

**REQUEST FOR INFORMATION FOR
ASSESSMENT APPEAL APPLICATION**

Property Location: [_____]

[_____]

Assessor Identification Number(s): _____

Assessment Appeal Application Number(s): _____

Applicant: _____

Hearing Date: _____

Event Type: _____

The office of the Assessor has received notice of an *Assesment Appeal Application* that was filed with the Assessment Appeals Board for the above referenced property. In accordance with section 441(d) of the Revenue and Taxation (R&T) Code, **the Assessor is requesting the information listed on the 441(d) request form included with this letter.** Additionally, an appraiser may contact you to request an inspection of the property or to discuss other relevant information relating to the property, so that both you and the Assessor are aware of all information pertaining to the subject property prior to an assessment appeal hearing.

Based on the information you provided, the Assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the Assessor will make a recommendation to the Assessment Appeals Board that your assessed value be changed to that value. If you still do not agree with the recommended value, a hearing will proceed.

The requested information must be provided by _____. This will allow adequate time for an appraisal to be prepared, reviewed, and approved prior to your hearing. Failure to provide this information may delay the resolution of your appeal. It may also lead to other consequences as described in the "Important Information" on page 2 of this form.

Please send your information to the following location:

[_____]

[_____]

SIGNATURE

▶ _____
NAME (typed or printed)

TITLE

DATE

PHONE NUMBER

The following information is requested for the purpose of reviewing an *Assessment Appeal Application*:

- 1. _____

- 2. _____

- 3. _____

- 4. _____

- 5. _____

- 6. _____

- 7. _____

- 8. _____

If you have any questions, please contact _____ at _____.

NAME

PHONE NUMBER

IMPORTANT INFORMATION

Various statutes authorize an assessor to obtain property valuation information from taxpayers to carry out his or her duty to assess all property in the county. One such statute, Revenue and Taxation Code section 441(d), requires every person to make information available to the assessor regarding property he or she owns or is located on property he or she owns. The assessor may request any information that is reasonably related to the **determination of value**. **You are required by law to comply with this request**. Noncompliance may result in postponement or continuance of your hearing date, or the issuance of a subpoena for production of information. Statutes also provide that noncompliance with a section 441(d) information request is a misdemeanor punishable by fine or imprisonment. (See Rev. & Tax. Code, § 462.)

While an assessor may request information from you, section 441(d) does not authorize an assessor to require you to submit to formal discovery techniques that would be used in a court of law, such as depositions, formal interrogatories, or requests for admissions. However, please note that this does not mean an assessor may not ask you questions about the property or **to** seek to have a dialogue about the property.

Furthermore, section 441(d) does not allow an assessor to require you to provide information under penalty of perjury. However, please be advised that you may be subject to criminal penalties if you do not provide the requested information notwithstanding the fact that you did not sign a penalty of perjury statement.

If this request is being made by the assessor in conjunction with an assessment appeals hearing and you need more time to gather the requested information, you may write to the clerk of the county board of equalization or the assessment appeals board to request more time. If you are uncertain as to what information is being requested by the assessor, please contact the appraiser whose name and contact information appear on the form. You may also appear at the hearing without having produced the requested information. In that case, if you introduce the previously requested information at the hearing, the assessor is entitled to a continuance of the hearing to examine the new information. If you do not bring the requested information, you will have an opportunity to explain to the board members why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to continue the hearing in order to give you time to comply with the request, or whether to continue the hearing so that a subpoena or other action can be taken by the assessor or by the board.