



(916) 445-4588

November 26, 1982

Dear

The other day you asked our opinion as to the application of Section 4986 of the Revenue and Taxation Code to the following situation.

Through an error in valuation judgment certain property was overvalued. Later, but after September 15, this error is brought to the assessor's attention and he agrees that the property was in fact overvalued.

While you recognize that you cannot make the correction under Section 4831 of the Revenue and Taxation Code because of its specific prohibition, you ask whether it could possible be made under Section 4986 of the Revenue and Taxation Code.

As we discussed, I initially thought an argument could be made that such an adjustment could be made under that section. However, upon researching the problem, I found that the case of Rittersbacher v. Board of Supervisors, 220 Cal. 535, decided this issue many years ago. It concluded that Section 4986 does not provide any relief against a mere overvaluation by the assessor.

Summarily, on issues of mere overvaluation of property, the claimant must file for equalization within the time provided, otherwise no relief can be granted in such cases.

Very truly yours,

Glenn L. Rigby
Assistant Chief Counsel

GLR:fr

bcc: Mr. Gordon P. Adelman
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