

# FREQUENTLY ASKED QUESTIONS

## ***What is an Application for Changed Assessment?***

- ❖ An Application for Changed Assessment is a form you use to challenge the assessed value placed on your property by the Assessor.
- ❖ You must file a separate application for each parcel.

## ***How do I get the Application?***

- ❖ The Application is available at <http://bos.calaverasgov.us/> or can be obtained from the Clerk of the Board of Supervisors/Assessment Appeals Board Clerk at 891 Mountain Ranch Road, San Andreas, CA 95249 or by calling the office at 209/754-6370.

## ***When should I file an Application for Changed Assessment?***

- ❖ Applications for Regular Assessments must be filed with the Clerk between July 2<sup>nd</sup> and November 30<sup>th</sup> each year.
- ❖ Applications for Supplemental Assessments must be filed no later than 60 days after the postmark or mailing date printed on the tax bill, whichever is later.

## ***If I am appealing my assessment, do I have to pay my property tax?***

- ❖ Yes. You are still responsible for paying your taxes while you are awaiting the outcome of your appeal. The assessment of your property remains the same until the Board changes it.

## ***Once I have filed my Application for Changed Assessment, what are the next steps?***

- ❖ The Clerk will send you a Confirmation Notice which will include the Application Number assigned to your appeal. You then must return the notice to the Clerk 21 days prior to your hearing, stating whether you will be present, or wish to postpone or withdraw your appeal. Appeals can be scheduled anywhere from six to eighteen months from the date of application.
- ❖ You are encouraged to work with the Assessor's Office to resolve the dispute at any time prior to the scheduled hearing.
- ❖ If you are unable to resolve the issues, you and a representative of the Assessor's Office will be given an opportunity to present factual information/evidence at the hearing to substantiate your opinions of value.

## ***Do I need to present at the hearing?***

- ❖ Yes, attendance is mandatory. You or your authorized representative must be present or your appeal may be denied due to lack of appearance.

## ***What kind of evidence should I bring to the hearing?***

- ❖ The best evidence for a residential appeal is three comparable property sales (or comps). You will need to bring eight (8) copies and present them to the Clerk when your application is called on the agenda. California law states that the Assessment Appeals Board cannot consider a sale as a comparable if it occurred more than 90 days after the valuation. For example, for tax year 2012, the date of valuation (lien date) is January 1, 2012. Evidence of comparable sales after March 31<sup>st</sup> will not qualify as evidence to support your appeal. Presenting evidence of comparable sales outside of the valuation period is considered "the 90-day rule". This common mistake is the often cause of unsuccessful appeals.

***What happens if I am unable to attend the scheduled hearing?***

- ❖ Everyone is allowed one postponement as a matter of right, if the postponement is requested at least 21 days prior to the hearing. (Further restrictions apply if the application is within 120 days of the expiration of the two-year limitation period.) A request for postponement must be received by the Clerk, in writing. You may write a letter or use the applicable form from the website or by calling the Clerk at 209/754-6370.

***Once my appeal has been heard, how will I know the Board's decision?***

- ❖ The Board may announce their decision at the hearing or take the matter under submission. Either way, the Clerk will notify you of the decision in writing. The Assessment Appeal Board's decision is final and may only be appealed to the Superior Court.
- ❖ If you receive a reduction on your assessment, the adjustment will be made by the Auditor-Controller and a refund check will be issued in four to six weeks.

***What is the best way to contact the Clerk of the Board or obtain forms and information?***

- ❖ The County webpage <http://bos.calaverasgov.us/> is the best place to obtain forms and information.
- ❖ Mailing address: Clerk of the Assessment Appeals Board  
891 Mountain Ranch Road  
San Andreas, CA 95249
- ❖ Phone: 209/754-6370 or FAX: 209/754-6316
- ❖ Email: AABClerk@co.calaveras.ca.us