



## ASSESSMENT APPEALS PROCESS INFORMATION

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### **What is an Application for Changed Assessment?**

An Application for Changed Assessment is a form that you can submit to the Assessment Appeals Board to challenge the assessed value placed on your property by the Assessor.

### **I think my property value has decreased over the past year and is now lower than my assessed value shown on my tax bill. What should I do?**

First, you should contact the Merced County Assessor's Office. They have been working with property owners that Request a Review of their Property. You can reach them by calling (209) 385-7631.

If you continue to have a difference of opinion of value after contacting the Assessor's Office, you may appeal the assessed value to the Merced County Assessment Appeals Board. If you decide to appeal, you must complete the Application for Changed Assessment for Merced County. Your application must be filed during a specific period with the Clerk of the Assessment Appeals Board in order for the Application to be valid.

### **How do I get an Application for Changed Assessment?**

Applications for Changed Assessment forms are available at the Assessment Appeals office at the County Administration Building at 2222 "M" Street, Merced or online at [www.co.merced.ca.us](http://www.co.merced.ca.us). If you wish to receive an application by mail, you may call our office at (209) 385-7366 and request an application.

### **When do I file an Application for Changed Assessment?**

Applications for Regular Assessments must be filed with the Assessment Appeals Clerk in the Board of Supervisors Office between **July 2nd** and **November 30th** each year.

Applications for Supplemental or Escape Assessments must be filed no later than 60 days after the postmark or the mailing date printed on the tax bill, whichever is later.

### **Is there a fee for filing an application?**

Yes, there is a \$30.00 Filing Fee for each application filed. Receipts will be issued for cash payment only. For check and money order payment, your cancelled check and money order receipt will serve as your receipt. **MAKE CHECK OR MONEY ORDER PAYABLE TO: County of Merced.** Applications submitted without the \$30.00 fee will be returned unprocessed.

### **Is the fee refundable?**

Fees are non-refundable, but may be waived where the application would qualify for a waiver of court fees and costs pursuant to Government Code Section 68630-68641.

### **Do I have to pay my property tax if I've filed an application?**

Yes. You are responsible for paying your property tax bill to the Treasurer-Tax Collector while awaiting the outcome of your appeal. The assessment of your property is deemed correct until such time as the Board changes it.

### **I've filed my Application for Changed Assessment. What happens next?**

You will receive a notice of hearing not less than 45 days prior to the date of your hearing. Most appeals are scheduled within six to eighteen months from the date the application was filed. However, Revenue and Taxation Code Section 1604 allows up to two years for an Application to be resolved. You may call our office at any time to question the status of your application, please have your Assessor's Parcel Number (APN), Assessment No. and/or name of the applicant information.

If you and the Assessor have been unable to resolve the issues prior to the scheduled hearing date, you and a representative from the Assessor's Office will be given the opportunity to present factual evidence to substantiate your opinions of value. Hearings are open to the public.

**Do I need to be present at the hearing? If so, how long will it take?**

Unless you have reached an agreement with the Assessor's Office prior to the hearing, attendance is mandatory. You must personally appear at the hearing unless you have authorized, in writing, someone to appear on your behalf. Any person who wishes to represent you at the hearing, must provide a letter of authorization to the Assessment Appeals Clerk prior to the commencement of the hearing. The only exceptions to this requirement are spouses, children and/or your attorney. When you are called to begin your hearing you will be sworn by the Clerk and asked to present your case. The length of the hearing will depend on the amount of evidence presented by you and the Assessor.

**What kind of evidence do I need to bring?**

The best evidence for a residential appeal is three "comparable" property sales referred to as "comps." You will need to bring six copies of your "comps" with you to the hearing. To support your opinion of value, comparable sales must be as near in time as possible to the date of valuation of your property. In addition, by California law, the Assessment Appeals Boards cannot consider a sale if it occurred more than 90 days after the date of valuation. For example, for tax year 2006, the date of valuation (lien date) is January 1, 2006. Evidence of comparable sales after March 31st will not qualify as evidence to support your appeal.

Presenting evidence of comparable sales outside of the valuation period cannot be used because of the "90-day rule." This is one of the most common mistakes leading to unsuccessful appeals. Note: the "90-day rule" does not apply to sales of the property subject to the appeal.

**What happens if I don't go to my hearing?**

If you choose not to attend your hearing, your appeal will be denied due to lack of appearance and no value change will occur.

**What if I can't make my hearing date and want to reschedule?**

Each party is allowed one postponement as a matter of right, if requested at least 21 days prior to the hearing date. (Further restrictions apply if the application is within 120 days of the expiration of the two-year limitation period.)

If you need to reschedule your hearing you must return your Confirmation Notice mailed to you selecting the "request for postponement" at least 21 days prior to the hearing date or you may write a letter to the Clerk of the Assessment Appeals Board or contact the Clerk at (209) 385-7366.

**What if I no longer want to pursue my appeal?**

If you are no longer interested in appealing your assessment, you may withdraw your appeal. You may: (1) write a letter stating your intent to withdraw your appeal and reference the Application Number, (2) select and complete the Withdrawal Form on our webpage located at [www.co.merced.ca.us](http://www.co.merced.ca.us) and/or call our office to request a Withdrawal Form at (209) 385-7366. The completed Form can be mailed to the Assessment Appeals Board office or faxed at (209) 726-7977.

**I've attended my hearing and my appeal has been heard. When will the Board announce its decision?**

The Board may announce the decision to you at the conclusion of your hearing or take the matter under submission. If the matter is taken under submission, the Clerk will notify you of the decision in writing. The Assessment Appeals Board's decision is final and may only be appealed to Superior Court.

If you receive a reduction on your assessment the hearing decision will be sent to the Auditor-Controller for issuance of a refund check. The usual time required to process a refund is between four to six weeks.

**Do I have another option to have my appeal heard besides attending the hearing?**

It may be possible to resolve your appeal with the Assessor (209) 385-7631 without a hearing. If you and the Assessor's Office are able to reach a value agreement, you will be mailed a Stipulation form, indicating the agreed upon value, for you to sign and return. If a stipulation to value isn't reached, you should plan to attend your hearing.

Their primary function is to conduct impartial hearings on property assessment disputes between taxpayers and the county assessor. Based on the evidence presented at these hearings, the appeals board determines the fair market value for the disputed property.

**ASSESSMENT APPEALS BOARD, 2222 "M" STREET, MERCED, CA 95340 209-385-7366 FAX 209-726-7977**

