

County of Santa Clara

Office of the Clerk of the Board of Supervisors
Assessment Appeals Board
County Government Center, 10th Floor East Wing
70 West Hedding Street
San Jose, California 95110-1770
(408) 299-5088 • (408) FAX 298-8460 • TDD (408) 993-8272
assessmentappeals@cob.sccgov.org • www.sccgov.org/assessmentappeals



REQUEST FOR EXCHANGE OF INFORMATION

Application No(s): _____ APN/Acct No(s): _____

Date of Hearing _____

Owner Name: _____

Property Location: _____

City/State/Zip: _____

Mailing Address: _____

Mailing City/State/Zip: _____

Pursuant to Revenue and Taxation Code section 1606 and Property Tax Rule 305.1, an exchange of information “request may be filed with the clerk at the time an application for hearing is filed or may be submitted to the other party and the clerk at any time prior to 30 days before the commencement of the hearing.” I hereby request an exchange of information relating to the above-mentioned application. I understand I will need to bring the requisite number of copies of all evidence that I intend to present at the hearing.

I have attached the following information:

(Signed)

Date

Print Name

Contact Phone

Email Address

Send Form and Attachments to: Clerk of the Assessment Appeals Board
County Government Center, East Wing, 10th Floor
70 West Hedding Street
San Jose, CA 95110

Fax: (408) 298-8460
Email:
assessmentappeals@cob.sccgov.org

AND

Send Form and Attachments to: Office of the Assessor, Standards Division
County Government Center, East Wing, 5th Floor
70 West Hedding Street
San Jose, CA 95110

Fax: (408) 297-9526
Email:
StdsAppeals@asr.sccgov.org

§ 305.1. EXCHANGE OF INFORMATION.

Authority: Section 15606(c), Government Code

Reference: Sections 408, 441, 1606, 1609.4, Revenue and Taxation Code.

(a) **REQUEST FOR INFORMATION.** When the assessed value of the property involved, before deduction of any exemption accorded the property, is \$ 100,000 or less, the applicant may file a written request for an exchange of information with the assessor; and when the assessed value before deduction of any exemption exceeds \$ 100,000, either the applicant or the assessor may request such an exchange. The request may be filed with the clerk at the time an application for hearing is filed or may be submitted to the other party and the clerk at any time prior to 30 days before the commencement of the hearing. For purposes of determining the date upon which the exchange was deemed initiated, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide courier services on the envelope or package containing the information shall control. The clerk shall, at the earliest opportunity, forward any request filed with the application or a copy thereof to the other party. The request shall contain the basis of the requesting party's opinion of value for each valuation date at issue and the following data:

- (1) **COMPARABLE SALES DATA.** If the opinion of value is to be supported with evidence of comparable sales, the properties sold shall be described by the assessor's parcel number, street address or legal description sufficient to identify them. With regard to each property sold there shall be presented the approximate date of sale, the price paid, the terms of sale (if known), and the zoning of the property.
- (2) **INCOME DATA.** If the opinion of value is to be supported with evidence based on an income study, there shall be presented: the gross income, the allowable expenses, the capitalization method (direct capitalization or discounted cash flow analysis), and rate or rates employed.
- (3) **COST DATA.** If the opinion of value is to be supported with evidence of replacement cost, there shall be presented:
 - (A) With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction.
 - (B) With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use. Page 11 of 37 Rev. 3/18/2010
 - (C) With regard to both improvement and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

The information exchanged shall provide reasonable notice to the other party concerning the subject matter of the evidence or testimony to be presented at the hearing. There is no requirement that the details of the evidence or testimony to be introduced must be exchanged.

(b) **TRANSMITTAL OF DATA TO OTHER PARTY.** If the party requesting an exchange of data under the preceding subsection has submitted the data required therein within the specified time, the other party shall submit a response to the initiating party and to the clerk at least 15 days prior to the hearing. The response shall be supported with the same type of data required of the requesting party. When the assessor is the respondent, he or she shall submit the response to the address shown on the application or on the request for exchange of information, whichever is filed later. The initiating party and the other party shall provide adequate methods of submission to ensure to the best of their ability that the exchange of information process is completed at least 10 days prior to the hearing.

(c) **PROHIBITED EVIDENCE; NEW MATERIAL; CONTINUANCE.** Whenever information has been exchanged pursuant to this regulation, the parties may introduce evidence only on matters pertaining to the information so exchanged unless the other party consents to introduction of other evidence. However, at the hearing, each party may introduce new material relating to the information received from the other party. If a party introduces such new material at the hearing, the other party, upon request, shall be granted a continuance for a reasonable period of time.

(d) **NONRESPONSE TO REQUEST FOR INFORMATION.** If one party initiates a request for information and the other party does not comply within the time specified in subsection (b), the board may grant a postponement for a reasonable period of time. The postponement shall extend the time for responding to the request. If the board finds willful noncompliance on the part of the noncomplying party, the hearing will be convened as originally scheduled and the noncomplying party may comment on evidence presented by the other party but shall not be permitted to introduce other evidence unless the other party consents to such introduction.

History: Adopted May 6, 1970, effective June 6, 1970
 Adopted May 5, 1971, effective June 10, 1971
 Adopted June 13, 1974, effective June 14, 1974
 Adopted July 27, 1982, effective April 22, 2000
 Adopted January 5, 2000, effective April 22, 2000
 Amended and effective September 19, 2002

For more information, please visit: <http://www.boe.ca.gov/proptaxes/asmappeal.htm>