State of California

Board of Equalization
Property Tax Department

Memorandum

To: Honorable Jerome E. Horton, Chairman
Senator George Runner, First District
Honorable Fiona Ma, Second District
Honorable Diane L. Harkey, Fourth District
Honorable Betty T. Yee, State Controller

Date: January 9, 2015

From: Dean R. Kinnee, Acting Deputy Director
Property Tax Department

Subject: ***Board Meeting, January 21, 2015—Item N—Administrative Session***
Application for Changed Assessment, Form BOE-305-AH

I am requesting that the *Application for Changed Assessment* (proposing name change to *Assessment Appeal Application*), form BOE-305-AH (*Application*), be adopted by the Board for use by County Boards of Equalization and County Assessment Appeals Boards beginning July 2, 2015,[1] pursuant to Government Code section 15606, subdivision (d), which mandates that the Board:

> (d) Prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment.

This form is under the jurisdiction of the County Boards of Supervisors as part of their administrative oversight functions for the County Boards of Equalization and County Assessment Appeals Boards. The County Clerks of the Boards administer the filing procedures and the hearing processes for *Applications*. In fiscal year 2012-2013, statewide 132,510 *Applications*[2] were filed by taxpayers challenging decisions made by the 58 California County Assessors which would affect the amount of property taxes they would be required to pay on their properties.

The *Application* form was placed into the interested parties process on February 4, 2013 via Letter To Assessors 2013/020,[3] and interested parties were invited to participate in the revision process for the *Application*. Numerous comments were received from interested parties. All documents regarding the revision of the *Application* are posted on the project webpage.[4]

An interested parties meeting was held at the Board's headquarters in Sacramento on December 4, 2014 to discuss proposed revisions to the *Application*. Subsequent to the meeting, a revised draft of the *Application* was sent to interested parties incorporating the changes that were agreed upon at the meeting. There are no unresolved issues resulting from the review/approval process.

---

[1] The regular assessment appeals filing period in all counties begins annually on July 2; Revenue and Taxation Code section 1603.

[2] See "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices," December 2013, Table I [www.boe.ca.gov/proptaxes/pdf/lta14003.pdf].

[3] www.boe.ca.gov/proptaxes/pdf/lta13020.pdf.

[4] www.boe.ca.gov/proptaxes/305.htm.

Since the *Application* is primarily completed and filed by individual taxpayers, as opposed to attorneys or taxpayer representatives, the majority of the revisions made to the *Application* were made to help make the form more user-friendly. Additionally, all revisions were designed to enhance the capabilities of counties posting the *Application* on their county websites for use by their taxpayers. Some of the more significant revisions include:

- Changing the title from *Application for Changed Assessment* to *Assessment Appeal Application*. Interested parties consider the proposed new name to be more identifiable for taxpayers.

- Providing additional information in the paragraph under the title of the form advising taxpayers not to attach hearing evidence to the *Application*. Appeals Board Members may only consider evidence presented during a hearing, and they cannot accept evidence outside of the hearing. Previously, a taxpayer who provided evidence with the *Application* frequently did not bring the evidence to the hearing as they believed that they had already provided such information to the Members.

- Redesigning the Agent Authorization section of the *Application* to ensure that the counties receive all applicable contact information.

- Expanding the Property Type section of the *Application* to assist taxpayers in correctly identifying the property that is to be the subject of the hearing.

The attached form incorporates numerous suggestions from interested parties, and represents some compromises by a few counties. Adoption of the proposed *Application* will enhance standardization of appeals filings for taxpayers throughout California. An early adoption of the *Application* will provide counties with sufficient time to make any necessary changes to their computer programs.

Please place this item on the Board's January 2015 Administrative Consent Agenda for approval.

DRK:sk
Attachment

cc: Ms. Joann Richmond

Approved:
Cynthia Bridges
Executive Director

Board Approved: 1-21-15
Joann Richmond
Joann Richmond, Chief
Board Proceedings Division

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

APPLICATION NUMBER: Clerk Use Only

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
			( )	( )	( )

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (*LAST, FIRST, MIDDLE INTITAL*)

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
			( )	( )	( )

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶		

3. PROPERTY IDENTIFICATION INFORMATION

☐ Yes ☐ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
☐ COMMERCIAL/INDUSTRIAL
☐ BUSINESS PERSONAL PROPERTY/FIXTURES
☐ AGRICULTURAL
☐ MANUFACTURED HOME
☐ WATER CRAFT
☐ OTHER: _____
☐ POSSESSORY INTEREST
☐ VACANT LAND
☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable *****Each roll year requires a separate application***

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
- ☐ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
- ☐ 1. No change in ownership occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
- ☐ 1. No new construction occurred on the date of _____.
- ☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
- ☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
- ☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
- ☐ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
- ☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
- ☐ 1. Classification of property is incorrect.
- ☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
- ☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☐ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE **(Use Blue Pen - Original signature required on paper-filed application)** ▶	SIGNED AT (CITY, STATE)	DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ ☐ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov/proptaxes/asmappeal.htm or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date an application is filed to hear and render a decision.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below. .

AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information.

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- 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 within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

SECTION 4. VALUE

COLUMN A. Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

COLUMN B. Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

COLUMN C. This column is for use by the appeals board. **Do not enter anything in this column.**

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlines may be viewed at www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf.

Check the ***Regular Assessment*** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

Roll Change/Escape Assessment/Penalty Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. ***Calamity Reassessment*** filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural diaster

For ***Supplemental and Roll Change/Escape Assessment/Calamity Reassessment*** appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or tax bill.**

SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A ***Decline in Value*** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select *Decline in Value*, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, ***base year*** is either the year your real property changed ownership or the year of completion of new construction on your property; *base year value* is the value established at that time. The *base year value* may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for ***penalties*** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For ***classification*** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. ***Allocation*** of value is the division of total value between various components, such as land and improvements.

Appeal after an Audit **must** include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

CERTIFICATION - Check the box that best describes your status as the person filing the application.

REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds $100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed $10. The list contains transfers that have occurred within the county over the last two years.