

**THERE IS NO FEE REQUIRED
TO FILE AN APPLICATION FOR
CHANGED ASSESSMENT**

Payment of Taxes

The filing of an Application for Changed Assessment does not excuse you from paying taxes as they become due. **YOU MUST PAY YOUR TAXES ON TIME** or a penalty will be imposed. If you are successful in your appeal, an adjustment will be made or a refund given.

Reasons to File

You can appeal the following:

- the current roll value (under a “Decline in Value” assessment)
- the value as of the date of change in ownership or completion of new construction;
- Calamity Reassessments, Assessors reduced value is incorrect for property damaged by misfortune or calamity.
- the legal basis for reappraisal.

A base year value may be appealed the year the assessment is placed on the assessment roll or in any of the three succeeding years. Any reduction will not apply to prior years.

Decline in Value

Decline in value (Proposition 8) allows a reduced, temporary value 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 value. Decline in Value only affects the current tax year; therefore, Decline in Value appeals must be filed annually.

One Application per Parcel

A separate application must be completed for each parcel number and each account number. If you are appealing an assessment roll

corrections that changes values for more than one year, a separate application must be filed for each year being appealed.

When to File

Regular Assessment (includes “Decline in Value” and “Change of Ownership or New Construction”) – An application must be filed **between July 2 and November 30** by 5:00 p.m. Applications must be received or postmarked by November 30. November 30th falls on Sunday, therefore, **Monday December 1, 2008** is the final day to file an application.

Assessment Roll Correction (ARC) or Supplemental Assessment – An application must be filed no later than 60 days after the date of mailing on the notice of assessment, or postmark on the notice of assessment, whichever date is later. If you did not receive a notice of assessment at least 15 days before the deadline to file an application, you may file an application within 60 days of the mailing of the tax bill, accompanied by an affidavit declaring under penalty of perjury that the notice of assessment was not timely received.

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

Basis for the Appeal

The application must show your opinion of value (item 4B) and the reason you believe the Assessor’s value is incorrect (item 6). There is no authority to reduce an assessment solely because of an increase in value or taxes from prior years, your ability to pay taxes, or the manner in which tax funds are spent. The function of the Board is to determine the full market value of property, as of the lien date, on the basis of the evidence presented.

Consultation with the Assessor

The Assessor’s staff may contact you after receiving your application to obtain information relative to the property assessment. Discussing the appraisal of your property with the Assessor will assist you in understanding the methods and the market data used in determining taxable value. The consultations may lead to a value resolution prior to the hearing.

Withdrawal of Application

If you wish to withdraw your application, notify the Clerk in writing. Please include your application number and/or parcel number.

Full Board or Hearing Officer

A hearing may be requested before either the Assessment Appeals Board or Hearing Officer.

Hearing Officer

The Hearing Officer may hear appeals on:

1. Property valued at \$500,000 full taxable value or less, or
2. A single-family residence, condominium or cooperative or a multiple family residence of four units or less, regardless of value.

Hearings before a Hearing Officer are less formal than a Board hearing. However, the same rules apply. The Hearing Officer will not hear questions regarding changes in ownership.

Scheduling Your Hearing

Hearings are scheduled year-round. The Clerk will send notice of the date, place, and time of the hearing at least 45 days in advance.

Notifying the Clerk of any extended absences from Ventura County will assist in the scheduling of your hearing. It is your responsibility to notify the clerk of any changes in your mailing address. When sending any correspondence you must include the application number and/or parcel number.

Appearance at Your Hearing

You or your authorized agent **must** personally appear at the hearing. **IF YOU FAIL TO APPEAR, YOUR APPLICATION WILL BE DENIED.** If you are unable to appear, the Board may waive your appearance upon showing by written affidavit or declaration under penalty of perjury that at the time of the hearing you are either absent from the county or unable to appear by reason of health. **All hearings are recorded as required by law.**

Preparing for Your Hearing

The law presumes the Assessor has properly valued the property. At the hearing, you must be prepared to present evidence to support a different value. If you do not submit evidence to overcome the presumption, the application will be denied.

One of the exceptions to this presumption is an appeal involving an owner-occupied single-family dwelling. In this case, the Assessor must present evidence to support his valuation. However, be prepared to present evidence in support of your opinion of value.

Be prepared to support your opinion of value by the use of the comparative sales, income or cost approaches. An explanation of these approaches follows.

Witnesses

Both the Taxpayer and the Assessor may offer as evidence the testimony of witnesses who have knowledge of your property value. Although not required, the Board often finds the presence of witnesses who have prepared an appraisal, realtor's opinion, geographic study, engineering report, or any other written evidence helpful in weighing the value of the evidence submitted. Witnesses may be questioned by the Board, the Hearing Officer, and the Assessor.

Written Evidence and Exhibits

If you submit written evidence, copies are required to be prepared **by you and brought to the hearing (six copies for the Board or three copies for the Hearing Officer)**. Photographs, maps, charts, or other records or receipts may be helpful in supporting your opinion of value. Any exhibits you submit become a part of the permanent public record, and will not be returned to you unless otherwise stipulated.

Decision – Findings of Fact

The Board usually announces its decision and reasons for the decision. A notice of the Board's decision will be sent to you at no cost. Written "Findings of Fact" are a formal explanation of the Board's decision and will generally be necessary if you intend to seek judicial review of a Board decision. If you want to receive written "Findings of Fact", notify the Clerk prior to commencement of your hearing, they will be prepared at your expense for a fee of \$150 or \$100, depending upon the enrolled value of your property. Payment in advance is required.

Comparative Sales Approach

When reliable market data are available, this is the preferred method of valuation. Present the date of each comparable sale, the sales price and make a comparison of that property to your property. **The sales date of the comparable can be any time prior to the required appraisal date, but NOT MORE THAN 90 DAYS AFTER**. Be prepared to discuss similarities and differences between the comparable sales and your property such as similarity of design, zoning, location, age, use, size, quality, financing or other factors that may affect the value.

Cost Approach

The cost approach to value is preferred when no reliable sales or income data are available. Detailed information about construction costs; financing costs, land value, and the value of contributions toward construction and financing are elements of this approach to valuation. A replacement cost approach includes all normal costs of construction, such as architect's fees, building permit fees, contractor's overhead and profit, and other necessary costs. You may present actual construction costs for the property. If you did any of the work yourself, or a friend or relative helped, or you acted as your own contractor, be prepared to add the market value of that work to the cost. For purposes of treating like properties the same, the Assessor and Board must consider market costs; not simply your actual cost. If you use this approach, you are encouraged to discuss the factors to be considered with Assessor.

Income Approach

This approach is typically used for property, which is purchased in anticipation of monetary income. Estimate the amount of income the property is capable of producing and capitalize that income stream into a value. You must also justify the income projection, the vacancy and expense allowances, and the capitalization rate.



APPEALS CHECKLIST

- ⇒ **There is no fee required to file an application.**
- ⇒ **Complete one application per parcel and account number.**
- ⇒ **Sign, date, and execute (city and state where signed) your application, in the signature block below item #8.**
- ⇒ **File your appeal within the specified time.**
- ⇒ **Submit an original and one copy of the application and supporting documents to the Clerk of the Board.**
- ⇒ **Be prepared to present evidence to support your opinion.**
- ⇒ **Pay your taxes when due to avoid delinquent penalties. Questions regarding taxes: Tax Collectors Office (805) 654-3744.**
- ⇒ **Mail application to:**

**County of Ventura
Clerk of the Assessment Appeals Board
800 South Victoria Avenue
Ventura, CA 93009-1920**

COUNTY OF VENTURA ASSESSMENT APPEAL FILING INFORMATION

Board Members

David D. Eaton
Patricia R. Little
Barton Stern

Alternate Members

Jim Crow
Vince C. Curtis
Mary Ferris
Lee A. Hess
Joseph A. Virnig

Hearing Officer

David D. Eaton

Alternate Hearing Officer

Jim Crow

Internet Address

<http://ceo.countyofventura.org/cob>

MARTY ROBINSON
County Executive Officer and
Clerk of the Assessment
Appeals Board
(805) 654-2251

Dan Goodwin
Assessor
(805) 654-2181

THIS DOCUMENT IS INTENDED ONLY AS A BRIEFSUMMARY
OF CERTAIN MATTERS.

For more complete information, review the Revenue and Taxation Code, State Board of Equalization Rules, and/or consult with an attorney.