

San Diego County Property Tax Agents Workshop

July 22, 2010

Clerk of the Board of Supervisors and
Assessment Appeals Boards



Agenda

- Welcome
- County-Required Forms and Deadlines
- Clerk of the Board website
- Written Findings
- Application Processing
- AAB Hearing Resets/Continuances
- Assessor's Office Role
- Assessment Appeals Board's Role



Welcome

David Hall

San Diego County

**Asst. Clerk of the Board of Supervisors
and Assessment Appeals Hearing Boards**

County-required Forms and Deadlines

- **BOE-305-AH: Application for Changed Assessment**
 - Regular: July 2 – November 30
 - Supplemental: no later than 60 days after date of mailing of tax bill
 - Escape: no later than 60 days after the date of Notice of Enrollment or tax bill
 - Calamity: 6 months from Assessor's Notice of Reassessment
 - Penalty: within 60 days after notice of penalty assessment

- **Assessment Appeals new forms online: FAX to 619-531-6098**
 - Agent Authorization Form
 - Agreement to Extend Time
 - 45-day Notice of Hearing Waiver
 - Agent/Attorney Removal Request
 - Contact Information Change
 - Request to Withdraw
 - Re-open Request

County Website

- Clerk of the Board of Supervisors:

- www.sandiegocob.com

AAB Board Rules:

<http://www.sdcounty.ca.gov/cob/docs/aab/rulesaab.pdf>

AAB Hearing Calendar:

<http://www.sdcounty.ca.gov/cob/docs/calendaraab.pdf>





County of San Diego

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Assessment Appeals Board

[Printer Friendly](#)

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The property taxes you pay are primarily based on your property's assessed value as determined by the County Assessor. If you disagree with value established by the Assessor, you can appeal that value to the Assessment Appeals Boards.

The Assessment Appeals Boards conduct hearings on property assessment disputes. Acting on the basis of relevant evidence submitted at the hearing, it is their role to make a fair, impartial decision on all property assessment disputes appealed, between taxpayers and the Assessor. The Assessment Appeals Boards are separate and independent from the Assessor's Office.

The Assessment Appeals Boards are quasi-judicial bodies composed of three members appointed by the Board of Supervisors. These Boards are administered by the Clerk of the Board of Supervisors. The Board members have professional experience in the fields of real estate, property appraisal, accounting, law, or similar areas. Property owners in the County of San Diego may file an Application for Changed Assessment with the Clerk of the Board of Supervisors. There is no fee for this service.

- [Assessment Appeals Board Agenda](#)





Written Findings

- Fees
- No Board decision at AAB Hearing
- Proposed Written Findings
- Final Board Decision



Application Processing

■ Form

- Properly completed
- Original signature(s)
- Only 1 bill or parcel number
- Required signatures
- Attach bills/notices



Application Processing

- Incomplete Applications
 - Tax Rule 305
 - Rules of Procedure (30-day timeline)
- Invalid Applications
 - Timeliness
 - Duplicates

Application Processing

- Agent's Authorization Form
 - Filed with initial application
 - Required signature(s)
 - CA State Bar Requirement (Attorneys)
 - Copy vs. Original

- Application Form: Agent must have the applicant sign in Section 2 of the application form

Application Processing

□ Multiple Parcels:

- Parcels forming one economic unit
- Supplemental Page for additional parcels
 - 4 additional parcels per page
 - Can submit as many supplemental page as needed

□ Escape Assessments

- 1 application per escaped year
- Attach copy of tax bill

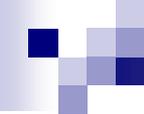
AAB Hearing

Postponements/Continuances

- Notifications – AAB postcards
 - 1st Hearing – 45 days before the scheduled hearing
 - Resets – 10 days before scheduled hearing

- Postponement:
 - Form/ request must be received 21 days before the scheduled hearing
 - Fax form/request to 619-531-6098

- Waiver: Request to extend time
 - If request for postponement is within the 120 days of expiration of the 2-year limitation period (Sec. 1604 of Revenue Code), approval is contingent upon submitting Waiver Form.



AAB Hearing

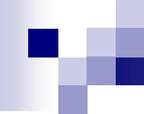
Postponements/Continuances

- Re-opening cases for Lack of Attendance
 - ✓ Request must be in writing
 - ✓ Provide Board with reasonable cause
 - ✓ Must be made 60 days from the date of mailing of the notice of lack of appearance
 - ✓ Fax request to 619-531-6098

Bulk Mailings Received by AAB from Agents

- Appeal Form:
 - Original Signatures
 - No barcodes of any kind
 - Agent's Authorization form stapled to appeal form
 - Section 2: Information about the agent; signed by the applicant

- Receipt Request
 - Provide self-addressed stamped return envelope
 - Provide copies of applications for date stamping
 - If submitting at the counter, provide COB with listing of parcels appealed on sheet of paper for COB date stamping



San Diego County Assessor's Office

Presented by:

Sandy Lund, Principal Appraiser



Presented by:

AAB 3 Chairman

Atty. Lloyd Schwartz

Thank you.



San Diego County
Clerk of the Board of Supervisors and Assessment Appeals Boards
619-531-5777