

SACRAMENTO COUNTY

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

PROCESSING FEE

A NON-REFUNDABLE PROCESSING FEE OF \$30.00 FOR EACH APPLICATION/PARCEL WILL BE CHARGED AND MUST BE INCLUDED AT THE TIME OF FILING THE APPLICATION. PAYMENT CAN BE MADE BY CHECK, MONEY ORDER OR CASH. MAKE CHECKS OR MONEY ORDERS PAYABLE TO: COUNTY OF SACRAMENTO. IF YOUR CHECK IS RETURNED DUE TO INSUFFICIENT FUNDS, A RETURNED CHECK FEE IN THE AMOUNT OF \$44.00 WILL BE CHARGED. APPLICATIONS SUBMITTED WITHOUT THE FEE WILL BE RETURNED UNPROCESSED.

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

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 Auditor. (Phone: 916-874-7431)

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.

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. You are requested to sign the form in blue ink to assist in verifying original signatures.**

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/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 phone 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 and assessment number from your assessment notice or tax bill. (If contesting a decline in value or base value, you will not have an assessment number; leave the assessment number field blank.) If the property is unsecured (e.g., a business, aircraft or boat), enter the year and 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, tax bill or the current tax roll 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 into this section, please contact the Assessor's office at (916) 875-0700. If you are contesting a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the reassessment notice or additional tax bill 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 THE 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 are: **July 2 through November 30 for Sacramento County.**

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 tax bill

Supplemental Assessment filing dates are **within 60 days** of the mailing date printed on the supplemental notice or tax bill, or the postmark date of the notice or tax bill, whichever is later.

Check the Supplemental Assessment box for:

- Change in ownership
- New construction

Roll Change and Escape Assessment filing dates are **within 60 days** of the mailing date printed on the notice or tax bill, or the postmark date of the notice or tax bill, 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 (e.g. fire, flood, earthquake, etc.)

For **Supplemental Assessment and Roll Change/Escape Assessment or Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. A **copy** of the supplemental or escape assessment notice or tax bill is **required** to insure timely filing.

Box 6. Please mark the item(s) best describing your reason(s) for filing this application. If you prefer, you may attach a brief explanation stating your reason for appeal. You are not required to provide evidence with this application.

A separate application must be filed for properties assessed on the Secured and Unsecured tax roll. In addition, to expedite the hearing of your application, it is requested that ALL personal property/fixtures assessments be appealed on a separate application even though they may be billed on the secured tax roll, e.g., business personal property, fixtures, boats, aircraft, etc.

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 the 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. **PERSONAL PROPERTY/FIXTURES** – indicate whether you are appealing an item, category, or class of property or 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. **PENALTY ASSESSMENT** – a penalty assessed by the tax collector for nonpayment of taxes cannot be removed by the Appeals Board. **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. Failure to submit the required information timely may result in denial of your application.

Box 7. Written findings of fact 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 may be requested in writing at any time prior to the commencement of the hearing. Tape recording or transcript requests 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.

Box 9. Hearing Officer: Change in ownership and new construction disputes may be heard by a Hearing Officer or a three-member Assessment Appeals Board.

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. A list of property transfers may be inspected at the Assessor's office for a fee not to exceed \$10.00. The list contains transfers that have occurred within the County over the last two years.

Original signatures are required for each application and are requested to be in **BLUE INK**. Check the box that best describes the person filing this application.

If you need further assistance, please call (916) 874-8174.

Mail the completed application to:

SACRAMENTO COUNTY
ASSESSMENT APPEALS BOARD
700 H STREET, SUITE 2450
SACRAMENTO, CA 95814