

Contra Costa County:

General Recommendation: Recommend creation of two versions form BOE 305-AH to address Section 1605(c) provisions. The risk of County Clerk of the Boards (“COB”) not making the appropriate changes/choices between languages provided is high and errors adversely affect timeliness issues for the Assessor’s Office. This change eliminates the chance that the COB will not make the correct changes/choices.

- Version “A” (BOE 305-AH-A) will contain ONLY language for counties that **have not** adopted Section 1605(c) provisions; i.e. filing dates would be based on the mailing of the supplemental assessment notice or postmark date of the notice, whichever is later.
- Version “B” (BOE 305-AH-B) will contain ONLY language for counties that **have adopted** Section 1605(c) provisions; i.e. filing dates would be based on the mailing of the tax bill or the postmark date of the tax bill, whichever is later.

General Recommendation Regarding “Regular Assessment Filing Dates” (Page 4 of BOE 305-AH): Recommend that this option be left as “choice”. Risk of having the County COB make the incorrect choice is low.

- Leaving this section as a “choice” would alleviate the need for more “versions” of this form thereby addressing any concerns of counties about the increase in the number of state forms.
- Also, the COB should be very familiar with the regular assessment filing period in their county thereby increasing the likelihood that choosing the correct regular assessment filing period language will be done and done correctly.