

# PREPARING FOR YOUR ASSESSMENT APPEAL HEARING

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## **NOTICE OF HEARING**

After the filing of an application and in consideration of other applications, the Clerk of the Board (Clerk) will set the matter for hearing and notify you in writing at least forty-five (45) days prior to your scheduled hearing. Further, you will be notified of the time and place for your hearing. It has historically taken from two to eight months on average to calendar a hearing; however, this may change temporarily due to the impacts of COVID-19.

You and/or your authorized agent must be present at the time of the scheduled hearing to guarantee representation. Failure to appear will be cause for dismissal of your appeal.

## **THE HEARING**

If you seek a reduction in the full market value of your property, you must prove in your presentation before the Assessment Appeals Board (Board) that the property has been valued by the Assessor at a value that is more than the property is worth.

The Board is interested only in facts, so IT IS IMPORTANT THAT YOU COME FULLY PREPARED to present your case. You should bring to the hearing any records, receipts, appraisals (accompanied by the appraiser), and any other documents that will help establish the full market value of your property.

All Hearings are held in the Board of Supervisors Chambers at 9:00 a.m., or at such other time or location as the Board may direct, upon due notice.

## **BURDEN OF PROOF**

Where a single family/owner-occupied dwelling is involved the Assessor has the burden of proof and must present his/her evidence first. In most other cases, the law presumes that the Assessor has properly performed his/her duty and has assessed the property fairly and upon a legal basis. The effect of this presumption is to impose upon the Applicant the burden of proving that the property in question has not been correctly assessed. The law requires that the Applicant proceed to present independent evidence (receipts, appraisals [accompanied by the appraiser], etc.) relevant to the full value of the property. The Assessor has the burden of establishing the basis for imposition of a penalty assessment and for demonstration that some taxable items have escaped assessment.

## **DETERMINING FULL CASH VALUE OF REAL PROPERTY**

Generally, there are three ways to determine the full market value of property. They are: (1) Comparable Sales/Market Analysis (used for most residential properties)-prior to the valuation date and/or not more than 90 days after the valuation date; (2) Replacement Cost Approach; and (3) Income Approach (used for income producing/commercial properties)

## **FORMAL EXCHANGE OF INFORMATION**

For detailed information regarding exchange of information, see Section 1606 of the Revenue and Taxation Code.

## **PERSONAL APPEARANCE BY APPLICANT**

The Applicant (or any one of the owners of the property) and/or their authorized agent (if you have one) must appear at the hearing. However, a husband may appear for his wife or a wife for her husband, and sons or daughters for parents or vice versa. More distant relatives may not appear on your behalf unless authorized in writing. FAILURE TO APPEAR WILL BE CAUSE FOR DISMISSAL

## **APPEARANCE BY AGENT**

The Applicant may appoint an agent to present his/her case for him/her. The Agent may represent the Applicant in their absence, at the hearing. The Agent must present written authorization to act on the owner's behalf unless the agent is a licensed Attorney at Law.

## **WITNESSES**

If you submit as evidence of market value an appraisal, realtor's opinion, geographic study, engineering report, or any data prepared by someone other than yourself, you are strongly encouraged to have the person who prepared the material present at the hearing to be questioned by the Board and the Assessor. You may have a qualified appraiser or real estate agent who has knowledge of the value of your property testify for you as a witness.

## **PRESENTATION OF DOCUMENTS**

IF YOU INTEND TO PRESENT WRITTEN INFORMATION FOR THE BOARD TO REVIEW, PLEASE PROVIDE A MINIMUM OF SEVEN (7) COPIES - THE ORIGINAL FOR THE CLERK AND SIX ADDITIONAL COPIES. Please read the following sections carefully.

## **NOTICE OF DECISION**

The Board may announce its decision to the Applicant and the Assessor at the conclusion of the hearing, or it may take the matter under submission. If the matter is taken under submission and/or finding of fact are requested, the Clerk shall notify the Applicant in writing of the decision of the Board, by United States mail, addressed to the Applicant and/or their agent, at the address given on the application. The decision of the Board on an application is final. The Board shall not reconsider or rehear an application.

## **WRITTEN FINDINGS OF FACT**

Written findings of fact consist of a factual summary of the reasons why the Board elected to decrease, increase or to not change your assessment. Written findings of fact are required only if you intend to appeal an adverse decision to the Superior Court. There

is no need to request written findings of fact unless you intend to make such an appeal. There is a place on the application to request findings of fact for your hearing. A fee will be charged, per application for findings by the Board (see Policies and Procedures for Operation and Conduct of Hearings before the Assessment Appeals Board). Said fee must be paid by the conclusion of your hearing. If you request written findings of fact and pay for them prior to your hearing you may be required to pay an additional amount based on the type of findings to be prepared. If you later change your mind and do not wish findings, your fees will be returned to you when you waive findings after the conclusion of the hearing and decision, but before findings have been started.

#### **REQUEST FOR AUDIO RECORDING OR TRANSCRIPT OF PROCEEDINGS**

The hearing before the Board is recorded. For a fee, you may purchase a copy of the audio of your hearing or a transcript of the hearing if the request is made within sixty (60) days of the Board's final determination. As an alternative, you may hire, at your expense, a Court Reporter or transcriber, to transcribe, verbatim, your entire hearing.

#### **WITHDRAWAL OF APPLICATIONS**

All requests for withdrawal of applications must be filed with the Clerk, in writing, prior to final action on said matter.

#### **CONTINUANCES OF HEARINGS**

Should you find it necessary to request a postponement, once you have been notified of a hearing date, you may be granted one delay by the Clerk, provided you make your request in writing, no later than 21 days prior to your scheduled hearing date. Further requests for postponement must be in writing and approved by the Board.

The Clerk may grant a postponement to either party prior to the hearing date, provided the application has been on file less than 120 days from the expiration of the two year (2 year) time limitation as provided in Section 1604 of the Revenue and Taxation Code (two years from the filing date).

#### **MODIFIED PROCEDURES**

Please be advised that as set forth in the Policies and Procedures for Operation and Conduct of Hearings before the Board, the Clerk has been authorized to take certain actions in the event of exigent circumstances that may result in changes to some of the information contained herein (e.g. the location of the meeting, the manner of presentation of exhibits, etc.). If this is the case, the Clerk will provide you with information related to any such changes prior to the hearing date.

For more information, go to <http://www.slocounty.ca.gov/Departments/Administrative-Office/Services/Assessment-Appeals.aspx> or contact the Clerk of the Board at the County Administration Office at (805) 781-5011.