



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 • FAX 916 323-8765
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

December 20, 2007

No. 2007/059

TO CLERKS OF COUNTY BOARDS AND
COUNTY ASSESSORS:

E-FILING OF ASSESSMENT APPEAL APPLICATIONS

Revenue and Taxation Code section 1603¹ provides that taxpayers may appeal the assessed value of their property for property tax purposes by filing an application with the county board of equalization or county assessment appeals board.

Effective January 1, 2008, Assembly Bill 1042 (Statutes of 2007, Chapter 195) adds subdivision (g) to Section 1603 to provide that the clerk of a county board of equalization or county assessment appeals board may accept an electronically filed *Application for Changed Assessment* containing an electronic signature if all of the following criteria are met:

- The application complies with all other requirements for filing the application.
- The electronic signature is accompanied by the certification described in section 1603, subdivision (f), related to affirming under the penalty of perjury that the information is true, correct, and complete.
- The electronic signature is authenticated in a manner that is approved by the county board of supervisors, which manner may include, but is not limited to, the use of personal identification numbers the clerk of the board has assigned to applicants.

Government Code section 16.5 provides that in any written communication with a public entity, in which a signature is required or used, a digital signature may be used provided it meets certain requirements. A *digital signature* is an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature.²

The use of a digital signature has the same force and effect as the use of a manual signature only if it embodies all of the following attributes:³

- It is unique to the person using it.
- It is capable of verification.
- It is under the sole control of the person using it.

¹ All statutory references are to the Revenue and Taxation Code unless otherwise specified.

² Gov. Code § 16.5, subd. (d).

³ See Gov. Code § 16.5, subd. (a)(1)-(a)(5).

- It is linked to data in such a manner that if the data are changed, the digital signature is invalidated.
- It conforms to [Regulations 22000-22005](#) of Title 2, Division 7, Chapter 10 of the California Code of Regulations.

If you have any questions regarding electronic filing of applications, please contact Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or at 916-322-2921.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs