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January 22 , 1985

No. 85/13

TO COUNTY ASSESSORS:

SUPPLEMENTAL ASSESSMENTS -- LATE EXEMPTION CLAIMS

In our June 19, 1984, Letter to Assessors No. 84/58, Supplemental Assessments -- Application Of Homeowners', Disabled Veterans', And Veterans' Exemptions, it was stated that "there are no late filing provisions for filing a claim for a supplemental assessment".

While it is correct that Revenue and Taxation Code Sections 75.20 - 75.22, Exemptions, do not contain any late filing provisions, Section 75.1(b) provides that except where the context or the specific provisions of this chapter otherwise require, other provisions of this division apply to assessments made pursuant to this chapter. "Division", as used in Section 75.1(b), is Division 1 of the Revenue and Taxation Code, which consists of Sections 50 through 5842; and included therein are various late filing provisions, such as Section 270 for the college, cemetery, church, religious, exhibition, veterans' organization, free public libraries, free museums, public schools, community colleges, state colleges, state universities, and welfare exemptions, Section 273.5 for the veterans' exemption, Section 275 for the homeowners' exemption, and Section 276 for the disabled veterans' exemption.

Our legal staff has advised that Section 75.1(b) must be read to mean that the noted late filing provisions are applicable in conjunction with supplemental assessment provisions. Thus, a late claim for a welfare exemption applicable to a supplemental assessment could be filed during the same period that such a claim applicable to a regular assessment could be filed, a late claim for a homeowners' exemption applicable to a supplemental assessment could be filed during the same period that such a claim applicable to a regular assessment could be filed, etc.

This interaction of the various code sections produces some unusual results. For example, because a late claim for a homeowners' exemption can only be filed between April 16 and December 1, a homeowner might, because of the date of notice of the supplemental assessment, be precluded from filing a late exemption claim applicable to that assessment.

|                                   | <u>Late Claim Possible</u>   | <u>No Late Claim Possible</u>  |
|-----------------------------------|--|--|
| Notice of Supplemental Assessment | August 1   | November 1   |
| 30 Days Following Notice          | August 31  | December 1   |
| Late Claim Filed 10 Days Later    | September 10 - Late claim timely as filed on or before December 1. | December 11 - No late claim provision for period subsequent to December 1. |

Because of the differences in the late filing statutes, we propose to amend Section 75.21(c) so that it will include its own late filing provision and provide for cancellation or refund of ninety percent of any tax, penalty or interest, provided an appropriate application for any exemption is filed on or before the date the first installment of taxes on the supplemental tax bill becomes delinquent (Rev. & Tax. Code, Sec. 75.52). Meanwhile, existing Division 1 late filing for exemption provisions must be applied in accordance with their specific requirements.

If you have any questions in this regard, please contact Mr. William Grommet, Exemption Officer. His phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

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