

**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 the completed, original form to the Clerk of the Board at the following address:

COUNTY OF NEVADA  
ASSESSMENT APPEALS BOARD  
950 Maidu Avenue, Suite 200  
PO BOX 599002  
Nevada City, CA 95959  
Fax: (530) 265-9836



**COUNTY OF NEVADA**  
State of California  
**ASSESSMENT APPEALS BOARD**  
(Board of Supervisors Office)

James Rees, Chair  
Steven Hurley, Vice Chair  
Gerald R. Bushore, Member  
Nicole Phillips, Alternate  
Vacant, Alternate  
Tine Mathiasen, Chief Deputy Clerk of the Board

Email: [clerkofboard@nevadacountyca.gov](mailto:clerkofboard@nevadacountyca.gov)

**WAIVER AGREEMENT**

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, ACOOUNT, OR TAX BILL	

This waiver agreement extends the two-year period in which the County Board of Equalization or Assessment Appeals Board (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 \_\_\_\_\_.

This waiver may be cancelled by the applicant by delivering a written notice of termination to the Board at the address shown above. Upon receipt of a cancellation notice, the 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.

**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 County Board, this waiver does not extend that four-year statute of limitations. You should file a claim for a refund with the Board of Supervisors within that four-year period if this waiver extends your hearing date indefinitely or to a date beyond that period.

**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 EXECUTED
NAME OF AUTHORIZED SIGNER	TITLE

FILING STATUS

- OWNER  AGENT  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED  
 CORPORATE OFFICER OR DESIGNATED EMPLOYEE  ATTORNEY CALIFORNIA ATTORNEY STATE BAR NUMBER \_\_\_\_\_

**FOR COUNTY BOARD USE ONLY**

**APPROVED BY COUNTY ASSESSMENT APPEALS BOARD:**

DATED: \_\_\_\_\_

BY: \_\_\_\_\_

CHAIRPERSON

CLERK OF THE BOARD

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**