

COUNTY of RIVERSIDE  
CLERK of the BOARD

Assessment Appeals  
Terminology/Definitions

**"Appeal" or "Application":** A completed "Assessment Appeal Application" form filed with the Clerk of the Board.

**"A.P.N." or "PARCEL NUMBER":** An A.P.N. ("Assessor's Parcel Number") is assigned to identify every parcel of real property in the County. The A.P.N. will appear on all correspondence received from the Assessor relating to that particular property parcel.

**"Appeal Number" or "Application Number":** The number assigned to an "Assessment Appeal Application" form once it has been filed with the Clerk of the Board. This reference number will appear on all correspondence from the Clerk relating to that appeal.

**"Applicant":** A taxpayer who has filed an "Assessment Appeal Application" form with the Clerk of the Board.

**"Assessee":** The person to whom property or a tax is assessed.

**"Assessed Value":** Property value established by the County Assessor using various appraisal techniques and/or methods.

**"Assessor":** The County Officer who has the constitutional duty to assess all County property subject to taxation.

**"Assessment Appeal":** A hearing before an Assessment Appeals Board where a taxpayer can protest the amount of the assessed value of his property.

**"Base Year Value":** The full cash value (fair market value) of property on the date it changed ownership, or the full cash value of newly constructed property on the date construction was completed.

**"Calamity" Assessment:** When a taxable property is damaged or destroyed due to no fault of the assessee and consequently, the property's taxable value can be decreased by reassessment.

**"Commercial/Industrial" or "Business" Property:** Property used for commercial purposes, i.e., the buying or selling of goods or services, and not for dwelling purposes.

**"Comparable Sales- Comps":** Comparable Sales "Comps" are the most common type of evidence used in residential appeals. They represent actual sales of similar types of properties.

**"Economic Unit":** A parcel which is not saleable in and of itself, because it is part of a larger unit and/or contiguous-owned parcels.

**"Escape" Assessment:** An assessment made outside the "regular" assessment period to correct for property that was undervalued or not valued at all during the regular assessment period. (See "Regular Assessment" definition below.)

**"Fixtures":** A "fixture" is an item of personal property classified as realty for property tax purposes because it is physically annexed to land or buildings used for a business or profession.

**"Improvements":** All buildings, structures, fixtures and fences on or affixed to the land.

**"Lien Date":** 12:01 a.m. on January 1 preceding the fiscal year for which taxes are collected; also, the time when taxes for any fiscal year become a lien on property.

**"Market Value or Fair Market Value":** Is the taxable value of your property. At time of purchase it is usually your sales price. However, if your property was obtained as the result of a foreclosure, REO, auction, probate, etc. it may not be the full market value enrolled by the Assessor.

**"Penalty" Assessment":** Assessment imposed for failure to file an annual property statement for personal property or failure to file a change of ownership statement reflecting a change in ownership of real property or a mobile home. This assessment is, in addition to, your normal property tax assessment.

**"Person Affected":** One who owns an interest in property, which is the subject of an assessment appeal proceeding.

**"Personal Property":** All tangible property except real property (real estate).

**"Real Property":** The possession of, claim to, ownership of, or right to the possession of land; all mines, minerals and quarries in the land; and improvements to land.

**"Regular" Assessment:** An assessment issued during the "regular" assessment period. (See below.)

**"Regular Assessment Period":** The regular assessment period is from January 1 through July 1.

**"Residential Property":** Property in which persons live or dwell and which is not used for commercial purposes.

**"Secured" Property:** Property for which property taxes are adequately secured by a lien on real property.

**"Supplemental" Assessment:**

An assessment for events such as changes in ownership and completed new construction which occur on or after the January 1st lien date. These types of events cause an Adjusted Base Year Value. The event has its own tax bill, and becomes a lien on real property as of the date of the reassessable event.

**"Unsecured" Property:** Property, for which the taxes are not secured by a lien against real property, consists largely of business property owned by tenants.

*If you need additional information about the appeals process, you may call the Clerk of the Board, Assessment Appeals Division at 951-955-9688, visit [www.rivcocob.org](http://www.rivcocob.org) or email your question(s) to [aab@rivco.org](mailto:aab@rivco.org).*

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For information regarding the valuation of your property you may contact the Assessor's district offices at:

**BLYTHE**

270 N. Broadway Blythe, CA 92225-1608 (760) 921-7888  
FAX (760) 921-7889  
WED, 9:00 a.m. – 12:00 p.m. & 1:00 – 4:00 p.m.

**HEMET**

880 N. State Street, Suite B-6  
Hemet, CA 92543-1496  
FAX (951) 486-2530  
MON - FRI, 9:00 a.m. – 12:00 p.m. & 1:00. – 4:00 p.m.  
Assessor (951) 766-2500  
County Clerk-Recorder (951) 486-7000

**RIVERSIDE**

County Administrative Center  
P O BOX 12004, 4080 Lemon Street  
Riverside, CA 92501-3659  
FAX (951) 955-6202  
MON – FRI, 9:00 a.m. – 4:00 p.m.  
24 hours a day 1 (800) 746-1544  
Assessor (951) 955-6200  
County Clerk-Recorder (951) 486-7000

**RIVERSIDE GATEWAY**

2720 & 2724 Gateway Dr.  
Riverside, CA 92507  
(951) 486-7000

**TEMECULA**

41002 County Center  
Circle, #230  
Temecula, CA.  
92591-6027  
FAX (951) 600-6205  
MON – FRI, 9:00 a.m.  
– 12:00 p.m. & 1:00 –  
4:00 p.m.  
Assessor (951) 600-  
6200  
County Clerk-  
Recorder (951) 486-  
7000

**PALM DESERT**

38-686 El Cerrito Rd.  
Palm Desert, CA  
92211  
Assessor (760) 863-  
7800  
County Clerk-  
Recorder (760) 863-  
8732