

We have a few recommendations for your consideration:

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
Insert Your property was re-assessed because the Assessor believed a Change in Ownership Occurred, but 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
 - **Insert** Your property was re-assessed because the Assessor believed there was New Construction, but 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.
- *Calamity Reassessment.* Check this box if you believe the reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect. Reminder:
Insert This type of appeal application may only be filed after you have
 - Filed a request for reassessment due to a calamity with the Assessor; and
 - Received a notice from the Assessor regarding your reassessment request.

Applicants who have not had a change in ownership assessment, those only applying for a Decline in Value, are often confused by the statements "No Change in Ownership Occurred" and "No New Construction Occurred". They think they are stating a fact that their property has not changed ownership, not realizing that it should only be checked to protest a change in ownership/new construction re-assessment. Adding additional clarification as to this section, such as "Your property was re-assessed because the Assessor believed a Change in Ownership Occurred, but there was No Change in Ownership" would help convey a clearer understanding to those who otherwise might incorrectly select these options.

We appreciate your time and consideration.

Rosa E. Gonzalez
Senior Deputy Clerk of the Board



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