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

AGENCY USE ONLY

Application No.

Final Filing Date

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.

1. **APPLICANT'S NAME (PLEASE PRINT) (Last, First, Middle Initial)**			2. **AGENT/ATTORNEY'S FIRM NAME (PLEASE PRINT)**		
STREET ADDRESS (**MUST** be applicant's mailing address)			AGENT/ATTORNEY'S MAILING ADDRESS)		
CITY	STATE	ZIP CODE	CITY	STATE	ZIP CODE
CONTACT PHONE ( )	E-MAIL ADDRESS	FAX ( )	CONTACT PHONE ( )	E-MAIL ADDRESS	FAX ( )

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 _____ PAR-SUB _____

ASSESSMENT NO. _____ TAX BILL NUMBER _____ (Year) _____ (Bill Number)

Property Address or Location _____

Property Type (check one)

- ☐ Single Family Residence / Condo / Townhouse
- ☐ Apartments (number of units) _____
- ☐ Commercial / Industrial
- ☐ Economic Unit
- ☐ Agricultural
- ☐ Vacant Land
- ☐ Business Personal Property / Fixtures
- ☐ Boat/Aircraft CF/Tail No. _____
- ☐ Other _____
- ☐ Improvements on Leased Land
- ☐ Possessory Interest

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**
Land			
Improvement (Structure)			
Fixtures			
Personal Property			
TOTAL VALUE			
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 **(Attach two copies of Notice or Tax Bill)** **Date of Notice or Tax Bill** _____ **Roll Year** _____
- ☐ Roll Change/Escape/Calamity Reassessments **(Attach two copies of Notice or Tax Bill)** **Date of Notice or Tax Bill** _____ **Roll Year** _____

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.**

- ☐ **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:**
  - ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
  - ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- **C. NEW CONSTRUCTION:**
  - ☐ 1. No new construction or other reassessable event occurred on the date of _____.
  - ☐ 2. Base Year value for the new construction established on the date of _____ is incorrect.
- ☐ **D. CALAMITY REASSESSMENT:** The Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- **E. PERSONAL PROPERTY / FIXTURES:** The Assessor's value of personal property and/or fixtures exceeds market value.
  - ☐ 1. All personal property / fixtures.
  - ☐ 2. Only a portion of the personal property / fixtures. Attach description of those items.
- ☐ **F. PENALTY ASSESSMENT:** The penalty assessment is not justified.
- ☐ **G. CLASSIFICATION / ALLOCATION:** The 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. Please refer to instructions.
  - ☐ 1. Amount of escape assessment is incorrect.
  - ☐ 2. Assessment of other property of the assessee at this location is incorrect.
- ☐ **I. OTHER:** (Attach explanation.)

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 fo 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 print or type)

☐ Owner ☐ Spouse ☐ Parent ☐ Child ☐ Person Affected ☐ Registered Domestic Partner ☐ Attorney ☐ Agent