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No. 2000/064

TO COUNTY ASSESSORS, COUNTY COUNSELS, AND
COUNTY APPEALS BOARDS:

ASSESSMENT APPEALS MANUAL
SEPTEMBER 2000

Enclosed are copies of the *Assessment Appeals Manual*. This manual was updated to reflect recent statutory changes, regulatory changes, and judicial decisions. The manual is provided by the State Board of Equalization as an informational resource for members of local appeals boards throughout the state, and is intended to advance standardization of assessment appeals practices within California.

Noteworthy changes to the manual have been made to reflect the following:

1. Senate Bill 1234 (Ch. 942, Stats. 1999)—Requires newly selected or appointed assessment appeals board members to complete an introductory training course conducted by either the State Board of Equalization or the county.

2. Senate Bill 1231 (Ch. 941, Stats. 1999)—Establishes various conflict of interest provisions and safeguards with respect to persons associated with assessment appeals boards. Eliminates the requirement that an individual appointed as a special alternate assessment appeals board member be a resident of the county in which the *Application for Changed Assessment* (*Application*) form is filed.

3. *Sunrise Retirement Villa* v. *Dear* (1997) 58 Cal.App. 4th 948—Provides that there is no statute of limitations for filing an appeal if the applicant claims that an erroneous change in ownership determination occurred.

4. Amendments to Property Tax Rules 301 through 326—Makes numerous clarifications to the assessment appeals process. For example:

   - Permitting the taxpayer to amend an *Application* after it has been filed with the clerk of the board.
   - Allowing the taxpayer to attach an agent authorization certificate to the *Application* in lieu of designating an agent on the face of the *Application*.
   - Permitting testimony or other evidence to support a value different from the value stated on the *Application*.

- Clarifying that the jurisdiction of appeals boards includes classification of property and allocation of value.
- Establishing procedural guidelines for appeals boards when a party has failed to comply with a request for information pursuant to section 1606.
- Determining the parameters of when an appeals board decision becomes final.

The updated *Assessment Appeals Manual* was adopted by the Board on September 14, 2000. It has been posted to the Board's Web site at www.boe.ca.gov. The manual can be accessed through Forms and Publications, Property Taxes, Publications and Other Documents. Copies are available on disk upon request to the Policy, Planning, and Standards Division at (916) 322-2921.

Board staff wishes to express their appreciation to all parties who participated in updating this manual. Those efforts contributed greatly to the success of this project.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
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RCJ
Enclosures