

FREQUENTLY ASKED QUESTIONS REGARDING THE ASSESSMENT APPEALS PROCESS

Q Is there a charge for filing an appeal?

A There is a \$30.00 fee for each application filed. Receipts will be issued for cash payment only. For check and money order payment, your cancelled check and money order receipt will serve as your receipt. **MAKE CHECK OR MONEY ORDER PAYABLE TO: County of Santa Clara.** 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 \$30.00 fee will be returned unprocessed.

Q. What about any refund?

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 68511.3. 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. 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 returned unprocessed, along with the fee.

Q. I've completed the application and attached the fee payment, now what?

Next, as soon as we process your application, you will receive a receipt in the mail with your appeal number on it. It will be 08.---- followed by a four-digit number (example 08.0895).

Q. Then what?

A Provided your application is correctly completed, you will not hear from us 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 waiver 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 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 of this building, located on the first floor, at the front entrance, directly behind the information desk. 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 held the 2nd and 4th Wednesday of each month while Legal Hearings are held on the 3rd Wednesday of each month or every other month. Please check the annual calendar. All hearings begin precisely at 9:00 a.m. You are required to have 5 copies of all documents submitted at the hearing.

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

A 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 boards 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 further down)

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, listings, anything you believe supports your claim as to the value of your property. We will need two copies of all attached documents submitted with each application.

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.

FREQUENTLY ASKED QUESTIONS REGARDING THE COMPLETION OF THE APPLICATION

Q Do I need an agent or an Attorney?

A We cannot advise you to do so or not. You will have to appear at a hearing to state your case and if you feel an agent or attorney would best do that for you, then by all means hire one. All hearings are open to the public. You can attend any hearing to see what the process entails. If you hire an agent/attorney after you have already filed an appeal, you MUST contact our office immediately.

Q Regarding item #3, I don’t know what my Assessor’s Account Number is or my Unsecured Assessment Number!

A A single family home will only have the Assessor’s Parcel Number (APN). Businesses and mobile home owners must show the Assessor’s Account Number and/or Unsecured Assessment Number for the application to be processed.

Q Regarding item #4a, what is the value on the roll?

A This refers to the Assessed Value (reappraisal value) as it appears on your tax notice. This is the Assessed Value per the Assessor’s Office. The values in item 4a must match the assessed values exactly as they appear on your notice.

Q Regarding item #4b, do I have to separate the value between Land and Improvements Real Property?

A No, but you DO have to have a total value reflecting what you believe the value of your property to be.

Q There were absolutely no Improvements made on my property. Why are Improvements being assessed?

A Improvements (real property) refers to any/all existing structures on the land.

Q Regarding item #5, which assessment am I appealing?

A You should check Regular Assessment if you are appealing the market value as of January 1, 2004. The filing period for the Regular Assessment is between July 2 and September 15 every year. You should check Supplemental Assessment if you received a Supplemental Notice. You have 60 days in which to file an appeal based on the date of your Supplemental Notice. You should check Roll Change/Escape Assessment only if you have received a Roll Change or Escape Assessment Notice from the Assessor’s Office. You have 60 days to file on the date of notice.

Q Regarding item #6, what should I check here?

A You can check as many items as you believe will support your request for a reduction in Assessment.

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