

## EVIDENCE

The hearing is not conducted under technical rules of evidence. You are free to submit any information to the Board as long as it is relevant and competent, that is, of the type people normally rely upon in serious business affairs.

Some facts are related to taxes but are unrelated to property values. To avoid obscuring the central issue of market value, some data is inadmissible under the Board Rules. Inadmissible evidence includes:

1. Assessed values of other property.
2. The amount of your tax bill. (While taxes are computed on the basis of value, they are not evidence of value).
3. Prior year assessments. (Each year's assessment is separately considered on its own merits).
4. Increases in assessed value between years. (The correctness of the current assessment is the question before the Board - not prior years).

## EXCHANGE OF INFORMATION

Up to 20 days before the hearing, you may file with the Assessor a written request for information from the Assessor. The request filed by you must contain the basis of your opinion of value and supporting data. The Assessor must respond with evidence to support the Assessor's opinion of value. Evidence presented at the hearing will be limited to that included in the exchange of information. The Assessor may initiate an exchange of information on property where assessment value on current roll exceeds \$100,000 exclusive of any exemption.

## WITNESSES

It is proper to have someone who has knowledge of the value of your property testify for you as a witness.

**Written evidence such as appraisal reports, engineering studies and geology reports must be accompanied by the person who prepared them unless specifically excused by the Assessor so they can be questioned by the Assessor during the hearing.**

## THE BOARD'S JOB

The Board's objective is to decide what is the correct value of your property. The Board may change your

assessment based only on the evidence of value presented at the hearing. It does not have the authority to reduce a value simply because a person cannot afford to pay the taxes. The Board cannot change the tax rate or grant an exemption.

## FINDINGS OF FACT

Written findings will be prepared at your expense. If you desire findings, notify the Clerk prior to the commencement of your hearing. Full payment is required at that time. Findings are only necessary if the applicant intends to seek judicial review of an adverse Board decision.

## WRITTEN TRANSCRIPT

A written transcript of your hearing will be provided only if you make arrangements with a shorthand reporter to be present at your hearing and you pay for the expense. Copies of the audio tape recording are also available to you at a nominal cost from the Clerk.

## OUTCOME OF THE APPEAL

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

***Applications for Changed Assessment may be obtained through the Clerk of the Board's website @ [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com) or by calling (951) 955-1060, option 3.***

**For persons with disabilities, alternate formats are available upon request.**

## APPEALS CHECKLIST

- \* Talk to the Assessor first.
- \* File the appeal within the required time frame.
- \* Make sure you appear at the hearing.
- \* Be prepared to present admissible and persuasive evidence, oral and written, to support your opinion of value.
- \* Pay your taxes when due to avoid delinquent penalties.

## ASSESSOR'S DISTRICT OFFICES

### BLYTHE

270 N. Broadway  
Blythe, CA 92225-1608  
(760) 921-7888  
FAX (760) 921-7889  
WED, 9:00 a.m. – 12:00 p.m. & 1:00 – 4:00 p.m.

### HEMET

880 N. State Street  
Hemet, CA 92543-1496  
(951) 766-2500  
FAX (951) 486-2530  
MON - FRI, 9:00 a.m. – 12:00 p.m. & 1:00 – 4:00 p.m.

### INDIO

82675 Highway 111, #113  
Indio, CA 92201-5994  
(760) 863-7800  
MON - FRI, 9:00 a.m. – 12:00 p.m. & 1:00 – 4:00 p.m.

### PALM SPRINGS

OFFICE CLOSED

### RIVERSIDE

County Administrative Center  
P O BOX 12004, 4080 Lemon Street  
Riverside, CA 92501-3659  
(951) 955-6200  
FAX (951) 955-6202  
MON – FRI, 9:00 a.m. – 4:00 p.m.  
24 hours a day 1 (800) 746-1544

### TEMECULA

41002 County Center Circle, #230  
Temecula, CA. 92591-6027  
(951) 600-6200  
FAX (951) 600-6205  
MON – FRI, 9:00 a.m. – 12:00 p.m. & 1:00 – 4:00 p.m.

## CLERK OF THE BOARD OF SUPERVISORS

Assessment Appeals Division  
P O Box 1628, 4080 Lemon Street, 1<sup>st</sup>. Floor  
Riverside, CA 92502-1628  
(951) 955-1060  
FAX (951) 955-1409

## COUNTY OF RIVERSIDE ASSESSMENT APPEALS INFORMATION

### THE PROPERTY TAX SYSTEM

Property taxes are used to finance a wide variety of local government activities. The amount of tax money each property owner is required to pay is determined by three factors - the assessed value of the property, the tax rate and special assessments and fees.

The assessment appeals system concerns only the taxable value placed upon your property by the Assessor and business/personal property penalties.

### THE COUNTY ASSESSOR

The County Assessor is an elected official whose mandate is the assessing of all taxable property. This primarily involves determining a property's value and listing that value on the Assessment Roll. By law, the Assessor must estimate a property's full cash value or market value for the appropriate base year. Appraising is not an exact science, but is an opinion based on consideration of relevant facts. Differences of opinion can and do arise. To resolve such differences, an assessment appeals procedure exists.

### THE ASSESSMENT APPEALS BOARD

The County Board of Supervisors has appointed two Boards consisting of three members each to act as impartial referees between you and the Assessor. Their duty is to listen to and weigh all evidence presented by both you and the Assessor in order to reach a decision on your application.

### WHAT THE HEARING IS FOR

The primary function of the Assessment Appeals Board is to establish the full cash value of property for the appropriate base year, or the lien date of January 1, from the evidence of market value submitted at the hearing by the applicant and the Assessor.

The base year full cash value of real property will be:

(a) The value as of the date the property was purchased or otherwise changed ownership after March 1, 1975.

or

(b) The full cash value on the date a newly constructed improvement was completed after March 1, 1975.

The value may be reduced for a given year upon application for that year by the owner on the basis that the property suffered substantial damage, destruction, depreciation or other factors causing the current value to be less than the taxable value (base year plus the annual inflation factor) the Assessor has placed on the Assessment Roll.

#### TALK TO THE ASSESSOR FIRST

If your opinion of the value of your property differs from the Assessor's appraisal, please discuss the issue with a member of the Assessor's staff in the Assessor's district office where the property is located. Many times the problem can be resolved at this point.

#### THE APPLICATION

**Regular assessment filing dates are July 2nd through November 30th.** Applications for SUPPLEMENTAL and OUT OF SEASON assessments must be filed no later than 60 days after the date of the notice of assessment was mailed. (Attach a copy of the notice to your application). To be valid, all questions on the application must be answered. Do not forget to sign and date the application. Under no circumstances will an application be accepted by facsimile or other electronic means.

***Do not forget to pay your property tax bill pending the outcome of your appeal. The assessment of your property is deemed correct until such time as it is changed by the Board. If taxes are not paid in a timely manner, you will be subject to a 10% penalty regardless of whether your assessment is subsequently adjusted.***

#### THE 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 Assessment Appeals Board has no authority to reduce an assessment merely because of an increase in value or taxes from prior years, your ability to pay taxes, the manner in which tax funds are spent, denial of an exemption or untimely filing of Proposition 60/90 claims. The function of the Board is to determine the full cash value of property on the basis of the evidence presented.

#### SCHEDULING THE HEARING

After you file an application, the Clerk of the Board will schedule a hearing and notify you in writing of the time and place. Generally, the notice is sent 45 days prior to the hearing date. **The hearing confirmation notice must be returned to the Clerk of the Board so that it is received at least 21 days prior to the hearing date to insure proper scheduling** and that all affected parties will be prepared.

Should you find it necessary to request a postponement, you should submit a written request to the Clerk of the Board for consideration by the Assessment Appeals Board. The request for postponement must be for a justifiable reason and must be approved by the Board. Only one postponement will be granted.

There is a statute of limitations, which provides that an appeal must be completed within 2 years from the date of filing.

#### PREPARING FOR YOUR HEARING

**Burden of Proof:** The law presumes the Assessor has properly valued your property. At the hearing, you must be prepared to present your own independent evidence to establish a different value. If your case is based merely upon the contention that the Assessor's case is inadequate, and your case is without evidence to support your values, your application will be denied.

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

#### APPEARANCE AT THE HEARING

The applicant or the agent authorized by the applicant must be present at the hearing. If the applicant was properly notified of the time and place of the hearing, and is not present, the application will be denied for non-appearance.

#### THE HEARING

Be at the hearing room at the appointed time and inform the Clerk of your presence. Hearings represent a substantial cost to the Assessor and County taxpayers. If you decide not to appear for a hearing, please write and/or fax to withdraw your application so that the time allotted to you may be given to another applicant.

When your case is called, go to the applicant's table and be seated. Relax and do not be nervous! The Board understands that a hearing is not an everyday procedure for most people. When you are asked to present your case, present those facts which substantiate your opinion of market value.

The Assessor's staff will also present their reasons for the value they have placed on your property. Both you and the Assessor may question each other regarding the evidence presented by each side. Both sides may submit written documentation including maps and photographs. Seven copies of each document to be presented must be made available.

#### EVIDENCE OF VALUE

By law, the Board may act only on the basis of evidence presented at the hearing. In order for you to obtain a reduction in assessed value, it is essential that you prove the value of your property and show that the value is less than the value estimated by the Assessor for the appropriate year of valuation. Normally, value is measured using one or more of the following types of data. If any party intends to offer in evidence at the hearing a written opinion of value, including, but not limited to an appraisal report, that party shall cause the author of the written opinion of value or appraisal report, to be present at the hearing and to be available for cross examination by the other party and by members of the Assessment Appeals Board. Notwithstanding the foregoing, the parties may stipulate to the admissibility of the written opinion of value or appraisal report or portion thereof without the presence of the author.

#### REAL PROPERTY

**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 if at all possible. There is normally a large amount of market data available for single-family residences.

The sales data of the comparables may be any time prior to the required appraisal date, (January 1st) but not more than 90 days after (March 31st). If the application is to appeal a base year value the appraisal date is the date the sale or acquisition of the property was recorded. Appeals to reduce a base year value must be filed within 4 years of the date of acquisition of the property. You should be prepared to present the date of the sale, the sales price and make a comparison of that property to your property. Since no two properties are exactly alike, adjustments must 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 necessarily establish market value. Be prepared to present additional sales data to support your valuation. Prices paid in foreclosure sales and builder's closeouts are not an indication of fair market value.

**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 income stream into a value.

In using this method, you should be prepared to justify the income projection, the vacancy and expense allowances deducting only expenses that are legally recognized as being deductible under principles of appraisal, and the capitalization rate. Any available sales or cost information should also be prepared.

**Construction Costs:** The cost approach to value may be used 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 and include it in the cost of the structure. If there were construction cost increases between the time you entered into your contract and the date of completion, they must be recognized. Look for available sales or income data to support your opinion.

#### BUSINESS PERSONAL PROPERTY & FIXTURES

The cost of acquiring the property is the method most often used. Compare the price the same property would cost if it were purchased within a reasonable time before or after the lien date (January 1st) or date of change of ownership. Discuss the initial cost of the property, when it was acquired, the condition on the

lien date and its obsolescence.

Comparable sales may also be used. Sales should be reasonably close to the lien date (January 1st) or sales date that have occurred on the open market. The sales price should be verified with the buyer, seller, broker or salesperson. The income approach is most applicable to leased property or property which is commonly leased. Information should include the amount and terms of the lease, or comparable leases.

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