



SOURCE Board Action

SUMMARY Amend section 1603 of the Revenue and Taxation Code (RTC) to synchronize current assessment appeal deadlines to November 30, annually, for all California counties.

EXISTING LAW

Under current RTC section 1603, a reduction in an assessment on the local roll shall not be made unless a taxpayer (the party affected or his or her agent) makes and files with the county board a verified, written application showing the facts claimed to require the reduction and the applicant's opinion of the full value of the property. The form for the application is prescribed by the State Board of Equalization (BOE).

The application must be filed from July 2 to September 15. Any application that is mailed and postmarked on September 15 or earlier within this period shall be deemed to have been filed within the time period beginning July 2 and continuing through and including September 15.

In certain circumstances, if a taxpayer does not receive the notice of assessment described in RTC section 619 at least 15 calendar days prior to the deadline to file the application, the party affected, or his or her agent, may file an application within 60 days of receipt of the notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier, along with an affidavit declaring under penalty of perjury that the notice was not timely received.

The last day of the filing period shall be extended to November 30 in the case of an assessee or party affected with respect to all property located in a county where the county assessor does not provide, by August 1, a notice, as described in RTC section 619.

CODE SECTIONS TO AMEND

RTC section 1603.

IDENTIFICATION OF PROBLEM

The issue of inconsistent deadline dates for property tax assessment appeals was discussed during the BOE's August 27, 2024 Taxpayers' Bill of Rights Hearing and at the September 24, 2024 BOE Board Meeting. Taxpayer representatives asked for a review of the assessment appeal deadlines and Third District Board Member Antonio Vazquez identified the issue as an agenda item for discussion.



RTC 1603 covers more than the secured roll. It also covers the unsecured roll. Agency staff has evaluated this issue and believes it would be ***clearer and more consistent*** for taxpayers if there was a uniform assessment appeal filing deadline date in all California Counties (November 30). To synchronize the deadline date, a statutory change to Revenue and Taxation Code section 1603 is needed.

PROPOSED SOLUTION

Amend Revenue and Taxation Code section 1603 to make November 30 the sole, uniform annual assessment appeals date for every county. The formal suggested language is included below.

JUSTIFICATION

Without legislative action, there would continue to be two different assessment appeals date deadlines.

PROGRAM BACKGROUND/LEGISLATIVE HISTORY

Current RTC section 1603 requires that taxpayers wishing to appeal the assessed value of real property assessments file assessment appeal applications between July 2 and September 15. This law generally requires assessors to notify taxpayers of changes in the assessed values of their property by July, the date that the assessment roll must be completed. An assessment notice is not required of the assessor when the only value change is the application of the annual 2% inflation adjustment factor provided by Proposition 13.

Assembly Bill 645 (Stats. 2001, ch. 238) (AB 645) extended the final date to file an assessment appeal application to November 30th if the County Assessor did not send a notice of the property's assessed value to the taxpayer by August 1 to provide the property's owner the extra time to appeal the assessment. RTC section 1603 was subsequently amended by Senate Bill 2092 (Stats. 2002, ch. 775) (SB 2092) for technical changes. Both bills were Board-sponsored.

RTC section 1603 was most recently amended by Assembly Bill 1042 (Stats. 2007, ch. 195) (AB 1042) to allow for an electronic notice of an appeal in addition to traditional hard copy and USPS methods. However, AB 1042 did not alter the appeal date timeframes established by AB 645 or SB 2092.

ARGUMENTS PRO AND CON

Pros



- Efficient program administration so the assessment appeals date is uniform and consistent statewide.

Cons

- None known.

PROBABLE SUPPORT AND OPPOSITION

Unknown, but likely individual taxpayers and taxpayer advocacy groups.

OTHER EXTERNAL PARTIES THAT MAY BE AFFECTED

None known.

FISCAL IMPACT (If known)

Minor notification costs/Letters To Assessors (LTA).

PROPOSED LANGUAGE

Section 1603 of the Revenue and Taxation Code is amended to read:

1603.

(a) A reduction in an assessment on the local roll shall not be made unless the party affected or his or her agent makes and files with the county board a verified, written application showing the facts claimed to require the reduction and the applicant's opinion of the full value of the property. The form for the application shall be prescribed by the State Board of Equalization.

(b) (1) The application shall be filed within the time period from July 2 to ~~September 45~~November 30, inclusive. An application that is mailed and postmarked ~~September 45~~November 30 or earlier within that period shall be deemed to have been filed within the time period beginning July 2 and continuing through and including ~~September 45~~November 30.

~~(2) Notwithstanding paragraph (1), if the taxpayer does not receive the notice of assessment described in Section 619 at least 15 calendar days prior to the deadline to file the application described in this subdivision, the party affected, or his or her agent, may file an application within 60 days of receipt of the notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier, along with an affidavit declaring under penalty of perjury that the notice was not timely received.~~



~~(3) Notwithstanding paragraph (1), the last day of the filing period shall be extended to November 30 in the case of an assessee or party affected with respect to all property located in a county where the county assessor does not provide, by August 1, a notice, as described in Section 619, to all assessees of real property on the local secured roll of the assessed value of their real property as it shall appear or does appear on the completed local roll, including the annual increases in assessed value caused solely by increases in the valuation of property that reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution.~~

~~(A) The county assessor shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether the notice specified in this paragraph will be provided by August 1.~~

~~(B) The clerk shall certify the last day of the filing period and shall immediately notify the State Board of Equalization as to whether the last day of the filing period for the county will be September 15 or November 30.~~

~~(C) The State Board of Equalization shall maintain a statewide listing of the time period to file an application in each county.~~

~~(D) The provisions of Section 621 may not be substituted as a means of providing the notice specified in this paragraph.~~

~~(4)~~(2) If a final filing date specified in this subdivision falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed within the requisite time period specified in this subdivision. If on any final filing date specified in this subdivision, the county's offices are closed for business prior to 5 p.m. or for that entire day, that day shall be considered a legal holiday for purposes of this section.

(c) The application may be filed within 12 months following the month in which the assessee is notified of the assessment, if the party affected or his or her agent and the assessor stipulate that there is an error in the assessment as the result of the exercise of the assessor's judgment in determining the full cash value of the property and a written stipulation as to the full cash value and assessed value is filed in accordance with Section 1607.

(d) Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51, if all of the following conditions are met:



(1) The request for reassessment was submitted in writing to the assessor in the form prescribed by the State Board of Equalization and includes all information that is prescribed by the State Board of Equalization.

(2) The request for reassessment was made on or before the immediately preceding March 15.

(3) The assessor's response to the request for reassessment was mailed on or after September 1 of the calendar year in which the request for reassessment was made.

(4) The assessor did not reduce the assessment in question in the full amount as requested.

(5) The application for changed assessment is filed on or before December 31 of the year in which the request for reassessment was filed.

(6) The application for reduction in assessment is accompanied by a copy of the assessor's response to the request for reassessment.

(e) In the form provided for making an application pursuant to this section, there shall be a notice that written findings of facts of the local equalization hearing will be available upon written request at the requester's expense and, if not so requested, the right to those written findings is waived. The form shall provide appropriate space for the applicant to request written findings of facts as provided by Section 1611.5.

(f) The form provided for making an application pursuant to this section shall contain the following language in the signature block:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant," (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

(g) The clerk of a county board of equalization may accept an electronically filed application for changed assessment containing an electronic signature if all of the following criteria are met:

(1) The application complies with all other requirements for filing the application.



(2) The electronic signature is accompanied by the certification described in subdivision (f).

(3) The electronic signature is authenticated in a manner that is approved by the county board of supervisors, which manner may include, but is not limited to, the use of personal identification numbers the clerk has assigned to applicants.

(Amended by Stats. 2007, Ch. 195, Sec. 1. Effective January 1, 2008.)