



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

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August 1, 2013

TO INTERESTED PARTIES:

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

In Letter To Assessors (LTA) 2013/020, dated February 4, 2013, we advised that as a result of receiving a number of requests to revise form BOE-305-AH, *Application for Changed Assessment (Application)*, that State Board of Equalization (BOE) staff was initiating an interested parties process to review the form. A copy of the proposed revisions that had already been received was included with the LTA. Interested parties were asked to provide comments on the proposed revisions and/or to suggest further revisions by April 5, 2013.

Enclosed is a matrix arraying the proposed revisions received from interested parties. The matrix will serve as an agenda for an interested parties meeting that will be held on August 28, 2013 at the BOE's headquarters in Sacramento, 450 N Street, Room 122. The meeting is scheduled to 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 feel free to email your suggestions to Sherrie Kinkle at skinkle@boe.ca.gov.

All documents regarding this project are posted on the BOE's website at www.boe.ca.gov/proptaxes/305.htm. If you have questions regarding this form or the interested parties meeting, you may contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee, Chief
County-Assessed Properties Division

DRK:sk
Enclosure

APPLICATION FOR CHANGED ASSESSMENT, FORM BOE-305-AH

SUGGESTED REVISIONS

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
1	<p>Ventura County Assessor's Office</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p> <p>Cahill-Davis & O'Neill, LLP (C. O'Neill)</p>	<p>General Recommendation: Remove all language that instructs the applicant to provide two (2) copies of the application and/or attached documents.</p> <p>CACEO Comments: We generally agree with this recommendation. However, we strongly recommend that the number of copies required be left to local option if operational reasons require more than one copy.</p> <p>Cahill-Davis & O'Neill Comments: Some of the revisions to Form BOE-305-AH suggested by other parties previously imply that there should be no attachments to the Application. I would strongly oppose any such requirement as the "one-size-fits-all" provisions in Box 6 do not encompass all possible grounds for an appeal, and it is sometimes necessary to include attachments that more fully explain the grounds for an appeal. In addition, now that most Applications are scanned into computers by assessment appeals boards, perhaps the requirement to include two (2) copies of any attachments can be eliminated?</p>	<p>Discussion item – see also Matrix Item 15</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
2	<p>Ventura County Assessor's Office</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Add: Add a Clerk of the Board Only Use box.</p>	<p>This is an option that does not require approval by the BOE. The provisions of Property Tax Rule 171(a) will be extended to form BOE-305-AH pursuant to the BOE's authority under Government Code section 15606(d), Revenue and Taxation Code section 1603(a), and Property Tax Rule 305(c).</p>
3	<p>Contra Costa County Assessor's Office (D. Murdock)</p>	<p>General Recommendation: Recommend creation of two versions form BOE-305-AH to address Section 1605(c) provisions. The risk of County Clerk of the Boards ("COB") not making the appropriate changes/choices between languages provided is high and errors adversely affect timeliness issues for the Assessor's Office. This change eliminates the chance that the COB will not make the correct changes/choices.</p> <ul style="list-style-type: none"> • Version "A" (BOE-305-AH-A) will contain ONLY language for counties that have not adopted Section 1605(c) provisions; i.e. filing dates would be based on the mailing of the supplemental assessment notice or postmark date of the notice, whichever is later. • Version "B" (BOE-305-AH-B) will contain ONLY language for counties that have adopted Section 1605(c) provisions; i.e. filing dates would be based on the mailing of the tax bill or the postmark date of the tax bill, whichever is later. 	<p>Discussion item – see also Matrix Item 4</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
4	Contra Costa County Assessor's Office (D. Murdock)	<p>General Recommendation Regarding "Regular Assessment Filing Dates" (Page 4 of BOE-305-AH): Recommend that this option be left as "choice." Risk of having the County COB make the incorrect choice is low.</p> <ul style="list-style-type: none"> Leaving this section as a "choice" would alleviate the need for more "versions" of this form thereby addressing any concerns of counties about the increase in the number of state forms. Also, the COB should be very familiar with the regular assessment filing period in their county thereby increasing the likelihood that choosing the correct regular assessment filing period language will be done and done correctly. 	Discussion item – see also Matrix Item 3
5	Ventura County Assessor's Office (B. Vlahakis)	<p>Revise Section 1: "Application Field" should be enlarged.</p> <p>Comment: It is currently only a 16th of an inch tall, which makes it very difficult to stamp in an application number. We suggest the field be at least .5 inches tall and 1.5 inches long. This will allow for easier stamping/writing of a case number and make it easier to view.</p>	Discussion item
6	Stanislaus County Assessor's Office (M. Maya)	<p>Add question to Section 2, Agent or Attorney for Applicant:</p> <p><u>Is agent/attorney a real estate appraiser licensed by the State of California?</u></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	Discussion item – see also Matrix Item 7
7	Cahill-Davis & O'Neill, LLP (C. O'Neill)	<p>Revise Section 2, Agent or Attorney for Applicant: If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an <u>The following must be completed (or attached to this application—see instructions) unless the agent is a licensed California attorney licensed in California as indicated in the Certification below, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorized may be attached to this application. Refer to the instructions for the required information.</u></p> <p>Comments: Assessment appeals board clerks sometimes have difficulty understanding this section and insist that the agent's authorization portion be completed even when the agent is an attorney.</p>	Discussion item – see also Matrix Item 6

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
8	Los Angeles County Assessor's Office (D. Hough)	Revise Section 3, Property Identification Information: A suggestion reflecting a feature of the Los Angeles County Form AAB 100. Form AAB 101 allows Economic Units or Multiple Parcel Assessment Appeals to be filed on a single application. The state form should be revised by adding the Economic Unit box to section 3, Property Type, and creating a supplemental page to the Form BOE-305-AH similar to the Los Angeles County AAB 101 form.	Discussion item – see also Matrix Items 9, 10, and 11
9	Ventura County Assessor's Office Placer County AAB (Melinda Harrell) CA Association of Clerks and Election Officials (J. McKibben)	<p>Revise Section 3, Property Identification Information: Add a dividing line in the "Property Address or Location" box and add a DBA box.</p> <hr/> <p>Property Address or Location</p> <hr/> <p><u>DBA</u></p> <hr/> <p>CACEO Comments: We DISAGREE with this suggestion. Instead of making the proposed change, we suggest revising the language in Section 1 – APPLICANT INFORMATION to read: NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>OR BUSINESS NAME</u></p>	Discussion item – see also Matrix Items 8, 10, and 11

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
11	<p>Yolo County Assessor</p> <p>Los Angeles County Assessor's Office</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p> <p>Placer County AAB (Melinda Harrell)</p> <p>San Luis Obispo County Assessor's Office (B. Edginton)</p>	<p>Revise Section 3, Property Type: After legislation clarifying owner occupied dwelling (sponsored by CAA), need to reword the question on appeal form: "Is this property an owner-occupied single family dwelling"?</p> <p>San Luis Obispo County Comments: Perhaps change question to: "Is this property a single family dwelling that is the owners' principal place of residence? Amend instructions to include the definition of a principal place of residence as identified in Rule 321.</p>	<p>Discussion item – see also Matrix Items 8, 9, and 10</p> <p>Rule 321 states: An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption pursuant to Revenue and Taxation Code section 218. "Property that qualifies for a homeowners' property tax exemption" also includes property that is the principal place of residence of its owner and qualifies for the disabled veterans' exemption provided by Revenue and Taxation Code section 205.5.</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
14	<p>BOE Staff Placer County Clerk of the Board's Office Los Angeles County Assessor's Office (D. Hough) CA Association of Clerks and Election Officials (J. McKibben)</p> <p>Los Angeles County Board of Supervisors (J. McKibben)</p>	<p>Revise Section 5, Type of Assessment Being Appealed</p> <p>Add: <input type="checkbox"/> <u>PENALTY ASSESSMENT</u> <u>ROLL YEAR</u> _____</p> <p>CACEO Comments: We suggest making a somewhat different change to Section 5 of the form, as shown below. Note that "Date of Notice" should read "Date of Tax Bill" in those counties that have adopted a resolution pursuant to subdivision (c) of Section 1605.</p> <p>5. TYPE OF ASSESSMENT BEING APPEALED [] Check one. See instructions for filing period. (Check only one):</p> <p>IMPORTANT – See instructions for Filing Periods <u>*Required and attach copy of notice or bill, where applicable **One application per roll year</u></p> <p><input type="checkbox"/> Regular Assessment – Value as of January 1 of the Current Year</p> <p><input type="checkbox"/> Supplemental Assessment <u>Roll Year: _____</u> Attach 2 copies of notice or tax bill Date of notice or tax bill: _____ <u>Date of notice*:</u> _____ <u>Roll Year**:</u> _____</p> <p><input type="checkbox"/> Roll change/escape assessment/calamity reassessment _____ <u>Roll Year: _____</u> Attach 2 copies of notice or tax bill Date of notice or tax bill: _____</p> <p><input type="checkbox"/> Roll Change <input type="checkbox"/> Escape Assessment <input type="checkbox"/> Calamity Reassessment <u>Date of Notice*:</u> _____ <u>Roll Year**:</u> _____</p> <p><input type="checkbox"/> Penalty Assessment <u>Date of notice*:</u> _____ <u>Roll Year**:</u> _____</p> <p>Los Angeles County Board of Supervisor Comments: With regard to Matrix Item No. 7 [14] which would add check boxes regarding Penalty Assessment and Roll Year in Section 5 of the form, it is the understanding of the clerk in Los Angeles County that a penalty is not a type of assessment for purposes of Section 5, and is adequately addressed in Sections 4 and 6 of the form. We think that adding it to Section 5 is unnecessary and we urge the BOE to reject the proposal.</p>	<p>Discussion item</p> <p>The language was suggested to accommodate the penalties imposed specifically for the change in ownership provisions in Revenue and Taxation Code sections 480.1, 480.2, 482, and 483. None of the current boxes in Section 5 are appropriate.</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
15	<p>Calaveras County Assessor</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Ventura County Assessor's Office (B. Vlahakis)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Revise Section 5, Type of Assessment Being Appealed: Why are two copies of the notice or tax bill needed? I think that asking for a copy of the tax bill implies that the deadline applies to its receipt when that is not the case in all counties...just another area for confusion.</p> <p>CACEO Comments: We generally agree with this recommendation, but strongly recommend that the BOE continue to allow counties to continue to require two copies of the notice or tax bill if they have an operational need to do so.</p>	<p>Discussion item – see also Matrix Item 1</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
16	<p>Calaveras County Assessor</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Ventura County Assessor's Office (B. Vlahakis)</p> <p>San Luis Obispo County Assessor's Office (B. Edginton)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Revise Section 6, Facts: Suggest that the BOE improve the "facts" portion on the form. Not one of the "facts" is actually a fact. It is a reason for the appeal. In other words, the applicant may think it is a fact that "no change in ownership occurred" but it is simply their belief and the reason for the application. The subcategories do not follow for most taxpayers so I would eliminate all of the subcategories and give each reason its own line.</p> <p>Ventura County Comments: Applicants are extremely confused by the terminology used in this section. They frequently check, "No Change in Ownership," thinking this is a fact they need to state, and not realizing that it means that they want to challenge the change in ownership re-assessment processed by the Assessor. Also, homeowners do not realize what personal property is, and often check that section. It should clarify that it is business personal property. Same issue with Audit, people often think checking that box will get them an audit, when it actually means that they want to appeal a personal property audit. There are many issues as to clarity with section 6.</p> <p>San Luis Obispo County Comments: Perhaps change "Facts" to "Reason for Appeal."</p> <p>Los Angeles County Comments: Simply revise heading to read "Facts/Reason for Appeal."</p> <p>CACEO Comments: We AGREE that Section 6 should be changed to "<u>Reasons for Appeal</u>". However, we strongly OPPOSE elimination of the subcategories in Item 6. The subcategories help both the applicant and the clerk understand the exact nature of the applicant's appeal.</p>	<p>Discussion item – see also Matrix Items 17, 18, 19, 20, and 21</p> <p>The current wording comes from Revenue and Taxation Code section 1603 which provides "...written application showing the facts claimed to require the reduction...."</p>
17	<p>San Luis Obispo County Assessor's Office (B. Edginton)</p>	<p>Revise Section 6, Facts:</p> <p>A. <u>DECLINE IN VALUE (For regular assessment filings only. Does not apply to supplemental assessment filings.)</u></p>	<p>Discussion item – see also Matrix Items 16, 18, 19, 20, and 21</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
18	Los Angeles County Assessor's Office (D. Hough)	<p>Revise Section 6, Facts:</p> <p>Comments: Decline in value, Box A, should designate the actual year being appealed.</p>	Discussion item – see also Matrix Items 17, 19, 20, and 21
19	<p>Los Angeles County Assessor's Office</p> <p>Placer County AAB (Melinda Harrell)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Revise Section 6, Facts:</p> <p>C. NEW CONSTRUCTION</p> <p><input type="checkbox"/> No new construction occurred on the date of _____.</p> <p><input type="checkbox"/> Base year value for the new construction (<u>including construction in progress on lien date</u>) established on the date of _____ is incorrect.</p> <p>Comment: Issue of an applicant appealing a partial complete new construction and checking Regular Assessment and Decline in Value boxes at same time. Appeals Board (Los Angeles) would not accept the application because the value was not a Decline in Value.</p> <p>Placer County Comments: Oppose construction in process language. I am afraid that language would confuse applicants.</p> <p>CACEO Comments: OPPOSE. The propose language adds confusion. This would need much more explanation. This appears to be an inappropriate remedy as the incident referred to in the Assessor's comments had nothing to do with information on the application form. A change to the form would not have been a remedy for the problem.</p>	Discussion item – See also Matrix Items 16, 17, 18, 20, and 21

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20	<p>BOE Staff</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>Cahill-Davis & O'Neill, LLP (C. O'Neill)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Revise Section 6, Facts:</p> <p>F. PENALTY ASSESSMENT</p> <p><input type="checkbox"/> Penalty assessment is not justified.</p> <p><input type="checkbox"/> <u>Abate change in ownership penalty</u></p> <p>Cahill-Davis & O'Neill Comments: Not all counties include a place on their form to challenge penalties (see e.g., Los Angeles County's form). The forms for all counties should contain a place to challenge penalties.</p> <p>CACEO Comments: OPPOSE. The added check-off is unnecessary. Every applicant wants the penalty abated.</p>	<p>Discussion item – see also Matrix Items 16, 17, 18, 19, and 21</p> <p>The language was suggested to accommodate the penalties imposed specifically for the change in ownership provisions under Revenue and Taxation Code sections 480.1, 480.2, 482, and 483.</p>
21	<p>Cahill-Davis & O'Neill, LLP (C. O'Neill)</p>	<p>Comments regarding Section 6, Facts: Box 6 on the Application asks for all reasons supporting the appeal and says to check all boxes that apply. Nevertheless, some counties require that a separate appeal be filed for every reason that is checked in Box 6. The BOE needs to provide some guidance as to whether assessment appeals boards can require a separate application for each box that has been checked in Box 6.</p>	<p>Discussion item – see also Matrix Items 16, 17, 18, 19, and 20</p>
22 Cont	<p>Ventura County Assessor's Office</p>	<p>Add a Section 9: HEARING OFFICER</p> <p><u>If the total assessed value of the property does not exceed \$500,000 or the property is a single-family residence, condominium, or cooperative or multiple-family residence of four units or less, you may request a hearing before an Assessment Hearing Officer.</u></p> <p><input type="checkbox"/> <u>A hearing before an Assessment Hearing Officer is requested.</u></p> <p><input type="checkbox"/> <u>A hearing before the three-member Board is requested.</u></p>	<p>Discussion item – see also Matrix Items 26 and 27</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
22 Cont	Tehama County Counsel's Office (A. Wylene)	Tulare County Comments: Proposals Nos. 12 [22], 14 [26], and 15 [27] appear to assume that (1) every county uses assessment appeal hearing officers, and (2) every county provides for an appointed three-member Assessment Appeals Board. However, use of assessment appeal hearing officers is optional for each county, and smaller counties may not offer this choice. Similarly, many smaller counties still have the Board of Supervisors sit as the County Board of Equalization, and have not appointed three-members AABs. Consequently, if Proposal Nos. 12 [22], 14 [26], and/or 15 [27] are accepted, we would respectfully request that they be modified to acknowledge that these provisions may not be applicable in all counties, or that a separate form be created for counties that do not offer these options.	As of July 2013: 1. Only ten counties use hearing officers (Alameda, Butte, Los Angeles, Riverside, San Bernardino, San Francisco, Santa Clara, Siskiyou, Stanislaus, and Ventura). 2. Sixteen counties do not have appointed AABs (Alpine, Amador, Colusa, Del Norte, Glenn, Inyo, Kings, Lake, Modoc, Napa, Plumas, San Benito, Sierra, Tehama, Trinity, and Tuolumne).
	Placer County AAB (Melinda Harrell)	Placer County Comments: Oppose addition of Hearing Officer language. We do not have a Hearing Officer and would not want to confuse our applicants.	
	Ventura County Assessor's Office (B. Vlahakis)	Ventura County Additional Comments: There should be two versions of the appeal application, one for counties with hearing officer, and one for counties without a hearing officer. Counties with hearing officer need the ability for an applicant to select one, but the Findings of Facts section also has to include that hearing officer selection is not available when findings of facts are requested. The hearing officer section should also include language that instructs the applicant is not eligible for hearing officer if the appeal is to protest a change in ownership re-appraisal.	
	San Luis Obispo County Assessor's Office (B. Edginton)	San Luis Obispo Comments: Agree with Ventura County's comment that there should be two versions of the appeal form – one for counties that have hearing officers, and one for counties that do not have hearing officers.	
	Los Angeles County Assessor's Office (D. Hough)	Los Angeles County Comments: Do not concur with adding this language to the state form, since the thresholds for Hearing Officer hearings vary by jurisdiction. The Los Angeles County AAB 100 form already carries similar language reflecting the procedures in this jurisdiction. Note: not all jurisdictions have hearing officers. Any language added to the state form must reflect this fact.	

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
22 Cont	CA Association of Clerks and Election Officials (J. McKibben)	CACEO Comments: OPPOSE. We strongly recommend that counties with hearing officer programs should be allowed to continue to use the existing language of their application forms with regard to hearing officers. The dollar amount of certain types of properties varies from county to county depending upon whether the county board of supervisors has exercised its option under Section 1641.1 to permit hearing officer recommendations to be appealed to the AAB. 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 and conditions, as has been the practice for many years.	
23	Sacramento County Assessor's Office (C. Caldwell)	Comments on Instructions for Sections 1 and 2: In the instructions for "Section 1" of the form, the directions state to "Enter the name and mailing address of the applicant." "Section 2" has a similar statement – "Provide the name and mailing address of the agent or attorney, if applicable." Though the form has spaces available for phone numbers and email address, the directions do not ask the applicant or agent to provide them. We would like the directions to specifically request the phone numbers and email address.	Discussion item Property Tax Rule 305(c) provides the information required to make an application <i>valid</i> .
24	Sacramento County Assessor's Office (C. Caldwell)	Comments on Instructions for Section 5: Section 5 instructions start with "Check only one item per application." We would like to give these instructions a little more "teeth" by adding "Checking more than one item will result in the <u>rejection</u> of the application." We waste a significant amount of time preparing to defend multiple values/dates because the applicant chose to use the shotgun approach by checking multiple boxes.	Discussion item Property Tax Rule 305(c) provides the information required to make an application <i>valid</i> . The electronic version of the application can restrict the applicant from checking more than one box in Section 5.

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25	<p>BOE Staff</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p> <p>San Luis Obispo County Assessor's Office (B. Edginton)</p>	<p>Revise Instructions for Section 6, Facts:</p> <p>A penalty assessed by the tax collector cannot be removed by the appeals board. <u>A request to have a penalty abated for failure to file or timely file a <i>Change in Ownership Statement</i> can be heard by an appeals board.</u></p> <p>San Luis Obispo County Comments: It may not be clear what kinds of penalties would be "assessed by the tax collector," since all tax bills for penalties are mailed by the tax collector. Suggest changing to, "A penalty assessed by the tax collector (<u>e.g., late charges on payments</u>) cannot be removed by the appeals board."</p>	<p>Discussion item</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
26	<p>Ventura County Assessor's Office</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Revise Instructions for Section 7, Written Findings of Facts: Add: <u>Findings are not available if your appeal is heard by a Hearing Officer.</u></p> <p>Placer County Comments: Oppose addition of Hearing Officer language. We do not have a Hearing Officer and would not want to confuse our applicants.</p> <p>Los Angeles County Comments: Concur with the Ventura County language to revise instructions for Section 7, adding "Findings are not available if your appeal is heard by a hearing officer," if the wording is revised to reflect that it applies only to those jurisdictions that use hearing officers.</p> <p>CACEO Comments: We recommend this addition be worded as follows: <u>Findings of Facts can only be requested if your appeal is heard before a Board.</u></p>	<p>Discussion item – see also Matrix Items 22 and 27</p>

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27	<p>Ventura County Assessor's Office</p> <p>Placer County AAB (Melinda Harrell)</p> <p>Los Angeles County Assessor's Office (D. Hough)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p> <p>Los Angeles County Board of Supervisors (J. McKibben)</p>	<p>Add Instructions for Section 9: <u>Unless you request a hearing before a Hearing Officer, your appeal will be heard by a three-member Board. Hearings before an Assessment Hearing Officer are conducted by one person in an informal setting. Decisions of the Assessment Hearing Officer are final and are not appealable to the Assessment Appeal Board.</u></p> <p>Placer County Comments: Oppose addition of Hearing Officer language. We do not have a Hearing Officer and would not want to confuse our applicants.</p> <p>Los Angeles County Comments: Do not concur with Ventura County. The proposed instruction is NOT in keeping with the Assessment Appeals procedures in Los Angeles County. We need the ability to appeal any hearing officer decision to the Board.</p> <p>CACEO Comments: AGREE. However, we would like to point out that hearing officer programs vary from county to county, thus some variations on this language must be allowed depending upon the nature of the local HO program and its procedures.</p> <p>Los Angeles County Board of Supervisor Comments: The clerk in Los Angeles County strongly recommends that the language of the form instructions continue to be left to local option, but subject to individual review and approval by the State Board of Equalization staff, as has been the case for many years. Assessment hearing officer programs vary significantly from county to county. These comments apply equally to Items 12 [22], 13 [25], and 14 [26] as well.</p>	<p>Discussion item – see also Matrix Items 22 and 26</p>

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29	<p>BOE Staff Los Angeles County Assessor's Office (D. Hough)</p> <p>Placer County AAB (Melinda Harrell)</p> <p>CA Association of Clerks and Election Officials (J. McKibben)</p>	<p>Revise Instructions: Instructions should include information about the stipulation process and the withdrawal process.</p> <p>Placer County Comments: I was a bit confused. I wouldn't want to confuse applicants with appeal resolution process in the application process.</p> <p>CACEO Comments: OPPOSE. Clerks see these as matters between an assessor and an applicant AFTER the application has been filed and processed. They should not be included in instructions relating to the application form. Although the suggested information is important, it should be included in Publication 30.</p>	<p>Discussion item</p> <p>A value stipulation process is between the applicant and assessor. The withdrawal process is between the applicant and the clerk. Once an application is filed, it is under the jurisdiction of the clerk of the board, not the assessor.</p>
30	<p>Big West Corporation (DJ Twohig)</p>	<p>Comments: With several hundred appeals pending in Kern County, and several appeals from various applications from prior years that have yet to be filed, it seems that a courtesy receipt is appropriate. The Clerk has done an amazing job to request amendments, when appropriate. But a simple receipt of Application would be helpful to the Applicant. A box for Clerk Use could indicate delivery details.</p> <p>By email on the form, perhaps the Applicant can check a box to receive receipt of Application by email.</p> <p>Even though appeal numbers may take a year or two to receive, at least a receipt should be provided to Applicant, and/or Agent. Having a certified mail receipt is not specific to the Application.</p>	<p>Discussion item</p>

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
31	Ventura County AAB Clerk	Comment: The application should be landscape oriented and only 1 page in length. Although the application is lengthy, it would be desired if you could make it fit on one page.	Disagree. The application is already too lengthy to fit on one page without making the font unreasonably small.
32	Cahill-Davis & O'Neill, LLP (C. O'Neill)	Comments regarding validity of application: On occasion, a dispute arises as to whether or not an Application is valid. In those circumstances, BOE Property Tax Rules 305(c)(4) and 309(e) both require the assessment appeals board, and not the board's clerk, to resolve any issue regarding an Application's validity ("Disputes concerning the validity of an application shall be resolved by the board."). Unfortunately, board clerks sometimes take it upon themselves to determine an Application's validity rather than scheduling a validity hearing. To avoid any problems in this area, the following sentences, which are based on language in Rules 305(c)(4) and 309(e), should be added to Form BOE-305-AH's Instructions: "Any dispute concerning the validity of an application shall be resolved by the board. The board's clerk must schedule and give notice of a hearing on the validity of an application when requested by the applicant or the applicant's agent." Note that the fourth paragraph in the preamble to the Form BOE-305-AH Instructions implies that the clerk of the appeals board determines whether an Application is valid, which is incorrect.	Discussion item Rule 305(c) provides that "disputes" regarding the validity of an application shall be resolved by the board. It does not imply that clerks cannot make decisions regarding the validity of applications. The appeals process would be severely impacted if every untimely filed application had to have a hearing before an AAB.
33	Cahill-Davis & O'Neill, LLP (C. O'Neill)	Comments regarding real and person property on same application: Some counties (e.g., Riverside) are separating an Application which includes both real property and personal property into two (2) separate applications and holding separate hearings on real property and personal property. Where the Application addresses a purchase price (base-year value) assessment, this puts the applicant in the untenable position of trying his/her case on real property without being able to present evidence on personal property and the relationship of real and personal property to the purchase price base-year value. This has resulted in Superior Court litigation in Riverside County for violations of due process rights ("full and fair hearing" as required by BOE Property Tax Rule 313(3)). The BOE should instruct appeals boards that when a single Application challenges both real property and personal property, the Board cannot break apart the Application and hold a separate hearing and reach separate decision on real property without considering personal property at the same time, and vice versa, especially when a purchase price that includes real property and personal property is the subject of the Application.	Discussion item <i>Assessment Appeals Manual</i> , pages 37-38, provides that "it may be necessary to set two hearings for a single application involving more than one issue or property type...If portions of the property appealed are heard separately, an appeals board must ensure that property is neither double assessed nor escaping assessment...."

	SOURCE	SUGGESTION/COMMENT	BOE STAFF COMMENTS
34	Cahill-Davis & O'Neill, LLP (C. O'Neill)	<p>Comments on zero dollar opinion of value: Some assessment appeals boards automatically reject applications that show zero ("0") as the "Applicant's Opinion of Value." There are valid reasons for an applicant to use zero, such as when he/she believes a supplemental assessment is invalid, or property is exempt or immune from taxation. Moreover, the applicant's opinion of value shown on the Application is not binding on the assessment appeals board (Rev. & Tax. Code section 1610.8). The Instructions for Form BOE-305-AH should state: "In some instances, your [the applicant's] opinion of value may be zero."</p>	Discussion item