STATE OF CALIFORNIA

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

TO COUNTY ASSESSORS:

SUBMITTAL FOR APPROVAL OF NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT AND NOTICE OF SUPPLEMENTAL ASSESSMENT; APPROVAL OF ROLL FORMS

November 4, 2003

Chapter 471 of the Statutes of 2003 (Senate Bill 1062) amended Revenue and Taxation Code sections 75.31 and 534 to make the forms described in those sections Board-approved, rather than Board-prescribed. The change affects forms BOE-66-A, BOE-66-B, BOE-67-A, and BOE-67-B. As such, the forms were not included in the annual packet of forms sent to you by way of Letter to Assessors No. 2003/040.

The forms to be used by a county as its *Notice of Enrollment of Escape Assessment* and its *Notice of Supplemental Assessment* must be submitted to us for approval. The statutes indicate specific items that must be included with each form. The Board forms meet those statutory requirements. However, use of the Board form is encouraged, not mandatory.

Please submit two copies each of the *Notice of Enrollment of Escape Assessment* and the *Notice of Supplemental Assessment* that you will be using to us for approval by January 1, 2004. When submitting these forms, please do so separately from the Board-prescribed forms that are processed annually.

We also remind you of the requirement that whenever you change the format of any of the following forms, you are required by authority of Property Tax Rule 252(e) to send us two copies of each by January 1 each year.

- Secured roll prepared by the assessor.
- Secured roll alphabetical index.
- Unsecured roll prepared by the assessor.
- Unsecured roll alphabetical index.
- Notice of assessment.
- Notice of supplemental assessment.
- Notice of escape assessment.
- Notice of proposed escape assessment.

If you have questions, please contact Lloyd B. Allred at (916) 324-7361 or e-mail at <u>Lloyd.Allred@boe.ca.gov</u>.

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department



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> BILL LEONARD Second District, Ontario

CLAUDE PARRISH Third District, Long Beach

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No. 2003/066