

**Introduced by Committee on Revenue and Taxation  
(Senators Chesbro (Chair), Alpert, Bowen, Burton,  
Johnston, McPherson, and Poochigian)**

February 25, 2000

---

---

An act to amend Sections 75.11, 75.21, 75.31, 532, 534, 731, 732, 733, 746, 748, 749, 758, 759, and 1605 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 2170, as introduced, Committee on Revenue and Taxation. Property taxation.

(1) Existing property tax law specifies that exemptions shall be applied to the amount of the supplemental assessment, as defined, provided, among other things, that claims for exemption are filed.

This bill would restore provisions relating to veterans', homeowners', and disabled veterans' exemptions inadvertently deleted in prior legislation.

This bill would also provide that no additional exemption claim shall be required to be filed until the next succeeding lien date in the case in which a supplemental assessment results from a change in ownership of property where the purchaser of the property owns and uses or uses, as the case may be, other property that has been granted the college, cemetery, church, religious, exhibition, veterans' organization, free public libraries, free museums, or welfare exemption on either the current roll or the roll being prepared and the property purchased is put to the same use.

(2) Existing property tax law provides that an escape or supplemental assessment may be levied for every year that property escaped assessment or was underassessed whenever a change in ownership statement was not filed.

This bill would revise those provisions to generally limit the collection of back taxes to 4 years, to 8 years when the escape or supplemental assessment is the result of an unrecorded change in ownership, and to 6 years for underreported personal property holdings. By imposing new duties upon local assessors, this bill would impose a state-mandated local program.

(3) Existing property tax law regulates appeals of assessments of state-assessed properties and appeals of the allocation of state assessments.

This bill would revise various deadlines and notice requirements with respect to those provisions.

This bill would eliminate the requirement to file a declaration of intent to petition for reassessment on unitary and nonunitary property.

(4) Existing property tax law provides for certain types of property tax assessments to be made outside the regular assessment period, provides for certain notices of those assessments to be given to assessees, and specifies that applications for reduction of those assessments are required to be filed within certain time periods.

This bill would clarify the various periods for the filing of an appeal of certain assessments made outside of the normal assessment period, would establish specified periods for the filing of an appeal of a supplemental, or penal or escape, assessment, together with an affidavit under penalty of perjury, in the case in which the assessee does not receive notice of the assessment at least 15 days prior to the normal deadline for the filing of an appeal. This would also specify the contents of the notice that is required to be provided to an assessee with respect to a penal or escape assessment. By creating a new crime in the form of perjury, this bill would establish a state-mandated local program.

(5) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish



procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 75.11 of the Revenue and  
2 Taxation Code is amended to read:  
3 75.11. (a) If the change in ownership occurs or the  
4 new construction is completed on or after January 1 but  
5 on or before May 31, then there shall be two supplemental  
6 assessments placed on the supplemental roll. The first  
7 supplemental assessment shall be the difference between  
8 the new base year value and the taxable value on the  
9 current roll. In the case of a change in ownership of the  
10 full interest in the real property, the second supplemental  
11 assessment shall be the difference between the new base  
12 year value and the taxable value to be enrolled on the roll  
13 being prepared. If the change in ownership is of only a  
14 partial interest in the real property, the second  
15 supplemental assessment shall be the difference between  
16 the sum of the new base year value of the portion  
17 transferred plus the taxable value on the roll being  
18 prepared of the remainder of the property and the  
19 taxable value on the roll being prepared of the whole  
20 property. For new construction, the second  
21 supplemental assessment shall be the value change due  
22 to the new construction.



1 (b) If the change in ownership occurs or the new  
2 construction is completed on or after June 1 but before  
3 the succeeding January 1, then the supplemental  
4 assessment placed on the supplemental roll shall be the  
5 difference between the new base year value and the  
6 taxable value on the current roll.

7 (c) If there are multiple changes in ownership or  
8 multiple completions of new construction, or both, with  
9 respect to the same real property during the same  
10 assessment year, then there shall be a net supplemental  
11 assessment placed on the supplemental roll, in addition to  
12 the assessment pursuant to subdivision (a) or (b). The net  
13 supplemental assessment shall be the most recent new  
14 base year value less the sum of (1) the previous entry or  
15 entries placed on the supplemental roll computed  
16 pursuant to subdivision (a) or (b), and (2) the  
17 corresponding taxable value on the current roll or the  
18 taxable value to be entered on the roll being prepared, or  
19 both, depending on the date or dates the change of  
20 ownership occurs or new construction is completed as  
21 specified in subdivisions (a) and (b).

22 (d) No supplemental assessment authorized by this  
23 section shall be valid, or have any force or effect, unless  
24 it is placed on the supplemental roll on or before the  
25 applicable date specified in paragraph ~~(1) or (2)~~ (1), (2),  
26 or (3), as follows:

27 (1) The fourth July 1 following the July 1 of the  
28 assessment year in which either a statement reporting the  
29 change in ownership was filed pursuant to Section 480,  
30 480.1, or 480.2, a preliminary change in ownership report  
31 was filed pursuant to Section 480.3, or the new  
32 construction was completed.

33 (2) The sixth July 1 following the July 1 of the  
34 assessment year in which either a statement reporting the  
35 change in ownership was filed pursuant to Section 480,  
36 480.1, or 480.2, a preliminary change in ownership report  
37 was filed pursuant to Section 480.3, or the new  
38 construction was completed, if the penalty provided for  
39 in Section 504 is added to the assessment.



1 (3) *The eighth July 1 following the July 1 of the*  
2 *assessment year in which the event giving rise to the*  
3 *supplemental assessment occurred, if the change in*  
4 *ownership or change in control was unrecorded and a*  
5 *change in ownership statement required by Section 480*  
6 *or preliminary change in ownership report, as required*  
7 *by Section 480.3, was not timely filed.*

8 (4) *Notwithstanding paragraphs (1), (2) and (3),*  
9 *there shall be no limitations period on making a*  
10 *supplemental assessment, if the penalty provided for in*  
11 *Section 503 is added to the assessment.*

12 For the purposes of this subdivision, “assessment year”  
13 means the period beginning annually as of 12:01 a.m. on  
14 the first day of January and ending immediately prior to  
15 the succeeding first day of January. ~~No limitations period~~  
16 ~~specified in paragraph (1) or (2) shall commence unless~~  
17 ~~the filing or transmittal specified in the relevant~~  
18 ~~paragraph has been completed.~~

19 (e) If, before the expiration of the applicable period  
20 specified in subdivision (d) for making a supplemental  
21 assessment, the taxpayer and the assessor agree in writing  
22 to extend the period for making a supplemental  
23 assessment, correction, or claim for refund, a  
24 supplemental assessment may be made at any time prior  
25 to the expiration of that extended period. The extended  
26 period may be further extended by successive written  
27 agreements entered into prior to the expiration of the  
28 most recent extension.

29 SEC. 2. Section 75.21 of the Revenue and Taxation  
30 Code is amended to read:

31 75.21. (a) Exemptions shall be applied to the amount  
32 of the supplemental assessment, provided that the  
33 property is not receiving any other exemption on either  
34 the current roll or the roll being prepared except as  
35 provided for in subdivision (b), that the assessee is  
36 eligible for the exemption, and that in those instances in  
37 which the provisions of this division require the filing of  
38 claims for exemption, the assessee makes a claim for the  
39 exemption ~~for the next succeeding lien date.~~



1 (b) If the property received an exemption on the  
2 current roll or the roll being prepared and the assessee on  
3 the supplemental roll is eligible for an exemption and in  
4 those instances in which the provisions of this division  
5 require the filing of claims for exemption, the assessee  
6 makes a claim ~~for the next succeeding lien date~~ for an  
7 exemption of a greater amount, then the difference in the  
8 amount between the two exemptions shall be applied to  
9 the supplemental assessment.

10 (c) *In those instances in which the provisions of this*  
11 *division require the filing of claims for exemption, except*  
12 *as provided in subdivision (d), (e), or (f), any person*  
13 *claiming to be eligible for an exemption to be applied*  
14 *against the amount of the supplemental assessment shall*  
15 *file a claim or an amendment to a current claim, in that*  
16 *form as prescribed by the board, on or before the 30th day*  
17 *following the date of notice of the supplemental*  
18 *assessment, in order to receive a 100-percent exemption.*

19 (1) *With respect to property as to which the college,*  
20 *cemetery, church, religious, exhibition, veterans'*  
21 *organization, free public libraries, free museums, or*  
22 *welfare exemption was available but for which a timely*  
23 *application for exemption was not filed, the following*  
24 *amounts shall be canceled or refunded:*

25 (A) *Ninety percent of any tax or penalty or interest*  
26 *thereon, or any amount of tax or penalty or interest*  
27 *thereon exceeding two hundred fifty dollars (\$250) in*  
28 *total amount, whichever is greater, for each*  
29 *supplemental assessment, provided that an appropriate*  
30 *application for exemption is filed on or before the date on*  
31 *which the first installment of taxes on the supplemental*  
32 *tax bill becomes delinquent, as provided by Section 75.52.*

33 (B) *Eighty-five percent of any tax or penalty or*  
34 *interest thereon, or any amount of tax or penalty or*  
35 *interest thereon exceeding two hundred fifty dollars*  
36 *(\$250) in total amount, whichever is greater, for each*  
37 *supplemental assessment, if an appropriate application*  
38 *for exemption is thereafter filed.*

39 (2) *With respect to property as to which the welfare*  
40 *exemption or veterans' organization exemption was*



1 available, all provisions of Section 254.5, other than the  
2 specified dates for the filing of affidavits and other acts,  
3 are applicable to this section.

4 (3) With respect to property as to which the veterans',  
5 homeowners', or disabled veterans' exemption was  
6 available but for which a timely application for  
7 exemption was not filed, that portion of tax attributable  
8 to 80 percent of the amount of exemption available shall  
9 be canceled or refunded, provided that an appropriate  
10 application for exemption is filed on or before the date on  
11 which the first installment of taxes on the supplemental  
12 tax bill becomes delinquent, as provided by Section 75.52.

13 (4) With respect to property as to which any other  
14 exemption was available, but for which a timely  
15 application for exemption was not filed, the following  
16 amounts shall be canceled or refunded:

17 (A) Ninety percent of any tax or penalty or interest  
18 thereon, provided that an appropriate application for  
19 exemption is filed on or before the date on which the first  
20 installment of taxes on the supplemental tax bill becomes  
21 delinquent, as provided by Section 75.52.

22 (B) Eighty-five percent of any tax or penalty or  
23 interest thereon, or any amount of tax or penalty or  
24 interest thereon exceeding two hundred fifty dollars  
25 (\$250) in total amount, whichever is greater, for each  
26 supplemental assessment, if an appropriate application  
27 for exemption is thereafter filed.

28 Other provisions of this division pertaining to the late  
29 filing of claims for exemption do not apply to assessments  
30 made pursuant to this chapter.

31 (d) For purposes of this section, any claim for the  
32 homeowners' exemption, veterans' exemption, or  
33 disabled veterans' exemption previously filed by the  
34 owner of a dwelling, granted and in effect, constitutes the  
35 claim or claims for that exemption required in this  
36 section. In the event that no claim for the homeowners'  
37 exemption, veterans' exemption, or disabled veterans'  
38 exemption is in effect, a claim for any of those exemptions  
39 for a single supplemental assessment for a change in  
40 ownership or new construction occurring on or after June



1 1, up to and including December 31, shall apply to that  
2 assessment; a claim for any of those exemptions for the  
3 two supplemental assessments for a change in ownership  
4 or new construction occurring on or after January 1, up  
5 to and including May 31, one for the current fiscal year  
6 and one for the following fiscal year, shall apply to those  
7 assessments. In either case, if granted, the claim shall  
8 remain in effect until title to the property changes, the  
9 owner does not occupy the home as his or her principal  
10 place of residence on the lien date, or the property is  
11 otherwise ineligible pursuant to Section 205, 205.5, or 218.

12 *(e) Notwithstanding subdivision (c), no additional*  
13 *exemption claim shall be required to be filed until the*  
14 *next succeeding lien date in the case in which a*  
15 *supplemental assessment results from the completion of*  
16 *new construction on property that has previously been*  
17 *granted exemption on either the current roll or the roll*  
18 *being prepared.*

19 *(f) (1) Notwithstanding subdivision (c), no additional*  
20 *exemption claim shall be required to be filed until the*  
21 *next succeeding lien date in the instance where a*  
22 *supplemental assessment results from a change in*  
23 *ownership of property where the purchaser of the*  
24 *property owns and uses or uses, as the case may be, other*  
25 *property that has been granted the college, cemetery,*  
26 *church, religious, exhibition, veterans' organization, free*  
27 *public libraries, free museums, or welfare exemption on*  
28 *either the current roll or the roll being prepared and the*  
29 *property purchased is put to the same use. If a timely*  
30 *application for exemption is not filed on the next*  
31 *succeeding lien date, then the provisions of paragraph (1)*  
32 *of subdivision (c) shall apply.*

33 *(2) In all other instances where a supplemental*  
34 *assessment results from a change in ownership of*  
35 *property, an application for exemption shall be filed*  
36 *pursuant to the provisions of subdivision (c).*

37 SEC. 3. Section 75.31 of the Revenue and Taxation  
38 Code is amended to read:

39 75.31. (a) Whenever the assessor has determined a  
40 new base year value as provided in Section 75.10, the



1 assessor shall send a notice to the assessee showing the  
2 following:

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

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

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

13 (4) The amount of the supplemental assessments.

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

16 (6) The date the notice was mailed.

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

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

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

28 (c) (1) The notice shall advise the assessee of the right  
29 to an informal review and the right to appeal the  
30 supplemental assessment, and, unless subject to  
31 subdivision ~~(d)~~ paragraph (2) or (3), that the appeal  
32 ~~must~~ shall be filed within 60 days of the date of mailing  
33 printed on the notice or the postmark date therefor,  
34 whichever is later. For the purposes of equalization  
35 proceedings, the supplemental assessment shall be  
36 considered an assessment made outside of the regular  
37 assessment period as provided in Section 1605.

38 ~~(d)~~

39 (2) For counties in which the board of supervisors has  
40 adopted the provisions of subdivision (c) of Section 1605,



1 the notice shall advise the assessee of the right to appeal  
2 the supplemental assessment, and that the appeal ~~must~~  
3 *shall, except as provided in paragraph (3), be filed within*  
4 *60 days of the date of the mailing of printed on the tax bill*  
5 *or the postmark date therefor, whichever is later.* For the  
6 purposes of equalization proceedings, the supplemental  
7 assessment shall be considered an assessment made  
8 outside of the regular assessment period as provided in  
9 Section 1605.

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

18 (B) *Notwithstanding any other provision of this*  
19 *subdivision, an application for reduction in a*  
20 *supplemental assessment may be filed within 12 months*  
21 *following the month in which the assessee is notified of*  
22 *that assessment, if the affected party or his or her agent*  
23 *and the assessor stipulate that there is an error in*  
24 *assessment as the result of the exercise of the assessor's*  
25 *judgment in determining the full cash value of the*  
26 *property and a written stipulation as to the full cash value*  
27 *and the assessed value is filed in accordance with Section*  
28 *1607.*

29 ~~(e)~~

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

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

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



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

7     ~~(g)~~  
 8     (f) The notice shall be furnished by the assessor to the  
 9 assessee by regular United States mail directed to the  
 10 assessee at the assessee’s latest address known to the  
 11 assessor.

12     (g) *The notice given by the assessor under this section*  
 13 *shall be on a form prescribed by the board.*

14     SEC. 4. Section 532 of the Revenue and Taxation  
 15 Code is amended to read:

16     532. (a) Except as provided in subdivision (b), ~~any~~  
 17 ~~assessment to which the penalty provided for in Section~~  
 18 ~~504 must be added shall be made within six years after July~~  
 19 ~~1 of the assessment year in which the property escaped~~  
 20 ~~taxation or was underassessed, and any other any~~  
 21 assessment made pursuant to either Article 3  
 22 (commencing with Section 501) or this article shall be  
 23 made within four years after July 1 of the assessment year  
 24 in which the property escaped taxation or was  
 25 underassessed.

26     ~~(b) In the case where property has escaped taxation,~~  
 27 ~~in whole or in part, or has been underassessed, following~~  
 28 ~~a change in ownership, the applicable limitations period~~  
 29 ~~specified in subdivision (a) shall not commence until July~~  
 30 ~~1 of the assessment year in which either a change in~~  
 31 ~~ownership statement, as required by Section 480, 480.1, or~~  
 32 ~~480.2, or a preliminary change in ownership report, as~~  
 33 ~~required by Section 480.3, is filed with respect to the~~  
 34 ~~event giving rise to the escape assessment or~~  
 35 ~~underassessment. (1) Any assessment to which the~~  
 36 ~~penalty provided for in Section 504 must be added shall~~  
 37 ~~be made within six years after July 1 of the assessment~~  
 38 ~~year in which the property escaped taxation or was~~  
 39 ~~underassessed.~~



1 (2) Any assessment resulting from an unrecorded  
2 change in ownership or change in control for which  
3 either a change in ownership statement, as required by  
4 Section 480 or a preliminary change in ownership report,  
5 as required by Section 480.3, is not filed with respect to  
6 the event giving rise to the escape assessment or  
7 underassessment shall be made within eight years after  
8 July 1 of the assessment year in which the property  
9 escaped taxation or was underassessed. For purposes of  
10 this paragraph, an ‘unrecorded change in ownership or  
11 change in control’ means a deed or other document  
12 evidencing a change in ownership that was not filed with  
13 the county recorder’s office at the time the event took  
14 place.

15 (3) Notwithstanding paragraphs (1) and (2), in the  
16 case where property has escaped taxation, in whole or in  
17 part, or has been underassessed, following a change in  
18 ownership and either the penalty provided for in Section  
19 503 must be added or a change in ownership statement,  
20 as required by Section 480.1 or 480.2 was not filed with  
21 respect to the event giving rise to the escape assessment  
22 or underassessment, an escape assessment shall be made  
23 for each year in which the property escaped taxation or  
24 was underassessed.

25 (c) For purposes of this section, “assessment year”  
26 means the period defined in Section 118.

27 SEC. 5. Section 534 of the Revenue and Taxation  
28 Code is amended to read:

29 534. (a) Assessments made pursuant to Article 3  
30 (commencing with Section 501) ~~of this chapter~~ or  
31 ~~pursuant to~~ this article shall be treated like, and taxed at  
32 the same rate applicable to, property regularly assessed  
33 on the roll on which it is entered, unless the assessment  
34 relates to a prior year and then the tax rate of the prior  
35 year shall be applied, except that the tax rate for years  
36 prior to the 1981–82 fiscal year shall be divided by four.

37 ~~No such~~

38 (b) No assessment described in subdivision (a) shall  
39 be effective for any purpose, including its review,  
40 equalization and adjustment by the Board of



1 Equalization, until the assessee has been notified thereof  
2 personally or by United States mail at his address as  
3 contained in the official records of the county assessor.  
4 For purposes of Section 532, ~~such~~ the assessment shall be  
5 deemed made on the date on which it is entered on the  
6 roll pursuant to Section 533, if the assessee is notified of  
7 the assessment within 60 days after the statute of  
8 limitations or the placing of the escape assessment on the  
9 assessment roll; ~~otherwise, such.~~ *Otherwise the*  
10 *assessment shall be deemed made only on the date the*  
11 *assessee is so notified. Receipt of the assessee of a tax bill*  
12 ~~based on such assessment shall suffice as such notice.~~

13 *(c) The notice given by the assessor pursuant to this*  
14 *section shall include all of the following:*

15 *(1) The date the notice was mailed.*

16 *(2) Information regarding the assessee's right to an*  
17 *informal review and the right to appeal the assessment,*  
18 *and except in a case in which paragraph (3) applies, that*  
19 *the appeal shall be filed within 60 days of the date of*  
20 *mailing printed on the notice or the postmarked date*  
21 *therefor, whichever is later. For the purposes of*  
22 *equalization proceedings, the supplemental assessment*  
23 *shall be considered an assessment made outside of the*  
24 *regular assessment period as provided in Section 1605.*

25 *(3) For counties in which the board of supervisors has*  
26 *adopted a resolution in accordance with subdivision (c)*  
27 *of Section 1605, the notice shall advise the assessee of the*  
28 *right to appeal the assessment, and that the appeal shall*  
29 *be filed within 60 days of the date of mailing printed on*  
30 *the tax bill or the postmark therefor, whichever is later.*  
31 *For the purposes of equalization proceedings, the*  
32 *supplemental assessment shall be considered an*  
33 *assessment made outside of the regular assessment period*  
34 *as provided in Section 1605.*

35 *(4) A description of the requirements, procedures,*  
36 *and deadlines with respect to an application for the*  
37 *reduction of an assessment pursuant to Section 1605.*

38 *(d) (1) The notice given by the assessor under this*  
39 *section shall be on a form prescribed by the board.*



1 (2) *Giving of the notice required by Section 531.8 shall*  
2 *not satisfy the requirements of this section.*

3 SEC. 6. Section 731 of the Revenue and Taxation  
4 Code is amended to read:

5 731. Each year between the first day of January and  
6 the first day of June, upon valuing the unitary property  
7 of an assessee, the board shall mail to the assessee, at its  
8 address as shown in the records of the board, a notice  
9 stating the amount of the assessed value of the assessee's  
10 unitary property. The notice shall advise the assessee of  
11 ~~the date by which and the place where a declaration of~~  
12 ~~intent to petition for reassessment, and the date by which~~  
13 ~~and place where~~ *that* a petition for reassessment of the  
14 unitary property may be filed. ~~The date for filing of the~~  
15 ~~declaration of intent shall not be less than 20 days from the~~  
16 ~~date of the mailing of the notice of value and the date for~~  
17 ~~filing the petition shall not be less than 30 days from the~~  
18 ~~date set for filing the declaration of intent to petition~~ *not*  
19 *later than July 20 of the year of the notice at the*  
20 *headquarters of the board in Sacramento.*

21 SEC. 7. Section 732 of the Revenue and Taxation  
22 Code is amended to read:

23 732. Each year between the first day of January and  
24 the last day of ~~June~~ *July*, upon valuing the nonunitary  
25 property of an assessee, the board shall mail to the  
26 assessee at its address shown in the records of the board  
27 a notice stating the amount of the assessed value of the  
28 assessee's nonunitary property. The notice shall advise  
29 the assessee ~~of the date by which and the place where a~~  
30 ~~declaration of intent to petition for reassessment, and the~~  
31 ~~date by which and place where~~ *that* a petition for  
32 reassessment of the nonunitary property may be filed.  
33 ~~The date for filing of the declaration of intent shall not be~~  
34 ~~less than 20 days from the date of the mailing of the notice~~  
35 ~~of value and the date for filing the petition shall not be less~~  
36 ~~than 30 days from the date set for filing of the declaration~~  
37 ~~of intent to petition~~ *not later than September 20 of the*  
38 *year of the notice at the headquarters of the board in*  
39 *Sacramento.*



1 SEC. 8. Section 733 of the Revenue and Taxation  
2 Code is amended to read:

3 ~~733. If the assessee fails to file a declaration of intent  
4 to file a petition for reassessment within the period  
5 specified in the notice mailed by the board in accordance  
6 with Section 731 or Section 732, an assessment of unitary  
7 or nonunitary property of the assessee shall become final  
8 at the expiration of the period specified. If the assessee  
9 files a petition for reassessment within the period  
10 specified for filing a declaration of intent to petition, no  
11 declaration of intent need be filed.~~

12 ~~If, after a declaration of intent to file a petition has been  
13 timely filed, (a) If a timely petition for reassessment is  
14 not filed with the board, an assessment of unitary or  
15 nonunitary property of an the assessee shall become final  
16 at the expiration of the period specified for filing a  
17 petition in the notice given in accordance with Section  
18 731 or Section 732.~~

19 ~~The~~

20 ~~(b) The board may extend the period for filing a  
21 petition for reassessment once for a period not to exceed  
22 15 days, provided a written request for the extension is  
23 filed with the board prior to the expiration of the period  
24 for which the extension may be granted.~~

25 SEC. 9. Section 746 of the Revenue and Taxation  
26 Code is amended to read:

27 ~~746. Upon Each year, upon or prior to the completion  
28 of the assessment roll prepared by the board, but not later  
29 than June 15, the board shall mail notice to each assessee  
30 at its address as shown on the records of the board, of the  
31 allocated assessed values of the assessee's unitary  
32 property that have been or are proposed to be placed on  
33 the assessment roll to be transmitted to county auditors.  
34 The notice shall include a statement of the date by which  
35 and the place where the assessee may advise the assessee  
36 that a petition for a correction of an allocated assessment:  
37 The date shall not be less than five days from the date of  
38 mailing of the notice. The time and place for hearing, in  
39 the event a petition is to be filed, may be stated in the  
40 notice, and in that case the time for the hearing shall not~~



1 ~~be less than 10 days from the date of the mailing of the~~  
2 ~~notice of the allocated assessed values may be filed not~~  
3 ~~later than July 20 of the year of the notice at the~~  
4 ~~headquarters of the board in Sacramento.~~

5 SEC. 10. Section 748 of the Revenue and Taxation  
6 Code is amended to read:

7 748. Upon receipt of a timely petition for correction  
8 of an allocated assessment, the board shall set a time and  
9 place within the state for hearing, ~~if it has not done so in~~  
10 ~~the notice given under Section 746, and on the petition.~~  
11 *Notice thereof shall mail notice be mailed to the assessee*  
12 *of the time and place of the hearing at its address as shown*  
13 *on the records of the board. The time for the hearing shall*  
14 *not be less than five 10 working days from the date of*  
15 *mailing of the notice, in advance of the date of the*  
16 *hearing.*

17 SEC. 11. Section 749 of the Revenue and Taxation  
18 Code is amended to read:

19 749. Section 743 shall be applicable to hearings on  
20 petitions for correction of an allocated assessment and the  
21 board shall notify the petitioner of its decision by mail  
22 ~~prior to July 31.~~ The decision shall include written  
23 findings and conclusions of the board if requested at or  
24 prior to the commencement of the hearing. *Decisions of*  
25 *the board on petitions for correction of an unallocated*  
26 *assessment shall be completed on or before December 31.*

27 SEC. 12. Section 758 of the Revenue and Taxation  
28 Code is amended to read:

29 758. If the board roll has been transmitted to the local  
30 auditors, the board may make an assessment of escaped  
31 property or a roll correction. At least 30 days prior to  
32 transmitting a statement of assessment of escaped  
33 property or making a roll correction, the board shall  
34 notify the assessee whose property's full value has  
35 increased as a result of an escape assessment or roll  
36 correction of the assessed value of that property as it shall  
37 appear on the corrected roll. The notice shall be mailed  
38 to the assessee at its address shown in the records of the  
39 board. The notice shall advise the assessee of ~~the date by~~  
40 ~~which and the place where a declaration of intent to~~



1 ~~petition for reassessment, and the date by which and the~~  
2 ~~place where a petition for reassessment may be filed. The~~  
3 ~~date for filing of the declaration of intent~~ *the petition* shall  
4 not be less than ~~20~~ 50 days from the date of the mailing of  
5 the notice of value ~~and the date for filing the petition shall~~  
6 ~~not be less than 30 days from the date set for filing the~~  
7 ~~declaration of intent to petition.~~ The provisions of  
8 Sections 741 to 744, inclusive, shall be applicable to  
9 petitions and hearings pursuant to this section except for  
10 the dates prescribed for decisions of the board.

11 SEC. 13. Section 759 of the Revenue and Taxation  
12 Code is amended to read:

13 759. (a) ~~If the assessee fails to timely file a declaration~~  
14 ~~of intent to petition for reassessment in accordance with~~  
15 ~~the notice provided by the board pursuant to Section 758,~~  
16 ~~an escape assessment or roll correction shall become final~~  
17 ~~at the expiration of the period for the filing of a~~  
18 ~~declaration of intent specified by that notice. If the~~  
19 ~~assessee files a petition for reassessment within the period~~  
20 ~~specified for filing a declaration of intent, no declaration~~  
21 ~~of intent shall be required.~~

22 (b) ~~If, following the timely filing of a declaration of~~  
23 ~~intent to petition for reassessment, a~~ *If a timely* petition  
24 for reassessment is not ~~timely~~ filed in accordance with the  
25 notice provided by the board pursuant to Section 758, an  
26 escape assessment or roll correction shall become final at  
27 the expiration of the period for filing a petition for  
28 reassessment specified by that notice.

29 ~~(c)~~

30 (b) The board may extend the period for filing a  
31 petition for reassessment once for a period not to exceed  
32 15 days, provided a written request for the extension is  
33 filed with the board prior to the expiration of the ~~noticed~~  
34 ~~period for filing a petition for reassessment~~ *which the*  
35 *extension may be granted.*

36 SEC. 14. Section 1605 of the Revenue and Taxation  
37 Code is amended to read:

38 1605. (a) An assessment made outside of the regular  
39 assessment period is not effective for any purpose,  
40 including its review, equalization and adjustment by the



1 county board, until the assessee has been notified thereof  
2 personally or by United States mail at the assessee's  
3 address as contained in the official records of the county  
4 assessor. ~~Receipt~~ *For purposes of this subdivision, for*  
5 *counties in which the board of supervisors has adopted*  
6 *the provisions of subdivision (c) and counties of the first*  
7 *class, receipt by the assessee of a tax bill based on that*  
8 *assessment shall suffice as the notice.*

9 (b) Upon application for reduction pursuant to  
10 subdivision (a) of Section 1603, the assessment shall be  
11 subject to review, equalization and adjustment by the  
12 county board. ~~The~~ *In the case of an assessment made*  
13 *pursuant to Article 3 (commencing with Section 501) or*  
14 *Article 4 (commencing with Section 531) of Chapter 3 of*  
15 *Part 2, the application shall be filed with the clerk no later*  
16 *than 60 days after the date on which the assessee was*  
17 *notified of mailing printed on the notice of assessment, or*  
18 *the postmark therefor, whichever is later. For counties in*  
19 *which the board of supervisors has adopted a resolution*  
20 *in accordance with subdivision (c), and counties of the*  
21 *first class, the an application subject to the preceding*  
22 *sentence shall be filed within 60 days of the date of the*  
23 *mailing of printed on the tax bill or the postmark therefor,*  
24 *whichever is later. However, an application for reduction*  
25 *in a supplemental assessment may be filed within 12*  
26 *months following the month in which the assessee is*  
27 *notified of that assessment, if the party affected or his or*  
28 *her agent and the assessor stipulate that there is an error*  
29 *in the assessment as the result of the exercise of the*  
30 *assessor's judgment in determining the full cash value of*  
31 *the property and a written stipulation as to the full cash*  
32 *value and assessed value of the property is filed in*  
33 *accordance with Section 1607. If the taxpayer does not*  
34 *receive the notice of assessment described in Section 534*  
35 *at least 15 calendar days prior to the deadline to file the*  
36 *application described in Section 1603, the party affected,*  
37 *or his or her agent, may file the application within 60 days*  
38 *of the date of mailing printed on the tax bill or the*  
39 *postmark therefor, whichever is earlier, along with an*



1 *affidavit declaring under penalty of perjury that the*  
2 *notice was not timely received.*

3 (c) The board of supervisors of any county may by  
4 resolution require that the application for reduction  
5 pursuant to subdivision (a) of Section 1603 be filed with  
6 the clerk no later than 60 days after the date of ~~the~~ mailing  
7 ~~of~~ *printed on the tax bill or the postmark therefor,*  
8 *whichever is later.*

9 (d) In counties where assessment appeals boards have  
10 not been created and are not in existence, at any regular  
11 meeting, the board of supervisors, on the request of the  
12 assessor or any taxpayer, shall sit as the county board to  
13 equalize any assessments made by the assessor outside the  
14 regular assessment period for those assessments.  
15 Notwithstanding any other provision of law to the  
16 contrary, in any county in which assessment appeals  
17 boards have been created and are in existence, the time  
18 for equalization of assessments made outside the regular  
19 assessment period for those assessments, including  
20 assessments made pursuant to Sections 501, 503, 504, ~~and~~  
21 531, *and 531.5*, shall be prescribed by rules adopted by the  
22 board of supervisors.

23 (e) If an audit of the books and records of any  
24 profession, trade, or business pursuant to Section 469  
25 discloses property subject to an escaped assessment for  
26 any year, then the original assessment of all property of  
27 the assessee at the location of the profession, trade, or  
28 business for that year shall be subject to review,  
29 equalization and adjustment by the county board of  
30 equalization or assessment appeals board pursuant to this  
31 chapter, except in those instances when that property  
32 had previously been equalized for the year in question by  
33 the county board of equalization or assessment appeals  
34 board. The application shall be filed with the clerk no  
35 later than 60 days after the date on which the assessee was  
36 notified. Receipt by the assessee of a tax bill based upon  
37 that assessment shall suffice as that notice.

38 (f) For purposes of subdivision (a), “regular  
39 assessment period” means January 1 to and including July  
40 1 of the calendar year in which the assessment, other than



1 escape assessments, should have been enrolled if it had  
2 been timely made.

3 SEC. 15. No reimbursement is required by this act  
4 pursuant to Section 6 of Article XIII B of the California  
5 Constitution for certain costs that may be incurred by a  
6 local agency or school district because in that regard this  
7 act creates a new crime or infraction, eliminates a crime  
8 or infraction, or changes the penalty for a crime or  
9 infraction, within the meaning of Section 17556 of the  
10 Government Code, or changes the definition of a crime  
11 within the meaning of Section 6 of Article XIII B of the  
12 California Constitution.

13 However, notwithstanding Section 17610 of the  
14 Government Code, if the Commission on State Mandates  
15 determines that this act contains other costs mandated by  
16 the state, reimbursement to local agencies and school  
17 districts for those costs shall be made pursuant to Part 7  
18 (commencing with Section 17500) of Division 4 of Title  
19 2 of the Government Code. If the statewide cost of the  
20 claim for reimbursement does not exceed one million  
21 dollars (\$1,000,000), reimbursement shall be made from  
22 the State Mandates Claims Fund.

