

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (_____) _____.

APPEAL FILING DEADLINES

(For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class)

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill that will result from the supplemental assessment, or the postmark date for the tax bill, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (_____) _____ for further information.

