

INADMISSABLE EVIDENCE

The following types of evidence are not permitted for consideration by the Board:

1. Prior assessments or taxes on your property.
2. Assessments of neighboring property.
3. Opinions of persons who are not present at the hearing for questioning concerning the basis of their opinions.
4. Written appraisals from persons who are not present at the hearing for questioning.

TRANSFER OF OWNERSHIP ISSUES

In cases of reappraisals due to change of ownership, be prepared to give evidence on the transfer issue and the valuation time.

1. Did a partial or total change of ownership occur according to law requiring the Assessor to revalue your property? If you disagree that a change of ownership occurred, you must present evidence (copies of deed, agreements, etc.) to prove your point.
2. If it is determined by the Assessment appeals Board (or because this is the date of your purchase) that a reappraisal based on change of ownership was in order:
 - (a) Is the value of the property correct as of the date of transfer of ownership?
 - (b) If you disagree with the Assessor's value, you must present evidence to support a different value as of the date of the transfer. (See above for information regarding Evidence of Value). Your purchase price may or may not reflect the market value of your property. Regarding your purchase as well as comparable sales, you should be prepared to give testimony on:
 - (1) Whether the purchase was open-market or an arms length transaction. Was the property purchased through a realtor after being exposed for sale to the general public for a reasonable length of time?
 - (2) Terms of the sale.
 - (3) Did the purchase include an exchange of property as part of the purchase price? If so, what was the market value of the exchange property?

EXCHANGE OF INFORMATION

At the time of filing your application or prior to 30 days before the hearing, you may file with the Clerk a written request for information from the Assessor. Your request shall contain the evidence you intend to present at the hearing to support your opinion of value. The Assessor must respond with evidence to support the Assessor's opinion of value. Evidence presented at the hearing **will be limited** to that contained in the exchange of information. The Assessor may initiate an exchange of information on property where the current assessment roll value exceeds \$100,000 without any exemption.

HEARINGS ARE RECORDED

A copy of the recorded hearing may be purchased for a nominal fee per cassette.

FINDINGS OF FACT

A separate summary report of the hearing called Written Findings of Fact will be prepared at your expense if you notify the Clerk **before** the beginning of the hearing and **pay** the fee (\$10 per parcel). Written Findings may be necessary if you intend to seek judicial review of an adverse Board decision. You may waive the request for Findings prior to the end of the hearing and have your fee refunded.

WRITTEN TRANSCRIPT OR TAPE RECORDING

All hearings are recorded. A cassette tape recording of your hearing may be purchased for \$5. Contact the Clerk for more detailed information and instructions.

Butte County does not provide stenographic reporter. The applicant, at the applicant's own expense, may have the hearing reported by a stenographer.

PAYMENT OF TAXES

EVEN THOUGH YOU HAVE FILED AN APPLICATION FOR CHANGED ASSESSMENT, YOUR TAXES MUST BE PAID ON TIME OR YOU WILL BE SUBJECT TO A PENALTY. IF YOUR APPEAL IS SUCCESSFUL, AN ADJUSTMENT WILL BE MADE.



ASSESSMENT APPEALS

APPLICATION

INFORMATION

ASSESSMENT APPEALS BOARD
ADMINISTRATION OFFICE
25 County Center Drive, Suite 200
Oroville, CA 95965
Telephone: (530) 538-7631

IT'S YOUR TURN TO BE HEARD BEFORE THE ASSESSMENT APPEALS BOARD

If you wish to appeal the assessment values on other than a supplemental assessment, roll change, escape assessment or calamity reassessment, you must file an application for changed assessment with the Clerk of the Assessment Appeals Board on a form provided by the Clerk. The filing period for Regular Assessment appeals is July 2nd through November 30th. Assessment information may be obtained by calling the Assessor's office (530) 538-7721.

Please see instruction sheet for information pertaining to the 60-day filing period for supplemental assessments, roll changes, escape assessments or the 6-month filing period for calamity reassessments.

ASSESSMENT APPEALS BOARD

Assessment appeals' hearings are held before a three-member Board, all of which are citizens appointed by the Board of Supervisors. The Board hears the evidence from both the applicant and the Assessor.

The Assessment Appeals Board:

1. **DOES NOT** fix tax rates, levy taxes, or change the tax rate.
2. **CANNOT** reduce your assessment:
 - because you cannot pay your taxes, or
 - because the assessed value of neighboring properties is lower than your present assessment
3. **CANNOT** grant exemptions or remove penalties for delinquent payments.
4. **WILL DETERMINE THE BASE YEAR MARKET VALUE OF YOUR PROPERTY:**
5. **WILL ASK:**
 - Your opinion of full market value and facts or justification for your opinion of value as of:
 - (a) January 1 for personal property, or
 - (b) the date real property is purchased, newly constructed, or changed ownership after March 1, 1975.
6. **WILL DETERMINE** whether transfer of ownership occurred requiring reappraisal for tax purposes if there is any disagreement regarding this issue.

NOTICE OF HEARING

A notice of Hearing will be mailed forty-five (45) days prior to the hearing date. If you wish a notice of hearing to be sent to co-owners, you must include their names and addresses with the application.

WITHDRAWING

If you decide not to pursue your appeal, you may withdraw your application in writing prior to your scheduled hearing date.

APPEARANCE AT HEARING

You should not make other appointments for the day of the hearing. Several cases are scheduled at 9:00 a.m. **Your presence is required** at the hearing unless you cannot attend because of your health or your absence from the county. If for either of these reasons you cannot attend, you may request to be excused by filing an affidavit to that effect and appointing an agent to represent you. The person who represents you must be able to answer all pertinent questions relating to the property being valued. Agents, other than an attorney or your spouse, children, or parents, must have your written authorization to appear for you. Nonappearance at the hearing will result in denial of your application. However, you do not have to appear at the hearing if prior to the hearing date you have signed and returned a stipulation to a change in values that was initiated by the Assessor.

BURDEN OF PROOF

You must support your opinion of value with independent evidence. Assessment roll values of any property, either present or past, cannot be accepted as evidence to support your opinion of value. Under the law, the Assessor is presumed to have done the valuation correctly unless you present independent evidence that supports your opinion of values.

EXHIBITS

You may present photographs, maps, charts, or other records, or receipts if they help to establish a market value. Please present photocopies of documents, not the original documents, since we may have to retain them in our files.

WITNESSES

You may have someone who has knowledge of the value of your property testify for you as a witness. However, written reports of persons other than yourself, bearing on the market value of your property, may not be accepted into evidence unless the person preparing the report is present at the hearing for the purpose of cross-examination. Any fees required by witnesses are your responsibility.

EVIDENCE OF VALUE

The best way to establish the market value of real property is by:

1. **SALES OF COMPARABLE PROPERTY** (Market Approach to Value). To use this method, find out the price at which properties sold close to the valuation date of your property (but not more than 90 days after lien date, January 1). Choose sales of property which is similar to yours in age, size zoning, and condition, in your general neighborhood or similar area. You must verify sales prices with either the buyers, sellers, or real estate brokers. Dollar value adjustments should be made for differences in date of acquisition, condition, size, and amenities between your property and the comparable sales. Listings or offers may be used only if there are no comparable sales; however, they have a limited value as evidence. If you desire to discuss the appraisal of your property and how market value was determined, call the Butte County Assessor's office at (530)538-7721.

The following methods of valuing property may be used in addition to the Market Approach to Value, or if no comparable sales are available, in cases of new construction or income producing property:

2. **COST OF CONSTRUCTION.** The construction cost should include contractor's and architect's fees, entrepreneurial profit, financing and tax costs during construction as well as land improvements such as grading, utility hookup fees and development costs, also required street improvements. The Board will attempt to determine the value of the property rather than merely the actual costs.
3. **INCOME APPROCH TO VALUE.** You should be prepared to provide the actual and fair economic income from the property, the actual and fair expenses, and the net income. The net income divided by the appropriate capitalization rate will give the indicated value for the property.