



AMADOR COUNTY BOARD OF EQUALIZATION

810 COURT STREET * JACKSON, CA 95642 * (209) 223-6470 * FAX (209) 257-0619

Q: What is an Application for Changed Assessment?

A: An Application for Changed Assessment (assessment appeal) is your opportunity to challenge the assessed value placed upon your property by the Assessor. Applications must be filed on a State Board of Equalization approved form available in the Board of Supervisors Office located at the County Administration Center, 810 Court Street, Jackson, California.

Q: How does the assessed value of my property affect my taxes?

A: The assessed value of property and the tax rate applied to this value equals the amount of tax each property owner is required to pay. The Assessment Appeals process concerns only the assessed value of your property.

Q: Who determines the assessed value of my property and how is it determined?

A: The County Assessor, who is elected by the people, is directed by the California Constitution to assess all taxable property within the County. By law, the assessment of property involves estimating a property's value and listing that value on the assessment roll. In preparing the assessment roll, the Assessor estimates a property's full cash value. Appraising is not an exact science, but is an opinion based on consideration of relevant facts.

Q: How do I know what the assessed value of my property is?

A: If the value of your property has increased more than 2% of the previous year's assessment, you will be mailed a notice advising you of the value to be placed on the tax roll as of July 1. This notice, via a card or letter, advises you of the value of your property, as of January 1, referred to as lien date, of each year. Separate notices are mailed throughout the year for special assessments, referred to as supplemental, additional or escape assessments. If you do not receive a notice, you must annually review the assessed value of your property as shown on the Assessment Roll in the Assessor's office.

Q: What if I disagree with the assessed value of my property?

A: Differences of opinion can and do arise. Property owners have a right to challenge their property assessments by filing an application for changed assessment with the Board of Equalization. You are also urged to contact the Assessor to verify circumstances of the assessment. This will assist you in understanding the method used in appraising your property. You may also ask the Assessor for an informal review, which may result in an adjustment without requiring further action.

Q: What is the Board of Equalization?

A: The Board of Supervisors serves as the local Board of Equalization. Their role is to determine the value of your property based upon evidence presented by you and the Assessor. The decision of the Board of Equalization is final. An appeal of this Board's decision must be filed in Superior Court.

Q: Does it cost anything to file an Application for Changed Assessment

A: Yes. A non-refundable \$30.00 processing fee is required.

Q: Who can file an Application for Changed Assessment

A: Any property owner or affected party who disagrees with the assessed value of his/her property may file an application. Although not required, a property owner may authorize an attorney, family member or professional tax agent to file on his/her behalf.

Q: When do I have to file an Application for Changed Assessment?

A: Applications for regular appeals must be filed with the Clerk of the Board of Equalization between July 2 and no later than November 30 of each year (postmarks are accepted). Applications for supplemental, additional or escape assessments must be filed no later than 60 days after the mailing date printed on the supplemental notice, or the postmark date of the notice, whichever is later. Applications for Changed Assessments of property assessed on the unsecured tax roll (fixtures, personal property, boats, aircraft, etc.) must be filed with the Clerk between July 2 and no later than November 30 of each year.

Q: Do I have to file an Application for Changed Assessment every year?

A: Possibly. If the Assessor or the Board of Equalization makes a reduction to the assessed value, as a result of a decline in market value, this is a temporary reduction. The property must be reviewed each year by the Assessor until the current market value is equal to the original factored base value (original assessment plus an annual inflation factor). Therefore, you must review your value each year to assess your need to file an application.

Q: What information do I include on my Application for Changed Assessment?

A: All questions on the application must be answered. Specific instructions are attached to the application to assist you. Read them carefully before completing your application. You may attach supporting documents to your application(s). All attachments should be on 8½ x 11-sized paper.

Q: What kind of evidence should I provide with my Application for Changed Assessment or during my hearing?

A: The best evidence for residential appeals is three comparable property sales referred to as comps. For other types of properties, the sales, income or cost approaches may be considered. You must attach this information to your application, or bring with you seven copies of all information you wish to present or be considered at the hearing.

To support your opinion of value, comparable sales must be as near in time as possible to the date of valuation or event date of your property. For additional information please refer to "Publication 30, Residential Property Assessment Appeals," produced by the State Board of Equalization and available on their website: www.boe.ca.gov/proptaxes/pdf/pub30.pdf

Q: Where do I file my Application for Changed Assessment?

A: Mail the completed original signed application to the address listed at the top of the application. Only mailed applications will be accepted. FAXed applications will not be accepted.

Q: When will my Assessment Appeals hearing be scheduled?

A: All attempts are made to schedule appeals within three to twelve months. Revenue and Taxation Code §1604 allows up to 2 years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

Q: What happens at the Assessment Appeals hearing?

A: At the hearing, you and the Assessor are given the opportunity to present factual evidence to substantiate your opinions of value. All testimony is presented under oath. You and the Assessor may question each other regarding the evidence presented. The Board of Equalization will either advise you of their decision at the conclusion of the hearing or you will be notified of their decision by mail at a later date. The Board of Equalization's decision is final and may only be appealed to Superior Court.

Q: Do I have to pay my property tax if I have filed an Application for Changed Assessment?

A: Yes. You are responsible for paying your property tax bill to the Tax Collector while awaiting the outcome of your appeal. The assessment of your property is deemed correct until such time as the Board changes it. If taxes are not paid in a timely manner, applicable penalties may be added regardless of whether your assessment is subsequently adjusted. If adjusted, your refund will include the amount of overpayment plus interest.

Q: Where do I get additional information about my property assessment or the Assessment Appeals process?

A: If you need additional information about how your property was assessed, you may contact the Assessor at (209) 223-6351 for assistance. If you need additional information about the appeals process, or if you wish to receive these materials by mail, you may call the Clerk of the Board of Equalization at (209) 223-6470 for assistance.