

Issue Paper Number 99-047



- Board Meeting
- Business Taxes Committee
- Customer Services Committee
- Legislative Committee
- Property Tax Committee
- Technology & Administration Committee
- Other

PROPERTY TAX RULES 305 AND 317

I. Issue

Should the Board authorize publication of amendments to the California Code of Regulations, Property Tax Rules 305 and 317, which specify (1) whether the facts on an *Application for Changed Assessment* form (*Application*) may be amended after the last day for timely filing of an *Application* with the county appeals board, and (2) whether the agent's authorization to act on behalf of the applicant must be included on the face of the *Application*?

II. Staff Recommendation

Staff recommends that the attached proposed amendments of Property Tax Rules 305 and 317 be authorized for publication and submitted to the Office of Administrative Law for publication in the California Regulatory Notice Register. Those amendments clarify (1) that the facts on an *Application* may be amended under certain circumstances after the last day for timely filing of the *Application* with the county appeals board, and (2) that the agent's authorization to act on behalf of the applicant may either be included on the face of the *Application* or attached to the *Application* at the time it is filed with the county appeals board (Attachment 1).

III. Other Alternative Considered

The Board should authorize publication of amendments of Property Tax Rules 305 and 317 clarifying (1) that the facts on an *Application* may not be amended after the last day upon which the *Application* might have been timely filed with the county appeals board, and (2) that the agent's authorization to act on behalf of the applicant must be included on the face of the *Application*.

IV. Background

Under Government Code section 15606, subdivision (c), the Board is given authority to prescribe rules and regulations to govern local boards of equalization and assessment appeals boards when equalizing and county assessors when assessing. Pursuant to that authority, the Board directed staff to review and revise sections of Title 18 of the California Code of Regulations, Subchapter 3, Local Equalization Property Tax Rules 301 through 326. Many of these rules have not been amended since their adoption in 1967.

Consistent with this direction, staff divided the rules into two groups and first drafted revisions to group 1, Property Tax Rules 302, 305.5, 307, 308, 308.5, 308.6, 310, 311, 312, 316, 318, 319, 320, 322, 323, 324, 325, and 326. On July 1, 1999, the Board approved publication of the amendments to these rules. In completing the revisions process, staff drafted revisions to the rules in group 2, which includes Property Tax Rules 305 and 317. These drafts were disseminated to interested parties for comments and suggestions.

Property Taxes Department and Legal Division staff drafted the attached proposed amendments of Property Tax Rules 305 and 317. Board staff received input from the California Association of Clerks and Election Officials, the California Clerk of the Board of Supervisors Association, California Assessors' Association, County Counsels' Association of California, Los Angeles County Bar Association's State & Local Taxation Committee, California Taxpayers' Association (Cal Tax), industry representatives, Eagle's Lodge West, and the Taxpayers' Rights Advocate. Board staff attended the Summer Tax Conference of the California Manufacturers Association and the Institute for Professionals in Taxation Conference to participate in discussions concerning the proposed amendments to these rules.

After receiving comments and requests from interested parties to make additional changes to the proposed revisions, a second draft was prepared. The proposed amendments of Property Tax Rules 305 and 317 represent the efforts of property tax practitioners, clerks of the board, county assessors, and county counsels. This revisions process involved an extensive endeavor to include all interested parties. The attached drafts incorporate staff's position, most of interested parties' concerns, recent statutory changes, and applicable judicial rulings. Enactment of the proposed amendments will promote uniformity within the assessment appeals process throughout California.

On August 5, 1999, staff held a meeting in Sacramento with interested parties to reach agreement on the language and issues of the proposed revisions to Property Tax Rules 305 and 317. Agreement was reached on all items except the following two issues:

- (1) Should an applicant be permitted to amend the facts on an *Application* after the last day for timely filing of the *Application* with the county appeals board (subsection (e) of Rule 305)?
- (2) Must the agent's authorization to act on behalf of the applicant be included on the face of the *Application* (subsection (a) of Rule 305 and subsection (b)(3) of Rule 317)?

V. Staff Recommendation

A. Description of the Staff Recommendation

Issue 1: Staff's recommended language clarifies in subsection (e) of Rule 305 that an applicant shall be allowed under certain circumstances to amend the facts on an *Application* after the last day for timely filing of the *Application* with the county appeals board. Staff's language is supported by the California Assessors' Association, the County Counsels' Association of California, Cal Tax, the Los Angeles County Bar Association's State & Local Tax Committee, and Eagle's Lodge West (see Attachment 2).

Staff's language would permit an applicant to amend the facts on an *Application* if the request for amendment is filed with the clerk of the board within 60 days after the last day upon which the *Application* may have been timely filed. In addition, staff's language would specify that an applicant and the county assessor may stipulate to an amendment anytime up to or during an appeals hearing.

Issue 2: Staff's recommended language clarifies in subsection (a) of Rule 305 and subsection (b)(3) of Rule 317 that an applicant may designate an agent to file an *Application(s)* on behalf of the applicant and to represent the applicant at appeals hearings either by designating the agent on the face of the *Application* or by attaching an agent authorization to the *Application* at the time the *Application* is filed with the county appeals board. Staff's language is supported by Cal Tax, the Los Angeles County Bar Association's State & Local Tax Committee, and Eagle's Lodge West (see Attachment 3).

Staff's language permits an attached agent's authorization to be a photocopy and requires that it contain (1) the date the authorization statement is executed, (2) a statement that the agent is authorized to file and represent the applicant for either specified property or all property of the applicant in a specified county for a specified calendar year, (3) the name, address, and telephone number of the designated agent, and (4) the signature of the applicant.

B. Pros of the Staff Recommendation

Issue 1: The amendment period specified in subsection (e) of Rule 305 is needed to ensure that the *Application* sets forth the correct facts. For instance, a property owner may mistakenly check the box requesting a decline in value (Proposition 8) reduction when he or she actually intended to appeal the base year value. In addition, the ability of the county assessor to stipulate to amendment of the *Application* up to or during the hearing will provide a means for correction of errors recognized by the county assessor. This stipulation process by county assessors will result in correction of numerous filing errors, particularly for applicants with limited knowledge of property tax laws. Currently, neither the county assessor nor the applicant have the ability to effect amendments to correct even obvious errors.

Issue 2: The proposed language in subsection (a) of Rule 305 and subsection (b)(3) of Rule 317 allowing an agent authorization to be attached to the *Application*, including a copy of an original authorization, will eliminate a cumbersome administrative requirement for corporate applicants that own multiple properties and file numerous *Applications* on those properties. Currently, where the corporate applicant designates an agent to file and/or appear on behalf of the applicant, a member of the board of directors, corporate officer, or authorized employee must execute the property-specific agent authorization in Box 2 on the face of each *Application*.

C. Cons of the Staff Recommendation

Issue 1: Allowing amendments to an *Application* for a period of 60 days after the final day the *Application* may have been timely filed could result in administrative inefficiencies. In some counties, the workload of the assessor, county counsel, and appeals board requires that processing of *Applications* commences prior to the expiration of the 60-day amendment period permitted by staff's language. As a consequence, county staff time may be consumed by unproductive preparation for appeals because the facts are later amended to request relief different from that originally requested on the application and for which the county staff has prepared.

In addition, the 60-day amendment period could create situations where applicants protectively file *Applications* and then later determine what facts, if any, justify the appeal. Section 1603 of the Revenue and Taxation Code suggests that, in order to be valid, a timely filed application must be complete and provides that an applicant must certify the facts on an *Application* at the time of filing. Section 1603 states in part:

"A reduction in an assessment on the local roll shall not be made unless the party affected or his or her agent makes and files with the county board a verified, written application showing the facts claimed to require the reduction"

Issue 2: Under staff's proposed language, the county may have less assurance in some cases that the agent was actually authorized to represent the applicant. Allowing attachments of copies of agent authorizations may result in abuses of the appeals process by agents who purport to represent an applicant at an appeals hearing when that applicant has rescinded the authorization.

The proposed language reverses the Board's advisory position set forth in the *Assessment Appeals Manual* which states on page 22 that the agent authorization section of the *Application* "must be completed and signed by the applicant before the application may be accepted as complete and valid by the clerk of the board." The Legal Division opines that Rule 305 as presently written permits the signature to appear on an attachment "with the application."

D. Statutory or Regulatory Change

Action by the Board on the attached Property Tax Rules will amend Title 18 of the California Code of Regulations, Subchapter 3, sections 305 and 317.

E. Administrative Impact

None

F. Fiscal Impact

1. Cost Impact

None

2. Revenue Impact

None

G. Taxpayer/Customer Impact

Amendments of Property Tax Rules 305 and 317 will affect administrative procedures for the assessment appeals process at the county level and the functions of the clerks of the appeals boards,

FORMAL ISSUE PAPER

appeals board members, county assessors, county counsels, and each taxpayer seeking a reduction in assessment of his or her property's value.

H. Critical Time Frames

The normal assessment appeals filing period is from July 2 through September 15 of each year. In order for the amendments of Property Tax Rules 305 and 317 to be adopted and effective for the filing period beginning July 2, 2000, the Board should authorize publication of amendments to the rules at its meeting on October 7, 1999.

VI. Alternative 1**A. Description of Alternative 1**

Issue 1: Retain the current language in subsection (e) of Rule 305 without changes. The current language does not permit an *Application* to be amended after the last day upon which the *Application* might have been filed if the effect of the amendment is to request relief additional to or different in nature from that originally requested. This recommendation is supported by the California Association of Clerks and Election Officials and the California Clerk of the Board of Supervisors Association (see Attachment 2).

Issue 2: The language in subsection (a) of Rule 305 and subsection (b)(3) of Rule 317 should clarify that an agent's authorization to act on behalf of the applicant must appear in Box 2 on the face of the *Application*, thereby ensuring that the agent is specifically authorized to represent the applicant in the assessment appeal of the property that is the subject of the *Application*. This recommendation is supported by the California Assessors' Association, the County Counsels' Association of California, California Association of Clerks and Election Officials, and the California Clerk of the Board of Supervisors Association (see Attachment 3).

B. Pros of Alternative 1

Issue 1: Proponents of Alternative 1 believe that the statutes do not authorize amendments to an *Application* after the last day upon which the *Application* may have been timely filed with the county appeals board. The Revenue and Taxation Code prescribes specific content requirements and deadlines for filing *Applications* but does not provide that amendments are permitted. Relevant code sections are as follows.

- (1) Section 1603 of the Revenue and Taxation Code specifies that an *Application* for the regular assessment period must be filed within the time period from July 2 to September 15 inclusive.
- (2) Section 1605 of the Revenue and Taxation Code specifies that an *Application* for assessments made outside the regular assessment period must be filed no later than 60 days after the date on which the assessee was notified or, in certain counties, within 60 days after the mailing of the tax bill.
- (3) Section 170 of the Revenue and Taxation Code specifies that an *Application* for assessments of property following a misfortune or calamity must be filed within 14 days after the mailing of the reassessment notice.
- (4) Section 80 of the Revenue and Taxation Code specifies that an *Application* for assessments of base year values must be filed during the regular filing period (July 2 to September 15) for the

FORMAL ISSUE PAPER

year in which the assessment is placed on the assessment roll or in any of the three succeeding years.

Proponents of Alternative 1 further believe that extending the date to finalize an *Application* until after receipt of property tax bills, as proposed by staff's language, would increase the number of erroneous *Applications* being filed because many taxpayers would file *Applications* based on special assessment fees contained on their tax bills instead of filing *Applications* based on the assessed values of their properties.

Issue 2: Section 1603 of the Revenue and Taxation Code was amended by Senate Bill 542 (Chapter 941 Statutes of 1997) to add subdivision (f) which requires that the signer certify under penalty of perjury that the information in the *Application* is true and correct and that he or she is one of the persons statutorily authorized to file the *Application*. Proponents of Alternative 1 indicate that this legislative action was taken specifically to curtail fraud by agents not properly authorized to act on behalf of applicants. The language of the jurat, as mandated by section 1603, contains the wording ". . .an agent authorized by the applicant under Item 2 of this application." Proponents of Alternative 1 believe that the language in section 1603 and the intent of the Legislature in enacting Senate Bill 542 require that the agent authorization be executed in Box 2 on the face of the *Application*.

Proponents further indicate that the Board ratified the interpretation of section 1603 purported in Alternative 1 with the adoption of the *Assessment Appeals Manual* in September 1998. The text on page 22 of the manual states that the agent authorization "must be included on the application form."

C. Cons of Alternative 1

Issue 1: Alternative 1 would prohibit amendment of *Applications* even in instances where a taxpayer has made an obvious error or the error has been made by an applicant who is unfamiliar with property tax laws. This could result in denial of taxpayers' rights to have assessments of their properties reviewed by an appeals board and would preclude an appeals board from performing its duty of hearing and determining correct property values.

Issue 2: Alternative 1 would cause an administrative difficulty for corporate applicants who file large numbers of *Applications* by requiring that a member of the board of directors, a corporate officer, or an authorized employee complete and sign Box 2 on the face of each of *Application*. In some instances, business entities that own multiple properties would be compelled to have a member of the board of directors, corporate officer, or authorized employee sign hundreds of agent authorizations on the *Applications* appealing their assessments.

D. Statutory or Regulatory Change

Action by the Board on the attached Property Tax Rules will amend Title 18 of the California Code of Regulations, Subchapter 3, sections 305 and 317.

E. Administrative Impact

None

FORMAL ISSUE PAPER

F. Fiscal Impact

1. Cost Impact

None

2. Revenue Impact

None

G. Taxpayer/Customer Impact

Amendments of Property Tax Rules 305 and 317 will affect administrative procedures for the assessment appeals process at the county level and the functions of the clerks of the appeals boards, appeals board members, county assessors, county counsels, and each taxpayer seeking a reduction in assessment of his or her property's value.

H. Critical Time Frames

The normal assessment appeals filing period is from July 2 through September 15 of each year. In order for the amendments of Property Tax Rules 305 and 317 to be adopted and effective for the filing period beginning July 2, 2000, the Board should authorize publication of amendments to the rules at its meeting on October 7, 1999.

Prepared by: Property Taxes Department; Policy, Planning, and Standards Division

Current as of: September 17, 1999

BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 3. Local Equalization
Article 1. Hearing by County Board

Rule 305. APPLICATION.

Reference: Sections 51, 166, 408.1, 1603, 1605, Revenue and Taxation Code.
Section 25105.5, Government Code.

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed:

(a) ~~WHO MAY FILE.~~ ELIGIBLE PERSONS. ~~The An~~ application is ~~made~~ filed by a person affected or ~~his~~ the person's agent, ~~or a relative mentioned in regulation 317 of this subchapter.~~ If the application is made by an agent, other than an authorized attorney licensed to practice in this state ~~who has been retained and authorized by the applicant to file the application, or a relative mentioned in section 320,~~ written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:

- (1) The date the authorization statement is executed;
- (2) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed;
- (3) 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 in the specific county;
- (4) The name, address, and telephone number of the specific agent who is authorized to represent the applicant; and
- (5) The applicant's signature and title.

If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.

If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer ~~of the corporation~~ or authorized employee of the business entity.

No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.

(b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or his the applicant's agent with a declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following: If the application is executed outside the State of California, it shall be sworn to before a notary public or other person authorized to administer oaths.

(1) The person affected, a relative mentioned in regulation 317 of this subchapter, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;

(2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or

(3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

(c) FORMS AND CONTENTS. The county shall provide free of charge forms on which applications are to be made. The application shall show:

(1) The name and address of the applicant;

(2) The name and address of the applicant's agent, if any; If the applicant is represented by an agent, both the applicant's actual mailing address and the agent's mailing address shall be provided on the application.

(3) The applicant's written authorization for an agent, if any, to act on the applicant's behalf.

~~(3)~~(4) A description of the property that ~~which~~ is the subject of the application sufficient to identify it on the assessment roll;

~~(4)~~(5) The applicant's opinion of the ~~taxable~~ value of the property on the valuation date of the assessment year in issue;

~~(5)~~(6) The ~~taxable~~ roll value on which the assessment of the property was based;

~~(6)~~(7) The facts relied upon to support the claim that the board should order a change in the assessed value, base year value, or classification of the subject property. The amount of the tax or the amount of an assessed value increase shall not constitute facts sufficient to warrant a change in assessed values.

~~(7)~~(8) A notice that a list of property transfers within the county, ~~which~~ that have occurred within the preceding two-year period, is open to inspection at the assessor's office to the applicant upon payment of a fee of not to exceed ten dollars (\$10). This requirement shall not apply to counties with a population under 50,000 as determined by the 1970 decennial census.

~~(8)~~(9) A notice that written findings of fact will be ~~available~~ prepared by the board upon request if the applicable fee is paid, and an An appropriate place for the applicant to make the request shall be provided. (~~See sections 308 and 325 for other provisions regarding findings of fact.~~)

An application which that does not show the foregoing items to be filled in by the applicant is invalid and shall not be accepted by the board. Prompt notice that an application is invalid shall be given by the clerk to the applicant and, where applicable, the applicant's agent. An applicant or the applicant's agent who has received notice shall be given a reasonable opportunity to correct the deficiency or deficiencies. Disputes concerning the validity of an application shall be resolved by the board.

An application which shows the foregoing items is valid and no additional information shall be required requested of the applicant on the application form. The application shall be in a form prescribed by the State Board of Equalization. If the county has appointed hearing officers as provided for in Revenue and Taxation Code section 1636, the application form shall advise the applicant of the circumstances under which he the applicant may request his that the application be heard by such an officer.

An application may include one or more reasons for filing the application. An application shall not, however, include both property on the secured roll and property on the unsecured roll, unless local rules are more permissive.

If the application appeals property subject to an escape assessment resulting from an audit conducted pursuant to section 469 of the Revenue and Taxation Code, then all property, both real and personal, of the assessee at the same profession, trade, or business location shall be subject to review, equalization, and adjustment by the appeals board, except when the property has previously been equalized for the year in question.

(d) TIME OF FILING. The An application appealing a regular assessment shall be filed with the clerk during the regular filing period beginning July 2 but no later than September 15. An application will be deemed to have been timely filed if it is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on September 15 or earlier within such period. A regular assessment is one placed on the assessment roll for the most recent lien date, prior to the closing of that assessment roll. Additionally, an application appealing a base year value for the most recent lien date, where that value is not the value currently on the assessment roll, shall be filed with the clerk during the regular filing period beginning July 2 but no later than September 15.

An application for a change of assessment made outside the regular assessment period appealing an escape assessment or a supplemental assessment must be filed with the clerk no later than 60 days after the date on which the assessee was notified of the assessment, or no later than 60 days after the mailing of the tax bill in a county of the first class and in those counties where the board of supervisors has adopted a resolution to that effect, pursuant to section 1605 of the Revenue and Taxation Code. Except as provided in Revenue and Taxation Code sections 619.2, 620 and 620.5, the board has no jurisdiction to hear an application unless filed within the time specified. The regular assessment period is from January 1 to and including July 1 or to such later date for completion of the roll as may be authorized by the State Board of Equalization.

An application appealing a proposed reassessment made for property damaged by misfortune or calamity pursuant to section 170 of the Revenue and Taxation Code must be filed with the clerk no later than 14 days after the date of mailing of the notice of proposed reassessment by the assessor. The decision of the board regarding the damaged value of property shall be final, however, the decision regarding the reassessment made pursuant to section 170 shall create no presumption regarding the value of the property subsequent to the date of the damage.

An application will be deemed to have been timely filed:

(1) If it is sent by U.S. mail, properly addressed with postage prepaid and is postmarked on the last day of the filing period or earlier within such period; or

(2) If proof satisfactory to the board establishes that the mailing occurred on the last day of the filing period or within such period. Any statement or affidavit made by an applicant asserting such a timely filing must be made within one year of the last day of the filing period.

An application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates. If the last day of the filing period falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed timely filed. If the county's offices are closed for business prior to 5 p.m. or for the entire day on which the deadline for filing falls, that day shall be considered a legal holiday.

Except as provided in sections 620.5, 1603, and 1605 of the Revenue and Taxation Code, the board has no jurisdiction to hear an application unless filed within the time periods specified above.

(e) AMENDMENTS. ~~No application may be amended after 5:00 p.m. on the last day upon which it might have been filed if the effect of the amendment is to request relief additional to or different in nature from that originally requested.~~ (1) An applicant or an applicant's agent may amend an application to change the facts in section 6 on the application provided:

(A) The request for amendment is filed with the clerk within 60 days after the last day upon which the application may have been timely filed; and

(B) The amendment requests relief to which the applicant would have been entitled at the time the original application was filed.

(2) Notwithstanding the foregoing time limitation period, the applicant or the applicant's agent and the assessor may stipulate to an amendment at any time prior to or during the hearing. If such stipulation is made within 120 days of the expiration of the two-year period established pursuant to section 1604 of the Revenue and Taxation Code, the board may require an extension of the two-year time period in the manner set forth in regulation 323 of this subchapter.

(3) A request for an amendment must be made in writing. The request shall be clearly labeled as an amendment and shall show:

(A) The name of the applicant as shown on the original application; and

(B) The application number to be amended, or if the application number is unknown, the assessor's parcel identification number; or in the case of a filing on unsecured property, the account number or tax bill number referred to on the original application; and

(C) A description of the requested amendment.

(4) The clerk shall immediately forward to the assessor a copy of a written request for amendment.

(5) An applicant or an applicant's agent may provide testimony and other evidence at the hearing to support a value that may be different than the opinion of value reflected on the application; this shall not be considered an amendment to the application.

(6) The clerk may provide the applicant or applicant's agent with an opportunity to correct deficiencies or clerical errors pursuant to subsection (c) of this regulation; this shall not be considered an amendment to the application.

(f) CLAIM FOR REFUND. If a valid application is designated as a claim for refund pursuant to section 5097 of the Revenue and Taxation Code, the applicant shall be deemed to have challenged each finding of the board and to have satisfied the requirements of section 5097.02 of the Revenue and Taxation Code.

(g) RETENTION OF RECORDS. The clerk may destroy records consisting of assessment appeal applications when five years have elapsed since the final action on the application. The records may be destroyed three years after the final action on the application if the records have been microfilmed, microfiched, imaged, or otherwise preserved on a medium that provides access to the documents. As used in this subsection, "final action" means the date of the final decision by the board.

(h) CONSOLIDATION OF APPLICATIONS. The board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate applications when the applications present the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the board shall notify all parties of the consolidation.

State of California
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 3. Local Equalization
Article 1. Hearing by County Board

Rule 317. PERSONAL APPEARANCE BY APPLICANT; APPEARANCE BY AGENT.

Reference: Section 1601 ~~et seq.~~, 1607, 1608, Revenue and Taxation Code.

(a) The applicant must appear personally at the hearing or be represented by an agent, unless the applicant's appearance has been waived by the board in accordance with regulation 316 of this subchapter. If the applicant is represented by an agent, the agent who shall be thoroughly familiar with the facts pertaining to the matter before the board.

(b)(1) If the application was filed by the applicant, Any any person, (other than a California licensed an attorney at law retained by the applicant or a person mentioned in subsections (c), (d) except an agent, or (e)) who appears at the hearing purporting to act as agent for the applicant shall prior to the hearing first file with the clerk a written authority authorization, signed by the applicant, to represent the applicant at the hearing. An appearance by an officer or employee of a corporate applicant or by a relative mentioned in Section 320 requires no written authorization.

(2) If at the hearing the applicant is represented by a person other than the person who was originally authorized by the applicant to appear at the hearing, that person shall present to the board a written authorization signed by the applicant indicating the applicant's consent to the change in representation.

(3) The written authorization required pursuant to this regulation shall clearly state that the agent is authorized by the applicant to appear at hearings before the board.

(c) If the property is held in joint or common ownership or in co-ownership, the presence of the applicant or any one of the owners shall constitute a sufficient appearance.

(d) Where the applicant is a corporation, limited partnership, or a limited liability company, the business entity shall make an appearance by the presence of any officer, employee, or an authorized agent, thoroughly familiar with the facts pertaining to the matter before the board.

(e) A husband may appear for his wife, or a wife for her husband, and sons or daughters for parents or vice versa.

(f) If an agent is previously authorized by the applicant to file an application, no further authorization is required for that agent to represent the applicant at the subsequent hearing.

ISSUE: AMENDING AN APPLICATION

RULE 305	LANGUAGE SUPPORTED BY: BOARD STAFF CALIFORNIA ASSESSORS' ASSOCIATION COUNTY COUNSELS' ASSOCIATION OF CALIFORNIA CAL TAX LOS ANGELES COUNTY BAR ASSOCIATION'S STATE & LOCAL TAX COMMITTEE EAGLE'S LODGE WEST	LANGUAGE SUPPORTED BY: CALIFORNIA ASSOCIATION OF CLERKS AND ELECTION OFFICIALS CALIFORNIA CLERK OF THE BOARD OF SUPERVISORS ASSOCIATION
Subsection (e)	<p>AMENDMENTS. (1) An applicant or an applicant's agent may amend an application to change the facts in section 6 on the application provided:</p> <p>(A) The request for amendment is filed with the clerk within 60 days after the last day upon which the application may have been timely filed; and</p> <p>(B) The amendment requests relief to which the applicant would have been entitled at the time the original application was filed.</p> <p>(2) Notwithstanding the foregoing time limitation period, the applicant or the applicant's agent and the assessor may stipulate to an amendment at any time prior to or during the hearing. If such stipulation is made within 120 days of the expiration of the two-year period established pursuant to section 1604 of the Revenue and Taxation Code, the board may require an extension of the two-year time period in the manner set forth in regulation 323 of this subchapter.</p> <p>(3) A request for an amendment must be made in writing. The request shall be clearly labeled as an amendment and shall show:</p> <p>(A) The name of the applicant as shown on the original application; and</p> <p>(B) The application number to be amended, or if the application number is unknown, the assessor's parcel identification number; or in the case of a filing on unsecured property, the account number or tax bill number referred to on the original application; and</p> <p>(C) A description of the requested amendment.</p> <p>(4) The clerk shall immediately forward to the assessor a copy of a written request for amendment.</p> <p>(5) An applicant or an applicant's agent may provide testimony and other evidence at the hearing to support a value that may be different than the opinion of value reflected on the application; this shall not be considered an amendment to the application.</p> <p>(6) The clerk may provide the applicant or applicant's agent with an opportunity to correct deficiencies or clerical errors pursuant to subsection (c) of this regulation; this shall not be considered an amendment to the application.</p>	<p>AMENDMENTS. No application may be amended after 5:00 p.m. on the last day upon which it might have been filed if the effect of the amendment is to request relief additional to or different in nature from that originally requested.</p>

ISSUE: AGENT AUTHORIZATION

RULE	LANGUAGE SUPPORTED BY: BOARD STAFF CAL TAX LOS ANGELES COUNTY BAR ASSOCIATION'S STATE & LOCAL TAX COMMITTEE EAGLE'S LODGE WEST	LANGUAGE SUPPORTED BY: CALIFORNIA ASSESSORS' ASSOCIATION COUNTY COUNSELS' ASSOCIATION OF CALIFORNIA CALIFORNIA ASSOCIATION OF CLERKS AND ELECTION OFFICIALS CALIFORNIA CLERK OF THE BOARD OF SUPERVISORS ASSOCIATION
RULE 305 Subsection (a)	<p>ELIGIBLE PERSONS. An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this subchapter. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:</p> <ol style="list-style-type: none"> (1) The date the authorization statement is executed; (2) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed; (3) 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 in the specific county; (4) The name, address, and telephone number of the specific agent who is authorized to represent the applicant; and (5) The applicant's signature and title. <p>If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.</p> <p>If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.</p>	<p>ELIGIBLE PERSONS. An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this subchapter. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed <i>on</i> the application. For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization <i>is on the application</i>. If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.</p>

ISSUE: AGENT AUTHORIZATION (CONTD.)

RULE	LANGUAGE SUPPORTED BY: BOARD STAFF CAL TAX LOS ANGELES COUNTY BAR ASSOCIATION'S STATE & LOCAL TAX COMMITTEE EAGLE'S LODGE WEST	LANGUAGE SUPPORTED BY: CALIFORNIA ASSESSORS' ASSOCIATION COUNTY COUNSELS' ASSOCIATION OF CALIFORNIA CALIFORNIA ASSOCIATION OF CLERKS AND ELECTION OFFICIALS CALIFORNIA CLERK OF THE BOARD OF SUPERVISORS ASSOCIATION
RULE 317 Subsection (b)(3)	The written authorization required pursuant to this regulation shall clearly state that the agent is authorized by the applicant to appear at hearings before the board.	The written authorization required pursuant to this regulation shall clearly state that the agent is authorized by the applicant to appear at hearings <i>on the specific application or applications that are</i> before the board.