

# Terminology

## **What The Words Really Mean**

The assessment appeals process includes its own special terminology. Understanding the meanings of the following terms will make filling out your Application form and preparing for your hearing easier.

### **Appeal or Application**

A completed "Appeal Application" form filed with the Clerk of the Board.

### **A.P.N. or Parcel Number**

An A.P.N. (Assessor's Parcel Number) is assigned to identify every parcel of real property in the County. The A.P.N. will appear on all correspondence received from the Assessor and the tax bill relating to that particular property parcel.

### **Appeal Number or Application Number**

The number assigned to an "Appeal Application" form once it has been filed with the Clerk of the Board. This reference number will appear on all correspondence from the Clerk relating to that appeal.

### **Applicant**

A taxpayer who has filed an "Appeal Application" form with the Clerk of the Board.

### **Assessee**

The person to whom property or a tax is assessed.

### **Assessed Value**

Property value established by the County Assessor using various appraisal techniques and/or methods.

### **Assessor**

The County Officer who has the constitutional duty to assess all County property subject to taxation.

### **Assessment Appeal Hearing**

A hearing before an Assessment Appeals Board or Hearing Officer where a taxpayer can protest the amount of the assessed value of his property.

### **Base Year Value**

The full cash value (market value) of property on the date it changed ownership, or the full cash value of newly constructed property on the date construction was completed.

### **Calamity Assessment**

When a taxable property is damaged or destroyed due to no fault of the assessee and consequently, the property's taxable value can be decreased by reassessment.

### **Commercial/Industrial or Business Property**

Property used for commercial purposes, i.e., the buying or selling of goods or services, and not for dwelling purposes.

### **Comparable Sales (Comps)**

Comparable Sales "Comps" are the most common type of evidence used in residential appeals. They represent actual sales of similar types of properties.

**Economic Unit**

A parcel which is not saleable in and of itself, because it is part of a larger unit and contiguous-owned parcels.

**Escape Assessment**

An assessment made outside the "regular" assessment period to correct for property that was undervalued or not valued at all during the regular assessment period. (See "Regular Assessment" definition below.)

**Findings of Fact**

"Findings of Fact" is a document prepared by the Board's legal counsel summarizing the facts and evidence presented at the hearing and setting forth the conclusions reached by the Assessment Appeals Board. An applicant must request Findings of Fact by checking the appropriate box on the appeal application or by submitting a separate request to the Clerk *prior* to the scheduled hearing date. Prior to the commencement of the hearing, a fee of \$50 for Residential Properties and \$100 for Commercial Properties must be paid by check, cash, or money order to the Clerk of the Board of Supervisors.

**Fixtures**

A "fixture" is an item of personal property classified as realty for property tax purposes because it is physically annexed to land or buildings used for a business or profession.

**Improvements**

All buildings, structures, fixtures and fences on or affixed to the land.

**Lien Date**

12:01 a.m. on January 1 which taxes are collected. Also, the time when taxes for any fiscal year become a lien on property.

**Market Value or Taxable Market Value**

Is the taxable value of your property. At time of purchase it is usually your sales price. However, if your property was obtained as the result of a foreclosure, REO, auction, probate, etc., it may not be the taxable market value enrolled by the Assessor.

**Penalty Assessment**

Assessment imposed for failure to file an annual property statement for business/personal property or failure to file a change of ownership statement reflecting a change in ownership of real property or a mobilehome. This assessment is in addition to your normal property tax assessment.

**Person Affected**

One who owns an interest in property which is the subject of an assessment appeal proceeding.

**Personal Property**

All tangible property except real property (real estate).

**Real Property**

The possession of, claim to, ownership of, or right to the possession of land; all mines, minerals and quarries in the land; and improvements to land.

**Regular Assessment**

An assessment issued during the "regular" assessment period. (See below.)

**Regular Assessment Period**

The regular assessment period is from January 1 through July 1.

**Residential Property**

Property in which persons live or dwell and which is not used for commercial purposes.

**Secured Property**

Property for which property taxes are adequately secured by a lien on real property

**Supplemental Assessment**

Assessment for events such as changes in ownership and completed new construction, which occur on or after the January 1 lien date. These types of events cause an Adjusted Base Value. The event has its own tax bill, and becomes a lien on real property as of the date of the reassessable event.

**Unsecured Property**

Property for which the taxes are not secured by a lien against real property. Consists largely of business property owned by tenants or personal property (i.e. boat).

If you need additional information about the appeals process, you may call the Deputy Clerk of the Board at (530) 822-7106.