

General Information

What is an application for changed assessment (assessment appeal)?

An application for changed assessment (assessment appeal) is your opportunity to challenge the assessed value placed upon your property by the Assessor.

How does assessed value affect my taxes?

The assessed value of property and the tax rate applied to this value equals the amount of tax money each property owner is required to pay. The Assessment Appeals process concerns only the assessed value of your property.

Who determines the assessed value of my property and how is it determined?

The County Assessor, who is elected by the people, is directed by the California Constitution to assess all taxable property within the County. By law, the assessment of property involves estimating a property's value and listing that value on the assessment roll.

In preparing the assessment roll, the Assessor Department estimates a property's full cash value. Appraising is not an exact science, but is an opinion based on consideration of relevant facts.

How do I know what the assessed value of my property is?

A valuation notice is mailed to you each July by the Assessor that shows your annual assessment. This notice contains important information about your property, including the value as of January 1, referred to as the "lien date". Separate notices are mailed for special assessments, referred to as "supplemental", "revised", "calamity" or "escape" assessments.

What if I disagree with the assessed value of my property?

Differences of opinion can and do arise. Property owners have a right to challenge their property assessments by filing an application for changed assessment with the Assessment Appeals Board.

You are also urged to contact the Assessor to verify the circumstances of the assessment. This will assist you in understanding the method used in appraising your property. You may also ask the Assessor for an informal review which may result in an adjustment without requiring further action. Be sure to check with the Assessor for any form or filing deadline that may apply to an informal review.

What is the Assessment Appeals Board?

Determinations of value are made by either a three member Assessment Appeals Board or a Hearing Officer. These individuals are appointed by the Board of Supervisors to serve as the local board of equalization. They must have experience as an appraiser, real estate broker, CPA or attorney. Their role is to determine the value of your property based upon evidence presented by you and the Assessor.

Having your case heard before a hearing officer is considered an expedient and convenient alternative to the formal Board quasi-judicial proceedings. However, if you wish to have Findings prepared, you must have your case heard before a full AAB Board and the appropriate fee.

How do I get an Assessment Appeals Application?

Assessment Appeals Applications and instruction leaflets are available at most libraries within Orange County. Please consult your phone directory for the location most convenient to you.

You can also use our online appeal system that provides step-by-step help at the Clerk of the Board web site. Go to www.ocgov.com/cob/propassessment.asp.

If you wish to receive these materials by mail, send a self-addressed, stamped legal-size (#10) envelope to:

Clerk of the Assessment Appeals Board
PO Box 22033
Santa Ana, CA 92701

When do I have to file an Assessment Appeals application?

Applications for regular appeals (value as of January 1 of the current year) must be filed with the Clerk of the Assessment Appeals Board between July 2 and no later than September 15 each year. If the date for the end of the filing period (September 15) falls on a Saturday or Sunday, then the last date to file will default to the date of the following business working day.

Applications for “SUPPLEMENTAL” assessments must be filed no later than sixty (60) days from the Notice of Assessment.

Applications for “ROLL CHANGE” assessments must be filed no later than sixty (60) days from the Notice of Assessment.

Applications for “ESCAPE” assessments must be filed no later than sixty (60) days from the Notice of Enrollment of Escape Assessment.

Applications for “CALAMITY” assessments must be filed no later than six (6) months from the Notice of Reassessment Due to Calamity or Misfortune.

Who can file an Assessment Appeals application?

Any property owner who disagrees with the assessed value of his/her property may file an appeal. Although not required, a property owner may have an attorney, family member or professional tax agent file on his/her behalf.

Do I have to file an application every year?

Possibly. If you disagree with the assessed value of your property, can support it with

evidence, and are not satisfied with the outcome of an informal review with the Assessor, you may wish to file an application.

Does it cost anything to file an application?

No. The County does not charge fees for filing or processing assessment appeal applications.

What information do I include on my application?

ALL QUESTIONS ON THE APPLICATION MUST BE ANSWERED. Specific instructions are included on the reverse of the application to assist you.

Where do I file my application?

Mail the completed and signed application to the Post Office Box listed on the back of the application.

Do I have to pay my property tax if I have filed an application?

Yes. Don't forget to pay your property tax bill to the Tax Collector while awaiting 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 non-refundable 10% penalty regardless of whether your assessment is subsequently adjusted. If adjusted, your refund will include the amount of overpayment plus interest.

When will my hearing be scheduled?

Most appeals heard by an Assessment Appeals Board are scheduled within twelve-eighteen months; Residential appeals heard by a Hearing Officer are scheduled within six-nine months. Revenue and Taxation Code § 1604, however, allows up to two years for an assessment appeal to be decided.

What happens at the hearing?

At the hearing, you and the Assessor are given the opportunity to present factual evidence to substantiate your opinions of value. All testimony is presented under oath. You and the Assessor may question each other regarding the evidence presented.

The Board or Hearing Officer will either advise you of their decision at the conclusion of the hearing or you will be notified of their decision by mail at a later date. This decision is final and may only be appealed to Superior Court.

Where do I get additional information?

If you need additional information about how your property was valued, you may call the Assessor at (714) 834-2727 for assistance.

If you need additional information about the appeals process, you may call the Clerk of the Assessment Appeals Board at (714) 834-2331 for assistance.

FOR MORE INFORMATION: Visit our Web site at www.oc.ca.gov/cob/

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The Mission of the Clerk of the Board is.... "To provide the County and its citizens easy access to information and records and to facilitate the process for open mutual participation in the decision and policy making of Orange County Government"

"Where service and information are at your fingertips"

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