

## FREQUENTLY ASKED QUESTIONS REGARDING THE ASSESSMENT APPEALS PROCESS

### **Q Is there a charge for filing an appeal?**

A There is a fee of \$33.50 for each application filed. We do NOT accept cash. **MAKE CHECK OR MONEY ORDER PAYABLE TO: *County of Santa Clara***; your canceled check and money order receipt will serve as your receipt. Applicant will be charged an additional fee by the County should their check be returned unpaid by the bank. Applications will not be processed until all returned check fees are paid. Applications submitted without the \$33.50 fee may be closed.

### **Q. Is that fee refundable?**

A Fees are non-refundable, but may be waived where the applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68630. Applicant seeking a refund of the fee must file with the County of Santa Clara Board of Supervisors a verified Claim for Refund setting forth all grounds upon which they are basing their claim for refund of the fee. The Claim for Refund must be filed within six months of paying the fee by the person or entity that paid the fee. If no action has been taken by the Board of Supervisors on that claim within six months of its filing, that claim is deemed denied. Applications submitted with the fee but deemed untimely will be closed and the fee returned.

### **Q The application asks for an Assessor's Parcel Number, Assessor's Account Number, and an Unsecured Assessment Number. What if I don't know any of them except the Assessor's Parcel Number?**

A A single family homeowner will only have an Assessor's Parcel Number. The other numbers refer to businesses, commercial, landowner's, aircraft owners, mobile homes, etc.

### **Q What documents should I attach to the application to support my requested changes in the assessment?**

A Any information you feel supports your request to have the assessment reduced. You can include some current sales data, photos, sales listings, anything you believe supports your claim as to the value of your property.

### **Q. I submitted my application and fee. What happens now?**

A Provided your application is correctly completed, the information is forwarded to the Office of the Assessor and reviewed by the appraiser assigned to your property. The appraiser may contact you to discuss your appeal; this process may take several months, so please be patient. You will not hear from the Office of the Clerk of the Assessment Appeals Board until 45 days prior to your hearing. The scheduling of a hearing could take up to two years from your original filing date. We will mail you a packet of information advising you when your hearing is scheduled and what is expected of you. Pay close attention to the documents, as they will include dates you will need to respond by, as well as specific forms you will need to complete and return. If the hearing date is a conflict for you, there is a form included in the packet to request a continuance. You can request a continuance only once, for up to 90 days. There is also a form should you decide to withdraw your appeal.

### **Q Why would I want to withdraw my appeal?**

A If the Assessor's Office reduces your assessment prior to a hearing (stipulation) and you agree to the reduction of your assessment, you may need to withdraw your appeal prior to the processing of the roll correction.

### **Q How soon will I be scheduled to go to a hearing?**

A The appeal process CAN take up to two years, by law. You are always able to contact the Assessor's Office to request a review of the assessment prior to a hearing being scheduled. Real Property Division 408-299-5300 Personal Property Division 408-299-5400.

### **Q Do I need to pay the \$400 for findings of facts?**

A Yes, if you plan to file an action in Superior Court, you will need the "written findings of facts." You will have to request them prior to the hearing with a check made out to the County of Santa Clara.

### **Q What are the findings of facts?**

A The findings of facts are a brief summary of the proceedings during your hearing. Findings are prepared by the Attorney for the Assessment Appeals Board. If the hearing and preparation of this document requires more than 2 hours, there will be an additional charge. If the Appeals Board rules in your favor, the findings of facts are no longer necessary. You can withdraw your request at the end of the hearing and get a refund.

**Q Do I have to go to the hearing?**

A Yes. If you do not attend your scheduled hearing, your appeal will be denied for lack of appearance.

**Q What if I can't attend on the hearing date?**

A. Contact the Clerk's office and request a Continuance. You have the right to a first continuance without having to state a reason. However, any subsequent requests (by you or the Assessor) must be mutually agreed upon.

**IMPORTANT:** Any request for a second or subsequent continuance must be in writing and must be received by the Clerk no later than 4:00 p.m. at least three business days in advance of the hearing. For Wednesday hearings with no intervening holidays, this means that the continuance must be requested no later than 4:00 p.m. the Friday before the Wednesday hearing. If both sides agree to the continuance it will be granted. If a party objects, the matter will be set for a hearing before the Assessment Appeals Board or Legal Hearing Officer to determine whether good cause for the requested continuance exists.

**Q What is the hearing like?**

A Hearings are open to the public. Hearings are generally held in Room 157, located on the first floor, at the front entrance, directly behind the information desk in the County Government Center at 70 West Hedding Street, San Jose. A representative for the Assessor's Office is present. You would state your request for a reduction of assessment and answer any questions the hearing officers may have. The hearing officers will make a decision and your appeal is granted or denied. Value hearings are currently held the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of each month while Legal Hearings are held on the 3<sup>rd</sup> Wednesday every other month. Please check the annual calendar. All hearings begin precisely at 9:00 a.m. You are required to bring 6 copies of all documents submitted at the hearing.

**Q Do I still have to pay my taxes for this year?**

A Yes. Filing an application for changed assessment does NOT relieve you from the obligation to pay the taxes on the subject property on or before the applicable due date shown on your tax bill.

**Q What if I win my appeal and my assessment is lowered and I paid the taxes already?**

A You would receive a refund for any overpaid taxes plus interest for the year(s) you are appealing. This refund comes from the Tax Collector's Office within 3 months of your appeal hearing decision.

**Q What if I lose my appeal?**

A A decision by the Appeals board is final – that is, an appeals board may not rehear or reconsider any application. You have the right to appeal the appeal board's decision. First, you must file a claim for refund of paid taxes, with the Board of Supervisors. If the Board of Supervisors denies your claim, you may then file an action in Superior Court. You must file within 6 months of the date your claim for refund was denied by the Board of Supervisors. In this case, you would need the Findings of Facts. (Findings of Facts explained above)

**INCOMPLETE APPLICATIONS or APPLICATIONS FILLED OUT INCORRECTLY WILL RESULT IN A DELAY OF THE APPEAL PROCESS and/or YOUR APPEAL COULD BE CLOSED**