

From: [Kinkle, Sherrie L](mailto:Kinkle_Sherrie_L)
To: [Kinkle, Sherrie L](mailto:Kinkle_Sherrie_L)
Subject: FW: Appeal Application comments - LTA 2013/020
Date: Friday, March 22, 2013 8:00:44 AM
Attachments: [Appeal application comments - LTA 2013-020.doc](#)

-----Original Message-----

From: bedginton@co.slo.ca.us [<mailto:bedginton@co.slo.ca.us>]
Sent: Thursday, March 07, 2013 11:05 AM
To: Kinkle, Sherrie L
Cc: csparks@co.slo.ca.us; ktoscano@co.slo.ca.us; Kirk_Kidwell/Assessor/COSLO@co.slo.ca.us; lgofourth@co.slo.ca.us; pmckelvy@co.slo.ca.us; tbordonaro@co.slo.ca.us; TJBordo@aol.com; aduggan@co.slo.ca.us
Subject: Appeal Application comments - LTA 2013/020

Hi Sherrie,

Below are the comments from San Luis Obispo.

Thanks for the great job you are doing, as always!

Barbara Edginton
Assessment Manager
San Luis Obispo County Assessor's Office
Phone: 805-781-5666
Email: bedginton@co.slo.ca.us

1. 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.
2. Agree with #5 on the matrix. Perhaps change question to: "Is this property a single family dwelling that is the owner's principal place of residence?" Amend instructions to include the definition of a principal place of residence as identified in Rule 321.
3. Agree with #10 on the matrix. Perhaps change "Facts" to "Reason for Appeal."
4. Under 6.A., change to "DECLINE IN VALUE. (For regular assessment filings only. Does not apply to supplemental assessment filings.)"
5. #13 on the matrix – 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 (e.g., late charges on payments) cannot be removed by the appeals board."
6. Agree with #16 on the matrix. Suggest rewording to:

If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). You may also request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. Such a request must be filed in writing with the assessor and the clerk, and may be filed any time prior to 30 days before the commencement of the hearing on this application. The clerk's copy may be attached to this application. The assessor's copy should be mailed directly to the assessor's office. 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.

[Note: I believe this is in line with the language in R&T 1606, although Rule 305.1 seems to imply the exchange request need only be submitted with the appeal application.]