

**ASSESSOR REQUEST FOR INFORMATION
PURSUANT TO REVENUE & TAXATION CODE
SECTION 441(d)**

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For Assessor's Use Only:	Property Location: _____ Assessor's Parcel Number(s): _____ Due Date for Requested Information: _____ <input type="checkbox"/> This request is being made in conjunction with an assessment appeals hearing: Assessment Appeal Application Number(s) (if assigned): _____ Applicant: _____ Hearing Date (if assigned): _____ Event Type: _____
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Various provisions in the Revenue and Taxation Code grant assessors the authority to obtain information to fulfill their assessment duties. This request for information is made pursuant to the authority granted by Revenue and Taxation Code section 441, subdivision (d), which states:

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At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his or her property or any other personal property located on premises he or she owns or controls. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

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Therefore, you are required by law to comply with this request. The information specifically being requested is listed on the enclosure. If you are uncertain as to what information is being requested or need more time to comply with the request, please contact the assessor's office employee whose name and contact information appear on the enclosure.

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While Revenue and Taxation Code section 441(d) requires you to comply with this request for information, it does not authorize the assessor to require you to submit to depositions, formal interrogatories, or requests for admissions. If the assessor wishes to use those more formal discovery techniques, he will do so based on different statutes. Additionally, section 441(d) does not allow an assessor to require you to provide information under penalty of perjury. However, please be advised that you may be subject to criminal penalties if you do not provide the requested information or provide false information *even if you do not sign a penalty of perjury statement*. (See Revenue and Taxation Code, §§ 461, 462, and 468.)

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If the Assessor has checked the box above indicating that this request is being made in conjunction with an assessment appeals hearing, based on the information you provided, the Assessor may arrive at a value

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1 conclusion that is satisfactory to you. If this occurs, the Assessor will make a recommendation to the Assessment
2 Appeals Board that your assessed value be changed to that value. However, if you still do not agree with the
3 recommended value, a hearing will proceed. If you do not comply with this request, your hearing may be delayed. If
4 you appear at the hearing and introduce the information that had been requested, the assessor is entitled to a
5 continuance of the hearing to examine the new information. If you do not bring the requested information, you will
6 have an opportunity to explain to the board members or hearing officer why you have not complied with the request
7 for information, and they will decide whether to hold the hearing without the information, whether to continue the hearing
8 in order to give you time to comply with the request, whether to continue the hearing so that a subpoena can be
9 issued, or whether other action should be taken by the assessor or by the board.

10 For more information about the assessment appeals process, including how to obtain information from the assessor,
11 please see the State Board of Equalization's *Assessment Appeals Manual* at:

12 <http://www.boe.ca.gov/proptaxes/asmappeal.htm>

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