

# How to Prepare For Your Hearing

## **I've filed my appeal application, now what?**

You will receive a letter 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 promptly at the time stated on your hearing notice. The order of individual hearings is listed on the agenda by parcel 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.

## **What kind of evidence will I need to bring?**

The best evidence for residential appeals is three "comparable" property sales referred to as "comps." You will need to bring six 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, evidence/comparable sales from the January 1 (lien date) through March 30 will qualify as evidence to support your appeal. However, evidence after March 30 will not qualify and is inadmissible. You may present evidence anytime during the year prior to the lien date, but be sure to make value adjustments, up or down, for variations in market conditions.

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

If you choose not to attend your 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 or must I personally appear?**

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. 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 Facts?**

Findings of Facts are a written summary showing the basis for the Appeals Board's decision. They are available at a cost of \$50.00 for Residential Appeals and \$100.00 for Commercial Appeals. A request for findings must be in writing, must be prepaid, and must be requested prior to the commencement of the hearing. Findings of Facts are necessary to challenge the Board's decision in Superior Court.

## **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 reference your application and parcel or Assessment numbers.

## **What if I can't make my hearing date and want to reschedule?**

If you need to reschedule your hearing, you may do so by submitting a written Request for Continuance

at least 21 days before your scheduled hearing. A request submitted after the 21 day deadline, will not be considered timely and may not be approved by the Board

You can reschedule your hearing only one time. If you have already rescheduled once and cannot attend the hearing on your newly scheduled date, you must have someone appear at the scheduled hearing to request a second reschedule.

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

The Board 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.

If you receive a reduction on your assessment, the hearing decision will be sent to the Auditor-Controller for issuance of a refund check. The usual time required to process a refund is typically up to 90 days.

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

Once you receive the hearing notice you will know your hearing date. Two to three weeks before the date of the hearing you can call the Assessor's office at (530) 822-7160 and ask to speak with the assigned appraiser. 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, the Appraiser will mail or fax 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 assessment appeals process, you may call the Clerk of the Board at (530) 822-7106

Visit our Web site at [Clerk of the Board](#)