

INFORMATION AND INSTRUCTIONS FOR COMPLETING AN APPLICATION FOR CHANGED ASSESSMENT

PLEASE INCLUDE A FILING FEE OF \$30.00 FOR EACH APPLICATION. PAYMENT CAN BE MADE ONLY BY CHECK OR MONEY ORDER 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*, <http://www.boe.ca.gov/formspubs/index.htm> or contact the clerk of the 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 is granted a proportionate refund of taxes paid will be made by the county.

Based on the evidence, the Assessment Appeals Board can increase as well as decrease an assessment. The decision of the Assessment Appeals Board upon this application is final; the Assessment Appeals Board may not reconsider or rehear any application. However, either the applicant or the Assessor may bring timely action in Superior Court for review of an adverse action.

An application may be amended until 5:00 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. 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 persons' 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 an agent's authorization may be attached 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 name, address, email (if available), telephone number (and fax number if one is available) of the agent.
 - 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 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 selected 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 County Counsel's Office on the 9th floor PRIOR to the commencement of the hearing. **If the hearing and preparation of this document requires more than two hours there will be an additional charge 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. 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 you are appealing an assessment on a property valued less than \$500,000 **OR** a single family residence, cooperative, condominium, or a multiple-family dwelling of four units or less, *regardless of value*, you may request a hearing before a Value Hearing Officer, if available, in lieu of the three-member Assessment Appeals Board. Checking this box indicates that you would like your hearing scheduled for the hearing officer, however this cannot be guaranteed and if a Value Hearing Officer is not available, your matter will be set for hearing in front of the three-member Assessment Appeals Board.

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

Original signatures are required for each application. Check the box that best describes your status as the person filing this application.