

Riverside County, Clerk of the Board / Assessment Appeals Division agrees with all proposed changes/revisions to the application form and we will be adapting the changes. Final copy of the application form will be submitted to you at a later date for approval.

After further review of the Instructions to the application form we are suggesting that the highlighted phrase below will be removed:

Check the *Regular Assessment* box for:

- Decline in value appeals.
- **Change in ownership and new construction appeals filed after 60 days of the mailing of the supplemental assessment notice or supplemental bill.**

As further down into the Instruction under Section 6: 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.

So for example: if a person bought a property in March, 2012 and received a Supplemental Notice on July 1, 2012 and missed his 60 days to file based on the notice, the person would not be allowed to file in the regular period for the 2012/2013 since he was not an owner as of January 1, 2012 and would have to wait till 2013/2014 regular filing period to file his base year appeal as that would be **the year the value was placed on the roll.**

The validity of such appeals was brought to our attention by the Assessor's office and since we are responsible in the review process to check for timeliness, completeness and validity it is crucial to have to correct information available to the public so there is no confusion when an appeal can be filed.

Also, regarding Authorization of Agent/Designation of Attorney (BOE-305-AG), we are proposing that instead of the form being valid for: THIS AUTHORIZATION IS FOR CALENDAR YEAR: _____ (Calendar Year is January 1 through December 31) **be changed to : THIS AUTHORIZATION IS FOR FISCAL YEAR: ___/___ OR GOOD UNTIL REVOKED.**

On average it takes over one year in our county to schedule an appeal for a valuation hearing and we are coming across expired agent's authorization forms where we have to send a letter out to the agent asking for updated form. Having one standard, uniformed form would be much beneficial and would drastically cut processing time.

Please take the suggested changes into consideration.

Agnes Koda
Riverside County