



BOARD OF SUPERVISORS COUNTY OF INYO

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INYO COUNTY ADOPTS RULES FOR FILING TAX ASSESSMENT APPEALS

On Tuesday, the Inyo County Board of Supervisors – in its capacity as the local Board of Equalization – adopted Local Rules governing assessment appeal application filing and hearing processes in Inyo County. As part of the rules, the Board also approved a non-refundable processing fee to be levied on every appeal application, effective immediately.

The 2022 filing period for Inyo County begins July 2 and closes at end of business on September 15, though postmarks are accepted.

The \$22.80-per-application processing fee is based on staff time to process and file assessment appeal applications and does not exceed the County's costs as required by statute. The fee does not include Assessor's or County Counsel's staff time.

While the newly adopted Local Rules are based strictly on State law and regulation, they also serve to address a few areas where state statute is silent and local jurisdictions have the authority to set their own, internal processing guidelines. For example, going forward:

- Inyo County will not accept assessment appeal applications via email or facsimile. For the 2022 tax year, applications must be mailed to the Assistant Clerk of the Board with original signatures between July 2 and September 15. The processing fee is due at the time of filing.
- Single applications filed to contest the assessment of multiple parcels will be rejected. A separate application must be submitted for each parcel.

The Local Rules also clarify that the \$160 due per parcel for Findings of Fact is a deposit, and the actual cost to produce the document may be higher or lower.

Filing fees are not refunded but may be waived where the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code section 68632.

The Local Rules can be found on the Inyo County website at <https://www.inyocounty.us/government/board-supervisors/services-information/assessment-appeals>, along with additional resources for taxpayers.

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