

**WAIVER TO EXTEND HEARING ON APPLICATION FOR CHANGED ASSESSMENT**

*To be filed when the taxpayer and the County Board mutually agree to waive the two-year mandatory time period in which the Board is required to hear and make a final determination on an appeal. Mail or fax the completed form to the Clerk of the Board at the address shown.*

San Joaquin County  
 Clerk of the Assessment Appeals Board  
 44 N. San Joaquin Street, Suite 627  
 Stockton, CA 95202  
**Phone:** (209) 468-2350      **Fax:** (209) 468-3694  
**Email:** cobappeals@sjgov.org      **Website:** www.sjgov.org

**AGREEMENT TO WAIVE THE PROVISIONS OF REVENUE AND TAXATION CODE SECTION 1604(c) AND PROPERTY TAX RULE 309(b)**

NAME OF APPLICANT		HEARING DATE (IF KNOWN)
APPLICATION NUMBER(S)		APPLICATION YEAR
PARCEL NUMBER	ACCOUNT OR TAX BILL NUMBER (if applicable)	

This waiver agreement extends the two-year period in which the County Board of Equalization or Assessment Appeals Board is required to conduct a hearing and make a final determination on the above referenced application(s).

- This waiver shall extend and toll indefinitely the two-year period subject to the right of the Board to reschedule the matter upon reasonable prior notice to the applicant.
- This waiver extends the two year period until \_\_\_\_\_.

**Important Note:** Revenue and Taxation Code section 5097 limits the filing of a claim for property tax refund to four years from the date taxes were paid. Unless specifically authorized by the Board of Supervisors, this waiver does **NOT** extend that four-year statute of limitations even if your appeal has not yet been heard. You should file a claim for a refund of taxes with the Board of Supervisors if this waiver extends your hearing date indefinitely or to a date beyond four years from the date the taxes subject to this appeal were paid.

- I request that my rights to file a claim for a refund be extended beyond the four-year statute of limitations. If granted, the clerk of the board will notify me of the extension period.

This waiver may be cancelled by the applicant by delivering a written notice of termination to the county board at the address shown above. Upon receipt of a cancellation notice, the county board shall hear and decide the above-referenced application within 120 days from the date the termination notice was received or within 120 days from the expiration of the original two-year period, whichever is later.

This waiver shall be effective upon execution and until such time as the Board renders its final written decision in such appeal(s), or the date indicated above, whichever is earlier.

**CERTIFICATION**

***I hereby certify that I am authorized to execute this waiver, and agree to an extension of time for the hearing beyond the two-year period of my timely filing on the application number(s) specified above.***

SIGNATURE 	DATE
PRINT NAME OF AUTHORIZED SIGNER	TITLE
COMPANY NAME	EMAIL ADDRESS

FILING STATUS

OWNER     AGENT     ATTORNEY     SPOUSE     REGISTERED DOMESTIC PARTNER     CHILD     PARENT     PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_     CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**FOR COUNTY BOARD USE ONLY**

APPROVED BY COUNTY BOARD: \_\_\_\_\_       This waiver DOES NOT extend the four-year statute of limitations for filing a claim for refund.

DATED: \_\_\_\_\_       This waiver extends the four-year statute of limitations for filing a claim for refund to: \_\_\_\_\_.

ATTEST: \_\_\_\_\_  
 CLERK OF THE BOARD