APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return Form To:
Sutter County Clerk of the Board
1160 Civic Center Blvd.
Yuba City, Ca. 95993

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL)*	E-MAIL ADDRESS

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
			( )	( )	( )

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INITIAL)*

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
			( )	( )	( )

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶		

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER	UNSECURED: ACCOUNT OR TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

PROPERTY TYPE ☑

- ☐ SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- ☐ COMMERCIAL/INDUSTRIAL
- ☐ AGRICULTURAL
- ☐ BUSINESS PERSONAL PROPERTY/FIXTURES
- ☐ APARTMENTS. NUMBER OF UNITS: _____
- ☐ VACANT LAND
- ☐ OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? ☐ YES ☐ NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check one. See instructions for filing periods***

☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

☐ ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS ☑ ***Check all that apply. See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
- ☐ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
- ☐ No change in ownership occurred on the date of _____.
- ☐ Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
- ☐ No new construction occurred on the date of _____.
- ☐ Base year value for the new construction established on the date of _____ is incorrect.

D. CALAMITY REASSESSMENT
- ☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
- ☐ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
- ☐ Penalty assessment is not justified.

G. CLASSIFICATION
- ☐ Assessor's classification and/or allocation of value of property is incorrect,

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
- ☐ Explanation attached.

7. WRITTEN FINDINGS OF FACTS
- ☐ Are requested.
- ☐ Are not requested.

Sutter County Findings of Facts Fee Rates: **(TO BE PAID AT THE TIME OF HEARING)**

$ 50 per each Assessor's Parcel Number for Single Family Dwellings and Penalty Abatements
$100 per each Assessor's Parcel Number for All Other Properties

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
- ☐ Yes.
- ☐ No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE ▶	SIGNED AT (CITY, STATE)	DATE

NAME

FILING STATUS

☑ ☐ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

Print Form

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

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.

Based on the evidence, the appeals board can increase as well as decrease an assessment. The decision of the appeals board upon this application is final; the appeals 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 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 exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding numbers on the application form. Please type or print in ink all information on the application form.

SECTION 1. APPLICANT INFORMATION

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.

SECTION 2. AGENT OR ATTORNEY FOR APPLICANT

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 *Authorization of Agent* 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.

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

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

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

SECTION 4. VALUE

COLUMN A. Enter the amounts 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 appealig a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the 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 anything in this column.**

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. 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 supplemental assessment notice or supplemental tax bill.

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

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

Roll Change/Escape Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. *Calamity Reassessment* filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Roll corrections.
- Escape assessments, including those discovered upon audit.
- Property damaged by misfortune or calamity.

For *Supplemental* and *Roll Change/Escape Assessment/Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice or 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 2 copies of the supplemental or escape assessment notice or tax bill.

SECTION 6. FACTS

Please check 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 Reassessment 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 cannot be removed by the 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 timely submit the required information, it will result in the denial of your application.

SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse 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 appeals board. You may contact the clerk to determine the fee for these items; do not send payment with your application.

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

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.

REQUESTS FOR EXCHANGE OF INFORMATION

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 the application.