

We agree to all the accepted revisions and BOE rewrites, except on #19 and #20. Here's our comment:

We agree with Placer County's comment on #19. Santa Clara County's understanding is that the "Appeal Period" language would only apply to regular assessment for decline in value appeals or change in ownership and/or new construction appeals filed after 60 days of the mailing of the supplemental assessment notice or tax bill. For roll change/escape assessment/calamity reassessment/penalty assessment, the applicant must provide the roll year that the assessment represents because such assessment typically is for a roll year prior to the fiscal year in which the appeal is filed.

Could you pls. provide clarification? If you'd agree with our comment, then the language in the Instructions must be changed.

Thank you.

Beverly Sumcad

Assessment Appeals Manager
Clerk of the Board of Supervisors
County of Santa Clara
1-408-299-5085
Fax 1-408-298-8460