

Per your request please see the attached for Alameda County's suggestions. Please let me know if you have any questions.

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Residential Property Assessment Appeals

How to appeal the assessed value of residential properties — a guide for California property owners

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reassessment. You are urged to contact the County Assessor for clarification prior to filing an appeal if you have questions about your change in ownership or completion of new construction base year assessment. Under certain conditions some ownership changes, for example transfers from parent to child, and construction activities, such as accessibility improvements for a permanently disabled resident, may be eligible to receive an exclusion from reassessment. (for definitions of “change in ownership” and “new construction,” see pages XX-XX)

You have two filing deadlines. You can file your appeal

- *Within 60 days of the mailing of the supplemental assessment notice.* (Note: In some counties, you have 60 days following the mailing of the supplemental tax bill. Check with the clerk of your appeals board if you are not sure.)

Your properly completed application will be accepted by the clerk of your appeals board if it is filed after you receive your supplemental assessment notice (or tax bill in some counties). However, you must file your application no later than 60 days after the date of mailing printed on the notice or tax bill, or the postmark date of the notice or tax bill, whichever is later.

If your appeal is successful, you will be granted relief on both the supplemental assessment and the new assessed value.

If you missed the opportunity to appeal your supplemental assessment, you can still file an appeal at the time your property becomes a part of the regular assessment roll, as explained below. However, you may appeal only the new assessed value that appears on the regular roll (the new “base year value”) because the supplemental assessment will have become final.

- *Between July 2 and September 15 (or November 30) in the year your property's value is first placed on the regular assessment roll, or within the following three years.*

The filing date of September 15 or November 30 is determined by the regular assessment filing period for your county (see page X).

The regular assessment roll is a listing of assessed properties in the county. It is prepared on a fiscal year basis (July 1 through June 30) and reflects changes that occurred in the previous calendar year or earlier.

Example: You received a supplemental assessment for a home purchased in 2012. The property's new value will become a part of the regular assessment roll for fiscal year 2013-2014. You can file your appeal between July 2 and September 15 (or November 30) in 2013, 2014, 2015, or 2016.

Note: It is advisable to file as early as possible. If you succeed in your appeal, the new base year value will affect only the year of your application and future years. The appeals board cannot make the reduction retroactive. Consequently, if you delay filing, you will not receive a refund for past years even if the appeals board agrees with you.

If you are challenging a new construction value, only the base year value of the new construction portion of your property may be appealed. The base year value of other property on your tax bill that was established longer than four fiscal years ago cannot be appealed.

Calamity Reassessment Appeals

Has the County Assessor mailed you a reassessment notice because of a natural disaster or other calamity that damaged your property? If you received a notice and disagree with the proposed value, you must file your appeal within six months of the mailing of the notice, or the postmark date of the notice, whichever is later.

Indicate whether the property is an owner-occupied single-family dwelling that is the applicant's principal place of residence. A secondary vacation home or a rental property is not a principal place of residence.

Enter the applicable property identification information from your tax bill or assessment notice: Assessor's parcel number, assessment number, fee number, account number, or tax bill number. Include the property's address or the personal property's site location, sufficient to identify the property and assessment being appealed. Be sure to check the box that most accurately describes the type of property.

4. Value

You may provide separate values for each applicable line item but you must enter the "Total" value for both the Assessor's value on the roll and your opinion of value on columns A and B. Column C (if shown on your county's form) is for the appeals board use only.

- *Column A: Value on Roll*

If you are filing a decline in value appeal, contact your County Assessor to determine your property's "current roll value – the value as of the January 1 lien date." Since tax bills are generally sent out in October, it is likely that you will not know the value that will be on the roll when the filing period begins on July 2 of that same year unless you contact your Assessor. However, some counties will provide the information on their website shortly after July 1. Enter the current roll value on your application.

If you are filing a calamity reassessment appeal or an appeal related to a change in ownership, new construction, roll change, escape, or penalty assessment, refer to the assessment notice you received. Enter the new assessed value in the space for the "Total."

- *Column B: Applicant's Opinion of Value*

Enter the value you believe the property is worth (the fair market value) on the valuation date. If a value is not entered, the application will be deemed incomplete and returned to you.

Be sure to mark the correct reason for your appeal. Marking the wrong reason could result in the dismissal of your appeal.

5. Type of Assessment Being Appealed

Only one type of assessment may be appealed per application. Determine the type of assessment that best describes what you are appealing. See Section 3 on page X for a description of the types of appeal. Check:

- Regular Assessment for*

- Decline in value appeals (the value as of January 1 of the current year), or
- Change in ownership and new construction appeals filed **after** 60 days of the mailing of the supplemental assessment notice (or supplemental tax bill in some counties), ~~or~~
- Value of the property while construction is in progress (the value as of January 1 of the current year).

- Supplemental Assessment for*

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

- Roll Change for*

- Roll corrections appeals when the Assessor has changed the value on a prior year's roll.
- *Escape assessments for*
- Appeals on the value for property which the Assessor discovered that was underassessed or not assessed on a prior year's roll

- Calamity reassessment for*

- Appeals on the decreased value the Assessor placed on property after a natural disaster (for example, earthquake, flood)

- Penalty assessment for*

- Appeals when the Assessor has assessed a penalty, such as due to a noncompliance filing.
- Appeals Period*

For roll change/escape assessments/calamity reassessments/penalty assessments, write the roll year of your appeal. Typically, this is the fiscal year that begins on July 1 of the year in which you file your appeal.

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For example, assume you file your appeal in 2015. July 1, 2015, marks the beginning of fiscal year 2015-16. Consequently, you would enter "2015-16" for the roll year.

Note: Appeals for supplemental assessments, roll change, escape assessments, and calamity reassessments require the applicant to:

- (1) Attach a copy of the notice or bill to the application
- (2) Enter the date of the notice or date of the tax bill on the application, and
- (3) Enter the roll year being appealed on the application.
 - Typically, the roll year is the fiscal year that begins July 1 of the year in which the appeal is filed.
 - Separate applications are required for each roll year and some counties require separate applications when one supplemental event affects two roll years. Check with your clerk of the board.

6. Reason For Filing Appeal (Facts)

Mark the appropriate box(es) in this area to indicate the reason(s) for your appeal.

- **Decline in Value.** Check this box if you believe the market value of your property has decreased and is no longer as high as its assessed value. Reminder: Your appeal must be based on your property's market value as of January 1 of the year in which you are filing and is effective only for the one year being appealed (see pages X-X).
- **Change in Ownership.** Check the appropriate box if you believe that
 - No change in ownership occurred or
 - The market value of your property based upon a change in ownership is less than the Assessor's value. Indicate on the form the date of the event shown on the Assessor's notice or tax bill.
- **New Construction.** Check the appropriate box if you believe that
 - No new construction occurred;
 - The market value of your property based upon completion of new construction is less than the Assessor's value, or
 - The value of any construction in progress as of January 1 is incorrect. Indicate on the application the date of the event shown on the Assessor's notice or tax bill. For construction in progress there is no date of event (completion date). The increase in assessed value from the prior roll year will be indicated on the Assessor's annual notice or tax bill.
- **Calamity Reassessment.** Check this box if you believe the reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect. Reminder: An appeal application may only be filed after you have
 - Filed a request for reassessment due to a calamity with the Assessor; and
 - Received a notice from the Assessor regarding your reassessment request.
- **Business Personal Property/Fixtures.** The market value for business properties is determined annually. Check the appropriate box if you believe that the Assessor's value exceeds market value on personal property and/or fixtures. Indicate if you are appealing the assessed value of all personal property/fixtures at the location or the assessed value of only some of the personal property/fixtures. If you are only appealing a portion of the personal property/fixtures, attach a list describing the items you are appealing.
- **Penalty Assessment.** Check this box if you are appealing to have a penalty assessment imposed by the Assessor removed. Penalty assessments include, but are not limited to, assessments for failing to file or filing late for change in ownership, business property statements, or willful misrepresentation to evade taxes. A penalty associated with exemptions or levied by the tax collector cannot be removed by the appeals board.

Classification/Allocation. Check the appropriate box if you are appealing:

- An incorrect classification of an item, category, or class of property and attach a separate sheet

	Your Property (Subject Property)	Sale #1	Sale #2	Sale #3
Property Address				
City				
Distance from Subject Property				

Zoning				
Property Use				
Lot Size				
Lot Attributes (view, excess traffic, Terrain, etc.)				
Living Area				
Garage Area				
Year Built				
Bedrooms/Bathrooms				
Central Heat	Y N	Y N	Y N	Y N
Air Conditioning	Y N	Y N	Y N	Y N
Other Improvements (pool, patio, porch, etc.)				
Sale Date	/ /	/ /	/ /	/ /
Property Values	Assessed Value	Sale Price	Sale Price	Sale Price
\$ per Square Foot of Living Area	Assessed Value	Sale Price	Sale Price	Sale Price
	\$	\$	\$	\$

What Valuation Date To Use

The valuation date — the date used as the basis for determining the value of your property — depends on the reason for your appeal.

- **Change in ownership and new construction appeals.** Use the date of the change in ownership or the date of completion of the new construction stated on the reassessment notice. For example, when appealing new construction completed on December 20, you will use December 20 as your valuation date. Any comparable sales you present as evidence must have occurred on or before December 20, or no more than 90 days after December 20. **For construction in progress, use January 1 of the year in which you are appealing as the valuation date. Any comparable sales you present as evidence can have occurred before January 1, but no more than 90 days after January 1.**
- **Decline in value appeals.** Use January 1 of the year in which you are appealing. For example, if you file during the July 2-September 15 (or November 30—see page X) filing period in 2015, use January 1, 2015, as the valuation date. Any comparable sales you present as evidence can have occurred before January 1, 2015, but no more than 90 days after January 1, 2015.
- **Misfortune or calamity reassessment appeals.** Use the date of your property's misfortune or calamity.

Please note: Attempting to submit sales that occurred more than 90 days after the valuation date is the most common error among all assessment appeals. The Revenue and Taxation Code specifically prohibits consideration of such evidence.

Where To Find Comparable Sales Data

You can find comparable sales data at most local Assessors' offices. Many Assessors' offices maintain a listing of comparable sales; it is available for inspection at little or no cost to you (not to exceed \$10).

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Additional sources of data include local real estate agents and brokers, real estate appraisers, and mortgage brokers. If you use one of these other sources of data, you should ensure that they find comparable sales appropriate for the valuation date of the property you are appealing.

Be sure to obtain the full address and/or the Assessor's parcel number for each comparable sale you plan to present as evidence.

You should drive by the comparable properties to determine the similarities and differences between each comparable sale and your own property. Photographs may help to illustrate your case for the appeals board.

How to Estimate Your Property's Value Using Comparable Sales

To evaluate sales, applicants frequently compare the “price per square foot of living area” for each of the compared properties. “Living areas” do not include garages, porches, or patios.

To determine the “price per square foot of living area” for a property, divide the sale price by the square foot size of the living area. For example:

Sale Price	\$210,000
Living Area	1,200 sq. ft.
$\$210,000 \div 1,200$	= \$175 per sq. ft. of living area

A work sheet, like the one on the previous page, can help you present your comparable sales information. You must be prepared to discuss similarities and differences between your comparable sales and your property. The appeals board will be interested in things such as similarity of design, zoning, use, location, square footage of the improvements, square footage of the land, financing, or other factors that may affect the value.

Exchange of Information

In an exchange of information, both you and the Assessor trade the information that will be presented at the hearing. Either you or the Assessor may request an exchange of information.

If you initiate an exchange of information after your application has been filed, you should submit your request to the clerk of your appeals board and the Assessor prior to 30 days before the start of your hearing. In your request, you should include your opinion of value and the data that supports your opinion of value. The Assessor’s staff must respond to your request at least 15 days prior to the hearing with their opinion of value and the supporting data. This allows you to review the Assessor’s information, which can help you contest the evidence that the Assessor will present.

If the Assessor initiates an exchange of information, you must respond to the Assessor’s request at least 15 days prior to the hearing with your opinion of value and your supporting data.

Note: The Assessor may request an exchange of information if the assessed value of your property is at least \$100,000. You may request an exchange of information regardless of the value of your property.

At an appeal hearing following an exchange of information, the only admissible evidence that can be considered is the information that was exchanged and any new material related to that information. However, information exchanged need only provide the opposing party with reasonable notice concerning the subject matter to be presented at the hearing through the testimony of witnesses and evidence while the details of the evidence to be introduced need not be exchanged. If either party introduces new information at the hearing, the other party, upon request, shall be granted a continuance of the hearing for a reasonable period of time in order to prepare a response.

Note: Some counties have adopted local rules of notice and procedures related to exchanges of information. Contact the clerk of your appeals board for information.