

APPLICATION FOR CHANGED ASSESSMENT

SANTA CLARA COUNTY ASSESSMENT APPEALS BOARD

NON-REFUNDABLE

FILING FEE: \$33.50 – Check or Money Order ONLY

To be paid at time of filing

70 W. Hedding Street, 10th Floor East Wing
San Jose, California 95110 (408) 299-5088

**Clerk Use Only
APPLICATION NUMBER**

This form contains all 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 the appeals board considers necessary may result in the continuance of the hearing.

Control #

PLEASE TYPE OR PRINT IN INK – SEE INSTRUCTIONS FOR FURTHER INFORMATION

1. APPLICANT'S NAME			2. AGENT OR ATTORNEY FOR APPLICANT		
Last Name	First Name	M.I.	Last Name	First Name	Company Name
Company Name, if applicable			Number & Street/P.O. Box		
Number & Street/P.O. Box (Must be applicant's mailing address)			City		
State	Zip Code	Daytime Phone	State	Zip Code	Daytime Phone
Contact Person	Fax Number	E-Mail Address	Contact Person	Fax Number	E-Mail Address

AGENT'S AUTHORIZATION: If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following **MUST** be completed or attached to this application. (See instructions)

Print Name of Agent & Agency: _____ is hereby authorized to act as my agent in this application and may inspect Assessor's Records, enter into stipulations, and otherwise settle issues relating to this application.

Signature & Title of Applicant/Officer/Authorized Employee _____ Date _____

3. PROPERTY IDENTIFICATION INFORMATION:

Secured: Assessor's Parcel Number						Assessor's Account Number						Unsecured: Assessment Number					

PROPERTY ADDRESS OR LOCATION:

PROPERTY TYPE: (Check One) Is this property an owner-occupied single-family dwelling? Yes No

Single Family Residence/Condo/Townhouse
 Commercial
 Industrial
 Business Personal Property/Fixtures
 Apartments (Number of Units _____)
 Vacant Land
 Agriculture
 Other _____

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value	C. Office Use Only	5. ASSESSMENT BEING APPEALED IMPORTANT – SEE INSTRUCTIONS FOR FILING PERIODS
Land				
Improvements Real Property				
Improvements Fixtures				
Improvements-Structures Business Division				
Personal Property				
TOTAL				

Type of Assessment (Check One):
 Regular Assessment - Value as of January 1 of the current year
 Supplemental Assessment ROLL YEAR _____
 Attach One Copy of Notice
 Date of Notice _____
 Roll Change/Escape Assessment/Calamity ROLL YEAR _____
 Attach One Copy of Notice
 Date of Notice _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS:

- You may check all that apply. If you are uncertain of which item to check, please check "I. Other" and attach one copy of a brief explanation of your reason (s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.
- 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 or other reassessable event 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 or other reassessable event occurred on the date of _____.
 - 2. Base year value for the new construction established on the date of _____ is incorrect.
 - D. CALAMITY REASSESSMENT:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity. See instructions
 - E. 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:** Assessor's classification and/or allocation of value of property is incorrect.
 - H. APPEAL AFTER AN AUDIT:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
 - I. OTHER:** Attach explanation. See instructions

7. WRITTEN FINDINGS OF FACTS (\$400 PER APPEAL PLUS BALANCE OF COSTS INCURRED BY THE ATTORNEY). _____ ARE REQUESTED _____ ARE NOT REQUESTED

8. Yes No Do you want to designate this application as a claim for refund? Please refer to instructions first.
9. A Value Hearing Officer is requested (ONLY applies to single family residences, cooperatives, condominium, or multiple-family dwellings of four units or less; or property valued at less than \$500,000)

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) attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE _____ **SIGNED AT** _____ **DATE** _____
City State

PRINT/TYPE NAME AND TITLE
OWNER: _____ ATTORNEY: _____ AGENT: _____ SPOUSE: _____ REGISTERED DOMESTIC PARTNER: _____ CHILD: _____ PARENT: _____ PERSON AFFECTED: _____

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

PLEASE INCLUDE A FILING FEE OF \$33.50 FOR EACH APPLICATION. PAYMENT CAN BE MADE BY CHECK OR MONEY ORDER ONLY, PAYABLE TO: County of Santa Clara. We do not accept cash or credit card payments.

Applicant will be charged an additional fee by the County should their check be returned because of insufficient funds.

Applicant will be required to pay the NSF bank fee. Applications submitted without the fee will be returned unprocessed.

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 or contact the clerk of your local board for a copy.

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 of the assessed value is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence, the Assessment Appeals Board or Value Hearing Officer can increase as well as decrease an assessment. The decision of the Assessment Appeals Board or Value Hearing Officer upon this application is final; the Assessment Appeals Board or Value Hearing Officer 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 5:00 p.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 or hearing officer. Contact the clerk for information regarding correcting or amending an application.

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 the Welfare Exemption should be referred to the State Board of Equalization, Assessment Policy Standards Division, MIC:64, PO Box 942879, Sacramento, CA 94279-0064. Appeals regarding the denial of any other type 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 read carefully** and type or print in ink all information on the application form. Return the White Original and retain the Pink copy for your records. **Failure to complete this application as instructed may result in rejection of the application and/or denial of the appeal.**

1. Enter the name, mailing address, and e-mail (if available) of the applicant. If the applicant is other than the assessee (e.g., leased property) attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.
2. Provide the name and mailing address of the agent/attorney, if applicable. If the agent is not a California licensed attorney, or a spouse, child, or parent of the person affected, you must also complete the agent's authorization section or attach an agent's authorization to each application. Attached authorization must contain all of the following:
 - The date the authorization is executed.
 - A statement that the agent is authorized to sign and file applications in the specific filing period 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 agent's name, address, email (if available), telephone number (and fax number if one is available).
 - The applicant's original signature and title.
 - A statement that the agent will provide the applicant with a copy of the application.
3. 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 and Assessment Number from your assessment notice or 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 the dwelling is owner occupied.
4. Column A: Must enter the figures shown exactly as they appear on the assessment notice or the tax bill for the year being appealed. 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 this section, please contact the Assessor's Office at (408) 299-5570. If you are appealing a calamity reassessment or an assessment related to a change of ownership, new construction, roll change, or escape assessment, refer to the reassessment notice you received.

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

Column C: **This is reserved for office use only.** DO NOT WRITE IN THIS COLUMN

5. **CHECK ONLY ONE ITEM PER APPLICATION.** Check the item that best describes the assessment that you are appealing. Enter the Roll Year being appealed. Attach a copy of your assessment notice. You **MUST** complete a SEPARATE application for each tax notice, tax year, and parcel.

REGULAR ASSESSMENT (assessed value as of January 1) Filing dates are July 2 through September 15. Check the *Regular Assessment* box for:

- Decline in value and/or Base Year appeals
- Change in ownership and new construction appeals filed AFTER 60 days from the date of the Supplemental Notice, but within the filing period of July 2 through September 15.

SUPPLEMENTAL ASSESSMENT filing dates are within 60 days after the mailing date printed on the Supplemental Notice or the postmark date of the notice, whichever is later. Check the *Supplemental Notice* box for:

- Change in ownership and new construction appeals filed within 60 days from the date of the Supplemental Notice, not the Supplemental Tax Bill.
- Base Year value on your new construction or change in ownership.

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. Check the *Roll Change and Escape Assessment* box for:

- Roll Corrections
- Escape Assessments, including those discovered upon audit.

CALAMITY REASSESSMENT filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Property damaged by misfortune or calamity

6. Please mark the item or items describing your reason(s) for filing this application. You may check more than one item. 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. In general, BASE YEAR is either the year your real property changed ownership or the year 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.
7. Written Findings of Facts are explanations of the Assessment Appeals Board's decision and will be necessary if you intend to seek judicial review of an adverse Assessment Appeals Board decision. Findings may be requested at any time prior to the commencement of the hearing. If the applicant chooses to request Written Findings of Facts, a DEPOSIT of \$400 must be delivered to the Office of the Clerk of the Board on the 10th floor PRIOR to the commencement of the hearing. **If the hearing and preparation of the Findings of Fact require more than two hours an additional charge will be made for each hour thereafter.** Applicants may not receive Findings of Facts until the costs are paid in full. *Please make checks payable to the County of Santa Clara.*
8. Indicate whether you want to designate this application as a claim for refund of any tax that may be overpaid as a result of a reduced assessment. 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.
9. If the property is a single family residence, cooperative, condominium, multiple-family dwelling of four units or less, or a property valued at less than \$500,000, you may request your hearing before a Value Hearing Officer. (Appeals for all other properties are calendared for the full 3-member Appeals Board.) The Value Hearing Officer is a qualified individual who hears valuation appeals. Hearings before the Value Hearing Officer are more informal than the proceedings before the 3-member Appeals Board and may provide a faster resolution to your appeal.

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.