

November 10, 2014

Proposed Changes to the ASSESSMENT APPEAL APPLICATION

Reason: Current form is inadequate to address the penalty imposed under Section 483(c) for a failure to file timely a Statement of Change in Control or Ownership of Legal Entities (BOE-100B)

Revise Number “7 REASON FOR FILING APPEAL”, letter F as follows:

F. PENALTY ASSESSMENT (Penalty Assessment is not Justified Under):

Revenue and Taxation Code Section 463 (Failure to file Annual Property Statement)

Revenue and Taxation Code Section 482(a) & 483(a) (Failure to timely file a Change in Ownership Statement with the Office of the Assessor)

Revenue and Taxation Code Section 482(b) & 483(c) (Failure to timely file a Statement of Change in Control or Ownership of Legal Entities with the State Board of Equalization)

Proposed Changes to the “INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION”

Reason: Current form is inadequate to address the penalty imposed under Section 483(c) for a failure to file timely a Statement of Change in Control or Ownership of Legal Entities (BOE-100B)

Add to “SECTION 6 TYPE OF ASSESSMENT BEING APPEALED” the following:

Penalty Assessment Based Upon Revenue and Taxation Code Section 482(b) and 483(c) filing dates are within 60 days after the date printed on the “Notice of Penalty Assessment Letter” mailed by the Office of the County Assessor.

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