

SUBMIT APPLICATION AND ATTACHMENTS(S) IN DUPLICATE (Please type or print using black ink.)

**County of Ventura
APPLICATION FOR CHANGED ASSESSMENT**

This form contains all the requests for information that are required for filling 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 Assessment Appeals Board deems necessary may result in the continuance of the hearing.

THE SINGLE FACT THAT YOUR TAXES OR ASSESSED VALUE INCREASED WILL NOT SUPPORT THIS APPEAL AND WILL RESULT IN DENIAL [Property Tax Rule 305(c) (1) (G)].

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

2. AGENT'S / ATTORNEY'S FIRM NAME

AGENT OR ATTORNEY FOR APPLICANT

PERSON TO CONTACT (if other than above) (last, first, middle initial)

STREET ADDRESS/P.O. BOX

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. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application - see instructions).

_____ is hereby

PRINT NAME OF AGENT AND AGENCY

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: ASSESSOR'S PARCEL NUMBER / ACCT.

PROPERTY ADDRESS OR LOCATION

DBA-"Doing Business As"

PROPERTY TYPE (Check one):

Single Family Residence / Condo / Townhouse Mobile Homes

Apartments (Number of Units _____) Boats / Aircraft

Commercial Agriculture

Industrial Vacant Land

Business Personal Property / Fixtures Subdivision

Other _____

Is this property an owner-occupied single family dwelling? Yes No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE
LAND		
IMPROVEMENTS/BUILDING		
PERSONAL PROPERTY		
FIXTURES		
TREES & VINES		
BOATS / AIRCRAFT		
MINERAL RIGHTS		
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 ROLL YEAR

- Attach two copies of Notice or Tax Bill

- Date of Notice or Tax Bill _____

Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR

- Attach two copies of Notice or Tax Bill

- Date of Notice or Tax Bill _____

PROCEED TO ITEM #6. THIS BOX IS FOR COUNTY USE ONLY.

	DIST	APPLICATION NO.
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6. THE FACTS THAT I RELY UPON TO SUPPORT THE 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:**
 - 1. No change in ownership or other reassessable event occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. New Construction:**
 - 1. No new construction or other reassessable event occurred on the date of _____.
 - 2. 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. Audit Under R&T Code Section 469:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. Other:** (Explain here or attach explanation) _____

7. WRITTEN FINDINGS OF FACTS (CURRENTLY \$100 OR \$150 PER FINDING)
 FINDINGS ARE NOT AVAILABLE IF YOUR APPEAL IS HEARD BY A HEARING OFFICER. 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.

9. HEARING OFFICER IF THE TOTAL ASSESSED VALUE OF THE PROPERTY DOES NOT EXCEED \$500,000 OR THE PROPERTY IS A SINGLE FAMILY RESIDENCE, CONDOMINIUM OR COOPERATIVE OR MULTIPLE FAMILY RESIDENCE OF FOUR UNITS OR LESS. YOU MAY REQUEST A HEARING BEFORE AN ASSESSMENT HEARING OFFICER.

A hearing before an Assessment Hearing Officer is requested. A hearing before the three member Board is requested.

SIGNATURE: "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	DATE SIGNED	SIGNED AT (CITY AND STATE)
NAME AND TITLE (please print or type)	<input type="checkbox"/> OWNER <input type="checkbox"/> ATTORNEY <input type="checkbox"/> AGENT <input type="checkbox"/> REGISTERED DOMESTIC PARTNERS	<input type="checkbox"/> SPOUSE <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT *SUBMIT APPLICATIONS AND ATTACHMENTS IN DUPLICATE*

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. Refunds may take up to 120 to 180 days.

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. Generally, 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 decision.

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 county assessor and/or the courts.

The following numbered instructions apply to the corresponding numbers on the application form. **Please type or print in black ink all information on the application form. YOU MUST SUBMIT A SEPARATE APPLICATION FOR EACH PARCEL NUMBER AND TAX YEAR YOU ARE APPEALING.**

Box 1. Enter the name and mailing address of the applicant. If 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 (e.g. land, improvement), enter the Assessor's Parcel Number from your assessment notice or tax bill. If the property is unsecured (e.g. an aircraft or boat), enter the Assessor's Parcel Number/ account number from your tax bill or assessment notice. 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 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, and 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.

FAILURE TO STATE AN OPINION OF VALUE WILL RESULT IN THE REJECTION OF YOUR APPLICATION.

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 July 2 through November 30. If November 30 falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed within the specified time period. 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 dates are within 60 days after the mailing date printed on the supplemental notice or tax bill with an affidavit of late notice, or the postmark date on 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 after the mailing date printed on the supplemental assessment notice, or supplemental tax bill with an affidavit of late notice, 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 tax bill with an affidavit of late notice, or the postmark date of the notice, whichever is later. Check the Roll Change/Escape Assessment/Calarnity Reassessment box for:

- Roll corrections
 - Escape Assessment, 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 roll year and provide the date of the notice or 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 two (2) copies of the supplemental or escape assessment notice or tax bill.

Box 6. Please mark the item(s) best 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 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 in 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. AUDIT after an appeal must include a complete description of each property being appealed, your opinion of value for each property 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 fact are explanations of the appeals board's decision and will be necessary if you intend to seek judicial review of an adverse board decision. Findings **must** be requested in writing at any time prior to the commencement of the hearing. The fee for preparation of findings is: \$150 if the total value of the property as shown on the assessment roll is more than \$200,000; \$100 if the total value of the property as shown on the assessment roll is less than \$200,000. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the Board.

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.

Box 9. Unless you request a hearing before a Hearing Officer, your appeal will be heard by a three member Board. Hearings before an Assessment Hearing Officer are conducted by one person in an informal setting. Decisions of the Assessment Hearing Officer are final and are not appealable to the Assessment Appeal Board.

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.

MAIL YOUR APPLICATION TO:
**County of Ventura, Clerk of the Assessment Appeals Board
800 South Victoria Avenue
Ventura, CA 93009-1920**

TELEPHONE NUMBERS—Questions for appeal process - **Clerk of the Board at (805) 654-2251 or 1-800-660-5474, ext..**