

**NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT**

*[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]*



**MERCED COUNTY**  
**MATT H. MAY, ASSESSOR**  
 2222 M STREET  
 MERCED, CA 95340  
 TELEPHONE (209) 385-7631  
 FAX (209) 725-3956  
 www.co.merced.ca.us/assessor

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**

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In general, an *Assessment Appeal Application* must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice 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.

