



MERCED COUNTY
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BOE-66-B REV. 03 (05-15)

NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

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

Assessor's Parcel Number:
 Business Account Number:
 Address of Property:
 Description of Property:

DATE OF NOTICE

On _____ 20____, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

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 informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (_____) for information regarding an informal review.

YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Assessment Appeal Application*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (_____) for more information on filing an application.

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 or the postmark date on the envelope in which the tax bill was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; 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.

EXCLUSIONS

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

