



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
916 445-4982 • FAX 916 323-8765  
[www.boe.ca.gov](http://www.boe.ca.gov)

CAROLE MIGDEN  
First District, San Francisco

BILL LEONARD  
Second District, Ontario

CLAUDE PARRISH  
Third District, Long Beach

JOHN CHIANG  
Fourth District, Los Angeles

STEVE WESTLY  
State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

June 17, 2003

No. 2003/041

TO COUNTY APPEALS BOARDS, COUNTY ASSESSORS,  
AND COUNTY COUNSELS:

ASSESSMENT APPEALS MANUAL  
MAY 2003

Enclosed are copies of the *Assessment Appeals Manual*. This manual was revised to reflect recent statutory changes, regulatory changes, and judicial decisions. The manual is provided by the State Board of Equalization as an informational resource for members of local appeals boards throughout the state, and is intended to advance standardization of assessment appeals practices within California.

Noteworthy changes to the manual include:

- Addition of language regarding electronic or digital signatures.
- Revision of language regarding assessment appeal filing periods to reflect amendments to Revenue and Taxation Code section 1603.
- Addition of language pertaining to applications filed via facsimile machines.
- Addition of language to include the recent Board-adopted changes to the *Application for Changed Assessment* form regarding taxpayers withdrawing their applications.
- Revision of language pertaining to exchanges of information between taxpayers and county assessors to reflect amendments to Revenue and Taxation Code section 1606.
- Addition of language concerning appeals following an assessor's audit to incorporate the provisions of recently adopted Property Tax Rule 305.3, *Application for Equalization Under Revenue and Taxation Code Section 469*.
- Addition of language regarding jurisdictional hearings held by assessment appeals boards to reflect the decision in *Heavenly Valley v. El Dorado County Board of Equalization*.

The revised *Assessment Appeals Manual* was adopted by the Board on May 28, 2003. It has been posted to the Board's Web site at [www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm). Copies are available on disk upon request to the Assessment Policy and Standards Division at (916) 322-2921.

TO COUNTY APPEALS BOARDS      -2-  
COUNTY ASSESSOR  
COUNTY COUNSELS

June 17, 2003

Board staff wishes to express their appreciation to all parties who participated in the revision of this manual. Those efforts contributed greatly to the success of this project.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure