



**Sacramento County**  
**Office of the Assessor**  
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October 19, 2018

Mr. David Yeung, Chief  
Board of Equalization  
450 N Street  
Sacramento, CA 94279

**RE: PROPOSED FORM AND DRAFT CHANGES FOR APPEALS MANUAL**

Thank you very much for quickly working on the cover letter and draft language to be added to the Assessment Appeals Manual. Sacramento County would like to share some thoughts on the 441 (d) cover letter and appeal manual updates. We have no suggested changes for the Assessment Appeals Manual. Here are our suggestions for the 441 (d) cover letter/form.

- 1) Add verbiage to indicate this is not a formal exchange of information under R&T Code section 1606.
- 2) We understood this to be a cover letter that went out with every 441(d) request, not an actual 441 (d) request form itself. We request this be created as a cover letter.
- 3) Many times our appeals are not scheduled when we initially ask for information from the applicants. I think the "hearing date" line is unnecessary.
- 4) The "event type" is probably also unnecessary since many applicants simply check all of the boxes. On many occasions we must speak to the applicants to determine the actual issue they plan to take before the AAB.
- 5) Reword or remove the phrase "Please send your information to the following location" since the letterhead will direct applicants as to where to send the information. If this section remains where it is, this would be a good place to have the appraiser contact information including email address and phone number.
- 6) On page 2 "Important Information", we suggest rewording and using bullet points to illustrate the consequences. See the sample we created on the attached document.

Sacramento County agrees with the points made in the Marie LaSala Esq. letter dated October 18, 2018. If you have questions or concerns please feel free to contact me any time.

Respectfully,

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## 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 property tax. **You are required by law to comply with this request.** Noncompliance may result in one or more of the consequences listed below:

- **R&T 501 - Failure to furnish information.** If after written request by the assessor, any person fails to comply with any provision of law for furnishing information required by Sections 441 and 470, the assessor, based upon information in his possession, shall estimate the value of the property and, based upon this estimate, promptly assess the property.
- **R&T 1604 (c)(2) - Regular equalization period.** ...Further, this subdivision shall not apply to applications for reductions in assessments of property where the applicant has failed to provide full and complete information as required by law or where litigation is pending directly relating to the issues involved in the application.
- **R&T 441(h) - Property statement; other information.** If a taxpayer fails to provide information to the assessor pursuant to subdivision (d) and introduces any requested materials or information at any assessment appeals board hearing, the assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of the continuance.
- **R&T 454 - Examinations.** The assessor may subpoena and examine any person in relation to: (a) any statement furnished him, or (b) any statement disclosing property assessable in the county that may be stored with, possessed, or controlled by the person.
- **R&T 462 (a) - Refusal to give information.** Every person is guilty of a misdemeanor who, after written request by the assessor, does any of the following: (a) Refuses to make available to the assessor any information which is required by subdivision (d) of Section 441 of this code.
- **R&T 468 - Failure to furnish information; assessor's remedy.** In addition to any other remedies described in this article, if any person fails to furnish any information or records required by this article upon request by the assessor, the assessor may apply to the superior court of the county for an order requiring the person who failed to furnish such information or records to appear and answer concerning his property before such court at a time and place specified in the order.

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 will be used in a court of law, such as depositions, formal interrogatories, or request for admissions. However, please note this does not mean an assessor may not ask you questions about the property or seek to have a dialogue about the property. Section 441 (d) does not allow an assessor to require you to provide information under penalty of perjury.

If this request is being made by the assessor in conjunction with an assessment appeal hearing and you need more time to gather the requested information, you may write to the clerk of the county board or the assessment appeals board to request more time. If you are uncertain as to what information is being requested, please contact the appraiser whose name appears 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 why you have not complied with the request for information and they will decide whether to hold the hearing, 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.