



CONTEST YOUR PROPERTY VALUE

February 2016

What do I do if I disagree with my Assessed Value?

There are generally two ways you might be able to appeal your assessed value. Please see below for more information.

FOR RESIDENTIAL PROPERTIES:

File an Informal Review with the Office of the Assessor-Recorder

As a courtesy to residents, our office has a free Informal Review process every year for residential properties. Informal Review is only available to owners in single family dwellings, residential condominiums, townhouses, live-work lofts, and cooperative units.

How to Apply?

- 1) Go to www.sfassessor.org to file online or download the form (available in Spanish, Chinese and Filipino).
- 2) Complete and submit the form to the Office of the Assessor-Recorder between January 1st and March 31st.

What Happens Next?

- 1) Appraisers at the Office of the Assessor-Recorder will review your property and the supporting information provided.
- 2) Results will be available on your annual Notice of Assessed Value that is mailed out in July.
- 3) If you disagree with the result, you may file a formal appeal with the Assessment Appeals Board by September 15.

FOR ALL PROPERTIES:

File a Formal Appeal with the Assessment Appeal Board (AAB)

You may file a formal appeal with the Assessment Appeals Board (AAB), an independent board appointed by the Board of Supervisors to conduct fair and impartial hearings on property assessments.

How to Apply?

- 1) Go to www.sfgov.org/aab to file online or download the application form. (If you need interpretation services, please indicate it on the form.)
- 2) Complete and submit the form along with the **required non-refundable filing fee** to the Assessment Appeals Board office.

What Happens Next? (See more info in the back)

- 1) The Assessment Appeals Board will schedule a date and time for your hearing.
- 2) Assessment Appeals Board members are responsible for listening to testimony, reviewing documents, and asking questions of the taxpayer and the Office of the Assessor-Recorder in considering the appeal.

Important Filing Deadlines for Formal Appeals

You can file an appeal for different types of valuation. Here is a general summary of deadlines required by State law on filing formal assessment appeals with the Assessment Appeals Board in San Francisco:

DECLINE IN VALUE APPEALS

You've received the **Notice of Assessed Value (NAV) in July** for your routine annual property value but you disagree with the value. You **believe the market value of the property is below the assessed value** noted on the NAV.

Filing Period: You can file an appeal *between July 2 and September 15*.

SUPPLEMENTAL & ESCAPE APPEALS

You've received a **Notice of Supplemental and/or Escape Assessment in the mail**. You disagree with the value. Usually this occurs after you have **purchased a new property, or completed new construction or calamity recovery** activity.

Filing Period: You can file an appeal *within 60 days* upon receiving the Notice of Supplemental Assessment.

If you did not receive a Notice of Supplemental Assessment, you can file within 60 days upon receiving the Supplemental Tax Bill, however, a perjury declaration is required.

For escape assessment, you can file within 60 days upon receiving the Escape Tax Bill, no perjury declaration is required.

CALAMITY APPEALS

You received a temporary reduction due to a calamity on your property. **You disagree with the value of reduction.**

Filing Period: You can file an appeal *within 6 months* upon receiving the notice.

FREQUENTLY ASKED QUESTIONS

Who can file a formal appeal with the Assessment Appeals Board?

An assessment appeal can be filed by the property owner or the owner's spouse, parents, or children, or any person directly responsible for payment of the property taxes; this person becomes the Applicant. An application may also be filed by an authorized agent. If an application is filed by an agent - other than a California licensed attorney - an Agent Authorization form, signed by the applicant, is required. This form can be obtained from the Assessment Appeals Board website.

If my assessed value is reduced through the appeal process, will the new assessment be permanent?

It depends. A) If it is a Supplemental Assessment appeal, or an appeal against the property's base year assessment, the new assessment has an ongoing impact. Please keep in mind it will still increase by no more than 2% per year under State law (Prop 13) until there is a change in ownership or new construction activity. B) If you owned the property for a while but have filed an appeal because you believe the market value has dropped for a particular year (i.e., a "Decline in Value" appeal), then the reduction is temporary and only applies to the tax year being appealed (referred to as a "Prop 8" reduction).

Reminder:

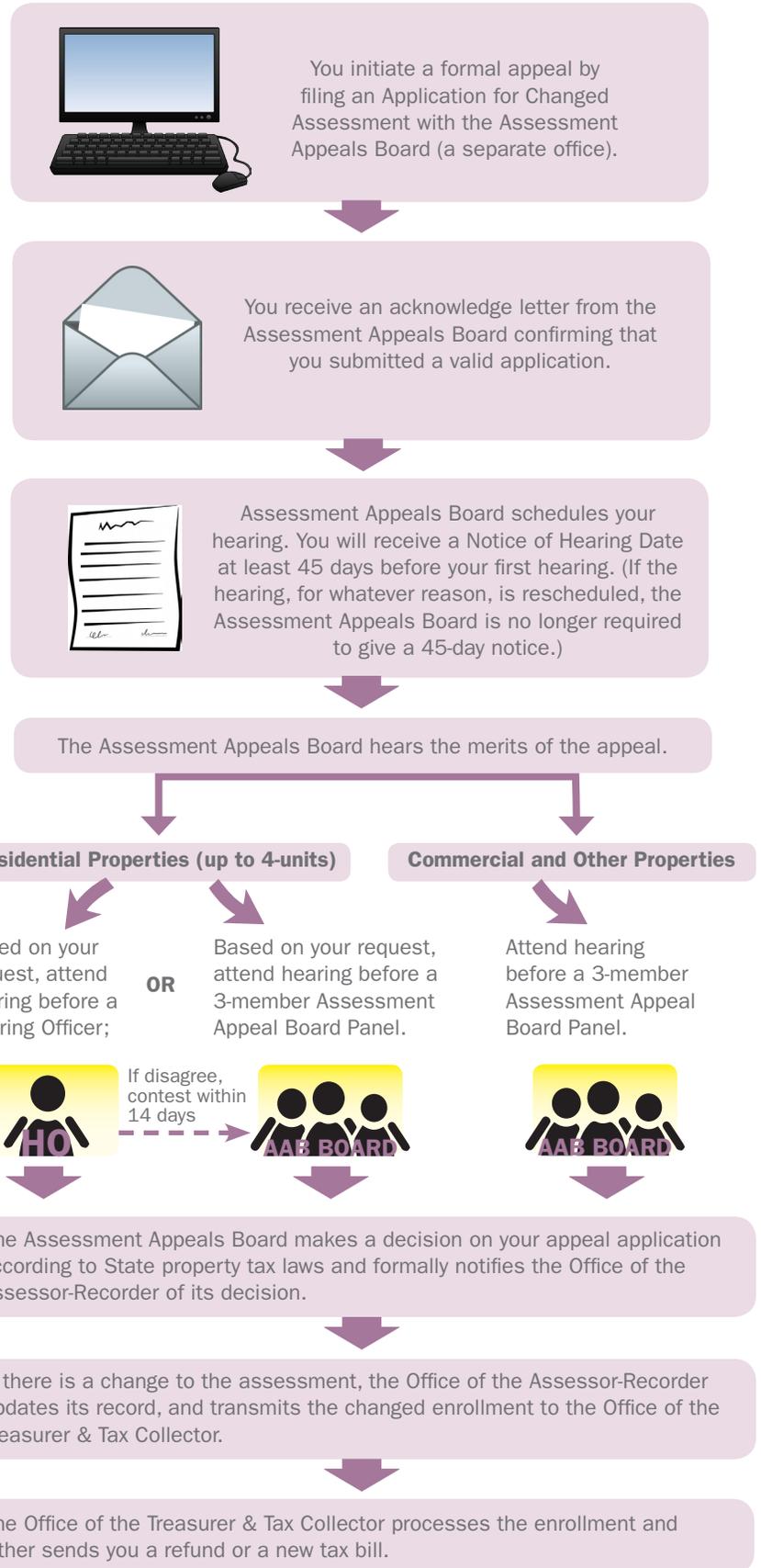
Please note that you are still responsible for paying your property taxes on time even if you have filed an appeal. This way you can avoid penalties applied for payment made after the due date. If you receive a reduction in value through the appeal process, the Office of the Treasurer & Tax Collector (a separate office) will work to issue you a refund.

Assessment Appeals Board Contact Information:

Clerk of the Assessment Appeals Board
1 Dr. Carlton B. Goodlett Place
City Hall, Room 405
San Francisco, CA 94102-4698

Tel: 415-554-6778
Website: www.sfgov.org/aab

STEPS DURING A FORMAL ASSESSMENT APPEAL PROCESS



Disclaimer: Information on this document is not constructed as legal advice, but is designed to merely inform the public on assessment appeal opportunities. If you have any questions regarding your personal finance, it is recommended that you consult with an attorney or a certified accountant.