



STATE BOARD OF EQUALIZATION
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October 12, 2001

TO COUNTY ASSESSORS
COUNTY CLERKS OF THE BOARD
COUNTY COUNSELS
INDUSTRY REPRESENTATIVES

JAMES E. SPEED
Executive Director
No. 2001/065

APPLICATION FOR CHANGED ASSESSMENT FORM,
AND RESIDENTIAL PROPERTY ASSESSMENT APPEALS PUBLICATION

Recent amendments to statutes affecting the local assessment appeals process necessitate revisions to Form BOE 305-AH, *Application for Changed Assessment (Application)*, and the Board's Publication 30, *Residential Property Assessment Appeals*. Specifically, Assembly Bill 645 (Ch. 238, Stats. 2001) and Senate Bill 1181 (Ch. 407, Stats. 2001) made the following changes:

- AB 645: Applies the review and equalization provisions of section 469 of the Revenue and Taxation Code to any audit conducted by the assessor.
- Extends the deadline for filing an *Application* from September 15 to November 30 under certain circumstances.
- SB1181: Extends the deadline for filing an *Application* after a calamity reassessment from 14 days to 6 months following notification of such reassessment.
- Changes the deadline to initiate an exchange of information to 30 days prior to a scheduled appeals hearing, and revises the deadline to respond to a request for an exchange of information to 15 days prior to a scheduled appeals hearing.

In an attempt to make the revision process as comprehensive as possible for these projects, we welcome any suggestions or comments you may have regarding changes to the *Application* and to Publication 30. The current edition of Publication 30 may be downloaded at www.boe.ca.gov/proptaxes/pdf/pub30.pdf. Proposed changes, suggestions, and comments will be accepted until December 7, 2001. After reviewing responses received from interested parties, the projects will proceed as follows:

- On December 28, 2001, staff will distribute an agenda matrix summarizing proposed changes to the *Application* and an agenda matrix summarizing proposed changes to Publication 30.
- Staff will meet with interested parties on January 18, 2002 to discuss proposed changes to the *Application* and to Publication 30. The purpose of the meeting is to reach agreement regarding the final language and layout of the *Application* and the final language of Publication 30.
- The Board's Property Tax Committee will hear any unresolved language issues on March 26, 2002.

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- Counties will submit their final *Applications* to the Board for approval from March to June 2002.
- Staff will distribute printed copies of Publication 30 to counties in June 2002

This letter, as well as all future documents regarding these projects, will be posted 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 have any questions or comments regarding these projects, please contact Ms. Sherrie Kinkle at (916) 322-2921; sherrie.kinkle@boe.ca.gov.

Sincerely,

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:sk