

How to Prepare for your Hearing

I've filed my appeal application, now what?

You will receive a notice giving you the date and time of your hearing. At the hearing, you and a representative from the Assessor's office will both be given the opportunity to present evidence of your opinion of value.

Do I need to be there at the time stated and how long will it take?

The hearing will start at the time stated on your hearing notice; so you should arrive at the hearing at least 30 minutes early to check-in at window #1. The order of the individual hearings is listed on the agenda by application number and appeals will be heard in that order.

When you are called to begin your hearing you will be sworn in by the Clerk of the Board and asked to present your case. The length of the hearing will depend on the amount of evidence presented by you and the Assessor and you should be prepared to stay the whole day if necessary.

What kind of evidence will I need to bring?

The best evidence for residential appeals is three (3) "comparable" property sales referred to as "comps". You will need to bring seven (7) copies of your "comps" with you to the hearing. To support your opinion of value, comparable sales must be as near in time as possible to the date of valuation of your property. In addition, by California law, Assessment Appeals Boards and Hearing Officers cannot consider a sale if it occurred more than 90 days after the date of valuation. For example, for tax years 1997 and 1998, the lien date is January 1. Evidence of comparable sales after March 31st of the year your application was filed will not qualify as evidence to support your appeal.

Presenting evidence of comparable sales, which cannot be used because of the "90-day rule", is one of the most common mistakes leading to unsuccessful appeals.

What is the difference between an Appeals Board and a Hearing Officer?

An appeals board is a three-member panel. When your hearing is scheduled with an Appeals Board it is more of a formal courtroom atmosphere. The hearing will be recorded and there will be a clerk and an appraiser from the Assessor's office at the hearing along with the Appeals Board.

When your hearing is scheduled with a Hearing Officer it is a more informal setting. A Hearing Officer is an individual who hears the evidence presented by you and an Assessor's department appraiser. This hearing is also recorded. **Note:** *Only single family dwellings valued at \$500,000 or less; or condominium or cooperative, or multiple-family dwellings of four units or less, regardless of value, may be heard by a Hearing Officer.*

What happens if I don't go to my hearing?

If you choose not to attend your scheduled hearing, your appeal will be denied due to lack of appearance and no value change will occur.

Can I have someone go in my place to my hearing?

You must appear personally at the hearing unless you have legally authorized an agent to appear on your behalf. Any person, other than an attorney, who is acting as your agent must file written authority signed by you with the Clerk of the Board prior to the hearing. The only exceptions to this requirement

are that spouses may appear for each other and sons and daughters for parents or vice versa. Any other family member must provide a written authorization.

What are Findings of Fact?

Findings of Fact are a written summary showing the basis for the Appeals Board's decision. They are available only for Appeals Board hearings (not hearings with a Hearing Officer) for a non-refundable fee of \$256.00 per parcel. A request for findings must be in writing, must be prepaid, and must be requested prior to the commencement of your hearing. Findings of fact are only necessary if you intend to challenge the Board's decision in Superior Court.

If your appeal consists of three or more contiguous parcels owned by the same applicant, or the parcels are considered an economic unit, then there is a flat fee of \$768.00 for Findings of Fact.

What if I no longer want to pursue my appeal?

If you are no longer interested in appealing your assessment you may withdraw your appeal at no charge. Just send a letter stating your intent to withdraw and referencing your application number; or you may use the Withdrawal form located at www.riversidetaxinfo.com under Clerk of the Board, and then under Assessment Appeals.

What if I can't make my scheduled hearing date and want to postpone it?

If you need to postpone your hearing you may do so by checking the appropriate box on the Notice of Hearing form that was mailed to you. You must also sign and date the agreement to an extension of time section (also known as a Section 1604(c) Waiver) on the form and mail or fax it back to the Clerk of the Board. ***The Clerk of the Board must receive the completed Notice of Hearing form at least 21 days prior to the scheduled hearing date.***

Only one postponement is allowed as a matter of right. However, if you have used your one-time postponement and need another postponement, you must check the appropriate box on the Notice of Hearing form that specifically requests a "**subsequent postponement**" and sign and date where indicated. A STATEMENT SHOWING "GOOD CAUSE" FOR REQUESTING THE SUBSEQUENT POSTPONEMENT MUST ALSO BE ATTACHED TO THE NOTICE OF HEARING FOR THE BOARD'S CONSIDERATION. Both items must be mailed or faxed to the Clerk of the Board prior to the scheduled hearing date.

A continuance may be requested, in person, at the scheduled hearing and is at the discretion of the Appeals Board.

I've attended my hearing and my appeal has been heard. When will the Board announce its decision?

The Appeals Board or Hearing Officer may announce the decision to you at the conclusion of your hearing or take the matter under submission. If the matter is taken under submission, the Clerk will notify you of the decision in writing; usually within two weeks.

If you receive a reduction on your assessment the decision will be given to the Auditor-Controller and the Treasurer for issuance of a refund check (warrant). The usual time required to process a refund is about three to six months.

Do I have another option to have my appeal heard besides attending the hearing?

Once you receive the Notice of Hearing you will know your hearing date. Two to three weeks before the date of the hearing you can call the Assessor's office and ask to speak with the assigned appraiser on your case. Speaking with an appraiser is not a guarantee that you will agree on your property's valuation. You will need to plan on attending your hearing if a stipulation to value isn't reached before the hearing date.

If you and the appraiser reach a stipulated value agreement, he will mail you a Stipulation form. You must sign the Stipulation form and return it at least three days prior to the hearing **or** you will need to attend your hearing to avoid denial of your appeal.

If you need additional information about the appeal process see "FAQ's" (Frequently Asked Questions) at our website at www.riversidetaxinfo.com under Clerk of the Board, and then under Assessment Appeals.