

**PUBLICATION 30, RESIDENTIAL PROPERTY ASSESSMENT APPEALS  
ALTERNATIVE LANGUAGE/COMMENTS**

No.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
1	2	BOE Legal Staff	<b>Revise sentence:</b> The California State Board of Equalization wants to make the <u>application of the property tax system laws</u> as equitable as possible.	Accepted
2	4 Introduction	BOE Legal Staff	<b>Revise sentence:</b> Although the basic <u>information rules</u> for appealing commercial, agricultural, and industrial real and personal property <u>tax assessments</u> are the same as for residential <del>properties</del> <u>property assessments</u> , the specifics of their valuation can be very complicated and are not discussed in this pamphlet.	Accepted
3	5 Other Considerations Who Can File	BOE Legal Staff	<b>Revise sentence:</b> The applicant of an assessment appeal is the property owner or any person <del>directly responsible for</del> <u>having a direct economic interest in the</u> payment of the taxes, <sup>FN</sup> <u>usually any person directly responsible for the payment of the property taxes.</u> <sup>FN</sup> See Cal. Code Regs., tit. 18, §§301(g) and 305(a), and <i>Assessment Appeals Manual</i> (May 2003, Reprinted January 2015), p. 24 on our website.	Accepted This publication does not contain footnotes. This information is too legalistic for the target audience.
4	5 Other Consideration What form ...	Placer County Clerk of the Board	<b>Revise paragraph:</b> To be valid, all appeals <del>should</del> <u>must</u> be filed on the official <del>Assessment Appeal Application</del> form <del>used by</del> <u>for the</u> the county where your property is located. <del>You</del> <u>To obtain a copy, you</u> should contact the clerk of your appeals board <del>to obtain a form.</del> Additionally, many counties have the form available for download from <del>the</del> <u>their</u> clerk of the board's website. <del>For demonstration purposes, we have included a sample form on page X (do not submit the sample form to your appeals board).</del> <u>The following instructions are based on the sample form shown on page X, which is provided for demonstration purposes.</u> <b>BOE REWRITE:</b> To be valid, all appeals should be filed on the official <i>Assessment Appeal Application</i> form used <del>by</del> <u>for</u> the county where your property is located. <u>The <i>Assessment Appeal Application</i> was formerly known as an <i>Application for Changed Assessment</i>.</u> <u>To obtain a copy, you</u> <del>You</del> should contact the clerk of your appeals board <del>to obtain a form.</del> Additionally, many counties have the form available for download from <del>the</del> <u>their</u> clerk of the board's website. For demonstration purposes, we have included a sample form on page <b>X</b> (do not submit the sample form to your appeals board).	See BOE rewrite  To be a valid filing, the claimant must provide the information required by Property Tax Rule 305(c). At a county's option, they may accept a filing on another county's application.

NO.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
5	5 Other Considerations What form...	BOE Legal Staff	<p><b>Add footnote citation:</b> To be valid, all appeals should be filed on the official <i>Assessment Appeal Application</i> <sup>FN</sup> form used by the county where your property is located.</p> <p><sup>FN</sup> <u>The <i>Assessment Appeal Application</i> was formerly known as an <i>Application for Changed Assessment</i>.</u></p>	See item 4
6	5 Other Considerations What if I...	BOE Legal Staff	<p><b>Revise sentence:</b> If you and the Assessor reach an agreement regarding the value of your property after filing an <del>application</del> <u>Assessment Appeal Application</u> but prior to the hearing, the agreement should be in writing and signed by all parties, including the applicant (or applicant's relative or authorized agent), the County Assessor, and the county legal officer.</p>	Not accepted "Application" has been identified several times previously in the publication.
7	7 Base Year Value Appeals	BOE Legal Staff	<p><b>Revise sentence:</b> If your property was reassessed for <u>any of</u> the above reasons, you should have received a supplemental assessment notice showing a new "base year value" for the property.</p>	Accepted
8	7 Base Year Value Appeals	BOE Legal Staff	<p><b>Revise bulleted sentence:</b> • <i>Within 60 days of the mailing of the supplemental assessment notice.</i> (Note: In some counties, you <del>also</del> have 60 days following the mailing of the supplemental tax bill.</p>	Accepted
9	7 Base Year Value Appeals	Placer County Clerk of the Board	<p><b>Revise bulleted sentence:</b> • <i>Between July 2 and September 15 (or November 30) in the year your property's value is first placed on the regular assessment roll, or within the following three years.</i></p> <p>The filing date of September 15 or (November 30) is determined by the regular assessment filing period for your county (see page X).</p>	Not accepted The text is grammatically correct.
10	8 Obtain the Correct Application	BOE Legal Staff	<p><b>Revise paragraph:</b> To be valid, all appeals must be filed on the official <u>county</u> form for the county where your property is located. To obtain a copy, you should contact the clerk of your appeals board. Additionally, many counties have the form available for download from their clerk of the board's website. The following instructions are based on the same form shown on page X, which is provided for demonstration purposes <u>only</u>.</p>	Not accepted Sentence already refers to the county.  Accepted

NO.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
11	8 Applicant's Information	Santa Clara County Clerk of the Board	<b>Revise sentence:</b> Enter the property owner's name, mailing address, telephone number, and other pertinent contact information. Applicants filing as the person affected <del>enters</del> <u>enter</u> their information here as well.	Accepted
12	8 Authorization of Agent	BOE Legal Staff	<b>Revise sentence:</b> Professional agent representation is optional; however, if you are an agent or an attorney who is not licensed in California <del>and</del> <u>but</u> has been designated to represent the applicant, the applicant must also complete and sign the "Authorization of Agent" portion in this section or attached a separate agent's authorization to the application at the time you file.	Not accepted "And" is a stronger statement that the authorization must be obtained in advance.
13	8 Authorization of Agent	BOE Legal Staff	<b>Revise bulleted sentence:</b> • A statement that the agent is authorized to sign and file applications in the calendar year <del>of</del> <u>in which</u> the application is <u>filed</u> .	Accepted
14	9 Property Identification	Placer County Clerk of the Board	<b>Comment:</b> On our Tax Bills/Notices the Fee Number is the Parcel Number. <b>BOE REWRITE:</b> Enter the applicable property identification information from your tax bill or assessment notice: Assessor's parcel number, assessment number, <del>or if the appeal is for personal property, the</del> fee number, account number, or tax bill number.	See BOE Rewrite
15	9 Value	BOE Legal Staff	<b>Revise sentence:</b> Column C (if shown on your county's form) is for the appeals <del>board</del> <u>board's</u> use only.	Not accepted Language is consistent with language used on the application
16	9 Column A	BOE Legal Staff	<b>Revise paragraph:</b> If you are filing a decline in value appeal, contact your County Assessor to determine your property's "current roll value – the value as of <u>the</u> January 1 lien date." Since tax bills are generally sent out in October, it is likely that you will not know the value that will be on the roll <del>if you wish to file an appeal</del> when the filing period begins on July 2 of that same year unless you contact your Assessor.	Accepted

NO.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
17	9 Type of Assessment Being Appealed	Santa Clara County Clerk of the Board	<p><b>Revise bulleted items:</b> • Decline in value appeals (the value as of January 1 of the current year), or change in ownership and new construction appeals filed <b>after</b> 60 days of the mailing of the supplemental assessment notice or supplemental tax bill (<u>in some counties</u>).</p> <p>Change in ownership and new construction appeals filed <b>within</b> 60 days of the mailing of the supplemental assessment notice or supplemental tax bill (<u>in some counties</u>) or the postmark date of the notice or tax bill, whichever is later.</p> <p><b>BOE REWRITE:</b> • Decline in value appeals (the value as of January 1 of the current year), or change in ownership and new construction appeals filed <b>after</b> 60 days of the mailing of the supplemental assessment notice <del>or supplemental tax bill</del> (<u>or supplemental tax bill in some counties</u>).</p> <p>Change in ownership and new construction appeals filed <b>within</b> 60 days of the mailing of the supplemental assessment notice <del>or supplemental tax bill</del> (<u>or supplemental tax bill in some counties</u>) or the postmark date of the notice or tax bill, whichever is later.</p>	See BOE Rewrite
18	10 Calamity Reassessment	Santa Clara County Clerk of the Board	<p><b>Revise bulleted item:</b> • Appeals on the decreased value the Assessor placed on property after a natural disaster (<del>i.e.</del> <u>e.g.</u>, earthquake, flood)</p> <p><b>BOE REWRITE:</b> • Appeals on the decreased value the Assessor placed on property after a natural disaster (<del>i.e.</del> <u>for example</u>, earthquake, flood)</p>	See BOE Rewrite
19	10 Appeals Period	Placer County Clerk of the Board	<p><b>Comment:</b> We have always had the applicant put the roll year that the assessment represents. Please explain why the roll year they appeal would be important.</p> <p><b>BOE REWRITE:</b> <i>Appeals Period.</i> For roll change/escape assessments/calamity reassessments/penalty assessments, write the roll year of your appeal (<del>not the roll year that the assessment represents</del>). Typically, this is the fiscal year that begins on July 1 of the year in which you file your appeal. For example, assume you file your appeal in 2015. July 1, 2015, marks the beginning of fiscal year 2015-16. Consequently, you would enter "2015-16" for the roll year.</p>	See BOE Rewrite
20	10 Supplemental Assessments	BOE Legal Staff	<p><b>Revise numbered items:</b> (1) Attach a copy of the notice or bill <del>with</del> <u>to</u> the application.</p> <p>(3) – Typically, the roll year is the fiscal year that begins <del>on</del> July 1 of the year in which the appeal is filed.</p>	Accepted

No.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
21	10 Reason for Filing Appeal Decline in Value	BOE Legal Staff	<b>Revise bulleted sentence:</b> • <i>Decline in Value.</i> Check this box if <u>the reason for your appeal is that</u> you believe the market value of your property has decreased and is no longer as high as its assessed value.	Not accepted The lead in sentence contains this phrase
22	10 Reason for Filing Appeal New Construction	Placer County Clerk of the Board	<b>Revise paragraph:</b> • <i>New Construction.</i> Check the appropriate box if you believe that <u>"Indicate on the form the date of the event shown on the Assessor's notice or tax bill."</u> - No new construction occurred; - The market value of your property based upon completion of new construction is less than the Assessor's value, or - The value of any construction in progress as of January 1 is incorrect. <b>BOE REWRITE:</b> • <i>New Construction.</i> Check the appropriate box if you believe that - No new construction occurred; - The market value of your property based upon completion of new construction is less than the Assessor's value, or - The value of any construction in progress as of January 1 is incorrect. <u>Indicate on the application the date of the event shown on the Assessor's notice or tax bill.</u>	See BOE Rewrite
23	11 Business Personal Property	BOE Legal Staff	<b>Revise bulleted sentence:</b> • <i>Business Personal Property/Fixtures.</i> The market value for <del>these</del> business properties is <u>are</u> determined annually. <b>BOE REWRITE:</b> • <i>Business Personal Property/Fixtures.</i> The market value for <del>these</del> business properties is determined annually.	See BOE Rewrite
24	11 Business Personal Property	Placer County Assessor's Office	<b>Revise bulleted paragraph:</b> • <i>Business Personal Property/Fixtures.</i> The market value for these business properties is determined annually. Check the appropriate box if you believe that the Assessor's value exceeds market value on personal property and/or fixtures, <del>and indicate</del> <u>Indicate</u> if you are appealing <u>the assessed value of</u> all personal property/fixtures at the location or <u>the assessed value of</u> only some of the personal property/fixtures, <del>and if so,</del> <u>If you are only appealing a portion of the personal property/fixtures,</u> attach a list describing the items you are appealing.	Accepted See Item 23

No.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
25	11 Penalty Assessment	Placer County Assessor's Office	<p><b>Revise bulleted paragraph:</b> • <i>Penalty Assessment.</i> Check this box if you are appealing to have a penalty assessment imposed by the Assessor removed. <del>Penalty assessments include, but not limited to those for failing to file or filing late for change in ownership, business property statements, or willful misrepresentation to evade taxes.</del> A penalty assessed <u>associated with exemptions</u> or levied by the tax collector cannot be removed by the appeals board, <del>or for those associated with exemptions.</del></p> <p><b>BOE REWRITE:</b> <i>Penalty Assessment.</i> Check this box if you are appealing to have a penalty assessment imposed by the Assessor removed. Penalty assessments include, but <u>are</u> not limited to, <del>those assessments</del> for failing to file or filing late for change in ownership, business property statements, or willful misrepresentation to evade taxes. A penalty assessed <u>associated with exemptions or imposed</u> by the tax collector cannot be removed by the appeals board, <del>or for those associated with exemptions.</del></p>	See BOE Rewrite
26	11 Penalty Assessment	BOE Legal Staff	<p><b>Revise bulleted paragraph:</b> • <i>Penalty Assessment.</i> Check this box if you are appealing <u>in order</u> to have a penalty assessment imposed by the Assessor removed. Penalty assessments include, but <u>are</u> not limited to, <del>those assessments</del> for failing to file or filing late for change in ownership, business property statements, or willful misrepresentation to evade taxes.</p>	See Item 25
27	11 Classification/ Allocation	Placer County Assessor's Office	<p><b>Revise bulleted sentence:</b> • <i>Classification/Allocation.</i> Check the appropriate box if you are appealing:</p> <ul style="list-style-type: none"> <li>- The allocation between the various components that make up the total value, such as land, improvements, <u>and</u> fixtures.</li> </ul>	Accepted

NO.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
28	11 Appeal After an Audit	BOE Legal Staff	<p><b>Revise bulleted paragraph:</b> <i>Appeal After an Audit.</i> – Incorrect value(s) on escaped property (<del>those property</del> not originally assessed or was underassessed), or</p> <ul style="list-style-type: none"> <li>- Those <del>property properties</del> opened up for appeal because the Assessor discovered changes to the roll, even if overassessments fully <del>offsets</del> <u>offset</u> underassessments, resulting in no change to the total value and no tax bill was issued.</li> </ul> <p><b>BOE REWRITE:</b> <i>Appeal After an Audit.</i> – Incorrect value(s) on escaped property (<del>those property</del> not originally assessed or <del>was those that were</del> underassessed), or</p> <ul style="list-style-type: none"> <li>- Those <del>property properties</del> opened up for appeal because the Assessor discovered changes to the roll, even if overassessments fully <del>offsets</del> <u>offset</u> underassessments, resulting in no change to the total value and no tax bill was issued.</li> </ul>	See BOE Rewrite
29	11 Appeal After an Audit	Santa Clara County Clerk of the Board	<p><b>Revise bulleted sentence:</b> - Those <del>property properties</del> opened up for appeal because the Assessor discovered changes to the roll, even if overassessments fully <del>offsets</del> <u>offset</u> underassessments, resulting in no change to the total value and no tax bill was issued.</p>	See Item 28
30	11 Appeal After an Audit	Placer County Assessor's Office	<p><b>Revise bulleted sentence:</b> <i>Appeal After An Audit.</i></p> <ul style="list-style-type: none"> <li>- Incorrect value(s) on escaped property (those not originally assessed or <del>was underassessed</del> <u>those that were under assessed</u>), or</li> <li>- <del>Those property opened up for appeal because the Assessor discovered changes to the roll, even if overassessments fully offsets underassessments, resulting in no change to the total value and no tax bill was issued.</del> <u>Assessment of other property of the assessee at the location is incorrect. Be aware that any change in value may be appealed, even if the net result amounts to a zero change to the total value and a new tax bill was not issued.</u></li> </ul>	See Item 28
31	12 Claim for Refund	BOE Legal Staff	<p><b>Revise paragraph:</b> If you check "yes", you must file <u>an</u> action with the court within six months from the date the appeals board issues its final determination of value.</p> <p>If you check "no", you must file a separate claim for a refund with the Board of Supervisors <i>within four years</i> from the date you paid the taxes that <del>is</del> <u>are the</u> subject of the appeal.</p> <p>Thus, checking "no" lengthens the period of time <del>in which</del> you have to file <u>an</u> action with superior court.</p>	Accepted

NO.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
32	12 Signature	Placer County Clerk of the Board	<p><b>Comment:</b> How are these acceptable?</p> <p>When filing paper applications, original signatures in blue ink are required. If the county has provisions for on-line filing, you must have made prior arrangements with the clerk to authenticate your signature, such as an assigned personal identification number. <i>A few counties may accept applications filed by fax or computer scanned and emailed; however, be sure to check with the clerk first to ensure it is acceptable.</i></p>	Rule 305(b) does not require that the signature on the application be an original signature or in blue ink. Local rules and/or procedures may allow faxed, computer scanned, digital, etc., signatures.
33	12 Preparing for Your Hearing	Santa Clara County Clerk of the Board	<p><b>Revise sentence:</b> Many county appeals boards have local rules and hearing guidelines that will assist you in preparing for your hearing, tell you how to obtain <u>postponements or continuances</u> of scheduled hearing dates, arrange for exchanges of information with the Assessor's office, and help you properly introduce relevant evidence at any hearing.</p>	Accepted
34	15 Exchange of Information	Santa Clara County Clerk of the Board	<p><b>Revise sentence:</b> If you initiate an exchange of information, you should submit your request to the clerk of your appeals board <del>or</del> <u>and</u> the Assessor prior to 30 days before the start of your hearing.</p> <p><b>BOE REWRITE:</b> If you initiate an exchange of information <u>after your application has been filed</u>, you should submit your request to the clerk of your appeals board <del>or</del> <u>and</u> the Assessor prior to 30 days before the start of your hearing.</p>	See BOE Rewrite
35	17 Burden of Proof	BOE Legal Staff	<p><b>Revise sentence:</b> This means that, <u>in the above situations</u>, the assessor will <u>be required to</u> present his or her evidence first in a hearing to provide proof that the assessment or penalty is justified.</p>	Accepted
36	17 Notice of Decision	BOE Legal Staff	<p><b>Add sentences:</b> Tape recordings or transcripts of your hearing may be available; contact the clerk of the board for details. You should request a transcript or recording if you decide to appeal the board's decision. Any request should be made within 60 days of the board's decision. <u>Note that requesting a transcript or recording of the hearing is different than requesting written findings of fact. You will need both if you intend to file an action in superior court. (See page X.)</u></p>	Accepted

NO.	PAGE REFERENCE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
37	18 Glossary	BOE Staff	<b>Revise definition of change in ownership:</b> There are several exclusions from "change in ownership," such as the transfer between a <del>husband and wife</del> <u>spouses</u> .	Accepted
38	19 For More Information	Santa Clara County Clerk of the Board	<b>Revise sentence:</b> Many County Assessors and <del>clerk</del> <u>clerks</u> of the <del>boards</del> <u>board</u> provide detailed information on their websites regarding assessment appeals, including the county's assessment appeals local board rules and procedures.	Accepted
39	--	Sonoma County Clerk of the Board	<b>Comment:</b> Our Board has mentioned in the past that they would like to see some further explanation on how to value new construction.	See Assessors' Handbook Section 410, <i>Assessment of Newly Constructed Property</i>