cost may exceed \$250", for example. As in the past, we understand that variations from your suggested language would have to be approved by BOE staff. (Marin County, et al.)
10. Section 9 re: HEARING OFFICER PROGRAM. Again, as we indicated last year, we assume that the BOE will continue to allow counties with hearing officer programs to use the existing language in their current forms and instructions. Dollar amounts of certain types of properties whose appeals can be heard by a hearing officer vary from county to county, depending upon whether the county board of supervisors has exercised its option under Revenue and Taxation Code Section 1641.1. 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, as has been the practice for many years. We understand that hearing officer information on the form and in the instructions would have to be approved by BOE staff.
11. CERTIFICATION. We suggest adding "**(Please us blue ink)**" after "SIGNATURE", dropping the parenthetical that reads "~~(RELATION TO APPLICANT IN SECTION 1)~~", and adding a check box for "**CORPORATE OFFICER OR DESIGNATED EMPLOYEE**". (Los Angeles, Sonoma, and Placer Counties, respectively) Some clerks have found that less-than-scrupulous agents will file applications with photocopied signatures in the Certification section. Although color photocopy machines can be used to reproduce signatures in blue ink, it is

easier to identify a photo copy of a blue ink signature than it is to pick out a photocopy of a black-and-white signature. We believe that the parenthetical stating "RELATION TO APPLICANT IN SECTION 1" actually only further confuses the applicant. We also believe that it is important to identify the signer of an application who is a corporate officer or employee. There seems no reason to omit these individuals from the check-off portion of the CERTIFICATION, while including the other individuals currently on the form.

Again, we thank you for giving us the opportunity to participate in the drafting process and we look forward to seeing you at the interested parties meeting.

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