

**ASSESSMENT APPEALS PROCESS
 NEW FORM- *REQUEST FOR INFORMATION FOR APPLICATION*
 ALTERNATIVE LANGUAGE/COMMENTS**

NO.	PAGE	LINE	SOURCE	PROPOSED LANGUAGE/COMMENTS	BOE STAFF POSITION
1	1	Text Box	California Association of Clerks and Election Officials (CACEO) John McKibben, Chairman	<p>Again, we recognize that this proposed form would be used by assessors in obtaining the information they to properly do their job and that developing a form for the intended purpose falls to the State Board's staff and assessors to accomplish. However, we would like to suggest, at least, that the draft form may need to request more specific information than it currently does and respectfully ask BOE staff and assessors to consider our suggested content. We do so because if the form and information is later shared with a county board, or if the assessor were to assert that the applicant failed to properly respond to the request, we believe the county board would be confused and would have some difficulty identifying exactly what information the assessor is requesting, in any given case. More information -- especially more specific information -- would help the county board to make a determination as to whether an applicant has fully and appropriately supplied the information the assessor asked for.</p> <p><u>Due Date for Requested Information:</u> _____</p> <p><u>Property Location or Situs:</u> _____</p> <p><u>Assessor's Parcel Number(s):</u> _____</p> <p><u>Assessor's Business Account Number(s):</u> _____</p> <p><u>Assessor's Assessment Number(s):</u> _____</p>	<p>Accepted.</p> <p>Accepted.</p> <p>Accepted.</p> <p>Accepted.</p> <p>Accepted.</p>

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				<p>Type of Assessment:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Regular Assessment for Roll Year(s) _____ <input type="checkbox"/> Supplemental Assessment for Transfer Occurring on _____ <input type="checkbox"/> Supplemental Assessment for New Construction Dated _____ <input type="checkbox"/> Roll Change for Roll Year(s) _____ <input type="checkbox"/> Escape Assessment for Roll Year(s) _____ <input type="checkbox"/> Calamity Reassessment for Roll Year(s) _____ <input type="checkbox"/> Penalty Assessment for Roll Year _____ <p><input type="checkbox"/> <u>This request is NOT being made in conjunction with an assessment appeal application or hearing.</u></p> <p><input type="checkbox"/> <u>This request is being made in conjunction with an assessment appeal hearing:</u></p> <p style="margin-left: 40px;">- <u>Assessment Appeal Application Number(s):</u> _____</p> <p><u>Hearing Date (if scheduled):</u> _____</p>	<p>Not accepted. See revised form.</p> <p>Accepted.</p> <p>Accepted.</p>
2			Santa Clara County Assessor Larry Stone	<p>Consistent with Santa Clara County's commitment to processing information from taxpayers electronically and efficiently, we request that the form be modified to both include a field for an account number, and an area for barcoding.</p> <p>We also request that the form be designed to fit inside a standard #10 window envelope so that it can be easily mailed and processed by assessors.</p>	Accepted.
3			Rebecca M. Archer Lead Deputy County Counsel San Mateo County	<p>The only comment from the San Mateo County Assessor is regarding format. It is San Mateo County's belief that the proposed BOE form, Request for Information for Applicant, could be better formatted. The formatting/font could change to allow all of the information to fit on one page, thus saving resources for the County.</p>	Not accepted. See revised form.

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4			Chuck Leonhardt, Chairman of the CAA Assessment Appeals Ad-Hoc Committee	The current draft of the form is not formatted to accommodate having the document prefilled and compatible with mailing in a #10 window envelope. If reformatting were to take place it would eliminate the need for a cover letter to fulfill that function, thus making the form much more efficient for assessors' to implement.	Accepted.
5			Chuck Leonhardt, Chairman of the CAA Assessment Appeals Ad-Hoc Committee	The form should provide verbiage that acknowledges the Assessor is attaching a list of the requested and suggested items to be submitted.	Accepted.
6	1	25	Chuck Leonhardt, Chairman of the CAA Assessment Appeals Ad-Hoc Committee	On Line 25 of Page 1 after the comma, the form should replace he with either they or he/she.	Accepted. Replace "he" with "they".
7	1	19	Los Angeles County Assessors' Office presented through CAA Assessment Appeals Ad-Hoc Committee	Therefore, you are required by law to <u>The provisions of the R&T code require that you</u> comply with this request.	Accepted.

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8	2	1-5	Los Angeles County Assessors' Office presented through CAA Assessment Appeals Ad-Hoc Committee	Revise as follows: 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. However, if you still do not agree with the recommended value, a hearing will proceed. If you do not comply with this request, <u>or provide only a portion of the information requested</u> , your hearing may be delayed. If you appear at the hearing and introduce the information that had been requested, <u>but not provided by you to the assessor</u> ; the assessor is entitled to a continuance of the hearing to examine the new information.	Accepted. See revised form.
9			Butte County Assessor, Diane Brown	We don't see any problems with the proposed changes. We have no suggestions or comments.	N/A
10	1-2		San Francisco County Assessor, Carmen Chu	<p>"Event Date" and "Event Type" pertain to all§ 441(d) requests, not just those related to assessment appeals, and therefore should be placed between the APN and Due Date fields above the assessment appeals checkbox. Be consistent in capitalization of terms like "Assessor" and "Assessment Appeals Board." Even if section 441(d) does not permit an Assessor to require responses to be signed under penalty of perjury, this letter does not communicate that whether a particular document is signed under penalty of perjury may affect the weight it is given (see, e.g., Rule 462.200(a) and (b): "Proof may also be made by declarations under penalty of perjury (or affidavits) accompanied by such written evidence as may reasonably be available, such as written agreements, cancelled checks, insurance policies, and tax returns."), or that certain property tax documents (e.g., parent-child exclusion certifications) must be signed under penalty of perjury to be valid. This form letter appears to be designed for use for all section 441(d) requests, including those not associated with an assessment appeal, and does not include potential consequences for failing to respond outside of the context of an assessment appeals hearing.</p> <p>Edits to text of form (original line numbers omitted; deletions are in strike through; additions are <u>underlined</u>; comments are in <i>italics</i>):</p>	

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				<p>Various provisions in the Revenue and Taxation Code grant assessors the authority to obtain information to fulfill their assessment duties. This request for information is made pursuant to the authority of [<i>insert other provisions as needed</i>, and] Revenue and Taxation Code section 441, subdivision (d), which states:</p> <p style="padding-left: 40px;">At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his or her property or any other personal property located on premises he or she owns or controls. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.</p> <p>Therefore, you are required by law to comply with this request. The information specifically being requested is listed on the enclosure. If you are uncertain as to what information is being requested or need more time to comply with the request, please contact the assessor's office employee whose name and contact information appear on the enclosure. [Deleted text and moved to next paragraph.]</p> <p>While Revenue and Taxation Code section 441(d) requires you to comply with this request for information, it does not authorize the assessor to require you to submit to depositions, formal interrogatories, or requests for admissions. If the assessor wishes to use those more formal discovery techniques, he <u>or she</u> will do so based on different statutes. <u>Please read the enclosure carefully, as the assessor may also request in this letter information authorized under other provisions of law.</u> If you are uncertain as to what information is being requested or need more time to comply with the request, please contact the assessor's office employee whose name and contact information appear on the enclosure.</p>	<p>Not accepted. See revised form.</p> <p>Accepted.</p> <p>See revised form.</p> <p>Accepted but without bold print.</p>

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				<p>[¶] Additionally, Under Revenue and Taxation Code section 441(d), does not allow an assessor to require you cannot be required to provide information under penalty of perjury. However, please be advised that you may be subject to criminal penalties if you do not provide the requested information, or if you provide false information even if you do not sign a penalty of perjury statement. (See Revenue and Taxation Code, §§ 461, 462, and 468.)</p> <p>If the A assessor has checked the box above indicating that this request is being made in conjunction with an assessment appeals hearing, based on the information you provided, the A assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the A assessor will <u>may</u> make a recommendation to the Assessment Appeals Board that your assessed value be changed to that value. <u>You should contact the assessor's office to see if you need to attend the hearing.</u> However, if you still do not agree with the recommended value, a hearing will proceed.</p> <p>[¶] If you do not comply with this request, your hearing may proceed as scheduled, or may be delayed[, or the board may schedule a prehearing conference to be held in advance of your hearing]. If you do not provide the requested information to the assessor before [the prehearing conference (if scheduled) or] the hearing, you will have an opportunity to explain to the board members or hearing officer why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to postpone or continue the hearing in order to give you time to comply with the request, whether to postpone or continue the hearing so that a subpoena can be issued, or whether any other action should be taken by the assessor or by the board.</p> <p>[¶] If you appear at the hearing and introduce the any information that had been requested under Revenue and Taxation Code section 441(d) and not provided to the assessor, 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 or hearing officer why you have not complied with the request for information, and they will decide whether to hold the</p>	<p>Accepted.</p> <p>Accepted.</p> <p>Not accepted. See revised form.</p> <p>Accepted.</p> <p>Accepted.</p>

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				<p>hearing without the information, whether to continue the hearing in order to give you time to comply with the request, whether to continue the hearing so that a subpoena can be issued, or whether other action should be taken by the assessor or by the board. <i>[Deleted text moved to prior paragraph for clarity.]</i></p> <p>For more information about the assessment appeals process, including how to obtain information from the assessor, please see the State Board of Equalization's Assessment Appeals Manual at: http://www.boe.ca.gov/proptaxes/asmappeal.htm</p>	
11	1	Text Box	California Alliance of Taxpayer Advocates, Peter Kotschedoff and Michael Brennan	<p>We have recommended revisions to the form which include a statement that taxpayer provided information will be held confidential (RTC Section 451). We suggested changes that will simplify the letter and provide for less intimidating language to the average taxpayer.</p> <p><u>Owner Name:</u> <u>Property Location:</u></p> <p><u>Assessor's Parcel Number(s):</u> <u>Account Number or Unsecured Bill No.:</u> <u>Due Date for Requested Information:</u></p> <p>This request is being made in conjunction with an assessment appeals <u>Board</u> hearing:</p> <p><u>Applicant's Name:</u> <u>Assessment Appeal Application Number(s) (if assigned):</u></p> <p><u>List Appeal Applicant Application – Part 6 (The "Facts"):</u></p>	<p>Accepted.</p> <p>Accepted.</p> <p>Not accepted.</p> <p>Accepted.</p> <p>Not accepted. See revised form.</p>

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				<u>Assessment Type (Supplemental, Annual, Escape):</u> <u>Appeal Issue(s):</u> Hearing Date (if assigned): Event Type:	Accepted. See revised form Accepted. Not accepted. See revised form.
	1	10		Taxation Code <u>(RTC)</u> Section 441, subdivision (d), which states:	Not accepted. See revised form.
	1	19-21		Therefore, you are required by law to comply with this <u>written request for information if this information is relevant and available. All information requested by the assessor or furnished in the property statement shall be held secret by the assessor (RTC) Section 451).</u>	See revised form.
	1	23-29		While Revenue and Taxation Code section 441(d) requires you to comply with this request for information, it does not authorize the assessor to require you to submit to depositions, formal interrogatories, or requests for admissions. If the assessor wishes to use those more formal discovery techniques, he will do so based on different statutes. Additionally, section 441(d) does not allow an assessor to require you to provide information under penalty of perjury. However, please be advised that you may be subject to criminal penalties if you do not provide the requested information or If you provide false information even if you do not sign a penalty of perjury statement-, please be advised that you may be subject to criminal penalties. (See Revenue and Taxation Code, §§ 461, 462, and 468.)	See revised form.
	1	30-31		If the Assessor has checked the box above indicating that this request is being made in conjunction with an <u>Assessment Appeals Board (Board) hearing and based on the information you provided, the Assessor may arrive at a <u>V</u>value conclusion that is</u>	See BOE rewrite.

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	2	1-11		<p>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.</p> <p>However, If you still do not agree with the recommended value, a hearing will proceed. If you do not comply with this request, your hearing may be delayed. If you appear at the hearing and introduce the information that had been requested, 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 <u>B</u>oard members or hearing officer why you have not complied with the request for information and. <u>T</u>hey 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, whether to continue the hearing so that a subpoena can be issued, or whether other action should be taken by the assessor or by the <u>B</u>oard.</p>	See revised form.