



STATE BOARD OF EQUALIZATION  
POLICY PLANNING AND STANDARDS DIVISION  
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
TELEPHONE (916) 445-4982  
FAX (916) 323-8765  
www.boe.ca.gov

JOHAN KLEHS  
First District, Hayward

DEAN ANDAL  
Second District, Stockton

CLAUDE PARRISH  
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May 8, 2002

JAMES E. SPEED  
Executive Director

No. 2002/033

TO COUNTY ASSESSORS  
COUNTY CLERKS OF THE BOARD  
COUNTY COUNSELS

BOARD PUBLICATION 30  
RESIDENTIAL PROPERTY ASSESSMENT APPEALS

Publication 30, *Residential Property Assessment Appeals*, was recently updated. The changes to the publication are the result of recent legislative changes and amendments to Property Tax Rules.

The primary audience for this pamphlet is owners of single-family residences who intend to challenge the assessed value of their properties before local county boards of equalization or assessment appeals boards. The focus of the pamphlet is to inform taxpayers, in easy-to-understand language, of their rights to request a hearing and of their responsibilities during the assessment appeals hearing process. The pamphlet presents answers to commonly asked questions regarding residential appeals hearings, gives a brief overview of the appraisal process for residential properties, provides additional sources of information relative to the appeals process, and describes how to complete the *Application for Changed Assessment* form.

The pamphlet is intended to be distributed to taxpayers at the local county level. Counties will receive copies of the pamphlet as follows:

- 19,915 copies to the clerks of the boards
- 670 copies to county assessors
- 116 copies to county counsels

We hope that this publication will assist taxpayers and counties in the assessment appeals process. If you have any questions regarding this publication, please contact Ms. Sherrie Kinkle at (916) 322-2921.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property Taxes Department