

# **General Information Regarding Filing an Application for Changed Assessment**

## ***What is an Application for Changed Assessment (assessment appeal)?***

- Filing an Application for Changed Assessment gives you the opportunity to challenge the assessed value the Assessor has placed on your property.

## ***Why would I file an Application for Changed Assessment?***

- Differences of opinion can and do arise. Property owners have the right to challenge the value the Assessor has placed on their property by filing an Application for Changed Assessment with the Assessment Appeals Board.
- By contacting the Assessor's office it will assist you in understanding the method used in appraising your property. This will help you determine if you want to file an appeal or not. You may also ask the Assessor for an informal review. (Be sure to check concerning any request form and the deadline for an informal review.)

## ***What is the Assessment Appeals Board?***

- The Assessment Appeals Board is a three-member board appointed by the Board of Supervisors. These individuals have experience as an appraiser, real estate broker, accountant or attorney. Their job is to determine the value of your property based on evidence presented by the applicant and the Assessor at the hearing.
- The appeals board cannot grant exemptions or remove penalties for delinquent payments.

## ***How do I get an assessment appeals application?***

- Download a copy from the Clerk of the Board web page ([click here](#)). You may call and request that one be mailed to you, (530) 538-7643; email your request to [kmoghannam@buttecounty.net](mailto:kmoghannam@buttecounty.net); write to the Clerk of the Assessment Appeals Board, Butte County Administrative Office, 25 County Center Drive, Oroville, CA 95965; or stop by the office and pick one up. Copies are also available at most branches of the Butte County Library. There is no charge for filing an application.

## ***Who can file an assessment appeals application?***

- Any property owner, or person affected (i.e., a person having a direct economic interest in the payment of the taxes on the property) who disagrees with the assessed value of their property may file an appeal. The applicant may designate an agent/representative such as an attorney, family member, or professional tax agent to file on their behalf.

## ***When do I file an assessment appeals application?***

- Applications for appealing the regular assessment must be filed with the Clerk of the Assessment Appeals Board between July 2 and November 30 of each year.

- Applications for appealing a Supplemental Assessment, Roll Change or Escape Assessment must be filed no later than 60 days after the date of the assessment notice. Calamity Reassessment filing dates are within 6 months after the mailing of the assessment notice.
- It is very important that all questions be answered. Detailed instructions are included with the application.

***Where do I file my application?***

- All applications must be submitted to the Clerk of the Assessment Appeals Board, Butte County Administrative Office, 25 County Center Drive, Oroville, CA 95965.

***Do I have to pay my property taxes even though I have filed an application?***

- Yes. If property taxes are not paid on time, you will be subject to a penalty. If a change is made in your assessment as a result of your appeal, a refund will be made.

***When will my hearing be scheduled?***

- Our Assessment Appeals Board meets once a month from October through May. It is possible that there could be a wait of several months between filing the appeal and the hearing of the application.
- Applicants will be notified by mail at least 45 days in advance of the hearing.

***What happens at the hearing?***

- The applicant and the Assessor will each be given the opportunity to present evidence to substantiate their opinion of value. All testimony is presented under oath. The applicant and the Assessor will be able to question each other regarding the evidence presented. The Appeals Board may question both parties.
- All hearings are scheduled for 9:00 a.m. and are heard on a trailing calendar. You may have a wait before your application is heard depending on how many applications there are scheduled for hearing.

***When will I know the Board's decision?***

- At the conclusion of the hearings, the Board will take matters under submission. Applicants will be notified by mail of the Board's decision within approximately a week to 10 days.

***Where do I get additional information?***

- Please contact the Clerk of the Assessment Appeals Board for assistance with the appeal process. (530) 538-7643.
- Additional information about the value of your property may be obtained from the Assessor's office. (530) 538-7721.