



Mrs. Janice Masterton

September 19, 1985

James M. Williams

Valley Terrace Homeowners Association
Ford Leasing Development Company

In your memo of September 10, 1985, to Richard Ochsner you asked whether the subject companies, who are lessees of state assessed property, have the right to appeal to the Board.

A check of Revenue and Taxation Code Sections 741 and 742, revealed that it is not specified as to whom may file the petition. Section 733, however, clearly states the effect of the failure to file either the declaration of intent or the petition by the assessee. Based on this explicit wording we would conclude that only the assessee and not a lessee may appeal to the Board.

In the case of Ford Leasing you noted that the assessee/lessor, Southern Pacific Transportation Company, is petitioning its nonunitary value and you question whether Ford Leasing could be included in its petition. Our response is in the affirmative and our recollection is that this has occurred twice in the past and both instances involved lessees of Southern Pacific Transportation Company. In those cases the Southern Pacific Transportation Company tax representative presented the matter to the Board by way of introduction and then turned the hearing over to the lessee. The same procedure should apply to this appeal.

In regard to the Valley Terrace Homeowners Association it is clear that they have no right to be heard this year since their "petition", in addition to being unsatisfactory within the requirements of Revenue and Taxation Code Section 741 and Rule 906, is not timely. Section 733 provides only that the Board may grant 15 day extensions for filing under limited circumstances. We view this as the only discretion permitted the Board in a late filing case and here the petition is well in excess. We would advise the Association to maintain closer contact with the S.D.G.&E. tax department to insure that their rights are timely exercised in 1986.

JMW:fr

cc: Mr. Gordon P. Adelman
Mr. Robert H. Gustafson
Mr. Gene Mayer