

Assessment Appeals Clerk

The Clerk of the Assessment Appeals Board is the intermediary in the Assessment Appeal process. They receive Assessment Appeal Applications from taxpayers seeking a reduction in property value assessments and ensure that applications meet the requirements of California State Board of Equalization Rules and Revenue & Taxation Code. The Clerk of the Assessment Appeals Board also assists taxpayers' inquiries regarding their applications and appeal hearing procedures.

In addition to the Clerk of the Assessment Appeals Board providing you notification of your hearing, a "Preparing for Your Hearing" brochure will be included. The brochure will provide information regarding appearance at your hearing, evidence, and hearing procedures.

The "Preparing for Your Hearing" brochure information is available online or you can request a copy from the Clerk of the Assessment Appeals Board.

For additional information on Assessment Appeal Applications, please visit:
www.co.fresno.ca.us/assessmentappeals

*While the Clerk of the Assessment Appeals Board is tasked with many duties related to the functions of the assessment appeals process, the Clerk is **not** responsible for property assessments, tax bills or notices, tax payments, or refunds of taxes paid.*

Hearing Board

Determinations are made by a three member Assessment Appeals Board. These individuals are appointed by the Board of Supervisors to serve as the local board of equalization. Typically a Board Member has experience as an appraiser, real estate broker, certified public accountant, attorney, or knowledge of the real estate market. A Board Member's role is to determine the value of your property based only upon evidence presented by you and the Assessor's Office representative at your hearing.

Findings of Fact

Findings of Fact are a brief summary of your case showing the basis for the Assessment Appeals Board's decision and are required if you intend to pursue judicial review in Superior Court to reverse the Board's decision.

You are required to request Findings of Fact from the Clerk of the Assessment Appeals Board prior to the commencement of the hearing.

Written Findings of Fact costs up to \$405.05 per application

Do not submit payment until your hearing begins.

The valuation issue could be resolved prior to hearing making an advanced payment unnecessary.

For additional information on Assessment Appeal Applications, please visit our Local Rules at:
www.co.fresno.ca.us/assessmentappeals

Designating Your Application

as a Claim for Refund

If you designate your Assessment Appeal Application as a Claim for Refund, and your assessment is reduced at your hearing, the County of Fresno will automatically process the refund for you. However, if your application is **not** designated as a Claim for Refund, you may be required to submit a separate 'Claim for Refund'.

Not Designating Your Application as a Claim for Refund

A disadvantage of having your Assessment Appeal Application designated as a Claim for Refund is that it may shorten your time to make a decision regarding whether to pursue your claim in Superior Court if the outcome of your hearing is not in your favor. You must file your claim in Superior Court within 6 months of the date of the Assessment Appeals Hearing Board's decision.

If your application is not designated as a claim for refund, you will have 6 months from the Assessment Appeals Hearing Board's decision to file a Claim for Refund with the County of Fresno. Then, you will have 6 months from the time the County of Fresno denies your claim to file your claim in Superior Court.

If you have questions on filing an Assessment Appeal Application, please call the Clerk of the Assessment Appeals Board at:

**559-600-3529, option 4
or email**

ClerkBOS@fresnocountyca.gov



Filing Your Assessment Appeal

County of Fresno

Clerk of the Assessment Appeals Board

For complete information, review the Revenue and Taxation Code, State Board of Equalization Rules at:
www.boe.ca.gov

For additional information of filing your Assessment Appeal Application, please visit:
www.co.fresno.ca.us/assessmentappeals

An assessment appeal is initiated by the applicant by filing an "Assessment Appeal Application " and is necessary for due process if the assessed value of his or her property cannot be agreed upon with the County Assessor. Fresno County's Assessment Appeals Board is a quasi-judicial body consisting of impartial persons, who hears evidence from both parties (Assessor's Office and the applicant) before deciding upon the value of the property in question. The assessment appeal process provides for the equalization, or the fairness of the assessment of a property's value.

Reasons to File an Application

- You have evidence that the market value of your property has decreased and is less than its assessed value.
- Your property may have been reassessed because of a change in ownership or completion of new construction, but you have evidence that there was no change in ownership or there was no new construction, and you disagree with the value on the notice mailed to you by the Assessor's Office.
- You disagree with the base year value and have evidence to prove otherwise.
- There has been a natural disaster or other calamity that damaged your property and you disagree with the value on the notice mailed to you by the Assessor's Office.
- Your property has been assessed for an event that happened in prior years but was not discovered until recently by the Assessor's Office, and you disagree with the value on the notice mailed to you by the Assessor's Office.

Assessment Appeal Application

An \$86.00 non-refundable processing fee per application is due at the time of filing with the Clerk of the Board of Supervisors made by cash, check or money order payable to the County of Fresno.

The Assessment Appeal Application contains sections requesting all the information required to file an assessment appeal (Assessment Appeal Application).

A separate Assessment Appeals Application must be filed for each parcel and each assessment roll year eligible for appeal. Please read the information and instructions on page 2 of the Assessment Appeal Application for further clarification.

YOU WILL NEED THE PROPERTY'S ASSESSOR'S PARCEL NUMBER (APN) AND ASSESSED PROPERTY VALUE STATED ON THE NOTICE MAILED TO YOU BY THE ASSESSOR'S OFFICE.

If you do not have this information, contact the Assessor's Office at (559) 600-3534.

**Box 2 should only be filled out if you have authorized a representative such as a professional tax agent or attorney to represent you with your appeal. If not, leave Box 2 blank and move on to Box 3. You must complete the required information for all the other boxes.*

Agents and Attorneys, please go online to:
www.co.fresno.ca.us/assessmentappeals
For authorization of an agent information

Filing an "Assessment Appeal Application" does not waive your requirement to pay property taxes.

Failure to pay property taxes by the date due will result in penalties and fines.

A successful Assessment Appeal will result in a refund of taxes over-paid.

Appeal Filing Periods

Regular Assessment (Value as of January 1 of the current year):

Filing dates are July 2 through November 30. If November 30 falls on a weekend, you will have until Monday, at 5:00 p.m. Applications mailed on the last day of the filing period, must be post-marked that day to be considered as timely filed.

Supplemental Assessment, Assessment Roll Change, and Escaped Assessment:

An application must be filed within 60 days of the mailing date printed on the notice of assessment, or its postmark, whichever date is later.

Calamity Reassessment:

An application must be received or postmarked no later than 6 months after the date of notice of such a reassessment was mailed.

Decline in Value (Prop 8)

The decline in value allows a temporary, reduced value of the property, due to a decline in market value. To qualify, the market value of your property as of January 1 must be less than the current enrolled factored base year value assigned at the time of purchase or new construction, changed at a rate not exceeding 2% per year. A value assigned to the property under the Decline in Value law affects only the current tax year; therefore, Decline in Value appeals must be filed annually.

Evidence

DO NOT SUBMIT ANY DOCUMENTS TO SUPPORT YOUR OPINION OF VALUE WITH YOUR ASSESSMENT APPEAL APPLICATION.

Discussing the appraisal of your property with the Assessor's office will assist you in understanding the methods and the market data used in determining taxable value. This consultation may lead to a value resolution prior to the hearing.

The Assessor's Office will directly request information from the applicant regarding the subject property under section 441(d) of the Revenue & Taxation Code.

Once you have formally filed an Assessment Appeal Application and up to any time prior to 30 days before your scheduled hearing, you or the Assessor's Office (if subject property has an assessed value over \$100,000) may request an exchange of information as set forth in the Revenue and Taxation Code Section 1606.

Be prepared to present your market evidence at your scheduled hearing to support your opinion of value.

The Assessment Appeals Board can decrease, increase, or sustain (not change), an assessment.

If you have questions about your property assessment, please call the Assessor's Office at 559-600-3534 to speak to an auditor/appraiser.

Failure to complete the application by not providing the required information may result in a delay of process, rejection and/or denial of the appeal.