



## Clerk of the Board of Supervisors Assessment Appeals

385 N. Arrowhead Avenue, 2<sup>nd</sup> Floor, San Bernardino, CA 92415-0130  
(909) 387-4413 Fax (909) 387-4554  
Email: Appeals@cob.sbcounty.gov  
Internet: cob.sbcounty.gov

### Your Assessment Appeal Hearing

This document contains a summary that will help you prepare for your assessment appeal hearing. However, you should consult the local rules for complete information.

Please take a few minutes to review this information so that you know what to expect when your case is heard.

Legal issues raised in your case will be heard and determined by an Assessment Appeals Board serving as Legal Hearing Officers. Value issues raised in your case will be heard and determined by an Assessment Appeals Board or Value Hearing Officer.

You (the Applicant) and/or your designated representative (Agent) will have the opportunity to present evidence and testimony to support the property value requested on your appeal application. The Assessor's office will present evidence/testimony in support of the property value determined by the Assessor.

If your evidence for a value hearing includes data on a sale of comparable property ("comps"), it will be rejected unless that sale **closed** within a certain time frame.

- For regular, decline in value appeals, the valuation date of the property is January 1 of the year the appeal is filed. The sales dates of any comps presented should be before January 1, or no later than April 1 of the year filed (March 31 in leap years). For example, if the applicant filed a regular, decline in value appeal in 2012, the sales dates of the comps could be from prior to January 1 of 2012, but must be no later than March 31 of 2012.
- If the valuation date is other than January 1, the sales dates of the comps could be before the valuation date but must be no later than the 90th calendar day afterward. For example, if a transfer of ownership took place on February 15, 2010, sales dates of the comps may be any time before that date, but no more than 90 days after.

Be prepared to answer questions about your comps. Include a map showing the comps in relation to your property.

If the property involved is your primary residence, the Assessor will bear the burden of proof and will be called on first to present evidence and testimony. If the property involved is another type of property, you, the Applicant, will be called on first to present your evidence and testimony.

#### Before the hearing begins...

- Check-in with the Clerk of the Board staff to confirm your presence.
- Confirm that you have the correct number of copies to be presented:
  - 5 sets of documents for hearings before the Appeals Board
  - 3 sets of documents for hearings before a Hearing Officer
- Remit payment for "Findings of Fact," if requested.
- Note that no food or beverages (other than bottled water) are permitted in the hearing room

#### Hearing begins...

- **Note that all applications on the hearing agenda are scheduled for 9:00 AM. Cases are not necessarily called in agenda order, or in order of check-in.**
- Silence cell phones or other electronic communication devices and keep personal conversations to a minimum.
- When your case is called, proceed to the designated location with your witnesses and documents.
- When called upon to present your evidence, give all sets of documents to the Clerk for distribution.
- The hearings are recorded (audio and video). Speak clearly into the microphone and refrain from interrupting other speakers or speaking out of turn.
- Each party will have a chance to present their evidence **without interruption from the other party.**
- At the conclusion of each presentation, the opposing party will be given an opportunity to ask questions.
- In the interest of time, please avoid repetitive or redundant testimony.
- After testimony is concluded, the hearing will be closed, and the Board or Hearing Officer may recess to deliberate.

## When the hearing is over...

The board may be unable to complete deliberations on the day of the hearing. In the event this occurs, the appeal will be taken under submission, and a decision will be rendered later.

If the issue being heard is a value issue, the Board or Hearing Officer will announce the decision in your case.

- If the property value is decreased, the new value will be announced and the following action will be initiated by the County:
  1. The Clerk of the Appeals Board will mail written confirmation of the new value.
  2. The Assessor will adjust the value on the tax rolls.
  3. The Auditor-Controller will contact the taxpayer by mail to complete a refund claim form.
  4. Upon receipt of the signed refund claim form, the Auditor will process the tax refund.

If your case is continued, the new date will be set and confirmed in writing within the next few days. You must re-confirm for the new hearing date.

## Did you know...

A Legal Hearing Officer must have a minimum of five years of professional experience in the State of California as an attorney.

Assessment Appeals Board Members and Value Hearing Officers must have a minimum of five years of professional experience in the State of California as one of the following:

- Certified Public Accountant or Public Accountant
- Licensed Real Estate Broker
- Attorney
- Certified Property Appraiser

## If you have questions regarding...

### **ASSESSMENT APPEALS**

Contact:

Clerk of the Board of Supervisors  
San Bernardino County  
385 N. Arrowhead Avenue, 2nd Floor  
San Bernardino, CA 92415-0130  
909-387-4413

<https://cob.sbcounty.gov/other-services/assessment-appeals/>

### **PROPERTY VALUATION**

Contact:

Assessor-Recorder-County Clerk  
County of San Bernardino  
222 W. Hospitality Ln  
San Bernardino, CA 92415-0311  
909-387-8307

<https://arc.sbcounty.gov/>

### **TAX BILLS**

Contact:

Treasurer/Tax Collector  
268 W. Hospitality Ln, 1st Floor  
San Bernardino, CA 92415-0360  
909-387-8308

[www.mytaxcollector.com](http://www.mytaxcollector.com)