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No. 2010/059

November 5, 2010

TO COUNTY ASSESSORS:

ASSESSMENT NOTICES

Senate Bill 1493 (Stats. 2010, ch. 185), in part, amends Revenue and Taxation Code¹ sections 75.31, 619, and 621 pertaining to assessment notices.

Supplemental Assessment Notices and Assessment Value Notices. Section 75.31 provides that when a new base year value has been established, the county assessor is required to send a notice of the new value through regular United States mail. This supplemental assessment notice precedes the tax bill (or property tax refund) issued by the county tax collector. Similarly, section 619 requires a county assessor to annually notify taxpayers of increases in the assessed values of their property by July 1 through regular United States mail. An annual assessment value notice is not required when the only change in the property's value is the annual inflation factor.

Effective January 1, 2011, sections 75.31 and 619 are amended to provide:

The assessor may choose to accept a written request from the assessee to provide the information by electronic mail in lieu of by regular United States mail.

Thus, a county assessor may provide supplemental assessment notices and/or assessment value notices via email if the assessee makes a written request to receive notices in that manner instead of by regular mail.

Newspaper Publication and Internet Posting. Section 621 provides that, as an alternative to mailing section 619 notices, a county assessor may, upon approval from the county board of supervisors, notify taxpayers of increases in the assessed values of their property by publishing the information in the local newspaper.

Effective January 1, 2011, section 621 is amended to provide:

In any county the assessor, with the approval of the board of supervisors, may give the information required by Section 619, and similar information with reference to personal property, as an alternative to giving the information by United States mail, by having published lists of assessments in newspapers, ***or by***

¹ All statutory references are to the Revenue and Taxation Code unless otherwise indicated.

posting the information to the assessor's Internet Web site, or any combination of the above. [Emphasis added.]

Thus, a county assessor may, with the approval of the board of supervisors, post assessment value notices to the county's Internet website.

A copy of sections 75.31, 619, and 621 in strikeout/underscore format are enclosed. If you have questions regarding these provisions, please contact our Assessment Services Unit at 916-445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:bdb
Enclosure

Section 75.31 of the Revenue and Taxation Code as amended by Stats. 2010, ch. 185:

(a) Whenever the assessor has determined a new base year value as provided in Section 75.10, the assessor shall send a notice to the assessee showing the following:

(1) The new base year value of the property that has changed ownership, or the new base year value of the completed new construction that shall be added to the existing taxable value of the remainder of the property.

(2) The taxable value appearing on the current roll, and if the change in ownership or completion of new construction occurred between January 1 and May 31, the taxable value on the roll being prepared.

(3) The date of the change in ownership or completion of new construction.

(4) The amount of the supplemental assessments.

(5) The exempt amount, if any, on the current roll or the roll being prepared.

(6) The date the notice was mailed.

(7) A statement that the supplemental assessment was determined in accordance with Article XIII A of the California Constitution that generally requires reappraisal of property whenever a change in ownership occurs or property is newly constructed.

(8) Any other information which the board may prescribe.

(b) In addition to the information specified in subdivision (a), the notice shall inform the assessee of the procedure for filing a claim for exemption that is to be filed within 30 days of the date of the notice.

(c) (1) The notice shall advise the assessee of the right to an informal review and the right to appeal the supplemental assessment, and, unless subject to paragraph (2) or (3), that the appeal shall be filed within 60 days of the date of mailing printed on the notice or the postmark date therefore, whichever is later. For the purposes of equalization proceedings, the supplemental assessment shall be considered an assessment made outside of the regular assessment period as provided in Section 1605.

(2) For counties in which the board of supervisors has adopted the provisions of subdivision (c) of Section 1605, and the County of Los Angeles, the notice shall advise the assessee of the right to appeal the supplemental assessment, and that the appeal shall, except as provided in paragraph (3), be filed within 60 days of the date of mailing printed on the tax bill or the postmark date therefore, whichever is later. For the purposes of equalization proceedings, the supplemental assessment shall be considered an assessment made outside of the regular assessment period as provided in Section 1605.

(3) (A) If the taxpayer does not receive a notice in accordance with paragraph (1) at least 15 days prior to the deadline to file the application described in Section 1603, the affected party or his or her agent may file an application within 60 days of the date of mailing printed on the tax bill or the postmark thereof, whichever is later, along with an affidavit declaring under penalty of perjury that the notice was not timely received.

(B) Notwithstanding any other provision of this subdivision, an application for reduction in a supplemental assessment may be filed within 12 months following the month in which the assessee is notified of that assessment, if the affected party or his or her agent and the assessor

stipulate that there is an error in assessment as the result of the exercise of the assessor's judgment in determining the full cash value of the property and a written stipulation as to the full cash value and the assessed value is filed in accordance with Section 1607.

(d) The notice shall advise the assessee of both of the following:

(1) The requirements, procedures, and deadlines with respect to an application for the reduction of a base year value pursuant to Section 80, or the reduction of an assessment pursuant to Section 1603.

(2) The criteria under Section 51 for the determination of taxable value, and the requirement of Section 1602 that the custodial officer of the local roll make the roll, or a copy thereof, available for inspection by all interested parties during regular office hours.

(e) The notice shall advise the assessee that if the supplemental assessment is a negative amount the auditor shall make a refund of a portion of taxes paid on assessments made on the current roll, or the roll being prepared, or both.

(f) The notice shall be furnished by the assessor to the assessee by regular United States mail directed to the assessee at the assessee's latest address known to the assessor. The assessor may choose to accept a written request from the assessee to provide the information by electronic mail in lieu of by regular United States mail.

(g) The notice given by the assessor under this section shall be on a form approved by the State Board of Equalization.

Section 619 of the Revenue and Taxation Code as amended by Stats. 2010, ch. 185:

(a) Except as provided in subdivision (f), the assessor shall, upon or prior to completion of the local roll, do either of the following:

(1) Inform each assessee of real property on the local secured roll whose property's full value has increased over its full value for the prior year of the assessed value of that property as it shall appear on the completed local roll.

(2) Inform each assessee of real property on the local secured roll, or each assessee on the local secured roll and each assessee on the unsecured roll, of the assessed value of his or her real property or of both his or her real and his or her personal property as it shall appear on the completed local roll.

(b) The information given by the assessor to the assessee pursuant to paragraph (1) or (2) of subdivision (a) shall include a notification of hearings by the county board of equalization, which shall include the period during which assessment protests will be accepted and the place where they may be filed. The information shall also include an explanation of the stipulation procedure set forth in Section 1607 and the manner in which the assessee may request use of this procedure.

(c) In the case of an increase in a property's full value that is determined pursuant to paragraph (1) of subdivision (a) over the property's full value determined for the prior year in accordance with paragraph (2) of subdivision (a) of Section 51, the information shall also include the base year value of the property, compounded annually from the base year to the current year by the appropriate inflation factors.

(d) The information shall be furnished by the assessor to the assessee by regular United States mail directed to him or her at his or her latest address known to the assessor. The assessor may choose to accept a written request from the assessee to provide the information by electronic mail in lieu of by regular United States mail.

(e) Neither the failure of the assessee to receive the information nor the failure of the assessor to so inform the assessee shall in any way affect the validity of any assessment or the validity of any taxes levied pursuant thereto.

(f) This section shall not apply to annual increases in the valuation of property which reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution, for purposes of property tax limitation determinations.

(g) This section does not apply to increases in assessed value caused solely by changes in the assessment ratio provided for in Section 401.

Section 621 of the Revenue and Taxation Code as amended by Stats. 2010, ch. 185:

In any county the assessor, with the approval of the board of supervisors, may give the information required by Section 619, and similar information with reference to personal property, as an alternative to giving the information by United States mail, by having published lists of assessments in newspapers, or by posting the information to the assessor's Internet Web site, or both any combination of the above. In counties of more than 4 million population and counties of more than 1 million population, as determined by the July 1, 1965, Department of Finance revised estimate, which are contiguous to a county with more than 4 million population, the assessor, with the approval of the board of supervisors, may divide the county into publication areas not to exceed five in number. Within such areas the assessment listing may be grouped by assessment map books, by post office zones or by such other arrangements as may be determined by the assessor as most likely to give notice to assesseees and as practicable for publication in local newspapers. The complete assessment data of one such area may be printed in one year, and for other areas in successive years as directed by him until the full county is covered. Each year at least all changes of assessment listings for all the areas shall be printed, together with a notice that no changes were made with regard to properties not on the list of changes, so that all changes will be on a current basis for the entire county. Newspapers for the publications shall be selected as they are for publication of the delinquent tax lists and the rate paid for the advertising shall be the same.

Neither the failure of the assessee to receive this information nor the failure of the assessor to so inform the assessee shall in any way affect the validity of any assessment or the validity of any taxes levied pursuant thereto.