



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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**SUPERSEDED
BY LTA 2003/066**

August 2, 2001

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First District, Hayward
DEAN ANDAL
Second District, Stockton
CLAUDE PARRISH
Third District, Torrance
JOHN CHIANG
Fourth District, Los Angeles
KATHLEEN CONNELL
State Controller, Sacramento

JAMES E. SPEED
Executive Director
No. 2001/043

TO COUNTY ASSESSORS:

CHANGE IN NOTICE TO ASSESSEE REQUIREMENTS FOR
SECTION 75.31 (SUPPLEMENTAL ASSESSMENTS) AND
SECTION 534 (ESCAPE ASSESSMENTS)

Chapter 647 of the Statutes of 2000 (Senate Bill 2170) added the requirement in Revenue and Taxation Code sections 75.31 and 534 that notification to the assessee "shall be on a form prescribed by the State Board of Equalization."

Forms BOE-66-A and BOE-66-B, *Notice of Enrollment of Escape Assessment*, and forms BOE-67-A and BOE-67-B, *Notice of Supplemental Assessment*, have been designed to meet the requirements of the two sections amended by SB 2170.

The "A" version of both forms is for counties whose board of supervisors **has not** adopted the provisions of section 1605(c). Conversely, the "B" version of both forms is for counties whose board of supervisors **has** adopted the provisions of section 1605(c), and for counties of the first class. Section 1605(c) allows a board of supervisors, by resolution to require that a formal appeal be filed within 60 days of the date of mailing printed on the tax bill or the postmark date on the envelope in which the tax bill was mailed, whichever is later. Lacking a resolution by the board of supervisors, an *Application for Changed Assessment* must be filed within 60 days after the Date of Notice (as printed on the notice) or the postmark date on the envelope in which the notice was mailed, whichever is later.

Enclosed is one copy of each of the four forms. These forms are to be considered as Board-prescribed. They should also be considered as a "must use" type of form in that their use is not optional. Though the forms *will not* be included with the annual packet of forms for the 2002 lien date, they *will* be listed on the *Checklist of Miscellaneous Board-Prescribed Property Tax Forms* that you will receive later in the year. As with any other Board-prescribed form, you may use either the prototype of the form or rearrange it. If the forms are rearranged, they need to go through the usual review process for Board approval for the 2002 lien date.

If you have any questions, please contact Lloyd B. Allred at (916) 324-7361, or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:lba;cg
Enclosures