

FAQ's Regarding the Assessment Appeals Process

What is an Application for Changed Assessment?

An Application for Changed Assessment is a form that you may submit to the Assessment Appeals Board to challenge the assessed value placed on your property by the Assessor.

How do I get an Application for Changed Assessment?

Applications for Changed Assessment forms are available at the Clerk of the Board office at 44 N. San Joaquin Street, Suite 627, Stockton, CA 95202, the Assessor's office at 44 N. San Joaquin St., Suite 230, Stockton, CA 95202 or online at www.sjgov.org. If you wish to receive an application by mail, you may call the Clerk of the Board office at (209) 468-2350 and request an application be mailed to you.

Is there a fee for filing an application?

Yes, there is a \$30.00 processing fee for each application filed. Receipts will be issued for cash payment only. For check and money order payment, your cancelled check and money order receipt will serve as your receipt. MAKE CHECK OR MONEY ORDER PAYABLE TO: County of San Joaquin. Applicant will be charged an additional fee by the County should their check be returned unpaid by the bank. Applications will not be processed until all returned check fees are paid. Applications submitted without the \$30.00 fee will be returned unprocessed.

Is the fee refundable?

Fees are non-refundable, but may be waived where the application would qualify for a waiver of court fees and costs pursuant to Government Code Section 68511.3.

When do I file an Application for Changed Assessment?

Applications for Regular Assessments must be filed with the Clerk of the Board between **July 2nd** and **November 30th** each year. Applications for Supplemental or Escape Assessments must be filed no later than 60 days after the postmark or the mailing date printed on the tax bill, whichever is later.

What must be included on my application for changed assessment?

An instruction sheet is attached to each application for changed assessment which will assist you in completion of your application. An important note – If your application is incomplete it will delay the processing and your application will be returned to you for completion. Applications MUST have your correct APN (Assessor's Parcel Number) listed or it will not be accepted. You may get your correct APN by contacting the Assessor's Office at (209) 468-2658 or at <http://sjmap.org/DistrictViewer/Disclaimer.htm>. Your APN is also included on your tax bill.

Do I have to pay my property tax if I've filed an application?

Yes. You are responsible for paying your property tax bill to the Treasurer-Tax Collector while awaiting the outcome of your appeal. The assessment of your property is deemed correct until such time as the Assessment Appeals Board changes it.

I've filed my Application for Changed Assessment. What happens next?

You will receive an acknowledgment letter giving you the Application Number of your appeal. This letter states that you will receive a notice of hearing not less than 45 days prior to the date of your hearing. Most appeals are scheduled within six to eighteen months from the date the application was filed. However, Revenue and Taxation Code Section 1604 allows up to two years for an Application to be resolved.

If you and the Assessor have been unable to resolve the issues prior to the scheduled hearing date, you and a representative from the Assessor's Office will be given the opportunity to present factual evidence to substantiate your opinions of value. Hearings are open to the public.

Do I have another option to have my appeal heard besides attending the hearing?

It may be possible to resolve your appeal with the Assessor (209) 468-2658, assessor@sjgov.org without a hearing. If you and the Assessor's Office are able to reach a value agreement, you will be mailed a Stipulation form, indicating the agreed upon value, for you to sign and return. If a stipulation to value isn't reached you should plan to attend your hearing. You

may also choose to have your appeal heard by a hearing officer.

Will requesting to have my appeal heard by a Hearing Officer expedite the hearing process?

You may request to meet with a Hearing Officer which may expedite the appeal process or you may have your matter heard directly by an Assessment Appeals Board. All Assessment Appeals Board members and alternates act as Hearing Officers. Hearing Officers perform the same duties as the Board panel except that they may only hear appeals on single family residences, condominiums, cooperatives, or multiple-family dwellings of four units or less regardless of value; or property valued at less than \$500,000. Hearing Officers meet with the Taxpayer and a representative for the Assessor to evaluate their respective evidence. Afterwards, the Hearing Officer makes a decision based on the value of the property, which is the final decision and the same decision of the Assessment Appeals Board.

How do I request a Hearing Officer?

At the bottom of the Application for Changed Assessment, Section 9. check the box marked "A HEARING OFFICER is requested".

Do I need to be present at the hearing? If so, how long will it take?

Unless you have reached an agreement with the Assessor's Office prior to the hearing, attendance is mandatory. You must personally appear at the hearing unless you have authorized, in writing, someone to appear on your behalf. Any person who wishes to represent you at the hearing, must provide a letter of authorization to the Clerk prior to the commencement of the hearing. The only exceptions to this requirement are spouses, children and/or your attorney. When you are called to begin your hearing you will be sworn by the Clerk and asked to present your case. The length of the hearing will depend on the amount of evidence presented by you and the Assessor.

What kind of evidence do I need to bring?

The best evidence for a residential appeal is three "comparable" property sales referred to as "comps." You will need to bring six copies of your "comps" with you to the hearing. To support your opinion of value, comparable sales must be as near in time as possible to the date of valuation of your property. In addition, by California law, the Assessment Appeals Boards cannot consider a sale if it occurred more than 90 days after the date of valuation. For example, for tax year 2009, the date of valuation (lien date) is January 1, 2009. Evidence of comparable sales after March 31, 2009 will not qualify as evidence to support your appeal.

Presenting evidence of comparable sales outside of the valuation period cannot be used because of the "90-day rule." This is one of the most common mistakes leading to unsuccessful appeals. Note: the "90-day rule" does not apply to sales of the property subject to the appeal.

What happens if I don't go to my hearing?

If you choose not to attend your hearing, your appeal may be denied due to lack of appearance and no value change will occur.

What if I can't make my hearing date and want to reschedule?

Each party is allowed one postponement as a matter of right, if requested at least 21 days prior to the hearing date. (Further restrictions apply if the application is within 120 days of the expiration of the two-year limitation period.) If you need to reschedule your hearing you must submit a request for postponement at least 21 days prior to the hearing date by writing a letter to the Clerk of the Assessment Appeals Board or contacting the Clerk at (209) 468-2350, cob@sjgov.org.

What if I no longer want to pursue my appeal?

If you are no longer interested in appealing your assessment, you may withdraw your appeal. You may write a letter stating your intent to withdraw your appeal and reference the Application Number and mail it to the Clerk of the Board office or request a withdrawal form be mailed to you by calling (209) 468-2350.

I've attended my hearing and my appeal has been heard. When will the Board announce its decision?

The Board may announce the decision to you at the conclusion of your hearing or take the matter under submission. If the matter is taken under submission, the Clerk will notify you of the decision in writing. The Assessment Appeals Board's decision is final and may only be appealed to Superior Court. If you receive a reduction on your assessment the hearing decision will be sent to the Auditor-Controller for processing.