



(916) 445-8900

June 14, 1979

Mr. _____

Dear Mr.

Interpretation of Revenue and Taxation Code
Section 534

In your letter of May 17, 1979, to Mr. Glenn Rigby, Assistant Chief Counsel, you advance the proposition that section 534 provides an amplification of section 532 in that an escape assessee must receive notice of the escape within the limitation period or such other period as extended by waiver or otherwise the escape is invalid. We disagree.

In our view section 534 merely provides the procedure to be taken by the county financial officers after an escape assessment has been validly made. The second paragraph of this section clearly indicates that its purpose is to insure notice to the assessee so that subsequent rights to appeal the value of the assessment may be timely exercised. The fact that a tax bill, which may be received at a much later date, is also deemed sufficient notice defeats any notion that the limitation period is controlled by actions under this section.

You point out that the appeals board decided that the escape was timely because it was entered on the assessment roll prior to the expiration of the extended period. We agree with this conclusion.

Very truly yours,

James M. Williams
Tax Counsel

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