Please Mail Completed Application
and $30.00 Processing Fee to:
Stanislaus County Assessment Appeals Board
1010 Tenth Street, Suite 6700, Modesto, CA 95354

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

PLEASE INCLUDE A PROCESSING FEE OF $30.00 FOR EACH APPLICATION. PAYMENT CAN BE MADE BY CHECK, MONEY ORDER OR CASH ONLY. MAKE CHECK OR MONEY ORDER PAYABLE TO: County of Stanislaus. Applicant will be charged an additional fee by the County should their check be returned because of insufficient funds and applicant will be required to pay a NSF bank fee. Applications submitted without the $30.00 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* at www.boe.ca.gov or contact the clerk of your local 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 Auditor's office.

Based on the evidence, the Assessment Appeals Board can increase as well as decrease an assessment. The decision of the Board upon this application is final; the 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 person's or organization's eligibility for a property tax exemption. 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 type or print in ink all information on the application form.

Box 1. Enter the name and mailing address 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.

Box 2. Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, you must also complete the agent's authorization section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year 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, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

Box 3. If this application is for an assessment on secured property, enter the ASMT Number and the Fee Number (Parcel Number) from your assessment notice or from your tax bill. If the property is unsecured (e.g., an aircraft or boat), enter the ASMT Number and the Fee Number from your tax bill. Enter a brief description of the property location, such as street address, city, zip code, sufficient to identify the property and assessment being appealed.

For single-family dwelling, indicate if the dwelling is owner-occupied.

Box 4. Column A: Enter the figures shown on your assessment notice or 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. If you are appealing a calamity re-assessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the re-assessment notice you received.

Column B: Enter your opinion of value for each of the applicable categories. If you do not state an opinion of value, it will result in the rejection of your application.

Column C: This column is for use by the appeals board. Do not enter any figures in this column.

Box 5. CHECK ONLY ONE ITEM PER APPLICATION. Check the item that best describes the assessment that you are appealing.

ATTACH TWO (2) COPIES OF THE ASSESSMENT NOTICE OR TAX BILL.

REGULAR ASSESSMENT FILING DATES for all regular roll appeals are July 2 through November 30. Check the *Regular Assessment* box for:

- Decline in value appeals.
- Change in ownership and new construction appeals filed after 60 days of the mailing of the tax bill (these will be considered Regular Assessment appeals – see below for *Supplemental Assessment* appeals)

SUPPLEMENTAL ASSESSMENT FILING DATES are within 60 days after postmark or the mailing date printed on the tax bill, whichever is later. Check the *Supplemental Assessment* box for*:*

- Change in ownership and new construction appeals filed within 60 days after the postmark or the mailing date printed on the tax bill, whichever is later.

ROLL CHANGE AND ESCAPE ASSESSMENT FILING DATES are within 60 days after the postmark or the mailing date printed on the tax bill, whichever is later. Check the Roll Change/Escape Assessment/Calamity Re-assessment box for:

- Roll Corrections
- Escape assessments, including those discovered upon audit

CALAMITY RE-ASSESSMENT FILING DATES are within six months after the mailing of the assessment notice. Check the Roll Change/Escape Assessment/Calamity Re-assessment box for:

- Property damaged by misfortune or calamity

For *Supplemental Assessment* and *Roll Change/Escape Assessment/Calamity Re-assessment* appeals, indicate the roll year and provide the date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. ATTACH TWO (2) COPIES OF THE SUPPLEMENTAL OR ESCAPE ASSESSMENT NOTICE OR TAX BILL.

Box 6. Mark the item or items describing your reason(s) for filing this application. If you prefer, you may attach two copies of a brief explanation. You are not required to provide evidence with this application. 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 completion 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 RE-ASSESSMENT 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. A penalty assessed by the tax collector for nonpayment of taxes cannot be removed by the Assessment Appeals Board. Indicate whether you are appealing an item, category, or class of property or a portion thereof. If you are appealing only an item, category, or class of property, please attach a separate sheet identifying what property will be the subject of this appeal. APPEAL AFTER AN AUDIT must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If you do not submit the required information timely, it will result in the denial of your application.

Box 7. Written findings of fact 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 in writing at any time prior to the commencement of the hearing. Requests for a tape recording or transcript must be made no later than 60 days after the final determination by the Board. You may contact the clerk to determine the fee for these items; do not send payment with your application.

Box 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.

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. 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.

For questions regarding the filing of an Application for Changed Assessment,
call the Clerk of the Assessment Appeals Board, in the Board of Supervisors office, at (209) 525-6414
For questions regarding valuations, call the County Assessor's office at (209) 525-6461