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Subject: CoSD Proposed Revisions to the SBOE's Draft BOE-305-AH Form
Date: Tuesday, August 26, 2014 5:17:17 PM
Attachments: [Proposed Revision for Application for Changed Assessment Form.pdf](#)

Margie,

Please see the attached County of San Diego (CoSD), Assessment Appeals Services proposed revisions to the SBOE's draft BOE-305-AH form. We separated our proposed changes into two categories; General Requests that other county's may also appreciate and San Diego County Specific Requests. We also included a copy of the draft BOE-305AH with CoSD ink changes for example recommendations. Please let us know if you have any questions and thank you for the opportunity to provide our input.

Thank you,

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County of San Diego Clerk of the Board of Supervisors
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County of San Diego
2014 Proposed Revisions to BOE-305-AH

***See attached copy of draft BOE-305AH with CoSD ink changes for example recommendations.**

GENERAL REQUESTS:

- Include bold instructions on face of the application to turn page over.

Section 1:

- In the "Applicants Name" field can it state "1.APPLICANT'S (last, first, middle), BUSINESS, OR TRUST NAME:?" 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).

Section 2:

- Add "(If Applicable)" to the Agent or Attorney title.
- Add " Attached" option in the top right of Section 2's box. If this is added also include option in instructions.

Section 3:

- It would be helpful to indicate next to several of the property types whether they are business or personal property. Examples:
 - PERSONAL PROPERTY/FIXTURES (Business)
 - BOAT (Personal Property)
 - AIRCRAFT ((Personal Property))
- Add "BEING APPEALED" to the end of PROPERTY ADDRESS OR LOCATION.

Section 5:

- It would be helpful if the sections were separated to distinguish between the different types of appeals and each appeals 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.
- Move "ROLL YEAR(S): _____" closer to "DATE OF NOTICE: _____".
- On all "DATE OF NOTICE: _____" fields add "OR TAX BILL".

Certification:

- In the title of this section it would be helpful if stated "CERTIFICATION: ORIGINAL SIGNATURE REQUIRED".
- "OR TITLE" should be added to "FILING STATUS (RELATION TO APPLICANT IN SECTION 1)".
- Add " TRUSTEE" to the filing status/title section.

Instructions:

- Indicate the portions of the application that are required.
- In the instructions Section 1, can the paragraph state "Enter the name (as stated on the tax bill or notice) 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 and clarify the applicant's relation to section 1 in the Certification portion of the appeal."?

- In the instructions Section 6, it would be helpful to state that 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. They may also be of use in Section 6 if it was written next to each option with similar requirements.
- Indicate in Section 6 appeals that require a notice or tax bill such as Supplemental, Escape, Calamity or Penalty.

SAN DIEGO COUNTY SPECIFIC REQUESTS:

- Remove the “Application Number” box from its current position. Our application number automatic stamp is positioned to stamp in the top right corner.

Section 3:

- Under the SECURED portion of the section, please add “(10 digit number XXX-XXX-XX-XX)”.
- Under the UNSECURED portion of the section, please remove “PERSONAL PROPERT ACCOUNT OR”. The CoSD does not accept account numbers on appeals. It would also be helpful to add “(10 digit number XXXX-XXXXXX)”.

Section 4:

- Remove Column C. CoSD does not use this column.
- Remove the MINERAL RIGHTS and TREES & VINES rows. CoSD does not use these fields.
- Move the FIXTURES and PERSONAL PROPERTY rows below the TOTAL. This will separate secured from unsecured values.

Section 6:

- See copy of draft BOE-305AH with CoSD ink changes to see request for added notation for tax bill requirements.
- Add “(required if checked)” after I. Other: Explanation attached.

Section 7:

- Remove “(\$_____ per _____)” and replace with “(Fee required – see instructions)”

Instructions:

- Include information regarding economic units. See example below:

Original signatures are required for each application. Check the box that best describes your status as the person filing this application. 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.

- 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).

**Clerk of the Board of Supervisors
Assessment Appeals Services
1600 Pacific Highway, Room 402
San Diego, CA 92101-2471
www.sandiegocob.com**

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:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), OR BUSINESS NAME, 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. AGENT OR ATTORNEY FOR APPLICANT / AUTHORIZATION AGENT (If Applicable) 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 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.

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: () _____

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: _____

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 (10-Digits XXX-XXX-XX-XX): _____ UNSECURED PERSONAL PROPERTY ACCOUNT OR TAX BILL NUMBER (10 Digits... XXX-XXXXXX): _____

PROPERTY ADDRESS OR LOCATION: **BEING APPEALED** _____ DOING BUSINESS AS (DBA), if appropriate: _____

PROPERTY TYPE _____

SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX BOAT (Personal Property)

COMMERCIAL / INDUSTRIAL AIRCRAFT (Personal Property)

AGRICULTURAL MULTI-FAMILY

PERSONAL PROPERTY / FIXTURES (Business) VACANT LAND

MANUFACTURED HOME OTHER: _____

Separate Bus. Prop from Real Prop.

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 only one. See Instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT - DATE OF NOTICE or tax bill ← move over → ROLL YEAR(S): _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- DATE OF NOTICE or tax bill ← move over → 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

- The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP (requires Supplemental tax bill)

- 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 (requires Supplemental tax bill)

- 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 (requires Calamity notice or tax bill)

- 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 (requires penalty notice or tax bill)

- 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.

- 1. Amount of escape assessment is incorrect. (requires escape tax bill or notice)
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

- Explanation attached (required if checked)

DRAFT

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____) (Fee required - see instructions)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION : ORIGINAL SIGNATURE REQUIRED

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	SIGNED AT (CITY, STATE)	DATE
▶		

NAME (PLEASE PRINT)

FILING STATUS (RELATION TO APPLICANT NAMED IN SECTION 1) OR TITLE

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

↳ Add "TRUSTEE" option.