

From: Wall, Peter

Sent: Thursday, October 18, 2018 2:33 PM

Subject: Comments on Draft "Request for Information for Assessment Appeal Application" Form

Dear Mr. Yeung:

These comments relate to the draft "Request for Information for Assessment Appeal Application" form that was circulated earlier in the week.

Revenue and Taxation Code section 441, subdivision (d), provides conspicuously and unambiguously that the assessor may request information or records "At any time."

Although the word "If" at the beginning of the last paragraph of the "Important Information" on the final page of the document appears to contemplate a request not being made in conjunction with an assessment appeal, several features of this draft form suggest otherwise. Those features of the document could easily give taxpayers the wrong impression, or even embolden them to resist 441(d) requests that are not made in conjunction with an assessment appeal. The document should be revised so that it more clearly accords with the statute, and does not give taxpayers the impression that the assessor is limited to requesting information or records only in conjunction with an assessment appeal.

Here are the particular problems that appear to me:

- The title should not refer to an assessment appeal application. "Request for Information" should be sufficient.
- The form should be clear that "Assessment Appeal Application Number(s)," "Applicant," and "Hearing Date" are not required, and would only make sense when the application is in fact made in conjunction with an assessment appeal. For example, the notation "(if any)" or the like might be added to each of those lines. There should also be a statement on the form that failure of the assessor to indicate any application number, hearing date, etc., does not invalidate the request.
- This sentence in the first paragraph on the first page should be deleted: "The office of the Assessor has received notice of an *Assessment Appeal Application* that was filed with the Assessment Appeals Board for the above referenced property."
- The second paragraph on the first page (beginning with "Based on the information you provided...") should be moved to the "Important Information" section on the third page, and should be revised to include an introductory clause such as, "If this request is made in conjunction with an *Assessment Appeal Application*, then..."
- The third paragraph on the first page should be revised so that it clearly still applies even when the request is not made in conjunction with an assessment appeal. For example, it might be revised to say: "The requested information must be provided by _____. Failure to provide this information may delay the resolution of an assessment appeal, if one is pending. It may also lead to other consequences as described in the 'Important Information' on page 2 of this form."

Unrelated to those problems, there are also some basic ways that the form could be made more useful:

- On the second page, it should be clear that more than eight items may be requested. For example, there could be a box to check stating whether additional items are listed on an attachment to the form.
- Also on the second page, the contact information should include a space for an email address.

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