

Assessment Forms

Remove penalty language from non Board-prescribed forms, letters, or attachments.

A county-developed form, letter, or attachment, while an effective tool, is not a Board-prescribed form. Any penalty as authorized by [section 463](#), would not be applicable to a non Board-prescribed form. The assessor shall remove from the county-developed form any language, whether expressed or implied, which indicates that a penalty assessment may be applied if the taxpayer fails to timely provide the requested information.