

In general, *base year* is either the year your real property changed ownership or the year of completion of new construction on your property; base year value is the value established at that time. The base year value may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for *penalties* imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges or payments.

Appeal after all Audit must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

Section 7

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording must be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

Section 8

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

Section 9

If your property is a single family dwelling, condominium, or townhouse, multi-family dwelling of four or less units or the roll value of your appeal is less than \$500,000, you may request a hearing officer consider your appeal. It should be noted that Findings of Facts are not available when your appeal is heard before a hearing officer. As well, when you request a hearing before a hearing officer, every attempt will be made to accommodate your request, buy your request

cannot be assured. Hearing officer's decision is final and cannot be brought back before the Appeals Board.

If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). You may also request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. Such a request may be filed with this application or may be filed any time prior to 30 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, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10.00. The list contains transfers that have occurred within the county over the last two years.

Original signatures are required for each application. Check the box that best describes your status as the person filing this application and sign in blue or black ink.

RETURN COMPLETED FORM and FILING FEE (\$30.00) payable to the County of Riverside to:

Clerk of the Board
P.O. Box 1628
Riverside, CA 92502

Visit our Website at
www.rivcocob.org

"How to Complete an Assessment Appeal Application Form"

**If your form is not filled out
correctly, it may cause your
appeal to be invalid!**



RIVERSIDE COUNTY ASSESSMENT APPEALS DIVISION

ASSESSMENT APPEALS PROCESS

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov.

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.

Based on the evidence, the Appeals Board can increase as well as decrease an assessment. The decision of the Appeals Board upon this application is final; the Appeals 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.

An application may be amended until 5:00p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The 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 exemption are under the jurisdiction of the County Assessor and/or the courts.

The following numbered instructions apply to the corresponding numbers on the application form. *Please type or print in ink all information on the application form*

If your form is not filled out correctly, it may cause your appeal to be invalid!

Section 1

Enter the name and *mailing address* of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g. lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

Section 2

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of the application form or attach an authorization which must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

Section 3

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g. an aircraft or boat), enter the account/tax bill number and assessment 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. If filing on an economic unit with multiple parcels, a separate application form is required for each parcel/assessment number under appeal.

For a single-family dwelling, indicate if the dwelling is owner-occupied.

Section 4

Column A: Enter the amount shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in each section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

Column B: Enter your opinion of value for each of the applicable categories: **IF YOU DO NOT STATE AN OPINION OF VALUE, IT WILL RESULT IN THE REJECTION OF YOUR APPLICATION.**

Column C: This column is for use by the appeals board. Do not enter anything in this column.

Section 5

CHECK ONLY ONE ITEM PER APPLICATION. Check the item that best describes the assessment that you are appealing. Regular Assessment filing dates are July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values.

Check the *Regular Assessment* box for:

- Decline in value appeals (value as of January 1 of current year)
- Change in ownership and new construction appeals when the 60 days filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed within 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

Roll Change/Escape Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. NOTE: You may not file an appeal application on the Proposed Notice of Escape Assessment. Check the *Roll Change/Escape Assessment/ Calamity Reassessment* box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

Calamity Reassessment filing dates are within 6 months after the mailing of the assessment notice.

For *Supplemental and Roll Change/Escape Assessment* or *Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. It is required that you attach a copy of the supplemental or escape assessment notice or tax bill.

Section 6

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A Decline in Value appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select, *Decline in Value*, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.