



STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 79/64

April 3, 1979

TO COUNTY ASSESSORS:

HOMEOWNERS' EXEMPTION CLAIM FORM NOT MAILED OR
NOT MAILED TIMELY BY THE ASSESSOR

We have been informed that, due to paper shortages and related printing problems, some counties did not receive their homeowners' exemption forms from the printer in time to meet the mailing requirements of Section 255.3 of the Revenue and Taxation Code. Also, a procedural error in the assessor's office or in the automated data-processing center may result in a failure to mail a homeowners' property tax exemption claim form to a new owner of residential property. Under these circumstances an otherwise eligible claimant may file late or not file at all.

Section 255.3 of the Revenue and Taxation Code serves as an assessor's mandate to mail a claim form. When he fails to send a claim form to a newly eligible owner, the last sentence of subparagraph (c) of Section 255.3, which states that a person is not excused from timely filing of the required affidavit when it is not received, is not applicable. This sentence only applies when the form is sent, but not received. If it is not sent in the first place, the taxpayer is entitled to relief. The 1967 case of Gaumer v. County of Tehama, 247 Cal. App. 2d 548, holds that an assessor's failure to comply with the mandatory directive of a notice statute provides a basis for taxpayer relief.

A late filing caused by the assessor's failure to mail a homeowners' property tax exemption claim form may be accepted on or before December 1 of the calendar year in which the claimant failed to file and 100 percent of the exemption should be allowed. The 20 percent reduction of the allowable exemption for late filing set forth in Section 275 is not applicable in this instance. The reason for the December 1 deadline is that although the homeowner has not received a claim form, the tax bill serves as notice and satisfies the notice requirement of Section 255.3. Section 2610.5, a 1974 addition to the law, directs the tax collector to mail a county tax bill or a copy thereof to each assessee or fee owner of property on the secured roll.

TO COUNTY ASSESSORS

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April 3, 1979

The State Controller will provide the homeowners' property tax subvention allowance under the above-mentioned circumstances. So that such cases will be identifiable, please place the following notation on the claim form when this condition exists.

"Full exemption allowable per letter to assessors number 79/64, dated April 3, 1979."

If the forms are mailed by April 15, 1979, we do not foresee a problem in the late mailing of the notice form as there is ample time for a person to terminate or correct their claim by June 30, 1979.

If you have any questions, please contact Bill Grommet or Bill Minor; their phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

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