

**ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

San Bernardino County  
 CLERK OF THE BOARD OF SUPERVISORS  
 385 N. Arrowhead Avenue, Second Floor  
 San Bernardino, CA 92415-0130  
 (909) 387-4413 [www.cob.sbcounty.gov](http://www.cob.sbcounty.gov)



**\$45.00 NON-REFUNDABLE PROCESSING FEE (PER APPLICATION) MUST BE PAID AT THE TIME OF FILING. EACH APPLICATION MUST INCLUDE FEE OR FEE WAIVER REQUEST.**

**APPLICATION NUMBER: Clerk Use Only**

**1. APPLICANT INFORMATION - PLEASE PRINT**

|  |               |
|--|---------------|
| NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME | EMAIL ADDRESS |
|--|---------------|

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

|      |       |          |                              |                                |                          |
|------|-------|----------|------------------------------|--------------------------------|--------------------------|
| CITY | STATE | ZIP CODE | DAYTIME TELEPHONE<br>( ) ( ) | ALTERNATE TELEPHONE<br>( ) ( ) | FAX TELEPHONE<br>( ) ( ) |
|------|-------|----------|------------------------------|--------------------------------|--------------------------|

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

|  |               |
|--|---------------|
| NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) | EMAIL ADDRESS |
|--|---------------|

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

|      |       |          |                              |                                |                          |
|------|-------|----------|------------------------------|--------------------------------|--------------------------|
| CITY | STATE | ZIP CODE | DAYTIME TELEPHONE<br>( ) ( ) | ALTERNATE TELEPHONE<br>( ) ( ) | FAX TELEPHONE<br>( ) ( ) |
|------|-------|----------|------------------------------|--------------------------------|--------------------------|

|  |  |      |
|--|--|------|
| <p><b>AUTHORIZATION OF AGENT</b></p> <p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> | <p><b>AUTHORIZATION ATTACHED</b></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p> |      |
| SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE  | TITLE  | DATE |

**3. PROPERTY IDENTIFICATION INFORMATION**

Yes  No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

|                              |                   |   |
|------------------------------|-------------------|---|
| ASSESSOR'S PARCEL NUMBER     | ASSESSMENT NUMBER | FEE NUMBER                              |
| ACCOUNT NUMBER               | TAX BILL NUMBER   |   |
| PROPERTY ADDRESS OR LOCATION |                   | DOING BUSINESS AS (DBA), if appropriate |

**PROPERTY TYPE**

- |  |                   |                     |
|--|-------------------|---------------------|
| SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | AGRICULTURAL      | POSSESSORY INTEREST |
| MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | MANUFACTURED HOME | VACANT LAND         |
| COMMERCIAL/INDUSTRIAL                            | WATER CRAFT       | AIRCRAFT            |
| BUSINESS PERSONAL PROPERTY/FIXTURES              | OTHER: _____      |                     |

| 4. VALUE                             | A. VALUE ON ROLL | B. APPLICANT'S OPINION OF VALUE | C. APPEALS BOARD USE ONLY |
|--------------------------------------|------------------|---------------------------------|---------------------------|
| LAND                                 |                  |                                 |                           |
| IMPROVEMENTS/STRUCTURES              |                  |                                 |                           |
| FIXTURES                             |                  |                                 |                           |
| PERSONAL PROPERTY (see instructions) |                  |                                 |                           |
| MINERAL RIGHTS                       |                  |                                 |                           |
| TREES & VINES                        |                  |                                 |                           |
| OTHER                                |                  |                                 |                           |
| TOTAL                                |                  |                                 |                           |
| PENALTIES (amount or percent)        |                  |                                 |                           |

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

|   |   |  |                                  |
|---|---|--|----------------------------------|
| <b>County Use Only</b> Processing fee attached: | <b>County Use Only - No processing fee attached:</b>            | <b>County Use Only - Follow-up:</b>                  | <b>County Use Only</b>           |
| <input type="checkbox"/> Cash - Receipt #       | <input type="checkbox"/> Waiver request complete/signed         | <input type="checkbox"/> Incomplete - returned check | <b>Received by:</b>              |
| <input type="checkbox"/> Check #                | <input type="checkbox"/> Incomplete - no fee or waiver request  | <input type="checkbox"/>                             | <input type="checkbox"/> Walk-in |
| <input type="checkbox"/> Money Order #          | <input type="checkbox"/> Incomplete - waiver request incomplete |  |                                  |

5. TYPE OF ASSESSMENT BEING APPEALED  Check only one. See instructions for filing periods

REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

SUPPLEMENTAL ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_

ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_

**\*Must attach copy of notice or bill, where applicable** **\*\*Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

- 1. No change in ownership occurred on the date of \_\_\_\_\_
- 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

C. NEW CONSTRUCTION

- 1. No new construction occurred on the date of \_\_\_\_\_
- 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.
- 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

- 1. All personal property/fixtures.
- 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTYASSESSMENT

Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

- 1. Classification of property is incorrect.
- 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER ANAUDIT. Must include description of each property, issues being appealed, and your opinion of value.

- 1. Amount of escape assessment is incorrect.
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

Explanation (attach sheet if necessary) \_\_\_\_\_

7. WRITTEN FINDINGS OF FACTS (Deposit per Schedule of Fees at time of hearing plus actual costs for transcription services and attorney preparation)

Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

Yes No

9. HEARING TYPE Submission of this application is a request for hearing and requires the presence of either the Applicant or Authorized Representative. Based on the hearing requirements stated below, please select one of the following hearing options:

ASSESSMENT APPEALS BOARD - Hearing before a three-member board is available for all properties.

HEARING OFFICER - Hearing before a single Hearing Officer is only available for properties with a total assessed value, as shown on the current assessment roll, that does not exceed \$500,000, or when the property under consideration is a single-family dwelling, condominium or cooperative, or a multiple-family dwelling of four units or less, regardless of value.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) SIGNED AT (CITY, STATE) DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED CORPORATE OFFICER OR DESIGNATED EMPLOYEE