

(916) 323-7714

March 30, 1983

Dear

Revenue and Taxation Code  
Section 4831, Time Limitation

In your letter of January 4, 1983, you state that the assessor corrected an error in your 1978 assessment shortly before June 16, 1982. In your view, counting year by year, you conclude that this occurred in year five and therefore does not accord with the statute.

Revenue and Taxation Code Section 4831 states in part:

(a) Any error of the assessor resulting in incorrect entries on the roll may be corrected under this article. The correction may be made at any time after the roll is delivered to the auditor but shall be made within four years after the making of the assessment which is being corrected.

Additionally, Revenue and Taxation Code Section 616 provides that the assessor must complete the local roll prior to July 2 and Section 617 requires him to deliver it to the auditor as soon as it is completed. Only when these acts are accomplished is an assessment made because at that time it cannot be changed by the assessor.

In combination then, the statutes would require a correction to a 1978 assessment to be made prior to July 2, 1982 and according to your letters, the assessor apparently has met this deadline. The same result would obtain under Revenue and Taxation Code Section 532, which provides the statute of limitations for escape assessments. Here the operative language is "within four years after July 1 of the assessment year".

It is my conclusion that the assessor has correctly applied the law in regard to the roll correction of your property.

Very truly yours,

James M. Williams  
Tax Counsel

JMW:fr

Bc: Mr. Gordon P. Adelman  
Mr. Robert H. Gustafson  
Mr. Vernon Walton  
Mr. Charlie Knudsen  
Legal Section