

Good afternoon Sherrie,

Attached for your review are few suggested changes. Please note that the changes are not issues, but merely suggestions for consideration.

Thank you,

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# 1. Introduction

The property taxes you pay are based on your property's assessed value, as determined by your County Assessor. If you disagree with the Assessor's value, you can usually appeal that value to your local assessment appeals board or county board of equalization.

This pamphlet describes what you should do before you appeal, the role of your local appeals board, and the steps required to file and present a residential assessment appeal. Only the most common types of appeals are described (see Section 3). If you have questions that are not answered here, you should contact your County Assessor or county clerk of the board.

Although the basic rules for appealing commercial, agricultural, and industrial real and personal property tax assessments are the same as for residential property assessments, the specifics of their valuation can be very complicated and are not discussed in this pamphlet.

The information in this pamphlet has been prepared by the State Board of Equalization which oversees the administration of California's property tax system.

## 2. Before You File An Appeal

### Talk to Your County Assessor First

You may not need to file a formal appeal if you talk with staff from your local County Assessor's office first. They can

- Explain your property's assessed value
- Answer any questions you may have about the assessment
- Review any additional, pertinent information you may provide

If the Assessor's staff discovers an error, they may be able to reduce your property's assessed value to correct that error, and you may not need to file an appeal.

If, however, you and the County Assessor cannot reach an agreement, you can **usually** appeal your assessment to the assessment appeals board or the board of equalization in the county where your property is located. ~~If you do~~ **To file for an** appeal, you must **file complete** an *Assessment Appeal Application*, and your application must be **filed submitted** on a timely basis (see Section 3).

### The Role of Your Local Appeals Board

Local appeals boards are independent agencies, separate from the Assessor's office, established to decide disputes between County Assessors and property owners like you. All 58 counties in California have assessment appeals proceedings. In some counties, the elected County Board of Supervisors will hear **the** appeals directly, meeting as a board of equalization. Other counties, however, have separate assessment appeals boards appointed by the Board of Supervisors to fulfill this duty. In addition, several counties have hearing officers (see page **XX**).

Appeals boards, with proper evidence, can

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

Appeals boards cannot

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor
- Remove penalties and interest for late payment of property taxes
- Reduce your taxes due to your inability to pay

- Fix the tax rate, levy taxes, or change tax rates
- Grant or deny exemptions
- Extend filing periods
- Change the decision of another appeals board
- Rehear an issue already ruled upon

*Be sure to complete your application correctly and must be filed during the established filing period it on time.*

## Other Considerations Before You File

### *Who can file an appeal?*

The applicant of an assessment appeal is the property owner or any person having a direct economic interest in the payment of the property taxes, usually any person directly responsible for the payment of the property taxes. However, the applicant's spouse, parents, children, or domestic partner may represent the applicant by signing the application and appearing at the hearing for the applicant. An application may also be filed and signed by an authorized agent, in which case a written authorization allowing the agent to represent the applicant must be signed by the applicant and filed with the clerk of the board. A written authorization is not required when an agent is a California attorney or when a family member, as listed above, is the applicant's representative.

### *What form should I use?*

To be valid, all appeals should be filed on the official *Assessment Appeal Application* form used for the county where your property is located. The *Assessment Appeal Application* was formerly known as an *Application for Changed Assessment*. To obtain a copy, you should contact the clerk of your appeals board. Additionally, many counties offer online filing for appeal application and have the form available for download from their clerk of the board's website. For demonstration purposes, we have included a sample form on page **X** (do not submit the sample form to your appeals board).

### *What if I reach an agreement with the Assessor prior to the hearing?*

If you and the Assessor reach an agreement regarding the value of your property after filing an application but prior to the hearing, the agreement should be in writing and signed by all parties, including the applicant (or applicant's relative or authorized agent), the County Assessor, and the county legal officer. The written agreement, also known as a stipulation, will be submitted by the Assessor to the appeals board, which can accept or reject the stipulation. If the stipulation is rejected, a hearing will be scheduled.

### *Can I withdraw my application?*

In general, you are permitted to withdraw your application at any time prior to the hearing. In some counties, however, if the Assessor has indicated that evidence supporting a higher value will be introduced at the hearing, you may not withdraw your application without the Assessor's concurrence. (You should be aware that an appeals board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.)

You should check with the clerk of your appeals board about your right to withdraw your application.

### *If I provide supporting documentation to my County Assessor, will the Assessor present that information to the appeals board?*

If you provide any evidence to your County Assessor in advance of your hearing, that evidence will not be available to the appeals board unless you also present it to the board during your hearing. The only evidence that an appeals board can consider is the evidence that you and the Assessor present at your hearing. The board will not review any information attached to your application, nor consider any discussions with the Assessor's office or others, unless you also present such evidence at your appeal hearing.

### *Can I submit one application for more than one property?*

- 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 identifying the property, or
  - The allocation between the various components that make up the total value, such as land, improvements, and fixtures.
- *Appeal After an Audit*. Check the appropriate box if you are appealing business personal property as a result of the Assessor's audit for:
  - Incorrect value(s) on escaped property (property not originally assessed or those that were underassessed), or
  - Those properties opened up for appeal because the Assessor discovered changes to the roll, even if overassessments fully offset underassessments, resulting in no change to the total value and no tax bill was issued.

You must include with the Application a complete description of each property being appealed and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If the required documents are not timely submitted, your appeal will be denied.
- *Other*. If the reason you are filing an appeal is not one of the above listed in A-H, provide sufficient explanation and provide an attachment if needed.

## 7. Written Findings of Facts

You may request a written summary of the facts and evidence used by the appeals board in reaching its decision on your appeal. These “findings of facts” are necessary if the board's decision is not in your favor and you intend to appeal in ~~superior~~ Superior Court Court (for more information on appeal rights, see page X).

Findings may be requested at any time prior to the beginning of your hearing and the fees for this service should be paid before the hearing, but in any case, prior to the end of the hearing. However, if you withdraw your request for findings of facts by the end of the hearing, any fees paid will be refunded by the clerk. Your request may be designated on the application, in a separate written request to the clerk, or orally on record just prior to the start of your hearing. You should request a copy of the “findings of facts” if you will appeal an adverse decision of the board in superior court (for more information on appeal rights, see page X).

## 8. Claim for Refund

*Please read this entire section:* If you want to make this application also serve as a claim for refund, check “yes.” This will enable the county to automatically process a refund for you, without further action on your part, if the appeals board reduces the value of your property at your hearing.