



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916 274-3350 • FAX 1-916 285-0134
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco
SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

October 23, 2014

TO INTERESTED PARTIES:

**INTERESTED PARTIES MEETING
PROPOSED REVISIONS TO
*APPLICATION FOR CHANGED ASSESSMENT FORM***

In Letter To Assessors 2014/038, dated August 11, 2014, a second draft of proposed changes to form BOE-305-AH, *Application for Changed Assessment (Application)*, was distributed to interested parties for comments.

Enclosed is a revised draft of the *Application* which incorporates most of the comments received from interested parties. Also enclosed is a matrix arraying the comments/suggestions that were submitted. The matrix will serve as an agenda for an interested parties meeting which has been scheduled for December 4, 2014 at the BOE headquarters located at 450 N Street, Sacramento. The meeting will be held in Room 122 and will begin at 9:30 a.m.

If you would like to participate by teleconference, dial 1-866-434-5269. The participant pass code is 217747. If you are unable to attend but would like to provide input for discussion at the meeting, please email your suggestions to Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov.

All documents regarding this project are posted at www.boe.ca.gov/proptaxes/305.htm. If you have question regarding the *Application* or the meeting, you may contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ Benjamin Tang

Benjamin Tang, Acting Chief
County-Assessed Properties Division
Property and Special Taxes Department

BT:sk
Enclosures

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 the appeals board considers necessary may result in the continuance of the hearing.

APPLICATION NUMBER: County 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 - PLEASE PRINT

NAME OF AGENT OR ATTORNEY (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
---	---------------

COMPANY NAME	TAX AGENT REGISTRATION NUMBER, if applicable
--------------	--

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

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

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

3. 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
---	-------	------

4. PROPERTY IDENTIFICATION INFORMATION

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

ASSESSOR'S PARCEL NUMBER	ACCOUNT NUMBER OR TAX BILL NUMBER
--------------------------	-----------------------------------

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
------------------------------	---

PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ECONOMIC UNIT (ATTACH FORM XXX-XX)

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME POSSESSORY INTEREST

COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT VACANT LAND

PERSONAL PROPERTY/FIXTURES AGRICULTURAL OTHER: _____

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

6. 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(S): _____
 - 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**

7. REASON FOR FILING APPEAL (FACTS) *Check all that apply. 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. 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) _____

8. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

9. 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 (Please use Blue Ink) 	SIGNED AT (CITY, STATE)	DATE
-------------------------------------	-------------------------	------

NAME (Please Print)

FILING STATUS (RELATION TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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.

SECTION 3. 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 4. PROPERTY IDENTIFICATION INFORMATION

Enter the Assessor's Parcel 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 5. 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 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 6. 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 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.
- Property damaged by misfortune or calamity, such as a natural disaster.

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 7. 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 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.

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 8. 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 9. 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.

APPLICATION FOR CHANGED ASSESSMENT, FORM BOE-305-AH
SUGGESTED REVISIONS

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
GENERAL COMMENTS / TOP OF FORM			
1	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group	<p>General Comments</p> <p><u>Space for county use.</u> As we indicated in our suggestions last year, clerks continue to have some concerns about there being sufficient space at the top of each page of the form to include all necessary county information, especially for internal processing uses (application number, assessor's region number, date stamp, etc.) and for counties that need to provide fee information on the form, for example. Some space for the application number at the top of the second page would help clerks keep pages together in case they get separated in processing. Anything you can do to increase the space for these purposes, on both pages of the form, would be appreciated. We include some specific suggestions of our own in this regard.</p> <ul style="list-style-type: none"> • In Section 4 [3], reduce to one line the vertical size of the 3-line area where the applicant writes in the property address or location. The experience, at least in Los Angeles County, has been that one line is adequate, at least for this purpose. • In Section 4 [3] under Property Type, there appears to be plenty of room to create three columns of check-offs, saving two vertical lines. ("SINGLE-FAMILY/CONDOMINIUM/TOWNHOUSE/DUPLEX" would have to be made a two-line item, but with only one check box, of course.) • In section 5 [4] Value, widen the column for description and shorten the three columns for values so that PERSONAL PROPERTY (see instructions) will fit onto one line which will save one extra line. • The space in the draft form allocated for Section 10 [9] – HEARING OFFICER PROGRAM may be more than is necessary. We recommend that the BOE permit a clerk in a county that does not use all of the allocated space for the county's hearing officer information to create a larger space on the second page for county use. 	<p>Accepted</p> <p>Accepted</p> <p>Accepted</p> <p>County option to create a "county use only" box. See Property Tax Rule 171 (a) for restrictions on altering a BOE-prescribed form.</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
2	Los Angeles County Clerk of the Board	<p>General Comments</p> <p>Allow us to include "APPLICATION NUMBER" running along the bottom right side of pages 1 and 2 so that we are able to see the application number when filed in a cabinet.</p>	Location of a "county use only" box is at the option of the county.
3	Orange County Clerk of the Board	<p>General Comments</p> <p>Need more space to print applicant's info to ensure legibility. In fact, the space between the lines is slightly smaller in Section 1 than in Section 2. Why?</p>	Spacing is the same in the sections. Recommend the form be posted on the county website to lessen legibility issues.
4	Ventura County Clerk of the Board	<p>General Comments</p> <ul style="list-style-type: none"> • Designate space to date stamp incoming applications and still leave room for each county's seal and contact information. • Space is needed to write in the post mark date when an application was post marked prior to close of the filing period, but received after. This information is necessary to track the 24-month timeline. • Add this area as a "FOR COUNTY USE ONLY" box so that counties can size and adjust for their needs/size of date stamp. 	<p>See reformatted form</p> <p>See reformatted form</p> <p>Accepted</p>
5	Ventura County Clerk of the Board	<p>General Comments</p> <p>"APPLICATION NUMBER" box would be best in a "FOR COUNTY USE ONLY" box.</p> <p>So applicants will not be confused and think it is something they need to fill out as part of section 1. It is also important that the application number is closer to the top of the application for storage/filing purposes.</p>	<p>Accepted</p> <p>When the form is made fillable, this box will not have a fillable field.</p>
6	Ventura County Assessor's Office	<p>General Comments</p> <p>Box-in the section above and including "APPLICATION NUMBER:" with a heading stating "THIS SECTION FOR COUNTY USE ONLY".</p> <p>Alternatively, ADD this as one of the allowed revisions bulleted in LTA 2014/038 (Counties will be allowed to make the following revisions to the adopted form to accommodate county needs:)</p>	<p>Accepted</p> <p>When the form is made fillable, this box will not have a fillable field.</p>
7	San Diego County Clerk of the Board	<p>General Comments</p> <p>Remove the "Application Number" box from its current position.</p> <p>Our application number automatic stamp is positioned to stamp in the top right corner.</p>	Location of a "county use only" box is at the option of the county.

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
8	Madera County Assessor's Office	<p>Section 1. Applicant Information</p> <p>Add: that the Appeal (Application) Number is for county use only. I can foresee people putting their APN or the county getting a lot of calls.</p>	Accepted
9	San Diego County Clerk of the Board	<p>General Comments</p> <p>Include bold instructions on face of the application to turn page over.</p>	Not Accepted Not appropriate for form posted online
10	Marin County Clerk of the Board	<p>General Comments</p> <p>Move Application Number to the very top of the page and the blank space for fee information under rather than above it.</p> <p>This will facilitate access to one or more cases in hearing folders, in stacks of multiple cases for the same Applicant, and in our files.</p> <p>Our current application looks similar to this. The bottom of the application number is 3/8" from the top of the page.</p> <p>APPLICATION NUMBER: _____</p> <p style="text-align: center;">NON-REFUNDABLE Processing Fee: \$50 Check or Money Order payable to "County of Marin" To be paid at time of filing</p>	See reformatted form

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
SECTION 1 - APPLICANT INFORMATION			
11	San Joaquin Assessor's Office	<p>Section 1, Applicant Information</p> <p>Add:</p> <p style="padding-left: 40px;"><u>Is the applicant the assessee? Yes No If No, attach explanation.</u></p> <p>We have encountered numerous applications completed by someone other than the assessee or authorized agent with no explanation, and believe that this could alleviate confusion.</p>	<p>Not Accepted</p> <p>The certification section indicates the person who is filing for the assessee</p>
12	San Diego County Clerk of the Board	<p>Section 1. Applicant Information</p> <p>Add in "Applicants Name" field: APPLICANT'S (last, first, middle), <u>BUSINESS, OR TRUST NAME</u></p> <p>This could also be separated into two fields adding a contact name option and a place to circle or check your title. This is not always clear even when comparing to the Certification (for example if an agent/attorney has been authorized).</p>	<p>Accepted</p>
SECTION 2 AGENT OR ATTORNEY FOR APPLICANT / AUTHORIZATION AGENT			
13	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Sonoma, Placer, Stanislaus, and Los Angeles Counties	<p>Section 2. Agent or Attorney for Applicant/Authorization Agent</p> <p>Revise Language: AGENT OR ATTORNEY FOR APPLICATION/AUTHORIZATION AGENT, <u>if applicable.</u></p> <p>Some taxpayers who do not use an agent or attorney are confused by this section. In our view, the draft form would aggravate that situation.</p>	<p>See reformatted form</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
14	Ventura County Clerk of the Board	<p>Section 2. Agent or Attorney for Applicant/Authorization Agent</p> <p>This Agent or Attorney area is one of great confusion by applicants who do not understand that authorizing an agent or attorney is optional. This is mainly due to Agents who pre-fill the applications and solicit business from the Taxpayer, only instructing the taxpayer to sign the application. In such situations, the instructions of the application are omitted by the agent, so applicants never know that they are able to self-represent if they so desire. Additionally, there are many issues with agents not providing the required information on the application or attached authorizations meeting the requirements of Prop Tax Rule 305(a). We suggest:</p> <ul style="list-style-type: none"> • Change the title to "Authorization of Agent or Designation of Attorney" and add "<i>(Representation is Optional)</i>". <p>To clearly convey to the applicant that they do not have to be represented by an agent, but we don't want it to look like a loophole for this section to be skipped by agents. Placing "Optional" here would allow for agents to argue that they didn't have to complete section 2, but having nothing disadvantages the many applicants that are solicited by Agents who do not provide full information. The best compromise is to add the suggested "(Representation is Optional)".</p>	See reformatted form
		<ul style="list-style-type: none"> • If the current title for section 2 is not changed, Add: .../AUTHORIZATION <u>OF</u> AGENT 	See reformatted form
		<ul style="list-style-type: none"> • The re-positioning of the bolded text, now directly under the section 2 title, is giving incorrect information and does the opposite of our prior suggestion (item c below is our prior suggestion). The bolded text indicates that attorneys or parents/children do not have to provide their contact info in section 2. This is incorrect as they do have to provide their contact info, but it does not require a signature from the applicant to file on their behalf. This bold text which indicates who is exempt from completing section 2 should be moved back to the bottom just above the authorization signature line, so that it is clear that only the signature portion of section 2 is contingent on who the agent is. 	See reformatted form

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
	Ventura County Clerk of the Board	<p>Section 2, Agent or Attorney for Applicant/Authorization Agent (cont.)</p> <ul style="list-style-type: none"> We often see confusion where attorneys think they can completely disregard section 2 and not provide any contact information, when in reality it is only the bottom of section 2, "Authorization of Agent", that they are not required to complete. Clarify that even if you are an attorney or a child of the applicant, the County still needs your basic contact information in section 2, even though a signature in the authorization section is not required. <hr/> <ul style="list-style-type: none"> The bolded borders around section 2 over emphasize this optional area, immediately drawing the eye here. It is more important that applicants completely fill out all of the other sections of the application, and that the bold borders should be removed, at least from the sides. None of the other sections include such emphasized borders. 	<p>See reformatted form</p> <p>See reformatted form</p> <p>See reformatted form</p>
15	Ventura County Clerk of the Board	<p>Section 2, Agent or Attorney for Applicant/Authorization Agent</p> <p>Add: NAME OF AGENT OR ATTORNEY (<u>LAST, FIRST, MIDDLE INITIAL</u>):</p> <p>To specify the format in which they should write their name</p>	Accepted
16	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Los Angeles County Clerk of the Board	<p>Section 2, Agent or Attorney for Applicant/Authorization Agent</p> <p>Comment: Move the explanatory text at the beginning, along with its title original title "AUTHORIZATION OF AGENT", back to its previous position as reflected in the official (current) version of the form.</p> <p>Because of its placement in the draft form, the explanatory text, which begins "The following information . . ." seems to mean that a person who is an attorney licensed in California, a spouse, child, et al., does not have to fill out Section 2 at all. Obviously, that is not the case. Restoring the text to its previous position, along with its title "AUTHORIZATION OF AGENT" will rectify that.</p>	See reformatted form
17	Orange County Clerk of the Board	<p>Section 2. Agent or Attorney for Applicant/Authorization Agent</p> <p>Comment: Need a field for the applicant, officer, or authorized employee to "PRINT" his/her name.</p> <p>Clerks are not usually able to read the authorizing person's name by signature only.</p>	Accepted

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
18	San Diego County Clerk of the Board	<p>Section 3 [2]. Agent or Attorney for Applicant/Authorization Agent</p> <p>Add in the top right box for option: <input type="checkbox"/> <u>Attached</u> If this is added, also include option in instructions.</p>	Accepted
19	San Diego County Clerk of the Board	<p>Section 2. Agent or Attorney for Applicant/Authorization Agent</p> <p>Add language: Name of Agent or Attorney <u>(if applicable)</u></p>	Accepted
SECTION 3 – PROPERTY			
		Section 4 [3] PROPERTY IDENTIFICATION INFORMATION	
20	Los Angeles County Assessor's Office	<p>Section 4 [3]. Property Identification Information</p> <p>Add: A check box so that the applicant(s) may indicate an economic unit, if applicable.</p>	Accepted
		<p>Section 4 [3]. Property Identification Information</p> <p>Comment: Create a designated additional space on the application so that the applicant(s) may list the parcels included within the economic unit.</p>	Not accepted County must provide an economic unit form to applicant to list parcels included in the economic unit.
21	San Diego County Clerk of the Board	<p>Section 4 [3]. Property Identification Information</p> <p>Add Language: PROPERTY ADDRESS OR LOCATION <u>BEING APPEALED</u></p>	Not accepted Does not add clarity
22	San Diego County Clerk of the Board	<p>Section 4 [3]. Property Identification Information</p> <p>Add language under SECURED: ASSESSOR'S PARCEL NUMBER: <u>(10 digit number XXX-XXX-XX-XX)</u></p>	Not accepted Counties have differing configurations for APNs

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
23	Ventura County Clerk of the Board	<p>Section 4 [3]. Property Identification Information</p> <p>Delete language:</p> <p>SECURED: ASSESSOR'S PARCEL NUMBER"</p> <p>This could accommodate for all variations of different parcel numbers whether they be secured or unsecured.</p> <p>There could be need to write both Secured and Unsecured Assessor's Parcel Numbers. The form does not allow any place for entry of an Unsecured Parcel Number, it only allows for the entry of an unsecured account number, which is only a portion of the full unsecure parcel number.</p> <p>Most common taxpayers do not know the difference between a Secured and Unsecured Assessor's Parcel Number.</p> <p>If the applicant must differentiate between whether this parcel is secured or unsecured, we suggest adding a check box where they can select which type of parcel this is. The form we use has similar 2 fields, and the parcels are rarely entered properly due to this type of confusion.</p>	Accepted
24	Ventura County Clerk of the Board	<p>Section 4 [3]. Property Identification Information</p> <p>Revise:</p> <p>UNSECURED PERSONAL PROPERTY ACCOUNT NUMBER OR TAX BILL NUMBER</p> <p>Current way is too restrictive. Some counties may have unsecured account numbers for other Unsecured property than just Personal Property, such as Possessory Interest properties, Leased Equipment, Airplanes, Boats, Documented Vessels, etc.</p> <p>This would make this section more universal to all Counties and be less confusing to those with account numbers other than for personal property.</p>	Accepted

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
		Section 4 [3] PROPERTY TYPE	
25	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Los Angeles and Orange Counties, et al.	<p>Section 4 [3]. Property Type</p> <p>Comment: Allow counties 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. This practice is helpful to both taxpayers and counties, alike.</p> <p>Will BOE staff continue to allow those counties who wish to do so, to continue using an alternative application form for this purpose, subject to BOE staff review and approval?</p>	<p>Not accepted</p> <p>A "separate" application is not necessary. Counties may continue to provide a form that allows the applicant to list parcels in the economic unit.</p>
26	Los Angeles Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add box for:</p> <p><input type="checkbox"/> Economic Unit (Attach form xxx-xx)</p>	<p>Accepted</p>
27	Orange County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add:</p> <p><input type="checkbox"/> <u>Economic Unit – No. of Parcels / Assessments _____ and Multi Application attached.</u></p> <p>Orange County needs this as it is part of our online program which is used by the public. It would be very costly to us to remove this feature from the program.</p>	<p>Not accepted</p> <p>See item #26</p>
28	Orange County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add language after Multi-Family:</p> <p>Multi-Family: <u>Number of Units _____</u></p> <p>Important in order to determine if the application can be heard by a hearing officer. This is also a feature in our online program.</p>	<p>Accepted</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
29	Orange County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add a selection box for:</p> <p><input type="checkbox"/> <u>Possessory Interest</u></p> <p>Many boaters and small business owners have possessory interest assessments imposed on property. To rely on them to identify it correctly in "OTHER" will result in many property ID errors.</p>	Accepted
30	Orange County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add language:</p> <p>Boat/<u>Marine Craft</u>" or Boat/<u>Water Craft</u></p> <p>Marine craft such as "Sea-Doo's" are assessed and, therefore, to rely on the public to identify this type of property in "OTHER" will result in many errors.</p>	See reformatted form
31	San Diego County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add language to indicate next to several of the property types whether they are business or personal property. Examples:</p> <ul style="list-style-type: none"> o PERSONAL PROPERTY/FIXTURES (<u>Business</u>) o BOAT (<u>Personal Property</u>) o AIRCRAFT (<u>Personal Property</u>) 	<p>Not accepted</p> <p>The APN or account number provides information regarding the type of property in the appeal</p>
32	San Diego County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Delete in box for Unsecured: "PERSONAL PROPERTY ACCOUNT OR Tax Bill Number:</p> <p>The CoSD does not accept account numbers on appeals.</p> <p>Add:</p> <p>(10 digit number XXXX-XXXXXX).</p>	<p>Not accepted</p> <p>The current wording indicates "OR" to accommodate all counties.</p> <p>Not all counties have the same configuration for APNs.</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
33	Ventura County Clerk of the Board	<p>Section 4 [3]. Property Type</p> <p>Add back as in prior version: APARTMENTS. NUMBER OF UNITS:_____</p> <p>-or -</p> <p>Add a place for units to be written in: MULTI-FAMILY. <u>NUMBER OF UNITS</u>_____</p> <p>The applicant is required to report the amount of units their apartment complex if the property is a multi-family dwelling. This is a requirement of the Hearing Office eligibility rule (R&T 1637(2)), which some counties have and some do not.</p>	Accepted
SECTION 5 [4] - VALUE			
34	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Los Angeles and Orange Counties, et al.	<p>Section 5 [4]. Value</p> <p>Comment: Clerks agree with the use of standardized terminology describing the assessments listed in all counties, PROVIDED that the BOE requires the same terminology be used on all notices of assessment and all tax bills.</p> <p>This will provide consistency and reduce taxpayer confusion. However, if assessment notices and tax bills are allowed to continue to reflect local terminology, then the application form must use the same terminology as those documents in the various counties.</p>	Discussion item
35	San Diego County Clerk of the Board Orange County Clerk of the Board	<p>Section 5 [4]. Value</p> <p>Remove Column C. – CoSD does not use this column.</p> <p>Allow counties where it isn't necessary so they can use empty space for the file stamp.</p>	Location of a "county use only" box is at the option of the county.
36	Orange County Clerk of the Board	<p>Section 5 [4]. Value</p> <p>Comment: One of these statements below is bolded and the other isn't. Shouldn't they both be bolded?</p> <p>* Must attach copy of notice or bill, where applicable</p> <p>** Each roll year requires a separate application</p>	Accepted

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
37	San Diego County Clerk of the Board	<p>Section 5 [4]. Value Delete the rows for MINERAL RIGHTS and TREES & VINES rows CoSD does not use these fields.</p>	Not accepted—most counties do have these types of properties.
38	Los Angeles County Clerk of the Board	<p>Section 5 [4]. Value Delete the rows for MINERAL RIGHTS and TREES & VINES Add category for MOBILE HOME Increase the column width for "Description" so PERSONAL PROPERTY line only uses one line height and Decrease the other three column widths for value data</p>	<p>Not accepted—most counties do have these types of properties</p> <p>Accepted</p> <p>Accepted</p> <p>Accepted</p>
39	San Diego County Clerk of the Board	<p>Section 5 [4]. Value Move the FIXTURES and PERSONAL PROPERTY rows below TOTAL row. This will separate secured from unsecured values.</p>	<p>Not accepted</p> <p>Would cause additional confusion for applicants</p>
40	Santa Clara County Assessor's Office	<p>Section 5 [4]. Value Comment: This should read similar to the current form which separates improvements/ structures assessed by the Business Division from improvements assessed by Real Property. This will better accommodate counties that assess structures under the Business Division. Should have a separate "Improvement/Structures" line for Bus Div: LAND <u>IMPROVEMENTS</u> <u>IMPROVEMENTS/STRUCTURES – BUSINESS DIVISION</u> FIXTURES PERSONAL PROPERTY... (In turn this would require updating section 6E to include structures as well.)</p>	<p>Not accepted</p> <p>The APN or account number provides information regarding the type of property in the appeal.</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
SECTION 6 [5] - TYPE OF ASSESSMENT BEING APPEALED			
41	Santa Clara County Assessor's Office	<p>Section 6 [5]. Type of Assessment Being Appealed</p> <p>Comment. Additional emphasis (such as bold and/or all caps typeface) relating to the asterisked (*) text, "**Must attach copy of notice or bill, where applicable."</p> <p>It appears that this requirement is not always enforced in Santa Clara County, which then all too frequently results in great confusion and consternation about what issue was really filed on, whether the filing was timely, what roll is affected, etc.</p>	See reformatted form
42	San Luis Obispo County Assessor's Office	<p>Section 6 [5]. Type of Assessment Being Appealed</p> <p>Comment. Under 6 [5] and 7 [6].A., January 1 is used. However, under 7 [6].C.3, the term "lien date" is used.</p> <p>Use "January 1 (lien date)" in each of the three places.</p>	Accepted
43	San Diego County Clerk of the Board	<p>Section 6 [5]. Type of Assessment Being Appealed</p> <p>Comment. Separate the section to distinguish between the different types of appeals and each appeal's requirements. For example, if I check Escape Assessment, nothing informs me that I must also complete the Date of Notice/Tax Bill and the Roll Year. Equally, nothing tells me that if I check Regular, I do not need to complete Date of Notice/Tax Bill and the Roll Year. This is an issue already on the current application.</p>	See reformatted form
44	San Diego County Clerk of the Board	<p>Section 6 [5]. Type of Assessment Being Appealed</p> <p>Move: "ROLL YEAR(S): _____" closer to "DATE OF NOTICE: _____".</p>	See reformatted form
45	San Diego County Clerk of the Board	<p>Section 6 [5]. Type of Assessment Being Appealed</p> <p>Add on the two fields: DATE OF NOTICE: _____, <u>OR TAX BILL.</u></p>	<p>Not accepted</p> <p>Those few counties that use the tax bill instead of a notice have always had the option to change "notice" to "tax bill." That option will not change.</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
SECTION 7 [6] - REASON FOR FILING APPEAL			
46	Ventura County Clerk of the Board	<p>Comment: Due to the title change of this section from "FACTS", property tax rule 305(c)(1)(G) needs to be revised because "The Facts" section of the application no longer exists. This rule now needs to reflect that it applies to "The Reasons for appeal relied upon.." or something of this nature. This is important because the applicant is allowed to amend this section per 305(c)(4). As the definition of the intention of this code section has been previously litigated on, the BOE may want to make such a change so that future applicants/agents are not misguided about what the intentions of 305(c)(1)(G) are.</p>	<p>See reformatted form</p> <p>Do not believe that Rule 305 needs to be amended.</p>
47	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group	<p>Section 7 [6]. Reason for Filing Appeal</p> <p>Comment: Since some counties continue to object to permitting taxpayers to check all reasons that apply, the question of whether a taxpayer can check only one reason per application or check all that apply should be left to local option.</p> <p>Many counties require a separate application for each reason for filing. We assume that these counties will be able to 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. If they are not allowed to do so, they will have to make a very large investment in changing procedures, rewriting computer system programs, and other related costs.</p> <p>We understand 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 now, i.e., "Please check the item or items describing your reason(s) for filing this application."</p>	<p>Discussion item</p>
48	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group	<p>Section 7 [6]. Reason for Filing Appeal</p> <p>Revise the  check-box language to read: <input type="checkbox"/> <u>Explanation (attach sheet if necessary).</u></p> <p>It could be that there is sufficient room on the line for the taxpayer to explain his reason for filing. If not, he or she can attach an additional sheet if the need arises. The fewer attachments the better.</p>	<p>Accepted</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
49	Marin County Assessor's Office	<p>Section 7 [6]. Reason for Filing Appeal</p> <p>Comment: What about Prop 58 or Prop 60 appeals? (These are exclusions, not exemptions, and can be appealed.) People may be appealing the value in the case of a Prop 60 (it doesn't meet the equal or lesser test, either because the original property value is too low or the replacement property value is too high). A Prop 58 appeal may be on whether or not there is a partial interest transfer or whether or not it qualifies for exclusion. (just a few examples – I'm sure there are more)</p>	These appeals are a challenge of the base year value, and Box 7.B.2 have been used and should continue to be used.
50	San Diego County Clerk of the Board	<p>Section 7 [6]. Reason for Filing Appeal</p> <p>Add language:</p> <p>B. CHANGE IN OWNERSHIP (<u>requires supplemental tax bill</u>)</p> <p>C. NEW CONSTRUCTION (<u>requires supplemental tax bill</u>)</p> <p>D. CALAMITY REASSESSMENT (<u>requires calamity notice or tax bill</u>)</p> <p>E. PERSONAL PROPERTY / FIXTURES:</p> <p>F. PENALTY ASSESSMENT (<u>requires penalty notice or tax bill</u>)</p> <p>G. CLASSIFICATION</p> <p>H. APPEAL AFTER AN AUDIT</p> <p><input type="checkbox"/> 1. Amount of escape assessment is incorrect (<u>requires escape tax bill or notice</u>)</p> <p>I. OTHER</p> <p><input type="checkbox"/> Explanation attached (<u>required if checked</u>)</p>	<p>Not accepted</p> <p>Form already indicates when a copy of the notice or tax bill is required.</p>
51	Santa Clara County Assessor's Office	<p>Section 7 [6] E. Reason for appeal:</p> <p>Add, to coincide with section 4:</p> <p><u>BUSINESS PERSONAL PROPERTY / FIXTURES / STRUCTURES.</u> Assessor's value of personal property, fixtures, and/or <u>structures</u> exceeds market value.</p> <p><input type="checkbox"/> 1. All personal property / fixtures / <u>structures</u></p> <p><input type="checkbox"/> 2. Only a portion of the personal property / fixtures / <u>structures.</u> Attach...</p>	Discussion item

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
52	Marin County Assessor's Office	<p>Section 7 [6] H. Reason for Filing Appeal</p> <p>Comment: I would take "Appeal After Audit", to mean after a personal property audit. However, checkbox #1 is "Amount of escape assessment is incorrect." There can be an escape assessment for a change in ownership, new construction, or after an audit, so I think we need to add it in other places, or make it its own subdivision "ESCAPE ASSESSMENT".</p> <p>Secondly, does the public even know what an escape assessment is? Should that have different wording, or an explanation? Since the Change in Ownership and New Construction sections seem to handle escape assessments in a different manner (<i>No change in ownership [or new construction] occurred on the date of ____</i>). Perhaps we just need some different wording for the After-Audit section.</p>	<p>Discussion item</p> <p>See Revenue and Taxation Code section 469 and Rule 305.3</p> <p>Applicants have already received a notice of escaped assessment</p>
SECTION 8 [7] - WRITTEN FINDINGS OF FACT			
53	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Marin County Clerk of the Board, et al.	<p>Section 8 [7]. Written Findings of Facts</p> <p>Comment: Counties should have flexibility to word this section to meet local needs and practices. For example, instead of "\$ ____ per ____", some counties require a minimum deposit: "A \$250 minimum deposit per parcel or application must be paid prior to commencement of hearing – cost may exceed \$250", for example. As in the past, we understand that variations from your suggested language would have to be approved by BOE staff.</p>	<p>Fee information/formatting has always been at the county option. That option will not change.</p> <p>Some counties use "See fee schedule" and post information to county website so that they do not need to revise the form each year to accommodate changes in fees.</p>
54	San Diego County Clerk of the Board	<p>Section 8 [7]. Written Findings of Facts</p> <p>Delete: (\$ _____ per _____)</p> <p>Replace with: _____ (Fee required – see instructions)</p>	<p>Fee information/formatting has always been at the county option. That option will not change.</p> <p>Some counties use "See fee schedule" and post information to county website so that they do not need to revise the form each year to accommodate changes in fees.</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
55	Los Angeles County Clerk of the Board	<p>Section 8 [7]. Written Findings of Facts</p> <p>Reduce height for this section by moving " <input type="checkbox"/> Are not requested" to the line above to save space we will need for our Hearing Officer Program section and AAB only box at the bottom of page 2.</p>	Accepted
56	Los Angeles County Clerk of the Board	<p>Section 8 [7]. Written Findings of Facts</p> <p>Reduce height for this section by moving " <input type="checkbox"/>No" box to the line above to save space we will need for our Hearing Officer Program section and AAB only box at the bottom of page 2.</p>	Accepted
SECTION 10 [9] - HEARING OFFICER PROGRAM			
57	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group	<p>Section 10 [9]. Hearing Officer Program</p> <p>Comment: We assume that the BOE will continue to allow counties with hearing officer programs to use the existing language in their current forms and instructions.</p> <p>Dollar amounts of certain types of properties whose appeals can be heard by a hearing officer vary from county to county, depending upon whether the county board of supervisors has exercised its option under R & T Section 1641.1. Furthermore, some counties use hearing officers for specialized purposes other than value issues.</p> <p>There are enough variables with regard to hearing officer programs to justify tailoring the language of Section 10 [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.</p>	<p>This has always been a county option for those counties using hearing officers. That option will not change.</p> <p>Language developed by county must be approved by BOE prior to use.</p>
58	Orange County Clerk of the Board	<p>Section 10 [9]. Hearing Officer Program</p> <p>Comment: OC uses the following language because the rates can change annually so it prevents having to revise the form:</p> <p>Per fee schedule at time of hearing, I am requesting Findings of Facts. Contact the Clerk of the Board or visit www.ocgov.com/cob for current fee schedule. NOTE: Not available for hearings before a Hearing Officer.</p>	<p>This has always been a county option for those counties using hearing officers. That option will not change.</p> <p>Language developed by county must be approved by BOE prior to use.</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
CERTIFICATION SECTION			
59	San Diego County Clerk of the Board	<p>Certification Section</p> <p>Add language to title area: CERTIFICATION: <u>ORIGINAL SIGNATURE REQUIRED.</u></p>	<p>Not accepted</p> <p>Many counties already have online filings and more counties are exploring the online option.</p>
60	Ventura County Clerk of the Board	<p>Certification Section</p> <p>Add language: SIGNATURE (<u>ORIGINAL REQUIRED</u>).</p> <p>Signature box should mirror the instructions, and indicate that only an original signature is acceptable.</p>	<p>Not accepted</p> <p>Many counties already have online filings and more counties are exploring the online option.</p>
61	CA Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Los Angeles County Clerk of the Board	<p>Certification Section</p> <p>Add language: SIGNATURE (<u>Please us blue ink</u>)</p> <p>Some clerks have found that less-than-scrupulous agents will file applications with photocopied signatures in the Certification section. Although color photocopy machines can be used to reproduce signatures in blue ink, it is easier to identify a photo copy of a blue ink signature than it is to pick out a photocopy of a black-and-white signature.</p>	<p>Accepted</p>
62	San Diego County Clerk of the Board	<p>Certification Section</p> <p>Add language: FILING STATUS (RELATION TO APPLICANT IN SECTION 1) <u>or</u> <u>TITLE</u></p>	<p>Not accepted</p> <p>Does not add clarity</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
63	CA Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Sonoma County Clerk of the Board	<p>Certification Section</p> <p>Delete: (RELATION TO APPLICANT IN NAMED IN SECTION 1)</p> <p>This statement actually only further confuses the applicant.</p>	Not accepted Adds clarity
64	Orange County Clerk of the Board	<p>Certification Section</p> <p>Comment: Disagree with deleting as suggested above: (RELATION TO APPLICANT IN NAMED IN SECTION 1)</p> <p>"Filing Status" alone will be confusing to the general public</p>	See item #63
65	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Placer County Clerk of the Board Orange County Clerk of the Board	<p>Certification Section</p> <p>Add to the filing status title: <input type="checkbox"/> <u>CORPORATE OFFICER OR DESIGNATED EMPLOYEE</u></p> <p>It is important to identify the signer of an application who is a corporate officer or employee. There seems no reason to omit these individuals from the check-off portion of the CERTIFICATION, while including the other individuals currently on the form.</p>	Not accepted No space available for this added concept. Corporate officer or employee is considered an "agent"
66	San Diego County Clerk of the Board	<p>Certification Section</p> <p>Add to the filing status/title: <input type="checkbox"/> <u>TRUSTEE</u></p>	Not accepted No space available for this added concept. A trustee is considered an "agent"

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
67	Los Angeles County Clerk of the Board	<p>(Below) Certification Section</p> <p>Comment: We suggested ways to shorten the height space on sections 8 [7] and 9 [8] so that we could have extra space on the bottom of page 2 to include an AAB OFFICE USE ONLY box.</p>	<p>Suggestions for saving space in sections 8 [7] and 9 [8] were incorporated.</p> <p>County option to create a "county use only" box. See Property Tax Rule 171 (a) for restrictions on altering a BOE-prescribed form.</p>
GENERAL INSTRUCTIONS SECTION			
68	Ventura County Clerk of the Board	<p>Instructions</p> <p>Paragraph 3, Add language: Based on the evidence <u>submitted at the hearing</u>,</p> <p>The Appeals board is not allowed to make any decisions outside of a hearing, and can only consider evidence submitted at the hearing. Current wording could mislead applicants to believe the Appeals Board can consider other evidence, such as the Board members personal research.</p>	Accepted
69	Ventura County Clerk of the Board	<p>Instructions</p> <p>Paragraph 6, Revise:</p> <p>The following instructions apply to the corresponding numbers <u>sections</u> on the application form.</p> <p>This adds clarity. "Corresponding sections" would also help identify parts of the application that do not have numbers, such as the Certification section.</p>	Accepted
INSTRUCTIONS - SECTION 1 APPLICANT INFORMATION			
70	San Diego County Clerk of the Board	<p>Instructions. Section 1 Applicant Information</p> <p>Comment: Indicate the portions of the application that are required (to be completed)</p>	See reformatted form

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
71	San Diego County Clerk of the Board	<p>Instructions. Section 1 Applicant Information</p> <p>Revise:</p> <p>Enter the name <u>(as stated on the tax bill or notice)</u> and mailing address of the applicant. If the applicant is other than the assessee (e.g., leased property, trustee, or affected party), attach an explanation <u>and clarify the applicant's relation to section 1 in the Certification portion of the appeal.</u> NOTE: An agent's address may not be substituted for that of the applicant.</p>	<p>Accepted</p> <p>Accepted</p> <p>Not accepted—information is contained in certification section.</p>
		INSTRUCTIONS - SECTION 2 AGENT OR ATTORNEY	
72	Ventura County Clerk of the Board	<p>Instructions. Section 2 Agent or Attorney</p> <p>Add to the beginning of this section:</p> <p><u>You are not required to have professional representation. When authorizing an agent to represent you, Agent or Attorney authorization must be completed before an application is submitted and attached authorizations must meet the requirements of Rule 305 (a). Retroactive authorizations are not permitted</u></p>	<p>Discussion item</p>
		INSTRUCTIONS - SECTION 4 [3] PROPERTY IDENTIFICATION INFORMATION	
73	Ventura County Clerk of the Board	<p>Instructions. Section 4 [3]. Property Identification</p> <p>Add as the first sentence:</p> <p><u>ONLY ONE ASSESSORS PARCEL NUMBER PER APPLICATION.</u></p> <p>Applicants will not be permitted to file on more than one parcel per application. This will re-enforce the rule that there cannot be multiple parcels listed even when there is an economic unit.</p>	<p>Not accepted</p> <p>Discussion item</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
74	Ventura County Clerk of the Board	<p>Instructions. Section 4 [3] Property Identification</p> <p>Delete:</p> <p>If this application is for an assessment on secure property, ... Enter the Assessor's Parcel Number from your tax bill.</p> <p>A parcel number can be for either secured or unsecured property. This section does not instruct where an applicant would place their unsecured APN.</p>	Accepted
INSTRUCTIONS - SECTION 5 [4] VALUE			
75	Orange County Clerk of the Board	<p>Instructions. Section 5 [4]. Value</p> <p>Delete: Reference to "Column C" in counties where this isn't necessary.</p>	This has always been a county option. That option will not change.
INSTRUCTIONS - SECTION 6 [5] Type of Assessment Being Appealed			
76	Santa Clara County Assessor's Office	<p>Instructions. Section 6 [5]. Type of Assessment Being Appealed</p> <p>Delete:</p> <p>Attach a copy of the supplemental or escape assessment notice or tax bill.</p> <p>Add:</p> <p><u>It is required that a copy of the supplemental or escape assessment Notice or tax bill be attached to the Application.</u></p> <p>Revisions state more forcibly last sentence to ensure compliance.</p>	Accepted

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
77	Marin County Clerk of the Board	<p>Instructions. Section 6 [5]</p> <p>Reword the <i>Supplemental Assessment</i> filing dates.</p> <p>From what is written, it sounds like there is no difference in the counties that filing dates are within 60 days of the <u>notice</u> and those counties (like Marin) that have passed an ordinance so the filing dates are 60 days after the mailing of the tax <u>bill</u>. I'm concerned that people who do not know that they must file within 60 days of the date of the notice may think they have until 60 days from the date of the bill from the way it's worded.</p> <p><i>Supplemental Assessment</i> 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 <i>Supplemental Assessment</i> box for:</p> <ul style="list-style-type: none"> • 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. <p>Publication 30 words it like this in several sections (pg. 4 & 5):</p> <p>" ... you must file your appeal no later than 60 days after the date of mailing printed on the assessment notice (or tax bill in some counties), or the postmark date of the notice or tax bill, whichever is later. ... "</p> <p>Revise to:</p> <p>" ... you must file your appeal no later than 60 days after the date of mailing on the assessment notice (or tax bill in some counties), or the postmark date of the mailing of the notice (or tax bill in some counties) whichever is later."</p>	<p>Those few counties that use the tax bill instead of a notice have always had the option to change "notice" to "tax bill." That option will not change.</p> <p>Not accepted</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
		INSTRUCTIONS - SECTION 7 [6] REASON FOR FILING APPEAL	
78	California Association of Clerks and Election Officials (CACEO) - BOE Rules Work Group Marin County Clerk of the Board Sonoma County Clerk of the Board	<p>Instructions. Section 7 [6]. Reason for Filing Appeal.</p> <p>Revise second sentence of the first paragraph: If you prefer, you You may attach a brief explanation, if necessary.</p> <p>Making this change would make it clear that the applicant does not have to either check a reason for the appeal OR attach a brief explanation. This has caused some confusion among taxpayers and sometimes results in the taxpayer's filing a form that does not indicate the reason for the appeal and does not even check "Other" in Section 6 of the form if he/she has attached an explanation.</p>	Accepted
79	Orange County Clerk of the Board	<p>Instructions. Section 7 [6]. Reason for Filing Appeal, paragraph 4:</p> <p>Add language to Calamity Reassessment:</p> <p>Calamity Reassessment includes. . . ordinary natural forces. <u>An Application for Changed Assessment should only be filed after filing an application for reassessment due to calamity with the County Assessor and receiving a notice from the Assessor in reply to the application.</u></p>	Discussion item
80	San Diego County Clerk of the Board	<p>Instructions. Section 7 [6], Reason for Filing Appeal</p> <p>Comment: Indicate appeals that require a notice or tax bill such as Supplemental, Escape, Calamity or Penalty.</p>	See reformatted form

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
81	San Diego County Clerk of the Board	<p>Instructions. Section 7 [6], Reason for Filing Appeal</p> <p>Add:</p> <p><u>In order to file on certain appeals the applicant must be owner of record. For example, when filing a PR8 (Regular decline in value), an applicant must have been owner of record as of January 1 or the current year or they are ineligible to file.</u></p> <p>This may also be of use in Section 6 if it was written next to each option with similar requirements.</p>	<p>Not accepted</p> <p>Does not add clarify. What is "certain appeals"?</p>
82	Ventura County Clerk of the Board	<p>Instructions. Section 7 [6], Reason for Filing Appeal</p> <p>Add: Further detail as to what a "Decline in Value" appeal request is.</p>	<p>Accepted</p>
83	Ventura County Clerk of the Board	<p>Instructions. Section 7 [6], Reason for Filing Appeal</p> <p>Add instructions for G. Classification:</p> <p><u>Allocation of value is the division of total value between various components, such as land and improvements.</u></p> <p>Many applicants think allocation means that too much value was given to their property value, and they are likely intending to file a Decline in Value appeal when doing so.</p>	<p>Accepted</p>
INSTRUCTIONS - SECTION 8 [7] WRITTEN FINDINGS OF FACTS			
84	Marin County Clerk of the Board	<p>Instructions. Section 8 [7]. Written Findings of Facts</p> <p>Add language in the second line:</p> <p>Findings of facts can only be requested if your appeal is heard before a board and if <u>made</u> in writing at any time prior to the commencement of the hearing.</p>	<p>Accepted</p>

	SOURCE	SUGGESTION / COMMENT	BOE STAFF COMMENTS
		INSTRUCTIONS – CERTIFICATION SECTION	
85	San Diego County Clerk of the Board	<p>Instructions. Certification</p> <p>Add after last sentence:</p> <p>CERTIFICATION - Original signatures are required. Check the box that best describes your status as the person filing the application. <u>Unless parcels form one economic unit, applications should only have one parcel. Complete and attach Supplemental page for additional parcels to this application, if needed. Form is found on our website.</u></p>	Not accepted
86	San Diego County Clerk of the Board	<p>Instructions. Certification</p> <p>Comment: At the end of the instructions section after Certification the CoSD would like to include the address where applications can be mailed (see print screen example below).</p> <p style="text-align: center;">Clerk of the Board of Supervisors Assessment Appeals Services 1600 Pacific Highway, Room 402 San Diego, CA 92101-2471 www.sandiegocob.com</p>	<p>The location of this information has always been at the county option. That option will not change.</p> <p>See Property Tax Rule 171 (a) for restrictions on altering a BOE-prescribed form.</p>