Name:_____

ASSESSMENT APPEALS PROCESS

SELF-STUDY TRAINING SESSION FOR COUNTY ASSESSMENT APPEALS BOARD STAFF

REVIEW QUESTIONS

1. Section 16 of Article XIII of the California Constitution authorizes the equalization process for counties. Which of the following statements are true [mark all that apply]?

   ☐ County board of supervisors will determine the compensation for assessment appeals board members.

   ☐ A county board of equalization or assessment appeals board shall equalize the value of any assessment on the local county roll.

   ☐ Assessment appeals boards may adopt rules of notice and procedures to facilitate their work.

   ☐ Two county boards of supervisors may jointly create an assessment appeals board.

   ☐ All of the above.

2. Section 15606 of the Government Code provides some of the duties of the State Board of Equalization (BOE). Which of the following statements are true [mark all that apply]?

   ☐ The BOE must prescribe and enforce the use of all forms for the application for reduction in assessment.

   ☐ The BOE must prescribe rules and regulations to government local boards of equalization and assessment appeals board when equalizing.

   ☐ The BOE must bring an action in court to compel any city or county tax official to comply with any provision of law, or any rule or regulation of the board, governing the assessment of taxation of property.

   ☐ The BOE must prescribe uniform procedures for the consideration and adoption of written findings of fact by local boards of equalization and assessment appeals boards.

   ☐ All of the above.

3. Generally, Sections 1601 through 1640.1 of the Revenue and Taxation Code provide the mandatory provisions of the assessment appeals process for local boards of equalization and assessment appeals boards. Throughout those statutes, the term *county board* means a county board of supervisors sitting as a county board of equalization or an appointed assessment appeals board.

   ☐ True

   ☐ False

4. To be valid, an application for reduction in assessment must be filed between July 2 and September 15 in all counties.

   ☐ True

   ☐ False

5. The clerk of the board must certify the filing period annually and must notify the State Board of Equalization of that filing period.

   ☐ True

   ☐ False

6. If a final filing date falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next calendar day is deemed to have been filed within the filing period.

   ☐ True

   ☐ False

7. If a party to an appeal does not request written findings of facts and timely pay the appropriate expenses, the right to those written findings is waived.

   ☐ True

   ☐ False

8. The clerk of the board may accept an electronically filed application for changed assessment containing an _____ signature if certain criteria are met.

9. A *duplicate application* is one that seeks to amend a previously filed application.

   ☐ True

   ☐ False

10. The county board must notify an applicant in writing when his or her application will not be heard within the two-year period specified in Revenue and Taxation Code Section 1604.

    ☐ True

    ☐ False

11. An application for review of an assessment made outside of the regular filing period must be filed within 60 days of the assessment notice for [mark all that apply]:

    ☐ All counties with an appointed assessment appeals board.

    ☐ Los Angeles County and those counties that have adopted a resolution pursuant to Revenue and Taxation Code Section 1605(c).

- ☐ For counties other than Los Angeles County and those counties that have adopted a resolution pursuant to Revenue and Taxation Code Section 1605(c).
- ☐ Only those counties that have a board of supervisors sitting as the local board of equalization.
- ☐ None of the above.

12. In counties with appointed assessment appeals boards, the time for hearing applications for assessments made outside of the regular filing period will be determined by a local rule adopted by the county board of supervisors.

    - ☐ True
    - ☐ False

13. For an application filed for an escape assessment following a Section 469 audit, the application must be filed within 60 days of receipt of notice, and the tax bill may be considered the notice in all counties.

    - ☐ True
    - ☐ False

14. Notice must be given for a scheduled hearing for an application for reduction of an assessment. The clerk of the board will [mark all that apply]:

    - ☐ Schedule the hearing and notify the applicant, or a designated representative, of the time and date of the hearing.
    - ☐ Provide the notice of the scheduled hearing not less than 30 days prior to the hearing, unless another time period has been agreed upon by the assessor and the applicant.
    - ☐ Provide notice to the applicant, or a designated representative, not less than 10 days prior to a scheduled hearing when the hearing must be rescheduled, unless another time period has been agreed upon by the assessor and the applicant.
    - ☐ Provide notice of a scheduled hearing electronically (for example, by email) when the clerk of the board and the applicant agree to that method of notification.
    - ☐ All of the above.

15. Any party to an appeals hearing may request an audio recording or a transcript of his or her hearing within 60 days following the hearing at the requesting party's expense.

    - ☐ True
    - ☐ False

16. In order to be a valid request, the fee or deposit to prepare findings of fact must be paid by the requesting party prior to the commencement of the hearing.

☐ True

☐ False

17. A current board member or an alternate board member may represent an applicant on an application filed pursuant to Section 1603 in the county in which the board member or alternate member serves as long as the member or alternate member is not being compensated for representing the applicant.

☐ True

☐ False

18. A current employee of the clerk's office, a county counsel who advises the county board or assessor in the appeals process, an employee of the assessor's office involved with the appeals process, or a current hearing officer must advise the clerk of the board immediately upon filing an application on his or her own behalf, or upon his or her decision to represent a spouse, parent, or child in an assessment appeal.

☐ True

☐ False

19. No later than the second _____of each month, the clerk of the board must deliver a statement of all changes made by the county board during the preceding calendar month to the county auditor.

20. When a board member or an alternate board member files an application on his or her own behalf, the application for equalization may only be heard by an assessment appeals board panel consisting of three special alternate members appointed by order of the presiding judge of the superior court in the county in which the application is filed.

☐ True

☐ False

21. A member of an assessment appeals board who has not completed the training required by Section 1624.01, subdivision (a), of the Revenue and Taxation Code, must complete the training within 60 days of the date of the notice by the clerk advising the member that his or her failure to complete the training constitutes resignation by operation of law.

☐ True

☐ False

22. When a party to an equalization proceeding objects to a board member assigned to the proceeding, which of the following must occur [mark all that apply]?

- ☐ The objecting party must file a written statement with the clerk of the board presenting the reasons why he or she believes that the board member should be disqualified.
- ☐ Copies of the written statement objecting to a board member must be served by the presenting party on each party in the proceeding and on the board member alleged in the statement to be disqualified.
- ☐ Within 10 days after receipt of the written statement objecting to a board member, the board member who is the subject of the statement may file with the clerk of the board a written answer admitting or denying the allegations contained in the statement.
- ☐ The clerk of the board must transmit a copy of the affected member's consent or answer to each party who have appeared in the proceeding.
- ☐ The question of the member's disqualification must be heard and determined by some other member agreed upon by the parties who have appeared in the proceeding, or, in the event of their failing to agree, by a member assigned to act by the clerk of the board.
- ☐ All of the above.

23. "Person affected" is [mark all that apply]:

- ☐ A person having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the assessment appeal.
- ☐ A person who owns the property that is the subject of the assessment appeal on the valuation date that is the subject of the assessment appeal.
- ☐ A lessee required by a property lease to pay the property taxes on the property for the valuation date that is the subject of the assessment appeal.
- ☐ A legal entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the assessment appeal.
- ☐ A person who purchased the property that is the subject of the assessment appeal after the lien date if the new owner is also responsible for payment of property taxes for the lien date that is the subject of the assessment appeal.
- ☐ All of the above.

24. An application to consider allegations that claims for exemption from property taxes have been improperly denied should be rejected by the clerk of the board as being outside of the jurisdiction of the board. An application challenging the classification of property that could result in the property being exempt from property taxation should be accepted by the clerk of as a valid application within the jurisdiction of the board, assuming that the application is timely filed and contains all required information.

- ☐ True
- ☐ False

25. In all instances, when an applicant intends to have someone else act on his or her behalf in the appeals process, the applicant must file a written authorization with the clerk of the board to designate that person to act on his or her behalf.

- ☐ True
- ☐ False

26. If a written agent authorization is attached to an application, it must include [mark all that apply]:

- ☐ 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 in California.
- ☐ The applicant's signature and title.
- ☐ The date the authorization statement is executed.
- ☐ A statement to the effect that the agent is authorized to sign and file applications in the specific fiscal year in which the application is filed.
- ☐ The name, address, and telephone number of the specific agent who is authorized to represent the applicant.
- ☐ All of the above.

27. The application form shall be prescribed by the State Board of Equalization and shall require that the applicant provide [mark all that apply]:

- ☐ The applicant's written authorization for an agent, if any, to act on the applicant's behalf.
- ☐ The name and address of the applicant.
- ☐ The roll value on which the assessment of the property was based, including a separate amount for the land and improvements where applicable.
- ☐ The applicant's opinion of the value of the property on the valuation date of the assessment year in issue, including a separate amount for the land and improvements where applicable.
- ☐ The facts relied upon to support the claim that the board should order a change in the assessed value, base year value, or classification of the property.
- ☐ All of the above.

28. A timely received application containing the following information in Section 4 and Section 5:

☐ Should not be accepted for lack of required information in those sections

☐ Should be accepted as containing all required information in those sections

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	75,221		
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	310,442		
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	385,663	250,000	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*

IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year

☐ Supplemental Assessment **ROLL YEAR**

Attach _____ copies of Notice or Tax Bill

Date of Notice or Tax Bill _____

☐ Roll Change/Escape Assessment/Calamity Reassessment **ROLL YEAR**

29. The application form must include a notice that a list of property transfers within the county, that have occurred within the preceding two-year period, is open to inspection at the county assessors' offices in all counties and is available to the applicant upon payment of a fee not to exceed $10.

☐ True

☐ False

30. Prompt notice that an application is invalid must be given by the clerk to the applicant and, where applicable, the applicant's agent. Disputes concerning the validity of an application must be resolved by the _____.

31. A _____assessment is one placed on the assessment roll for the most recent lien date, prior to the closing of that assessment roll.

The assessor of Willow County has elected to send notices to all taxpayers with property on the secured roll by August 1, 2013. Therefore, the clerk of the board has certified that the regular filing period for Willow County for 2013 will be July 2 through September 15. Using the following calendar, answer questions 32 through 34. Willow County has one mandated furlough day per month, shown as an "F" on the calendar, when all county offices are closed. The county has a resolution adopting the calamity provisions of Revenue and Taxation Code Section 170.

JULY 2013

M	T	W	T	F	S	S
1	2	3	H	5	6	7
8	9	10	11	12	13	14
F	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST 2013

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
F	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER 2013

M	T	W	T	F	S	S
						1
H	3	4	5	6	7	8
9	10	11	12	13	14	15
F	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

OCTOBER 2013

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
H	15	16	17	18	19	20
F	22	23	24	25	26	27
28	29	30	31			

NOVEMBER 2013

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
H	12	13	14	15	16	17
F	19	20	21	22	23	24
25	26	27	H	H	30	

DECEMBER 2013

M	T	W	T	F	S	S
						1
F	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	H	26	27	28	29
30	31					

32. An applicant files an application appealing an escaped assessment. The *Notice of Escaped Assessment* is dated July 3, 2013, and the postmark date of the *Notice* is July 5, 2013. What is the last date to have an application postmarked timely for the escaped assessment appeal?

_____

33. An applicant files a decline-in-value appeal for the January 1, 2013 lien date. What is the last date to have an application postmarked timely for the decline in value appeal?

_____

34. An applicant files an application to contest the value established by the assessor for property damaged by a calamity pursuant to Section 170 of the Revenue and Taxation Code. The *Notice of Calamity Reassessment* is dated July 2, 2013 and is postmarked July 2, 2013. What is the last date to have an application postmarked timely for the calamity reassessment appeal?

_____

35. An application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates.

☐ True

☐ False

36. An application deemed invalid because of missing required information may be corrected and accepted as timely filed if the applicant provides the missing information in the time prescribed by the clerk of the board.

☐ True

☐ False

37. The clerk may destroy assessment appeal records when _____ years have elapsed since the final action on the application, or _____ years if the records have been preserved on a medium that provides access to the documents.

38. An applicant may request an exchange of information with the assessor any time prior to 30 days before the scheduled hearing, regardless of the value of the property being appealed.

☐ True

☐ False

39. If a county board of supervisors has established prehearing conference procedures, a prehearing conference may be set by the clerk at the request of the [mark all that apply]:

☐ Applicant

☐ Appeals board

☐ Applicant's agent

☐ Assessor

40. A county may charge a reasonable fee determined by the assessment appeals board to develop written findings of fact for an appeals hearing.

- ☐ True
- ☐ False

41. A hearing must be held and determined within two years of the timely filing of an application. For applications appealing decline in value and personal property assessments, if the two-year period has expired, the applicant's opinion of value will be enrolled on the assessment roll and will remain on the roll until the application is heard.

- ☐ True
- ☐ False

42. If a hearing is postponed because controlling litigation is pending, the hearing must be held and a final determination made within a period of two years after the application is filed excluding the period of time between the notice of pending litigation and the date that the litigation becomes final. Assume that a timely filed application is received by the clerk of the board of July 10, 2011. On January 10, 2012, the clerk of the board notifies the applicant that the hearing is delayed because of pending litigation. The litigation becomes final on September 10, 2012. On what date must the application be heard and determined to meet the two-year period pursuant to Revenue and Taxation Code Section 1604?

- ☐ July 10, 2013
- ☐ September 10, 2014
- ☐ March 10, 2014

43. An appeals hearing must be rescheduled if it is determined that the applicant is not present.

- ☐ True
- ☐ False

44. The denial of an application for lack of appearance by the applicant, or the applicant's agent, is not a decision on the merits of the application and may be reheard if the board determines that the failure to appear was for a good cause.

- ☐ True
- ☐ False

45. The assessor has the burden of proof and must present evidence first when the appeal involves [mark all that apply]:

- ☐ A change in ownership and the assessor has not enrolled the purchase price, and the applicant has provided the *Change in Ownership Statement* required by law.
- ☐ A penalty portion of an assessment.

- ☐ The assessment of a single-family dwelling which does not qualify for the Homeowners' Exemption.
- ☐ The assessor proposes to introduce evidence to support a higher assessed value than the value on the roll.
- ☐ All of the above.

46. There are no exceptions to the applicant or the applicant's agent appearing personally at all hearings.

- ☐ True
- ☐ False

47. At the request of the applicant or the assessor in advance of the hearing or at the time of hearing, the board or the clerk on authorization from the board may issue _____for the attendance of witnesses at the hearing.

48. The applicant and/or the 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.

- ☐ True
- ☐ False

49. Only the appeals board may continue a hearing to a later date, but the clerk of the board may make decisions regarding postponing hearings.

- ☐ True
- ☐ False

50. When findings of fact have been prepared, either party or the clerk may submit a written request for clarification about the details of the decision, but such clarification shall not alter the final determination of the board.

- ☐ True
- ☐ False

51. The California Attorney General has stated that the practice of having the clerk of the board determine the timeliness of an application does not violate due process.

- ☐ True
- ☐ False

52. A timely received application containing the following information in the *Certification* section should:

- ☐ Not be accepted and require that the *Agent's Authorization* section of the application be completed
- ☐ Be accepted and not require that the *Agent's Authorization* section of the application be completed

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 the 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 No. CA 123456, who has been retained by the applicant and has been authorized by that person to file this application.

53. The application contains many areas requesting specific information. In the list below, indicate which is/are required information and, therefore, would constitute an incomplete application if the information is missing [mark all that apply]:

- ☐ Roll value of the property
- ☐ Signature(s)
- ☐ Telephone number
- ☐ Name and address of applicant
- ☐ Description of the property
- ☐ Email address
- ☐ Applicant's opinion of value including a separate value for land and improvements where applicable
- ☐ Fax number
- ☐ Type of assessment being appealed
- ☐ The facts relied upon to support the applicant's claim
- ☐ All of the above

54. A county board may accept a stipulated value or may reject the stipulated value and set the application for a hearing.

- ☐ True
- ☐ False

55. Even after an application has been formally filed with the appeals board, the assessor and the taxpayer may arrive at a mutually agreed upon value and, if within two years of making the assessment, the assessor can make a roll correction under Section 4831.

☐ True

☐ False

56. A county board may waive examination of an applicant if the board and the assessor are satisfied that the issues are fully presented in the application, and if the applicant has requested such a waiver.

☐ True

☐ False

57. If a person assumes responsibility for unpaid taxes upon the purchase of a property, that person does not become a "party affected" and, therefore, is ineligible to file an application for the assessment years where the filing period has already expired.

☐ True

☐ False

58. Once a filing period has closed, the only way that an applicant can amend his or her application in order to request additional relief from that contained in the original application is by approval of the appeals board.

☐ True

☐ False

59. It is the responsibility of the clerk of the board in all counties to ensure that all board members have completed the required training pursuant to Revenue and Taxation Code Section 1624.02.

☐ True

☐ False

60. The duty of scheduling appeals hearings is strictly a function of staff of the clerk of the board's office and may not be undertaken by the assessor's office or the county legal advisor.

☐ True

☐ False

61. Once a valid application is filed with the clerk of the board, that application is under the jurisdiction of the _____until there is a resolution of the issue that is the subject of the application.

62. Before a stipulation is filed with the clerk of the board, it must be signed by:

- ☐ Applicant, or applicant's agent if applicable
- ☐ Assessor
- ☐ County legal advisor
- ☐ All of the above

63. All withdrawal documents must be submitted to the board for approval or rejection since the application is under the jurisdiction of the board once it has been accepted as valid.

- ☐ True
- ☐ False