

Comparable Sales for Evidence

If your appeal is regarding a residential property, you should be prepared to use comparable sales when reliable market data is available. When using comparable sales data, the sales must have occurred no later than 90 days after the lien date of the property being appealed.

Outcome of Hearing

Acting on the evidence presented at the hearing, the AAB will determine the taxable value of the property in question. The decision may be given at the conclusion of the hearing, followed by a mailed minute order or if the appeal is taken under submission, the applicant will be notified of the decision in writing (see Written Findings of Fact).

Written Findings of Fact

Written Findings of Fact is a written summary of the AAB's decision and is usually needed only if you intend to appeal an adverse ruling to the superior courts. A request for Written Findings must be made before the commencement of the hearing and deposit of a fee is required (please contact the Clerk of the Board for fee schedules). The request for Written Findings may be waived during the hearing and any paid fees will be refunded.

Agreement to Extend Time

If the applicant requests a continuance within 90 days of the expiration of the two-year period specified in section 1604 of the Revenue and Taxation Code, the Board may require a written extension signed by the applicant extending and tolling the two-year period indefinitely subject to termination of the agreement by 120 days written notice by the applicant. This form is called "Agreement to Extend Time".

For more information or to locate the all necessary appeal forms mentioned in this brochure, please contact the Clerk of the Board at 1600 Pacific Hwy, Rm 402, San Diego CA, 92101, (619) 531-5777. The forms can also be found online at <http://www.sandiegocob.com>.

APPEALS CHECKLIST

** IMPORTANT **

- Contact the Assessor's Office first. Many times the issue can be resolved without an appeal hearing.
- File the application within the specified time frame (see the "Assessment Appeals Application" section of this brochure for specified time frames).
- Be sure the application is filled out completely and has an original signature or it may be considered invalid.
- Be sure that you or your authorized agent appear at the scheduled hearing.
- Pay your taxes when due, even if you have filed an appeal, to avoid delinquent penalties.
- Be prepared to present independent evidence to support your opinion of value (5 copies of each document for distribution).



ADDITIONAL ASSESSMENT APPEAL CONTACTS

ASSESSOR'S OFFICE

1600 Pacific Hwy, Rm 103-109
San Diego, CA 92101-2471
General: (619) 236-3771
Realty: (858) 505-6262
Business: (858) 505-6100
www.sdarcc.com

TAX COLLECTOR

1600 Pacific Hwy, Rm 162
San Diego, CA 92101-2471
General: 1-877-TAX-4-SDC
(1-877-829-4732)
or (619) 231-5225
www.sdtrestax.com

STATE BOARD OF EQUALIZATION

450 N Street, MIC:70
P.O. Box 942879
Sacramento, CA 94279-0070
General: (916) 324-2798
Toll Free: (888) 324-2798
www.boe.ca.gov

County of San Diego ASSESSMENT APPEALS BOARD



ASSESSMENT APPEALS

The information in this brochure is a synopsis of the Property tax rules governing the assessment appeals process, including the statutory requirements for filing an appeal and presenting a case before the Assessment Appeals Board (AAB). Please consult the property tax rules accompanying the Assessment Appeals Application for more information.

Clerk of the Board of Supervisors
Assessment Appeals Board
1600 Pacific Highway, Room 402
San Diego, CA 92101-2471
Telephone: (619) 531-5777
Fax: (619) 531-6098
www.sandiegocob.com

APPEALING YOUR PROPERTY ASSESSMENT

Assessment Appeals Board

Assessment Appeals hearings are conducted by a Board composed of three members and two alternate members who shall be appointed directly by the San Diego County Board of Supervisors for the terms prescribed by law. AAB members are not part of and are completely independent from the Assessor's office. The AAB acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing.

Appeals Boards, with proper evidence, can:

- Lower or raise a property's assessed value
- Remove a penalty assessment imposed by the assessor
- Reverse a change in ownership or new construction reassessment

Appeals Boards cannot:

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor
- Remove penalties and interest for late payment of property taxes
- Reduce your taxes due to your inability to pay
- Fix the tax rate, levy taxes, or change tax rates
- Grant or deny exemptions
- Extend filing periods
- Change the decision of another appeals board
- Rehear an issue already ruled upon

Talk to the Assessor First

You may not need to file a formal appeal if you talk with the Assessor's Office first. They can explain your property's assessed value, answer any questions you may have about the assessment, and review any additional, pertinent information you may provide about the assessment.

If the assessor's staff discovers an error, they may be able to reduce your property's assessed value to correct that error, and you may not need to file an appeal. Contact information for the Assessor's Office is located on the back of this brochure.

Assessment Appeals Application

The Assessment Appeal application must be filed with the Clerk of the Board between July 2 and November 30 of each year for assessments on the regular tax roll. Assessments on the supplemental tax roll, escaped assessments, or penalty assessments, must be filed within 60 days of the date of the official assessment notification and a copy of the official notice must be attached.

To be valid, the appeal must be filled out completely and the appeal must be signed and dated. The application must contain your opinion of value of the property as well as the facts relied upon to support your claim for reduction in value. Under no circumstances will an appeal application be accepted by facsimile or other electronic means.

To be represented by an agent or an attorney, attach a completed and signed Agent's Authorization form and/or complete the Agents Authorization section located on the appeal application.

Applicants are required to pay their property taxes timely, despite any pending appeal. Failure to do so may result in financial penalties and interest charges regardless of any appeal outcome.

Withdrawal of Appeal

Applicants may withdraw their appeal application by completing and submitting a withdrawal form to the Clerk. Upon receipt of the completed withdrawal form, the Clerk will notify the Assessor and close the active file. No further action will be taken on the withdrawn application.

Hearing Scheduling & Noticing

Once an application is filed, the Clerk of the Board will schedule a hearing and notify the applicant in writing of the hearing date, time and place at least 45 days prior to the scheduled hearing. The applicant or the applicant's agent shall confirm attendance at the hearing at least 21 days prior to the hearing date using the method indicated in the notice of hearing. Failure to appear at the hearing may result in the application being denied for lack of appearance. In the event of a stipulation, reset, request to reopen, or unless otherwise informed by the Clerk, the applicant or authorized agent may not be required to appear.

Postponements/Continuances

The applicant and/or the 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. To make this request, please complete and submit the Postponements and Continuances form to the Clerk of the Board as soon as possible.

The Hearing

Applicants should be at the hearing room at the appointed time (or earlier if possible), complete a speaker slip (which will be available in the hearing room), and give the speaker slip to the Clerk. Applicants should take a seat and wait for their application number and name to be called. When the applicant's case is called, they should go to the applicant's table at the front and be seated. The Clerk will swear in all those testifying before the Board at the start of the hearing.

By law, the Board may act only on the basis of evidence presented at the hearing. Evidence to establish the fair market value is presented by the Assessor's Office 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 regarding the case in question.

Five copies of each document presented at the hearing are required. Information presented with an application or to the Assessor's Office prior to the hearing will NOT be provided to the Board. For more information on appropriate evidence for different types of appeals, please contact the Assessor's Office. Contact information for the Assessor's Office is located on the back of this brochure.

An applicant's spouse, adult children, or parents may appear on the applicants behalf. Any other party appearing on behalf of the applicant is required to have a completed Agent's Authorization signed by the applicant.