

BURDEN OF PROOF AT HEARING

The law presumes the Assessor has properly valued the property. As such, you must be prepared to present enough evidence to support a different value that overcomes the presumption, or your application must be denied.

An exception to this presumption is in appeals involving an owner-occupied single-family dwelling. In such cases, the Assessor must present evidence to support his/her/their valuation. However, you should still be prepared to present evidence in support of your opinion of value.

If you disagree with the fair market value assessment of your property, there are three basic types of information you may present to support your opinion: (1) comparable sales, (2) construction costs, or (3) an income approach.

Comparable Sales:

When reliable market data is available, this is the preferred method of valuation. If your appeal is on residential property, you should be prepared to use this approach when at all possible. There is normally a large amount of market data available for single-family residences.

The sales data of the comparables can be any time prior to the required appraisal date, but not more than 90 days after. You should be prepared to present the date of the sale, the sales price and make a comparison of that property to your property. Sources of information include county records, the Assessor's Office, and local realtors.

Since no two properties are exactly alike, adjustments should be made for such differences as size, age, condition, quality, location, etc. You should be prepared to make this type of comparison.

You may use the purchase price of the property under appeal as evidence, but don't stop there. One sales price, even on the subject property, does not establish market value. Be prepared to present additional sales data to support your valuation.

Construction Costs:

The cost approach to value is preferred when no reliable sales or income data is available. Due to the difficulty in measuring depreciation, the reliability of the cost approach tends to decrease as the age of the structure increases.

A replacement cost estimate should include 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 under appeal but, again, don't stop there. If you did any of the work yourself, or acted as your own contractor, be prepared to place a value on that work. If there were construction cost increases between the time you entered into your contract and the date of completion, this must be recognized. Look for available sales or income data to support your opinion.

Income Approach:

The income approach to value is used for property, which is typically purchased in anticipation of a monetary income. In this approach, you must estimate the amount of income the property is capable of producing and capitalize that stream into a value.

In using this method, you should be prepared to justify the income projection, the vacancy and expense allowances, and the

capitalization rate. Any available sales or cost information should also be prepared.

OUTCOME OF APPEAL HEARING

Acting on the evidence presented at the hearing, the Board will determine the full value of the property. The decision may be given at the conclusion of the hearing or taken under submission, in which case the applicant will be notified of the decision in writing. The decision of the Board is final.

HEARINGS ARE RECORDED

A copy of the recorded hearing may be purchased for a nominal fee per cassette.

FINDINGS OF FACT

A separate summary report of the hearing called a Written Findings of Fact will be prepared at your expense if you notify the Clerk before the onset of the hearing and pay the required fee. A \$250 per parcel deposit is required. You may waive the request for Findings prior to the end of the hearing and have your fee refunded.

WRITTEN TRANSCRIPT

On request, a written transcript of your hearing will be provided at your expense. Arrangements for a stenographic reporter must be made prior to the hearing.

PAYMENT OF TAXES

Despite the fact that you have filed an application for reduction, you are still obliged to pay your property taxes when due. If you have paid your taxes and are subsequently granted a reduction, you will receive a refund. If you do not pay your taxes when they become due, and the Board makes no change in the assessment, you will expose yourself to late payment penalties and interest.



**It's Your Turn
To Be Heard**

**MONO COUNTY
ASSESSMENT APPEALS BOARD**

Scheeren Dedman
County Clerk-Recorder
Assessment Appeals Board

MONO COUNTY CLERK'S OFFICE

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PURPOSE

The purpose of this pamphlet is to acquaint the public with the assessment appeal process. We hope it will help you gain a basic understanding of how the system works and what you must do to make use of it.

ASSESSOR'S APPRAISAL OF PROPERTY

By State law, the prior assessment year serves as the original base year and the market value base for individual assessments is the value indicated on the prior year's tax bill under "Full Cash Value." Thereafter, any assessment year in which real property, or a portion thereof, is purchased, is newly constructed, or changes ownership shall become the base year used in determining the full cash value on the date the change occurs for such real property, or a portion thereof.

Increases in the assessed value of real property, other than the 2% inflationary factor, result primarily from reappraisals due to changes in ownership or new construction.

Whenever a reappraisal is made, the Assessor mails a notice to the owner showing the new full value and the reason for the value change.

CHANGE IN OWNERSHIP

A "change in ownership" means a transfer of a present interest in real property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee interest. There are, however, many types of transfers excluded from the definition of change in ownership.

Under current law, the Assessor is required to reappraise real property whenever a change in ownership occurs. If you have no argument with the valuation, but believe the property should not have been reappraised, you should

talk to the Assessor's Office concerning the type of evidence you need to prepare. The documentation needed to show that no change in ownership took place may differ depending on the specific facts of your case.

TALK TO THE ASSESSOR FIRST

You may not need to file a formal appeal if you talk with the Assessor's office first. The personnel in the Assessor's office will be glad to answer any questions you may have about the appraisal and review any pertinent information you can provide. Many times, the problem can be resolved at this point.

FILING THE APPEAL

After talking with the Assessor's office, if you still find a significant difference between your opinion of value and the Assessor's, or disagree as to a change in ownership, you may file an application for a hearing. The necessary forms are available from the Clerk of the Board of Supervisors.

The Assessment Appeals Board ("AAB") has no jurisdiction to hear an application unless it is filed within the specified time. In Mono County, 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. Generally, applications postmarked by the filing deadline are considered timely filed. Appeals for supplemental assessments must be received within 60 days of the date of mailing printed on the tax bill or the postmarked date of the tax bill, whichever is later.

BASIS FOR THE APPEAL

The application must show your opinion of the full value and the reason you believe the Assessor's value is incorrect.

The standard application forms available from the AAB Clerk help direct the applicant how to include such information on the application.

NOTICE OF HEARING

Once an application is properly filed, the AAB Clerk will schedule your hearing and mail a Notice of Hearing to you at least 45 days prior to the hearing date. If you wish a notice of hearing to be sent to co-owners, you must include their names and addresses with applications. You must also complete and return the "blue letter" provided with the notice of the hearing, indicating your intention to attend the hearing, and answering other related scheduling questions.

ASSESSMENT APPEALS BOARD

Appeals are held by a Board (the "AAB") composed of three Mono County citizens appointed by the Board of Supervisors. The AAB is independent of the Assessor's Office, and renders its decision only on the basis of proper evidence presented at the hearing.

The AAB, with proper evidence, can:

- Lower or raise a property's assessed value
- Remove a penalty assessment imposed by the Assessor
- Reverse a change in ownership or new construction reassessment

The AAB cannot:

- Reduce your property's assessed value simply because you pay more taxes than your neighbor
- Remove penalties and interest for late payment of property taxes
- Reduce your taxes due to your inability to pay
- Fix or change the tax rate or levy taxes
- Grant or deny exemptions
- Extend filing periods
- Change the decision of another AAB
- Rehear an issue already ruled upon

WITHDRAWALS

If you decide not to pursue your appeal, you may withdraw your application. Upon the Clerk's receipt of a completed withdrawal form, your appeal file will be closed and no further action will be taken on the withdrawn application.

STIPULATIONS

A "stipulation" is an agreement between you and the Assessor establishing the value for the period in question. A stipulation signed by you (or your agent) and the Assessor must be submitted to the Clerk. Upon receipt of a valid stipulation, the AAB may: (1) accept it and change the assessed value per the terms of the stipulation; or (2) reject it and re-set the appeal for hearing. If a proper and signed stipulation is submitted to the AAB, you need not be present at the hearing.

APPEARANCE AT THE HEARING

The applicant (or authorized agent) must be present at the noticed hearing or the application may be denied for your failure to appear. When the applicant's case is called they should go to the applicant's table and be seated. The Clerk will swear in all those testifying before the AAB at the start of the hearing.

POSTPONEMENT OF HEARING

The Applicant and/or the Assessor are entitled to one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence. Additional restrictions may apply. Additional information can be found on the Internet at <http://www.boe.ca.gov/> the web page for the Board of Equalization.