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May 6, 2003

Honorable Linda Hill, Assessor
County of Humboldt
825 5th Street, Room 300
Eureka, CA 95501

Attn: Mari Wilson, Assistant Assessor

RE: Revenue and Taxation Code section 619 – Notice Requirements

Dear Ms. Hill:

This is in reply to your letter of February 18, 2003 addressed to Assistant Chief Counsel Kristine Cazadd in which you request a legal opinion concerning the value notice requirements of Revenue and Taxation Code section 619. You state that the assessment appeal application filing deadline for Humboldt County is November 30 due to the fact that your office does not send value notices to every property owner. In lieu of a separate notice, you ask whether the tax bill issued by your county satisfies the requirements of section 619 because it includes an explanation of the appeal process and identifies the final filing date of November 30. Unfortunately, for the reasons below, the tax bill does not satisfy those requirements because section 619 requires the assessor to provide specific items of information to assessees; whereas the tax bill is issued by the tax collector and may not include those specific items.

Law and Analysis

Revenue and Taxation Code section 619 prescribes a means of notifying taxpayers of annual changes in value for property tax assessment purposes. Subdivision (a) of that section provides, in relevant part, that

(a) Except, as provided in subdivision (f), the assessor shall, upon or prior to completion of the local roll, do either of the following:

(1) Inform each assessee of real property on the local secured roll whose property's full value has increased over its full value for the prior year of the assessed value of that property as it shall appear on the completed local roll.

(2) Inform each assessee of real property on the local secured roll, or each assessee on the local secured roll and each assessee on the unsecured roll, of the assessed value of his or her real property or of both his or her real and his or her personal property as it shall appear on the completed local roll.

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When providing the information required by subdivision (a), subdivision (b) requires the assessor to include:

A notification of hearings by the county board of equalization, which shall include the period during which assessment protests will be accepted and the place where they may be filed. The information shall also include an explanation of the stipulation procedure set forth in Section 1607 and the manner in which the assessee may request use of this procedure.

Subdivision (c) requires that the information include “the base year value of the property, compounded annually from the base year to the current year by the appropriate inflation factors” when “the property’s full value is determined pursuant to paragraph (1) of subdivision (a) over the property's full value determined for the prior year in accordance with paragraph (2) of subdivision (a) of Section 51.” Subdivision (d) further provides that “the information shall be furnished *by the assessor to the assessee* by regular United States mail directed to him or her at his or her latest address known to the assessor.”

Thus, section 619 clearly requires the assessor to perform the duty of notifying the assessee of the items of information and in the manner prescribed by the statute and the tax bill does not satisfy that requirement. Revenue and Taxation Code section 2602 specifies that tax collection is a duty of the tax collector and section 2610.5 provides that the tax collector is required to transmit tax bills. Thus, the tax bill would not comply with section 619 because the assessor does not generate and transmit that document.

Furthermore, it is not clear that the tax bill would include all the information required by section 619. For example, it is questionable whether the tax bill would include “the base year value of the property, compounded annually from the base year to the current year by the appropriate inflation factors” as required by subdivision (c). Section 2611.6 prescribes the items to be included on the tax bill, which do not include the base year value information required by subdivision (c).

The views expressed in this letter are only advisory in nature; they represent the analysis of the legal staff of the Board based on present law and the facts set forth herein, and are not binding on any person or public entity.

Very truly yours,

/s/ Lou Ambrose

Lou Ambrose
Supervising Tax Counsel

LAA:eb

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cc: Mr. Dean Kinnee, MIC:64
Ms. Jennifer Willis, MIC:70