



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Executive Director

No. 2013/020

February 4, 2013

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

PROPOSED REVISIONS TO  
APPLICATION FOR CHANGED ASSESSMENT FORM

We have received a number of requests to revise form BOE-305-AH, *Application for Changed Assessment (Application)*. Accordingly, Board staff is initiating an interested parties process to solicit input on proposed changes to the *Application* for the 2014 regular assessment period.

Enclosed is a matrix arraying the proposed revisions to the *Application* that we have received to date. Interested parties are encouraged to comment on the proposed revisions and to submit any further suggestions for revisions. All comments/suggestions should be sent by April 5, 2013 to Sherrie Kinkle at [skinkle@boe.ca.gov](mailto:skinkle@boe.ca.gov) or mailed to the above address.

After review of comments/suggestions received from interested parties, it is anticipated that the project will proceed as follows:

- Staff will meet with interested parties to discuss revisions to the *Application*.
- The Board's Property Taxes Committee will hear discussions regarding the proposed revisions to the *Application* and make recommendations for adoption.
- The revised *Application* will be distributed to counties for use beginning July 2, 2014 in the regular assessment appeal filing period.

All documents regarding this project will be posted to the Board's website at [www.boe.ca.gov/proptaxes/otherprojects13.htm](http://www.boe.ca.gov/proptaxes/otherprojects13.htm). If you have questions regarding this form or the project, you may contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure

**APPLICATION FOR CHANGED ASSESSMENT, FORM BOE-305-AH**

**SUGGESTED REVISIONS**

	<b>SOURCE</b>	<b>SUGGESTION/COMMENT</b>
1	Ventura County Assessor's Office	<b>General Recommendation:</b> Remove all language that instructs the applicant to provide two (2) copies of the application and/or attached documents.
2	Ventura County Assessor's Office	<b>Add:</b> Add a Clerk of the Board Only Use box.
3	Ventura County Assessor's Office	<p><b>Revise Section 3, Property Identification Information:</b> Add a dividing line in the "Property Address or Location" box and add a DBA box.</p> <hr/> <p>Property Address or Location</p> <hr/> <p><u>DBA</u></p> <hr/>
4	Ventura County Assessor's Office	<p><b>Revise Section 3, Property Type:</b></p> <p>Add:   <input type="checkbox"/> <u>Subdivision Land</u></p> <p>          <input type="checkbox"/> <u>Manufactured Housing</u></p> <p>          <input type="checkbox"/> <u>Boat/Aircraft</u></p>
5	Yolo County Assessor Los Angeles County Assessor's Office	<b>Revise Section 3, Property Type:</b> After legislation clarifying owner occupied dwelling (sponsored by CAA), need to reword the question on appeal form: "Is this property an owner-occupied single family dwelling"?

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6	BOE Staff Placer County Clerk of the Board's Office	<p><b>Revise Section 4, Value:</b></p> <table border="1" data-bbox="634 329 1789 721"> <thead> <tr> <th data-bbox="634 329 953 386">4. VALUE</th> <th data-bbox="953 329 1157 386">A. VALUE ON ROLL</th> <th data-bbox="1157 329 1430 386">B. APPLICANT'S OPINION OF VALUE</th> <th data-bbox="1430 329 1789 386">C. APPEALS BOARD USE ONLY</th> </tr> </thead> <tbody> <tr> <td data-bbox="634 386 953 415">LAND</td> <td data-bbox="953 386 1157 415"></td> <td data-bbox="1157 386 1430 415"></td> <td data-bbox="1430 386 1789 415"></td> </tr> <tr> <td data-bbox="634 415 953 444">MINERAL RIGHTS</td> <td data-bbox="953 415 1157 444"></td> <td data-bbox="1157 415 1430 444"></td> <td data-bbox="1430 415 1789 444"></td> </tr> <tr> <td data-bbox="634 444 953 474">IMPROVEMENTS/ STRUCTURES</td> <td data-bbox="953 444 1157 474"></td> <td data-bbox="1157 444 1430 474"></td> <td data-bbox="1430 444 1789 474"></td> </tr> <tr> <td data-bbox="634 474 953 503">TREES &amp; VINES</td> <td data-bbox="953 474 1157 503"></td> <td data-bbox="1157 474 1430 503"></td> <td data-bbox="1430 474 1789 503"></td> </tr> <tr> <td data-bbox="634 503 953 532">FIXTURES</td> <td data-bbox="953 503 1157 532"></td> <td data-bbox="1157 503 1430 532"></td> <td data-bbox="1430 503 1789 532"></td> </tr> <tr> <td data-bbox="634 532 953 561">PERSONAL PROPERTY</td> <td data-bbox="953 532 1157 561"></td> <td data-bbox="1157 532 1430 561"></td> <td data-bbox="1430 532 1789 561"></td> </tr> <tr> <td data-bbox="634 561 953 591" style="text-align: center;">TOTAL</td> <td data-bbox="953 561 1157 591"></td> <td data-bbox="1157 561 1430 591"></td> <td data-bbox="1430 561 1789 591"></td> </tr> <tr> <td data-bbox="634 591 953 685"></td> <td data-bbox="953 591 1157 685" style="text-align: center;"><u>A. AMOUNT OF PENALTY OR PERCENTAGE</u></td> <td data-bbox="1157 591 1430 685" style="text-align: center;"><u>B. APPLICANT'S OPINION OF PENALTY AMOUNT</u></td> <td data-bbox="1430 591 1789 685" style="text-align: center;"><u>C. APPEALS BOARD USE ONLY</u></td> </tr> <tr> <td data-bbox="634 685 953 721"><u>PENALTIES</u></td> <td data-bbox="953 685 1157 721"></td> <td data-bbox="1157 685 1430 721"></td> <td data-bbox="1430 685 1789 721"></td> </tr> </tbody> </table> <p data-bbox="634 740 1871 802"><b>Comment:</b> Applicants appealing a penalty assessment often only know the percentage of the penalty, not the amount.</p>	4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY	LAND				MINERAL RIGHTS				IMPROVEMENTS/ STRUCTURES				TREES & VINES				FIXTURES				PERSONAL PROPERTY				TOTAL					<u>A. AMOUNT OF PENALTY OR PERCENTAGE</u>	<u>B. APPLICANT'S OPINION OF PENALTY AMOUNT</u>	<u>C. APPEALS BOARD USE ONLY</u>	<u>PENALTIES</u>			
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7	BOE Staff Placer County Clerk of the Board's Office	<p><b>Revise Section 5, Type of Assessment Being Appealed</b></p> <p>Add: <input type="checkbox"/> <u>PENALTY ASSESSMENT</u>                      <u>ROLL YEAR</u> _____</p>																																								
8	Calaveras County Assessor	<p><b>Revise Section 5, Type of Assessment Being Appealed:</b> Why are two copies of the notice or tax bill needed? I think that asking for a copy of the tax bill implies that the deadline applies to its receipt when that is not the case in all counties...just another area for confusion.</p>																																								

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9	Los Angeles County Assessor's Office	<p><b>Revise Section 6, Facts:</b>  C. NEW CONSTRUCTION  <input type="checkbox"/> No new construction occurred on the date of _____.  <input type="checkbox"/> Base year value for the new construction (<u>including construction in progress on lien date</u>) established on the date of _____ is incorrect.</p> <p><b>Comment:</b> Issue of an applicant appealing a partial complete new construction and checking Regular Assessment and Decline in Value boxes at same time. Appeals Board (Los Angeles) would not accept the application because the value was not a Decline in Value.</p>
10	Calaveras County Assessor	<p><b>Revise Section 6, Facts:</b> Suggest that the BOE improve the "facts" portion on the form. Not one of the "facts" is actually a fact. It is a reason for the appeal. In other words, the applicant may think it is a fact that "no change in ownership occurred" but it is simply their belief and the reason for the application. The subcategories do not follow for most taxpayers so I would eliminate all of the subcategories and give each reason its own line.</p>
11	BOE Staff Placer County Clerk of the Board's Office	<p><b>Revise Section 6, Facts:</b>  F. PENALTY ASSESSMENT  <input type="checkbox"/> Penalty assessment is not justified.  <input type="checkbox"/> <u>Abate change in ownership penalty</u></p>
12	Ventura County Assessor's Office	<p><b>Add a Section 9: <u>HEARING OFFICER</u></b>  <u>If the total assessed value of the property does not exceed \$500,000 or the property is a single-family residence, condominium, or cooperative or multiple-family residence of four units or less, you may request a hearing before an Assessment Hearing Officer.</u>  <input type="checkbox"/> <u>A hearing before an Assessment Hearing Officer is requested.</u>  <input type="checkbox"/> <u>A hearing before the three-member Board is requested.</u></p>
13	BOE Staff Placer County Clerk of the Board's Office	<p><b>Revise Instructions for Section 6, Facts:</b>  A penalty assessed by the tax collector cannot be removed by the appeals board. <u>A request to have a penalty abated for failure to file or timely file a <i>Change in Ownership Statement</i> can be heard by an appeals board.</u></p>

	SOURCE	SUGGESTION/COMMENT
14	Ventura County Assessor's Office	<b>Revise Instructions for Section 7, Written Findings of Facts:</b> Add: <u>Findings are not available if your appeal is heard by a Hearing Officer.</u>
15	Ventura County Assessor's Office	<b>Add Instructions for Section 9:</b> <u>Unless you request a hearing before a Hearing Officer, your appeal will be heard by a three-member Board. Hearings before an Assessment Hearing Officer are conducted by one person in an informal setting. Decisions of the Assessment Hearing Officer are final and are not appealable to the Assessment Appeal Board.</u>
16	Calaveras County Assessor	<b>Comment on Instructions for Requests for Exchange of Information:</b> The instructions specifically state that a Request for Exchange of Information can be submitted with the application. The problem is that the application is filed with the Clerk of the Board, not the Assessor. There is nothing in the law or property tax rules that identifies the application as the appropriate venue for an exchange. In fact, our Local Board Rules specifically state that the Clerk is not responsible for attachments to the application. And it would be those attachments that are required for the Exchange. And the law has a specified process that does not include the application. The Exchange must be filed with the Clerk AND the other party. The application is only filed with the Clerk.
17	BOE Staff	<b>Revise Instructions:</b> Instructions should include information about the stipulation process and the withdrawal process.