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April 23, 2003

No. 2003/031

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

LEGISLATION AFFECTING THE ASSESSMENT APPEALS PROCESS

Senate Bill 2092 (Chapter 775 of the Statutes of 2002) amends Revenue and Taxation Code<sup>1</sup> section 1603 relating to the assessment appeals filing deadline. Last year, Chapter 238, Statutes of 2001, amended section 1603 to extend the filing deadline from September 15 to November 30 in those counties that do not notify assesseees of the value of their real property prior to their receiving their tax bill. Since that enactment, further issues needing clarification arose.

Effective January 1, 2003, Chapter 775 specifically amends section 1603 to:

- Clarify that the filing deadline in any particular county is either September 15 or November 30 for all property (real and personal) on either roll (secured or unsecured) dependent upon whether notices are provided for real property on the secured roll.
- Require the assessor to notify the county clerk and county tax collector by April 1 if notices will be sent to taxpayers by August 1.
- Require the county clerk to notify the State Board of Equalization of the county's deadline.
- Require the Board of Equalization to maintain a statewide list of all counties' filing deadlines.
- Clarify that notification in a newspaper does not suffice as a means of notice for purpose of the assessment appeal deadline extension.

**SINGLE COUNTY-WIDE DEADLINE**

Prior to January 1, 2003, section 1603 could be construed to relate to an assessment appeals deadline for an individual taxpayer rather than the county as a whole. In those counties that sent value notices to some taxpayers, but not to others, it was unclear whether the November 30 deadline extension applied only to those taxpayers that were not sent a value notice, or if the deadline applied to all taxpayers in the county.

<sup>1</sup> All statutory references are to the Revenue and Taxation Code unless otherwise indicated.

Chapter 775 amends section 1603(b)(3) to clarify that if a county assessor does *not* provide a notice of value to all assessees of real property on the local secured roll by August 1, the last day of the appeals application filing period will be extended to November 30 for assessees and affected parties of all property (secured and unsecured) in the county. These value notices include the annual increases in assessed value caused solely by increases in the valuation of property that reflect the inflation rate. If value notices *are* sent to all assessees of real property on the local secured roll by August 1, the last day of the appeals application filing period will be September 15.

#### **NOTIFY CLERK AND TAX COLLECTOR**

Chapter 775 amends subparagraph (b)(3)(A) to require the assessor to notify the clerk of the county board of equalization and county tax collector by April 1 each year if notices will be sent to taxpayers by August 1. This information is needed for (1) the clerk to certify and notice the county's filing period as required by section 1601, and (2) the tax collector to finalize documents and print the appeals filing period information on the tax bill as required by section 2611.6.

#### **STATEWIDE LISTING**

Subparagraph (b)(3) requires the county clerk to certify the last day of the filing period and immediately notify the State Board of Equalization of the county's deadline. This amendment also requires the State Board of Equalization to maintain a statewide list of all counties' filing deadlines. Annually, the Board will mail a letter to each county clerk requesting the county's deadline.<sup>2</sup> The resulting list will be posted to the Board's Web site.

#### **NEWSPAPER PUBLICATION OF VALUE**

Some have questioned if publications of value in a newspaper as permitted by section 621, rather than a specific notice mailed individually to taxpayers as specified in section 619, would be a permissible means of excluding a county from the requirement to extend their appeals filing deadline. Subparagraph (b)(3)(D) clarifies that a personal notice to the taxpayer is required and that newspaper publications may not be substituted as a means of notice for purpose of the appeals deadline extension.

In addition, Chapter 775 makes the following changes, also relating to assessment appeals:

- Changes various code references to a uniform September 15 deadline (sections 75.51, 2611.6).
- Repeals section 620.5, which provided a November 15 appeals deadline for property acquired after the lien date. This section has been effectively obsolete since the establishment of supplemental assessments.

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<sup>2</sup> Letter To Assessors 2003/015, dated January 28, 2003.

These changes are reflected in the October 2002 edition of Assessors' Handbook Section 504, *Personal Property and Fixtures*,<sup>3</sup> and the Board-prescribed form, *Application for Changed Assessment* (BOE-305-AH).<sup>4</sup> Property Tax Rule 305, *Application*, and the *Assessment Appeals Manual* are in the process of being updated to reflect these changes.

Enclosed are the affected code sections with the changes in strikeout and underline format. If you have any questions regarding assessment appeals, please contact our Technical Services Unit at (916) 445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

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Enclosure

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<sup>3</sup> Letter To Assessors No. 2003/002, dated January 3, 2003.

<sup>4</sup> Letter To Assessors No. 2003/027, dated March 27, 2003.

***Section 75.51 is amended to read:***

75.51. The tax collector shall mail or electronically transmit a supplemental tax bill to the assessee, including the following information either on the bill or in a separate statement accompanying the bill:

- (a) The information supplied by the assessor to the auditor pursuant to Section 75.40.
- (b) The amount of the supplemental taxes due.
- (c) The date the notice is mailed.
- (d) The date on which the taxes will become delinquent and the penalties for delinquency.

(e) A statement that the supplemental taxes were determined in accordance with Article XIII A of the California Constitution which generally requires reappraisal of property whenever a change in ownership occurs or property is newly constructed.

(f) The tax rates or the dollar amounts of taxes levied by each revenue district and taxing agency on the property covered by the tax bill.

(g) All of the following:

(1) Information specifying that if the taxpayer disagrees with a change in the assessed value as shown on the tax bill, the taxpayer has the right to an informal assessment review by contacting the assessor's office.

(2) (A) Except as provided in subparagraph (B), information specifying that if the taxpayer and the assessor are unable to agree on proper assessed value pursuant to an informal assessment review, the taxpayer has the right to file an application for reduction in assessment for the following year with the county board of equalization or the assessment appeals board, as applicable, and the time period during the period from July 2 to September 15, inclusive which the application will be accepted.

(B) For counties in which the board of supervisors has adopted the provisions of subdivision (c) of Section 1605, information advising that the assessee has a right to appeal the supplemental assessment, and that the appeal is required to be filed within 60 days of the date of the mailing or electronic transmittal of the tax bill. For the purposes of equalization proceedings, the supplemental assessment shall be considered an assessment made outside of the regular assessment period as provided in Section 1605.

(3) The address of the clerk of the county board of equalization or the assessment appeals board, as applicable, at which forms for an application for reduction may be obtained.

***Section 620.5 of the Revenue and Taxation Code is repealed:***

~~620.5. If real property is acquired after the lien date for the fiscal year and before the first day of such fiscal year and if the new owner of such real property did not receive the notice required by Section 619 with respect to such property, the new owner or his agent may, under rules adopted by the board of supervisors, file the application described in Section 1603 at any time after the time prescribed in such section and on or before November 15 for a hearing before the county board to equalize the assessment of such property as though such assessment had been made outside the regular assessment period.~~

***Section 1603 of the Revenue and Taxation Code is amended to read:***

1603. (a) A reduction in an assessment on the local roll shall not be made unless the party affected or his or her agent makes and files with the county board a verified, written application showing the facts claimed to require the reduction and the applicant's opinion of the full value of the property. The form for the application shall be prescribed by the State Board of Equalization.

(b) (1) The application shall be filed within the time period from July 2 to September 15, inclusive. An application that is mailed and postmarked September 15 or earlier within that period shall be deemed to have been filed within the time period beginning July 2 and continuing through and including September 15.

(2) Notwithstanding paragraph (1), if the taxpayer does not receive the notice of assessment described in Section 619 at least 15 calendar days prior to the deadline to file the application described in this subdivision, the party affected, or his or her agent, may file an application within 60 days of receipt of the notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier, along with an affidavit declaring under penalty of perjury that the notice was not timely received.

(3) Notwithstanding paragraph (1), the last day of the filing period shall be extended to November 30 in the case of an assessee or party affected with respect to ~~real property on the local secured roll, if both of the following are true:~~

~~(A) A notice is not required to be provided to that assessee with respect to that real property under Section 619 all property located in a county where the county assessor does not provide, by August 1, a notice, as described in Section 619, to all assessees of real property on the local secured roll of the assessed value of their real property as it shall appear or does appear on the completed local roll, including the annual increases in assessed value caused solely by increases in the valuation of property that reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution.~~

~~(B)~~

~~(A) The county assessor does not provide, by August 1, notice to that assessee of the assessed value of the assessee's real property as it shall appear, or does appear, on the completed local secured roll shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether the notice specified in this paragraph will be provided by August 1.~~

~~(B) The clerk shall certify the last day of the filing period and shall immediately notify the State Board of Equalization as to whether the last day of the filing period for the county will be September 15 or November 30.~~

~~(C) The State Board of Equalization shall maintain a statewide listing of the time period to file an application in each county.~~

~~(D) The provisions of Section 621 may not be substituted as a means of providing the notice specified in this paragraph.~~

(4) If a final filing date specified in this subdivision falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed within the requisite time period specified in this subdivision. If on any final filing date specified in this subdivision, the county's offices are closed for business prior to

5 p.m. or for that entire day, that day shall be considered a legal holiday for purposes of this section.

(c) The application may be filed within 12 months following the month in which the assessee is notified of the assessment, if the party affected or his or her agent and the assessor stipulate that there is an error in the assessment as the result of the exercise of the assessor's judgment in determining the full cash value of the property and a written stipulation as to the full cash value and assessed value is filed in accordance with Section 1607.

(d) Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51, if all of the following conditions are met:

(1) The request for reassessment was submitted in writing to the assessor in the form prescribed by the State Board of Equalization and includes all information that is prescribed by the State Board of Equalization.

(2) The request for reassessment was made on or before the immediately preceding March 15.

(3) The assessor's response to the request for reassessment was mailed on or after September 1 of the calendar year in which the request for reassessment was made.

(4) The assessor did not reduce the assessment in question in the full amount as requested.

(5) The application for changed assessment is filed on or before December 31 of the year in which the request for reassessment was filed.

(6) The application for reduction in assessment is accompanied by a copy of the assessor's response to the request for reassessment.

(e) In the form provided for making an application pursuant to this section, there shall be a notice that written findings of facts of the local equalization hearing will be available upon written request at the requester's expense and, if not so requested, the right to those written findings is waived. The form shall provide appropriate space for the applicant to request written findings of facts as provided by Section 1611.5.

(f) The form provided for making an application pursuant to this section shall contain the following language in the signature block:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant," (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. \_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

***Section 2611.6 of the Revenue and Taxation Code is amended to read:***

2611.6. The following information shall be included in each county tax bill, whether mailed or electronically transmitted, or in a separate statement accompanying the bill:

(a) The full value of locally assessed property, including assessments made for irrigation district purposes in accordance with Section 26625.1 of the Water Code.

(b) The tax rate required by Article XIII A of the California Constitution.

(c) The rate or dollar amount of taxes levied in excess of the 1-percent limitation to pay for voter-approved indebtedness incurred before July 1, 1978, or bonded indebtedness for the acquisition or improvement of real property approved by two-thirds of the voters on or after June 4, 1986.

(d) The amount of any special taxes and special assessments levied.

(e) The amount of any tax rate reduction pursuant to Section 96.8, with the notation: "Tax reduction by (name of jurisdiction)."

(f) The amount of any exemptions. Exemptions reimbursable by the state shall be shown separately.

(g) The total taxes due and payable on the property covered by the bill.

(h) Instructions on tendering payment, including the name and mailing address of the tax collector.

(i) The billing of any special purpose parcel tax as required by paragraph (2) of subdivision (b) of Section 53087.4 of the Government Code, or any successor to that paragraph.

(j) Information specifying all of the following:

(1) That if the taxpayer disagrees with the assessed value as shown on the tax bill, the taxpayer has the right to an informal assessment review by contacting the assessor's office.

(2) That if the taxpayer and the assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, the taxpayer has the right to file an application for reduction in assessment for the following year with the county board of equalization or the assessment appeals board, as applicable, and the time period during the period from July 2 to September 15, inclusive which the application will be accepted.

(3) The address of the clerk of the county board of equalization or the assessment appeals board, as applicable, at which forms for an application for reduction in assessment may be obtained.