

Ms. Kinkle,

We have attached our proposed revisions to Publication 30. All of our proposed edits occur on page 11 of the document. The attached document should have the “track changes” feature enabled, making the suggestions easier to identify. Please let me know if you have any questions.

Thank you,

Matt Maynard

Assessment Manager

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- *Business Personal Property/Fixtures.* 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. and indicate if you are appealing the assessed value of all personal property/fixtures at the location or the assessed value of only some of the personal property/fixtures. If you are only appealing a portion of the personal property/fixtures, and if so, attach a list describing the items you are appealing.
- *Penalty Assessment.* Check this box if you are appealing to have a penalty assessment imposed by the Assessor removed. ~~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.~~ A penalty associated with exemptions or levied assessed by the tax collector cannot be removed by the appeals board. ~~or for those associated with exemptions.~~
- *Classification/Allocation.* Check the appropriate box if you are appealing:
 - An incorrect classification of an item, category, or class of property and attach a separate sheet identifying the property, or
 - The allocation between the various components that make up the total value, such as land, improvements, and fixtures.
- *Appeal After an Audit.* Check the appropriate box if you are appealing business personal property as a result of the A assessor's audit for:
 - Incorrect value(s) on escaped property (those not originally assessed or was those that were under assessed), or
 - Assessment of other property of the assessee at the location is incorrect. These 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. 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.

You must include with the Application a complete description of each property being appealed and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If the required documents are not timely submitted, your appeal will be denied.
- *Other.* If the reason you are filing an appeal is not one of the above listed in A-H, provide sufficient explanation and provide an attachment if needed.

7. Written Findings of Facts

You may request a written summary of the facts and evidence used by the appeals board in reaching its decision on your appeal. These "findings of facts" are necessary if the board's decision is not in your favor and you intend to appeal in superior court (for more information on appeal rights, see page X).

Findings may be requested at any time prior to the beginning of your hearing and the fees for this service should be paid before the hearing, but in any case, prior to the end of the hearing. However, if you withdraw your request for findings of facts by the end of the hearing, any fees paid will be refunded by the clerk. Your request may be designated on the application, in a separate written request to the clerk, or orally on record just prior to the start of your hearing. You should request a copy of the "findings of facts" if you will appeal an adverse decision of the board in superior court (for more information on appeal rights, see page).

8. Claim for Refund

Please read this entire section: If you want to make this application also serve as a claim for refund, check "yes." This will enable the county to automatically process a refund for you, without further action on your part, if the appeals board reduces the value of your property at your hearing.

Note: This option may not be in your best interest if you do not receive a favorable decision by the appeals board and intend to file an action in superior court, as it will affect the time period in which you can file an