

Assessment Appeals — Frequently Asked Questions

1. What is an assessment appeal?

An assessment appeal is the due process a taxpayer may initiate if the assessed value of his or her property cannot be agreed upon with the county assessor. Your county's appeals board, a quasi-judicial body consisting of impartial persons or a hearing officer, hears evidence from both parties before deciding upon the value of the property in question. The assessment appeal process provides for the "equalization," or the fairness of the assessment, of a property's value.

You must file an *Assessment Appeal Application*, form BOE-305-AH, obtained from the clerk of the board of the county where your property is located. Some counties have this form available on the website of either the [clerk of the board](#) or the [county assessor](#), or both. You must use the county application for the appeal to be considered a valid filing. Some counties may charge a fee for filing or processing your application. Please check with the clerk of the board for the county in which your property is located to find out if fees apply.

After hearing all the evidence, an appeals board is required by law to determine the value of your property, which means that they can leave the value the same, decrease the value, or increase the value of your property. An appeals board is not bound by the value presented by you or the county assessor. The appeals board decision is final, and your only recourse would be to appeal their decision to your county's superior court.

The county appeals board 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. Depending upon the county and their workload and the complexity of your appeal, your notification may take up to several months. The decision of the appeals board is final. A challenge of the board's decision must be filed in superior court of your county within six months of the decision on your application.

2. I think my property value has decreased over the past year and is now lower than my assessed value shown on my tax bill. What should I do?

First, you should contact your [county assessor's office](#). Many county assessors request that you complete a short informal assessment or appraisal review form providing them with data to support why you believe your property's value is lower than your assessed value. The county assessor's staff will then review this information and may concur with the information you have submitted. However, if a difference of opinion of value still exists after reviewing pertinent information, you may appeal the assessed value to the county assessment appeals board.

If you decide to appeal, you must obtain form BOE-305-AH, *Application*, from the [clerk of the board](#) where your property is located. If your clerk of the board does not provide the form on their website, you may call them to send you a form or you may pick it up at their office. Your application must be [filed during a specific period](#) with the clerk of the board in order for the application to be valid.

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3. What are the functions of the appeals board or a hearing officer?

Their primary function is to conduct impartial hearings on property assessment disputes between taxpayers and the county assessor. Based on the evidence presented at these hearings, the appeals board determines the fair market value for the disputed property.

Among other things, they can:

- Lower or raise a property's assessed value
- Remove a penalty assessment imposed by the county assessor
- Reverse a change in ownership or new construction reassessment

The appeals board has no legal authority to:

- Reduce an assessment because of the increase in value or taxes from prior years
- Grant or deny exemptions
- Reduce your taxes due to your inability to pay your taxes
- Dictate the manner in which tax funds are spent

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4. **When is the hearing officer's decision not final?**

The county board of supervisors has the authority to adopt rules and procedures that set forth whether or not they will use hearing officers and whether a hearing officer's decision is a binding or non-binding recommendation. They may also adopt a resolution that the appeals board has the discretion to accept or reject the hearing officer's recommendation. This means that if either the county assessor or you do not want to accept the hearing officer's recommendation, you may request in writing, within a specific time frame, a new hearing before the county appeals board. You should check with your [clerk of the board](#) to verify what applies to your county.

5. **I will have a real estate appraisal firm represent me at my hearing. Do I have to provide a specific name of a person to be the authorized agent? I don't know who it will be yet, or if that person will still be there by the time my hearing is scheduled.**

Your authorized agent may be the name of a corporation or other legal entity. There is no requirement that a specific person's name be provided.

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6. **Since I will have an agent representing my corporation, can my agent also sign the agent authorization section of the *Application* ?**

No. The agent authorization block on the application must be signed by the applicant, or if the applicant is a legal entity, an officer or authorized employee of the legal entity may sign this section. The application would be invalid if your agent signed the authorization section.

7. **I did not plan to have an agent represent me in my appeal when I filed the *Application* , thus I did not complete section 2, Authorization of Agent. I have now changed my mind. Should I submit an amended application?**

No. You may submit a separate written statement designating an agent after you have filed your application. However, the information required on an agent authorization is very specific and will not be valid unless it is complete; thus you should contact your [clerk of the board](#) for the specific details. Additionally, some counties have a form specifically for naming an agent after the initial filing, the substitution of an agent, or the revocation of an agent.

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8. **My son will be filing the *Application* for me. Will I need to designate him as my agent?**

No. Persons who are the applicant's spouse, registered domestic partner, parent, child, or co-owners may also file on behalf of the applicant and are not deemed to be agents. The filer need only indicate the relationship with the applicant in the certification section at the end of the application and be able to provide proof of relationship if requested.

9. What information do I need to provide to support my opinion of value?

Any information provided with the application must also be presented at the hearing in order for it to be considered evidence that the appeals board may hear. However, you should provide you county assessor with information that supports your opinion of the market value for your property. This may result in the county assessor concurring with your evidence, and there would be no need to pursue the appeal. For a residential property, the best supporting documentation is information on sales of comparable properties.

Your [assessor's website](#) may offer sales information for properties that have sold within the last two years. The same information is available from many assessors' district offices. Many websites offer sales information free of charge. Additionally, a local real estate agent or title agent can also be a valuable source of information. Sales of comparable properties may be any time prior to the date of your value, but those closest in time are the best indicators of value. However, an appeals board may not consider comparable sales that have occurred more than 90 days after the date your value was set by the county assessor.

Any relevant evidence may be admitted if it is a customary method in which a property is appraised. You may use the income approach or the replacement cost approach if they are considered the most appropriate method of valuation for your property.

Both the county assessor's evidence and your evidence may include oral testimony by an assessor's staff member, you, your agent or attorney, or by an expert witness or other witness. Submission of a formal appraisal or any other written material (for example, a Realtor's opinion of value or an engineering study) is allowed; however, the county board may require the person who prepared the report or document be present at the hearing to respond to any questions the appeal board members or county assessor may have about the information. Depositions are not admissible and will not be considered by the appeals board.

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10. If I provide supporting documentation to my county assessor, will the assessor present that information to the appeals board?

The only evidence that an appeals board can consider is the evidence that you and the assessor present at your hearing. The board may not consider any information, documents, or correspondence, either verbally or written, that you previously submitted to the assessor, or that the assessor previously presented to you, prior to filing for an appeal, or any information attached to your application unless you also present that evidence at your appeals hearing. The outcome of your hearing will be determined only by the evidence presented at the hearing.

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11. At my appeals hearing, is it my responsibility to prove that the county assessor's value is not correct?

You should be prepared to present evidence to prove that the value you are requesting is correct. The burden of proof lies with the assessor's office to establish that their opinion of value is correct under the following situations:

- Appeals of a single-family dwelling when it is occupied by the owner as a primary residence
- Non-enrollment of purchase prices (provided a *Change in Ownership Statement* was timely filed by you)

- Requests by the assessor to enroll a higher assessed value than what is currently on the roll
- Escape assessments, when it is not due to you failure to file a *Change in Ownership Statement*, a *Business Property Statement*, or permits for new construction
- Penalty assessments

In all other situations, including the appeal of an owner's vacation or secondary home, the applicant has the burden of proving that the property has not been correctly assessed and must be the first to present the evidence at the hearing.

12. I filed an assessment appeal and I am awaiting a hearing date. The second installment of my property taxes is coming due soon. Do I have to pay it even though I am contesting the value?

Yes. You are required to pay your property taxes timely despite any appeal you have pending. Failure to do so will result in financial penalties and interest charges regardless of the outcome of your appeal. If you are granted a reduction, you will receive a refund and interest.

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13. Must I have legal representation for me at my hearing?

No. You may represent yourself. However, if you have someone other than yourself, spouse, children, parent, or a California-licensed attorney appear for you, you must sign a written authorization prior to the hearing permitting that person to represent you.

14. What do I need to do to prepare for my hearing?

In preparation for your hearing, you will need to collect and organize the evidence you plan to present to the hearing officer or appeals board. The evidence must support your opinion of the 'fair market value' of the property covered by your application. You should review a copy of [Publication 30, Residential Property Assessment Appeals](#), to get a better understanding of how to prepare for your hearing. At the hearing, you and the county assessor will be given an opportunity to present factual evidence to substantiate your opinions of value. You and the county assessor may question each other regarding the evidence presented.

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15. I just filed an Assessment Appeal Application, when should I expect a hearing date?

It will vary from county to county and on their workload. The law allows up to two years for an *Application* to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If your Application is not heard within two years, your opinion of value may temporarily become the taxable value of your property by default until the appeals board hears and decides your case. If, after the hearing, increased or escaped taxes are warranted, they will not apply during the time in which the board failed to act. There are some exceptions to this rule, so you should contact your [clerk of the board](#) for more details.

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16. What would happen if I forgot all about my hearing date and did not show up as scheduled? Can I request a new date?

Your application will be denied for nonappearance and your appeal will be considered closed if you or your representative missed your hearing date. No further action will be taken on your appeal and a notice of denial will be mailed to you. However, if a local board has adopted procedures to reconsider a denial, you must file a written request with the appeals board for reconsideration within a specified number of days from the date of mailing of the notification of the denial for nonappearance. Such requests are generally granted only if extraordinary circumstances caused you to miss the hearing. Check with the clerk of the board for the period when the request must be filed, typically within 30-60 days, but in any case, not to exceed 60 days.

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17. If the county assessor and I have agreed on an assessed value prior to my hearing date, do I need to show up for my hearing?

Yes, unless you, the county assessor, and county legal officer have signed a stipulation agreeing to the new value. A stipulation is a written agreement signed by the county assessor, county legal officer, and you or your agent when the value of your property is agreed upon after the *Assessment Appeal Application* has been filed, but prior to the hearing. The stipulation sets forth the full value and assessed value of the property and sets forth the facts upon which the reduction in value is premised. Please contact your county assessor for more details on stipulations.

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18. I am filing an appeal on my property. Is there a way I can find out what comparables or other information the county assessor will be using to support his/her value estimate for my property?

Yes. Regardless of the value of your property, you may request an 'exchange of information' with the county assessor. If the assessed value of your property is more than \$100,000, the county assessor may request an 'exchange of information' from you.

Request for an exchange of information must be made at least 30 days prior to the hearing and the requestor must include his/her opinion of value and the data that supports the value. The other party must then respond to the request at least 15 days prior to the hearing with their opinion of value and supporting data.

When an exchange of information occurs, the evidence at the hearing is largely restricted to what information has been exchanged. While the parties may not introduce evidence on matters not previously exchanged, each party may introduce new material relating to the information already received from the other party. If this occurs and the other party wishes, a continuance may be requested at that time.

You may submit your request to the clerk of the board at the time of the filing of the application, or it may be submitted to the county assessor and the clerk of the board at any time 30 days before the scheduled hearing date. Some counties have a specific form to request an exchange of information, while others only require the request be written. Some counties have adopted local rules of notice and procedures related to exchanges of information. You should contact the [clerk of the board](#) for more information.

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19. After I filed an *Application*, I have decided not to go through with it. What should I do? Will I be charged a fee for withdrawing?

Under most circumstances, you are permitted to withdraw your application at any time prior to the hearing. In some counties, if the county assessor has indicated that evidence supporting a higher value than what is currently shown on the roll will be introduced at the hearing, you may not withdraw your application. It is within the law for an appeals board to decide to continue an appeal, even though the county assessor and you may have agreed to withdraw the appeal.

If you decide to withdraw your assessment appeal, you should notify the clerk of the board in writing as soon as possible so more time is not spent on reviewing your application. Most counties do not charge a withdrawal fee; however, please check with your county's [clerk of the board](#) for details.

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20. May I file for an assessment appeal at any time?

No, based on the type of appeal you are filing, applications may only be accepted during a specific time period. You should review a copy of [Publication 30, Residential Property Assessment Appeals](#), to get a better understanding of the appeals filing periods.

- **Lien Date Appeal / Decline in Value** – The filing periods for a lien date appeal (where the value of your property was on the roll on January 1) are from July 2 to September 15, or July 2 to November 30, depending upon the county in which you are located. Please check the [filing deadline](#) for the county in which your property is located or contact your [clerk of the board](#).
- **Base Year Value / Supplemental and Escape Assessments** – If you are appealing the value based on a notice sent to you because your property had a [change of ownership](#) or new construction, you must file within 60 days of the mailing of the supplemental assessment notice. If no notice was sent to you, you must file within 60 days of the supplemental tax bill.
- **Calamity Reassessment Appeals:** If you disagree with the value stated on a reassessment notice sent to you because your property was damaged due to a natural disaster or other calamity, you must file within six months of the mailing of the notice

21. After I filed an *Application*, I discovered additional data that would support a lower value for my property than what I originally indicated on the application. Should I submit a new application?

No. You may revise the opinion of value stated on your application at any time up to or during your appeals hearing without submitting a new application. Additionally, you may present testimony and other evidence at the hearing to support a value that is different from what was stated on the application.

22. I think I need to correct item number 6 (the facts) on the *Application* to change the reason for filing the application from decline in value to base year value reduction for my change in ownership. How do I go about doing that?

The easiest way is to call the [clerk of the board](#) and explain your situation. They may be able to correct the application for you under certain circumstances, or they will explain what you need to do to correct your application.

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23. I am unsure if I should designate my application as a claim for a refund, as asked on question number 8 on the application. What are the advantages and disadvantages to this?

If your assessment is reduced after your hearing and your application has been designated to also serve as a claim for a refund, the county will automatically process a refund for you. However, if your application has not been designated to serve as a claim for refund and you are successful at the appeals hearing, you will be required to submit a separate 'claim for refund' form with the county board of supervisors.

A disadvantage of having your application also serve as a claim for refund is that it may shorten your time to make a decision regarding whether to pursue your claim in superior court when the outcome of your appeal is not in your favor. If the application is also your claim for refund, you must file your claim in superior court within six months of the date of the appeals board's decision. If your application is not being designated as claim for refund, you will have six months from the appeals board's decision to file

a claim for refund with the county board of supervisors. Then, you will have six months from the time the board of supervisors denies your claim for refund to file your claim in superior court.

| | When appeals board decision is in your favor | When appeals board decision is <u>not</u> in your favor |
|--|--|--|
| Application designated to also serve as a claim for refund | County automatically process refund | If taxpayer still wishes to pursue a claim, claim for refund must be filed in superior court within 6 months of the appeals board decision |
| Application <u>not</u> designated to also serve as a claim for refund | Taxpayer required to file a separate 'claim for refund' with county board of supervisors | Taxpayer has 6 months to file a claim for refund with county board of supervisors, then if board denies claim, taxpayer has 6 months after that to file claim in superior court. |

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24. What are written findings of facts? Do I need them?

Written findings of facts are a brief summary of your case showing the basis for the appeals board's decision. They disclose the board's findings on all material points raised in the application and at the hearing and include a statement of the methods of valuation used in determining the value of the property. Findings of facts are available only for hearings in front of an appeals board and are not available if a hearing is with a hearing officer.

You will need findings of facts if you think you will want to pursue the appeals board's decision to superior court. Thus you may request them at the onset on the application (question number 7) or they may be requested in writing to the [clerk of the board](#) any time prior to the beginning of the hearing, or orally on record just prior to the start of the board hearing.

A fee will be imposed by the county to cover the expense of preparing findings and conclusions. The cost varies from county to county, either on a per application/parcel basis or on an hourly basis, and also may depend upon the type of property being appealed. The estimated fee must be paid prior to the end of the hearing, and any cost for the findings that exceed the initial deposit must be paid before findings are released. At the end of the hearing, but before the board renders a decision, the requesting party may withdraw the request for findings and any fees paid will be refunded. At that time, the other party may orally or in writing renew the request and pay the cost of the findings preparation.

25. I still have questions regarding assessment appeals. Where can I find more information or who can I contact?

More detailed information is available in [Publication 30, Residential Property Assessment Appeals](#) and in the [Assessment Appeals Manual](#). If you have further questions, you may also call the County-Assessed Properties Division at 1-916-274-3350 or your [county clerk of the board](#).