



State Board of Equalization

# News Release

**Chairman Jerome E. Horton**

4<sup>th</sup> District – Los Angeles

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

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## **Annual Period to Appeal Property Tax Bills is Underway**

**Sacramento** – California taxpayers who disagree with local assessors' valuation of their property can contact the local assessor's office to discuss the assessment or appeal their property tax bills.

"California taxpayers may reduce their property tax if they disagree with the local assessors' valuation of their property, and I recommend that they appeal their assessment decision," said Chairman Jerome E. Horton.

The window to file an appeal [varies by county](#), and ends either Sept. 15 or Dec. 1. That process is only available to taxpayers who are challenging the assessed value of their property as of Jan. 1. [Different appeal periods](#) apply to taxpayers who are appealing an assessment after a property was sold, underwent new construction, or was damaged in a natural disaster or other calamity.

The California State Board of Equalization (BOE) prescribes property tax rules and instructs local agencies on how to handle property tax appeals, and seeks to make the process easy for taxpayers to navigate. A series of videos explaining the process of appealing a property tax assessment is available on the BOE's website at [www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html](http://www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html).

Many California taxpayers know that property tax increases are limited by law, but tax bills can vary greatly under certain circumstances.

Proposition 13 (1978) limits annual property tax increases to 2 percent. However, many homeowners sought temporary reductions of their tax bills – a process allowed by Proposition 8 (1978) – when housing values plummeted during the housing crash. The values of many properties in California were temporarily reduced by percentages much larger than 2 percent. The 2 percent limitation under Proposition 13 does not apply to values under Proposition 8. Now that property values are recovering, property taxes may be increased to reflect a new current market value or to restore the prior Proposition 13 value (including the 2 percent increases), whichever is lower. While increases after a Proposition 8 reduction may exceed 2 percent, a property's assessed value may never go higher than its value under Proposition 13, even when the current market value increases beyond the Proposition 13 value.

Different rules apply when a property is sold, undergoes new construction, or is damaged in a natural disaster or other calamity. County assessors are required to value properties after those events, and tax bills can vary without regard to any previous assessed value.

Taxpayers who wish to appeal the assessed value of their properties can do so by filing an Application for Changed Assessment, form BOE-305-AH, with their [county clerk of the board](#). Contact information for all 58 county assessors can be found on the BOE's website at [www.boe.ca.gov/proptaxes/assessors.htm](http://www.boe.ca.gov/proptaxes/assessors.htm).

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization's Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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