

2009 Assessment Appeals Information

Assessment Appeal Board (AAB):

- Established to resolve property valuation disputes between taxpayers and the Assessor's Office.
- Consists of three impartial commissioners who are independent from both the Assessor's and Tax Collector's Offices.

What Are You Appealing? What are the Filing Periods?

- Contact the Assessor's Office at 650-599-1227 for clarification of your valuation and possible resolution of any issues without the need to file an appeal.
- Notwithstanding any conversations/negotiations in which you may be engaged with the Assessor's Office, it is the taxpayer's responsibility to insure that the deadline for filing an appeal with the AAB does not expire in the event an agreement with the Assessor's Office is not reached.

Three Primary Types of Appeals:

- **Regular Assessment/Decline in Value.** You can appeal your regular assessment (i.e., annual valuation) if your property's fair market value is less than its assessed value as of January 1, 2009.
- **Filing Period:** Your application must be postmarked or hand-delivered to the AAB Clerk between July 2, 2009 and November 30, 2009
- **Supplemental or Escape Assessments** are issued by the Assessor upon a Change in Ownership or New Construction.
- **Filing Period:** Your application must be postmarked or hand-delivered to the AAB Clerk within 60 days from the Notice Date on the Notice of Supplemental or Escape Assessment.
- **Notice of Valuation Reduction:** The Assessor's Office may inform you that it is reviewing your property's fair market value to determine if you are eligible for a temporary decline in value for the current tax year. Such review does not extend or otherwise toll the regular assessment filing period. Therefore, if you have not received notification of the Assessor's decision, you may wish to file an assessment appeal to preserve your appeal rights.
- **Filing Period:** If you subsequently receive notification from the Assessor's office that it intends to reduce the assessment of your property for the current tax year and you disagree with the amount of the reduction, you may file an appeal of the reduction with the AAB. Your application must be postmarked within 60 days from the Notice Date on the Notice of Valuation Reduction. If the Assessor does not reduce the assessment of your property, any appeal of your regular assessment must be filed within the Regular Assessment/Decline in Value filing period (July 2, 2009 through November 30, 2009).

Completing the Application For Changed Assessment

- All applicable sections of the form must be completed and the application must be signed and dated. Common errors on the application occur in the following sections:
- **Section 2, Agent:** Applicants are not required to have an agent. However, if you have an agent, you must either authorize such representation by providing a "Signature of Applicant/Officer/Authorized Employee" in Section 2 or attaching a separate "Agent's Authorization."

The information set forth herein is intended to provide a general outline of issues that may arise in connection with appeals of property tax assessments and is not a substitute for legal advice. If you have questions about the assessment of your property, the appeals process, and/or whether you can or should file an appeal, you should contact a legal professional who has experience in California property tax law.

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- **Section 4, Value:** The "Value on the Roll" is the assessed value that you want to appeal. The "Applicant's Opinion of Value" is the value that you believe is correct. Both columns must be completed.
- **Section 5: Type of Assessment Being Appealed and Their Filing Periods:** Only one type of assessment may be checked and only one tax year may be specified.
- **Section 6, The Facts:** Check any or all that apply, and/or check Box I ("Other") and attach a more detailed written explanation.
- **Section 6, B and C:** Check one of these boxes if you are appealing the property's base year value following a change in ownership or new construction. A prior base year value may also be challenged on a regular assessment appeal if you check one of the boxes in Section 6, B or C. If your appeal is successful, such relief would only be prospective, however.
- **Section 7, Written Findings:** Written Findings of Fact are necessary if you plan to appeal an adverse decision in Superior Court. All fees must be paid in full at the conclusion of the hearing.

The Hearing: Once your application is processed your appeal will be scheduled for a hearing before the AAB in which you must support your opinion of value. In preparing your case, the following information may be helpful:

- **Fair Market Value and Comparable Sales:** "Fair market value" means the price for which the property would sell in an "arms-length transaction" on the open market. By statute, a property's purchase price is presumed to be its fair market value. The preferred method of establishing a property's fair market value as of the valuation date is through comparison with sales of properties that have been properly adjusted to compensate for differences such as time, age, size, and other property characteristics.
- **90-Day Rule For Comparable Sales:** When selecting comparable sales to present at the hearing, the sales must have occurred no more than 90 days after the valuation date. Thus for a 2009 Decline in Value appeal, any comparable sales presented must have occurred no later than March 31, 2009 (which date is 90 days after the January 1, 2009, valuation date). Sales that occurred prior to January 1, 2009, are not prohibited but should be adjusted for time. Attached is a sample chart published by the State Board of Equalization that presents one possible format in which to present comparable sales information.
- **Zillow & Other Online Comparables:** If you use Zillow or other online sources for valuation information, look for confirmed sales (and make adjustments to the same) rather than offering prices or estimates, which have little or no evidentiary value.
- **Obtaining an Appraisal:** You may consider obtaining and presenting an appraisal of the property from a certified appraiser.

Obtaining the Application For Changed Assessment:

- Applications for appeal may be obtained at the AAB website at: www.co.sanmateo.ca.us/assessmentappeals or by e-mail request to the Clerk of the Assessment Appeals Board, Jack Yaco at jyaco@co.sanmateo.ca.us
- You can obtain a copy of Publication 30 which explains the appeals process in detail at: www.boe.ca.gov/proptaxes/pdf/pub30.pdf

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APPLICATION FOR CHANGED ASSESSMENT

County of San Mateo Assessment Appeals Board
400 County Center, BOS 104 - Redwood City - CA 94063-1646
Phone: (650) 363-4573 - Fax: (650) 364-3955

FILING FEE: \$30.00
To be paid at time of filing

THIS APPLICATION MUST BE FILED
ON OR BEFORE NOVEMBER 30, 2009

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

DO NOT WRITE IN THIS SPACE
Received: _____ Postmark: _____
Appeal Number: 2009-

PLEASE TYPE OR PRINT IN INK-SEE INSTRUCTIONS FOR FURTHER INFORMATION

1. APPLICANT'S NAME (last, first, middle initial)
DBA:
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
CITY STATE ZIP CODE
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
PERSON TO CONTACT (if other than above) (last, first, middle initial)
STREET ADDRESS/P.O. BOX NUMBER
CITY STATE ZIP CODE
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
E-MAIL ADDRESS

AGENT'S AUTHORIZATION
If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity.
PRINT NAME OF AGENT AND AGENCY
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.
SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION

PROPERTY TYPE:
Single-Family Residence/Condo/Townhouse
Apartments (number of units)
Commercial/Industrial
Agricultural
Business Personal Property/Fixtures
Boat or Airplane
Vacant Land
Other
Is this property an owner-occupied single-family dwelling?
Yes No

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY, TOTAL, 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 Change/Escapes Assessment/Calamity Reassessment

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain which item to check, please check "I. OTHER." Attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

- A. Decline in Value: The assessor's roll value exceeds the market value as of January 1 of the current year.
B. Change in Ownership:
C. New Construction:
D. Calamity Reassessment: Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value.
F. Penalty Assessment: Penalty assessment is not justified.
G. Classification: Assessor's classification and/or allocation of value of property is incorrect.
H. Appeal after an Audit: MUST include description of each property, issues being appealed, and your opinion of value.
I. Other: Attach explanation.

7. WRITTEN FINDINGS OF FACTS Are requested Are not requested (\$250 for the first hearing hour, \$175 for each additional hour or fraction thereof)

8. Yes No Do you want to designate this application as a claim for refund? Please refer to instructions first.

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. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE SIGNED AT CITY STATE DATE

NAME AND TITLE (please type or print)
Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence, the appeals board can increase as well as decrease an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action if written findings of fact have been properly requested. See the instructions for box 7 for more information regarding the request and payment for written findings of fact.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following numbered instructions apply to the corresponding numbers on the application form. Please type or print in ink all information on the application form.

Box 1. Enter the name and mailing address of the applicant. If the applicant is other than the assessee (e.g., leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

Box 2. Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, you must also complete the agent's authorization section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information.

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- 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 within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

Box 3. If this application is for an assessment on secured property, enter the Assessor's Parcel Number, which is printed on both your assessment notice and tax bill. If the property is unsecured (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

For a single-family dwelling, indicate if the dwelling is owner-occupied.

Box 4. **Column A:** Enter the figures shown on your assessment notice (or tax bill if the notice was not timely received pursuant to Revenue & Taxation Code § 1605) for the year being appealed. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the reassessment notice you received.

Column B: Enter your opinion of value for each of the applicable categories. If you do not state an opinion of value, it will result in the rejection of your application.

Column C: This column is for use by the appeals board. Do not enter any figures in this column.

Box 5. CHECK ONLY ONE ITEM PER APPLICATION. Check the item that best describes the assessment that you are appealing.

Regular Assessment filing dates for 2007 are: (1) July 2 through September 17 for all property located in the county provided the county assessor sent a notice by August 1 of assessed value to all assesseses with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send assessed value notices by August 1. Check the *Regular Assessment* box for:

- Decline in value appeals
- Change in ownership and new construction appeals filed after 60 days of the mailing of the supplemental assessment notice (or supplemental tax bill if the notice was not timely received pursuant to Rev. & Tax Code § 1605)

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice (or supplemental tax bill if the notice was not timely received pursuant to Rev. & Tax Code § 1605), or the postmark date of such notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed within 60 days of the mailing date printed on the supplemental assessment notice (or supplemental tax bill if the notice was not timely received pursuant to Rev. & Tax Code § 1605), or the postmark date of such notice or tax bill, whichever is later.

Roll Change and Escape Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Roll corrections
- Escape assessments, including those discovered upon audit

Calamity Reassessment filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Property damaged by misfortune or calamity

For *Supplemental Assessment* and *Roll Change/Escape Assessment/Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice (or tax bill if the notice was not timely received pursuant to Rev. & Tax Code § 1605). Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. Attach one (1) copy of the supplemental or escape assessment notice (or supplemental or escape tax bill if the notice was not timely received pursuant to Rev. & Tax Code § 1605).

Box 6. Please mark the item or items describing your reason(s) for filing this application and attach two copies of a brief explanation of the facts relied upon to support your claim that the appeals board should order a change in the assessed value, base year value, or classification of the subject property. You are not required to provide evidence with this application and you should be aware that any such explanation or information will not be considered as evidence unless and until you introduce it as evidence at hearing. If you selected DECLINE IN VALUE, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings. In general, base year is either the year your real property changed ownership or the year of completion of new construction on your property; base year value is the value established at that time. The base year value may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years. CALAMITY REASSESSMENT includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. A penalty assessed by the tax collector for nonpayment of taxes cannot be removed by the appeals board. Indicate whether you are appealing an item, category, or class of property or a portion thereof. If you are appealing only an item, category, or class of property, please attach a separate sheet identifying what property will be the subject of this appeal. APPEAL AFTER AN AUDIT must include 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 you do not submit the required information timely, it may result in the denial of your application.

Box 7. Written findings of facts are explanations of the appeals board's decision and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings must be requested in writing prior to the commencement of the hearing and the fee for such findings must be tendered prior to the conclusion of the hearing. Requests for a recording or transcript must be made no later than 60 days after the final determination by the appeals board. You may contact the clerk to determine the fee for these items; do not send payment with your application.

Box 8. Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). You may also request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request must contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.

Original signatures are required for each application. Check the box that best describes your status as the person filing this application.

Property Tax Comparison Work 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 \$