

Placer County's Comments on the Residential Property Assessment Appeals

Other Considerations Before You File

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What form should I use?

To be valid, all appeals should be filed on the official *Assessment Appeal Application* form used by the county where your property is located. ...

Request - same as wording in Section 4 Obtain the Correct Application

"To be valid, all appeals must be filed on the official form for the county where your property is located. To obtain a copy, you should contact the clerk of your appeals board."

Base Year Value Appeals (Change in Ownership and Completion of New Construction)

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- *Between July 2 and September 15 (or November 30) in the year your property's value is first placed on the regular assessment roll, or within the following three years.*

Parenthesis missing

The filing date of September 15 or (November 30) is determined by the regular assessment filing period for your county (see page X).

The regular assessment roll is a listing of assessed properties in the county. It is prepared on a fiscal year basis (July 1 through June 30) and reflects changes that occurred in the previous calendar year or earlier.

Example: You received a supplemental assessment for a home purchased in 2012. The property's new value will become a part of the regular assessment roll for fiscal year 2013-2014. You can file your appeal between July 2 and September 15 (or November 30) in 2013, 2014, 2015, or 2016.

Note: It is advisable to file as early as possible. If you succeed in your appeal, the new base year value will affect only the year of your application and future years. The appeals board cannot make the reduction retroactive. Consequently, if you delay filing, you will not receive a refund for past years even if the appeals board agrees with you.

If you are challenging a new construction value, only the base year value of the new construction portion of your property may be appealed. The base year value of other property on your tax bill that was established longer than four fiscal years ago cannot be appealed.

3. Property Identification

Indicate whether the property is an owner-occupied single-family dwelling that is the applicant's principal place of residence. A secondary vacation home or a rental property is not a principal place of residence.

Enter the applicable property identification information from your tax bill or assessment notice: Assessor's parcel number, assessment number, or if the appeal is for personal property, the fee number, account number, or tax bill number. Include the property's address or the personal property's site location, sufficient to identify the property and assessment being appealed. Be sure to check the box that most accurately describes the type of property.

On our Tax Bills/Notices the Fee Number is the Parcel Number

We have always had the applicant put the roll year that the assessment represents. Please explain why the roll year they appeal would be important.

Appeals Period

For roll change/escape assessments/calamity reassessments/penalty assessments, **write the roll year of your appeal** (not the roll year that the assessment represents). Typically, this is the fiscal year that begins on July 1 **of the year in which you file your appeal**. For example, assume you file your appeal in 2015. July 1, 2015, marks the beginning of fiscal year 2015-16. Consequently, you would **enter "2015-16" for the roll year**.

Note: Appeals for supplemental assessments, roll change, escape assessments, and calamity reassessments require the applicant to:

- (1) Attach a copy of the notice or bill with the application
- (2) Enter the date of the notice or date of the tax bill on the application, and
- (3) Enter the roll year being appealed on the application.
 - Typically, the roll year is the fiscal year that begins on July 1 **of the year in which the appeal is filed.**
 - Separate applications are required for each roll year and some counties require separate applications when one supplemental event affects two roll years. Check with your clerk of the board.

6. Reason For Filing Appeal (Facts)

Mark the appropriate box(es) in this area to indicate the reason(s) for your appeal.

- *Decline in Value.* Check this box if you believe the market value of your property has decreased and is no longer as high as its assessed value. Reminder: Your appeal must be based on your property's market value as of January 1 of the year in which you are filing and is effective only for the one year being appealed (see pages X -X).
- *Change in Ownership.* Check the appropriate box if you believe that
 - No change in ownership occurred or
 - The market value of your property based upon a change in ownership is less than the Assessor's value.

Indicate on the form the date of the event shown on the Assessor's notice or tax bill.

- *New Construction.* Check the appropriate box if you believe that

Add: "Indicate on the form the date of the event shown on the Assessor's notice or tax bill."

- No new construction occurred;
- The market value of your property based upon completion of new construction is less than the Assessor's value, or
- The value of any construction in progress as of January 1 is incorrect.

❖ Signature

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When filing paper applications, original signatures in blue ink are required. If the county has provisions for on-line filing, you must have made prior arrangements with the clerk to authenticate your signature, such as an assigned personal identification number. **A few counties may accept applications filed by fax or computer scanned and emailed; however, be sure to check with the clerk first to ensure it is acceptable.**

How are these acceptable?