

Application for Changed Assessment -- Back

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT 1998/99

INFORMATION

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/Controller's office.

The Assessment Appeals Board can increase as well as decrease an assessment. However, for decline in value appeals, the Appeals Board may not increase the assessed value of real property above its factored base year value. The decision of the Board upon this application is final; the 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.

The Assessment 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 a Welfare Exemption should be referred to the State Board of Equalization, Policy, Planning and Standards Division, MIC-64, P.O. Box 942879, Sacramento, CA 94279-0064. Appeals regarding denial of any other type of exemption are under the jurisdiction of the County Assessor and/or the courts.

INSTRUCTIONS: THE FOLLOWING NUMBERED INSTRUCTIONS APPLY TO CORRESPONDING NUMBERS ON THE APPLICATION FORM (PLEASE TYPE OR PRINT IN INK)

NOTE: One original application per parcel, unless you are filing an Economic Unit (see instruction #3).

1. APPLICANT'S NAME: Enter the name and mailing address of applicant. If applicant is other than the assessor (e.g., leased property or new owner), attach an explanation. **NOTE:** An agent's address may not be substituted for that of the applicant.

2. AGENT'S/ATTORNEY'S NAME: Provide the name and address of the agent or attorney, if applicable.

3. PROPERTY IDENTIFICATION: If this application is for an assessment on **SECURED PROPERTY**, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is **UNSECURED** (e.g., an aircraft or boat), enter the account/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 owner-occupied.

NOTE: If you need an **ECONOMIC UNIT SCHEDULE** form, you may request it from the clerk. If the Economic Unit is not appropriately identified, then each application and parcel may be scheduled at different times.

4. VALUES:

Column A: Enter the figures shown on your assessment notice or tax bill for the year being appealed. If you are appealing a current year assessment, have not received an assessment notice, and are unsure of the values to enter in this section, please contact the Assessor's Office.

Column B: Enter your opinion of value for each of the applicable categories. **FAILURE TO STATE AN OPINION OF VALUE WILL RESULT IN THE REJECTION OF YOUR APPLICATION.**

5. TYPE OF ASSESSMENT BEING APPEALED: Check the item that describes the assessment that you are appealing and indicate the roll year and notice or tax bill date, if appropriate. **CHECK ONLY ONE ITEM PER APPLICATION.** If filing on other than regular assessment, you must attach two (2) copies of the notice or tax bill.

Filing dates are:

(1) **REGULAR ASSESSMENT ROLL:** Annually, July 2 through September 15.

(2) **SUPPLEMENTAL ASSESSMENT ROLL:** Within 60 days after the date of notice.

(3) **ROLL CHANGE - Escape Assessment, Correction to the Roll, or other Adjusted Roll Changes:** Within 60 days after date of notice. **ROLL CHANGE for reassessment of Property Damaged by Misfortune or Calamity:** Within 14 days after date of notice.

6. THE FACTS: Please mark the item(s) describing your reason for filing this application. If you prefer, you may attach two (2) copies of a brief explanation. You are not required to provide evidence with this application. 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 property changed ownership or the year of new construction on your property. **BASE YEAR VALUE** is the value established at that time. This appeal may be filed within 60 days of receipt of supplemental notice or during the regular filing for the year it was placed on the roll or in the subsequent three (3) equalization filing periods after the enrollment.

7. WRITTEN FINDINGS OF FACT: Are explanations of the Board's decision and will be necessary if you intend to seek judicial review of an adverse Board decision. Findings must be requested in writing at any time prior to the commencement of the hearing. Requests for a tape recording or transcript may be made no later than 60 days after the final determination by the Board. Contact the clerk to determine the fee for these items.

8. HEARING OFFICER PROGRAM: If your property is a single-family dwelling, condominium, cooperative or multiple family dwelling of four units or less, regardless of value, or a property that does not exceed \$1,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer.

This box is an offer to have your appeal hearing conducted by an Assessment Hearing Officer. The Hearing Officer program has been designed to be less formal and be more expeditious. **YOU NEED TO INDICATE YOUR PREFERENCE.**

SIGNATURE: Original signatures are required for EACH application. If not executed (signed) in California, your signature must be witnessed. Check the box that best describes your status as the person filing this application.

EXCHANGE OF INFORMATION: If the assessed value of the property exceeds \$100,000, the Assessor may initiate an "exchange of information" (RAI Code Sec. 16096). You may also request an "exchange of information" between yourself and Assessor. Such request must be filed more than 20 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, costs, and income data where appropriate to support value. A list of property transfers that have occurred within the county over the last two (2) years, may be inspected at the Assessor's Office for a fee not to exceed \$10.00.

MAIL YOUR COMPLETED APPLICATION TO:

COUNTY OF LOS ANGELES
ASSESSMENT APPEALS BOARD
P.O. BOX 53596
LOS ANGELES, CA 90053-0596

FREE SEMINARS

ON THE APPEAL APPLICATION AND HEARING PROCESS
CALL (213) 924-4240 OR

ACCESS <http://www.co.la.ca.us/hw/box-SCRIPTS-public-ed.htm>