

## Proposition 8 Allows Property Owners Temporary Property Tax Relief

County Assessor, Gregory J. Smith, would like to remind property owners that tax relief is still available if their property's market value has fallen below its assessed value. For all practical purposes, this only affects those property owners who purchased their property at the height of the current real estate market.

Under State Law (Proposition 8), a temporary reduction in assessed value can be made when the market value falls below the assessed value. Once reduced, the Assessor's Office must then annually review the value of the property. When the property values increase, the assessed value will also be increased but no higher than the original assessed value (plus the annual CPI increase, not to exceed 2%, as required by Proposition 13).

Mr. Smith notes that numerous private businesses and individuals are currently mailing solicitations to property owners offering their assistance in this process for a fee. While property owners are certainly at liberty to use these private companies, they can apply for this reduction themselves at absolutely **no** cost.

Property owners who have previously requested a review of their assessment should contact the Assessor's Office to ascertain the status of their request. The phone number for the Assessor's Office is (858) 505-6262.

Property owners who believe their property's market value has fallen below its assessed value **should file an Application for Changed Assessment** (Assessment Appeal) with the Clerk of the Board of Supervisors as soon as possible but **no later than December 1, 2008**. They should provide their opinion of value and supporting documentation, such as comparable sales, current listings, or a recent appraisal. For apartments or other income-producing property, income and expense information should also be provided.

This application is available on the Assessor's Website at [www.sdarcc.com](http://www.sdarcc.com), in all Assessor's branch offices, or by phoning the Clerk of the Board of Supervisors at (619) 531-5777.

When completed, return the application to:  
 Clerk of the Board of Supervisors  
 Assessment Appeals Services  
 1600 Pacific Highway, Room 402  
 San Diego, CA 92101-2471

### EXAMPLE OF HOW PROPOSITION 8 CAN AFFECT YOUR TAXABLE VALUE

A property was purchased for \$500,000. During a three-year period, the real estate market declined and recovered. The property owner filed for a decline-in-value reassessment. The following table shows the trended base value of the property, the market value of the property, and the assessed value of the property. Assuming a 2% Annual C.P.I.:

	Base Value Trended	Market Value	Assessed Value
1 <sup>st</sup> year	\$500,000	\$500,000	\$500,000
2 <sup>nd</sup> year	\$510,000	\$480,000	\$480,000
3 <sup>rd</sup> year	\$520,200	\$510,000	\$510,000
4 <sup>th</sup> year	\$530,604	\$550,000	\$530,604

To read the law associated with Proposition 8, see Revenue and Taxation Code, Section 51 available online at [www.boetaxes.ca.gov/property](http://www.boetaxes.ca.gov/property).

Property assessed at the time of sale or transfer (base value) or new construction. That base value increases a maximum of 2% (trend) each year (i.e. trended base value).

It is important to remember that the filing of an Assessment Review Request does not extend any filing dates for assessment appeals nor alter or delay the date taxes are due. Interest and penalties will be added to the amount you owe if your payment is late.



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Information deemed reliable but not guaranteed. Consult your legal or real estate professional with questions pertaining to your specific situation.

APPLICATION FOR CHANGED ASSESSMENT

This form contains all 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.

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTIONS FOR FURTHER INFORMATION

1. APPLICANT'S NAME (last, first, middle initial)
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
CITY STATE ZIP CODE
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
PERSON TO CONTACT (if other than above) (last, first, middle initial)
STREET ADDRESS/P.O. BOX NUMBER
CITY STATE ZIP CODE
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
E-MAIL ADDRESS

AGENT'S AUTHORIZATION
If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity.
PRINT NAME OF AGENT AND AGENCY
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.
SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION

PROPERTY TYPE:
[ ] Single-Family Residence/Condo/Townhouse
[ ] Apartments (Number of Units \_\_\_\_\_)
[ ] Commercial/Industrial [ ] Vacant Land
[ ] Agricultural [ ] Other
[ ] Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
[ ] Yes [ ] No

Table with 3 columns: VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE. Rows include LAND, MINERAL RIGHTS, IMPROVEMENTS/STRUCTURES, TREES & VINES, FIXTURES, PERSONAL PROPERTY, TOTAL, PENALTIES.

5. TYPE OF ASSESSMENT BEING APPEALED (check one)
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS
[ ] Regular Assessment — Value as of January 1 of the current year
[ ] Supplemental Assessment TAX YEAR
[ ] Roll Change/Escapes Assessment/Calamity Reassessment TAX YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

- 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:
C. New Construction:
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.
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.
I. Other: Explain below or attach explanation.

7. WRITTEN FINDINGS OF FACTS (\$ \_\_\_\_\_ per \_\_\_\_\_) [ ] Are requested [ ] Are not requested

8. [ ] Yes [ ] No Do you want to designate this application as a claim for refund? Please refer to instructions first.

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 the 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 No. \_\_\_\_\_, 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 AND TITLE (please type or print)

- [ ] Owner [ ] Agent [ ] Attorney [ ] Spouse [ ] Registered Domestic Partner [ ] Child [ ] Parent [ ] Person Affected

## 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](http://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 numbered instructions apply to the corresponding numbers on the application form. **Please type or print in ink all information on the application form.**

**Box 1.** 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.

**Box 2.** 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 agent's authorization 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.

**Box 3.** 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.

**Box 4. Column A:** Enter the figures 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 appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the reassessment 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 any figures in this column.**

**Box 5.** CHECK ONLY ONE ITEM PER APPLICATION. Check the item that best describes the assessment that 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 by August 1 of assessed value 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 assessed value notices by August 1, 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 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 and 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. Check the *Roll Change/Escape Assessment/Calamity Reassessment* box for:

- Roll corrections
- Escape assessments, including those discovered upon audit

*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:

- Property damaged by misfortune or calamity

For *Supplemental Assessment and Roll Change/Escape Assessment/Calamity Reassessment* appeals, indicate the tax year and provide the date of the notice [or tax bill]. Typically, the tax year is the fiscal year that begins on July 1 of the year in which you file your appeal. Attach one (1) copy of the supplemental or escape assessment notice [or tax bill].

- Box 6.** Please mark 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 for nonpayment of taxes 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 submit the required information timely, it will result in the denial of your application.
- Box 7.** 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.
- Box 8.** 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.

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 this application.

**Clerk of the Board of Supervisors  
Assessment Appeals Services  
1600 Pacific Highway, Room 402  
San Diego, CA 92101-2471**