



County of San Bernardino
**ASSESSMENT APPEALS
BOARD**



Your Assessment Appeal Hearing

This brochure contains a summary that will help you prepare for your assessment appeal hearing. However, you should consult the rules for complete information.

Please take a few minutes to review this information so that you know what to expect when your case is heard.

July 2014

Legal issues raised in your case will be heard and determined by a Legal Hearing Officer. Value issues raised in your case will be heard and determined by a three-member Assessment Appeals Board or Value Hearing Officer.

You (the Applicant) and/or your designated representative (Agent) will have the opportunity to present evidence and testimony to support the property value requested on your appeal application. The Assessor's office will present evidence/testimony in support of the property value determined by the Assessor.

If your evidence for a value hearing includes data on a sale of comparable property ("comp"), it will be rejected unless that sale **closed** within a certain time frame.

- If you filed a regular, decline in value appeal, then the valuation date of your property is January 1 **of the year you filed**. The sales dates of your comps should be before January 1, or no later than April 1 of the same year (March 31 in leap years). For example, if you **filed** your regular, decline in value appeal in 2012, your comps must be from the indicated time period in 2012 or before. Check letters sent to you by the Clerk of the Board; the year of your appeal is referenced next to your parcel number, e.g., (2012).
- If the valuation date is other than January 1, the sales dates of the

comps could be before the valuation date, but must be no later than the 90th calendar day afterwards. For example, if the transfer of ownership took place on 8/15/2012, your comps may be any time before that date, but no more than 90 days after.

Be prepared to answer questions about your comps. Include a map showing the comps in relation to your property.

If the property involved is your primary residence, the Assessor will bear the burden of proof and will be called on first to present evidence and testimony. If the property involved is another type of property, you, the Applicant, will be called on first to present your case.

Before the Hearing Begins...

- Check-in with the Clerk of the Assessment Appeals Board to confirm your presence.
- Confirm that you have the correct number of copies of documents to be presented:
 - 5 sets of documents for hearings before the Appeals Board
 - 3 sets of documents for hearings before a Hearing Officer
- Remit payment for "Findings of Fact," if requested.
- Note that no food or beverages (other than bottled water) are permitted in the hearing room.

Once the Hearing Begins...

- **Note that *all* applicants on the hearing agenda are scheduled for 9:00 AM. Cases are not necessarily called in agenda order, or in order of check-in.**
- Silence cell phones or other electronic communication devices and keep personal conversations to a minimum.
- When your case is called, proceed to the designated location with your witnesses and documents.
- When called upon to present your evidence, give all sets of documents to the Clerk for distribution.
- The hearing is being recorded (audio and video). Speak clearly into the microphone and refrain from interrupting other speakers or speaking out of turn.
- Each party will have a chance to present their evidence without interruption from the other party.
- At the conclusion of each presentation, the opposing party will be given an opportunity to ask questions.
- In the interest of time, please avoid repetitive or redundant testimony.
- After testimony is concluded, the hearing will be closed and the Board or Hearing Officer may recess to deliberate.

When the Hearing is Over...

If the issue being heard is a legal issue, the case may be taken under submission. You will be notified of the decision via U.S. Mail. If a value issue remains to be decided your case will be set and confirmed in writing.

If the issue being heard is a value issue, the Board or Hearing Officer will announce the decision in your case.

- If the property value is decreased, the new value will be announced and the following action will be initiated by the County:
 1. The Clerk of the Appeals Board will mail written confirmation of the new value.
 2. The Assessor will adjust the value on the tax rolls.
 3. The Auditor-Controller will contact the taxpayer by mail to complete a refund claim form.
 4. Upon receipt of the signed refund claim form, the Auditor will process the tax refund.
- If your case is continued, the new date will be set and confirmed in writing within the next few days. You must re-confirm for the new hearing date.

Did You Know...

A Legal hearing Officer must be an attorney with at least five years of professional experience in the State of California.

Assessment Appeals Board Members and Value Hearing Officers must have a minimum of five years of experience in California as one of the following:

- Certified Public Accountant or Public Accountant
- Licensed Real Estate Broker
- Attorney
- Property Appraiser accredited by a nationally recognized professional organization

If you have questions regarding...

ASSESSMENT APPEALS

Contact:

Clerk of the Board of Supervisors
County of San Bernardino
385 N. Arrowhead Avenue, 2nd Floor
San Bernardino, CA 92415-0130
909-387-4413

www.sbcounty.gov/assessmentappeals

PROPERTY VALUATION

Contact:

Assessor-Recorder-County Clerk
County of San Bernardino
172 W. Third Street
San Bernardino, CA 92415-0310
909-387-8307

www.sbcounty.gov/assessor

TAX BILLS

Contact:

Treasurer/Tax Collector
172 W. Third Street, 1st Floor
San Bernardino, CA 92415-0360
909-387-8308

www.mytaxcollector.com