



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Executive Director

March 27, 2003

TO COUNTY CLERKS OF THE BOARD  
COUNTY ASSESSORS  
COUNTY COUNSELS  
INTERESTED PARTIES

No. 2003/027

APPLICATION FOR CHANGED ASSESSMENT  
FORM BOE-305-AH

Enclosed is Board-prescribed form BOE-305-AH, *Application for Changed Assessment (Application)*. This revision of the *Application* was adopted by the Board on March 26, 2003.

Counties may rearrange the contents of the *Application* to accommodate county needs; for example, print vertically or horizontally, use legal-size or NCR paper, use white paper or colored paper. However, the specific wording of the form and its instructions may not be deleted, changed, or added to except as follows:

- **Box 2, Agent or Attorney for Applicant**—the "Person to Contact" line may be deleted.
- **Box 3, Property Identification Information**—counties may describe the property in the same manner as listed on the county's notice or tax bill, e.g., Assessor's Parcel Number, Account Number, or Tax Bill Number.
- **Box 3, Property Identification Information**—a "dba" line may be added.
- **Box 4, Value**—the property use-types should correspond to those shown on the county's assessment roll.
- **Box 4, Value**—the "Appeals Board Use Only" column may be eliminated.
- **Box 5, Type of Assessment Being Appealed**—counties may use "roll year" or "tax year" to correspond with the description shown on the county's notice or tax bill.
- **Hearing Officers**—counties that use hearing officers must add questions and instructions relative to the hearing officer function.
- **Instructions**—the prescribed instructions are intended as the minimum instructions. Counties may add to the instructions to the extent such additions do not conflict with the prescribed instructions or with any statutes or regulations.

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- **Instructions for Box 5**—counties may eliminate either the "supplemental notice" wording or the "tax bill" wording to clarify specific county filing requirements for supplemental assessment, escape assessment, and calamity reassessment applications.

Counties will be required to begin using this revised *Application* no later than July 2, 2003. The *Application* may not be used prior to approval by the Board's Assessment Policy and Standards Division. Following approval, all prior revisions should be discarded. If your county places the *Application* on the Internet, it must be the *Application* approved by the Board for use in your county beginning July 2003.

Please submit a copy of your *Application* for approval to Ms. Sherrie Kinkle in the Assessment Policy and Standards Division; e-mail [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov); fax (916) 323-8765. You must submit an *Application* for approval even if you only plan to add county mailing information to the Board-prescribed form.

If you have any questions regarding the form or the forms approval process, or if you would like an electronic version of the *Application* (available in Word), please contact Ms. Kinkle at (916) 322-2921.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure