

CHECKLIST FOR VALIDITY OF APPLICATION FOR CHANGED ASSESSMENT

APPLICATION NUMBER: _____

TIMELINESS OF APPLICATION

1. DATE APPLICATION FILED

_____ Date application postmarked.
(By U.S. Postal Service, or a bona fide private courier service such as FedEx, DHL, or UPS. A private business postage meter is not a valid postmark.)

_____ No postmark on envelope received via mail. Indicate the date received.

_____ Date application received electronically, by fax, or hand delivery.

2. FILING DEADLINE DATES

- Regular Assessment - Between July 2 and September 15 [November 30]
- Supplemental Assessment - Within 60 days after the mailing date printed on the supplemental notice [supplemental tax bill], or the postmark date of the notice [tax bill], whichever is later.

Mailing date or postmark date of notice [tax bill] _____ + 60 days = deadline date _____

- Roll Change / Escape Assessment - Within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later.

Mailing date or postmark date of notice _____ + 60 days = deadline date _____

- Calamity Reassessment - Within 6 months after the mailing of the notice of proposed reassessment.

Mailing date of reassessment notice _____ + 6 months = deadline date _____

3. COMPARE DEADLINE DATE WITH DATE OF FILING

- Yes No Application timely filed.

COMPLETENESS OF APPLICATION

Section 1 - Applicant's name

- Applicant's name and mailing address

Section 2, part 1 - Agent or attorney for applicant

- a. No agent or attorney used
- b. Name and mailing address of agent or attorney
- c. Separate agent's authorization form attached
- d. California attorney (see certification section for CA State Bar No.)

Section 2, part 2 - Authorization of agent

- Not applicable
- Name of agent and/or agency
- Signature of Applicant (not the agent) Officer or authorized employee and business title if the applicant is a business entity
- Date the authorization is executed

Section 3 - Property identification information

- Sufficient description of property to identify it on the assessment roll.
 - Real property parcel number or personal property account/tax bill number
 - Property address or location

Section 4 - Value

- Figure entered in column A, Assessor's Value.
- Figure entered in column B, Applicant's Opinion of Value. Zero is not an acceptable value, except in a Calamity Reassessment application.

Section 6 - Facts

- One or more items must be checked. If filing an application with multiple facts or multiple issues of value, separate opinions of value for each property must be provided.
- If item H, Appeal After An Audit, is checked, a description of each property, the reason for the appeal, and the applicant's opinion of value must be included in an attachment.

Certification

- Application signed and dated

VALIDITY OF APPLICATION

- Yes No Valid application.

Property Tax Rule 305, *Validity of an Application*, provides the authority for determining the validity of an application. The *Application* may be valid based on the foregoing minimum requirements; however, it is desirable that all information requested on the *Application* be provided. You may request additional information or clarification from the applicant or agent via telephone, e-mail, or mail service.