

SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

960



FROM: County Counsel

SUBMITTAL DATE: May 9, 2003

SUBJECT: Amendment to Rules of Notice and Procedure for County Assessment Appeals Boards

RECOMMENDED MOTION: That the Rules of Notice and Procedure of the Assessment Appeals Boards for the County of Riverside be amended to reflect recent legislative enactments.

BACKGROUND: Revenue and Taxation Code section 1603 was amended by Senate Bill 2092 (Stats. 2002, Ch. 775), effective January 1, 2003. The amendments to section 1603, among other things provide a procedure whereby counties will establish a filing period for taxpayers to submit application for an assessment appeal hearing before the county board of equalization or assessment appeals board. The filing period is predicated on whether the county assessor mails specified assessment notices.

SB 2092 amends Section 1603 of the Revenue and Taxation Code to provide that the deadline extension is a general county-wide deadline applicable to all property in a county where the assessor does not provide a notice, by August 1, to all assessees of real property on the secured roll of the assessed value of their real property, including any annual increase in assessed value caused solely by the inflation factor permitted by Prop 13.

Lee A. Vinocour

LEE A. VINOCOUR
Deputy County Counsel

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C.E.O. RECOMMENDATION:

APPROVE

Lisa Brandell

County Executive Office Signature

Policy

Consent
 Consent

Department Recommendation:
Per Executive Office:

Prev. Agn. ref.

Dist.

AGENDA NO.

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The November 30 deadline, therefore, applies to all types of property the assessment of which can be appealed during the regular filing period, not just appeals relating to real property on the secured roll. Each county will have either a deadline of September 15 or November 30 for all property located in the county.

The last day of regular filing period for all eligible property will be September 15 in a county whose assessor does send a notice under Section 619 to all assesses of real property on the secured roll. However, the bill further amends Section 1603 to clarify that individual notice to the taxpayer is required; publication of lists of assessments in a newspaper in accordance with Section 621 cannot be substituted for the notice specified in SB 2092.

SB 2092 additionally requires the assessor to notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether assessment notice will be provided to taxpayers by August 1. This will allow the clerk and the tax collector sufficient time to prepare the necessary forms, tax bills and other materials containing correct information regarding the regular filing period.

Upon receipt of notification from the assessor of his/her decision to send, or not to send, the notice under Section 619, the clerk of the board is required to certify the last day of the filing period and to immediately notify the State Board of Equalization as to whether the filing deadline for the county will be September 15 or November 30. The bill requires the State Board of Equalization to maintain a listing of the appeal filing period for each county.

The rules will also be amended to reflect that faxed applications will not be accepted.

ATTACHMENT A SHOWS THE NEW TEXT IN CONTEXT.

ATTACHMENT A

Rule 6 (d)(1) is amended to read as follows:

“(1) An application appealing a regular assessment shall be filed with the Clerk during the regular filing period beginning July 2 but no later than September 15; provided that the filing period shall be July 2 through November 30 for all property located in the county if the county assessor did not send assessed value notices by August 1. A regular assessment is one placed on the assessment roll for the most recent lien date, prior to the closing of that assessment roll. Additionally, an application appealing a base year value for the most recent lien date, where that value is not the value currently on the assessment roll, shall be filed with the Clerk during the regular filing period beginning July 2 but no later than September 15; provided that the filing period shall be July 2 through November 30 for all property located in the county if the county assessor did not send assessed value notices by August 1.

...[No change in language to Rule 6 (d)(1)(A)]

...[Delete Rule 6(d)(1)(B)]

Rule 6(d)(4) is amended by adding a new subparagraph (C) as follows:

(C) Under no circumstances will an application be accepted by facsimile or other electronic means.