The following are our comments or suggested edits with a redlined Publication 30 attached with a few minor suggested edits. The two substantive edits we recommend are:

Page 9: For the two references of "tax bill" with respect to filing date, add the language "(in some counties)." Appellants have frequently confused the "whichever is later" language to apply to the bill instead of the postmark on the notice or bill. Appellants have cited this lack of clarity in the instructions, and since the distinction is made earlier in Publication 30, it can be made on this page without adding too many words.

Page 15: The Exchange of Information paragraph. Replace the word "or" with "and" to mirror the language in Property Tax Rule 305.1 that calls for the exchange request to be made to the Clerk <u>and</u> the other party.

Also, update all Application for Changed Assessment to Assessment Appeal Application.

Thank you for your consideration.

Beverly Sumcad

Assessment Appeals Manager Clerk of the Board of Supervisors County of Santa Clara 1-408-299-5085