



**LOS ANGELES COUNTY ASSESSOR**  
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April 3, 2013

Ms. Sherrie Kinkle  
State Board of Equalization  
Property and Special Taxes Department  
P.O. Box 942879  
Sacramento, California 94279-0064

**LETTER TO ASSESSOR (LTA) 2013/020**  
**PROPOSED REVISIONS TO**  
***APPLICATION FOR CHANGED ASSESSMENT FORM***

As requested in the above referenced Letter to Assessor, our office has reviewed the matrix arraying the proposed revisions to the *Application for Changed Assessment* form. For your consideration, Los Angeles County's comments and suggestions are enclosed in the attached file.

If you have any questions, please contact Laura Winslow at [Lwinslow@assessor.lacounty.gov](mailto:Lwinslow@assessor.lacounty.gov) or 213.974.9209.

Sincerely,

Dale Hough  
Chief Appraiser  
Assessment Services

DH:CA:ca

Attachment

c: Santos Kreimann, Chief Deputy Assessor  
Richard Benson, CAA Standards Chair  
File - Appraisal Standards Section

## Application for Changed Assessment, Form BOE-305-AH

### County of Los Angeles Comments/Suggestions to Suggested Revisions Matrix

Suggestion #1 - Ventura County Assessor's Office	<i>Concur with Ventura County's suggestion that BOE remove language instructing applicants to provide two copies of the application and all attached documents.</i>
Suggestion #2 - Ventura County Assessor's Office	<i>Concur with Ventura County's suggestion to add a Clerk of the Board Only Use box. The L.A. County Form AAB 100 already includes such a box in the upper right corner.</i>
Suggestion #3 - Ventura County Assessor's Office	<i>Neutral on Ventura County's suggestion to add a DBA box to section 3.</i>
Suggestion #4 - Ventura County Assessor's Office	<i>Concur with Ventura County's suggestion to add boxes to section 3, Property type: to identify subdivision land, Manufactured Housing and Boat/Aircraft check boxes. This will help to more readily identify and process applications by the type of property.</i>
Suggestion #6 - BOE Staff Placer County Clerk of the Board's Office	<i>Concur with Placer County's suggestion to revise Section 4, Value, to clarify appeals of penalty assessments.</i>
Suggestion #7 - BOE Staff Placer County Clerk of the Board's Office	<i>Concur with Placer County's suggestion to revise Section 5, Type of Assessment Being appealed, to include Penalty Assessments.</i>
Suggestion #8 - Calaveras County Assessor	<i>Calaveras County's comment is accurate. Requiring two copies of the notice or tax bill seems unnecessary.</i>

Suggestion #10 - Calaveras County Assessor	<i>Regarding the reference to "Facts" in section 6: Simply revise heading to read "Facts/Reason for Appeal..."</i>
Suggestions #11 - BOE Staff Placer County Clerk of the Board's Office	<i>Concur with the BOE staff suggestion to revise Section 6, adding "Abate change in ownership penalty."</i>
Suggestion #12 - Ventura County Assessor's Office	<i>Regarding the proposed language from Ventura County for Hearing Officer, Section 9: Do not concur with adding this language to the state form, since the thresholds for Hearing Officer hearings vary by jurisdiction. The Los Angeles County AAB 100 form already carries similar language reflecting the procedures in this jurisdiction. Note: not all jurisdictions have hearing officers. Any language added to the state form must reflect this fact.</i>
Suggestion #13 - BOE Staff Placer County Clerk of the Board's Office	<i>Concur with the BOE staff suggestion to clarify language pertaining to penalty assessments.</i>
Suggestion #14 - Ventura County Assessor's Office	<i>Concur with the Ventura County suggestion to Revise Instructions for Section 7, adding "Findings are not available if your appeal is heard by a hearing officer," if the wording is revised to reflect that it applies only to those jurisdictions that use hearing officers.</i>
Suggestion #15 - Ventura County Assessor's Office	<i>Do not concur with the Ventura County suggestion to revise the instruction for Section 9. The proposed instruction is NOT in keeping with the Assessment Appeals procedures in Los Angeles County. We need the ability to appeal any Hearing Officer decision to the Board.</i>
Suggestion #16 - Calaveras County Assessor	<i>Neutral regarding the Calaveras County suggestion to remove references to Requests for Exchange of Information from the AAB application instructions. This information currently appears on the Los Angeles County form.</i>

<b>Suggestion #17 - BOE Staff</b>	<i>Concur with the BOE staff suggestion to include information about the stipulation and withdrawal processes.</i>
<b>Los Angeles County Assessor's Office</b>	<i>An additional suggestion, reflecting a feature of the Los Angeles County Form AAB 100: Form AAB 101 allows Economic Units or Multiple Parcel Assessment Appeals to be filed on a single application. The state form should be revised by adding the Economic Unit box to section 3, Property Type, and creating a supplemental page to the Form BOE-305-AH similar to the Los Angeles County AAB 101 form(attached).</i>
<b>Los Angeles County Assessor's Office</b>	<i>Decline in value, Box A, should designate the actual year being appealed.</i>



**County of Los Angeles Assessment Appeals Board**  
**APPLICATION FOR CHANGED ASSESSMENT 2012/13**  
**ECONOMIC UNIT OR MULTI-ASSESSMENT APPEALS**

**APPLICATION NUMBER**

**1. APPLICANT'S NAME** (Last, First, M.I.)  
 \_\_\_\_\_  
 \_\_\_\_\_

**3. PROPERTY IDENTIFICATION INFORMATION**

Secured:  
 Assessor's ID No. \_\_\_\_\_ Map Book \_\_\_\_\_ Page \_\_\_\_\_ Parcel \_\_\_\_\_

Unsecured Tax Bill No. \_\_\_\_\_

Property Address or Location \_\_\_\_\_

**PROPERTY TYPE:**

Single Family Residence/Condo/Townhouse \_\_\_\_\_ Commercial/Industrial \_\_\_\_\_  
 Apartments, Number of Units \_\_\_\_\_ Agricultural \_\_\_\_\_  
 Vacant Land \_\_\_\_\_ Business Personal Property/Fixtures \_\_\_\_\_ Other \_\_\_\_\_

**3. PROPERTY IDENTIFICATION INFORMATION**

Secured:  
 Assessor's ID No. \_\_\_\_\_ Map Book \_\_\_\_\_ Page \_\_\_\_\_ Parcel \_\_\_\_\_

Unsecured Tax Bill No. \_\_\_\_\_

Property Address or Location \_\_\_\_\_

**PROPERTY TYPE:**

Single Family Residence/Condo/Townhouse \_\_\_\_\_ Commercial/Industrial \_\_\_\_\_  
 Apartments, Number of Units \_\_\_\_\_ Agricultural \_\_\_\_\_  
 Vacant Land \_\_\_\_\_ Business Personal Property/Fixtures \_\_\_\_\_ Other \_\_\_\_\_

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 Vacant Land \_\_\_\_\_ Business Personal Property/Fixtures \_\_\_\_\_ Other \_\_\_\_\_

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile home/Other		
<b>TOTAL</b>		

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile home/Other		
<b>TOTAL</b>		

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile home,Other		
<b>TOTAL</b>		

**5. TYPE OF ASSESSMENT BEING APPEALED (Check one only)**

**Regular Assessment**—Value as of January 1 of current year.

**Supplemental Assessment**— Attach a Copy of Notice or Tax Bill.  
 Date of Notice or Tax Bill \_\_\_\_\_ Roll Year \_\_\_\_\_

**Roll Change/Adjusted/Escape/Calamity** Attach a Copy of Notice or Tax Bill.  
 Date of Notice or Tax Bill \_\_\_\_\_ Roll Year \_\_\_\_\_

**5. TYPE OF ASSESSMENT BEING APPEALED (Check one only)**

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**Roll Change/Adjusted/Escape/Calamity** Attach a Copy of Notice or Tax Bill.  
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 Date of Notice or Tax Bill \_\_\_\_\_ Roll Year \_\_\_\_\_

**Roll Change/Adjusted/Escape/Calamity** Attach a Copy of Notice or Tax Bill.  
 Date of Notice or Tax Bill \_\_\_\_\_ Roll Year \_\_\_\_\_

**6. THE FACTS that I rely upon to support the requested changes in value are as follows:**

A. Decline in Value

B1. No change of ownership or reassessable event occurred on the date of \_\_\_\_\_

B2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

C1. No new construction or reassessable event occurred on the date of \_\_\_\_\_.

C2. Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.

D. Calamity Reassessment.

E1. All personal property/fixtures.

E2. Only a portion of the personal property/fixtures. Attach description of those items.

F. Penalty assessment is not justified.

G. Classification and/or allocation of value of property is incorrect.

H1. Amount of escape assessment is incorrect.

H2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER: Explain below or attach two copies of explanation

\_\_\_\_\_

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