EF-67-B-R05-0519-52000082-1 BOE-67-B (P1) REV. 05 (05-19)

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]



Burley Phillips Tehama County Assessor

444 Oak Street - Room B P. O. Box 428 Red Bluff, CA 96080 (530) 527-5931 Fax (530) 529-4019 assessor@tehama.gov Hours:8am-5pm Monday through Friday

DATE OF NOTICE:	Assessor's Parcel Number: Situs Address:
Date of Change of Ownership or Completion of New Construction:	
	the property shown above. Supplemental assessments are determined in ally requires a current market value reassessment of real property that has
value) and its existing taxable value. If the change in ownership or consupplemental assessments are issued: one for the difference between	be between the property's "new base year value" (for example, current market impletion of new construction occurred between January 1 and May 31, two in the new base year value and the taxable value appearing on the current e year value and the taxable value that will appear on the assessment roll
	r will make a refund of a portion of the taxes paid on assessments made on ssment roll is available for inspection by all interested parties during regular
EXEMPTIONS	
an exemption of a greater amount, and a claim is filed for the next assesshall be applied to the supplemental assessment. Any claim previous the disabled veterans' exemption also constitutes a claim for such exemption also constitutes a claim for such exemption.	sperty remain in effect. If the assessee on the supplemental roll is eligible for essment year, then the difference in the amount between the two exemptions ly filed by the owner of a dwelling for either the homeowners' exemption or mption on the supplemental roll. If no claim for any of these exemptions has tion, you may still be eligible for the exemption(s) if a claim is filed within 30 on for which you are eligible.
ASSESSOR'S USE ONLY	
[Value section formatted by Assessor]	
YOUR RIGHT TO AN INFORMAL REVIEW	
If you believe this assessment is incorrect, you have the right to an info Office for an informal review at	rmal review with the Assessor's staff. You may contact the Assessor's

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



BOE-67-B (P2) REV. 05 (05-19)

YOUR RIGHT TO APPEAL

APPEAL FILING DEADLINES

(For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class)

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill that will result from the supplemental assessment, or the postmark date for the tax bill, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren in	nay qualify
for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at()	
for further information.	



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