

Suggested Revisions to the Appeal Application BOE 305-AH Ventura County

The following suggested changes are recommended by The County of Ventura. The County of Ventura Assessor and Clerk of The Board have worked closely together and examined every line of the application, and are making suggestions only where we believe they are most beneficial to all parties involved.

Our main objective in reviewing the proposed appeal application was to ensure the clearest of understanding provided to even the most uninformed applicants. We believe it is important to tailor the appeal application to those who do not understand the appeals process. Those parties that are knowledgeable of the process would not be disadvantaged by having the application further simplified and clarified.

In our below suggestions we have used our knowledge of confused and incorrect filings to recommend terminology that would hopefully rectify the numerous areas of confusion on behalf of average property owners.

We have provided our suggestions in two formats:

1. The attached mark-up of the newly proposed appeal application format.
2. The below listed changes described in detail, along with our reasoning for suggesting each change.

We appreciate your careful consideration of all of the following suggestions:

FORM SUGGESTED CHANGES

- 1) Add clearer dividing lines between each section of the application.
- 2) Designated space needed to date stamp incoming applications, also space needed to write in the post mark date when an application was post marked prior to close of filing period, but received after. This information is necessary to track the 24-month timeline.
 - a. Recommend adding this as a “FOR COUNTY USE ONLY” box so that counties can size and adjust for their needs/size of date stamp.
- 3) Believe the “Application Number” box would be best in a “FOR COUNTY USE ONLY” box, so that applicants will not be confused and think it is something they need to fill out as part of section 1. It is also important that the application number is near the top of the application for storage/filing purposes.
- 4) In section 1, Name of Applicant, the current text in parentheses may lead applicants to believe that their only option to place here is an individual’s name. We suggest adding “...*OR NAME OF TRUST OR COMPANY / LEGAL ENTITY*”

- NAME)*” to prevent constraining applicants, and getting less than ideal data for the County.
- 5) In section 2, Agent or Attorney, there this is one of the area’s we see great confusion in. We believe it would be best to add clarifying text in the section title, so that it reads “2. AGENT OR ATTORNEY FOR APPLICANT (REQUIRED IF APPLICANT IS NOT SELF-REPRESENTED)”
 - a. This would first clarify that even if you are an attorney or a child of the applicant, the County still needs your basic contact information even though a signature in the authorization section is not required. We often see confusion where attorneys think they can completely disregard section 2 and not provide any contact information, when in reality it is only the bottom of section two, “Authorization of Agent”, that they are not required to complete
 - 6) In section 2, there is no field for the name of the Agent’s Company. This is another major issue, where the information will sometimes be on attached authorizations, but never provided on the application itself because there is no designated area for it. Shifting the box for “Contact person if other than above” to the right, adding a dividing line, and making the resulting left side box a section for “AGENT’S COMPANY NAME / NAME OF AGENCY” would solve this common issue.
 - 7) In section 3, most common taxpayers do not know the difference between a Secured and Unsecured Assessors Parcel Number. Therefore, we recommend that “SECURED: ASSESSOR’S PARCEL NUMBER” instead just read “ASSESSOR’S PARCEL NUMBER”, which could accommodate for all variations of different parcel numbers whether they be secured or unsecured.
 - 8) In section 3, an “UNSECURED PERSONAL PROPERTY ACCOUNT ...” is too restrictive, as in some counties there may be unsecured account numbers for Possessory Interest properties, Leased Equipment, Airplanes, Boats, Documented Vessels, and possibly other instances in other counties. Shortening the title of the section to a simple “UNSECURED ACCOUNT NUMBER OR TAX BILL NUMBER”, by removing the words personal property and adding the word number after account, would make this section more universal to all Counties and be less confusing to those with account numbers other than personal property.
 - 9) In section 3, “Property Address or Location” is often referred to as Situs address. In our county, the value notices and tax bills refer to the location of the property as the situs address. We recommend adding “(SITUS ADDRESS)” to this box title to add clarification.
 - 10) In section 3, “DBA, if appropriate” would be a confusing term for many applicants. We believe it best to spell out Doing Business as. We also think that it is un-necessary for the applicant to re-write their DBA if already provided in

section one, therefore we recommend the entire title of this section to be revised to “DOING BUSINESS AS (IF DIFFERENT THAN PROVIDED IN SECTION 1)”

- 11) In section 3, property type, we would request that “/ RURAL” be added to “AGRICULTURAL” to clarify for less knowledgeable applicants.
- 12) In section 3, property type, we don’t believe it would hurt to add additional options for “SUBDIVISION, DEVELOPER OWNED LAND” and “AIRCRAFT”. This allows for clarification, and easier grouping of subdivision properties.
- 13) In section 4, although said that 4-c would be optional to counties, we believe it is inappropriate to include on any appeal application form. The application is meant to only be completed by an applicant / agent, and adding a box that is to be filled in post-resolution will only confuse applicants.
- 14) In section 4, we often see that homeowners deduct their homeowners exemption from the total value of their property, therefore making their itemized values not add up to the total value. To rectify this problem, we recommend adding clarifying language to the “TOTAL VALUE” row, to indicate “TOTAL VALUE (EXCLUDE EXEMPTIONS)”.
- 15) In section 4, the “PERSONAL PROPERTY” line refers applicants to see instructions, but there is currently nothing in the instructions regarding the personal property value. It was stated in the earlier teleconference that further instructions were to be added to clarify that “Personal Property” values includes all Boat/Vessel/Jet-Ski/Airplane/Business Personal Property. We still believe it would be better if applicants had a separate line for Boat/Aircraft values, which would take up the same amount of space as the current “see instructions” line, however if we are still denied this revision, the instructions should be updated to include the previously discussed additions regarding boat/aircraft/etc.
- 16) In section 5, we would suggest stressing that only one option can be checked, by revising to “Check only one.” (Adding the word “only”)
- 17) In section 5 there is a typo “*Require and attached...”, this should be corrected to “*Requires an attached...”
- 18) In section 5, we believe the sentence “** One application per Roll year” can be better emphasized if revised to “Each Roll Year being appealed requires a separate application”
- 19) In section 5, Supplemental Assessment indicates by the double asterisks that you must file an appeal for each roll year listed on a supplemental notice. This may not be correct for all counties; in our county it is not. Because our supplemental

are mostly always for 2 years, we only require one application to correct both. We are unsure if this is the practice with all counties. We believe removing the double asterisks in “ROLL YEAR**” would be best to make this section more universal. We do agree with the double asterisks for Roll Changes, Escape Assessments,..., because we do require separate applications on those items.

20) Section 6, this section is causes the most confusion and is the biggest problem area for a majority of average applicants who are not knowledgeable of the technical terms. We believe this section needs the most attention to make it average applicant friendly. Adding these clarifications will not take up any more room than those currently listed.

Some of our suggested revisions are as follows:

- a. Revise A title to “A DECLINE IN VALUE HAS OCCURRED”
- b. Revise B title to “I AM PROTESTING THE CHANGE IN OWNERSHIP, BECAUSE:”
 - i. This option confuses the most people. Adding this clarifying language would promote understanding of the option.
 1. Revising Option 2 of B to “The Base year value, for the change in ownership established on the date of____, is incorrect.” Would add needed clarification to this option.
- c. Revise C title to “I AM PROTESTING THE NEW CONSTRUCTION BECAUSE:”
 - i. This option also confuses many people, although not as often mistakenly checked as option B-1.
 1. Revising Option 2 of C to “The Base year value, for the completed new construction established on the date of____, is incorrect.” Would add needed clarification to this option.
- d. Revise D title to “I AM PROTESTING THE CALAMITY REASSESSMENT, BECAUSE:”
 - i. Also adding the word “The” before “Assessor’s value...” better completes the sentence.
- e. Revise E title to “I AM PROTESTING THE PERSONAL PROPERTY/FIXTURES VALUE.”
 - i. Adding the word “The” before “Assessor’s value...” better completes the sentence.
 - ii. This option needs to indicate that boat and aircraft value protests are included under option E. Suggest adding “This includes values for Boats and Aircraft.” To the option would help uninformed applicants.
- f. Revise F title to “I AM PROTESTING A PENALTY ASSESSMENT, BECAUSE:”

- g. Revise G title to “CLASSIFICATION IS INCORRECT”
- h. Revise H title to “I AM PROTESTING THE RESULT OF AN AUDIT BECAUSE:”
 - i. This is option that makes average applicants think that checking this option will get their record audited by the Assessor. While the newly proposed wording may fix the issue, we believe our suggested wording change will add better clarity to the option.

- 21) In the Certification section, we believe “NAME” needs to be stressed to instead say “PRINT FULL NAME”.
- 22) In the Certification section, clarity should be added to the “FILING STATUS” box title. We believe revising to “FILING STATUS (RELATION TO APPLICANT LISTED IN SECTION 1):” would clarify as to what is requested here.

INSTRUCTION SUGGESTED CHANGES

- 23) Paragraph 2. Recommend making bold or underlining “The appeals board has two years from the date an application is filed to hear and render a decision.” As many applicants expect their appeal to be resolved immediately and delay paying their tax bill. Emphasizing / drawing out this sentence will hopefully get more applicants to pay attention and realize that this is potentially a long and serious process.
- 24) Paragraph 2. Recommend referencing R&T code section 1604(c) after the sentence regarding the two year timeline, to add even further emphasis, and allow for applicants who wish to be further informed the information necessary to read the entire code section themselves.
- 25) Paragraph 3. In addition to making increases and decreases in value, the appeals board can also decide to not change the current value on the roll. We suggest adding the following to the end of sentence 1 in paragraph 3 “...an assessment, as well as sustain (not change) the current roll value.”
- 26) Paragraph 6. Add the word “section” in the middle of “Corresponding numbers”, to add clarity.
- 27) Paragraph 6. Add a sentence to the end of this paragraph, “An alternative option, the Clerk may have an online filing option that can be completed on their web page.” This sentence would encourage applicants to file electronically if available, or fill out a digital PDF of the application and print it out, when these options are available. This reduces Clerk error rate by making applications easier to read and understand, and when filed through an electronic system, greatly reduces Clerk

data input time. Addition of this sentence would help because the filing options should be stressed for counties that have them available.

- 28) Section 2. Agent or attorney. We recommend adding the following sentences to the beginning of this instruction section. "An agent must be authorized to represent prior to submission of application. If you have a person or company other than the applicant representing this matter, the following is required, pursuant to revenue and taxation code section 305:"
- 29) Section 2 Agent or attorney. Add that spouses and children of the applicant, in addition to "a California-licensed attorney" are able to file an application on the applicant's behalf without completing the "Authorization of Agent" portion of section 2.
- 30) Section 2. Agent or attorney. 3rd bullet point. We can see agent's using the language here as a loophole to list multiple parcels on an agent authorization and attach it to an application, and argue that the 1 application is valid for all parcels listed in the authorization. To avoid this, we suggest adding the following to the 3rd bullet point, "...county, of which the individual parcels are listed on the application(s) being filed."
- 31) Section 3. Property Identification Information. As discussed in the teleconference, applicants will not be permitted to file on more than one parcel per application. We suggest making the first sentence of this instruction section: "ONLY ONE ASSESSORS PARCEL NUMBER PER APPLICATION." This will re-enforce the rule that there cannot be multiple parcels listed even when there is an economic unit.
- 32) Section 3. Property Identification Information. Suggest removing "If this application is for an assessment on secure property,...". We recommend removal because a parcel number can be for either secured or unsecured property/
- 33) Section 3. Property Identification Information. Suggest adding clarifying information as to what a single-family dwelling is, as most homeowners will not understand these terms. We suggest expanding on this sentence to read "For a single-family dwelling, indicate if the dwelling is owner-occupied, that is; a home in which the owner of the dwelling is their principal place of residence on the valuation date being challenged."
- 34) Section 4. Value. Column C. Remove the line about column C if column C is removed from the values section. See earlier suggestion on removal of column C.
- 35) Instruction page 2 (page 4). Paragraph 1. Clarify Decline in value appeals by adding in parenthesis (Value as of January 1 of current year)

- 36) Instruction page 2 (page 4). Paragraph 1. For second bullet under “Check the Regular Assessment Box for:”, add to the end of the sentence: “...tax bill, but still filed in the regular assessment appeal filing period.”
- 37) Instruction page 2 (page 4). Paragraph 2. Add a 2nd bullet reading “List date of notification and applicable roll years, both which should be printed on the notice. Attach a copy of the notice.”
- 38) Instruction page 2 (page 4). Paragraph 3. Clarify as to what misfortune or calamity is. Add “(such as a natural disaster).”
- 39) Instructions page 2 (page 4). Paragraph just Above Section 6. Last sentence indicates to attach 2 copies. Update to “Attach a copy”
- 40) Instructions page 2 (page 4). Section 6. Paragraph 2. Correct selected to select, as they should be reading these instructions as they are making their selection, not after the fact.
- 41) Instructions page 2 (page 4). Section 6. Paragraph 2. Add to the end of the second sentence “...additional filings during the regular assessment appeal filing period.”
- 42) Instructions page 2 (page 4). Certification. The bolded title of “CERTIFICATION” is missing above the section.
- 43) Instructions page 2 (page 4). Certification. Revise the second sentence to “Check the box that best describes your relation to the name listed in section 1, as the person filing the application.”

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:

DATE RECEIVED:

DATE POST MARKED:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL OR NAME OF TRUST OR COMPANY / LEGAL ENTITY NAME) _____ EMAIL ADDRESS _____

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) _____

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE () ()	ALTERNATE TELEPHONE () ()	FAX TELEPHONE () ()
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2. AGENT OR ATTORNEY FOR APPLICANT (REQUIRED IF APPLICANT IS NOT SELF-REPRESENTED)

NAME OF AGENT OR ATTORNEY _____ EMAIL ADDRESS _____

AGENT'S COMPANY NAME / NAME OF AGENCY _____ 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 () ()
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AUTHORIZATION OF AGENT

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, or parent of the person affected. If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT AND AGENCY _____ EMAIL ADDRESS _____

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, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
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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 _____ **UNSECURED PERSONAL PROPERTY:** ACCOUNT NUMBER OR TAX BILL NUMBER _____

PROPERTY ADDRESS OR LOCATION (SITUS ADDRESS) _____ **DBA, if appropriate DOING BUSINESS AS (IF DIFFRENT THAN PROVIDED IN SECTION 1).** _____

PROPERTY TYPE _____

SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE

COMMERCIAL/INDUSTRIAL

AGRICULTURAL / RURAL

PERSONAL PROPERTY/FIXTURES

MANUFACTURED HOME

BOAT. CF NUMBER: _____

APARTMENT(S). NUMBER OF UNITS: _____

VACANT LAND

SUBDIVISION, DEVELOPER OWNED LAND

AIRCRAFT

OTHER: _____

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			
TOTAL VALUE (EXCLUDE EXEMPTIONS)			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

*Requires and attached copy of notice or bill, where applicable **One application per Roll Year Each Roll Year being appealed requires a separate application

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT - DATE OF NOTICE*: ROLL YEAR**
ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
DATE OF NOTICE*: ROLL YEAR**

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. A DECLINE IN VALUE HAS OCCURED
B. I AM PROTESTING THE CHANGE IN OWNERSHIP, BECAUSE:
C. I AM PROTESTING THE NEW CONSTRUCTION, BECAUSE:
D. I AM PROTESTING THE CALAMITY REASSESSMENT, BECAUSE:
E. I AM PROTESTING THE PERSONAL PROPERTY/FIXTURES VALUE.
F. I AM PROTESTING A PENALTY ASSESSMENT, BECAUSE:
G. CLASSIFICATION IS INCORRECT
H. APPEAL AFTER AN AUDIT I AM PROTESTING THE RESULT OF AN AUDIT BECAUSE:
I. OTHER

7. WRITTEN FINDINGS OF FACTS (\$ per)

- Are requested.
Are not requested.

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

- Yes.
No.

CERTIFICATION

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

PRINT FULL NAME

FILING STATUS (RELATION TO APPLICANT LISTED IN SECTION 1):

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

INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. The appeals board has two years from the date an application is filed to hear and render a decision. (Revenue and Taxation code section 1604(c)) If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence, the appeals board can increase as well as decrease an assessment, **as well as sustain (not change) the current roll value.** The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding section numbers on the application form. Please type or print in ink all information on the application form. **As an alternative option, the Clerk may have an online filing option that can be completed on their web page.**

SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant. If the applicant is other than the assessee (e.g., leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. AGENT OR ATTORNEY FOR APPLICANT

An Agent must Be authorized to represent prior to submission of application. If you have a person or company other than the applicant representing this matter, the following is required pursuant to revenue and taxation code section 305:

Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, **or a spouse/child,** you must also complete the *Authorization of Agent* section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information.

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county, **of which the individual parcels are listed on the application(s) being filed**
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

ONLY ONE ASSESSORS PARCEL NUMBER PER APPLICATION. ~~If this application is for an assessment on secured property,~~ Enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed. **For a single-family dwelling, indicate if the dwelling is owner-occupied, that is; a home in which the owner of the dwelling is their principal place of residence on the valuation date being challenged.**

SECTION 4. VALUE

COLUMN A. Enter the amounts shown on your assessment notice or tax bill for the year being appealed. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

COLUMN B. Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

~~**COLUMN C.** This column is for use by the appeals board. Do not enter anything in this column.~~

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlings may be viewed at www.boe.ca.gov/proptaxes/pdf/filingperiods/pdf.

Check the *Regular Assessment* box for:

- Decline in value appeals (Value as of January 1 of current year).
- Change in ownership and new construction appeals filed **after** 60 days of the mailing of the supplemental assessment notice or supplemental tax bill, **but still filed in the regular assessment appeal** filing period.

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.
- **List date of notification and applicable roll years, both which should be printed on the notice. Attach a copy of the notice.**

Roll Change/Escape Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. *Calamity Reassessment* filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Roll corrections.
- Escape assessments, including those discovered upon audit.
- Property damaged by misfortune or calamity. (such as a natural disaster).

For *Supplemental* and *Roll Change/Escape Assessment/Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. Attach **2** a copies of the supplemental or escape assessment notice or tax bill.

SECTION 6. REASON FOR FILING APPEAL

Please check the item or items describing your reason(s) for filing this application. If you prefer, you may attach a brief explanation. You are not required to provide evidence with this application.

If you selected *Decline in Value*, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings **during the regular assessment appeal filing period.**

In general, *base year* is either the year your real property changed ownership or the year of completion of new construction on your property; *base year value* is the value established at that time. 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.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces.

Only applications filed for penalties imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

Indicate whether you are appealing an item, category, or class of property or a portion thereof. If you are appealing only an item, category, or class of property, please attach a separate sheet identifying what property will be the subject of this appeal.

Appeal after an Audit **must** include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If you do not timely submit the required information, it will result in the denial of your application.

SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board. Findings may be requested in writing at any time prior to the commencement of the hearing. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. You may contact the clerk to determine the fee for these items; do not send payment with your application.

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. 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.

CERTIFICATION

Original signatures are required for each application. Check the box that best describes your **relation to the name listed in section 1, status** as the person filing the application.