

Property Tax Forms

The CAA Perspective

Why Have Forms?

- ▶ Need information
 - ▶ Annually from the same taxpayer
 - ▶ Regularly from different taxpayers
- ▶ Uniform Requests
 - ▶ Prescribed by BOE
 - ▶ Simpler for Taxpayer
 - ▶ Simpler for Assessors

Legal Authority

- ▶ Government Code
- ▶ Revenue and Taxation Code
- ▶ Property Tax Rules

Development/Revision Process

- ▶ New Laws may require new forms
- ▶ Collaborative Effort
 - ▶ 2015 Guidelines
 - ▶ CAA Forms Committee

CAA Forms Committee

- ▶ Subcommittee of CAA Standards Committee
- ▶ Chaired by an Assessor
 - ▶ Members include Assessor Staff
- ▶ Meet twice annually with BOE Staff
- ▶ Review proposed changes
 - ▶ Refer to CAA Affiliate Groups as needed

Revisions – CAA Forms Committee

▶ Important Points

- ▶ Suggesting a revision does not guarantee approval
- ▶ Revisions must conform to State Law
- ▶ Forms cannot cover everything
- ▶ It's not as simple as some might think

Example – Possessory Interests

Typical Form

- ▶ Completed by Taxpayer
- ▶ Penalty for Failure to File
- ▶ Single Form

Possessory Interests

- ▶ Completed by Public Agency
- ▶ No Penalty for Failure to File
- ▶ Three ways to comply

Example – Possessory Interests

- ▶ Revenue and Taxation Code Section 480.6
 - ▶ Taxpayer is not required to file
 - ▶ Government entity is required to file
 - ▶ Penalties or Interest cannot be assessed
 - ▶ Only applies to State and Local agencies

Example – Possessory Interests

- ▶ Filing Options:
 - ▶ Preliminary Change in Ownership Report
 - ▶ Change in Ownership Statement
 - ▶ Possessory Interest Usage Report
 - ▶ Specific Information is listed
- ▶ Assessor – Public Records Act Request

Approval – CAA Forms Committee

- ▶ Recommend approval
 - ▶ Standards Committee
 - ▶ Executive Committee
- ▶ Board of Equalization

Interested Parties Process

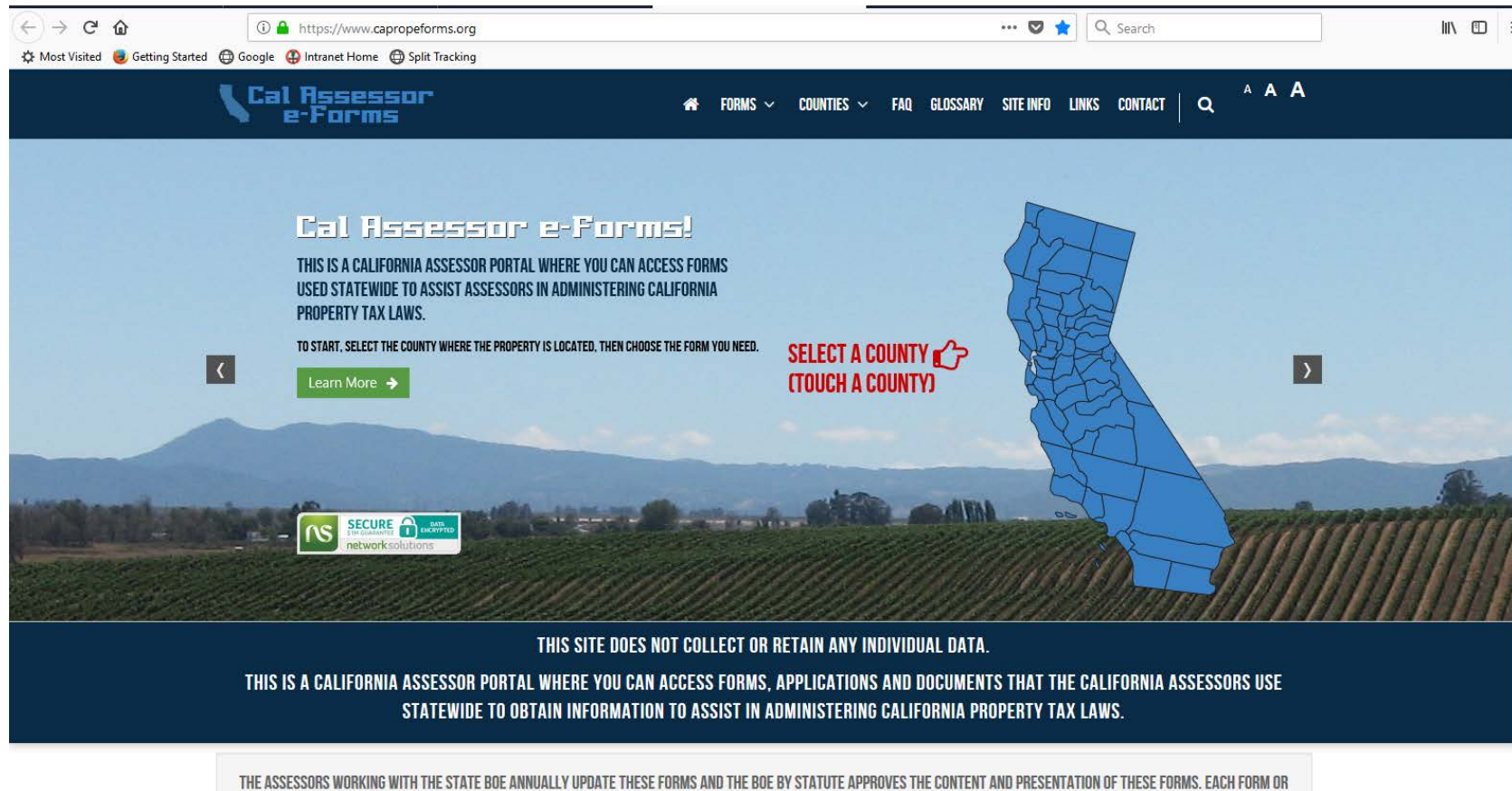
- ▶ Significant Revisions
- ▶ Newly Created Forms
- ▶ Certain Forms

EForms

- ▶ Collaborative effort by Assessors
- ▶ Board of Equalization is a partner
- ▶ Advantages:
 - ▶ Everyone is using up-to-date forms
 - ▶ More efficient delivery of forms to taxpayers
 - ▶ More cost effective for everyone involved

EForms

► www.capropeforms.org



EForms – A Few Statistics

- ▶ Used by 44 Counties
- ▶ Almost 4.5 million forms downloaded since 2015
- ▶ Preliminary Change in Ownership Report is most popular
- ▶ 62.73% of forms are downloaded after hours

EForms – The Future

- ▶ Original Vision
- ▶ Opportunities to Collaborate
 - ▶ Partner
 - ▶ BOE take responsibility
- ▶ Challenges
 - ▶ Electronic Filing
 - ▶ Connectivity around the State
 - ▶ Long Term IT Support

Other

▶ Foreign Languages

- ▶ State Law Requirements
- ▶ Practical Concerns

▶ Timelines

- ▶ Forms link to Lien Date
- ▶ EForms/Websites need to be updated

Questions?