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# Residential Property Assessment Appeals

How to appeal the assessed  
value of residential properties  
— a guide for California  
property owners

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July 2015

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## **Your Taxpayers' Rights Advocate**

The California State Board of Equalization wants to make the application of the property tax laws as equitable as possible. Consequently, we have Taxpayers' Rights Advocates to help you with issues you cannot resolve at other levels. The following is the contact information for an advocate:

Taxpayers' Rights Advocate Office  
State Board of Equalization  
450 N Street, MIC:70  
PO Box 942879  
Sacramento, CA 94279-0070

Telephone: 1-916-324-2798  
Toll-Free: 1-888-324-2798  
Fax: 1-916-323-3319

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# Contents

	<b>Page</b>
<b>1. Introduction</b>	<b>1</b>
<b>2. Before You File an Appeal</b>	<b>1</b>
Talk to Your County Assessor First	
The Role of Your Local Appeals Board	
Other Considerations Before You File	
<b>3. Common Types of Appeals and Their Filing Deadlines</b>	<b>3</b>
Decline in Value Appeals	
Base Year Value Appeals	
(Change in Ownership and Completion of New Construction)	
Calamity Reassessment Appeals	
Roll Changes or Escape Assessment Appeals	
<b>4. Completing Your Assessment Application Appeal</b>	<b>6</b>
Obtain the Correct Application	
Instructions	
<b>5. Preparing for Your Hearing</b>	<b>14</b>
Admissible Evidence	
Evidence to Support Your Opinion of Your Property's Value	
Exchange of Information	
<b>6. Your Assessment Appeal Hearing</b>	<b>18</b>
Notice of Hearing	
Attending the Hearing	
Burden of Proof	
Reaching a Decision	
Filing a Claim for Refund	
Further Appeal Rights	
<b>7. Glossary of Terms Used in This Publication</b>	<b>21</b>
<b>8. For More Information</b>	<b>22</b>

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**Note:** The statements in this publication are general and are current as of the date on the cover. The Revenue and Taxation Code, Property Tax Rules, and the rules and procedures of your local assessment appeals board or county board of equalization are complex and subject to change. If there is a conflict between the law and this publication, any decisions will be based on the law and not on this publication. For information on how to obtain a copy of the rules that apply to appeals and equalization, please see Section 8.

## 1. Introduction

The property taxes you pay are based on your property's assessed value, as determined by your County Assessor. If you disagree with the Assessor's value, you can usually appeal that value to your local assessment appeals board or county board of equalization.

This publication describes what you should do before you appeal, the role of your local appeals board, and the steps required to file and present a residential assessment appeal. Only the most common types of appeals are described (see Section 3). If you have questions that are not answered here, you should contact your County Assessor or county clerk of the board.

Although the basic rules for appealing commercial, agricultural, and industrial real and personal property tax assessments are the same as for residential property assessments, the specifics of their valuation can be very complicated and are not discussed in this publication.

The information in this publication has been prepared by the State Board of Equalization which oversees the administration of California's property tax system.

## 2. Before You File An Appeal

### Talk to Your County Assessor First

You may not need to file a formal appeal if you talk with staff from your local County Assessor's office first. They can

- Explain your property's assessed value
- Answer any questions you may have about the assessment
- Review any additional, pertinent information you may provide

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.

If, however, you and the County Assessor cannot reach an agreement, you can usually appeal your assessment to the assessment appeals board or the board of equalization in the county where your property is located. To file an appeal, you must complete an *Assessment Appeal Application*, and your application must be submitted on a timely basis (see Section 3).

### The Role of Your Local Appeals Board

Local appeals boards are independent agencies, separate from the Assessor's office, established to decide disputes between County Assessors and property owners like you. All 58 counties in California have assessment appeals proceedings. In some counties, the elected County Board of Supervisors will hear appeals directly, meeting as a board of equalization. Other counties, however, have separate assessment appeals boards appointed by the Board of Supervisors to fulfill this duty. In addition, several counties have hearing officers (see page 19).

Appeals boards, with proper evidence, can

- Lower, raise, or confirm 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

## Other Considerations Before You File

### *Who can file an appeal?*

The applicant of an assessment appeal is the property owner or any person having a direct economic interest in the payment of the property taxes, usually any person directly responsible for the payment of the property taxes. However, the applicant's spouse, parents, children, or domestic partner may represent the applicant by signing the application and appearing at the hearing for the applicant. An application may also be filed and signed by an authorized agent, in which case a written authorization allowing the agent to represent the applicant must be signed by the applicant and filed with the clerk of the board. A written authorization is not required when an agent is a California attorney or when a family member, as listed above, is the applicant's representative.

### *What form should I use?*

To be valid, all appeals should be filed on the official *Assessment Appeal Application* form used for the county where your property is located. The *Assessment Appeal Application* (previously known as an *Application for Changed Assessment*) can be obtained by contacting the clerk of your appeals board. Additionally, some counties offer online filing of the application, and many counties have the application available for download from their clerk of the board's website. For demonstration purposes, we have included a sample form on page 7 (do not submit the sample form to your appeals board).

### *What if I reach an agreement with the Assessor prior to the hearing?*

If you and the Assessor reach an agreement regarding the value of your property after filing an application but prior to the hearing, the agreement should be in writing and signed by all parties, including the applicant (or applicant's relative or authorized agent), the County Assessor, and the county legal officer. The written agreement, also known as a stipulation, will be submitted by the Assessor to the appeals board, which can accept or reject the stipulation. If the stipulation is rejected, a hearing will be scheduled.

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*Be sure to complete  
your application  
correctly and  
file it on time.*

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*Can I withdraw my application?*

In general, you are permitted to withdraw your application at any time prior to the hearing. In some counties, however, if the Assessor has indicated that evidence supporting a higher value will be introduced at the hearing, you may not withdraw your application without the Assessor's concurrence. (You should be aware that an appeals board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.)

You should check with the clerk of your appeals board about your right to withdraw your application

*If I provide supporting documentation to my County Assessor, will the Assessor present that information to the appeals board?*

If you provide any evidence to your County Assessor in advance of your hearing, that evidence will not be available to the appeals board unless you also present it to the board during your hearing. The only evidence that an appeals board can consider is the evidence that you and the Assessor present at your hearing. The board will not review any information attached to your application, nor consider any discussions with the Assessor's office or others, unless you also present such evidence at your appeal hearing.

*Can I submit one application for more than one property?*

No. You must file a separate application for each parcel, unless the parcels are contiguous and are considered one appraisal unit. Contact your Assessor's office if you are uncertain whether your property is considered one appraisal unit.

*Do I have to pay my property taxes if I disagree with my property's assessed value?*

Yes. You are required to pay your property taxes timely, despite any appeal you have pending. Failure to do so will expose you to financial penalties and interest charges regardless of the final outcome of your appeal. If you are granted a reduction, you will receive a refund and interest.

*If I appeal for a lowered assessment, can the appeals board raise the assessed value?*

Yes. Based on the evidence, an appeals board can increase, decrease, or not change an assessment.

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*You must pay your property taxes on time — even if you have filed an appeal.*

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### 3. Common Types of Appeals and Their Filing Deadlines

To appeal the value of your property, you must file an *Assessment Appeal Application* with your local appeals board (see page 2 for information on who can file). Instructions for completing an application are provided in the next section.

Applications can be accepted only within certain time periods, based on the type of appeal you are filing. The four most common types of appeals, and their filing deadlines, are discussed below. If you are filing an appeal that differs from those listed below, you should contact the clerk of your appeals board to discuss filing deadlines.

## Decline in Value Appeals

If you believe the market value of your property has decreased and is no longer as high as its assessed value, you can file a “decline in value” appeal for the current year.

Decline in value appeals must be filed during the regular assessment filing period for your county, as shown below.

- **July 2 through September 15.** This is the regular assessment filing period for all property in your county if the County Assessor elects to mail assessment notices to all owners of real property by August 1.
- **July 2 through November 30.** This is the regular assessment filing period for your county if the County Assessor does not elect to mail assessment notices to all owners of real property by August 1.

Check with the clerk of your local board if you do not know the regular assessment filing period for your county. Every county is required to determine the regular assessment filing period by April 1 each year and publish the filing period in local newspapers. The State Board of Equalization also compiles the filing deadline dates for all 58 counties, which can be accessed via the BOE’s website at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

Your appeal must be based on the market value of your property as of January 1 of the year in which you are filing. For example, if you file your appeal in 2015, your appeal must be based on the market value of your property as of January 1, 2015.

*Note:* An application must be filed for each year you disagree with the Assessor’s value, even if you have a decline in value appeal pending for a prior year. A decline in value appeal is only applicable for the one particular year in which you file and will not carry forward to subsequent years.

If your appeal is successful, the new assessed value will be used to determine your property taxes for the year appealed. The new assessed value of your property, however, does not automatically become the value for the following year. The Assessor is required to review your property’s value annually once a decline in value has been determined. He or she will compare your property’s market value with its base year value plus adjustments for inflation (“base year value” is defined on page 21). The Assessor is required to assess your property at the lower of those two values.

## Base Year Value Appeals

### (Change in Ownership and Completion of New Construction)

Under California property tax law, known as Proposition 13, the Assessor must determine the “base year value” of your property when it is purchased or when it is newly constructed. The base year value is the new taxable value resulting from the change in ownership or the completion of new construction. If new construction occurs on only a portion of your property (for example, you add a bedroom), the newly constructed portion is assigned its own base year value. This value represents the Assessor’s estimate of the market value added by the newly constructed portion of your property. The remainder of your property, which did not undergo new

construction, retains its existing base year value.

Your property may have been reassessed because of:

- A change in ownership (for example, you purchased a new home)
- Completion of new construction (for example, you added a bedroom or a pool)

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*You can appeal to have the reassessed value changed, or you can appeal to have the reassessment reversed.*

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If your property was reassessed for any of the above reasons, you should have received a supplemental assessment notice showing a new “base year value” for the property. You can appeal to have the reassessed value changed, or you can appeal to have the reassessment reversed because you believe there was no change in ownership or there was no new construction that required reassessment (for definitions of “change in ownership” and “new construction,” see pages 21-22).

If you have questions about your change in ownership or new construction base year assessment, you are urged to contact the Assessor for clarification prior to filing an appeal. Under certain conditions, some change in ownership transfers or new construction may be eligible to receive an exclusion from reassessment. For example, exclusions from reassessment may be approved when property transfers from parent to child, or when new construction is to assist a permanently disabled resident. Proper claim forms must be filed with the Assessor to receive an exclusion from reassessment.

You have two filing deadlines. You can file your appeal

- *Within 60 days of the mailing of the supplemental assessment notice.* (Note: In some counties, you have 60 days following the mailing of the supplemental tax bill. Check with the clerk of your appeals board if you are not sure.)

Your properly completed application will be accepted by the clerk of your appeals board if it is filed after you receive your supplemental assessment notice (or tax bill in some counties). However, you must file your application no later than 60 days after the date of mailing printed on the notice or tax bill, or the postmark date of the notice or tax bill, whichever is later.

If your appeal is successful, you will be granted relief on both the supplemental assessment and the new assessed value.

If you missed the opportunity to appeal your supplemental assessment, you can still file an appeal at the time your property becomes a part of the regular assessment roll, as explained below. However, you may appeal only the new assessed value that appears on the regular roll (the new “base year value”) because the supplemental assessment will have become final.

- *Between July 2 and September 15 (or November 30) in the year your property's value is first placed on the regular assessment roll, or within the following three years.*

The filing deadline of September 15 or November 30 is determined by the regular assessment filing period for your county (see page 4).

The regular assessment roll is a listing of assessed properties in the county. It is prepared on a fiscal year basis (July 1 through June 30) and reflects changes that occurred in the previous calendar year or earlier.

*Example:* You received a supplemental assessment for a home purchased in 2012. The property's new value will become a part of the regular assessment

roll for fiscal year 2013-2014. You can file your appeal between July 2 and September 15 (or November 30) in 2013, 2014, 2015, or 2016.

*Note:* It is advisable to file as early as possible. If you succeed in your appeal, the new base year value will affect only the year of your application and future years. The appeals board cannot make the reduction retroactive.

Consequently, if you delay filing, you will not receive a refund for past years even if the appeals board agrees with you.

If you are challenging a new construction value, only the base year value of the new construction portion of your property may be appealed. The base year value of other property on your tax bill that was established longer than four fiscal years ago cannot be appealed.

### **Calamity Reassessment Appeals**

Has the County Assessor mailed you a reassessment notice because of a natural disaster or other calamity that damaged your property? If you received a notice and disagree with the proposed value, you must file your appeal within six months of the mailing of the notice, or the postmark date of the notice, whichever is later.

### **Roll Changes or Escape Assessment Appeals**

In general, roll changes or escape assessments are assessments for events that happened in prior years but were not discovered timely by the Assessor. For example, assume you built a swimming pool in September 2010, but the Assessor did not assess the value of the pool until September 2012. This is an escape assessment which will cause a roll change to a prior year. If you want to appeal the value of the swimming pool assessed by the Assessor, you must file your appeal no later than 60 days after the date of mailing printed on the assessment notice (or tax bill in some counties), or the postmark date of the notice or tax bill, whichever is later.

## **4. Completing Your Assessment Appeal Application**

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*Be sure to use the appeal application used in the county where your property was assessed.*

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### **Obtain the Correct Application**

To be valid, all appeals must be filed on the official form for the county where your property is located. To obtain a copy, you should contact the clerk of your appeals board. Additionally, many counties have the form available for download from their clerk of the board's website. The following instructions are based on the sample form shown on page 7, which is provided for demonstration purposes only.

### **Instructions**

To be valid, your application must contain all of the following information:

#### **1. Applicant's Information**

Enter the property owner's name, mailing address, telephone number, and other pertinent contact information. Applicants filing as the person affected enter their information here as well.

BOE-305-AH (P1) REV. 08 (01-15)

**ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

**APPLICATION NUMBER: Clerk Use Only**

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ DAYTIME TELEPHONE ( ) \_\_\_\_\_ ALTERNATE TELEPHONE ( ) \_\_\_\_\_ FAX TELEPHONE ( ) \_\_\_\_\_

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

COMPANY NAME \_\_\_\_\_

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) \_\_\_\_\_

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ DAYTIME TELEPHONE ( ) \_\_\_\_\_ ALTERNATE TELEPHONE ( ) \_\_\_\_\_ FAX TELEPHONE ( ) \_\_\_\_\_

<p><b>AUTHORIZATION OF AGENT</b> <input type="checkbox"/> <b>AUTHORIZATION ATTACHED</b></p> <p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

Yes  No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL                            | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

BOE-305-AH (P2) REV. 08 (01-15)

**5. TYPE OF ASSESSMENT BEING APPEALED**  *Check only one. See instructions for filing periods*

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_
- ROLL CHANGE     ESCAPE ASSESSMENT     CALAMITY REASSESSMENT     PENALTY ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_  
*\*Must attach copy of notice or bill, where applicable      \*\*Each roll year requires a separate application*

**6. REASON FOR FILING APPEAL (FACTS)** *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE  
 The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP  
 1. No change in ownership occurred on the date of \_\_\_\_\_.  
 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.
- C. NEW CONSTRUCTION  
 1. No new construction occurred on the date of \_\_\_\_\_.  
 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.  
 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT  
 Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.  
 1. All personal property/fixtures.  
 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT  
 Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION  
 1. Classification of property is incorrect.  
 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.  
 1. Amount of escape assessment is incorrect.  
 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER  
 Explanation (attach sheet if necessary) \_\_\_\_\_

**7. WRITTEN FINDINGS OF FACTS ( \$ \_\_\_\_\_ per \_\_\_\_\_ )**

- Are requested.     Are not requested.

**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*

- Yes     No

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.*

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER     AGENT     ATTORNEY     SPOUSE     REGISTERED DOMESTIC PARTNER     CHILD     PARENT     PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

## 2. Contact Information

If you are representing the applicant as an agent, attorney, relative, or corporate designee, you must provide your contact information. At the bottom of page 2 of the application, you must indicate your relationship to the applicant.

### Authorization of Agent

Professional agent representation is optional. However, if you are an agent or an attorney who is not licensed in California and you have been designated to represent the applicant, the applicant must also complete and sign the “Authorization of Agent” portion in this section or attach a separate agent’s authorization to the application at the time you file. The following information must be provided if an authorization is separately attached, otherwise the application will be rejected by the clerk and deemed incomplete:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year in which the application is filed.
- 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 of the agent.
- The applicant’s signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

If you did not designate an agent at the time you filed your application but later decide you want to enlist one, you may still provide a written Authorization of Agent any time prior to the hearing. However, an agent may not file an application on your behalf prior to you giving the agent authorization to do so.

## 3. Property Identification

Indicate whether the property is an owner-occupied single-family dwelling that is the applicant’s principal place of residence. A secondary vacation home or a rental property is not a principal place of residence.

Enter the applicable property identification information from your tax bill or assessment notice: Assessor’s parcel number, assessment number, fee number, account number, or tax bill number. Include the property’s address or the personal property’s site location, sufficient to identify the property and assessment being appealed. Be sure to check the box that most accurately describes the type of property.

## 4. Value

You may provide separate values for each applicable line item but you must enter the “Total” value for both the Assessor’s value on the roll and your opinion of value on columns A and B. Column C (if shown on your county’s form) is for the appeals board use only.

- *Column A: Value on Roll*

If you are filing a decline in value appeal, contact your County Assessor to determine your property's "current roll value – the value as of the January 1 lien date." Since tax bills are generally sent out in October, it is likely that you will not know the value that will be on the roll when the filing period begins on July 2 of that same year unless you contact your Assessor. However, some counties do provide the information on their website shortly after July 1. Enter the current roll value on your application.

If you are filing a calamity reassessment appeal or an appeal related to a change in ownership, new construction, roll change, escape, or penalty assessment, refer to the assessment notice you received. Enter the new assessed value in the space for the "Total."

- *Column B: Applicant's Opinion of Value*

Enter the value you believe the property is worth (the fair market value) as of the valuation date. If a value is not entered, the application will be deemed incomplete and returned to you.

### 5. Type of Assessment Being Appealed

Only one type of assessment may be appealed per application. Determine the type of assessment that best describes what you are appealing. See Section 3 on page 3 for a description of the types of appeal. Check:

- Regular Assessment for*

- Decline in value appeals (the value as of January 1 of the current year), or
- Change in ownership and new construction appeals filed **after** 60 days of the mailing of the supplemental assessment notice (or supplemental tax bill in some counties), or
- Value of the property while construction is in progress (the value as of January 1 of the current year).

- Supplemental Assessment for*

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

- Roll Change for*

- Roll correction appeals when the Assessor has changed the value on a prior year's roll.

- Escape Assessment for*

- Appeals on the value for property which the Assessor discovered that was underassessed or not assessed on a prior year's roll

- Calamity Reassessment for*

- Appeals on the decreased value the Assessor placed on property after a natural disaster (for example, earthquake, flood).

- Penalty Reassessment for*

- Appeals when the Assessor has assessed a penalty, such as for a late filing.

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*Be sure to mark the correct reason for your appeal. Marking the wrong reason could result in the dismissal of your appeal.*

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*Appeals Period*

Appeals for supplemental assessments, roll changes, escape assessments, and calamity reassessments require the applicant to:

- (1) Attach a copy of the notice or bill to the application
- (2) Enter the date of the notice or date of the tax bill on the application, and
- (3) Enter the roll year being appealed on the application.
  - This is the roll year that the assessment represents as indicated on the assessor's notice or tax bill.
  - Separate applications are required for each roll year and some counties require separate applications when one supplemental event affects two roll years. Check with your clerk of the board.

**6. Reason For Filing Appeal (Facts)**

Mark the appropriate box(es) in this area to indicate the reason(s) for your appeal.

- *Decline in Value.* Check this box if you believe the market value of your property has decreased and is no longer as high as its assessed value. *Reminder:* Your appeal must be based on your property's market value as of January 1 of the year in which you are filing and is effective only for the one year being appealed (see pages 4-5).
- *Change in Ownership.* Check the appropriate box if you believe that
  - No change in ownership occurred or
  - The market value of your property based upon a change in ownership is less than the Assessor's value

Indicate on the form the date of the event shown on the Assessor's notice or tax bill.
- *New Construction.* Check the appropriate box if you believe that
  - No new construction occurred,
  - The market value of your property based upon completion of new construction is less than the Assessor's value, or
  - The value of any construction in progress as of January 1 is incorrect.

Indicate on the application the date of the event shown on the Assessor's notice or tax bill. For construction in progress, there is no date of event (completion date). The increase in value for the construction in progress will be indicated on the Assessor's annual notice or tax bill.

- *Calamity Reassessment.* Check this box if you believe the reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect. *Reminder:* This type of appeal application may only be filed after you have
  - Filed a request for reassessment due to a calamity with the Assessor; and
  - Received a notice from the Assessor regarding your reassessment request.

- *Business Personal Property/Fixtures.* The market value for business properties is determined annually. Check the appropriate box if you believe that the Assessor's value exceeds market value on personal property and/or fixtures. Indicate if you are appealing the assessed value of all personal property/fixtures at the location or the assessed value of only some of the personal property/fixtures. If you are only appealing a portion of the personal property/fixtures, attach a list describing the items you are appealing.
- *Penalty Assessment.* Check this box if you are appealing to have a penalty assessment imposed by the Assessor removed. Penalty assessments include, but are not limited to, penalties for failing to file (or filing late) a *Change in Ownership Statement* or *Business Property Statement*, or willful misrepresentation to evade taxes. A penalty associated with exemptions or imposed by the Tax Collector cannot be removed by the appeals board.
- *Classification/Allocation.* Check the appropriate box if you are appealing:
  - An incorrect classification of an item, category, or class of property and attach a separate sheet identifying the property, or
  - The allocation between the various components that make up the total value, such as land, improvements, and fixtures.
- *Appeal After an Audit.* Check the appropriate box if you are appealing business personal property as a result of the Assessor's audit for:
  - Incorrect value(s) on escaped property (property not originally assessed or those that were underassessed), or
  - Those properties opened up for appeal because the Assessor discovered changes to the roll resulting in no change to the total value and when no tax bill was issued.

You must include with the Application 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 the required documents are not timely submitted, your appeal will be denied.

- *Other.* If the reason you are filing an appeal is not one of the above listed in A-H, provide sufficient explanation and provide an attachment if needed.

## 7. Written Findings of Facts

You may request a written summary of the facts and evidence used by the appeals board in reaching its decision on your appeal. These "findings of facts" are necessary if the board's decision is not in your favor and you intend to appeal in superior court (for more information on appeal rights, see page 21).

Findings may be requested at any time prior to the beginning of your hearing and the fees for this service should be paid before the hearing, but in any case, prior to the end of your hearing. However, if you withdraw your request for findings of facts by the end of the hearing, any fees paid will be refunded by the clerk. Your request may be designated on the application, in a separate written request to the clerk, or orally on record just prior to the start of your hearing.

## 8. Claim for Refund

*Please read this entire section:* If you want to make this application also serve as a claim for refund, check “yes.” This will enable the county to automatically process a refund for you, without further action on your part, if the appeals board reduces the value of your property at your hearing.

*Note:* This option may not be in your best interest if you do not receive a favorable decision by the appeals board and intend to file an action in superior court, as it will affect the time period in which you can file an action in court. If you check “yes,” you must file an action with the court within six months from the date the appeals board issues its final determination of value.

If you check “no,” you must file a separate claim for a refund with the Board of Supervisors within four years from the date you paid the taxes that are the subject of the appeal. If the appeal board’s decision was in your favor, the Board of Supervisors will authorize your refund. If the decision was unfavorable and you intend to seek further action in superior court, you still must first file a claim for a refund with the Board of Supervisors before filing for judicial review. If the Board of Supervisors denies your refund claim, you will then have six months to file with the court. Thus, checking “no” lengthens the period of time you have to file an action with superior court.

### ❖ Signature

The *Assessment Appeal Application* must have the signature of the property owner or the owner’s spouse, parent, child, domestic partner, or any person directly responsible for payment of the property taxes. If the applicant has signed the agent’s authorization portion of the application or attached an agent’s authorization to the form, the agent can sign the application on behalf of the applicant. With prior approval of the applicant, a California-licensed attorney may also sign the application. When the applicant is a business entity, the signor must be an officer or authorized employee of the business. The person signing the application is certifying, under penalty of perjury, that the statements made on the application are true and correct.

When filing paper applications, original signatures should be in blue ink. If the county has provisions for online filing and you choose to file online, you must make prior arrangements with the clerk to authenticate your signature, such as an assigned personal identification number. A few counties may accept applications filed by fax or computer scanned and emailed. However, be sure to check with the clerk first to determine acceptable methods for signing or whether faxed or emailed applications will be allowed.

### Note: Correcting or amending an application

If you need to file an amended application, you must file it no later than 5:00 p.m. on the final filing date for the type of assessment being appealed. After that time, corrections to an application of a clerical nature may be permitted by your appeals board clerk, but substantive amendments to an application may be made only at the discretion of the board itself. Contact your appeals board clerk for more information.

## 5. Preparing for Your Hearing

When your application is accepted, the law requires that you be notified at least 45 days in advance of your hearing. To prepare for the hearing, you will need to gather and assemble admissible evidence that you will bring to the hearing to support your position. Without giving the board the evidence it needs to grant you a reduction, your appeal will be denied.

Keep in mind that the purpose of the hearing is to resolve the dispute between you and the Assessor. While the hearings do not use the formal rules of evidence followed by courts, any evidence you present must be appropriate and meaningful in order to be admissible.

Many county appeals boards have local rules and hearing guidelines that will assist you in preparing for your hearing, tell you how to obtain a postponement (delay of a hearing before it begins) or a continuance (delay of a hearing after it begins), arrange for exchanges of information with the Assessor's office, and help you properly introduce relevant evidence at any hearing. You should obtain a copy of these rules from the clerk of your appeals board to assist you in the proper presentation of your appeal.

### Admissible Evidence

The only evidence that an appeals board can consider is the evidence that you and the Assessor present at your assessment appeal hearing. The board may not consider any information attached to your application or any discussions with the Assessor's office or others, unless you also present such evidence at your appeal hearing.

Your evidence may take several forms, including:

- Oral testimony by you, your agent, your attorney, or an expert witness such as a real estate appraiser
- Other witnesses
- Written materials

Generally, submission of a formal appraisal or any other written material (for example, a Realtor's opinion of value or an engineering study) is allowed, provided the appeals board deems it reliable. You should be aware that the appeals board may require the person who prepared the report or document be present at your hearing to respond to any questions the appeals board members or County Assessor may have about the information. Depositions are not admissible and may not be considered for any purpose by the appeals board.

The Assessor, or a representative knowledgeable about the Assessor's appraisal of your property, will also be present to respond to your questions or those of the board.

### Evidence to Support Your Opinion of Your Property's Value

There are three basic methods used by appraisers to find the value of property: comparable sales of similar property approach; replacement cost less depreciation approach; and income approach. In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties

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*In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours.*

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similar to yours. These are called “comparable properties.”

If you are appealing the value of newly constructed property, please note that the appeals board will need evidence of the market value of your property as of the date the new construction was completed. If, for example, you built all or part of your new home yourself, the actual amount that it cost you to do the construction may not be the market value of your property. The Assessor is required by law to determine what your house would sell for on the day the new construction was completed. You must provide the appeals board with evidence of the market value of comparable properties in your area to make your case before the board.

Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the Assessor’s information for your property. You can obtain information about your property by contacting the Assessor’s office.

The following information explains how to judge whether a sold property is comparable to your property.

### Comparative Sales Approach to Value

“Comparable sales” are sales of other properties that are similar to yours. Three different standards are used to judge the comparability of the properties you submit as evidence.

- Are the sales arm’s-length open market transactions?

“Arm’s-length open market transaction” refers to conditions surrounding the sale. Was the property exposed for sale on the open market? Was the property available for sale to anyone? Did the seller have to sell quickly? Was the property listed for sale with a Realtor? Did the buyer and seller know each other?

For example, a house sold between relatives may sell for less than if it were sold to someone the seller does not know. In that situation, a sale may not be an “arm’s-length open market transaction.”

- Are the properties physically similar to your property?

Elements used to measure the physical similarity include, but are not limited to, the following:

- Distance from your property
- Zoning
- The number of bedrooms and bathrooms
- Year built
- Size of improvement, such as a house — in square feet
- Lot size and other attributes — such as a view
- Miscellaneous improvements — pools, patios, and so forth
- Quality of construction
- Property condition — excellent, good, fair, or poor

- Are the comparable sales relevant for the valuation date of the property you are appealing?

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*Comparable sales dated more than 90 days after the valuation date cannot be admitted into evidence.*

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### Property Tax Comparison Work Sheet

	Your Property (Subject Property)	Sale #1	Sale #2	Sale #3
Property Address				
City				
Distance from Subject Property				
Zoning				
Property Use				
Lot Size				
Lot Attributes (view, excess traffic, terrain, etc.)				
Living Area				
Garage Area				
Year Built				
Bedrooms/Bathrooms				
Central Heat	Y N	Y N	Y N	Y N
Air Conditioning	Y N	Y N	Y N	Y N
Other Improvements (pool, patio, porch, etc.)				
Sale Date	/ /	/ /	/ /	/ /
Property Values	Assessed Value	Sale Price	Sale Price	Sale Price
\$ per Square Foot of Living Area	Assessed Value \$	Sale Price \$	Sale Price \$	Sale Price \$

By law, an appeals board may only consider comparable sales that have occurred no later than 90 days after the valuation date of your property that you are appealing (the valuation date is explained below). Comparable sales that occur well before or up to 90 days after the valuation date are acceptable, but sales closer to the valuation date will most likely be viewed by an appeals board as more reliable.

*What Valuation Date To Use*

The valuation date — the date used as the basis for determining the value of your property — depends on the reason for your appeal.

- *Change in ownership and new construction appeals.* Use the date of the change in ownership or the date of completion of the new construction stated on your reassessment notice. For example, when appealing new construction completed on December 20, you will use December 20 as your valuation

date. Any comparable sales you present as evidence must have occurred on or before December 20, or no more than 90 days after December 20. For construction in progress, use January 1 of the year in which you are appealing as the valuation date.

- *Decline in value appeals.* Use January 1 of the year in which you are appealing. For example, if you file during the July 2 to September 15 (or November 30—see page 4) filing period in 2015, use January 1, 2015, as the valuation date. Any comparable sales you present as evidence can have occurred before January 1, 2015, but no more than 90 days after January 1, 2015.
- *Misfortune or calamity reassessment appeals.* Use the date of your property's misfortune or calamity.

*Please note:* Attempting to submit sales that occurred more than 90 days after the valuation date is the most common error among all assessment appeals. The Revenue and Taxation Code specifically prohibits consideration of such evidence.

#### *Where To Find Comparable Sales Data*

You can find comparable sales data at most local Assessors' offices. Many Assessors' offices maintain a listing of comparable sales; it is available for inspection at little or no cost to you (not to exceed \$10).

Additional sources of data include local real estate agents and brokers, real estate appraisers, and mortgage brokers. If you use one of these other sources of data, you should ensure that they find comparable sales appropriate for the valuation date of the property you are appealing.

Be sure to obtain the full address and/or the Assessor's parcel number for each comparable sale you plan to present as evidence.

You should drive by the comparable properties to determine the similarities and differences between each comparable sale and your own property. Photographs may help to illustrate your case for the appeals board.

#### *How to Evaluate Comparable Sales*

To evaluate sales, applicants frequently compare the "price per square foot of living area" for each of the compared properties. "Living areas" do not include garages, porches, or patios.

To determine the "price per square foot of living area" for a property, divide the sale price by the square foot size of the living area. For example:

Sale Price	\$210,000	
Living Area	1,200 sq. ft.	
$\$210,000 \div 1,200$	=	\$175 per sq. ft. of living area

A work sheet, like the one on the previous page, can help you present your comparable sales information. You must be prepared to discuss similarities and differences between your comparable sales and your property. The appeals board will be interested in things such as similarity of design, zoning, use, location, square footage of the improvements, square footage of the land, financing, or other factors that may affect the value. You must make value adjustments for differences between your property and that of each comparable sale used. Then, adjust the sales price either up or down.

## Exchange of Information

A formal exchange of information, where both you and the Assessor trade the information that will be presented at the hearing, is optional. Either you or the Assessor may request an exchange of information.

If you initiate an exchange of information after your application has been filed, you should submit your request to the clerk of your appeals board and the Assessor prior to 30 days before the start of your hearing. In your request, you should include your opinion of value and the data that supports your opinion of value. The Assessor's staff must respond to your request at least 15 days prior to the hearing with their opinion of value and the supporting data. This allows you to review the Assessor's information, which can help you contest the evidence that the Assessor will present.

If the Assessor initiates an exchange of information, you must respond to the Assessor's request at least 15 days prior to the hearing with your opinion of value and your supporting data.

*Note:* The Assessor may request an exchange of information if the assessed value of your property is at least \$100,000. You may request an exchange of information regardless of the value of your property.

At an appeal hearing following an exchange of information, the only admissible evidence that can be considered is the information that was exchanged and any new material related to that information. However, information exchanged need only provide the opposing party with reasonable notice concerning the subject matter to be presented at the hearing through the testimony of witnesses and evidence while the details of the evidence to be introduced need not be exchanged. If either party introduces new information at the hearing, the other party, upon request, will be granted a continuance of the hearing for a reasonable period of time in order to prepare a response.

*Note:* Some counties have adopted local rules of notice and procedures related to exchanges of information. Contact the clerk of your appeals board for information.

## 6. Your Assessment Appeal Hearing

### Notice of Hearing

After receiving your properly completed application, the clerk of your appeals board will schedule a hearing. You or your agent will be notified of your hearing date at least 45 days in advance.

The appeals board is expected to hear and decide all appeals within two years of the filing of an application. If more than two years pass before your appeal is heard and decided, your opinion of value may temporarily become the taxable value of your property by default (until the appeals board hears and decides your appeal). There are several exceptions to this general rule. Contact your local appeals board for details.

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*As the applicant, you must personally attend the hearing or be represented by someone thoroughly familiar with the facts of your appeal.*

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## Attending the Hearing

Appeals hearings are not as formal as a court of law. You are not required to have an attorney or an agent represent you. However, you, as the applicant, must personally attend the hearing or be represented by someone thoroughly familiar with the facts of your appeal. If a representative attends on your behalf, you may be required to provide written authorization prior to the hearing. Check with the clerk of your appeals board. A licensed California attorney is not required to have written authorization.

Written authorization is not needed when:

- Spouses appear for the other spouse,
- Sons or daughters appear for parents, or vice versa
- Registered domestic partners appear for the other partner

Failure of you or your agent to appear may result in the denial of your application. An appeals board has the ability to reconsider the denial of your application if you show good cause for your failure to appear and if you file a written request for reconsideration by a board-established deadline. Contact the clerk of your appeals board.

If you plan to appeal an adverse decision from the appeals board (see page 21, “Further Appeal Rights”), you may want to have legal counsel present at the hearing. The record made before the local board may be very important in superior court.

Hearings are open to the general public. You may find it helpful to observe other appeals hearings before presenting your own case.

## Hearing Officers

Some County Boards of Supervisors have appointed hearing officers to hear the appeals of certain less complex properties. If so, you may still request a hearing before a three-member appeals board instead of one hearing officer. Hearings held before a hearing officer, in many counties, are less formal than an appeals board hearing.

Depending on your county, a hearing officer’s decision may or may not be final. If the decision is not final, you, the Assessor, or the appeals board may reject the hearing officer’s recommendation, and a full appeals board hearing will be scheduled. Contact the clerk of your appeals board for more information.

## Burden of Proof

The assessor bears the burden of proof in the following situations:

- Appeals of owner-occupied single-family dwellings (your principal place of residence)
- Appeals of your property’s assessed value when the Assessor enrolled a value different from your purchase price (if you filed a *Change in Ownership Statement* timely)
- Escape assessments (if you filed a *Change in Ownership Statement* or a building permit)

- Requests by the Assessor to enroll a higher value than what is currently on the roll
- Penalty assessments

This means that, in the above situations, the Assessor will be required to present evidence first in a hearing to provide proof that the assessment or penalty is justified. In all other situations, the applicant has the burden of proving that the property has not been correctly assessed and must be first to present evidence. The party with the burden of proof shall have the right to open and close the argument.

### Reaching a Decision

The appeals board (or hearing officer) will base its decision on the evidence presented by you and the Assessor at the hearing. The board will evaluate the suitability of any approach to value and the data you and the Assessor used to reach your conclusions.

### Notice of Decision

An appeals board (or hearing officer) may announce its decision at your hearing, or take the matter under submission for a decision later; the board may deliberate in private. If a decision is not announced at your hearing, the clerk of your appeals board will mail a written decision to you or your agent.

Tape recordings or transcripts of your hearing may be available; contact the clerk of the board for details. You should request a transcript or recording if you decide to appeal the board's decision. Any request should be made within 60 days of the board's decision. Note that requesting a transcript or recording of the hearing is different than requesting written findings of fact. You will need both if you intend to file an action in superior court. (See page 21.)

### Filing a Claim for Refund

You may be entitled to a property tax refund if the value of your property is reduced and you had paid your tax based on the Assessor's original value. In many counties, the Tax Collector or County Auditor will automatically process a refund. However, in some counties, you will need to file a "claim for refund of taxes" form. Check with the clerk of your appeals board at the time you file your appeal application to see if you will need to submit a claim form.

*Protecting your refund rights.* Generally, if more than four years have passed since the payment of a property tax, a county cannot refund that payment. As a result, if a board's decision on an application occurs after four years since the date of an appealed payment, the county cannot refund that payment.

To protect your refund rights if it appears the appeals board will not reach a decision within four years from the time you paid the taxes which are in dispute, you can:

- File a separate claim for refund prior to the expiration of the four-year period, or
- Check Box 8 on your application to make the application a claim for refund. (See page 13.)

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*The assessment appeals board (or hearing officer) will base its decision on the evidence presented by you and the Assessor at the hearing.*

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## Further Appeal Rights

A decision by an appeals board is final — that is, an appeals board may not rehear or reconsider any application.

If you wish to appeal the appeal board's decision, you must first file a claim for refund with the Board of Supervisors (see note below for exception). If the Board of Supervisors denies your claim, you may then file an action in superior court. You must file within six months of the date your claim for refund was denied by the Board of Supervisors.

**Note:** Do not file a claim for refund with the Board of Supervisors if you made your appeal application a claim for refund (as described on page 13). Your next step is to file an action with the superior court.

If you file an action in superior court, you will need the “Written Findings of Facts” described on page 12 and a copy of the hearing transcript as evidence for the court to consider.

## 7. Glossary of Terms Used in This Publication

### Base Year Value

Since approval of Proposition 13 in 1978, real property is reassessed upon a change in ownership or when certain new construction occurs. The new assessed value created by either event is called a “base year value.”

After establishing a new base year value, and until the next reassessable event, the Assessor can only increase that value by the rate of inflation indicated by the California Consumer Price Index (CCPI), not to exceed a maximum of 2 percent per year.

### Change in Ownership

A change in ownership means a transfer of a present interest in real property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee interest. There are several exclusions from “change in ownership,” such as the transfer between spouses.

A change in ownership also includes the transfer of a partial or percentage interest in real property.

### Escape Assessment

An assessment made for an event, such as a change in ownership or new construction, that occurred in a prior year but was not discovered timely by the Assessor.

### Lien Date

The “lien date” is the date that the property taxes become a lien on property. The lien date for the regular assessment roll is January 1.

This date is especially important for “decline in value” appeals, where the lien date is the valuation date for appeal purposes.

### **New Construction**

New construction means:

- Any addition to real property, whether land or improvements, since the last lien date.
- Any alteration of land or improvements since the last lien date which constitutes a major rehabilitation or which converts the property to a different use.

There are several exclusions from this definition; check with your County Assessor.

### **Supplemental Assessment**

An assessment of the fair market value of property as of the date a change in ownership occurs or new construction is completed. It establishes a new base year value for the property or the new construction. Any new construction will have a separate base year value from existing real property.

## **8. For More Information**

Although the State Board of Equalization oversees the administration of California's property tax laws, including local county assessment standards, you should contact your County Assessor's office or clerk of the board if you have questions regarding assessments or the appeals process.

Many County Assessors and clerks of the board provide detailed information on their websites regarding assessment appeals, including the county's assessment appeals local board rules and procedures. To obtain a copy of the local rules, contact the clerk of your appeals board or check for availability on the clerk's website. Contact information and links to county clerks' website is available at [www.boe.ca.gov/proptaxes/faqs/clerks\\_of\\_board\\_contacts.htm](http://www.boe.ca.gov/proptaxes/faqs/clerks_of_board_contacts.htm).

The Board of Equalization also provides information and links to various resources on their website at: [www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm). Of special interest is a video titled, "Your Assessment Appeal."

To obtain copies of the state rules that apply to appeals and equalization, you may call the State Board of Equalization Customer Service Center at 1-800-400-7115 and ask for Property Tax Rules 301 through 326. The rules are also available at on the BOE's website, as indicated above and at the state or county libraries (see the *California Code of Regulations*, Title 18, Public Revenues). If you would like general information about California property taxes, you should order a copy of publication 29, *California Property Tax: An Overview*. To request a copy, call our Customer Service Center or you can download a copy from our Internet site at [www.boe.ca.gov/proptaxes/pdf/pub29.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf).