



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

August 19, 1980

No. 80/129

TO COUNTY ASSESSORS, ASSESSMENT APPEALS BOARDS,
AND INTERESTED PARTIES

JUDGMENT: STATE BOARD OF EQUALIZATION V. SAN DIEGO COUNTY
ASSESSMENT APPEALS BOARD

On May 15, 1980, the Court of Appeal for the Fourth District held that Proposition 8, which allowed for the recognition of declines in value, was applicable to the 1978-79 tax year. Although the Board instructed the Attorney General to appeal this decision to the State Supreme Court, through error the appeal was not timely filed. The decision of the appellate court is, therefore, final.

However, since we understand the application of Proposition 8 to the 1978-79 tax year is going to be challenge by the County of Contra Costa in the near future, you may wish to delay making any refunds and/or rescheduling hearings for 1978 assessment appeals involving declines in value from the base year until the Contra Costa case becomes final.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sfg