



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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January 20, 2009

TO INTERESTED PARTIES:

APPLICATION FOR CHANGED ASSESSMENT FORM

In Letter To Assessors 2008/062, a copy of a proposed *Application for Changed Assessment (Application)* form was distributed to interested parties for comments. Enclosed is a matrix arraying the comments/suggestions that were received regarding the draft. Also enclosed is a second draft of the *Application*.

There are 44 suggestions/comments shaded on the matrix; these suggestions/comments have been incorporated into the second draft of the *Application*. Please note, however, that most of these suggestions/comments can only be accommodated if the *Application* remains a two-page document.

There were several comments received regarding the expansion of the *Application* to two pages. The current Board-adopted *Application* consists of a one-page *Application* and two pages of instructions which are printed on two pieces of paper—the backside of the *Application* is blank. The proposed *Application* consists of a two-page *Application* and two pages of instructions, which will be printed on two pieces of paper—the *Application* back-to-back on one page, and the instructions back-to-back on the second page. The result will not increase the number of pieces of paper, and, we believe, will result in a form that is much more user-friendly and much more adaptable to being placed on the 58 county websites for taxpayers to complete online. The result, we believe, will be an *Application* that causes fewer problems for county staff—fewer problems with illegible documents, fewer problems with incomplete documents because the *Application* is easier to read/understand. The result will require scanning an additional page.

The proposed *Application* has been developed in a manner so that counties will use the state-developed form with only the addition of county-specific information (county name, address, telephone number, etc.). The proposed *Application* has several areas that are designed to be edited by counties to accommodate such things as:

- County regular filing period
- Statements regarding notices or tax bills
- Number of copies required
- Fees for findings of fact

Board staff have compiled easy-to-understand instructions that will allow county staff to make these types of edits without having to purchase the InDesign software. Additionally, Board staff is available to assist county staff in making such edits. Having a standardized *Application*

throughout California is good for taxpayers and can result in governmental cost savings. Board staff are mindful of county preferences and make accommodations when possible, but our primary goal in developing forms is to make them most accommodating to the user/taxpayer.

An interested parties meeting will be held on February 13, 2009 to discuss the draft *Application* and instructions. The meeting will be at the Board's headquarters in Sacramento, 450 N Street, Room 122, from 9:30 a.m. until noon. If you plan to attend the February 13 meeting, please advise Ms. Sherrie Kinkle at 916-322-2921 or by e-mail at [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov).

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee, Chief  
County-Assessed Properties Division

DRK:sk  
Enclosures

**APPLICATION FOR CHANGED ASSESSMENT FORM  
BOE-305-AH**

No.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
1	—	SBE Staff	<p><b>Comment:</b> The current Board-adopted <i>Application for Changed Assessment (Application)</i> form consists of a one-page <i>Application</i> and two pages of instructions, which are printed on two pieces of paper with the backside of the <i>Application</i> blank. The proposed <i>Application</i> consists of a two-page <i>Application</i> and two pages of instructions, which will be printed on two pieces of paper with the <i>Application</i> back-to-back on one page, and the instructions back-to-back on the second page.</p>	Discussion item
2	—	San Diego County Clerk of the Board (T. Pastuszka)	<p><b>Comment:</b> San Diego County has serious concerns about turning what is now a two page form (front and back) into a four page form. This proposed action will increase costs for the County, leading to an increased number of incomplete Applications, and is unnecessary. The existing one page application, with a one page instruction sheet, is simple for the public to complete. The County would realize an immediate increase in the costs to scan the <i>Application</i>.</p>	The SBE approved <i>Application</i> for San Diego County is a one page <i>Application</i> and two pages of instructions.
3	—	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Comment:</b> Use one side of single page. This is the wrong time to even consider a change to a multi-page form. In fact, the timing could not possibly be worse. Clerks are in the process of cost-cutting. The proposed format would increase costs by:</p> <ul style="list-style-type: none"> <li>• Requiring more photocopying</li> <li>• Requiring more labor-intensive photocopying for a two-page, or especially for a two-sided form.</li> <li>• Requiring more filing space.</li> <li>• Requiring more scanning of documents when creating electronic copies.</li> <li>• Causing the clerk to have to match pages of an application that become separated so that page 1 and page 2 for the same application remain together.</li> <li>• Causing the clerk to buy more expensive paper so that the image of one side of the paper does not bleed to the other side when scanned.</li> <li>• Causing incomplete applications to be filed because the taxpayer has forgotten to fill out the second page or both sides of a two-page form. This results in expensive and time-consuming follow up and unnecessary rejection of many applications.</li> <li>• Causing delays in processing and delays in scheduling and hearing taxpayers' appeals.</li> </ul>	Discussion item

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
4	—	Alameda County Assessor's Office (B. Hitomi)	<b>Comment:</b> The order of the form flowed better for us when the Property Identification Information came first, followed by the Applicant Information then the Agent Information.	Not accepted. R&T Code section 1603(f) provides that the agent authorization must be box 2.
5	—	Alameda County Assessor's Office (B. Hitomi)	<b>Comment:</b> On the previous version, next to APPLICANT NUMBER there was an indication "(for Clerk's Use Only)". The proposed revision does not have that.	Incorporated
6	—	Monterey County Clerk of the Board (P. Munoz)	<b>Comment:</b> Our Board would like to make one suggestion, that the Application use Times New Roman as the font.	Not accepted. All Property Tax forms are being converted to Arial font because it is more legible.
7	Section 1	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Permit counties to place the application number in the blank area at the upper right of the form.	Incorporated
8	Section 1	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Permit counties that wish to do so to add a box in Section 1 where the taxpayer may request his hearing notice be sent to him via email.	Incorporated – See Section 9
9	Section 1	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> <u>PRINT</u> NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)	Incorporated
10	Section 2	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> <u>PRINT</u> NAME OF AGENT OR ATTORNEY	Incorporated
11	Section 2	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> Add line for COMPANY NAME	Incorporated
12	Section 2	Madera County Assessor's Office (C. Brough)	<b>Comment:</b> I would like a space inserted where the forms request not only the signature of the agent or principal, but the form also requests the names be printed. Is it possible to create a requirement that the signature be legible?	Incorporated

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
13	Section 2	Madera County Assessor's Office (C. Brough)	<b>Comment:</b> I think that all applications for values above 10 million bucks should require that the original have the corporate seal to show that the person signing has the authority to sign for the company. Most often, an agency letter provided by a company doesn't fulfill the law, especially the part about filing a copy with the principal. Perhaps even a statement could be inserted, if only in the instructions, that an agent cannot sign a letter appointing himself as agent, or submitting an application without the signature of the principal.	Not accepted
14	Agent Authorization	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise heading: AGENT OR ATTORNEY FOR APPLICANT (<u>if applicable</u>) or (<u>if no agent, skip to Section 3</u>)</b>	Incorporated
15	Agent Authorization	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> <u>PRINT</u> NAME OF AGENT AND AGENCY	Incorporated
16	Agent Authorization	Ventura County Assessor's Office (H. Tanouye)	<b>Revise:</b> Delete boxes for "Name of Agent and Agency" and "E-mail Address." <b>Revise:</b> <u>The above agent</u> is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.	Incorporated
17	Agent Authorization	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> . . . is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements and otherwise settle issues relating to this application, <u>including its withdrawal</u> .	Incorporated
18	Agent Authorization	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> Signature of Applicant, Officer, or Authorized Employee ( <u>blue ink</u> )	Discussion item
19	Section 3	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> PROPERTY TYPE [ ] <u>Check One</u>	Incorporated
20	Section 3	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to use terminology that is consistent with terminology found on tax bills and notices issued by the Tax Collector and Assessor.	Not accepted

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
21	Section 3	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to add a check-off indicating that the application is an economic unit or involves parcels and/or tax years and that a specialized form for that purpose is attached (currently used in several counties).	Incorporated
22	Section 3	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to add "Aircraft & Boats CF/Tail No."	Incorporated
23	Section 3	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to add "Possessory Interest"	Incorporated
24	Section 4	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> Reverse "Mineral Rights" and "Improvements/Structures" in the listing.	Incorporated
25	Section 4	Santa Clara Clerk of the Board (S. Schwab)	<b>Comment:</b> PENALTIES, could be trying to appeal penalties levied by tax collector's office unless specific penalties are identified on application.	Not accepted
26	Section 4	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> PENALTIES <u>(NOT including penalty for late payment of taxes)</u>	Not accepted
27	Section 4	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to use descriptors of types of property that are consistent with Assessor and Tax Collector forms.	Not accepted
28	Section 4	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> B. APPLICANT'S OPINION OF VALUE <u>(required)</u>	Incorporated
29	Section 4	Ventura County Assessor's Office (H. Tanouye)	<b>Comment:</b> Column C "Appeals Board Use Only" should be shaded.	Incorporated

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
30	Section 4	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to include or omit this column [Appeal's Board Use Only] based on local practices.	Not accepted
31	Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> TYPE OF ASSESSMENT BEING APPEALED [ ] Check <u>only</u> one. <b>IMPORTANT:</b> see instructions for filing periods.	Incorporated
32	Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Permit counties to add the filing period in the county for each type of assessment being appealed. E.g., "July 2 – Nov. 15; file within 60 days of the receipt of the notice."	Incorporated
33	Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to indicate a different number of copies, if applicable; continue to permit counties to refer to notice or tax bill depending upon whether the county has adopted a resolution under R&T 1605(c).	Incorporated
34	Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Permit counties to separate Roll Change from the other two types of assessments if room allows.	Incorporated
35	Section 6	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise: 6. FACTS</b> [ ] Check <del>all</del> <u>only those</u> that apply. <b>IMPORTANT:</b> See instructions before completing this section.	Incorporated
36	Section 6	Ventura County Assessor's Office (H. Tanouye)	<b>Revise:</b> Add numbers to questions: A.1., B.1, B.2., C.1., C.2., D.1., F.1., G.1.	Incorporated
37	Section 6	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> F. PENALTY ASSESSMENT ( <u>NOTE: You cannot appeal a penalty for late payment of taxes to the board.</u> )	Incorporated
38	Section 6	Ventura County Assessor's Office (H. Tanouye)	<b>Revise:</b> Add bold type. H. APPEAL AFTER AN AUDIT. <b>Must include description of each property, issues being appealed, and your opinion of value.</b>	Incorporated

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
39	Section 6	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> Add bold type. H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value. <u>You must attach your tax bill or notice.</u>	Discussion
40	Section 7	Alameda County Assessor's Office (B. Hitomi)	<b>Comment:</b> Section 7, next to WRITTEN FINDINGS OF FACTS is "(\$_____ per _____)". We could not guess what should be written in the blanks.	There is no proposed changes to Box 7. The county enters the fee they charge for Findings of Facts per parcel/page before printing the <i>Application</i> .
41	Section 7	Ventura County Assessor's Office (H. Tanouye)	<b>Comment:</b> This is not explained and I don't know what it means. I think it will be confusing to applicants. If it is for Board use it should be clearly marked as such.	There is no proposed changes to Box 7. The county enters the fee they charge for Findings of Facts per parcel/page before printing the <i>Application</i> .
42	Section 7	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties flexibility in describing their fee schedule.	Incorporated
43	Section 7	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Place both check-offs on one line.	Incorporated
44	Section 8	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Place both check-offs on one line.	Incorporated

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
45	Section 8	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND. <b>IMPORTANT:</b> See instructions <u>or call the State Board of Equalization 888-324-2798.</u>	Not accepted—See Item 73
46	—	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties with hearing officer programs to include necessary information and taxpayer selections on the application form.	Accepted
47	Signature	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> <u>Original</u> Signature (blue ink)	Discussion item
48	Signature	Ventura County Assessor's Office (H. Tanouye)	<b>Revise:</b> <u>PRINT</u> NAME	Incorporated
49	Signature	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> NAME, <u>title (if any).</u> Please print.	Incorporated
50	Instructions Title	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT ( <u>For filing deadlines, see instructions below for Section 5.</u> )	Incorporated
51	Instructions General	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to use terminology that is consistent with county practice pursuant to R&T 1605(c).	Not accepted
52	Instructions General	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. If a reduction is granted, a proportionate refund of taxes paid will be made by the county ( <u>add title of officer responsible for making refunds, e.g., auditor-controller</u> ).	Not accepted

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
53	Instructions General	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Comment:</b> Permit counties to add information on taxpayer informational seminars and BOE video.</p> <p>SBE Rewrite: The State Board of Equalization has prepared a pamphlet and video presentation to assist you in completing this application. You may download a copy of Publication 30, <i>Residential Property Assessment Appeals</i>, and view the <i>Your Assessment Appeal</i> video at <a href="http://www.boe.ca.gov/proptaxes/proptax.htm">www.boe.ca.gov/proptaxes/proptax.htm</a> or contact the clerk of your local board for a copy.</p>	See SBE Rewrite
54	Instructions General	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Comment:</b> Permit counties to add information on the number of copies of the application and accompanying tax bills or notices the clerk requires.</p>	Incorporated
55	Instructions Section 2	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Revise heading:</b> SECTION 2. AGENT OR ATTORNEY FOR APPLICANT (<u>if applicable</u>)</p>	Incorporated
56	Instructions Section 2	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Revise:</b> <u>If you are going to have someone represent you in this matter, Provide provide the name and mailing address of the agent or attorney, if applicable.</u></p>	Incorporated
57	Instructions Section 2	Santa Clara Clerk of the Board (S. Schwab)	<p><b>Revise:</b> If the agent is not a California-licensed attorney, you must also complete the <i>Authorization of Agent</i> section, or an agent's authorization may be attached to <del>this</del> <u>each</u> application.</p>	Not accepted.
58	Instructions Section 2	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Add sentence:</b> ... • A statement that the agent will provide the applicant with a copy of the application. <u>You should be aware that the person you name will be authorized, among other things, enter into stipulation agreements and to settle issues relating to this application, including withdrawing your application.</u></p>	Incorporated
59	Instructions Section 3	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Comment:</b> Continue to permit counties to use terminology that is consistent with Assessor and Tax Collector forms.</p>	Not accepted
60	Instructions Section 3	CA Association of Clerks and Election Officials' SBE Rules Work Group	<p><b>Comment:</b> Permit counties that use a separate supplemental application form for economic units and multiple assessments to refer to that form here.</p>	Discussion

NO.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
61	Instructions Section 3	Santa Clara Clerk of the Board (S. Schwab)	<b>Revise:</b> If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (e.g., an aircraft or boat <u>or personal property</u> ), enter the account/tax bill number from your tax bill.	Incorporated
62	Instructions Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> <del>Check only one item per application.</del> CHECK ONLY ONE ITEM PER APPLICATION.	Incorporated
63	Instructions Section 5	Alameda County Assessor's Office (B. Hitomi)	<b>Comment:</b> Section 5 of the Information and Instructions states "Regular Assessment filing dates are July 2 through September 15 (November 30) for all..." Will the instructions be editable so that the individual county can list either September 15 or November 30?	Yes
64	Instructions Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Bold the filing periods/deadlines.	Incorporated
65	Instructions Section 5	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to use "notice" or "tax bill", as appropriate under R&T 1605(c).	Incorporated
66	Instructions Section 5	San Mateo County Clerk of the Board (J. Yaco)	<b>Comment:</b> The San Mateo County AAB reviewed the new application and was very impressed by the new format. However, they are concerned about the wording for Supplemental/Escrow deadline dates in Section 5 (2) and in the instructions. Presently they both state unequivocally that the deadline date is either 60 days after the Notice date or 60 days after the postmark date of the tax bill, whichever is later. That of course is not true for San Mateo County. The language we had for Section 5(2) is: "Attach 2 copies of Notice (or Tax Bill if the Notice was not timely received)".	Discussion
67	Instructions Section 6	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties to specify the number of copies needed.	Incorporated
68	Instructions Section 6	Ventura County Assessor's Office (H. Tanouye)	<b>Comment:</b> If the instructions in Section 6 show the corresponding letter of the alphabet that is on the application in Section 6 I believe it will be more clear to the applicant.	Incorporated

No.	REFERENCE	SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
69	Instructions Section 6	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> "You are not required to provide evidence with this application." Make this optional, depending upon local practice.	Not accepted— Contrary to Property Tax Rules 305(c)(5) and 324. See <i>Assessment Appeals Manual</i> , pg 102.
70	Instructions Section 7	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Permit counties to add a reference to the clerk's website for additional information on findings of fact.	Discussion
71	Instructions Section 7	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> Requests for a tape recording <del>or transcript</del> must be made no later than 60 days after the final determination by the appeals board.	Not accepted. R&T Code section 1611 requires a transcript be made available.
72	Instructions Section 7	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Revise:</b> <del>You may contact</del> <u>Contact</u> the clerk to determine the fee for <del>these items;</del> <u>written findings of fact and copies of recorded hearings.</u> <del>do</del> <u>Do</u> not send payment with your application.	Incorporated
73	Instructions Section 8	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Add sentence:</b> <u>For further clarification, we suggest you call the State Board of Equalization's Taxpayers' Rights Advocate's Office at 888-324-2798.</u>  SBE Rewrite: For further clarification, please refer to Publication 30, <i>Residential Property Assessment Appeal</i> .	Not accepted See SBE Rewrite
74	—	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> Continue to permit counties with hearing officer programs to include a Section 9 relating to that program.	Accepted
75	Instructions General	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> "Original signatures are required for each application. <u>Please sign in blue ink.</u> " Print this section in bold letters.	Partially incorporated  Discussion item
76	Instructions General	CA Association of Clerks and Election Officials' SBE Rules Work Group	<b>Comment:</b> permit counties to continue to provide taxpayers with mailing address and other contact information.	Incorporated  Space provided at top of application



For Clerk's use only  
**APPLICATION NUMBER:** \_\_\_\_\_

**APPLICATION FOR CHANGED ASSESSMENT**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

**1. APPLICANT INFORMATION.**

PRINT NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)				E-MAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )

**2. AGENT OR ATTORNEY FOR APPLICANT. If no agent, skip to section 3.**

PRINT NAME OF AGENT OR ATTORNEY				E-MAIL ADDRESS	
COMPANY NAME					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )

**AUTHORIZATION OF AGENT**

*If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.*

*The above agent is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter into stipulation agreements, and otherwise settle issues relating to this application, including its withdrawal.*

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
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**3. PROPERTY IDENTIFICATION INFORMATION.**

SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION	

**PROPERTY TYPE. Check one.**

- |   |  |
|---|--|
| <input type="checkbox"/> SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE | <input type="checkbox"/> VACANT LAND                               |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL                              | <input type="checkbox"/> AN ECONOMIC UNIT                          |
| <input type="checkbox"/> AGRICULTURAL                                       | <input type="checkbox"/> AIRCRAFT OR BOAT<br>CF/TAIL NUMBER: _____ |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES                | <input type="checkbox"/> POSSESSORY INTEREST                       |
| <input type="checkbox"/> APARTMENTS. NUMBER OF UNITS: _____                 | <input type="checkbox"/> YES <input type="checkbox"/> NO           |
- IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?  YES  NO

4. VALUE.	A. ASSESSOR'S VALUE	B. APPLICANT'S OPINION OF VALUE (REQUIRED)	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
MINERAL RIGHTS			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

**5. TYPE OF ASSESSMENT BEING APPEALED.**  *Check only one. See instructions for filing periods*

REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

**Attach 1 copy [2 copies] of the notice or tax bill for the following types of assessments:**

	ROLL YEAR	DATE OF NOTICE OR TAX BILL
<input type="checkbox"/> SUPPLEMENTAL ASSESSMENT		
<input type="checkbox"/> ROLL CHANGE		
<input type="checkbox"/> ESCAPE ASSESSMENT		
<input type="checkbox"/> CALAMITY REASSESSMENT		

**6. FACTS.**  *Check only those that apply. IMPORTANT: See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

**A. DECLINE IN VALUE**

1. The assessor's roll value exceeds the market value as of January 1 of the current year.

**B. CHANGE IN OWNERSHIP**

1. No change in ownership occurred on the date of \_\_\_\_\_.

2. A change in ownership did occur, but the base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

**C. NEW CONSTRUCTION**

1. No new construction occurred on the date of \_\_\_\_\_.

2. New construction did occur, but the base year value established on the date of \_\_\_\_\_ is incorrect.

**D. CALAMITY REASSESSMENT**

1. Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

**E. PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.

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

**F. PENALTY ASSESSMENT (NOTE: You cannot appeal a penalty for late payment of taxes.)**

1. Penalty assessment is not justified.

**G. CLASSIFICATION**

1. Assessor's classification and/or allocation of value of property is incorrect.

**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.

1. Amount of escape assessment is incorrect.

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

**I. OTHER**

1. Explanation attached.

**7. WRITTEN FINDINGS OF FACTS.** ( \$ \_\_\_\_\_ per \_\_\_\_\_ )  Are requested.  Are not requested.

**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND.** See *instructions*.  Yes.  No.

**9. DO YOU WANT YOUR HEARING NOTICE SENT TO YOU BY E-MAIL?**  Yes.  No. E-mail: \_\_\_\_\_

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.*

SIGNATURE ▶	SIGNED AT (CITY, STATE)	DATE
PRINT NAME	TITLE	

**FILING STATUS**

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

## **INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT ( For filing deadlines, see instructions for section 5.)**

The State Board of Equalization has prepared a pamphlet and video presentation to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, and view the *Your Assessment Appeal* video at [www.boe.ca.gov/proptaxes/proptax.htm](http://www.boe.ca.gov/proptaxes/proptax.htm) or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence, the appeals board can increase as well as decrease an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding numbers on the application form. Please type or print in ink all information on the application form.

### **SECTION 1. APPLICANT INFORMATION.**

Enter the name and mailing address of the applicant. If the applicant is other than the assessee (e.g., leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

### **SECTION 2. AGENT OR ATTORNEY FOR APPLICANT IF APPLICABLE.**

If someone will be representing you in this matter, provide the name and mailing address of the agent or attorney. If the agent is not a California-licensed attorney, you must also complete the *Authorization of Agent* section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

You should be aware that the person you name will be authorized, among other things, to enter into stipulation agreements and to settle issues relating to this application, including withdrawing the application.

### **SECTION 3. PROPERTY IDENTIFICATION INFORMATION**

If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (e.g., an aircraft, boat, or personal property), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

For a single-family dwelling, indicate if the dwelling is owner-occupied.

### **SECTION 4. VALUE**

**COLUMN A.** Enter the amounts shown on your assessment notice or tax bill for the year being appealed. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

**COLUMN B.** Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

**COLUMN C.** This column is for use by the appeals board. **Do not enter anything in this column.**

## SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

CHECK ONLY ONE ITEM PER APPLICATION. Check the item that best describes the assessment you are appealing.

*Regular Assessment* filing dates are **July 2 through September 15 [November 30]** for all property located in the county. Check the *Regular Assessment* box for:

- Decline in value appeals.
- Change in ownership and new construction appeals filed **after 60 days** of the mailing of the supplemental assessment notice [supplemental tax bill].

*Supplemental Assessment* filing dates are **within 60 days after the mailing date** printed on the supplemental notice [supplemental tax bill], or the **postmark date of the notice [tax bill]**, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed **within 60 days** of the mailing date printed on the supplemental assessment notice [supplemental tax bill], or the **postmark date of the notice [tax bill]**, whichever is later.

*Roll Change and Escape Assessment* filing dates are **within 60 days after the mailing date** printed on the assessment notice, or the **postmark date of the notice**, whichever is later. *Calamity Reassessment* filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change, Escape Assessment or Calamity Reassessment* boxes for:

- Roll corrections.
- Escape assessments, including those discovered upon audit.
- Property damaged by misfortune or calamity.

For *Supplemental and Roll Change, Escape Assessment and Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice [date of the tax bill]. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. Attach 1 copy [2 copies] of the supplemental or escape assessment notice [tax bill].

## SECTION 6. FACTS

Please check the item or items describing your reason(s) for filing this application. If you prefer, you may attach 1 copy [2 copies] of a brief explanation. You are not required to provide evidence with this application.

**A. Decline in Value.** If selected, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings.

**B. Change in Ownership** and **C. New Construction.** In general, *base year* is either the year your real property changed ownership or the year of completion of new construction on your property; *base year value* is the value established at that time. The *base year value* may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

**D. Calamity Reassessment.** A calamity includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces.

**E. Personal Property/Fixtures.** The assessed value of personal property or fixtures exceeds market value.

**F. Penalty Assessment.** A penalty assessed by the tax collector cannot be removed by the appeals board.

**G. Classification.** Indicate whether you are appealing an item, category, or class of property or a portion thereof. If you are appealing only an item, category, or class of property, please attach a separate sheet identifying what property will be the subject of this appeal.

**H. Appeal after an Audit.** You **must** include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If you do not timely submit the required information, it will result in the denial of your application.

## SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings may be requested in writing at any time prior to the commencement of the hearing. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the fee for written findings of fact and copies of recorded hearings. Do not send payment with your application.

## SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. For further clarification, please refer to Publication 30, *Residential Property Assessment Appeals*. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

### REQUESTS FOR EXCHANGE OF INFORMATION

If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). You may also request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.

**Original signatures are required for each application.** Check the box that best describes your status as the person filing the application.