

**SACRAMENTO COUNTY
ASSESSMENT APPEALS**

PREPARING FOR YOUR HEARING

Please read carefully

The following information is provided to assist you in presenting evidence at the hearing of your application for changed assessment before the Sacramento County Assessment Appeals Board.

The function of the Assessment Appeals Board is to consider evidence presented by the Assessor and the Applicant to determine the full cash value or market value of the property in question on its valuation date. There are three traditional approaches to establishing the fair market value of property:

- (1) comparable sales or market value;
- (2) cost; and
- (3) income (in the case of income or rental property).

IN PREPARATION FOR YOUR HEARING: Evidence presented to the Board must be in writing and must support your opinion of value. At your hearing appointment, please bring five (5) copies of all material you wish to be considered by the Board. One or more of the approaches referenced above must be used to determine the full cash or market value of the property. When using comparable sales data, the **sales must have occurred no later than 90 days after the lien date** (i.e., annual lien date, date of transfer, purchase, or completion of new construction) of the property under appeal. If data being presented has been prepared by someone other than the Applicant (such as appraisals or Realtor's opinions), the person preparing this data must be present at the hearing to answer questions as to his/her qualifications and the reasons supporting the submitted opinion. Without their presence, the Board may deny the presentation of the data or may consider it but give it only the weight it feels it is due.

While the purchase price of the property in question is one indication of value, there can be instances where a sales price is not the market value. Therefore, the applicant should be prepared to offer other evidence. If the condition of the property at the time of transfer is to be used to support the value, evidence should be submitted regarding the "cost to cure" to bring the property up to average condition. Photographs that show the condition of the property are helpful. Applicants should remember that the more factual evidence presented to support his/her opinion of value, the easier it will be for the Board to reach a decision.

Effective January 1, 1997, the annual lien date for all property, including real, business property, fixtures, boats, airplanes, etc., is January 1 of each assessment year. The lien date for each assessment year prior to January 1, 1997, is March 1.

The Board is required to find full cash value of the property for the appropriate value date or lien date from evidence presented at the hearing. This finding may grant the reduction requested, or may exceed the full cash value as determined by the Assessor resulting in the assessment being raised rather than lowered in accordance with Revenue and Taxation Code Section 1610.8. Evidence to support the opinion of value of the property can include:

- Purchase price,
- Sales price of comparable property,
- Condition of the property,
- Current listing of value such as trade publications,
- The Buc Book (boats), etc.

The Assessment Appeals Board consists of three members who are appointed by the Board of Supervisors. These members are not County employees and act as an unbiased, quasi-judicial hearing body. The Appeals Board does not set tax rates, levy taxes, change taxes or concern itself with the amount of taxes levied against any property. Evidence regarding taxes or assessed value on other property will not be considered.

On the day of the hearing, the Applicant or his appointed representative must personally appear at the time set in the notice of hearing. **NON-APPEARANCE MAY RESULT IN DENIAL OF THE APPLICATION.** Both parties (Applicant and/or Assessor) shall be allowed one postponement as a matter of right, the request for which must be made not later than **21 days** before the hearing is scheduled to commence. Additional restrictions apply if requested within 120 days of the expiration of the two-year limitation period provided in Section 1604 of the Revenue and Taxation Code. Please contact the Clerk for additional information on postponement requests.

Although the conduct of the hearing is informal, all proceedings are recorded and each person testifying must be sworn in by the Clerk. Evidence to establish the fair market value is presented by the Assessor and the Applicant, and each side has the opportunity to ask questions relative to the evidence submitted. The Board members may also question each person testifying. At the conclusion of the testimony, the Board will either take the matter under submission and render its decision at a later date, or deliberate and issue its decision immediately.

Important: The Applicant is encouraged to provide documentation to support his/her opinion of value prior to the actual hearing date. Submitting additional information to the Assessor prior to the hearing may expedite your appeal and assist in determining the proper assessment. There may be significant factors affecting the value of the property, unknown to the Assessor, which could result in you and the Assessor reaching an agreement on value. If an agreement is reached, there will be no need for a hearing. Based upon your agreement, the Assessor will prepare the required documents to enroll the value as agreed. This document will be forwarded to you for signature.

At the hearing, please bring **five (5) copies** of all information you wish to present to the Board for consideration. Information presented with your application or to the Assessor prior to the hearing will not be provided to the Board.

If you have any questions regarding the foregoing information or if you need assistance, please call the office of the Clerk of the **Assessment Appeals Board at (916) 874-8174.**

Assessor's Real Property Valuation:	(916) 875-0700
Assessor's Personal Property Valuation:	(916) 875-0730
Assessor's Marine/Boat Division:	(916) 875-0740

Tax Collector--Tax bills or payments:	(916) 874-6622	Secured Real Property
	(916) 874-7833	Unsecured Personal Property

Filing an application for changed assessment does not relieve the property owner (taxpayer) from the obligation to pay the taxes on the subject property on or before the respective due dates for the first and second installments or supplemental assessments. If a reduction is granted, a proportionate refund of taxes paid will be made by the County Auditor's office based upon such reduction. The Auditor's office telephone number is (916) 874-7431.

Additionally, a video to help you prepare for your appeal can be viewed at www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html