

The following are comments from Clerk of the Board of Supervisors members of the California Association of Clerks and Election Officials regarding the draft form. As always, we appreciate your efforts in putting this together and we likewise appreciate having the opportunity to provide you with our suggestions and comments.

1. Clerks continue to have some concerns about there being sufficient space at the top of the form to include all necessary county information, especially in counties that need to provide fee information on the form. There is also concern that there be sufficient space to use a date stamp showing when the application is received by the clerk. Anything you can do to increase the space for these purposes would be appreciated.
2. Re: Section 3 of the form re: Property Type (Aug. 28 matrix items 8, 9, 10, and 11), we believe strongly that a county that wishes to do so, should be able to make an “economic-unit application form” available to taxpayers who wish to file a single form to cover multiple parcels in an economic unit. (L.A., Orange, and, I think, a couple of other counties currently are doing this.)
3. We recommend adding a check box in Section 3 for Aircraft, since there is room for it and some counties do receive a lot of applications appealing the assessment of aircraft.
4. With regard to the terminology describing the assessments listed in Section 4, clerks agree with the use of standardized language in all counties, PROVIDED that the BOE requires the same terminology be used on all notices of assessment and all tax bills. This will provide consistency and reduce taxpayer confusion.
5. In reviewing the form and instructions relating to Section 4, Personal Property, we see a problem. Under Personal Property, the form says “see instructions”. However, there is no mention of personal property in the instructions for Section 4. The “see instructions” should be eliminated, as it would be confusing to taxpayers.
6. In Section 5 of the form, there is a typo and a run-on sentence that is confusing. The single-asterisked item should read “Required information. Attach copy of notice or bill, as applicable.)” We also assume that “Date of Notice” can be worded “Date of Tax Bill”, depending upon whether a board of supervisors has adopted a resolution pursuant to subdivision (c) of Section 1605 of the Rev & Tax Code.
7. In the instructions for Section 5 re: Regular Assessment filing dates, “deadlings” should be “deadlines”.
8. The instructions for Section 5 regarding Regular Assessments and Supplemental Assessments repeatedly refer to both “assessment notice” and “tax bill”. We assume that counties will be able to change the instructions at this point, depending upon whether the board of supervisors has adopted a resolution pursuant to 1605(c).
9. In the instructions for Section 5 re: Supplemental and Roll change/Escape Assessment/Calamity Reassessment appeals, “Attach 2 copies . . .” should be changed to “Attach a copy . . .”

10. Some counties continue to object to permitting taxpayers to check all that apply in Section 6 Reasons for Filing Appeal and recommend that whether a taxpayer can check only one reason per application or check all that apply should be left to local option. During our discussion of August 28 Matrix Item 21 regarding the practice that many counties follow to require a separate application for each reason for filing, we understood that counties could continue their respective practices in this regard and that “Check all that apply” may remain on the form or be removed, depending upon local practice. However, we understood that the wording on the form that directs taxpayers to see the instructions would remain and that the instructions would be worded as you have them, i.e., “Please check the item or items describing your reason(s) for filing this application.”
11. With regard to Section 9 (hearing officer information not contained in the draft), we assume that the BOE will continue to allow counties with hearing officer programs to use the existing language in their forms and instructions. Dollar amounts of certain types of properties vary from county to county HO programs, depending upon whether the county board of supervisors has exercised its option under Section 1641.1. Furthermore, some counties use hearing officers for specialized purposes other than value issues. There are enough variables with regard to hearing officer programs to justify tailoring the language of Section 9 to local procedures, as has been the practice for many years. We understand that hearing officer information on the form and in the instructions would have to be approved by BOE staff.

Again, thank you for the opportunity to provide our input. We look forward to continuing to work with you on refining the *Application for Changed Assessment*.

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