

**APPLICATION FOR CHANGED ASSESSMENT  
SACRAMENTO COUNTY  
ASSESSMENT APPEALS BOARD  
700 H Street, Suite 2450  
Sacramento, CA 95814 (916) 874-7894**

**\$30.00  
NON-REFUNDABLE  
PROCESSING FEE  
MUST BE PAID AT  
THE TIME OF FILING**



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. Applicants should be prepared to submit additional information if requested by the Assessor, or at the time of the hearing. Failure to provide information the Appeals Board considers necessary may result in the continuance of the hearing.

<b>1. APPLICANT'S NAME (PLEASE PRINT) (Last, First, Middle Initial)</b>				<b>2. AGENT/ATTORNEY'S FIRM NAME (PLEASE PRINT)</b>			
STREET ADDRESS ( <b>MUST</b> be applicant's mailing address)				AGENT/ATTORNEY'S MAILING ADDRESS)			
CITY		STATE	ZIP CODE	CITY		STATE	ZIP CODE
PHONE ( )		E-MAIL ADDRESS		PHONE ( )		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. If the agent is not an attorney licensed in California, or a spouse, child or parent of the person affected, the following must be completed (or attached to this application - see instructions).

**PRINT NAME OF AGENT AND AGENCY:** \_\_\_\_\_ is hereby authorized to act as my agent in this application and may inspect the Assessor's records, enter into stipulations and otherwise settle issues relating to this application.

\_\_\_\_\_  
Signature of Owner/Applicant/Officer

\_\_\_\_\_ Printed Name of Owner/Applicant/Officer

\_\_\_\_\_ Title of Owner/Applicant/Officer

\_\_\_\_\_ Date

**3. PROPERTY IDENTIFICATION INFORMATION**

PARCEL NUMBER	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	PAR-SUB	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
ASSESSMENT NO.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	TAX BILL NUMBER	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
												Year	<input type="text"/>	Bill Number	<input type="text"/>	<input type="text"/>	

**Property Address or Location** \_\_\_\_\_

**Property Type (check one)**

<input type="checkbox"/> Single Family Residence / Condo / Townhouse	<input type="checkbox"/> Economic Unit	<input type="checkbox"/> Boat/Aircraft	CFT/Tail No. _____
<input type="checkbox"/> Apartments (number of units) _____	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Other	_____
<input type="checkbox"/> Commercial / Industrial	<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Improvements on Leased Land	<input type="checkbox"/> Possessory Interest
<input type="checkbox"/> Business Personal Property / Fixtures			

**IS THIS AN OWNER-OCCUPIED, SINGLE-FAMILY DWELLING?**  Yes  No

4. VALUE	A. VALUE ON TAX ROLL	B. APPLICANT'S OPINION OF VALUE	C. AGENCY USE ONLY VALUE DATE / VALUES	5. TYPE OF ASSESSMENT BEING APPEALED (Check one): <b>IMPORTANT - SEE INSTRUCTIONS FOR FILING PERIODS</b>
Land				<input type="checkbox"/> Regular Assessment - Value as of January 1 of the current year
Improvement (Structure)				<input type="checkbox"/> Supplemental Assessment ( <b>Attach two copies of Notice or Tax Bill</b> ) Date of Notice or Tax Bill Roll Year _____
Fixtures				<input type="checkbox"/> Roll Change/Escapes/Calamity Reassessments ( <b>Attach two copies of Notice or Tax Bill</b> ) Date of Notice or Tax Bill _____ Roll Year _____
Personal Property				
<b>TOTAL VALUE</b>				
Penalties				

**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 of which item to check, please check the "I. Other" box and attach two copies of a brief explanation of your reason(s) for filing this application. Separate applications must be filed for secured and unsecured assessments - Rule 305(c)(3). **PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.**

<p><input type="checkbox"/> <b>A. DECLINE IN VALUE:</b> The Assessor's roll value exceeds the market value as of January 1 of the current year.</p> <p><b>B. CHANGE IN OWNERSHIP:</b></p> <p><input type="checkbox"/> 1. No change in ownership or other reassessable event occurred on the date of _____.</p> <p><input type="checkbox"/> 2. Base year value for the change in ownership established on the date of _____ is incorrect.</p> <p><b>C. NEW CONSTRUCTION:</b></p> <p><input type="checkbox"/> 1. No new construction or other reassessable event occurred on the date of _____.</p> <p><input type="checkbox"/> 2. Base Year value for the new construction established on the date of _____ is incorrect.</p>	<p><input type="checkbox"/> <b>D. CALAMITY REASSESSMENT:</b> The Assessor's reduced value is incorrect for property damaged by misfortune or calamity.</p> <p><b>E. PERSONAL PROPERTY / FIXTURES:</b> The Assessor's value of personal property and/or fixtures exceeds market value.</p> <p><input type="checkbox"/> 1. All personal property / fixtures.</p> <p><input type="checkbox"/> 2. Only a portion of the personal property / fixtures. Attach description of those items.</p> <p><input type="checkbox"/> <b>F. PENALTY ASSESSMENT:</b> The penalty assessment is not justified.</p> <p><input type="checkbox"/> <b>G. CLASSIFICATION / ALLOCATION:</b> The Assessor's classification and/or allocation of value of property is incorrect.</p> <p><b>H. APPEAL AFTER AN AUDIT:</b> MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.</p> <p><input type="checkbox"/> 1. Amount of escape assessment is incorrect.</p> <p><input type="checkbox"/> 2. Assessment of other property of the assessee at this location is incorrect.</p> <p><input type="checkbox"/> <b>I. OTHER:</b> (Attach explanation.)</p>
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**7. WRITTEN FINDINGS OF FACT (\$250 PER REQUEST):**

Are requested  Are not requested

**8. Do you want to designate this application as a claim for refund?** *Please refer to instructions first.*

Yes  No

**9. HEARING OFFICER:** Change in ownership and new construction issues may be heard by a Hearing Officer or a three-member Assessment Appeals Board.

I wish to be heard by a Hearing Officer (check box).

**SIGNATURE:** 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.

\_\_\_\_\_ Signed At \_\_\_\_\_ City & State \_\_\_\_\_ Date \_\_\_\_\_

Name and Title: \_\_\_\_\_  Owner  Spouse  Parent  Child  Person Affected  Registered Domestic Partner  Attorney  Agent

Please print or type