

ASSESSMENT APPEALS BOARD

Public Education Program

Jeff Levinson

Interim Executive Officer

County of Los Angeles Board of Supervisors, Executive Office

EXECUTIVE OFFICE



BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES



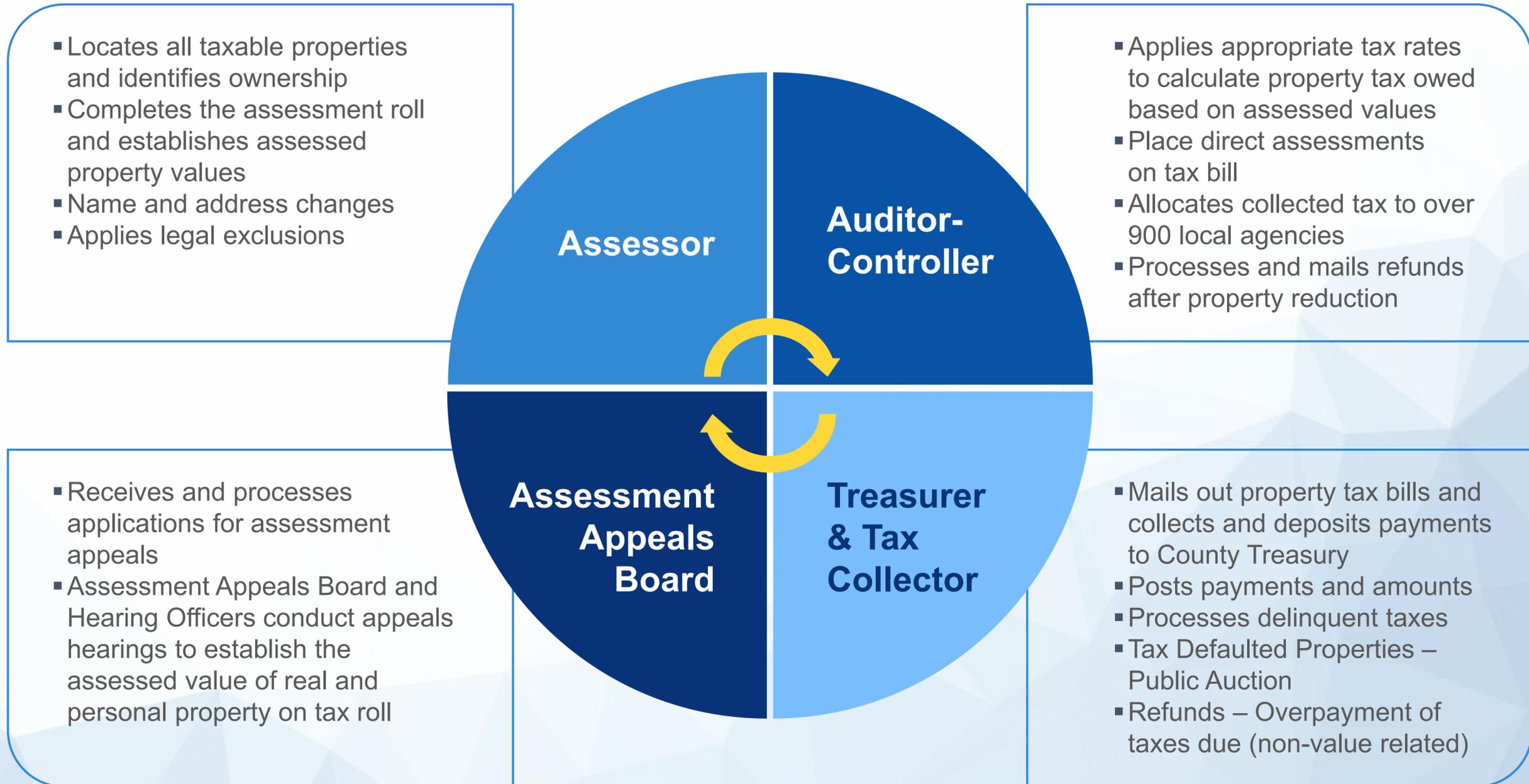
COUNTY OF LOS ANGELES | ASSESSMENT APPEALS BOARD

OUR GOAL

The Assessment Appeals Board was established by the Los Angeles County Board of Supervisors to serve on behalf of the State Board Of Equalization.

The Goal of the Assessment Appeals Board's Public Education Program is to educate Los Angeles County taxpayers about the assessment appeals process and how to prepare for the appeal hearing.

PROPERTY TAX SYSTEMS



WHAT WE WILL COVER TODAY

1. THE APPEALS PROCESS

- A. Reasons for filing
- B. Filing Periods

2. PREPARING FOR THE HEARING

- A. Collecting evidence for your appeal

3. THE HEARING

- A. Virtual or In Person Hearings
- B. Applicant's Responsibilities
- C. What happens during the hearing
- D. What happens after the hearing

4. OTHER HELPFUL INFORMATION

THE APPEALS PROCESS

Why / When / How Applicants file for an Appeal



COMMON REASONS FOR FILING AN APPEAL

COMMON REASONS FOR FILING AN ASSESSMENT APPEAL ARE DUE TO CONDITIONS SET FORTH BY PROPOSITION 8 AND 13:

- Decline in Value on property
- Change in ownership
- Completed new construction
- New construction partially completed on the lien date (January 1st)

PROPOSITION 13 (REASSESSABLE EVENT)

- Pursuant to Proposition 13, real property is reassessed upon a change in ownership or when new construction occurs. The new assessed value created by either event is called the “base year value.”
- After establishing a new base year value, and until the next reassessable event, the Assessor can only increase that value by the rate of inflation indicated by the California Consumer Price Index (CCPI), not to exceed a maximum of 2 percent per year.

The following are considered reassessable events:

1. Change in ownership.
2. Completed new construction.
3. New construction partially completed on the lien date (January 1st).

HOW PROPOSITION 13 AFFECTS ASSESSED VALUES

A COMPARISON OF TWO HOMES:	HOUSE A	HOUSE B
2019 Base Year Value	\$400,000	\$400,000
2020 (Assessed value reflects the Prop 13 inflationary increase)	\$408,000	\$408,000
2021 (House B is Sold)	\$416,160	\$659,000 *Established as the new Base Year Value for 2021
2022 (Assessed value reflects the Prop 13 inflationary increase)	\$424,483	\$672,180

* The difference in Assessed values is caused by Proposition 13

PROPOSITION 8 (Decline-In-Value)

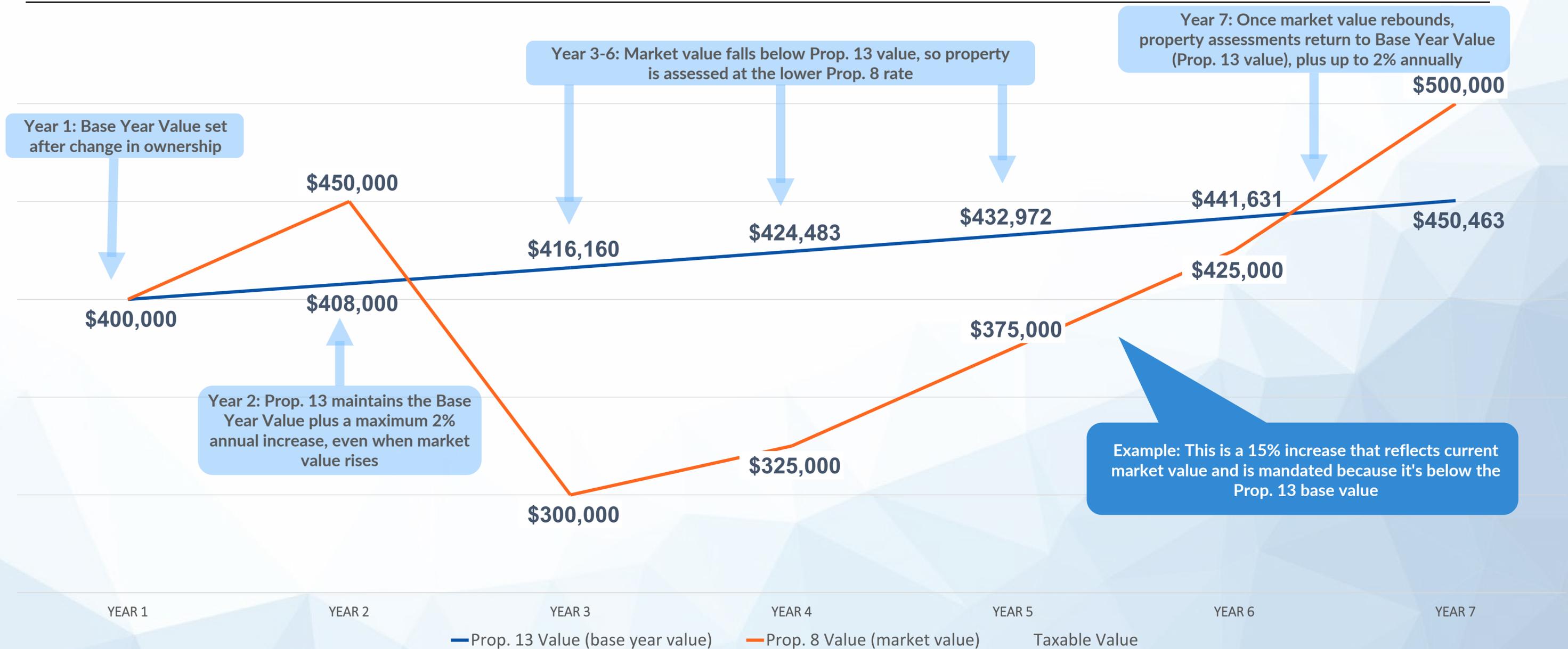
- Proposition 8 is a State Constitutional Amendment established in 1978 to allow **temporary** property value reductions under certain circumstances
 - **Decline in market value**
 - **Obsolescence and deferred maintenance**

WHEN APPEALING PROPOSITION 8:

You must demonstrate that on January 1st, the market value of your property was less than its current assessed value.

- **Keep in Mind** – If you are granted a reduction under Proposition 8(DIV), it only affects the assessment year/tax bill that was filed on. To be considered for a decline-in value for the following year you must file another appeal.

HOW PROPOSITIONS 8 & 13 AFFECT YOUR PROPERTY TAXES



INFORMATION ON HOW TO APPEAL PROPOSITION 8 – DECLINE-IN-VALUE

Both the Assessment Appeals Board and the Assessor provide a Proposition 8, decline-in-value, application process available to taxpayers to apply online, by mail, or in person.

Assessment Appeals Board (AAB):

July 2 – November 30*

Apply online at: bos.lacounty.gov

Form name:

Assessment Appeal Application (AAB-100)

Formal appeals process. Applicant or representative is scheduled for a hearing to present evidence to support filing.

Assessor's Office:

July 2 – November 30*

Apply online at: assessor.lacounty.gov

Form name:

Decline-In Value Review (RP-87)

Administrative, informal review. Requests comparable sales at time of filing application and notifies taxpayer of the outcome.

It is recommended that the taxpayer file with both departments (during the relevant filing periods) to protect your right to an appeal. If you are successful with your application to the Assessor's Office prior to your Assessment Appeals hearing, you may submit a request to withdraw your AAB application in writing.

****Note: If the last day of the filing period falls on a Saturday, Sunday, or legal holiday, an application that is mailed and postmarked on the next business day will be deemed timely filed.***

DECLINE-IN-VALUE REVIEW APPLICATION (RP-87)

LOS ANGELES COUNTY ASSESSOR Decline-in Value Review Application (RP-87)

assessor.lacounty.gov



2023 Decline-in-Value Review Application



IMPORTANT This form **MUST** be filed between July 3 and November 30, 2023. Applications are valid if postmarked by November 30, 2023. Unfortunately, applications received outside of those dates cannot be processed. You may check the status of your decline-in-value reassessment at any time online at assessor.lacounty.gov/decline-in-value. For assistance, please call 213.974.3211 or 1.888.807.2111.

If your property suffers a "decline-in-value," you may be eligible for a temporary reduction in assessed value. A decline-in-value occurs when the market value of your property is less than the assessed value as of January 1, 2023. The best supporting documentation you can provide is information about the sale of comparable properties. In order to help us assist you, please try to find **two comparable sales** that sold as close to **January 1, 2023** as possible, but no later than **March 31, 2023**. While the submission of sales is helpful in determining the market value of your property, applications submitted without comparable sales will still be accepted and processed.

Owner Name		Owner Daytime Telephone	
Property Address (Number/Street/City/ZIP)		Assessor's ID # (Map Book/Page/Parcel)	
Mailing Address (Number/Street/City/State/ZIP)			
Your Opinion of Value as of January 1, 2023		Owner Email Address (Optional)	
Subject Property Description:	Number of Bedrooms	Number of Bathrooms	Approximate Square Footage
			Number of Units (Apartments)

Sale	COMPARABLE SALES		Sale Price	Description
	Address or Assessor's ID #	Sale Date (No later than 3/31/2023)		
1			\$	Single Family/Multi-Res: Include building size, year built, # of bedrooms & baths, proximity, # of units and income (if Multi-Res). Commercial/Industrial: Include income, building and land size, use, zoning, year built, proximity.
2			\$	

Additional Information

IMPORTANT Attach any supplemental data or additional information that supports your claim.

Please keep a copy of this application for your records and as a reminder to file an assessment appeal if you do not receive the Assessor's findings by October 1, 2023. If you disagree with the Assessor's decline-in-value conclusion, you may file an appeal with the Assessment Appeals Board. The appeal must be filed no later than November 30, 2023.

ASSESSMENT APPEALS (NOT FILED WITH THE ASSESSOR)
The Assessment Appeals Board (AAB) is an independent body established to resolve differences of property value opinion between the Assessor and property owners. **AAB Filing Period:** For the 2023 "Regular Assessment Roll" a formal appeal may be filed from July 3 through November 30, 2023. For a "Corrected Assessment Roll" a formal appeal may be filed within 60 days of either (1) the date of mailing printed on the tax bill or (2) the postmark date for the tax bill, whichever is later. **Preserve Your Appeal Rights:** You may appeal before the applicable deadline without waiting for a response to this claim. Starting July 3, 2023, you may request an application from the Assessment Appeals Board at 213.974.1471 or online at bos.co.la.ca.us. You may withdraw your AAB appeal without penalty, for any reason.

Agent/Company Name, if applicable (Attach Agent Authorization)		Agent Daytime Telephone	
Agent Mailing Address (Number/Street/City/State/ZIP)		Agent Email Address	
Owner Signature	Date	Agent Signature	Date

MAIL TO: Los Angeles County Assessor, 500 West Temple Street, Room 286, Los Angeles, CA 90012-2770

Office of the Assessor • 213.974.3211 • Website: assessor.lacounty.gov
"Valuing People and Property"

RP-87 (REV. 6/23)

ASSESSMENT APPEALS BOARD APPLICATION

LOS ANGELES COUNTY BOARD OF SUPERVISORS Assessment Appeal Application (AAB-100)

lacaab.lacounty.gov

Effective October 1, 2021, a Nonrefundable application fee of \$46 per application must be paid at the time of filing. If paying the fee would cause undue financial hardship, a fee waiver request form is available to applicants.

FORM AAB100 (BOE-305-AH (P1) REV. 11 (05-22))
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. A non-refundable application fee of \$46 per application must be paid at the time of filing or a fee waiver request form must be attached- see instructions for more information.

**ASSESSMENT APPEALS BOARD
COUNTY OF LOS ANGELES
500 WEST TEMPLE ST. ROOM B4
LOS ANGELES, CA 90012
Ph (213) 974-1471 / (888) 807-2111
(800) 735-2929 (TDD)
Online filing: <https://lacaab.lacounty.gov>**

OFFICE USE ONLY
APPLICATION NUMBER REGION
DATE RECEIVED
Walk in By

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 ALTERNATE TELEPHONE FAX TELEPHONE

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 TAX AGENT REGISTRATION NUMBER
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED
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.
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.
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 ECONOMIC UNIT (attach Form AAB101)
 MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ AGRICULTURAL POSSESSORY INTEREST
 COMMERCIAL/INDUSTRIAL MANUFACTURED HOME VACANT LAND
 BUSINESS PERSONAL PROPERTY/FIXTURES WATER CRAFT AIRCRAFT
 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 Dup

FORM AAB100 (BOE-305-AH (P2) REV. 11 (05-22))

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. PENALTY ASSESSMENT
 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 AN AUDIT. 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 FACT: Per fee schedule at time of hearing, I am requesting Findings of Fact. Contact the Clerk of the Board or visit <https://lacaab.lacounty.gov> for current fee schedule. NOTE: Not available for hearings before a Hearing Officer.
 Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
 Yes No

9. HEARING OFFICER PROGRAM
If your property is a single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or a property that does not exceed \$3,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer, instead of a formal Assessment Appeals Board.
Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer? Yes No

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

APPLICANT'S NAME

APPLICATION NUMBER

TYPE OF ASSESSMENTS THAT CAN BE APPEALED WITH THE ASSESSMENT APPEALS BOARD

1. ANNUAL TAX BILL / REGULAR ASSESSMENT (SECURED AND UNSECURED TAX BILLS)

File: July 2nd - Nov 30th

NOTE: The Assessor's Office accepts Decline-In-Value Review applications from July 2 – Nov 30 to appeal Proposition 8 only.

2. SUPPLEMENTAL TAX BILL / ADJUSTED / ROLL CHANGE / ESCAPE ASSESSMENT TAX BILL (SECURED AND UNSECURED TAX BILLS)

File within 60 days of the mail by date on the notice or tax bill.

3. FILING APPEAL ON A MISFORTUNE AND CALAMITY EVENT

File: Within 6 months of the mail date on the notice for calamity reassessment

If your property was damaged due to a natural disaster or other calamity, you should file for a calamity reassessment with the Assessor's Office for tax relief. Once you receive the notice of calamity reassessment from the Assessor's Office and if you disagree with the reassessed value, you may file an appeal with the Assessment Appeals Board (Issue D) within 6 months of the mailing date on the notice of Calamity Reassessment.

Applicant must file a Calamity Reassessment with the Assessor's Office, and received the reassessment notice first before filing an appeal.

ANNUAL PROPERTY TAX BILL

This is an example of an Annual Tax Bill which is received by Taxpayers every year on or before Nov. 1st from the Treasurer and Tax Collector.

Under this bill, taxpayers can file on any issue including a proposition 8 – Decline-in-Value issue (A) - (During the Regular filing period July 2-Nov 30 of each year.)

2022
1 ANNUAL SECURED PROPERTY TAX BILL
2022

CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY
SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 KEITH KNOX, TREASURER AND TAX COLLECTOR
 FOR ASSISTANCE, CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT propertytax.lacounty.gov

PROPERTY IDENTIFICATION	DETAIL OF TAXES DUE FOR	ASSESSOR'S ID. NO.	YR SEQ	CK
ASSESSOR'S ID. NO.: 1234 567 890 22 2	AGENCY	1234 567 890	22 000	81
OWNER OF RECORD AS OF JANUARY 1, 2022 SAME AS BELOW	AGENCY PHONE NO.			
MAILING ADDRESS	RATE			AMOUNT
00000-0000000 XXXX 000 00-0000 000000  JANE DOE 4 1234 MAIN ST. LOS ANGELES, CA 90000	GENERAL TAX LEVY	1.000000	\$	2,069.40
	ALL AGENCIES			
	VOTED INDEBTEDNESS			
	CITY-SANTA MONIC 5	.002376	\$	4.91
	METRO WATER DIST	.003500		7.24
	COMMUNITY COLLEGE	.064869		134.24
	UNIFIED SCHOOLS	.091562		189.48
	DIRECT ASSESSMENTS			
	SAFE CLEAN WATER (833) 275-7297		\$	53.61
	TRAUMA/EMERG SRV (866) 587-2862			110.87
	SMSTORMH2O FEE (310) 458-8721			36.00
	SM CLN BEACH TAX (310) 458-8721			113.28
	RPOSD MEASURE A (833) 265-2600			44.45
	LA WEST MOSQ AB (310) 915-7370			11.65
	FLOOD CONTROL (626) 458-5165			21.49

Save Money – Save Time – Pay Online
ftc.lacounty.gov **6**

Electronic Payment Information
 (Required for Online and Telephone Payments)
 ID#: 19 1234 567 890 1 YEAR: 22 SEQUENCE: 000 3
Personal Identification Number (PIN)
 PIN: ABCDEF

SPECIAL INFORMATION **8**

PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION	ROLL YEAR 22-23	CURRENT ASSESSED VALUE	TAXABLE VALUE
1234 MAIN ST. LOS ANGELES 10 TRACT # 0000 XX 00000 FT OF LOT 000		63,395	63,395
	LAND IMPROVEMENTS	11 150,545	150,545

ASSESSOR'S REGIONAL OFFICE **12**
 REGION #07 INDEX: TRA:00000
 WEST DISTRICT OFFICE
 6120 BRISTOL PARKWAY
 CULVER CITY CA 90230
 (310)665-5300

ACCT. NO.:	PRINT NO.: 000000	BILL ID.:
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13 TOTAL		213,940
14 LESS EXEMPTION: HOME		7,000
14 NET TAXABLE VALUE		206,940

1ST	2ND	1ST + 2ND
\$1,398.32	\$1,398.30	\$2,796.62 9
DUE NOVEMBER 1, 2022 (After December 10, 2022, add 10% penalty)	DUE FEBRUARY 1, 2023 (After April 10, 2023, add 10% penalty and \$10 cost)	IF PAYING BOTH BY DECEMBER 10, 2022 (Include 1st & 2nd stubs if paying by mail)

ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$50.00. **15** SEE REVERSE SIDE FOR MORE INFORMATION.

SUPPLEMENTAL PROPERTY TAX BILL

This is an example of a Supplemental Tax bill generated due to a change in ownership or completion of new construction in accordance with Proposition 13.

(Taxpayers cannot appeal issue "A" – Decline-In-Value since the bill addresses ownership or new construction.)

The applicant must file within 60 days of the mail by date to appeal the assessment.

2022 1 **SUPPLEMENTAL SECURED PROPERTY TAX BILL** 2022

CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY
SUPPLEMENTAL SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 KEITH KNOX, TREASURER AND TAX COLLECTOR
 FOR ASSISTANCE, CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT propertytax.lacounty.gov

ASSESSOR'S ID. NO. YR SEQ CK
1234 567 890 21 010 51

<p>PROPERTY IDENTIFICATION</p> <p>ASSESSOR'S ID. NO.: 1234 567 890 21 010 2 TRANSFER/NEW CONSTRUCTION DATE: 12-13-21 3 MAILING ADDRESS 0000001-0000001 XXXXX 001 ----- 000000 XXXX  JANE DOE 6 1234 MAIN ST. LOS ANGELES, CA 90000</p> <p style="background-color: #e0f0e0; padding: 5px;">ELECTRONIC FUND TRANSFER (EFT) NUMBER ID#: 19 1234 567 890 1 YEAR: 21 SEQUENCE: 010 3 PIN: ABCDE1 7</p> <p>SPECIAL INFORMATION</p> <div style="border: 1px solid black; padding: 5px; background-color: #ffe0e0;"> FOR THE FOLLOWING REASON: THIS SUPPLEMENTAL ASSESSMENT IS IN COMPLIANCE WITH ARTICLE 13A OF THE CALIFORNIA CONSTITUTION. IT REFLECTS THE INCREASE IN YOUR PROPERTY TAXES DUE TO CHANGE IN OWNERSHIP OCCURRING 12-13-21. SUPPLEMENTAL BILL DUE TO TRANSFER 11 </div> <p>PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION 1234 MAIN ST. LOS ANGELES 13 TRACT # 00000 LOT COM S 000'00" E 000'00 FT FROM NW COR OF LOT 0 TH S 00'00'00" E 000'00 FT TH S 000'00'00" E TO</p> <p>ASSESSOR'S REGIONAL OFFICE REGION #00 INDEX: TRA:00000 NORTH DISTRICT OFFICE 13800 BALBOA BLVD. 18 SYLMAR CA 91342 (803) 555-XXXX PRINT NO.: OO AUTH. NO.: 000000 AA MAILED BY: 04-28-22</p>	<p>DETAIL OF TAXES DUE FOR</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">AGENCY</th> <th style="text-align: right;">RATE</th> <th style="text-align: right;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>GENERAL TAX LEVY 4</td> <td></td> <td style="text-align: right;">\$ 15,190.47</td> </tr> <tr> <td>VOTED INDEBTEDNESS 5</td> <td></td> <td></td> </tr> <tr> <td>CITY-LOS ANGELES</td> <td style="text-align: right;">.014721</td> <td style="text-align: right;">223.62</td> </tr> <tr> <td>UNIFIED SCHOOLS</td> <td style="text-align: right;">.113226</td> <td style="text-align: right;">1,719.98</td> </tr> <tr> <td>COMMUNITY COLLEGE</td> <td style="text-align: right;">.043759</td> <td style="text-align: right;">664.72</td> </tr> <tr> <td>METRO WATER DIST</td> <td style="text-align: right;">.003500</td> <td style="text-align: right;">53.16</td> </tr> </tbody> </table> <p>FULL YEAR SUPPLEMENTAL TAXES DUE 8 \$17,851.95 PRORATION FACTOR SEE TEXT AUDITOR CONTROLLER 10 PRORATED SUPPLEMENTAL TAXES 9 \$8,925.98</p> <p style="text-align: center;">ADDITIONAL CHARGES NOT SUBJECT TO PRORATION</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">SUPPLEMENTAL TAXES DUE</td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: right;">12 \$8,925.98</td> </tr> <tr> <td>FIRST INSTALLMENT TAXES DUE</td> <td style="text-align: center;">05/31/22</td> <td style="text-align: right;">\$4,462.99</td> </tr> <tr> <td>SECOND INSTALLMENT TAXES DUE</td> <td style="text-align: center;">09/30/22</td> <td style="text-align: right;">\$4,462.99</td> </tr> </table> <p style="text-align: center;">VALUATION INFORMATION</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">ROLL YEAR</th> <th style="text-align: right;">21-22 14</th> <th style="text-align: right;">CURRENT ASSESSED VALUE 15</th> <th style="text-align: right;">PRIOR ASSESSED VALUE 16</th> <th style="text-align: right;">NET ASSESSED VALUE</th> </tr> </thead> <tbody> <tr> <td>LAND</td> <td style="text-align: right;">2,500,000</td> <td style="text-align: right;">1,346,429</td> <td style="text-align: right;">1,153,571</td> <td></td> </tr> <tr> <td>IMPROVEMENTS</td> <td style="text-align: right;">1,300,000</td> <td style="text-align: right;">834,524</td> <td style="text-align: right;">365,476</td> <td></td> </tr> </tbody> </table> <p style="text-align: right;">TOTAL 19 1,519,047 LESS EXEMPTION: NET SUPPLEMENTAL VALUE 20 1,519,047</p> <p style="text-align: center;">21</p>	AGENCY	RATE	AMOUNT	GENERAL TAX LEVY 4		\$ 15,190.47	VOTED INDEBTEDNESS 5			CITY-LOS ANGELES	.014721	223.62	UNIFIED SCHOOLS	.113226	1,719.98	COMMUNITY COLLEGE	.043759	664.72	METRO WATER DIST	.003500	53.16	SUPPLEMENTAL TAXES DUE		12 \$8,925.98	FIRST INSTALLMENT TAXES DUE	05/31/22	\$4,462.99	SECOND INSTALLMENT TAXES DUE	09/30/22	\$4,462.99	ROLL YEAR	21-22 14	CURRENT ASSESSED VALUE 15	PRIOR ASSESSED VALUE 16	NET ASSESSED VALUE	LAND	2,500,000	1,346,429	1,153,571		IMPROVEMENTS	1,300,000	834,524	365,476	
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SUPPLEMENTAL TAXES DUE		12 \$8,925.98																																												
FIRST INSTALLMENT TAXES DUE	05/31/22	\$4,462.99																																												
SECOND INSTALLMENT TAXES DUE	09/30/22	\$4,462.99																																												
ROLL YEAR	21-22 14	CURRENT ASSESSED VALUE 15	PRIOR ASSESSED VALUE 16	NET ASSESSED VALUE																																										
LAND	2,500,000	1,346,429	1,153,571																																											
IMPROVEMENTS	1,300,000	834,524	365,476																																											

ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$60.00.

NEED A COPY OF YOUR PROPERTY TAX BILL?

A copy of your secured property tax bill is available to at the Treasurer and Tax Collector's website:

<https://ttc.lacounty.gov/request-duplicate-bill/>

The screenshot shows the website header for the Los Angeles County Treasurer and Tax Collector (TTC). The header includes the TTC logo and the text "LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR". Below the header is a navigation menu with the following items: PROPERTY TAXES (highlighted in yellow), AUCTIONS, BUSINESS LICENSE, ESTATES, COLLECTIONS, OTHER, and NEWS. The main content area is titled "VIEW PROPERTY TAX BILL" and contains a sub-section "View Property Tax Bill (Electronic Version)". This section has a form with the label "Assessor ID Number (AIN):" and a text input field. Below the input field is a black "SUBMIT" button. At the bottom of the page, there is a message: "Please use the following button to look up your Assessor's Identification Number (or AIN) as needed." and a red "LOOK UP YOUR AIN" button.

FILING PERIODS TO SUBMIT ASSESSMENT APPEAL APPLICATION

July 2nd – Nov 30th

- Annual Tax Bill (Regular Assessment)

Within 60 Days of
Mail Date on Notice
or Bill

- Supplemental Tax Bill
- Adjusted/Roll Change
- Escape Assessment

Within 6 Months of
Mail Date on Notice

- Calamity Reassessment
 - Must file an application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity

**Please Note: If the final filing date falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed timely.*

KEEP IN MIND...

FILING AN APPEAL DOES NOT WAIVE THE TAXPAYER'S OBLIGATION TO PAY THE TAX BILL(S) BY THE DUE DATE.

- *You are required to pay your property taxes timely despite any appeal you have pending.*
- *Failure to do so will result in late payment penalties and interest charges by the Treasurer and Tax Collector.*

PREPARING FOR YOUR HEARING

Collecting Evidence for your Appeal



COLLECTING EVIDENCE FOR THE HEARING

The following factors can assist you in identifying evidence to support your appeal.

1. VALUATION DATE
2. PHYSICAL PROPERTY



VALUATION DATE

EVENT	VALUATION DATE
DECLINE IN VALUE	<u>January 1st</u> (must be owner or lessee on record) Relevant comparable sales dates: <i>May be any time before the valuation date (January 1st) but may not exceed ninety (90) days after the valuation date (March 31st).</i>
CHANGE OF OWNERSHIP	<u>Actual date of transfer</u> Relevant comparable sales dates: <i>May be any time prior to the transfer date, but no later than ninety (90) days after the actual date of transfer.</i>
NEW CONSTRUCTION	<u>Date of Completion</u>
PARTIAL COMPLETION OF NEW CONSTRUCTION	<u>Lien date (January 1st)</u>

PHYSICAL PROPERTY

- Location
- Distance from the property
- Year Built
- Property condition – Excellent, Good, Fair or Poor
- The number of bedrooms and bathrooms
- Lot size and other attributes – View, Proximity to Mountain, lake or golf course.
- Miscellaneous improvements – Pools, Patios, etc.
- Size of improvement, such as a house – in square feet
- Quality of Construction
- Zoning
- Site location – Located or adjacent to a commercial or industrial areas.

Helpful Tip: Drive by and take pictures of comparable properties.

METHODS THAT CAN BE USED TO PREPARE FOR THE HEARING

The following are common methods used for establishing Fair market value:

- Comparable Sales
- Income Approach
- New Construction
- Personal Property

THE COMPARABLE SALES APPROACH TO VALUE

- The **comparable sales approach to value** is the most common and reliable type of evidence used to support an opinion of “fair market value”; particularly for single family residences. If the opinion of value is to be supported with evidence of comparable sales, the properties sold shall be described by the Assessor’s parcel number, street address or legal description sufficient to identify them.

- There are three general criteria used to evaluate the “comparability” of a property:
 1. The sale of the property must be an arms-length open market transaction.
 2. The “comparable” property must be similar to yours based on size, quality, age, condition, utility, amenities, site location, legally permitted use and other physical attributes; and
 3. The date of the sale of the comparable property may be any time prior to the valuation date; but cannot occur more than 90 days after the valuation date of your property (the date for which the fair market value of your property is being determined).

WHAT COMPARABLE SALES DATES DO I BRING?

Decline-in-Value Appeal (Issue A)

Filed appeal
In 2023
On the 2023
annual tax bill

Hearing set
following year,
i.e.:
2024 or 2025

**COMPARABLE SALE DATES
SHOULD STILL BE FOR THE 2023
TAX YEAR:**

**no later than March 31, 2023 and
anytime Before January 1, 2023**

General Rule – 90 days before and after January 1st

SOURCES FOR FINDING COMPARABLE REAL ESTATE SALES

- Real estate Brokers and/or Agents (the Multiple Listing Service)
- Internet – assessor.lacounty.gov – Click on “View Property Maps and Data”
 - costar.com
 - redfin.com
 - zillow.com
 - trulia.com

*Accuracy of data should be verified when using internet sites.

- **County Records** – Sales lists are available in the Assessor’s downtown and regional office locations

- **Appraisals:**

Specific data within Appraisals will not be considered unless the Appraiser is present to testify, otherwise, the Board will only consider the raw data (comparables within the Appraisal) during the hearing.

INCOME APPROACH

- The income approach to value is used when the property has been purchased in anticipation of the money, income, that it will generate. An apartment building, purchased to generate rental income, would be an example of when the income approach to value would be appropriate.
- To support your opinion of value using evidence based on an income approach; the gross income, allowable expenses, capitalization method (direct capitalization or discounted cash flow analysis) and the rate or rates employed should be presented.

COST APPROACH

- The cost approach to value establishes a “fair market value” for a property based on what it would cost to build or replace the structure. This approach may be useful in supporting the fair market value of a newly constructed building, or an addition to an existing building. In addition to the direct cost of construction, costs would include indirect costs such as cost of financing, property taxes paid during construction, and a reasonable allowance for entrepreneurial services.
- If the opinion of value is to be supported with evidence of replacement cost, there shall be presented:
 - With regard to improvements to real property: the date of construction, type of construction, and replacement cost of construction.
 - With regard to machinery and equipment: the date of installation, replacement cost, and any history of extraordinary use regarding both improvements and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence, and remaining economic life.

PERSONAL PROPERTY APPROACH

- In general, Business Personal Property is all property owned or leased by a business except Real Property and Inventory items. Business Personal Property often includes, but is not limited to machinery, computers, equipment (e.g., FAX machines, photocopiers), telephones, furniture (e.g., desks, chairs, bookcases, and supplies).
- The most common method used is the cost of acquiring the personal property compared to what it would cost if it were purchased within a reasonable time before or after the lien date.
- At the hearing you will need to present evidence regarding the initial cost of the property, when it was acquired, its condition on the lien date, and its functional and/or economic obsolescence. For more information, call the Assessor's Personal Property Division at (213) 974-8613
- Comparable sales for personal property may be used in the case of **boats** or **aircraft**. Sales should be reasonably close to the lien date and have occurred on the open market. The sales price should be verified with the buyer, seller, broker, or salesperson. For more information on acquiring evidence for this type of property, contact the Assessor's Marine/Aircraft Division at (213) 974-3119.

HAVING TROUBLE FINDING COMPARABLES...

- Vacant Land
- Income/Commercial Property
- If there are no recent sales within the immediate area of your property, you may need to extend your search to other areas that are proximate or similar to yours in property type or mix, i.e.: all residential, all commercial or a mixture of the two.



INADMISSIBLE EVIDENCE

- Sales of comparable properties that occurred more than 90 days after the valuation date of your property. This is one of the most common examples of inadmissible evidence.
- The amount of taxes paid on your property or another property.
- Appeals Board decisions regarding other properties or a previous Assessment.
- Appeals Board decisions on your own property.
- Assessed values of comparable properties.
- Your age, health, or financial condition, or other matters not related to the value of your property.

IS THIS A VALID APPEAL?

If the evidence collected does not support the appeal, the applicant may withdraw in writing, via fax, e-mail, or USPS mail with the Assessment Appeals Board:

Assessment Appeals Board
Kenneth Hahn Hall of Administration
500 W. Temple Street, Room B-4
Los Angeles, CA 90012

(213) 974-1471 - Main

(213) 217-4979 - Fax

E-mail: AABOffice@bos.lacounty.gov

THE HEARING

Applicant's Responsibilities
What Happens During the Hearing



APPEAL HEARINGS

- In response to the COVID-19 pandemic, most of our hearings are held VIRTUALLY. However, IN-PERSON HEARINGS are available upon **written** request.
- For virtual hearings, you will need a PC, laptop, tablet, or any smart device; must have an Internet connection or Wi-Fi; and have access to audio and video.
- For more information, contact the Assessment Appeals Board at (213) 974-1471 or email at AABOffice@bos.lacounty.gov with the following information:
 - Assessment Appeal Application Number
 - Assessor's Identification Number (AIN)
 - Applicant's Name and Contact Information, including a valid email address or cell phone number

HEARING NOTIFICATION PROCESS



AAB WEBSITE RESOURCES

bos.lacounty.gov/Services/Assessment-Appeals

The website contains:

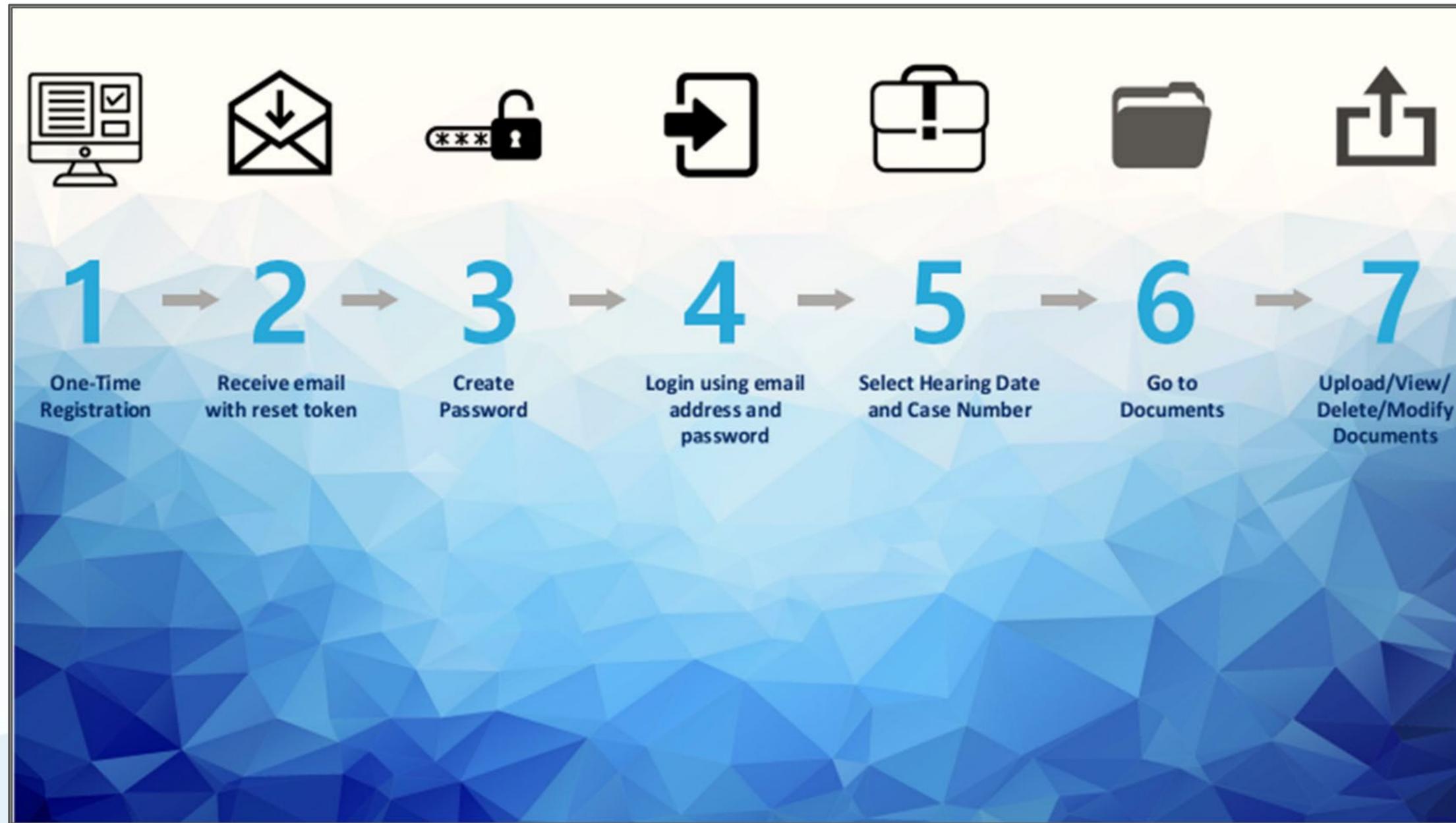
- Forms
 - Including some with online submission
- Virtual hearing resources
- Reference Guides
- Other appeal-related information

The screenshot shows the 'Assessment Appeals' page on the Los Angeles County website. The page has a blue header with the title 'Assessment Appeals'. Below the header is a breadcrumb trail: Home / Services / Assessment Appeals. The main content area is titled 'ABOUT' and contains text explaining the Board of Supervisors' role in the Assessment Appeals Board, established under Article 13 of the California Constitution. It mentions a \$46 non-refundable filing fee effective October 1, 2021, and provides information on how to request a fee waiver. A 'VIDEO LIBRARY' section highlights a new feature: 'NEW! Enable "Closed Caption" to Watch Video Tutorials (Language/Translation)'. On the right side, there is a 'QUICK LINKS' sidebar with several buttons: 'File Your Appeals Online', 'Hearing Evidence Online Submission' (highlighted with a purple border), 'Case Status Search', 'Withdrawal Request (For Online Submission)', 'Postpone Hearing Request (For Online Submission)', 'Waiver and Agreement Form (For Online Submission)', 'Public Education Program', and 'Reference Guides/Forms/Video Library' (highlighted with a yellow border).

ASSESSMENT APPEAL PORTAL (AAP)

The screenshot shows the login interface of the Assessment Appeal Portal (AAP). At the top left is the AAP logo, which includes a stylized house and building icon and the text "AAB COUNTY OF LOS ANGELES | ASSESSMENT APPEALS BOARD". At the top right are the links "Login Register" with a dropdown arrow. The main content area features a white "Sign In" card with a text input field, a "Password" input field, a teal "SIGN IN" button, and a "Forgot Password?" link. The footer contains the copyright notice "© 2020 County of Los Angeles Assessment Appeals Board", links for "Privacy Statement", "Terms Of Use", and "FAQ", and the Executive Office logo with the text "EXECUTIVE OFFICE EO BOARD OF SUPERVISORS COUNTY OF LOS ANGELES".

ASSESSMENT APPEAL PORTAL (AAP)



APPLICANT'S RESPONSIBILITIES

1. PREPARE EVIDENCE FOR YOUR APPEAL:

Collect at least 3 comparables as part of your evidence (comparables, documents, photos, etc.) to present at the hearing.

- A comparable sales information worksheet is available in our brochure “How to Prepare for your Assessment Appeals Hearing” located on our website and mailed with your notice of hearing.

2. UPLOAD YOUR EVIDENCE TO THE ASSESSMENT APPEAL PORTAL (AAP)

- At least 48 hours prior to your hearing.

3. IF YOU HAVE AN AGENT, ATTORNEY OR REPRESENTATIVE APPEARING ON YOUR BEHALF:

The Agent must have an Agent's Authorization form to present at the hearing and be registered with the Executive Office of the Board of Supervisors, if considered a Tax Agent* pursuant to County Code Chapter 2.165.

TAX AGENT REGISTRATION

On April 30, 2013, the Los Angeles County Board of Supervisors approved an ordinance amending Los Angeles County Code, Title 2 – Administration to add Chapter 2.165, implementing a registration process for all tax agents practicing in Los Angeles County effective July 1, 2013.

A “Tax Agent” is any person who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action.

Tax Agents are required to register with the Los Angeles County Board of Supervisors, Executive Office; no later than 30 days after July 1st or within the first 30 days of first becoming a Tax Agent.

Tax Agents subject to this rule cannot represent a taxpayer before a County official without first being registered.

Anyone representing an applicant that does not fall under the definition of this ordinance may indicate this on the Agent’s Authorization form available on our website. Exemption forms will also be available to complete during the hearing.

For more information on the Tax Agent Registration process, please visit our website at:
bos.lacounty.gov/services/assessment-appeals/tax-agent-registration

TAX AGENT REGISTRATION

Tax Agent Registration

[Home](#) / [Services](#) / [Assessment Appeals](#) / [Tax Agent Registration](#)

TAX AGENT REGISTRATION OVERVIEW

On April 30, 2013, The Los Angeles County Board of Supervisors adopted County Code 2.165, an ordinance amending Title 2 – Administration of the Los Angeles County Code to implement a Tax Agent Registration Program and requirement for all tax agents within Los Angeles County.

The Assessment Appeals Board is responsible to facilitate the Tax Agent Registration process in the area of identifying tax agents, processing registrations, and posting an online report that lists all registered and unregistered tax agents who are required to be in compliance with the ordinance.

County Code 2.165 defines a “Tax Agent” as any person who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action.

Tax Agents will be required to register with the Executive Office of the Board of Supervisors within 30 days after July 1, 2013, or within the first 30 days of first becoming a tax agent.

To complete Tax Agent Registration [click here](#)

For questions or comments, email us at: TaxAgentRegistration@bos.lacounty.gov

[Click here](#) to subscribe and receive e-Mail Notifications for all future Tax Agent Registration updates.

FILE AN ASSESSMENT APPEAL

To file an Assessment Appeal Application online. Select the property tax bill and login to complete and submit the application.

[Click Here](#) →

FORMS

- [Request to Add Agency or Firm](#)
- [Tax Agent Registration Referral Form \(INTERNAL OFFICE USE ONLY\)](#)

DAY OF THE HEARING

1. Applicants are responsible to login / arrive to the hearing at least 15-30 minutes before the scheduled hearing time.
 - **If the applicant has an agent, attorney, or representative they will act on your behalf with full authority.**
2. Check in with the clerk. Hearings may begin early if all parties are present.
3. The clerk maintains the order and flow of appeals before the Board or Hearing Officer.
4. Depending upon arrival time and complexity of the case, the applicant should be prepared to spend several hours to the whole day at the hearing.



WHAT IS THE DIFFERENCE BETWEEN A BOARD AND HEARING OFFICER HEARING?

- **BOARD HEARING** (Currently Held Virtually or In-Person)

The appeal is heard before a three-member Board panel, in a courtroom-like setting and is recorded. In addition, an appeals clerk, along with an Assessor's representative(s) will be present.

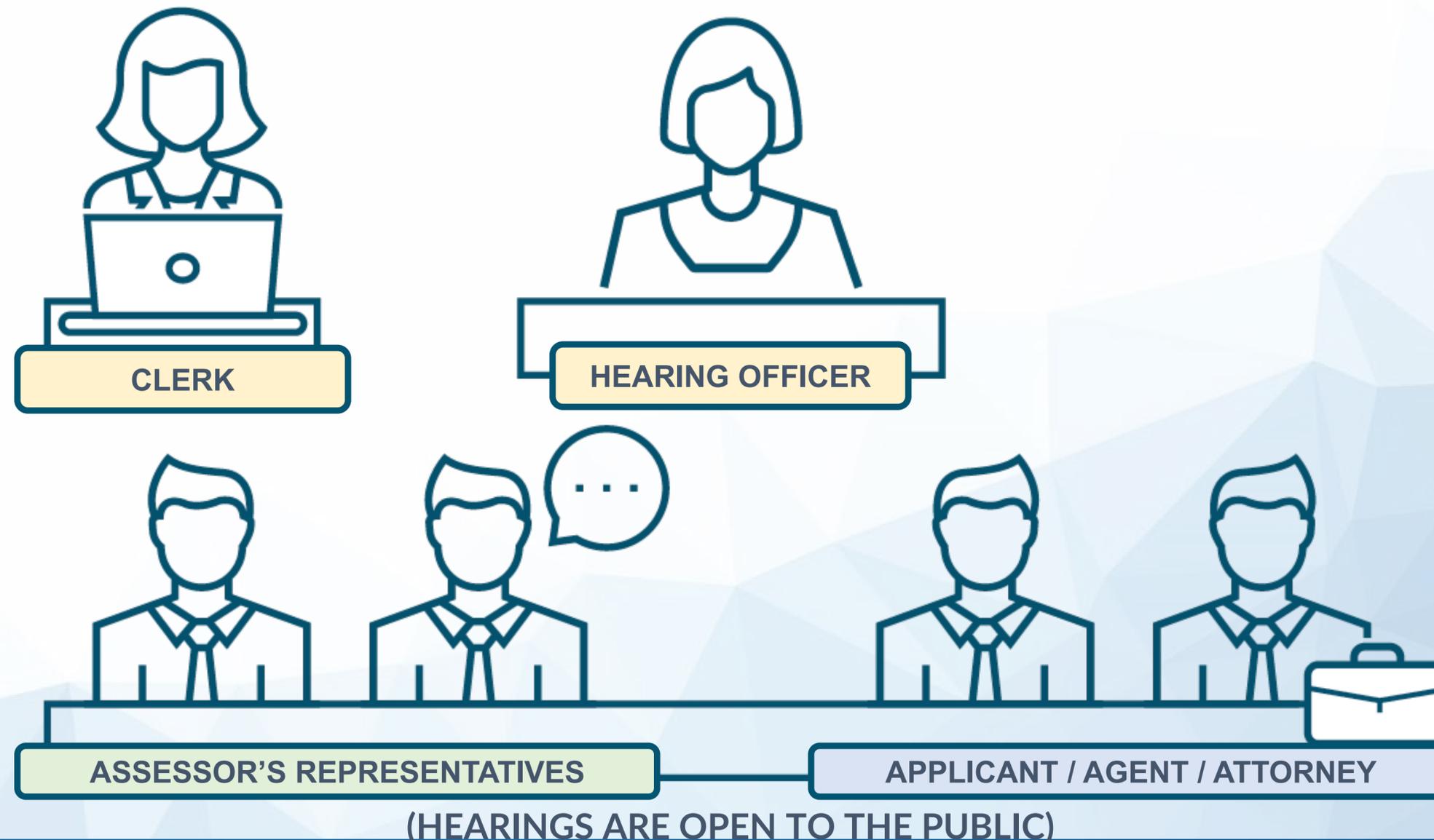
- **HEARING OFFICER** (Currently Held Virtually or In-Person)

Hearings before a Hearing Officer are less formal than hearings before the Board and involve less-complex cases. The Hearing Officer reviews evidence presented by you and the Assessor's representative at the hearing and makes a recommendation regarding the fair market value of your property. The Applicant, Assessor, and Board have the opportunity to reject the recommendation. If this is not done, the recommendation will be finalized by the Board.

Any single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or any other property type that does not exceed \$5,000,000 in assessed value may go to a Hearing Officer hearing.

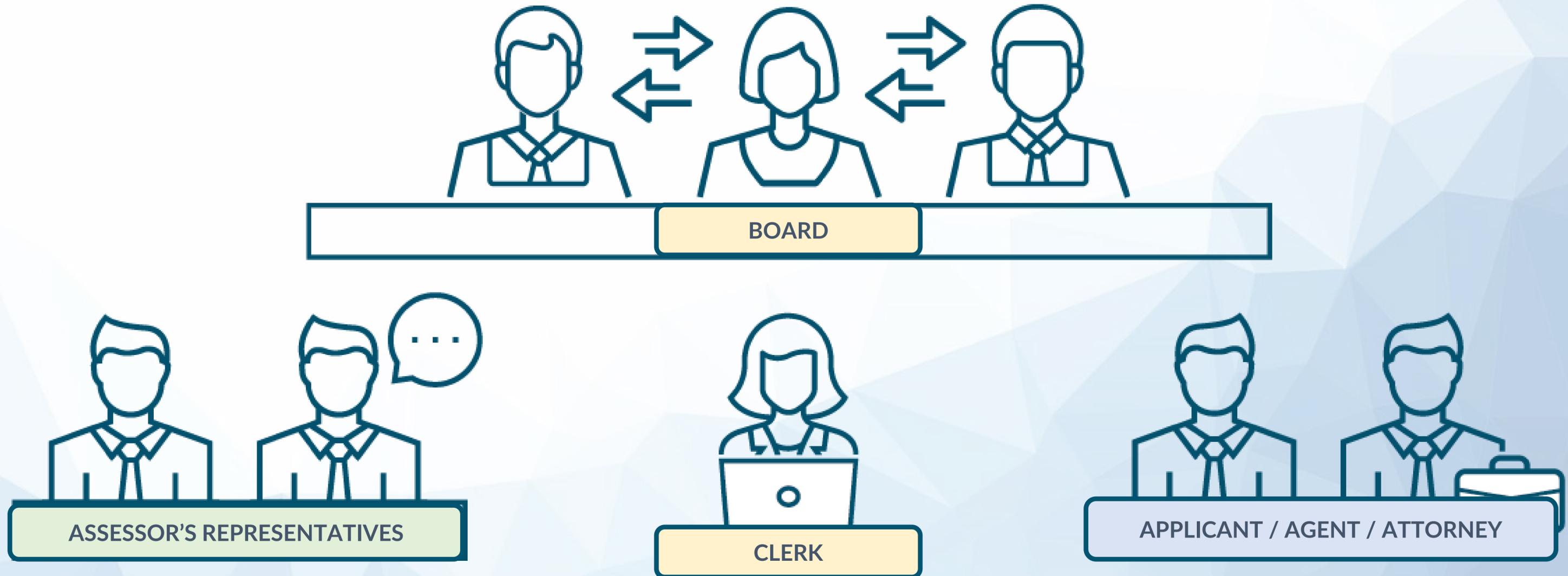
WHO WILL BE AT THE HEARING OFFICER HEARING?

HEARING OFFICER HEARING



WHO WILL BE AT THE BOARD HEARING?

BOARD HEARING



(HEARINGS ARE OPEN TO THE PUBLIC)

HEARING OUTCOME

WHAT IF THE APPLICANT DISAGREES WITH THE DECISION?

HEARING OFFICER

A Hearing Officer makes a recommendation to the Board, if the applicant disagrees, they may request for a new hearing before the Board.

TO DO THIS:

The applicant may request a new hearing with the Board by submitting a “Request Board form” no later than 14 days after the mailing date of the Hearing Officer Recommendation sheet (the stamped date on the upper right corner of the recommendation sheet).

BOARD

The Board’s decision is final. If the applicant does not agree with the Board’s findings an appeal of the decision will have to be made within 6 months of the board action date through Superior Court.

WHAT HAPPENS AFTER THE HEARING

Notice of Board Action

1. After the Appeals Board renders their decision, a Notice of Board Action will be sent to the applicant and agent (if applicable).
2. A copy of the Board Action notice will also be sent to the Assessor and Auditor-Controller for any necessary action.
3. At this point the Assessment Appeals process is complete.
 - If there is any value change, it can take approximately 4-6 months for the changes to be processed.
 - If a refund is due, the Auditor-Controller will issue the refund within 3-6 months after the office receives the board found value information from the Assessment Appeals Board (business, personal property, boats, and aircraft) or from the Assessor's Office (for real property)

CONTACT LIST

ASSESSOR'S LOCAL AND DISTRICT OFFICES

NORTH DISTRICT OFFICE
AREA 1 – REGIONS B1, 02, 03, 24
13800 Balboa Blvd., Sylmar, CA 91342
(818) 833-6000

WEST DISTRICT OFFICE
AREA 2 – REGIONS 07, 09, 25
Room 183-19 (mailing address)
500 West Temple St.
Los Angeles, CA 90012
(310) 665-5300

SOUTH DISTRICT OFFICE
AREA 3 – REGIONS 10, 12, 14, 26
1401 E. Willow Street, Signal Hill, CA 90755
(562) 256-1701

EAST DISTRICT OFFICE
AREA 4 – REGIONS 04, 05, 06, 11, 27
1190 Durfee Avenue, South El Monte, CA 91733
(626) 258-6001

LANCASTER
REGION A1
251 E. Avenue K-6, Lancaster, CA 93535
(661) 940-6700

PROPERTY TAX RELATED OFFICE LOCATIONS

DOWNTOWN OFFICE LOCATION:
Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012-2770
Toll Free: 1-(888) 807-2111 (for departments below dial prompts indicated)

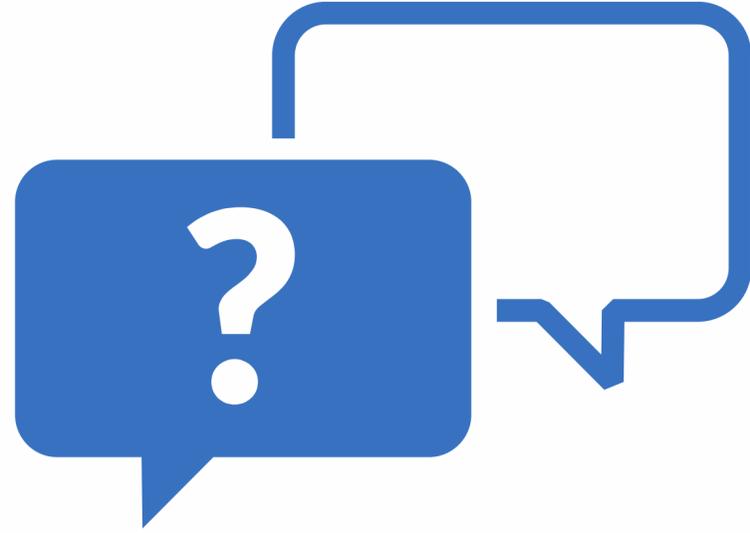
ASSESSMENT APPEALS BOARD – ROOM B4
<https://bos.lacounty.gov/services/assessment-appeals>
(213) 974-1471, Dial 1-4-1

TAX AGENT REGISTRATION
<https://bos.lacounty.gov/services/assessment-appeals/tax-agent-registration>

ASSESSOR'S OFFICE - ROOM 225 (MAIN OFFICE DOWNTOWN)
<https://assessor.lacounty.gov>
(213) 974-3211, Dial 1-6-9

TREASURER AND TAX COLLECTOR – FIRST FLOOR LOBBY
<https://ttc.lacounty.gov>
(213) 974-2111, Dial 1-5-6

AUDITOR CONTROLLER – ROOM 153
<http://auditor.lacounty.gov>
(213) 974-8368, Dial 1-7-9



QUESTIONS?