

LEGISLATIVE DIGEST

[Administrative Code - Notice and Filing Period for an Application for Reduction of an Escape Tax Assessment]

Ordinance amending the Administrative Code to require that an application for reduction of an escape tax assessment be filed with the Administrator of the Assessment Appeals Board no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

Existing Law

State law. The California Revenue and Taxation Code (“R & T Code”) requires that an assessee be notified of an assessment made outside of the regular assessment period, an “escape assessment,” before it is valid for any purpose, including review, equalization, and adjustment by the Assessment Appeals Board (“AAB”). The R & T Code permits a taxpayer to apply for a reduction in an assessment no later than 60 days after the date of mailing printed on the notice of assessment or within 60 days of the date of the mailing printed on the tax bill if the taxpayer does not receive the notice of assessment. The R & T Code permits a tax bill to suffice as notice of the assessment, if the Board of Supervisors has adopted an ordinance to require that an application for reduction of an escaped tax assessment be filed with the Administrator of the AAB no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

City Law. No provision of City law implements the provisions in the R & T Code detailed above governing notice of assessment for an escape assessment.

Amendments to Current Law

This ordinance would add a provision to the Administrative Code to implement the provisions in the R & T Code detailed above governing notice of assessment for an escape assessment. The ordinance would require that applications for reductions of escape tax assessments be filed with the Administrator of the AAB no later than 60 days after the date of mailing printed on the escape tax assessment bill or the postmark therefor, whichever is later. The ordinance would also require that the tax bill include information regarding the right to appeal the assessment.

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