



PAUL HAHN
Chief Administrative Officer

BUTTE COUNTY
Assessment Appeals
25 COUNTY CENTER DRIVE, SUITE 200
OROVILLE, CALIFORNIA 95965-3380
Telephone: (530) 538-7371 Fax: (530) 538-7120

MEMBERS OF THE
ASSESSMENT APPEALS BOARD

GILBERT JONES, CHAIR
DAVID JOHNSON
RICHARD VERMILLION

FREQUENTLY ASKED QUESTIONS ABOUT THE ASSESSMENT APPEAL PROCESS

How does assessed value affect my taxes?

The assessed value of property and the tax rate applied to this value equals the amount of tax money each property owner is required to pay. The Assessment Appeals process concerns only the assessed value of your property.

Who determines the assessed value of my property and how is it determined?

The County Assessor, who is elected by the people, is directed by the California Constitution to assess all taxable property within the County. By law, the assessment of property involves estimating a property's value and listing that value on the assessment roll. In preparing the assessment roll, the Assessor's Department estimates a property's full cash value. Appraising is not an exact science, but is an opinion based on consideration of relevant facts.

How do I know what the assessed value of my property is?

A valuation notice is mailed to you each July by the Assessor that shows your annual assessment. This notice contains important information about your property, including the value as of January 1, referred to as the "lien date". Separate notices are mailed for special assessments, referred to as "supplemental", "revised", "calamity" or "escape" assessments.

What if I disagree with the assessed value of my property?

Differences of opinion can and do arise. If homes in your area of the same size, condition and type have sold for less than the Assessor's enrolled value of your home, you may have a valid assessment appeal. Property owners have a right to challenge their property assessments by filing an application for changed assessment with the Assessment Appeals Board. There is no fee for filing or processing assessment appeal application.

What is the Assessment Appeals Board?

Determinations of value are made by either a three member Assessment Appeals Board or a Hearing Officer. These individuals are appointed by the Board of Supervisors to serve as the local board of equalization. They must have experience as an appraiser, real estate broker, CPA or attorney. Their role is to determine the value of your property based upon evidence presented by you and the Assessor. The board will evaluate the suitability of any approach to value and the data you and the assessor used to reach your conclusions.

The Assessment Appeals Board and Hearing Officer:

- **DOES NOT** fix tax rates, levy taxes, or change the tax rate.
- **CANNOT** reduce your assessment because you cannot pay your taxes, or because the assessed value of neighboring properties is lower than your present assessment
- **CANNOT** grant exemptions or remove penalties for delinquent payments.
- **WILL DETERMINE** THE BASE YEAR MARKET VALUE OF YOUR PROPERTY:
- **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.
- **WILL DETERMINE** whether transfer of ownership occurred requiring reappraisal for tax purposes if there is any disagreement regarding this issue.

What is the difference between an Appeals Board and a Hearing Officer?

An Appeals Board is a three-member panel. When your hearing is scheduled with an Appeals Board it is more of a formal courtroom atmosphere. The hearing will be recorded and there will be a clerk and an appraiser from the Assessor's office at the hearing along with the Appeals Board.

When your hearing is scheduled with a Hearing Officer it is a more informal setting. A Hearing Officer is an individual who hears the evidence presented by you and an Assessor's department appraiser. This hearing is also recorded.

When do I have to file an Assessment Appeals application?

Applications for "**REGULAR APPEALS**" (value as of January 1 of the current year) must be filed with the Clerk of the Assessment Appeals Board between July 2 and no later than November 30 each year. If the date for the end of the filing period (November 30) falls on a Saturday or Sunday, then the last date to file will default to the date of the following business working day.

Applications for "**SUPPLEMENTAL**" assessments must be filed no later than sixty (60) days from the Assessor's Notice of Supplemental Assessment.

Applications for "**ROLL CHANGE**" assessments must be filed no later than sixty (60) days from the Assessor's Notice of Roll Change Assessment.

Applications for "**ESCAPE**" assessments must be filed no later than sixty (60) days from the Assessor's Notice of Enrollment of Escape Assessment.

Applications for "**CALAMITY**" assessments must be filed no later than six (6) months from the Assessor's Notice of Reassessment Due to Calamity or Misfortune.

Do I need to supply evidence/"Comps" with my application?

No, but you are encouraged to gather your "Comps" (comparable sales) prior to filing to make an informed decision whether you should file an assessment appeal. If you choose to file an appeal, then bring the information to your hearing as evidence. You should bring 6 copies of your evidence for an Appeal Board hearing and 4 copies for a Hearing Officer.

Where do I file my application?

All applications must be submitted to: Clerk of the Assessment Appeals Board
Butte County Administrative Office
25 County Center Drive, Suite 200
Oroville CA 95965

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.

I still have questions regarding assessment appeals. Where can I find more information or who can I contact?

More detailed information is available in *Publication 30, Residential Property Assessment Appeals* and in the *Assessment Appeals Manual* on the Board of Equalization (<http://www.boe.ca.gov/>) website.

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.