



STATE BOARD OF EQUALIZATION
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November 12, 2008

RAMON J. HIRSIG
Executive Director

No. 2008/060

TO COUNTY ASSESSORS:

NOTICE OF PROPOSED ESCAPE ASSESSMENT

In Letter To Assessors 2008/021, dated March 10, 2008, we discussed the various procedures and notices associated with property that has escaped assessment. Among the notices discussed was the *Notice of Proposed Escape Assessment* which is required by Revenue and Taxation Code section 531.8. In conjunction with a section 531.8 notice, we advised:

An assessment made outside of the regular filing period is not effective for any purpose until proper notice is given. For that reason, an *Application for Changed Assessment (Application)* filed prior to receipt of the notice is invalid. The *Notice of Proposed Escape Assessment* is not a valid notice within the meaning of sections 534 and 1605. An *Application* filed solely upon receipt of a *Notice of Proposed Escape Assessment*, and filed prior to receipt of a *Notice of Enrollment of Escape Assessment* or a tax bill reflecting the escape assessment, is invalid because the escape has not yet been assessed.

To ensure that taxpayers are properly advised of their appeal rights, please make sure that the section 531.8 notice that you are using *does not* contain language that advises the taxpayer that they may file an appeal within 60 days of the date on the section 531.8 notice. Conversely, we strongly urge you to consider adding language such as:

You may not file an appeal based on this notice. After this proposed escape assessment has been processed and enrolled, you will be advised by a *Notice of Enrollment of Escape Assessment*. You will also be provided with information regarding your right to appeal either (1) the enrollment of the escape assessment or (2) the value established for the escape assessment.

If you have any questions regarding the section 531.8 notice, please contact Ms. Sherrie Kinkle at 916-322-2921 or at sherrie.kinkle@boe.ca.gov.

Sincerely,

/s/ Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk