



## STATE BOARD OF EQUALIZATION

LEGAL DIVISION (MIC:82)  
 450 N STREET, SACRAMENTO, CALIFORNIA  
 (P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
 (916) 323-7714

MEMBER  
 First District

BRAD SHERMAN  
 Second District, Los Angeles

ERNEST J. DRONENBURG, JR.  
 Third District, San Diego

MATTHEW K. FONG  
 Fourth District, Los Angeles

GRAY DAVIS  
 Controller, Sacramento

BURTON W. OLIVER  
 Executive Director

December 7, 1993

RE: Clarification of Application for Reduced Assessment

Dear Mr. :

This opinion is in response to your request of November 5, 1993. On September 10, 1991 you filed an application for reduced assessment with the Santa Clara County Appeals Board in the name of The Town & Country Shopping Center but listed only three of the several parcel numbers that constitute the entire economic unit. You have been negotiating the value issue for the complete center with the assessor's office since filing but that was broken off on November 5th when the assessor challenged the completeness of your application before the board.

Rule 305(c)(3) requires a description of the property, sufficient to identify it on the assessment roll. The assessor is insisting on the inclusion of all parcel numbers for sufficient identification whereas you feel the name of the shopping center is adequate. The rule does not require parcel numbers so we would conclude that its application presents a question of fact for the board. You should present testimony as to the time and place of the value negotiations and support it by calling and questioning the deputy assessors that were present. If you demonstrate a clear understanding that you were negotiating the value of the entire economic unit the board should find in your favor.

I would also invite your attention to Rule 324(b) which can be applied to appeals involving disputed appraisal units. It is discretionary with the board but an initial showing that the

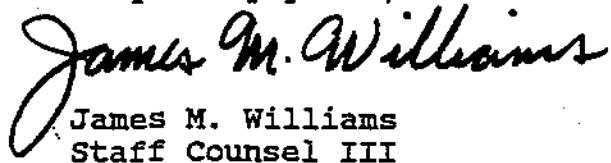
Mr.

-2-

December 7, 1993

center constitutes the appropriate unit to find taxable value would eliminate the identification issue because the first paragraph of (b) permits the board to go beyond the written application.

Very truly yours,



James M. Williams  
Staff Counsel III

JMW

cc: Santa Clara County Assessor  
Mr. Verne Walton

precednt\equalizn\93007.jmw