



# Board of Equalization

*County Administration Center*

810 Court Street  
Jackson, California 95642  
(209) 223-6470  
(209) 257-0619 (FAX)

July 2, 2015

To: All Applicants for Assessment Appeal

From: Jennifer Burns, Clerk of the Board

Re: Completion of Assessment Appeal Application

As of May 24<sup>th</sup> 2011, the County of Amador has required that a \$30.00 non-refundable administrative processing fee accompany EACH Application for Changed Assessment (assessment appeal) filed. Applications filed without the fee attached will not be processed.

If you are receiving public assistance and/or do not have enough income to pay for your household's basic needs and cannot afford the processing fee, you may request a waiver of the fee at the time of filing.

In addition if you are requesting written Findings of Fact to accompany the Board's decision the fee will be \$65.00 for owner occupied single family residential applications and \$100.00 per hour for non-owner occupied residential applications and commercial applications due on or before the date of the hearing. (\*Please note if staff time spent on non-owner occupied or commercial applications exceeds more than one hour the applicant will be billed accordingly).

Please allow this to serve as a reminder that all applications will be received by the Board **only** if they are **complete**. In the past, we have received some applications that were not fully completed by the property owners or their agent, therefore making it difficult for our staff to clearly understand the intent of the applicant, and thereby delaying the process.

The following sections of the application form are required to be completed:

- Section #1
- Section #2
- Section #3 through Section #6
- the Certification

The supplemental information and instruction sheets should also assist you with most of your questions and the completion of the form.

cc: Assessor's Office  
File

**County of Amador  
Board of Equalization**

810 Court Street  
Jackson, CA 95642  
Phone 209-223-6470 Fax 209-257-0619

**ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

**A \$30 non-refundable processing fee must be paid at the time of filing.**

<b>APPLICATION NUMBER: Clerk Use Only</b>
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**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
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MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
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COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )
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<p><b>AUTHORIZATION OF AGENT</b></p> <p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>	<input type="checkbox"/> <b>AUTHORIZATION ATTACHED</b>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

Yes  No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

**PROPERTY TYPE**  SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_

COMMERCIAL/INDUSTRIAL

BUSINESS PERSONAL PROPERTY/FIXTURES

AGRICULTURAL

MANUFACTURED HOME

WATER CRAFT

OTHER: \_\_\_\_\_

POSSESSORY INTEREST

VACANT LAND

AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED  Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
  - SUPPLEMENTAL ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_
  - ROLL CHANGE     ESCAPE ASSESSMENT     CALAMITY REASSESSMENT     PENALTY ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_
- \*Must attach copy of notice or bill, where applicable      \*\*Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
  - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
  - 1. No change in ownership occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.
- C. NEW CONSTRUCTION
  - 1. No new construction occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.
  - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
  - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
  - 1. All personal property/fixtures.
  - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
  - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
  - 1. Classification of property is incorrect.
  - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
  - 1. Amount of escape assessment is incorrect.
  - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
  - Explanation (attach sheet if necessary) \_\_\_\_\_

7. WRITTEN FINDINGS OF FACTS ( \$ \_\_\_\_\_ per \_\_\_\_\_ )

- Are requested.     Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes     No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE)	DATE
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NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER     AGENT     ATTORNEY     SPOUSE     REGISTERED DOMESTIC PARTNER     CHILD     PARENT     PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

## INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at [www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm) or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date an application is filed to hear and render a decision.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

### SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

### SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

#### AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

### SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

### SECTION 4. VALUE

**COLUMN A.** Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

**COLUMN B.** Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

**COLUMN C.** This column is for use by the appeals board. **Do not enter anything in this column.**

### SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

**Regular Assessment** filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlines may be viewed at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

Check the **Regular Assessment** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

**Supplemental Assessment** filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the **Supplemental Assessment** box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

**Roll Change/Escape Assessment/Penalty Assessment** filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. **Calamity Reassessment** filing dates are within six months after the mailing of the assessment notice. Check the **Roll Change/Escape Assessment/Calamity Reassessment** box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For **Supplemental and Roll Change/Escape Assessment/Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or tax bill.**

## SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A **Decline in Value** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select **Decline in Value**, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; **base year value** is the value established at that time. The **base year value** may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

**Calamity Reassessment** includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for **penalties** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For **classification** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. **Allocation** of value is the division of total value between various components, such as land and improvements.

**Appeal after an Audit** must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

## SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

## SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

**CERTIFICATION - Check the box that best describes your status as the person filing the application.**

### REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.



# AMADOR COUNTY BOARD OF EQUALIZATION

810 COURT STREET \* JACKSON, CA 95642 \* (209) 223-6470 \* FAX (209) 257-0619

## **Q: What is an Application for Changed Assessment?**

**A:** An Application for Changed Assessment (assessment appeal) is your opportunity to challenge the assessed value placed upon your property by the Assessor. Applications must be filed on a State Board of Equalization approved form available in the Board of Supervisors Office located at the County Administration Center, 810 Court Street, Jackson, California.

## **Q: How does the assessed value of my property affect my taxes?**

**A:** The assessed value of property and the tax rate applied to this value equals the amount of tax each property owner is required to pay. The Assessment Appeals process concerns only the assessed value of your property.

## **Q: Who determines the assessed value of my property and how is it determined?**

**A:** The County Assessor, who is elected by the people, is directed by the California Constitution to assess all taxable property within the County. By law, the assessment of property involves estimating a property's value and listing that value on the assessment roll. In preparing the assessment roll, the Assessor estimates a property's full cash value. Appraising is not an exact science, but is an opinion based on consideration of relevant facts.

## **Q: How do I know what the assessed value of my property is?**

**A:** If the value of your property has increased more than 2% of the previous year's assessment, you will be mailed a notice advising you of the value to be placed on the tax roll as of July 1. This notice, via a card or letter, advises you of the value of your property, as of January 1, referred to as lien date, of each year. Separate notices are mailed throughout the year for special assessments, referred to as supplemental, additional or escape assessments. If you do not receive a notice, you must annually review the assessed value of your property as shown on the Assessment Roll in the Assessor's office.

## **Q: What if I disagree with the assessed value of my property?**

**A:** Differences of opinion can and do arise. Property owners have a right to challenge their property assessments by filing an application for changed assessment with the Board of Equalization. You are also urged to contact the Assessor to verify circumstances of the assessment. This will assist you in understanding the method used in appraising your property. You may also ask the Assessor for an informal review, which may result in an adjustment without requiring further action.

## **Q: What is the Board of Equalization?**

**A:** The Board of Supervisors serves as the local Board of Equalization. Their role is to determine the value of your property based upon evidence presented by you and the Assessor. The decision of the Board of Equalization is final. An appeal of this Board's decision must be filed in Superior Court.

**Q: Does it cost anything to file an Application for Changed Assessment**

**A:** Yes. A non-refundable \$30.00 processing fee is required.

**Q: Who can file an Application for Changed Assessment**

**A:** Any property owner or affected party who disagrees with the assessed value of his/her property may file an application. Although not required, a property owner may authorize an attorney, family member or professional tax agent to file on his/her behalf.

**Q: When do I have to file an Application for Changed Assessment?**

**A:** Applications for regular appeals must be filed with the Clerk of the Board of Equalization between July 2 and no later than November 30 of each year (postmarks are accepted). Applications for supplemental, additional or escape assessments must be filed no later than 60 days after the mailing date printed on the supplemental notice, or the postmark date of the notice, whichever is later. Applications for Changed Assessments of property assessed on the unsecured tax roll (fixtures, personal property, boats, aircraft, etc.) must be filed with the Clerk between July 2 and no later than November 30 of each year.

**Q: Do I have to file an Application for Changed Assessment every year?**

**A:** Possibly. If the Assessor or the Board of Equalization makes a reduction to the assessed value, as a result of a decline in market value, this is a temporary reduction. The property must be reviewed each year by the Assessor until the current market value is equal to the original factored base value (original assessment plus an annual inflation factor). Therefore, you must review your value each year to assess your need to file an application.

**Q: What information do I include on my Application for Changed Assessment?**

**A:** All questions on the application must be answered. Specific instructions are attached to the application to assist you. Read them carefully before completing your application. You may attach supporting documents to your application(s). All attachments should be on 8½ x 11-sized paper.

**Q: What kind of evidence should I provide with my Application for Changed Assessment or during my hearing?**

**A:** The best evidence for residential appeals is three comparable property sales referred to as comps. For other types of properties, the sales, income or cost approaches may be considered. You must attach this information to your application, or bring with you seven copies of all information you wish to present or be considered at the hearing.

To support your opinion of value, comparable sales must be as near in time as possible to the date of valuation or event date of your property. For additional information please refer to "Publication 30, Residential Property Assessment Appeals," produced by the State Board of Equalization and available on their website:

[www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf)

**Q: Where do I file my Application for Changed Assessment?**

**A:** Mail the completed original signed application to the address listed at the top of the application. Only mailed applications will be accepted. FAXed applications will not be accepted.

**Q: When will my Assessment Appeals hearing be scheduled?**

**A:** All attempts are made to schedule appeals within three to twelve months. Revenue and Taxation Code §1604 allows up to 2 years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

**Q: What happens at the Assessment Appeals hearing?**

**A:** At the hearing, you and the Assessor are given the opportunity to present factual evidence to substantiate your opinions of value. All testimony is presented under oath. You and the Assessor may question each other regarding the evidence presented. The Board of Equalization will either advise you of their decision at the conclusion of the hearing or you will be notified of their decision by mail at a later date. The Board of Equalization's decision is final and may only be appealed to Superior Court.

**Q: Do I have to pay my property tax if I have filed an Application for Changed Assessment?**

**A:** Yes. You are responsible for paying your property tax bill to the Tax Collector while awaiting the outcome of your appeal. The assessment of your property is deemed correct until such time as the Board changes it. If taxes are not paid in a timely manner, applicable penalties may be added regardless of whether your assessment is subsequently adjusted. If adjusted, your refund will include the amount of overpayment plus interest.

**Q: Where do I get additional information about my property assessment or the Assessment Appeals process?**

**A:** If you need additional information about how your property was assessed, you may contact the Assessor at (209) 223-6351 for assistance. If you need additional information about the appeals process, or if you wish to receive these materials by mail, you may call the Clerk of the Board of Equalization at (209) 223-6470 for assistance.



**SACRAMENTO COUNTY  
ASSESSMENT APPEALS**

**PREPARING FOR YOUR HEARING**

**Please read carefully**

The following information is provided to assist you in presenting evidence at the hearing of your application for changed assessment before the Sacramento County Assessment Appeals Board.

The function of the Assessment Appeals Board is to consider evidence presented by the Assessor and the Applicant to determine the full cash value or market value of the property in question on its valuation date. There are three traditional approaches to establishing the fair market value of property:

- (1) comparable sales or market value;
- (2) cost; and
- (3) income (in the case of income or rental property).

**IN PREPARATION FOR YOUR HEARING: Evidence presented to the Board must be in writing and must support your opinion of value.** At your hearing appointment, please bring five (5) copies of all material you wish to be considered by the Board. One or more of the approaches referenced above must be used to determine the full cash or market value of the property. When using comparable sales data, the **sales must have occurred no later than 90 days after the lien date** (i.e., annual lien date, date of transfer, purchase, or completion of new construction) of the property under appeal. If data being presented has been prepared by someone other than the Applicant (such as appraisals or Realtor's opinions), the person preparing this data must be present at the hearing to answer questions as to his/her qualifications and the reasons supporting the submitted opinion. Without their presence, the Board may deny the presentation of the data or may consider it but give it only the weight it feels it is due.

While the purchase price of the property in question is one indication of value, there can be instances where a sales price is not the market value. Therefore, the applicant should be prepared to offer other evidence. If the condition of the property at the time of transfer is to be used to support the value, evidence should be submitted regarding the "cost to cure" to bring the property up to average condition. Photographs that show the condition of the property are helpful. Applicants should remember that the more factual evidence presented to support his/her opinion of value, the easier it will be for the Board to reach a decision.

Effective January 1, 1997, the annual lien date for all property, including real, business property, fixtures, boats, airplanes, etc., is January 1 of each assessment year. The lien date for each assessment year prior to January 1, 1997, is March 1.

The Board is required to find full cash value of the property for the appropriate value date or lien date from evidence presented at the hearing. This finding may grant the reduction requested, or may exceed the full cash value as determined by the Assessor resulting in the assessment being raised rather than lowered in accordance with Revenue and Taxation Code Section 1610.8. Evidence to support the opinion of value of the property can include:

- Purchase price,
- Sales price of comparable property,
- Condition of the property,
- Current listing of value such as trade publications,
- The Buc Book (boats), etc.

The Assessment Appeals Board consists of three members who are appointed by the Board of Supervisors. These members are not County employees and act as an unbiased, quasi-judicial hearing body. The Appeals Board does not set tax rates, levy taxes, change taxes or concern itself with the amount of taxes levied against any property. Evidence regarding taxes or assessed value on other property will not be considered.

On the day of the hearing, the Applicant or his appointed representative must personally appear at the time set in the notice of hearing. **NON-APPEARANCE MAY RESULT IN DENIAL OF THE APPLICATION.** Both parties (Applicant and/or Assessor) shall be allowed one postponement as a matter of right, the request for which must be made not later than **21 days** before the hearing is scheduled to commence. Additional restrictions apply if requested within 120 days of the expiration of the two-year limitation period provided in Section 1604 of the Revenue and Taxation Code. Please contact the Clerk for additional information on postponement requests.

Although the conduct of the hearing is informal, all proceedings are recorded and each person testifying must be sworn in by the Clerk. Evidence to establish the fair market value is presented by the Assessor and the Applicant, and each side has the opportunity to ask questions relative to the evidence submitted. The Board members may also question each person testifying. At the conclusion of the testimony, the Board will either take the matter under submission and render its decision at a later date, or deliberate and issue its decision immediately.

**Important:** The Applicant is encouraged to provide documentation to support his/her opinion of value prior to the actual hearing date. Submitting additional information to the Assessor prior to the hearing may expedite your appeal and assist in determining the proper assessment. There may be significant factors affecting the value of the property, unknown to the Assessor, which could result in you and the Assessor reaching an agreement on value. If an agreement is reached, there will be no need for a hearing. Based upon your agreement, the Assessor will prepare the required documents to enroll the value as agreed. This document will be forwarded to you for signature.

At the hearing, please bring **five (5) copies** of all information you wish to present to the Board for consideration. Information presented with your application or to the Assessor prior to the hearing will not be provided to the Board.

If you have any questions regarding the foregoing information or if you need assistance, please call the office of the Clerk of the **Assessment Appeals Board at (916) 874-8174.**

Assessor's Real Property Valuation: (916) 875-0700  
Assessor's Personal Property Valuation: (916) 875-0730  
Assessor's Marine/Boat Division: (916) 875-0740

Tax Collector--Tax bills or payments: (916) 874-6622 Secured Real Property  
(916) 874-7833 Unsecured Personal Property

**Filing an application for changed assessment does not relieve the property owner (taxpayer) from the obligation to pay the taxes on the subject property on or before the respective due dates for the first and second installments or supplemental assessments. If a reduction is granted, a proportionate refund of taxes paid will be made by the County Auditor's office based upon such reduction. The Auditor's office telephone number is (916) 874-7431.**

**Additionally, a video to help you prepare for your appeal can be viewed at [www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html](http://www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html)**