

From: [Huff, Susan](#)
To: [Wing, Margie](#)
Cc: [Mckibben, John](#)
Subject: RE: Proposed Revisions to Application for Changed Assessment Form
Date: Friday, October 03, 2014 4:31:30 PM
Attachments: [BOE305AH Version 1 DRAFT.rtf](#)
[Economic Form DRAFT.docx](#)
[BOE305AH Version 2 DRAFT.rtf](#)

Good afternoon Margie,

I am sorry I did not get to this earlier so I did not get to send to the workgroup. We have tried to capture the changes recommended for all counties as mentioned in Johns email below in the Version 1 draft attached. Changes are indicated in red.

Version 2 and the Economic Form are what Los Angeles County would like to propose using if we must use the two page form. Some of the information may also apply to other counties having economic unit filings and a hearing officer program.

One thing I would like to point out which we put on version 2 but may be of use to all counties is the application number running along the side. This would be helpful for locating the file in the filing cabinets.

I hope this helps give a picture of what we are suggesting. If you have any questions please do not hesitate to call me at 213.974.1298.

Thanks,

Susan

From: Mckibben, John
Sent: Thursday, September 11, 2014 10:02 AM
To: Wing, Margie
Cc: Kinnee, Dean; Sherrie Kinkle (sherrie.kinkle@boe.ca.gov); 'Kelley, Neal'; Acosta, Blanca; Angelo, Carmel; Baldwin, Michelle; Bellinder, Jeannette; Bernice Seidel (bseidel@co.fresno.ca.us); Borkowski, Gail; Boyd, Tanna; Burr, Michelle; Bush, Lisa; Bustamante, Julie; Bynum, Laura; Callahan, Caroline; Calvillo, Angela; Campbell-Belton, Anika; Cardoza, Patti; Christensen, Catrina; Christopherson, Dusty; Coil, Gladys; Dachtler, Julie; Duran, Dawn; Epstein, Roxanne; Evans, Florence; Ferraro Tallman, Christine; Ferris, Rachel; Ford, Angela; Foster, Heather; Francis, Michael; Funk, John; Garcia, Alicia; Gong, Tommy; Graton, Diane; Graves, Amanda; Guerrero, Robin; Gutierrez, Carmen; Hamai, Sachi; Harper-Ihem, Kecia; Harrell, Melinda; Holman, Ann (aholman@placer.ca.gov); Howard, Barbara; Huff, Susan; Jamar, Alicia; jcannon@countyofglenn.net; Johnson, Angie; Johnson, Cynthia; Johnston, Donna; Kendall, Shannon; King, Amanda S.; King, Elizabeth "Liz"; Kinneer, Melissa; Koda, Agnes; Krause, Kathleen; Landi, Donna; LaRoche, Rene; Lee, Cyndi (leecyndi@saccounty.net); Lennear, Tiffany; Lingat, Lorayne; Lucila Sanchez (sanchezl3@co.monterey.ca.us); Martinez, Pat; McClellan, Kathy; Michele Yderraga (myderraga@co.lassen.ca.us); Mitchell, Tim (mitchelt@co.mendocino.ca.us); Mitrisin, Jim; Monell, Lynna; Moran, Kathie (ccclerk@countyofcolusa.org); Nordyke, Ann; Novak, Susan; Ogawa, Patrick; Osgood, Susan; Palmer, Brian; Patterson, Diane; Perkins, Cheryl; Powers, Michael; Prescott, Karita; Rector, Kimberly; Regadanz, Lynn; Roberts, Lynda; Rodewald, Julie; Romero, Linda; Ross, Beverly; Self, Antoinette; Setzer, Colleen (csetzer@co.siskiyou.ca.us); Stewart, Kay; Stieler, Robin; Stottlemeyer, Donna; Sweeney, Kathleen (kasweeney@buttecounty.net); Talley, Wendi; Tirado, Yolanda; Tracy, Glenda E.; Tremayne, Teola; Tyler, Wendy; Venturella, Catherine; Villarreal, Pam; Wei,

John; Welch, Laura; Wellemeyer, Stephanie; Winningham, Wendy; Wong, Anthony; Zalace, Julie; Zavala, Celia

Subject: Proposed Revisions to Application for Changed Assessment Form

Importance: High

Good morning, Margie.

The following information reflect our consensus recommendations to change the 07/14 draft of the *Application for Changed Assessment* (BOE-305-AH) made by the members of the BOE Rules Work Group of the California Association of Clerks and Election Officials (CACEO). Our members appreciate the opportunity to participate in the interested parties process as this project moves forward.

Proposed added language is bolded. Proposed deletions are bolded and lined-out. (The counties that initiated a proposal are shown in parenthesis, should you need to follow-up with the clerk(s) in those counties for additional information.)

1. Space for county use. 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 (Los Angeles County):
 - a. In Section 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.
 - b. In Section 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.)
 - c. The space in the draft form allocated for Section 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.
2. Section 2 re: AGENT OR ATTORNEY FOR APPLICANT. We suggest changing the first line of Section 2 on the form, as follows: "2. AGENT OR ATTORNEY FOR APPLICATION/~~AUTHORIZATION AGENT~~, **if applicable**". Some taxpayers who do not use an agent or attorney are confused by this section. (Sonoma, Placer, Stanislaus, and Los Angeles Counties) In our view, the draft form would aggravate that situation.
3. Section 2 re: AGENT OR ATTORNEY FOR APPLICANT. We also strongly recommend that the

explanatory text at the beginning of Section 2 of the draft form dated 07-14 be moved, along with its title original title **“AUTHORIZATION OF AGENT”**, back to its previous position as reflected in the official (current) version of the form. 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. (Los Angeles County)

4. Section 3 re: PROPERTY TYPE. As we stated last year, 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. This practice is helpful to both taxpayers and counties, alike. We anticipate that the BOE staff will 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. (Los Angeles and Orange Counties, et al.)
5. Terminology used in Section 4re : VALUE. Again, as we indicated last year, with regard to 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. 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.
6. Section 6 re: REASON FOR FILING APPEAL. Again, as we stated last year, some counties continue to object to permitting taxpayers to check all reasons that apply in Section 6 REASONS FOR FILING APPEAL and recommend that the question of whether a taxpayer can check only one reason per application or check all that apply should be left to local option. As we indicated, 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. 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.”
7. Section 6 re: REASON FOR FILING APPEAL instructions. We suggest that the second sentence of the first paragraph be revised, as follows: **“~~if you prefer, you~~ You may attach a brief explanation, if necessary.”** 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. (Marin and Sonoma Counties)

8. Section 6 re: OTHER. Consistent with previous proposal, change the check-box language to read: “Explanation (**attach sheet if necessary**)”. 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.
9. Section 7 re: WRITTEN FINDINGS OF FACT. 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. (Marin County, et al.)
10. Section 9 re: HEARING OFFICER PROGRAM. Again, as we indicated last year, 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. 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 Revenue and Taxation Code 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.
11. CERTIFICATION. We suggest adding “**(Please us blue ink)**” after “SIGNATURE”, dropping the parenthetical that reads “~~(RELATION TO APPLICANT IN SECTION 1)~~”, and adding a check box for “**CORPORATE OFFICER OR DESIGNATED EMPLOYEE**”. (Los Angeles, Sonoma, and Placer Counties, respectively) 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. We believe that the parenthetical stating “RELATION TO APPLICANT IN SECTION 1” actually only further confuses the applicant. We also believe that 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.

Again, we thank you for giving us the opportunity to participate in the drafting process and we look forward to seeing you at the interested parties meeting.

John McKibben
Deputy Executive Officer, Board of Supervisors
Los Angeles County
(213) 200-9610

ASSESSMENT APPEAL APPLICATION (VERSION 1 draft)

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.

1. APPLICANT INFORMATION					APPLICATION NUMBER:	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) OR BUSINESS NAME					EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)						
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()	

2. AGENT OR ATTORNEY FOR APPLICATION if applicable						
NAME OF AGENT OR ATTORNEY					EMAIL ADDRESS	
COMPANY NAME						
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 ()	
AUTHORIZATION OF AGENT						
<i>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 below, or a spouse, child, parent, or registered domestic partner of 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.</i>						
<i>The 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.</i>						
SIGNATURE OF APPLICANT or OFFICER / AUTHORIZED EMPLOYEE				TITLE		DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: PERSONAL PROPERTY ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

<input type="checkbox"/> SINGLE-FAMILY/CONDOMINIUM/TOWNHOUSE/DUPLEX	<input type="checkbox"/> PERSONAL PROPERTY/FIXTURES	<input type="checkbox"/> AGRICULTURAL
<input type="checkbox"/> MULTI-FAMILY/APARTMENTS/ NO OF UNITS_____	<input type="checkbox"/> MANUFACTURED HOME	<input type="checkbox"/> VACANT LAND
<input type="checkbox"/> COMMERCIAL/INDUSTRIAL	<input type="checkbox"/> BOAT	<input type="checkbox"/> AIRCRAFT
		<input type="checkbox"/> OTHER: _____

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)			

5. TYPE OF ASSESSMENT BEING APPEALED Check 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

6. REASON FOR FILING APPEAL Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach 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
B. CHANGE IN OWNERSHIP
C. NEW CONSTRUCTION
D. CALAMITY REASSESSMENT
E. PERSONAL PROPERTY / FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
F. PENALTY ASSESSMENT
G. CLASSIFICATION
H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
I. OTHER

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 (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 CORPORATE OFFICER/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 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, 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 numbers 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. If the applicant is other than the assessee (e.g., leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. AGENT OR ATTORNEY FOR APPLICANT

Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, or one of the relatives indicated in the certification section, you must also complete the *Authorization of Agent* 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

If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (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 boats, vessels, jet-skis, airplane, 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 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 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. Attach a copy of the supplemental or escape assessment notice or tax bill.

SECTION 6. REASON FOR FILING APPEAL

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

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.

Indicate whether you are appealing an item, category, or class of property or a portion thereof. If 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.

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 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 - Original signatures are required. 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.

ASSESSMENT APPEAL APPLICATION (Version 2 DRAFT)

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.

1. APPLICANT INFORMATION	APPLICATION NUMBER:
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) OR BUSINESS NAME	EMAIL ADDRESS
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)	

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. AGENT OR ATTORNEY FOR APPLICATION if applicable					
NAME OF AGENT OR ATTORNEY				EMAIL ADDRESS	
COMPANY NAME				TAX AGENT REGISTRATION NUMBER	
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 ()

AUTHORIZATION OF AGENT

AUTHORIZATION OF AGENT- 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 below, or a spouse, child, parent, or registered domestic partner of 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 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 or OFFICER / AUTHORIZED EMPLOYEE	TITLE	DATE
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3. PROPERTY IDENTIFICATION INFORMATION

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

SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: PERSONAL PROPERTY ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE **RESIDENTIAL**

SINGLE-FAMILY/CONDOMINIUM/TOWNHOUSE/DUPLEX ECONOMIC UNIT (ATTACH FORM XXX-XX)
 MULTI-FAMILY/APARTMENTS/ NO OF UNITS _____ PERSONAL PROPERTY/FIXTURES AGRICULTURAL
 COMMERCIAL/INDUSTRIAL MANUFACTURED HOME VACANT LAND
 BOAT AIRCRAFT OTHER: _____

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)			
MOBILE HOME			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

APPLICATION NUMBER

5. TYPE OF ASSESSMENT BEING APPEALED Check 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

6. REASON FOR FILING APPEAL Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach 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
B. CHANGE IN OWNERSHIP
C. NEW CONSTRUCTION
D. CALAMITY REASSESSMENT
E. PERSONAL PROPERTY / FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
F. PENALTY ASSESSMENT
G. CLASSIFICATION
H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
I. OTHER

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

9. HEARING OFFICER PROGRAM

If your property is a single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or a property that does not exceed \$3,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer, instead of a formal Assessment Appeals Board.

Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer?

- 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 CORPORATE OFFICER/DESIGNATED EMPLOYEE

AAB OFFICE USE ONLY
DUPLICATE OF: 201 -
201 -
INVALID:

APPLICATION NUMBER

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 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, 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 numbers 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. If the applicant is other than the assessee (e.g., leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. AGENT OR ATTORNEY FOR APPLICANT

Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, or one of the relatives indicated in the certification section, you must also complete the *Authorization of Agent* 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

If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (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 boats, vessels, jet-skis, airplane, 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 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 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. Attach a copy of the supplemental or escape assessment notice or tax bill.

SECTION 6. REASON FOR FILING APPEAL

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

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.

Indicate whether you are appealing an item, category, or class of property or a portion thereof. If 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.

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 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.

SECTION 9. HEARING OFFICER PROGRAM

Indicate whether you would like to have your appeal hearing conducted by an Assessment Appeals Hearing Officer. The Hearing Officer program has been designed to be less formal and more expeditious. You need to indicate your preference.

CERTIFICATION - Original signatures are required. 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.

ASSESSMENT APPEAL APPLICATION
ECONOMIC UNIT OR MULTI-ASSESSMENT APPEALS

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL OR BUSINESS NAME)	APPLICATION NUMBER
--	--------------------

3. PROPERTY IDENTIFICATION INFORMATION

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

SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: PERSONAL PROPERTY ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|---|---|---------------------------------------|
| <input type="checkbox"/> SINGLE-FAMILY/CONDOMINIUM/TOWNHOUSE/DUPLEX | <input type="checkbox"/> PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> AGRICULTURAL |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS/ NO OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> BOAT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> OTHER: _____ | | |

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)			
MOBILE HOME			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED *Check 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*

6. REASON FOR FILING APPEAL *Check all that apply. See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and attach 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 lien date 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.
 - All personal property / fixtures.
 - Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect,
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - Amount of escape assessment is incorrect.
 - Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation *(attach sheet if necessary)* _____

APPLICATION NUMBER: _____