

Memorandum

To: Mr. Richard Johnson, Deputy Director
Property Taxes Department

Date: April 19, 2000

From: Lou Ambrose
Tax Counsel

Subject: *Application for Changed Assessment Instructions – County Signature Requirement*

This is in reply to your memo to Larry Augusta dated March 10, 2000 in which you request a legal opinion concerning the County Clerk of the Board's request for approval to modify that Board's application instructions to state that an application should be signed in blue ink. You ask the following question:

Can the County modify the Board-prescribed form by adding a request¹ for the applicant to sign the application in blue ink?

For the reasons set forth below, it is our opinion that approval of a county's request to modify the instructions to include a request that the application be signed in blue ink would be permissible because such a request does not conflict with the prescribed instructions or with any statutes or regulations.

Revenue and Taxation Code section 1603 provides in relevant part that the application form shall be prescribed by the State Board of Equalization. Section 1603 also requires certain identified items of information that the application form must include and it provides that "an application which shows the foregoing items is valid and no additional information shall be requested of the applicant on the application form."

The request for an original signature in blue ink does not conflict with section 1603, or with Property Tax Rule 305, which similarly provides that only specified items of information shall be requested of the applicant on the application form. The County Clerk is requesting that the form be executed in a particular manner, which is not an additional request for information in violation of the statute or regulation.

¹ A request, as opposed to a requirement.

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The signature request does not vary or add to the application form in a manner inconsistent with the Board-prescribed content. Although the Board prescribes the form, counties are permitted to rearrange form items to suit their local needs, provided that they do not omit or alter any of the prescribed items or conflict with the prescribed instructions. The request for an original signature in blue ink is of a similar nature and does not omit or alter any of the prescribed items; nor does the signature request conflict with prescribed instructions, which do not require specific ink color.

LA:tr

prop/precnt/equalizn/00/04lou

cc: Mr. Timothy W. Boyer, MIC:83
Mr. Larry Augusta, MIC:82
Mr. Ken McManigal, MIC:82
Mr. David Gau, MIC:64
Mr. Dean Kinnee, MIC:64
Mr. Pete Gaffney, MIC:64
Ms. Sherrie Kinkle, MIC:64