



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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December 28, 2001

JAMES E. SPEED
Executive Director

TO INTERESTED PARTIES:

APPLICATION FOR CHANGED ASSESSMENT,
FORM BOE 305-AH

Letter To Assessors 2001/065 announced a Board project to revise Form BOE 305-AH, *Application for Changed Assessment (Application)*. The enclosed matrix contains proposed changes to the *Application* form. The changes are primarily due to the enactment of Senate Bill 2170 (Ch. 647, Stats. 2000), Assembly Bill 645 (Ch. 238, Stats. 2001), and Senate Bill 1181 (Ch. 407, Stats. 2001).

On January 18, 2002, staff will hold a meeting with interested parties to discuss the proposed changes to the *Application*. (Revisions to Publication 30, *Residential Property Assessment Appeals*, will also be discussed at the January meeting.) The purpose of the meeting is to reach agreement on the language for the *Application*. The meeting is scheduled to start at 9:30 a.m. in Room 122, Board of Equalization, 450 N Street, Sacramento. After the meeting, the project will proceed as follows:

- Staff will submit an issue paper and other required material for the Property Tax Committee meeting by March 12, 2002.
- The Board's Property Tax Committee will hear discussion of any unresolved issues at its March 26, 2002 meeting.

All documents relating to this project are available on the Board's Web site (www.boe.ca.gov) and can be accessed by way of the following links: (1) Property Taxes, (2) Property Tax Committee Work Plans. If you plan to attend the interested parties meeting, please advise Ms. Sherrie Kinkle at (916) 322-2921; e-mail sherrie.kinkle@boe.ca.gov; fax number (916) 323-8765. Thank you for your continued interest in this project.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property Taxes Department

DJG:sk
Enclosure

**APPLICATION FOR CHANGED ASSESSMENT
FORM BOE 305-AH**

No.	SOURCE	PROPOSED LANGUAGE	SBE STAFF COMMENTS
1	SBE Staff	<p>Change Box 6, subsection E:</p> <p>E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value. <u>Please refer to instructions.</u></p> <p><input type="checkbox"/> <u>All personal property/fixtures.</u></p> <p><input type="checkbox"/> <u>Only a portion of the personal property/fixtures. Attach explanation.</u></p>	Language added to clarify and identify personal property/fixture being appealed.
2	SBE Staff	<p>Add Box 8:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <u>Do you want to designate this application as a claim for refund of taxes already paid? Please refer to instructions.</u></p>	Language added to streamline refunds process.
3	SBE Staff	<p>Change Box 5 Instructions:</p> <p><i>Regular Assessment filing dates are July 2 through September 15 if you received a notice of assessed value for your property from the county assessor by August 1. If you did not receive a notice of assessed value by August 1, you may file regular assessment appeals between July 2 and November 30. Check the <i>Regular Assessment</i> box for:</i></p> <ul style="list-style-type: none"> • Decline in value appeals • Change in ownership on new construction appeals filed after 60 days of the mailing <u>date printed on</u> of the supplemental assessment notice or supplemental tax bill, <u>or the postmark date of the notice or tax bill, whichever is later.</u> 	<p>Revenue and Taxation Code section 1603 amended by Assembly Bill 645 (Ch. 238, Stats. 2001)</p> <p>Revenue and Taxation Code section 1605 amended by Senate Bill 2170 (Ch. 647, Stats. 2000)</p>
4	SBE Staff	<p>Change Box 5 Instructions:</p> <p><i>Supplemental Assessment filing dates are within 60 days after the mailing <u>date printed on</u> of the supplemental notice, <u>or the postmark date of the notice, whichever is later.</u> Check the <i>Supplemental Assessment</i> box for:</i></p> <ul style="list-style-type: none"> • Change in ownership and new construction appeals filed within 60 days of the mailing <u>date printed on</u> of the supplemental assessment notice or supplemental tax bill, <u>or the postmark date of the notice or tax bill, whichever is later.</u> 	Revenue and Taxation Code section 1605 amended by Senate Bill 2170 (Ch. 647, Stats. 2000)

No.	SOURCE	PROPOSED LANGUAGE	SBE STAFF COMMENTS
5	SBE Staff	<p>Change Box 5 Instructions:</p> <p><i>Roll change and Escape Assessment</i> filing dates are within 60 days after the mailing <u>date printed on</u> of the assessment notice, or the postmark date of the notice, whichever is later. Check the <i>Roll Change/Escape Assessment/ Calamity Reassessment</i> box for:</p>	Revenue and Taxation Code section 1605 amended by Senate Bill 2170 (Ch. 647, Stats. 2000)
6	SBE Staff	<p>Change Box 5 Instructions:</p> <p><i>Calamity Reassessment</i> filing dates are within 14 days <u>six months</u> after the mailing of the assessment notice. Check the <i>Roll Change/Escape Assessment/Calamity Reassessment</i> box for:</p>	Revenue and Taxation Code section 170 amended by Senate Bill 1181 (Ch. 407, Stats. 2001)
7	SBE Staff	<p>Add to Box 6 Instructions:</p> <p>. . . A penalty assessed by the tax collector for nonpayment of taxes cannot be removed by the appeals board. <u>Indicate whether you are appealing all PERSONAL PROPERTY/FIXTURES or only a portion of the personal property/fixtures. If you are appealing only a portion of the personal property and fixtures, please attach a separate sheet identifying what property will be the subject of this appeal.</u> AUDIT UNDER R&T CODE SECTION 469 must</p>	Language added to clarify and identify personal property/fixture being appealed.
8	SBE Staff	<p>Add Box 8:</p> <p><u>Indicate whether you want to designate this application as a claim for refund of taxes already paid. Designating this application as a claim for refund will affect the time period in which you can file an action in superior court. You must file an action in court within six months from the date the appeals board issues its final determination of value.</u></p>	Language added to streamline refunds processes.
9	SBE Staff	<p>Change Paragraph following Box 7 Instructions:</p> <p>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 may be filed with this application or may be filed any time prior to 20 <u>30</u> days before the commencement of the hearing on this application. . . .</p>	Revenue and Taxation Code section 1606 amended by Senate Bill 1181 (Ch. 407, Stats. 2001)