STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
Property Taxes Department
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Fourth District, Los Angeles

E. L. SORENSEN, JR.
Executive Director

January 30, 1998

No. 98/14

TO COUNTY ASSESSORS:

INFORMAL ASSESSMENT REVIEW
FORM BOE-305-A

Senate Bill 542 (Chapter 941, Statutes of 1997) amended section 1603 of the Revenue and Taxation Code and became effective January 1, 1998. This legislation provides a means for taxpayers to file an application for reduction in an assessment after the normal filing period under certain circumstances. Section 1603(d) reads in part:

> "Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51 . . . ."

Section 1603 further provides that if a resolution is adopted by a board of supervisors, the county must use a form prescribed by the State Board of Equalization. Enclosed is Form BOE-305-A, *Informal Assessment Review*, that was adopted by the Board on January 8, 1998. As provided in section 1603, this form should be used by a taxpayer to request a review by the assessor for a possible decline in value of his/her property's enrolled value.

As with other Board-prescribed forms, an assessor cannot change, add to, or delete the specific language of this form but may rearrange its contents to suit county needs. If you intend to use a rearranged format of this form, please send a copy of your draft form for approval. In addition, please include a copy of the formal resolution adopted by your board of supervisors.

Due to the specific language requirements of section 1603, we do not believe it would be appropriate for an assessor's office to use this form unless the county has adopted a formal resolution in accordance with section 1603. This should not, however, impact the review processes already in place in many assessors' offices. We encourage assessors' staffs to continue working with taxpayers to resolve assessment issues outside the formal appeals arena.

If you have questions regarding this form or section 1603 resolution requirements, please contact Dean Kinnee at (916) 322-3822 or Sherrie Kinkle at (916) 322-2921 in our Policy, Planning, and Standards Division. Forms submitted for approval or questions regarding the approval process should be directed to Peter Gaffney at (916) 445-3524.

Sincerely,

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ
Enclosure

BOE-305-A (1-98)

INFORMAL ASSESSMENT REVIEW

NOTE: *This form must be completed and returned to the assessor's office by March 15.*

Section 51 of the California Revenue and Taxation Code provides that the assessed value of any real property shall not exceed its market value on the January 1 lien date. If you have evidence that the value of your property on January 1, 19___ is less than its assessed value, please provide the information requested below and return this form to the assessor's office by **MARCH 15.** Should March 15 fall on a weekend, holiday, or the county's offices are closed for the entire day, the filing deadline moves to the next business day. *Informal Assessment Review* forms postmarked or delivered to the assessor's office **AFTER THE DEADLINE WILL NOT BE PROCESSED.** Applicants will be notified by mail of any late filing. If you have any questions, please contact the assessor's office at _____.

To protect your rights, you should file an *Application for Changed Assessment* with the clerk of the county board **NO LATER THAN SEPTEMBER 15** if: (1) you are unable to meet the March 15 filing deadline for this form; (2) you receive the assessor's response to your request for an assessment review before September 1 but disagree with the assessor's value; or (3) you do not receive the assessor's response to your request for an assessment review by September 1. If the board of supervisors in the county in which the real property is located has adopted a resolution in accordance with section 1603 of the Revenue and Taxation Code **and** if you receive the assessor's value conclusion resulting from your request for an assessment review **after** September 1, then the deadline for filing the *Application for Changed Assessment* will be either 60 days after the mailing of the response by the assessor or by December 31 of the year in which the application for *Informal Assessment Review* is filed, whichever is earlier. You should check with the clerk of the board of supervisors to determine if a section 1603 resolution has been adopted. The normal assessment appeals filing period is from **JULY 2 through SEPTEMBER 15.** You may request an *Application for Changed Assessment* after July 2 by calling the clerk of the board of supervisors at _____.

IMPORTANT

You should keep a copy of this form for your records and as a reminder to file an *Application for Changed Assessment* by September 15 if your assessment issue has not been resolved.

ASSESSOR'S PARCEL NUMBER _____

PROPERTY OWNER INFORMATION

NAME	DAYTIME TELEPHONE ( )
PROPERTY ADDRESS *(street, city, zip code)*	
MAILING ADDRESS *(street, city, zip code)*	
YOUR OPINION OF VALUE AS OF JANUARY 1 $	CURRENT TAX BILL ASSESSMENT $
YOUR PURCHASE PRICE $	DATE OF PURCHASE *(month, day, year)*

COMPARABLE MARKET DATA INFORMATION

SALE	ADDRESS	SALE DATE	PRICE	DESCRIPTION [1] *(If additional space is needed, use back of form)*
1			$	
2			$	
3			$	

[1] *Single-family and multi-residential: building size, year built, number of bedrooms and baths, number of units and income (if multi-residential), proximity to subject. Commercial/industrial: building and land size, use, zoning, year built, income, proximity to subject.*

SIGNATURE	DATE