

Assessment Appeals Overview

How to Prepare For A Hearing



*Presented by
Orange County
Clerk of the Board
Of Supervisors*



Presentation Overview

- Confirming your attendance
- Property Tax Event Timeline
- Informal Review
- Organizational Structure
- Evidence/Comparable Sales
- 90 Day Rule



Presentation Overview

- The Process
- Withdrawing an Appeal
- Rescheduling an Appeal
- Waiver Agreement
- Findings of Fact
- Prop 13 value vs Annual value

General Overview of the Assessment Appeals Semi- Judicial process

Taxpayer submits appeal to the Clerk of the Board (COB) during filing period.

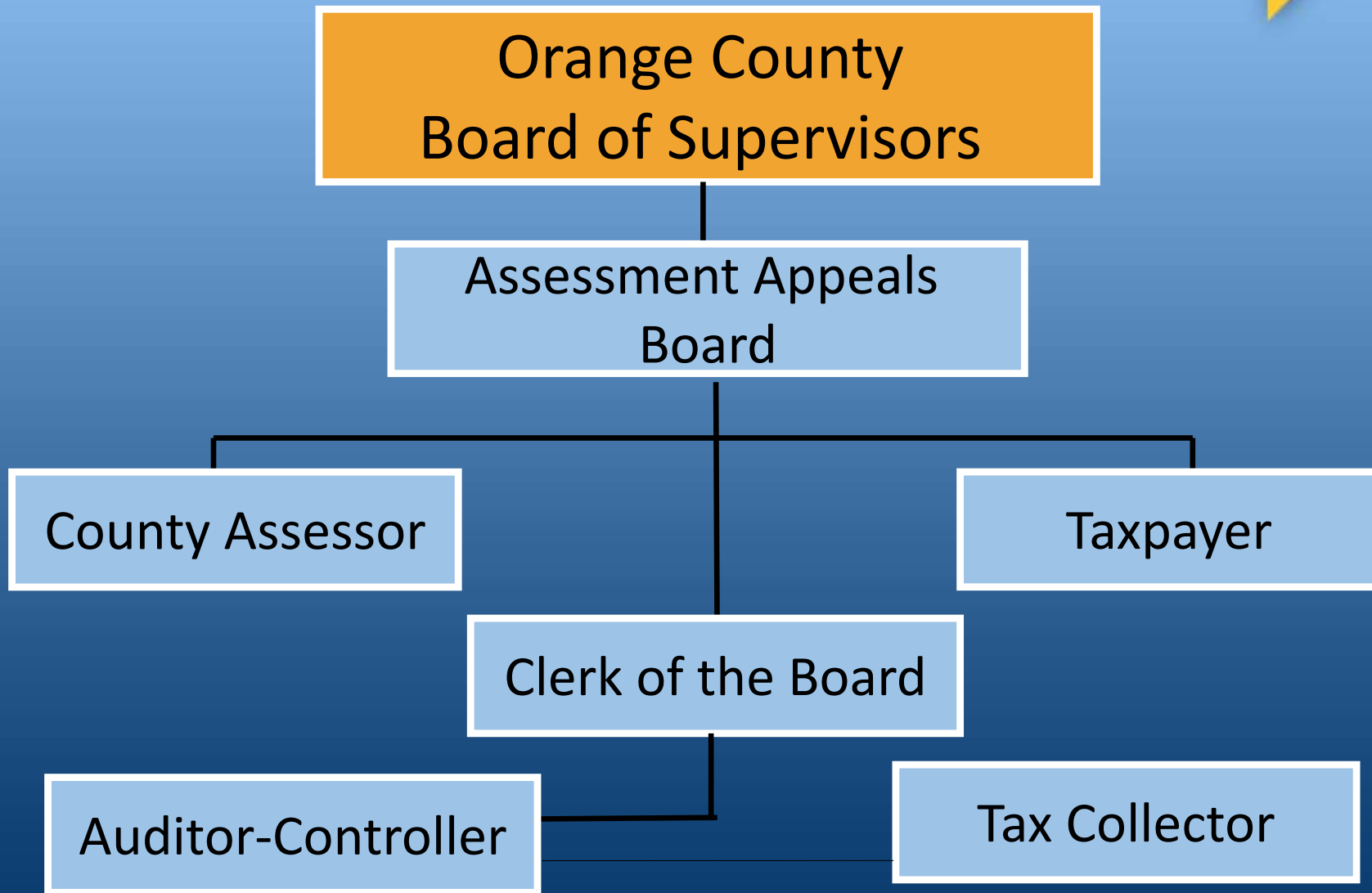
Clerk reviews application for completeness and timeliness and forwards information to Assessor's Office.

COB schedules application for Hearing and notifies Taxpayer and Assessor staff.

Board reviews evidence presented at the hearing and makes a decision.

COB forwards decision to Assessor, Auditor, and Taxpayer.

Organizational Structure & Appointment Process



What is an Assessment Appeal?



The process to challenge the Assessor's opinion of your property value.

- * Timely, factual evidence
- * Adjudicated before an Assessment Appeals Board
- * Must pay property taxes while appeal is pending



Should you file an Assessment Appeal?



Review	<p>Review Property Value Notice</p> <p>The value of your property as determined by the County Assessor.</p>
Date	<p>Evaluation Date</p> <p>As of January 1 of each year (referred to as the lien date), the Assessor, if warranted, reviews the value of your property to ensure that it is at “taxable market value” or “proposition 13 compounded value” and makes any necessary adjustments.</p>
Do Not Appeal	<p>Do not appeal your Property Value</p> <p>If the assessed value is equal or less than what your property would easily sell for on the evaluation date.</p>
Appeal	<p>Appeal your Property Value</p> <p>If you feel that the assessed value of your property exceeds the market value of your property, you have the right to appeal the assessment.</p>

Alternatives to an Appeal

Request an “Informal Review” by the County Assessor

- Call (714) 834-2727 or write Assessor and ask for an Informal Review.
- Request an informal review from January 1 through April 30 of each year.

Request for Informal Review Form

Download the form from the Assessor's website

<http://ocgov.com/gov/assessor/forms>



CLAUDE PARRISH
ORANGE COUNTY ASSESSOR
500 S. Main Street, First Floor Suite 103
Orange, CA 92868-4512
or
P.O. BOX 22000
SANTA ANA, CA 92702-2000
PHONE: (714) 834-2727
FAX: (714) 834-3934
www.ocassessor.gov

SINGLE-FAMILY PROPERTY

CHECK THE BOX THAT BEST DESCRIBES THIS PROPERTY

Single Family Condo Townhouse

**REQUEST FOR INFORMAL ASSESSMENT REVIEW
(NO CHARGE TO FILE THIS REQUEST OR TO HAVE YOUR
PROPERTY'S VALUE REVIEWED BY THE ASSESSOR)**

IMPORTANT: THIS FORM MUST BE FILED BY APRIL 30, 2022

The information you provide will be considered in our review and valuation of your property. If the market value of the property on January 1, 2022, was lower than your Proposition 13 assessed value, you may receive a temporary reduction in taxable value for the upcoming year.

MAIL TO:

Orange County Assessor, Attention: Real Property, P.O. Box 22000, Santa Ana, CA 92702-2000.
For assistance, please call (714) 834-2727.

CONTACT INFORMATION

PROPERTY INFORMATION

Owner's Name:	Parcel Number:
Daytime Phone Number:	Property Address:
Do you have a Property Tax Agent representing you? Yes <input type="checkbox"/> No <input type="checkbox"/>	City:
If yes, Agent's Name:	Date of Purchase:
Agent's Daytime Phone Number: Ext:	Your Purchase Price: \$
	Your Opinion of Value as of January 1, 2022 \$

*Please provide Comparable Market Data Information - Comparable Sales or listings of similar properties in your area. Include any additional information on a separate sheet that you feel is relevant to the above comparable properties.

COMPARABLE PROPERTY INFORMATION*

Sale or Listing	Parcel Number (if known)	Address	Sale Date (no later than 3/31/2022) if applicable	Sale or Listing Price	Additional Information
1				\$	
2				\$	
3				\$	

IMPORTANT: You may be notified of the results of this review on your Property Value Notice in July 2022 or your property tax bill. If you disagree with the valuation of your property, you may file an assessment appeal with the Clerk of the Board. The filing period is July 2, 2022 to November 30, 2022.

AUTHORIZED AGENT: I hereby authorize the Property Tax Agent listed above to act as my agent to file this application (if applicable).

SIGNATURE:

Signature of Property Owner Date

All correspondence related to this review will be mailed to the address we have on file.

ASSESSOR USE ONLY

<input type="checkbox"/> ECA Warranted \$	Remarks:
<input type="checkbox"/> Hold	
<input type="checkbox"/> No ECA	Appraiser: Date:

Assessment Appeals office



400 W. Civic Center Dr
First Floor, Room 103
Santa Ana CA 92701



- 714-834-2331 Ext 1
- Response@ocgov.com

Hearing Locations



County Administrative Building North
400 W. Civic Center Dr
Room 103
Santa Ana CA 92701



Old County Courthouse
211 W. Santa Ana Blvd
Rooms 207/208
Santa Ana CA 92701

Parking

Parking lot P4 located at Broadway and Civic Center

Limited metered parking in P5 behind Old Courthouse



Confirming your hearing attendance

Confirm your attendance at
least **21 days** prior to
hearing.

Mark the Confirmation of
Attendance box on your
Notice of Hearing, sign, and
date.

Email to
Response@ocgov.com or
Fax to 714-560-4592 or mail
to Clerk of the Board PO Box
22023 Santa Ana CA 92702.



Clerk of the Board of Supervisors

211 W. Santa Ana Blvd.

P.O. Box 22023

Santa Ana, CA 92702-2023

** (714) 834-2331, Ext. 1 ** FAX (714) 560-4592

Robin Stieler, Clerk of the Board

FEBRUARY 4, 2022

NOTICE OF HEARING

RE:
IN REPLY, PLEASE REFER TO APPLICATION NO.:
PARCEL/ASSESSMENT NO.:

Dear Applicant/Agent:

Your application for reduction of assessment is scheduled for hearing:

On: WEDNESDAY APRIL 13, 2022 AT 9:00 A.M.
At: OLD COUNTY COURTHOUSE
HEARING OFFICER ROOM 207
211 W SANTA ANA BLVD
SANTA ANA, CA 92701

You are notified that the Assessment Appeals Board/Hearing Officer is required to find full taxable value from the evidence presented. This finding may exceed the full values on which the assessment was based, which could result in the value being raised rather than lowered.

If you are requesting "Finding of Facts," you must advise the Clerk prior to the commencement on the day of the hearing and pay the appropriate non-refundable fee. If you anticipate the hearing will go beyond four (4) hours, please advise the Clerk at least 21 days prior to the hearing. If you have questions, please call (714) 834-2331, ext. 1, or fax (714) 560-4592. Please read additional instructions on the reverse side of this notice.

*******IMPORTANT-RESPONSE REQUIRED*******

Please provide the Clerk of the Board with one of the following responses
no later than 21 days prior to the date of the hearing listed above.

I AM CONFIRMING MY APPEARANCE AT THE SCHEDULED HEARING REFERENCED ABOVE.

Applicant/Agent Signature: _____ Date: _____

I WISH TO WITHDRAW MY APPLICATION AND TERMINATE THIS MATTER.

Applicant/Agent Signature: _____ Date: _____

I WISH TO RESCHEDULE MY HEARING. I am unable to appear at the hearing and wish to reschedule, I hereby agree to an extension of time for the hearing on the Application No. shown below beyond the two-year period of my timely filing pursuant to the provisions of Revenue and Taxation Code Section 1604(c).

Application No.:

Applicant's Name:

Parcel/Assessment No.:

1604(c) WAIVER AGREEMENT



The provisions of Revenue & Taxation Code Section 1604(c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing. If you are in agreement to an extension of time for the hearing on your Application as referenced above, pursuant to the provisions of Section 1604(c), please indicate your consent below and return this form. This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331, ext.1, or (714) 834-3457.

Applicant/Agent Signature: _____ Date: _____

Applicant/Agent Name (Print) _____ Company: _____

Applicant/Agent Address: _____

Contact Telephone No.: () _____ Hearing Date: **APR 13, 2022/9:00 A.M.**

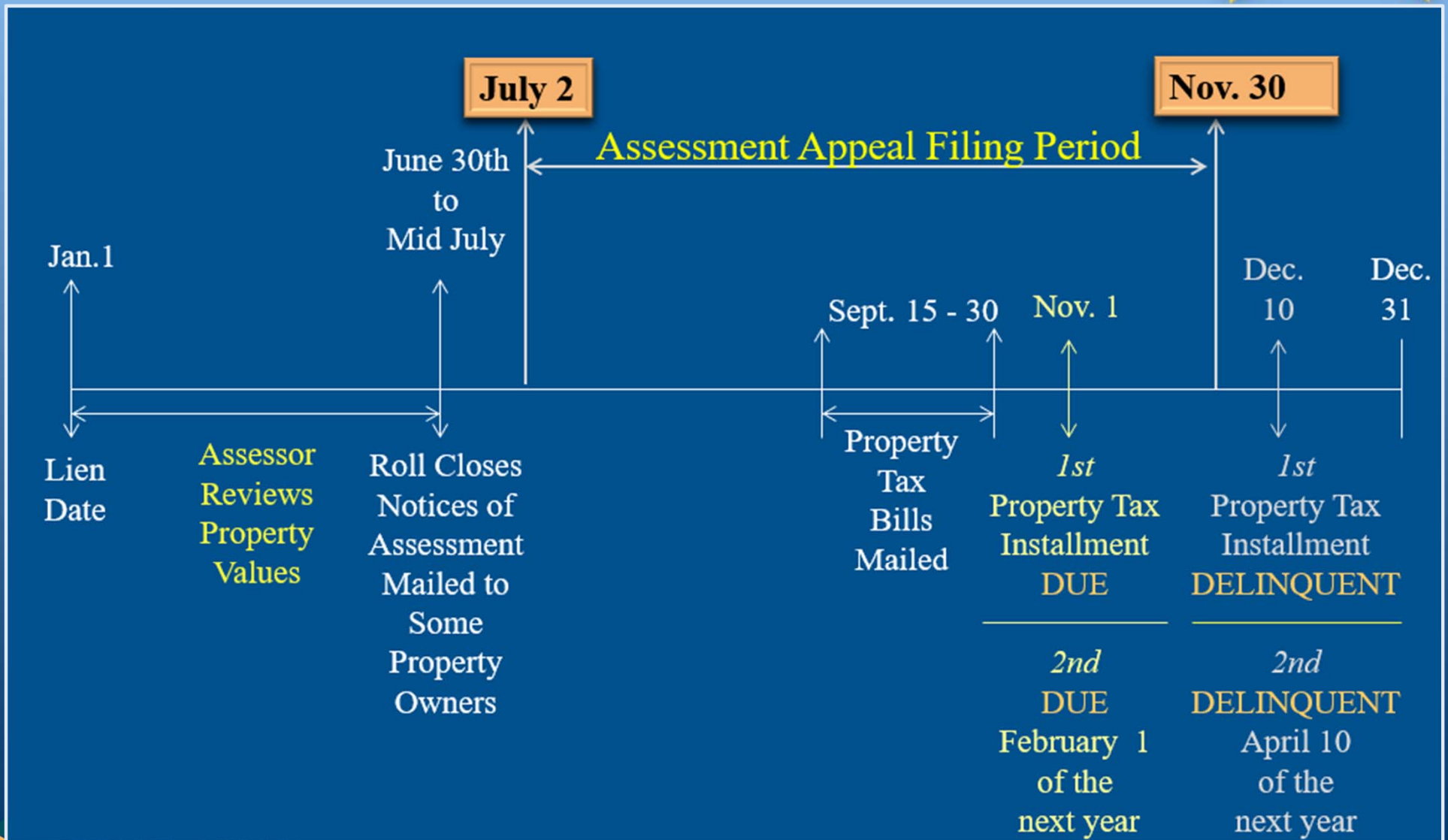
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Contact County Assessor

After you confirm your attendance, call the Assessor's office to begin a discussion with the Appraiser handling your Appeal to possibly arrive at a STIPULATION of value.

- **Call the Assessor's Office at (714) 834-2727**
- **Ask to speak with an Appraiser in the Assessor's Appeal Division**

Timeline of Property Tax Events





Can the Assessment Appeals Board raise my value?



Hearing Officer vs 3 Member Board

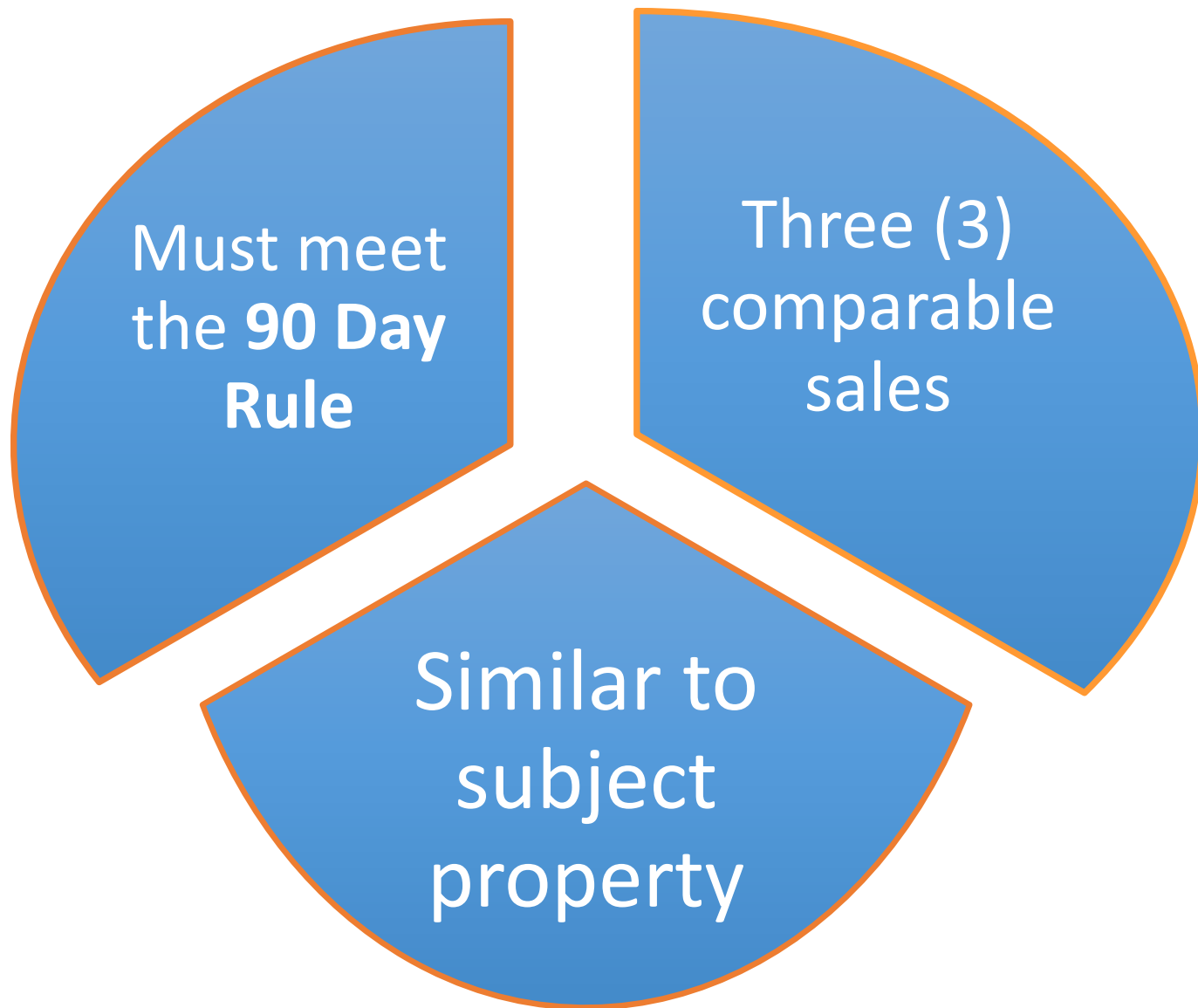
A Hearing officer is one Board Member

- A less formal setting
- Cannot request Findings of Fact
- Hearing Officer decision is final (Cannot go to a Board to appeal Hearing Officer's decision)

An Assessment Appeals Board is a panel of three Board Members

Evidence

What do I
need as
evidence?





What kind of evidence should I bring to the Hearing?

Timely, Factual Evidence

Comparable closed sales ONLY! No listings.

Copies to bring to the Hearing:

Hearing Officer- 4 copies or Board- 6 copies



Where do I get Comparable Sales for evidence?

- Local real estate agents, appraisers, and title companies can assist you.
- Online at Redfin or Zillow

- For a \$10.00 fee the Assessors' office can provide current sales.

Collecting comparable information factors to consider

- Quality
- Use
- Age
- Location
- Condition
- Amenities
- Size



Comparable Sales Worksheet

Download form from our website

www.cob.ocgov.com/forms

Comparable Sales Information Worksheet

Updated 06/15/09

Description	Your Property	Comparable Property #1	Comparable Property #2	Comparable Property #3
APN (Assessor's Parcel No.)				
Street Address				
City				
Sales Price				
*Date of Sale/Transfer or New Construction				
Distance From Your Property (miles, blocks)				
Type of Zoning (i.e., SFR Commercial)				
Lot Size				
Adjustment +/-				
Sq. Ft. of Improvement (house, bldg.)				
Adjustment +/-				
Number of Bedrooms				
Adjustment +/-				
Number of Baths				
Adjustment +/-				
Number of Rooms				
Adjustment +/-				
Garage – No. of Cars				
Adjustment +/-				
Amenities – Specify (pool, spa, etc.)				
Adjustment +/-				
Date Built				
Adjustment +/-				
Location/View				
Adjustment +/-				
Negative Influences – Specify (traffic)				
Adjustment +/-				
Other – Specify				
Adjustment +/-				
Other – Specify				
Adjustment +/-				
Source of Information				
Total Adjustments				
Adjusted Sales Price				
Adjusted Sales Price Sq. Ft.				

Total Market Value Conclusion:

\$ _____

Total Per Square Foot:

\$ _____

*Note: If you filed a Decline in Value, the sales date of comparable properties used must be no more than 90 days after the lien date for the year you are filing. The lien date is January 1. If you filed for other reasons, such as Base Year, Change of Ownership, or New Construction, the sales of the comparable properties used must be no more than 90 days after the date of the change of ownership, transfer, or completion of new construction (valuation date).

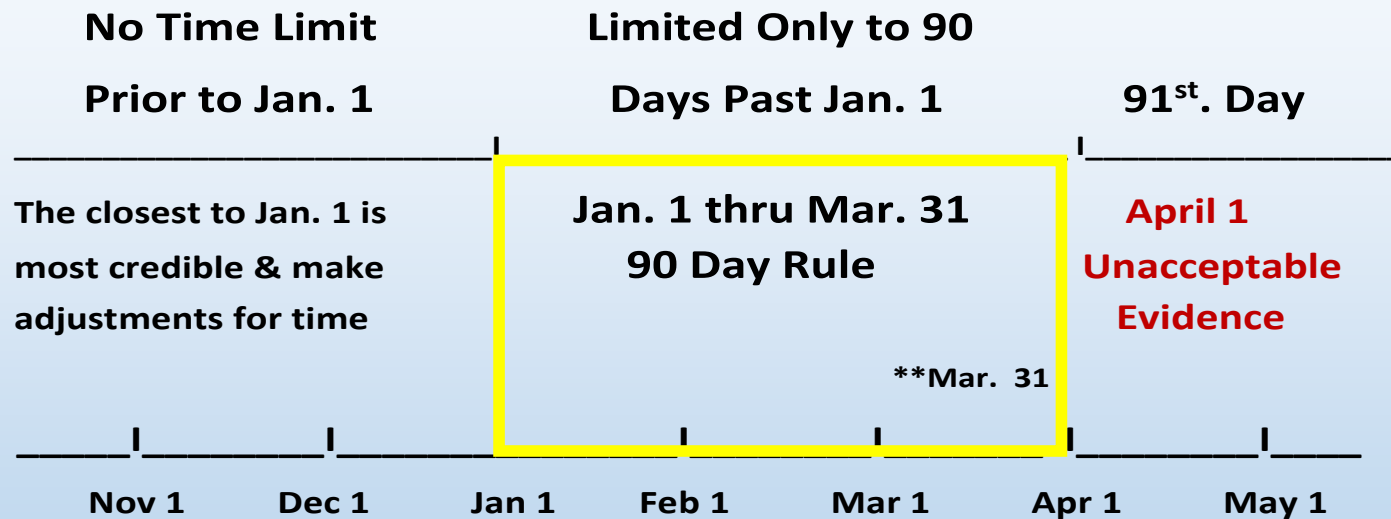
Review AA Board Rules

<https://cob.ocgov.com/sites/cob/files/import/data/files/41239.pdf>



90 Day Rule Regular Filing

Assessor's Annual Jan. 1 Value



*Jan. 1=Lien Date/Annual Valuation Date

**Leap Year=March 30th. is Deadline

90 Day Rule Supplemental, Escape or Calamity

Assessments Made Outside Regular Roll



Example: Purchase home on Sept. 21th. (Event/Effective Date)

*Event or Effective Date Starts 90 Day Rule



Collecting evidence and the 90-day Rule

Remember there are NO RESTRICTIONS on how far BACK in time you can go. Be sure to make appropriate monetary adjustments for market conditions.



The Process



What to expect

Be on time for roll call.

Be prepared with proper evidence & copies.

Testimony will be under oath.

Plan to spend several hours at your hearing.

Can I change my opinion of value?

Yes.

The Board will make a determination of value based upon the evidence.





Can I withdraw my appeal?

Yes.

Send our office a written request to withdraw the application.

Or sign, date, and return the request to withdraw located on your hearing notice.

Or obtain form at www.cob.ocgov.com/forms.

Withdraw Request

Check box, sign, and date.

Return by Fax 714-560-4592

Email to

response@ocgov.com

Or mail to the address at top right corner.



Clerk of the Board of Supervisors
211 W. Santa Ana Blvd.
P.O. Box 22023
Santa Ana, CA 92702-2023
**(714)834-2331, Ext. 1 ** FAX (714)560-4592

Robin Stieler, Clerk of the Board

FEBRUARY 4, 2022

NOTICE OF HEARING

RE:
IN REPLY, PLEASE REFER TO APPLICATION NO.:
PARCEL/ASSESSMENT NO.:

Dear Applicant/Agent:

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On: WEDNESDAY APRIL 13, 2022 AT 9:00 A.M.
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211 W SANTA ANA BLVD
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Applicant/Agent Signature: _____ Date: _____

I WISH TO WITHDRAW MY APPLICATION AND TERMINATE THIS MATTER.

Applicant/Agent Signature: _____ Date: _____

I WISH TO RESCHEDULE MY HEARING. I am unable to appear at the hearing and wish to reschedule, I hereby agree to an extension of time for the hearing on my application. I understand that the extension of time may be subject to the provisions of Revenue and Taxation Code Section 1604(c).

Application No.:

Applicant's Name:

Parcel/Assessment No.:

1604(c) WAIVER AGREEMENT



The provisions of Revenue & Taxation Code Section 1604(c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing. If you are in agreement to an extension of time for the hearing on your Application as referenced above, pursuant to the provisions of Section 1604(c), please indicate your consent below and return this form. This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331, ext.1, or (714) 834-3457.

Applicant/Agent Signature: _____ Date: _____

Applicant/Agent Name (Print) _____ Company: _____

Applicant/Agent Address: _____

Contact Telephone No.: () _____ Hearing Date: APR 13, 2022/9:00 A.M.

If a confirmation of your attendance is not emailed, faxed or postmarked to the clerk at least 21 days prior to the hearing date stated in the Notice of Hearing above, and you attend the hearing without submitting a timely confirmation, the hearing will be limited to determining a date to reschedule the hearing. If you fail to appear at the hearing, regardless of whether or not you submitted a confirmation, your application may be denied for lack of appearance. Email the response to Response@ocgov.com or mail it to the Clerk of the Board at the address above and include the application number. You can also fax the response to (714) 560-4592.

Withdrawal Form

- Complete the top portion
- Check one of the boxes
- Insert Application Number and Parcel Number
- Sign and Date



Robin Stieler
Clerk of the Board

Clerk of the Assessment Appeals Board

Calendaring/Judicial Support Services
P. O. Box 687
Santa Ana, CA 92702-0687
(714) 834-3457 ** FAX (714) 560-4592

Irene Muro
Assessment Appeals Division Manager

ASSESSMENT APPEALS WITHDRAWAL FORM

Date: _____ Hearing Date: _____

Applicant's Name: _____

Agent's Name: _____

Mailing address: _____

Telephone Number: _____ Fax Number: _____

One of the boxes below must be checked:

- As the Applicant, I am requesting that the Application Number(s) listed below be withdrawn and terminate this matter.
- As the duly authorized Agent/Attorney for the Applicant named above, I am requesting that the Application Number(s) and Parcel/bill/Assessment Number(s) listed below be withdrawn and terminate this matter.
- As the authorized employee/Corporate Officer, _____ (Title) I am requesting that the Application Number(s) and Parcel/Bill/Assessment Number(s) listed be withdrawn and terminate this matter.

Application Number: _____ Parcel/Bill/Assessment Number: _____

Application Number: _____ Parcel/Bill/Assessment Number: _____

Application Number: _____ Parcel/Bill/Assessment Number: _____

Application Number: _____ Parcel/Bill/Assessment Number: _____

- Additional affected applications numbers are listed on attachment.
Number of pages attached: _____

Signature of Owner

Print Name

Signature of Agent/Attorney/Authorized Employee/Corporate Officer

Print Name

FORM COB 307
Revised: April 2000

What if I can't make the scheduled Hearing date?



You can reschedule your hearing

- Complete and return the 1604(c) Waiver Form located at the bottom of your Hearing Notice.
- Or download the form cob.ocgov.com/forms
- The form must be returned prior to 10 days of your scheduled Hearing.

1604 (c) Waiver Agreement on Notice of Hearing

Check box.

Complete the bottom portion.

Return by Fax 714-560-4592

Email to response@ocgov.com

Or mail to the address at top right corner.



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FEBRUARY 4, 2022

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SANTA ANA, CA 92701

You are notified that the Assessment Appeals Board/Hearing Officer is required to find full taxable value from the evidence presented. This finding may exceed the full values on which the assessment was based, which could result in the value being raised rather than lowered.

If you are requesting "Finding of Facts," you must advise the Clerk prior to the commencement on the day of the hearing and pay the appropriate non-refundable fee. If you anticipate the hearing will go beyond four (4) hours, please advise the Clerk at least 21 days prior to the hearing. If you have questions, please call (714) 834-2331, ext. 1, or fax (714) 560-4592. Please read additional instructions on the reverse side of this notice.

*****IMPORTANT-RESPONSE REQUIRED*****

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I WISH TO RESCHEDULE MY HEARING. I am unable to appear at the hearing and wish to reschedule, I hereby agree to an extension of time for the hearing on the Application No. shown below beyond the two-year period of my timely filing pursuant to the provisions of Revenue and Taxation Code Section 1604(c).

Application No.:

Applicant's Name:

Parcel/Assessment No.:

1604(c) WAIVER AGREEMENT



The provisions of Revenue & Taxation Code Section 1604(c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing. If you are in agreement to an extension of time for the hearing on your Application as referenced above, pursuant to the provisions of Section 1604(c), please indicate your consent below and return this form. This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331, ext.1, or (714) 834-3457.

Applicant/Agent Signature: _____ Date: _____

Applicant/Agent Name (Print) _____ Company: _____

Applicant/Agent Address: _____

Contact Telephone No.: () _____ Hearing Date: APR 13, 2022/9:00 A.M.

A confirmation of your attendance is not emailed, faxed or postmarked to the clerk at least 21 days prior to the hearing date stated in the Notice of Hearing. If you fail to attend the hearing, regardless of whether or not you submitted a confirmation, your application may be denied for lack of appearance. Email the response to Response@ocgov.com or mail it to the Clerk of the Board at the address above and include the application number. You can also fax the response to (714) 560-4592.



Clerk of the Assessment Appeals Board

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Santa Ana, CA 92702-2023
(714) 834-3457 ** FAX (714) 560-4592

Robin Stieler
Clerk of the Board

Irene Muro
Assessment Appeals Division Manager

WAIVER AGREEMENT

**AGREEMENT TO WAIVE THE PROVISION
of Revenue & Taxation Code Section 1604(c)**

HEARING DATE:

APPLICATION NO(S):

PARCEL/ASSESSMENT NO(S):

The provisions of Revenue & Taxation Code Section 1604(c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing.

This waiver agreement extends the two year period in which the Assessment Appeals Board is required to conduct a hearing and make final determination on the above referenced application(s). This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331 or (714) 834-3457.

If you are in agreement to an extension of time for the hearing on your Application(s) as referenced above, pursuant to the provisions of said Section 1604(c), please indicate your consent below and return this form.

**I HEREBY AGREE TO AN EXTENSION OF TIME FOR THE HEARING ON THE AFORESTATED
APPLICATION NO(S) BEYOND THE TWO-YEAR PERIOD OF MY TIMELY FILING.**

Date: _____ Applicant/Agent:
Signature: _____
Please Print Name: _____

Approved by Assessment Appeals Board No. _____ on _____

Dated: _____ **Robin Stieler, Clerk of the Board**

By: _____ Chairman
By: _____ Deputy Clerk

NOTICE: ANY ALTERATION OR MODIFICATION OF THIS FORM WILL DEEM THIS WAIVER INVALID

**Waiver Agreement
form on our
website.**

www.cob.ocgov.com/forms



Question:

What happens if I don't attend my hearing?

Answer:

If you fail to appear at your hearing, your application will be Denied.




Question:

If I win, what happens?

Answer:

You will receive a refund of overpayment of taxes with interest from the Auditor-Controller approximately 8 weeks after your hearing.

If I don't agree with the decision, can I appeal or have the appeal heard again?

- 
- The decision of the Board is final
 - The Board cannot reconsider their decision
 - It is appealable to Superior Court only

What are Findings of Fact?

A legal document that summarizes the grounds for appeal raised in your application, sets forth the Board's evaluation of those issues and arguments, and shows the basis for the Board's decision on your appeal.

Necessary only if you intend to challenge the Board's decision in Superior Court.

Cannot be requested if using a Hearing Officer.

Must be paid prior to commencement of the hearing. The current fee is posted on our website

www.cob.ocgov.com/appeal-your-property-value/findings-facts-composite-rate

Can I email or fax documents?



Yes!

Except for Appeal
Applications/Corrected Applications

Email

Response@ocgov.com

Fax Number

714-560-4592

Visit our website for forms, AAB Rules, Hearing guidelines, related links, and other helpful information.

APPEAL YOUR PROPERTY VALUE

View Edit Delete Layout Revisions

E-Form to File an Assessment Appeal Application

[E-Form to File an Assessment Appeal Application.](#)

NOTE: The 2024 annual filing period begins Tuesday, July 2, 2024, and ends Monday, December 2, 2024.

Instructions - How to Complete an Assessment Appeal Application

[Instructions - How to Complete an Assessment Appeal Application](#)

Assessment Appeals Board Rules and Hearing Guidelines

- [Assessment Appeals Board Rules](#)
- [Assessment Appeals Board Hearing Guidelines](#)

Assessment Appeals Information, Forms and Fees

- [General Information about the Appeals Process](#)
- [Findings of Facts Composite Rate](#)
- [Forms](#)
- [Most Frequently Asked Questions](#)
- [Should I File An Assessment Appeal](#)
- [Terminology](#)
- [Assessment Appeals Filing Periods for Various Counties](#)
- [Assessment Appeal Fee Schedules](#)
 - Effective November 19, 2015: Audio CDs of Assessment Appeals Board Hearings are available to the public for a fee of \$1.00 (one dollar) per CD. Click [HERE](#) for the order form.
 - Copies of Assessment Appeal records are available to the public for a fee of \$.15 (fifteen cents) per page. Click [HERE](#) for the order form.

<https://cob.ocgov.com/appeal-your-property-value>

Assessment Appeal online application



ODESY COB Home Orange County Home COB Appeal Forms Instructions

Orange County Online Assessment Appeal Application

SIGN IN

Login ID

Password

[Sign in »](#)

[Forgot Password](#)

[Register](#)

NEW USER

Wondering what you can do online? Check out the Clerk of the Board's NEW online Assessment Appeal Application.

- Now you can store your appeal information in your own user profile and get to all your filed appeals by the click of a button. You can also check back frequently to check the latest status of your appeal(s), or
- You can simply use the online application to complete the form, print it and mail it for filing.

Welcome to the Clerk of the Board's Online Assessment Appeal Application. Now you can complete your form online, print it, sign it and mail it to the Clerk of the Board.

This application is ADA compliant. If you encounter any problems, please email us.

This easy to use process will provide you with online instructions for every section of the form. Before you begin you will need to **have readily available**:

- Your annual assessment notice from the Assessor; or
- Your notice of assessment from the Assessor; or
- Your bill from the Tax Collector

These documents have relevant information that is required in order to successfully complete your application.

We hope that you enjoy the ease of completing your application online. Be sure that you:

- Retain a copy** of your completed form for your records
- Visit the Clerk of the Board's website at <https://cob.ocgov.com/appeal-your-property-value>** for workshop dates/locations and information that will assist you during the appeals process.

If you are experiencing difficulty on this site, call the Clerk of the Board at (714) 834-2331, ext. 1.

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<https://assessmentappeals.ocgov.com>



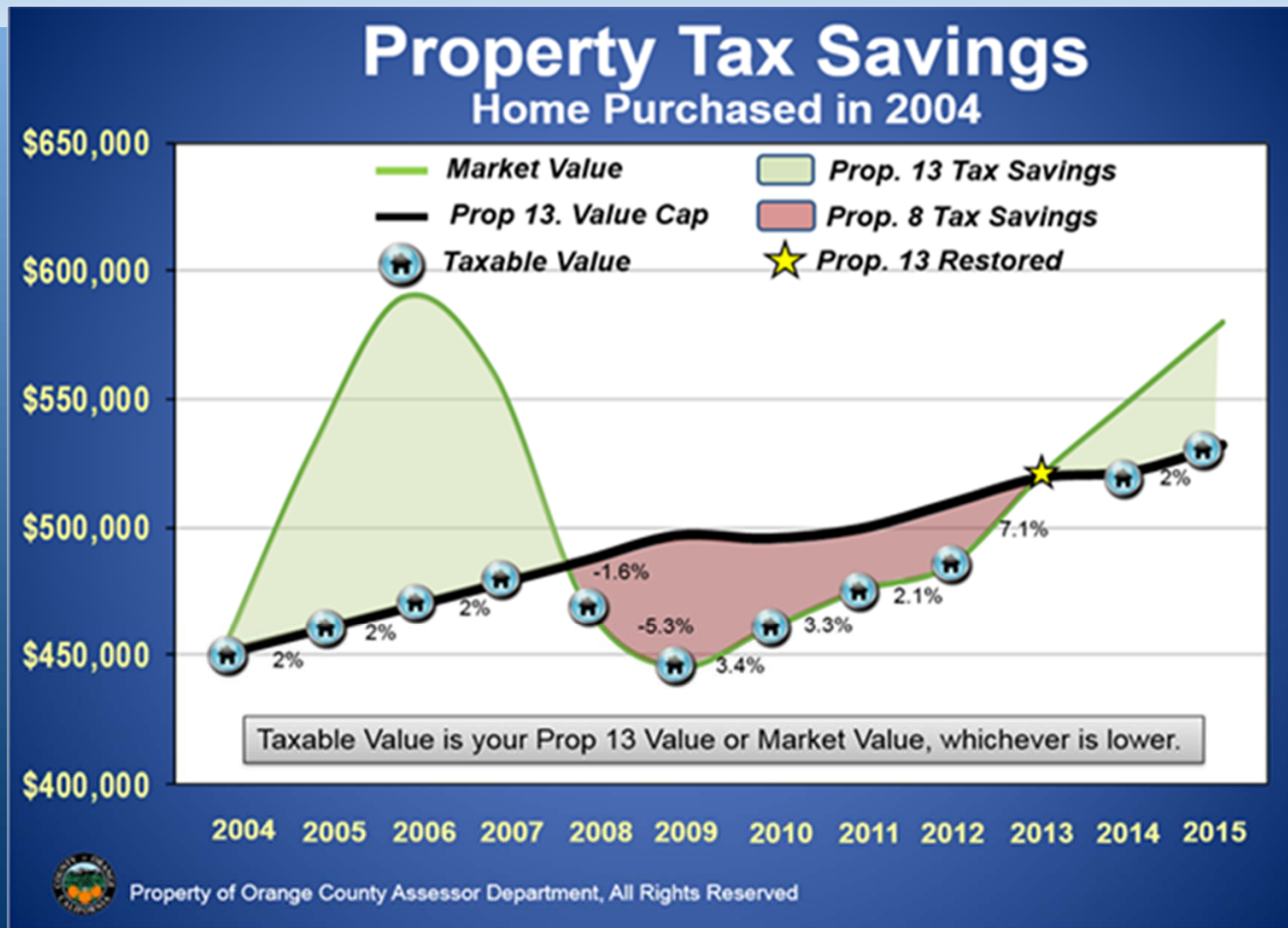
Assessment Appeals Board Members

- Licensed or Certified for a period of 5 years in California as:
 - Appraiser
 - Attorney
 - Real Estate Broker
 - CPA or Public Accountant

After hearing all the evidence, an appeals board is required by law to determine the value of your property, which means that **they can leave the value the same, decrease the value, or increase the value of your property.** An appeals board is not bound by the value presented by you or the county assessor.



If the market values dips below the Prop 13 values then regain values as in the early 1990s, values can return to indexed Prop 13 value and can do so at a greater rate than 2%.



Obtain a copy of this presentation at:

<https://cob.ocgov.com/appeal-your-property-value/workshops-presentation>



OC Clerk of the Board HOME APPEAL YOUR PROPERTY VALUE BOARD OF SUPERVISORS BOARDS, COMMISSIONS & COMMITTEES CONSTRUCTION BIDS DISCLOSURE FORMS Q

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WORKSHOPS & PRESENTATION

Purpose: To provide the public with a basic understanding of the assessment appeals process, property tax timeline and what happens to property's assessed value when the housing market slumps and then recovers. It provides property owners with information on how to determine if they should file an assessment appeal and how to be successful at their hearing. These workshops are conducted through the outreach efforts of the Orange County Clerk of the Board of Supervisors.


Note: In order to view the presentation, you must have Adobe Acrobat Reader 9 or above or similar pdf reading software installed.

How To Prepare For Your Hearing Workshops

- For workshop dates, times and locations, see the [flyer](#) or calendar below.
- [Workshop Presentation](#) [☞] (When prompted, please save the presentation to your desktop.)
- [More Information on How To Prepare For Your Assessment Appeal Hearing](#)
- [Video By SBE - How To Prepare For Your Assessment Appeal Hearing](#) [☞]

Disclaimer: For specific filing periods and local rules, see [OC Assessment Appeals Board Rules](#).

- [Publication 29 - An Overview of California Property Tax](#)
- [Publication 30 - How to Appeal the Assessed Value of Residential Property](#)
- [Property Tax Rules](#) [☞]



Thanks for
attending!

Questions?
Comments?