

Assessment Roll Changes

Enroll all escape assessments regardless of value absent an ordinance authorizing exemption of low-value escape assessments.

[Section 531.9](#) provides that a county board of supervisors may, by ordinance, generally prohibit an assessor from making an escape assessment that would result in an amount of taxes due which is less than the cost of assessing and collecting them. Some assessors, however, have exempted low-value escape assessments without the necessary ordinance in place.

Enroll an escape assessment no fewer than ten days after sending the Notice of Proposed Escape Assessment.

[Section 531.8](#) provides that no escape assessment shall be enrolled before ten days after the assessor has mailed or otherwise delivered to the affected taxpayer a *Notice of Proposed Escape Assessment*. Where an assessor fails to send this required notice, the taxpayer loses the opportunity to discuss the proposed escape with the assessor prior to enrollment.

Send a Notice of Enrollment of Escape Assessment as required by section 534.

[Section 534](#) requires a *Notice of Enrollment of Escape Assessment* to be mailed at the time of enrollment. The notice must include the following information: (1) the date of mailing, (2) information regarding the assessee's right to an informal review and the right to appeal the assessment, and (3) that the assessment appeal must be filed within 60 days of the date of mailing printed on the notice or the postmark date, whichever is later.

Moreover, [section 534\(d\)\(2\)](#) expressly provides that the *Notice of Proposed Escape Assessment* required by [section 531.8](#) does not satisfy the notice requirements of [section 534](#). Thus, where an assessor fails to send the notice required by [section 534](#), taxpayers are not properly informed of their right to an informal review of the assessment and their right to file an appeal contesting the assessment. Additionally, without the notice required by [section 534](#) the escape assessment is legally invalid.

Cite proper authority when initiating roll changes to notify the auditor-controller when to apply penalties and interest for escape assessments.

[Section 506](#) imposes interest on certain types of escape assessments. Those types of escape assessments requiring the addition of interest under [section 506](#) include the following: (1) failure to file a required property statement ([sections 531](#) and [441](#)); (2) incorrectly allowed exemptions ([section 531.1](#)); (3) failure to report the cost of personal property where the assessor has required a statement ([section 531.3](#)); (4) inaccurate reporting on the property statement or form ([section 531.4](#)); (5) incorrectly allowed business inventory exemption ([section 531.5](#)); and (6) incorrectly allowed homeowners' property tax exemption ([section 531.6](#)).

In addition, [section 531](#) provides that escape assessments resulting from an owner's failure to file a property statement pursuant to [section 441](#) shall be subject to the penalties imposed by [section 463](#). In order to apply penalties and interest, the assessor must notify the auditor-controller. This notification takes the form of citing the proper statutory provisions on a roll correction form. When the assessor fails to cite the proper statutory authorities, the auditor-controller will not know when or how to apply penalties and interest.