

REQUEST FOR INFORMATION

This request for information is being made by the assessor pursuant to the authority granted by Revenue and Taxation Code section 441(d). The provisions of the Revenue and Taxation Code require that you comply with this request.

NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address.)

STREET ADDRESS OR PHYSICAL LOCATION OF THE PROPERTY		CITY	STATE	ZIP
ASSESSOR'S PARCEL NUMBER				
ACCOUNT NUMBER/ASSESSMENT NUMBER				
EVENT DATE	EVENT TYPE			
DUE DATE FOR REQUESTED INFORMATION				

SEE ENCLOSURE FOR THE LIST OF INFORMATION SPECIFICALLY BEING REQUESTED

Is this request being made in conjunction with an assessment appeals hearing?

NO

YES If yes, please complete the following:

Assessment Appeal Application number(s), if assigned: _____

Applicant: _____

Hearing date, if scheduled: _____

Type of assessment being appealed: _____

Various provisions in the Revenue and Taxation Code grant assessors the authority to obtain information to fulfill their assessment duties. This request for information is made pursuant to the authority granted by Revenue and Taxation Code section 441, subdivision (d), which states:

At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his or her property or any other personal property located on premises he or she owns or controls. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

The provisions of the Revenue and Taxation Code require that you comply with this request for information. All information requested by the assessor or furnished in the property statement shall be held secret by the assessor pursuant to Revenue and Taxation Code section 451.

As stated previously, the information specifically being requested is listed on the enclosure. Please read the enclosure carefully, as the assessor may also request in this letter information authorized under other provisions of law. If you are uncertain as to what information is being requested or need more time to comply with the request, please contact the assessor's office employee whose name and contact information appear on the enclosure.

Under Revenue and Taxation Code section 441(d), you cannot be required 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, or if you provide false information, even if you do not sign a penalty of perjury statement. (See Revenue and Taxation Code §§ 461, 462, and 468.)

If the assessor has checked the box "YES" indicating that this request is being made in conjunction with an assessment appeals 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. However, if you still do not agree with the recommended value, a hearing will proceed.

If you do not comply with this request, or provide only a portion of the information requested, your hearing may proceed as scheduled or it may be delayed [or the assessment appeals board may schedule a prehearing conference to be held in advance of your hearing]. If you do not provide the requested information to the assessor before the hearing [or the prehearing conference (if scheduled)], you will have an opportunity to explain to the assessment appeals board members or hearing officer why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to postpone or continue the hearing in order to give you time to comply with the request, whether to postpone or continue the hearing so that a subpoena can be issued, or whether any other action should be taken by the assessor or by the assessment appeals board.

If you appear at the hearing and introduce any information that had been requested under Revenue and Taxation Code section 441(d) and was not provided to the assessor, the assessor is entitled to a continuance of the hearing to examine the new information.

For more information about the assessment appeals process, including how to obtain information from the assessor, please see the State Board of Equalization's Assessment Appeals Manual at:

<http://www.boe.ca.gov/proptaxes/asmappeal.htm>