



(916) 445-4588

November 3, 1981

Mr. James J. Dal Bon
Assistant Assessor
Marin County Assessor's Office
Civic Center
P. O. Box C
San Rafael, CA 94913

Dear Mr. Dal Bon:

You ask our interpretation of Rule 305.5 and Section 80 of the Revenue and Taxation Code as it relates to a person's right to challenge the base year value previously set by the local appeals board.

Our review of the provisions of Section 80 and Rule 305.5 leads us to conclude that a subsequent Application for Reduced Assessment which challenges a base year value made for a prior assessment year by the local Assessment Appeals Board is invalid. Any other interpretation would negate the "conclusive presumption" language in Section 80 of the Revenue and Taxation Code.

Very truly yours,

Glenn L. Rigby
Assistant Chief Counsel

GLR:jlh

bc: Mr. Gordon P. Adelman
Mr. Robert H. Gustafson
Legal Section

Equation