

**REQUEST FOR INFORMATION FOR ASSESSMENT APPEAL APPLICATION**

Property Location: [ ]

[ ]

Assessor Identification Number(s): \_\_\_\_\_

Assessment Appeal Application Number(s): \_\_\_\_\_

Applicant: \_\_\_\_\_

Hearing Date: \_\_\_\_\_

Event Type: \_\_\_\_\_

The office of the Assessor has received notice of an *Assessment Appeal Application* that was filed with the Assessment Appeals Board for the above referenced property. In accordance with section 441(d) of the Revenue and Taxation (R&T) Code, **the Assessor is requesting the information listed on the 441(d) request form included with this letter.** Additionally, an appraiser may contact you to request an inspection of the property or to discuss other relevant information relating to the property, so that both you and the Assessor are aware of all information pertaining to the subject property prior to an assessment appeal hearing.

Based on the information you provide, the Assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the Assessor will make a recommendation to the Assessment Appeals Board that your assessed value be changed to that value. If you still do not agree with the recommended value, a hearing will proceed.

Deleted: d

The requested information **should** be provided by \_\_\_\_\_. This will allow adequate time for an appraisal to be prepared, reviewed, and approved prior to your hearing. Failure to provide this information may delay the resolution of your appeal. It may also lead to other consequences as described in the "Important Information" on page 2 of this form.

Deleted: must

[You are entitled to a copy of both your property's assessment records from our files and our "market data" as provided in R&T Code Sections 408\(e\) and 408\(d\). Please contact us at the phone number below to view this information.](#)

Please send your information to the following location:

[ ]

[ ]

SIGNATURE

\_\_\_\_\_  
NAME (typed or printed)

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE NUMBER

\_\_\_\_\_

The following information is requested for the purpose of reviewing an Assessment Appeal Application;

Deleted: for Change Assessment

1. \_\_\_\_\_  
\_\_\_\_\_
2. \_\_\_\_\_  
\_\_\_\_\_
3. \_\_\_\_\_  
\_\_\_\_\_
4. \_\_\_\_\_  
\_\_\_\_\_
5. \_\_\_\_\_  
\_\_\_\_\_
6. \_\_\_\_\_  
\_\_\_\_\_
7. \_\_\_\_\_  
\_\_\_\_\_
8. \_\_\_\_\_  
\_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_.  
NAME PHONE NUMBER

### IMPORTANT INFORMATION

Various statutes authorize an assessor to obtain property valuation information from taxpayers to carry out his or her duty to assess all property in the county. One such statute, Revenue and Taxation Code section 441(d), requires every person to make information available to the assessor regarding property he or she owns or is located on property he or she owns. The assessor may request any information that is reasonably related to the proposed tax. **You are required by law to comply with this request.** Noncompliance may result in a continuance of your hearing date, or the issuance of a subpoena by the assessor or the Assessment Appeals Board for production of information. A court of law may determine that noncompliance with a Section 441(d) information request may be a misdemeanor punishable by fine or imprisonment. (See Rev. & Tax. Code, § 462.)

Deleted: postponement or  
 Deleted: ,  
 Deleted: is

While an assessor may request information from you, section 441(d) does not authorize an assessor to require you to submit to formal discovery techniques that would be used in a court of law, such as depositions, formal interrogatories, or requests for admissions. Furthermore, section 441(d) does not allow an assessor to require you to provide information under penalty of perjury. However, please note that this does not mean an assessor may not ask you questions about the property or to seek to have a dialogue about the property. Revenue and Taxation Code Section 451 requires that all information requested by the assessor or furnished to the assessor in the property statement shall be held secret by the assessor.

Moved (insertion) [1]

If you are uncertain as to what information is being requested by the assessor, please contact the appraiser whose name and contact information appear on the form. You may also appear at the hearing without having produced the requested information. In that case, if you introduce the previously requested information at the hearing, the assessor is entitled to a continuance of the hearing to examine the new information. If you do not bring the requested information, you will have an opportunity to explain to the board members why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to continue the hearing in order to give you time to comply with the request, or whether to continue the hearing so that a subpoena or other action can be taken by the assessor or by the board.

Comment [PK1]: Reason for deletion of "However, please be advised..." sentence is because criminal penalties are already addressed in first paragraph.

Deleted:   
 If this request is being made by the assessor in conjunction with an assessment appeals hearing and you need more time to gather the requested information, you may write to the clerk of the county board of equalization or the assessment appeals board to request more time.

Revenue and Taxation Code Section 408(e) entitles you to inspect all information, documents, and records, including auditors' narrations and workpapers relating to the appraisal and the assessment of your property. You may arrange an inspection of the assessor's information, documents, and records for your property by contacting the assessor's appraiser whose name and contact information appear on the form. Noncompliance by the assessor with a taxpayer's request for inspection of information, documents, and records may entitle you to a continuance of your hearing date.

Moved up [1]: Furthermore, section 441(d) does not allow an assessor to require you to provide information under penalty of perjury.

Comment [PK2]: Reason for deletion of "If this request is being made..." sentence is because it would be misconstrued by the taxpayer to mean that they need to write the clerk for an extension of time on the assessor's 441d request.

Deleted: If this request is being made by the assessor in conjunction with an assessment appeals hearing and you need more time to gather the requested information, you may write to the clerk of the county board of equalization or the assessment appeals board to request more time.

Comment [OC3]: Expanding by explaining how T/P can obtain info from assessor.

## CONTINUANCES AND POSTPONEMENTS

### CONTINUANCES

Continuances are extensions of time made after the hearing on an application has commenced.

The board may, in its discretion, continue a hearing to a later date.<sup>1</sup> The board should make every reasonable effort, however, to hold the hearing expeditiously.

**Comment [OC(1):** The term “continuance” has never been defined in any statute, regulation or Assessors’ Handbook/AAM.

Where practicable, a continuance should not exceed 90 days unless the parties stipulate to a longer continuance, or either (1) good cause for the continuance is established to the satisfaction of the board by the requesting party or (2) the reasonable needs of the board dictate the need for a longer continuance. In all cases, the reason for the continuance shall be stated on the record.

If the hearing is continued, the clerk must notify both the applicant (or agent) and the assessor, in writing, of the time and place of the continued hearing. This notification must be made not less than 10 days prior to the date of the continued hearing will inform the applicant (or agent) and the assessor in writing of the time and place of the continued hearing not less than 10 days prior to the new hearing date, unless the parties agree in writing or on the record to waive written notice.<sup>2</sup>

There are ~~two~~ four primary reasons for continuing a hearing:

- **New information introduced at the hearing.**—If new material relating to the information received from the other party during an exchange of information is introduced, the other party may request a continuance for a reasonable period of time.<sup>3</sup>
- **Requested information not provided.** If the assessor did not receive information from the applicant, as requested pursuant to section 441(d), and the applicant presents such information at the hearing, the assessor may request a continuance for a reasonable period of time.<sup>4</sup>
- **Inspection of assessor’s records.** If the assessor fails to permit the inspection or copying of materials or information, as requested by the applicant pursuant to section 408 (d) or (e), and the assessor introduces any such requested materials or information at any assessment appeals board hearing, the applicant may request a continuance for a reasonable period of time.<sup>5</sup>
- **Amendment of an application.**—If the ~~appeals board~~ grants an applicant's request to amend an application, upon request of the assessor, the hearing on the

<sup>1</sup> Rule 323, subdivision (d).

<sup>2</sup> Rule 323, ~~subsection~~ subdivision (c).

<sup>3</sup> Rule 305.1, ~~subsection~~ subdivision (c).

<sup>4</sup> Section 441(h).

<sup>5</sup> Section 408(f)(3).

matter ~~will~~ shall be continued by the board for no less than 45 days, unless the parties mutually agree to a different period of time.<sup>6</sup>

If the applicant requests a continuance within 90 days of the expiration of the two-year limitation period provided in section 1604, the board may require a written extension signed by the applicant extending and tolling the two-year period indefinitely. The applicant has the right to terminate the extension agreement upon 120 days written notice.<sup>7</sup>

## POSTPONEMENTS

Postponements are extensions of time made before the hearing on an application has commenced. Rule 323, subsection (a), provides in part:

The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence.

If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year limitation period. However, at the discretion of the board, in its discretion, may grant such a request may be granted.

Requests for postponements beyond those that are a matter of right, whether by the applicant or the assessor, must be made in writing, and good cause must be shown for the requested postponement. A mutual agreement between an applicant and the assessor shall be deemed to constitute good cause. Postponements granted to an applicant for good cause or by agreement shall result in extending and tolling indefinitely the two-year limitation period, subject to termination of the agreement by 120 days written notice by the applicant.

In addition, if the applicant or the applicant's agent are unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the board.<sup>8</sup>

-Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.<sup>9</sup>

A board of supervisors may delegate decisions concerning postponement to the clerk in accordance with locally adopted rules.

<sup>6</sup> Rule 305, ~~subsection-subdivision~~ (e)(2)(C)(iv).

<sup>7</sup> Rule 323, ~~subsection-subdivision~~ (a).

<sup>8</sup> Rule 313.

<sup>9</sup> Rule 305.1, ~~subsection-subdivision~~ (d); Rule 323, ~~subsection-subdivision~~ (a).

**Comment [OC(2):** The term "postponement" has never been defined in any statute, rule, AH or AAM.

**Comment [OC(3):** Stipulation could be confused with written stipulation to resolve an appeal process used in many counties.

**Deleted:** stipulation by

**Deleted:** stipulation

It is within the board’s discretion to grant requests for a continuance or postponement of a hearing. However, the board or hearing officer in considering such requests beyond those that are a matter of right, must ensure that unnecessary continuances and postponements are not granted. The board or hearing officer may consider the reasonable needs of the county board of equalization or assessment appeals board or county hearing officer and the parties to the proceedings in determining whether to grant a continuance or postponement.

The board may continue or postpone a hearing to allow an applicant time to comply with an assessor or board request for information. However, serial continuances or postponements may not be granted solely to force compliance with an information request with which a taxpayer has stated in writing will not be forthcoming. Granting such serial continuances or postponements would effectively deny an applicant a hearing on the merits of his case. When a taxpayer’s noncompliance of requested information is at issue, the board, in most cases, should hold a hearing weighing the evidence and the credibility of the testimony appropriately.

**Deleted: -**

**Comment [PK4]:** Per Cris O’Neill - Reason for deletion of the “The board may also continue...” sentence is because the phrase “to resolve the issue with an applicant’s noncompliance with an information request” is not explained and, regardless, there should not be a continuance or postponement of a hearing because of some “issue with an applicant’s noncompliance.” In addition, the sentence appears intended to allow more time for an assessor or an AAB to issue a subpoena; should not make the need to issue a subpoena an automatic reason for continuing or postponing a hearing; otherwise encourage assessor and/or AAB to wait until hearing starts to issue a subpoena and thereby obtain a postponement or continuance.

**Comment [PK5R4]:**

**Deleted:** The board may also continue or postpone a hearing to allow time to resolve the issue with an applicant’s noncompliance with an information request, which may include time necessary for an assessor to issue a subpoena for the requested information, or for the board to issue its own subpoena for the requested information.