

ASSESSMENT APPEALS BOARD

Public Education Program

Edward Yen

Executive Officer

County of Los Angeles Board of Supervisors, Executive Office

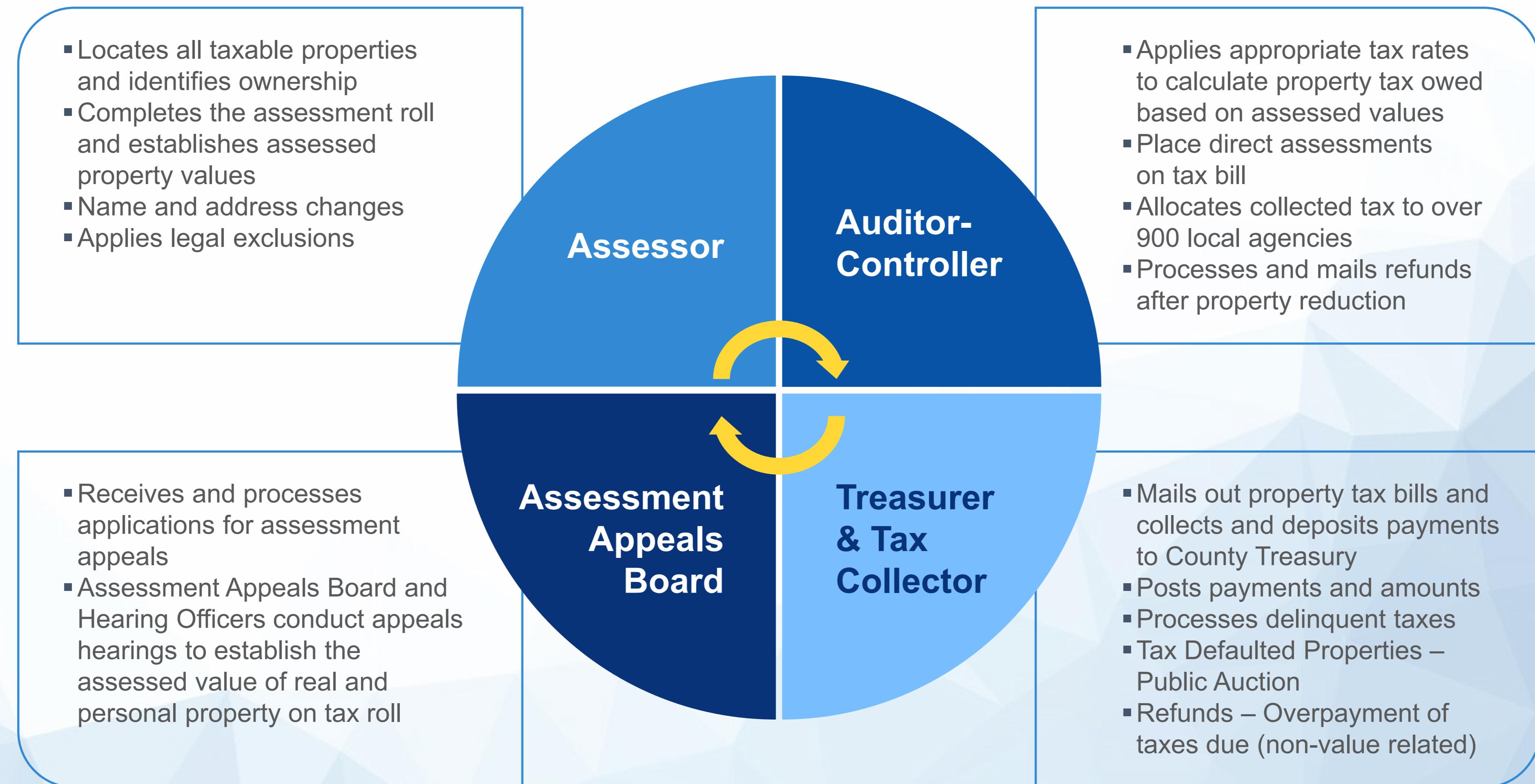


OUR GOAL

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
2022 Base Year Value		\$700,000	\$700,000
2023 (Assessed value reflects the Prop 13 inflationary increase)		\$714,000	\$714,000
2024 (House B is Sold)		\$728,280	\$1,156,052 <small>*Established as the new Base Year Value for 2024</small>
2025 (Assessed value reflects the Prop 13 inflationary increase)		\$742,846	\$1,179,173

* The difference in Assessed values is caused by Proposition 13

PROPOSITION 8 (Decline-In-Value)

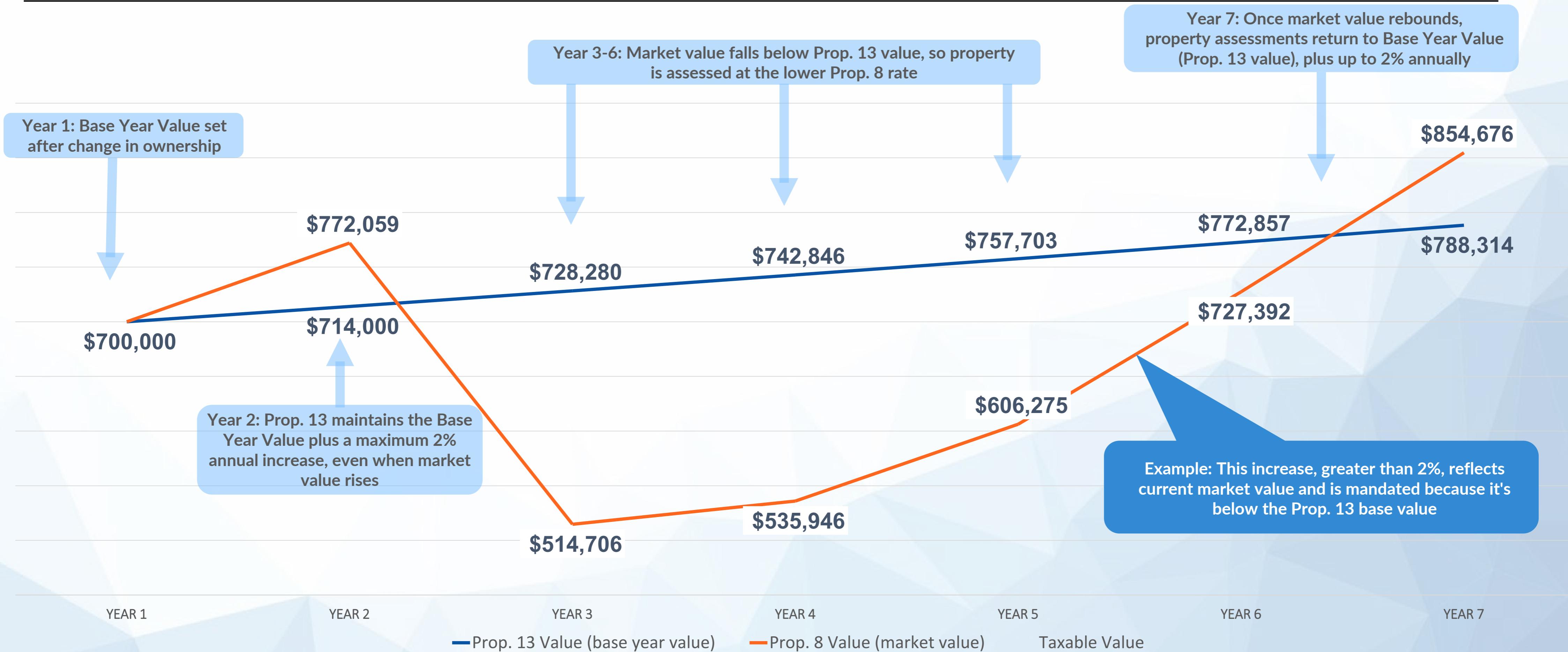
- Proposition 8 is a State Constitutional Amendment established in 1978 to allow **temporary** property value reductions under certain circumstances
 - Decline in market value
 - Obsolescence and deferred maintenance

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



2024 Decline-in-Value Review Application

IMPORTANT This form MUST be filed between July 2 and December 2, 2024. Applications are valid if postmarked by December 2, 2024. 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, 2024. 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, 2024 as possible, but no later than **March 31, 2024**. 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, 2024	Owner Email Address (Optional)			
Subject Property Description:	Number of Bedrooms	Number of Bathrooms	Approximate Square Footage	Number of Units (Apartments)
Sale	COMPARABLE SALES Address or Assessor's ID #	Sale Date (No later than 3/31/2024)	Sale Price	Description <small>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.</small>
1			\$	
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, 2024. 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 December 2, 2024.

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 2024 "Regular Assessment Roll" a formal appeal may be filed from July 2 through December 2, 2024. 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 2, 2024, 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. 7/24)

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 or 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.

1. APPLICANT INFORMATION - PLEASE PRINT

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

3. PROPERTY IDENTIFICATION INFORMATION

<input type="checkbox"/> Yes <input type="checkbox"/> 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	FEES NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), If appropriate
<input checked="" type="checkbox"/> PROPERTY TYPE <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ <input type="checkbox"/> COMMERCIAL/INDUSTRIAL <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES		<input type="checkbox"/> ECONOMIC UNIT (attach Form AAB101) <input type="checkbox"/> AGRICULTURAL <input type="checkbox"/> MANUFACTURED HOME <input type="checkbox"/> WATER CRAFT <input type="checkbox"/> OTHER: _____ <input type="checkbox"/> POSSESSORY INTEREST <input type="checkbox"/> VACANT LAND <input type="checkbox"/> AIRCRAFT
4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES OTHER TOTAL		A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE C. APPEALS BOARD USE ONLY
PENALTIES (amount or percent)		THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

FORM AAB100 (BOE-305-AH (P2) REV. 11 (05-22))
5. TYPE OF ASSESSMENT BEING APPEALED *Check only one. See instructions for filing periods*

<input type="checkbox"/> REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR	
<input type="checkbox"/> SUPPLEMENTAL ASSESSMENT	
*DATE OF NOTICE: _____ ROLL YEAR: _____	
<input type="checkbox"/> ROLL CHANGE <input type="checkbox"/> ESCAPE ASSESSMENT <input type="checkbox"/> CALAMITY REASSESSMENT <input type="checkbox"/> PENALTY ASSESSMENT	
*DATE OF NOTICE: _____ **ROLL YEAR: _____	
<i>*Must attach copy of notice or bill, where applicable</i> <i>Each roll year requires a separate application</i>	

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

Public Education Program



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)

2023		1 ANNUAL SECURED PROPERTY TAX BILL			2023	
		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				
		ELIZABETH BUENROSTRO GINSBERG, 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	23 000 81
					AGENCY	RATE
		GENERAL TAX LEVY			AGENCY PHONE NO.	AMOUNT
		ALL AGENCIES			3	1.000000 \$ 2,069.40
		VOTED INDEBTEDNESS			5	.002376 \$ 4.91
		CITY-SANTA MONIC				.003500 7.24
		METRO WATER DIST				.064869 134.24
		COMMNTY COLLEGE				.091562 189.48
		UNIFIED SCHOOLS				
		DIRECT ASSESSMENTS			7	
		SAFE CLEAN WATER			(833) 275-7297	\$ 53.61
		TRAUMA/EMERG SRV			(866) 587-2862	110.87
		SMSTORMH20 FEE			(310) 458-8721	36.00
		SM CLN BEACH TAX			(310) 458-8721	113.28
		RPOSE MEASURE A			(833) 265-2600	44.45
		LA WEST MOSQ AB			(310) 915-7370	11.65
		FLOOD CONTROL			(626) 458-5165	21.49
		SPECIAL INFORMATION			8	
		PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION			10	
		1234 MAIN ST. LOS ANGEL				
		TRACT # 0000 XX 00000 FT OF				
		LOT 000				
		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.:				
		1ST \$1,398.32			13	TOTAL 213,940
		DUE NOVEMBER 1, 2023 (After December 10, 2023, add 10% penalty)				LESS EXEMPTION: HOME 7,000
		2ND \$1,398.30			14	NET TAXABLE VALUE 206,940
		DUE FEBRUARY 1, 2024 (After April 10, 2024, add 10% penalty and \$10 cost)				
		1ST + 2ND \$2,796.62			9	
		IF PAYING BOTH BY DECEMBER 10, 2024 (Include 1st & 2nd stubs if paying by mail)				
		ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$60.00.			15	SEE REVERSE SIDE FOR MORE INFORMATION.

ADJUSTED PROPERTY TAX BILL

This is an example of an Adjusted Tax bill

Adjusted Bills are bills that have been adjusted due to subsequent value corrections. Adjusted tax bills can result in either a decrease or an increase in the total tax due. Adjusted bills are mailed at any time during the year; therefore, the due dates vary.

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

2023		ADJUSTED SECURED PROPERTY TAX BILL			2023		
1		CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY					
		SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024					
		ELIZABETH BUENROSTRO GINSBERG, 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 23 000 40					
					RATE	PRIOR AMT	CORRECTED AMT
2		PROPERTY IDENTIFICATION			AGENCY	3	
		OWNER OF RECORD AS OF JANUARY 1, 2023			GENERAL TAX LEVY		
		ASSESSOR'S ID. NO.: 1234 567 890 23 000			ALL AGENCIES		\$ 1,747.39
		REB			VOTED INDEBTEDNESS		
4		MAILING ADDRESS			UNIFIED SCHOOLS	5	.123226 \$ 215.33
		JANE DOE 1234 MAIN ST. LOS ANGELES, CA 90000			COMMUNITY COLLEGE		.046213 \$ 80.76
6		ELECTRONIC FUND TRANSFER (EFT) NUMBER			METRO WATER DIST		.003500 \$ 8.11
		ID#: 19 1234 567 890 3 YEAR: 23 SEQUENCE:000 0			DIRECT ASSESSMENTS		
		PIN: ABCDE1			SOLID WASTE FEE	7	\$ 3.61 \$ 3.61
8		SPECIAL INFORMATION			FIRESIDE TRASH		180.00 180.00
		FOR THE FOLLOWING REASON: ROLL BILL CORRECTION ESCAPED ASSMT PER SECS 4831 OR 531 RBT CODE; SEE YEAR & AIN			LA COUNTY ST LT		\$ 0.00 \$ 0.00
10		PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION			FLOOD CONTROL		35.95 35.95
		1234 MAIN ST. LOS ANGELE			CONSOLIDATED SEWER		50.50 50.50
12					COUNTY LIBRARY		31.59 31.59
					COUNTY PARK DIST		7.32 7.32
13		ASSESSOR'S REGIONAL OFFICE			LACO VECTR CNTRL		12.79 12.79
		REGION #12 INDEX: TRA: 11983			CB MWD STDBY CHG		10.00 10.00
		SOUTH DISTRICT OFFICE			RPSD MEASURE A		11.94 11.94
		1401 E WILLOW STREET			CNTY SAN DIST 01		183.00 183.00
		SIGNAL HILL CA 90755			MWD STANDBY #13		10.44 10.44
		(562)256-1701			TRAUMA/EMERG SRV		33.75 33.75
14		ACCT. NO.: PRINT NO.: 25			LA CO FIRE DEPT		68.73 68.73
		MAILED BY: 04-28-23 AUTH. NO.: 000001 GA					
15		TOTAL LESS EXEMPTION:					\$2,694.10 \$808.18
							\$ 0.00 \$ 0.00
16		NET TAXABLE VALUE					\$1,885.94 \$ 0.00
							\$1,885.94
11		VALUATION INFORMATION			PRIOR ASSESSED VALUE	CURRENT ASSESSED VALUE	
					11,178 2,774	147,867 26,872	
14							
15							
16		ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$50.00.					

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.

2023		1	SUPPLEMENTAL SECURED PROPERTY TAX BILL		2023
CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY					
SUPPLEMENTAL SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2022 TO JUNE 30,2023					
ELIZABETH BUENROSTRO GINSBERG, 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 22 010 51					
PROPERTY IDENTIFICATION		2	AGENCY	3	DETAIL OF TAXES DUE FOR
ASSESSOR'S ID. NO.: 1234 567 890 21 010		4	GENERAL TAX LEVY	5	RATE
TRANSFER/NEW CONSTRUCTION DATE: 12-13-22		6	VOTED INDEBTEDNESS		AMOUNT
MAILING ADDRESS		7	CITY-LOS ANGELES		\$ 15,180.47
0000001-000001 XXXX 001 ----- 000000 XXX		8	UNIFIED SCHOOLS		.014721 223.62
JANE DOE		9	COMMUNITY COLLEGE		.113228 1,719.98
1234 MAIN ST.		10	METRO WATER DIST		.043759 664.72
LOS ANGELES, CA 90000		11			.003900 53.16
ELECTRONIC FUND TRANSFER (EFT) NUMBER					
LD#: 19 1234 567 890 1 YEAR: 22 SEQUENCE: 010 3					
PIN: ABCDE1					
SPECIAL INFORMATION					
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 12-13-22. SUPPLEMENTAL BILL DUE TO TRANSFER					
PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION					
1234 MAIN ST. LOS ANGELES TRACI # 00000 LOT CUM S 0 00 "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 10					
SUPPLEMENTAL TAXES DUE					
FIRST INSTALLMENT TAXES DUE 05/31/23					
SECOND INSTALLMENT TAXES DUE 09/30/23					
VALUATION INFORMATION					
ROLL YEAR 22-23					
14 CURRENT ASSESSED VALUE 15 PRIOR ASSESSED VALUE 16 NET ASSESSED VALUE					
LAND IMPROVEMENTS 2,500,000 1,346,429 1,153,571					
17 ASSESSOR'S REGIONAL OFFICE 18					
REGION #00 INDEX: TRA:00000 NORTH DISTRICT OFFICE 13800 BALBOA BLVD. SYLMAR CA 91342 (800) 555-XXXX					
PRENT NO.: 00 AUTH. NO.:0000000 44					
MAILED BY: 04-28-23					
TOTAL LESS EXEMPTION: 1,519,047					
NET SUPPLEMENTAL VALUE 20 1,519,047					
21 ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$50.00.					

UNSECURED PROPERTY TAX BILL

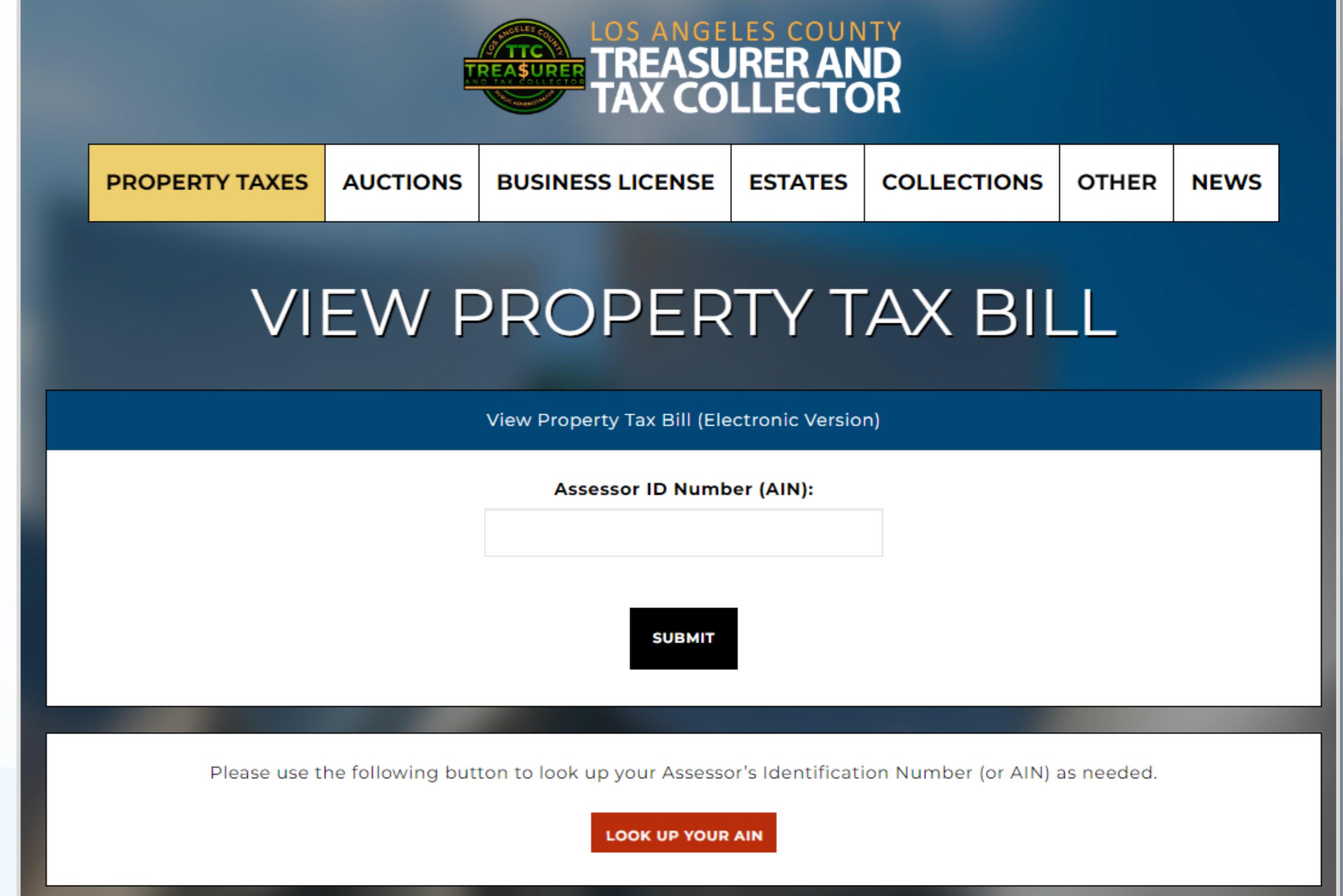
This is an example of an Unsecured Tax bill, issued for “unsecured” property which typically includes business, personal property, vessels, boats, and aircraft.

An Unsecured tax bill can be issued for regular, supplemental, or escape assessments.

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/>

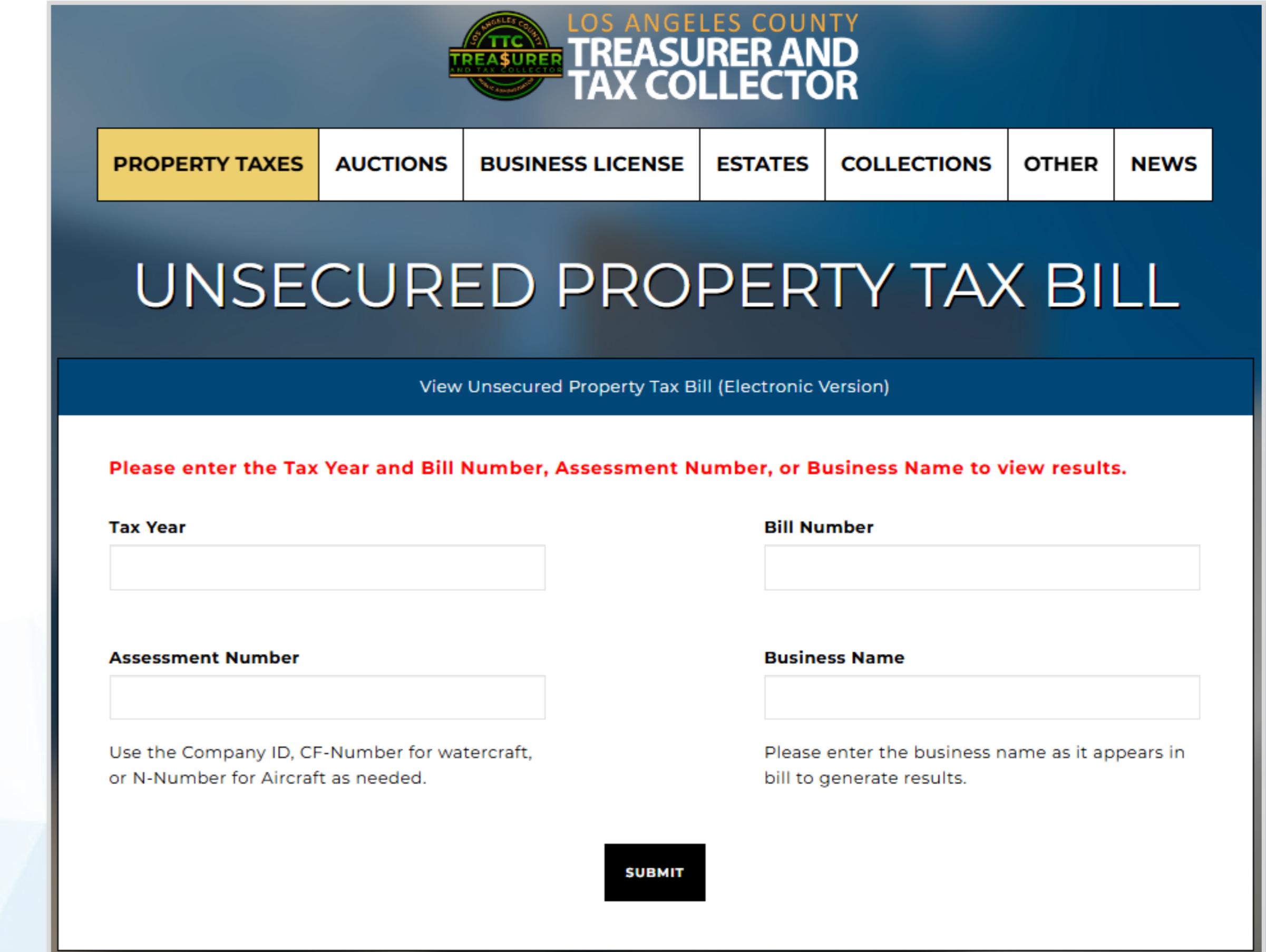


The screenshot shows the official website of the Los Angeles County Treasurer and Tax Collector. The header features the agency's logo with the text "LOS ANGELES COUNTY", "TREASURER AND TAX COLLECTOR", and "TTC". Below the header is a navigation menu with links: PROPERTY TAXES (highlighted in yellow), AUCTIONS, BUSINESS LICENSE, ESTATES, COLLECTIONS, OTHER, and NEWS. The main content area has a large "VIEW PROPERTY TAX BILL" button. Below it is a form field labeled "Assessor ID Number (AIN):" with an input box and a "SUBMIT" button. At the bottom of the page, there is a note: "Please use the following button to look up your Assessor's Identification Number (or AIN) as needed." followed by a red "LOOK UP YOUR AIN" button.

NEED A COPY OF YOUR PROPERTY TAX BILL?

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

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



The screenshot shows the Los Angeles County Treasurer and Tax Collector website. The header features the logo 'LOS ANGELES COUNTY TTC TREASURER AND TAX COLLECTOR'. Below the logo is a navigation menu with links: PROPERTY TAXES (highlighted in yellow), AUCTIONS, BUSINESS LICENSE, ESTATES, COLLECTIONS, OTHER, and NEWS. The main title 'UNSECURED PROPERTY TAX BILL' is displayed prominently. Below the title is a sub-header 'View Unsecured Property Tax Bill (Electronic Version)'. A red error message 'Please enter the Tax Year and Bill Number, Assessment Number, or Business Name to view results.' is visible. The page contains four input fields: 'Tax Year' (empty), 'Bill Number' (empty), 'Assessment Number' (empty), and 'Business Name' (empty). A note below the assessment number field says 'Use the Company ID, CF-Number for watercraft, or N-Number for Aircraft as needed.' A 'SUBMIT' button is located at the bottom right of the form area.

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	<p><u>January 1st</u> (must be owner or lessee on record)</p> <p>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></p>
CHANGE OF OWNERSHIP	<p><u>Actual date of transfer</u></p> <p>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></p>
NEW CONSTRUCTION	<p><u>Date of Completion</u></p>
PARTIAL COMPLETION OF NEW CONSTRUCTION	<p><u>Lien date (January 1st)</u></p>

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 2025
On the 2025
annual tax bill

Hearing set
following year,
i.e.:
2026 or 2027

**COMPARABLE SALE DATES
SHOULD STILL BE FOR THE 2025
TAX YEAR:**

no later than March 31, 2025 and
anytime Before January 1, 2025

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*** – costar.com
redfin.com
zillow.com
trulia.com
- **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](https://bos.lacounty.gov/Services/Assessment-Appeals)

The website contains:

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

Assessment Appeals

[Home](#) / Services / Assessment Appeals /

ABOUT

Under the authority of the Article 13 of the Constitution of the State of California, the Board of Supervisors established the Assessment Appeals Board to sit as the Board of Equalization of the Los Angeles County. Acting in a quasi-judicial capacity, the Assessment Appeals Board make fair and impartial decisions to settle the valuation disputes between the taxpayers and the Assessor's Office and to equalize the County's property tax roll.

On August 31, 2021, the Board of Supervisors approved an amendment to LA County Code Title 2 establishing a \$46 non-refundable filing fee for assessment appeal applications. Effective October 1, 2021, the fee must be paid when submitting an application. Please click [here](#) to read more.

If paying the fee would cause undue financial hardship, you may request a fee waiver. Waiver forms must be submitted online, in the mail, or in-person along with your application. Hardcopy versions are available [here](#) or from Room B4 at the Kenneth Hahn Hall of Administration.

Click on the following links to learn more about the Assessment Appeals Board:

VIDEO LIBRARY

NEW! Enable "Closed Caption" to Watch Video Tutorials
(Language/Translation)

[Video](#)

QUICK LINKS

→ [File Your Appeals Online](#)

→ [Hearing Evidence Online Submission](#)

→ [Case Status Search](#)

→ [Withdrawal Request \(For Online Submission\)](#)

→ [Postpone Hearing Request \(For Online Submission\)](#)

→ [Waiver and Agreement Form \(For Online Submission\)](#)

→ [Public Education Program](#)

→ [Reference Guides/Forms/Video Library](#)

ASSESSMENT APPEAL PORTAL (AAP)

Sign In

Email

Password

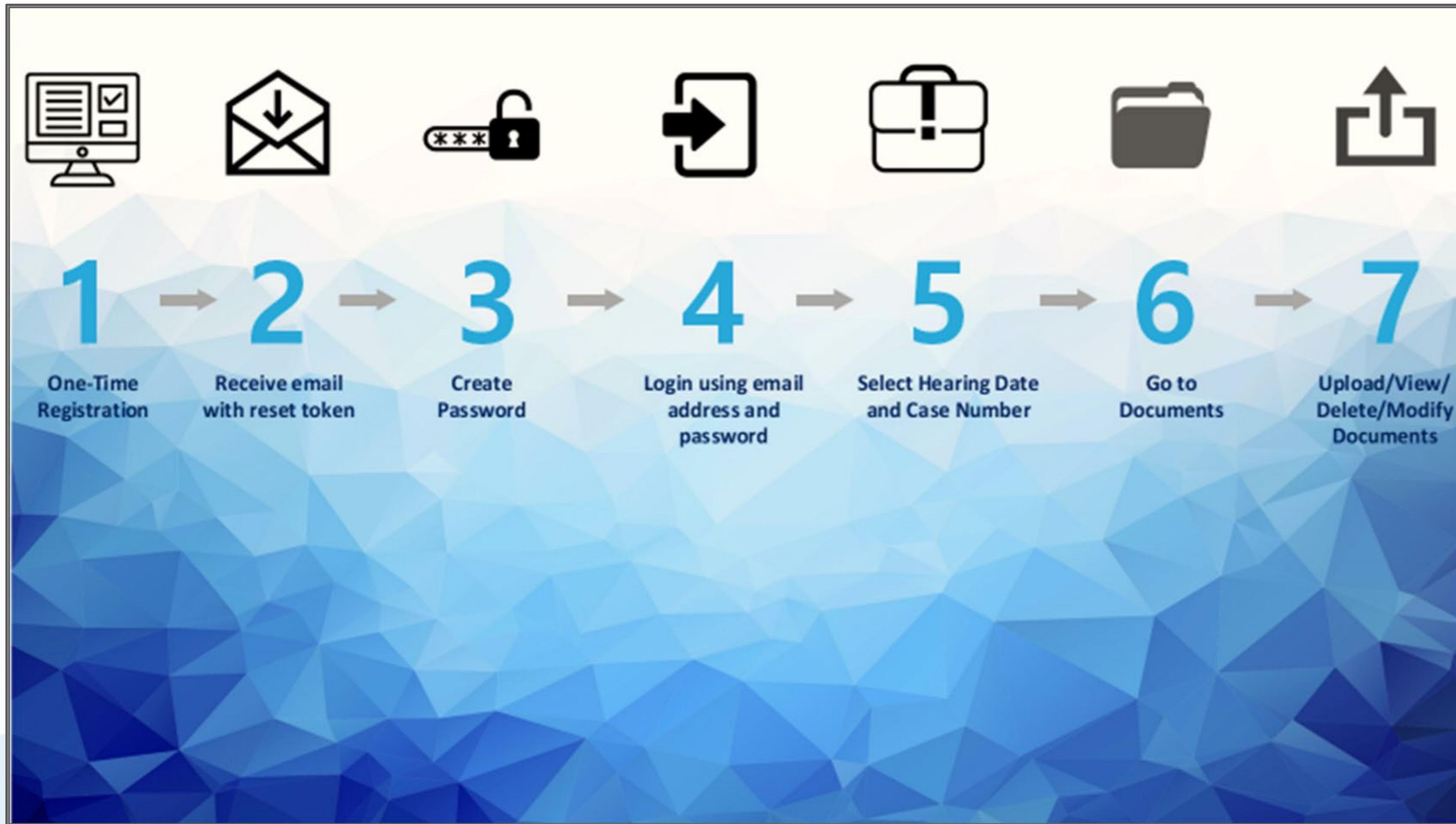
SIGN IN

Forgot Password?

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EXECUTIVE OFFICE
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.

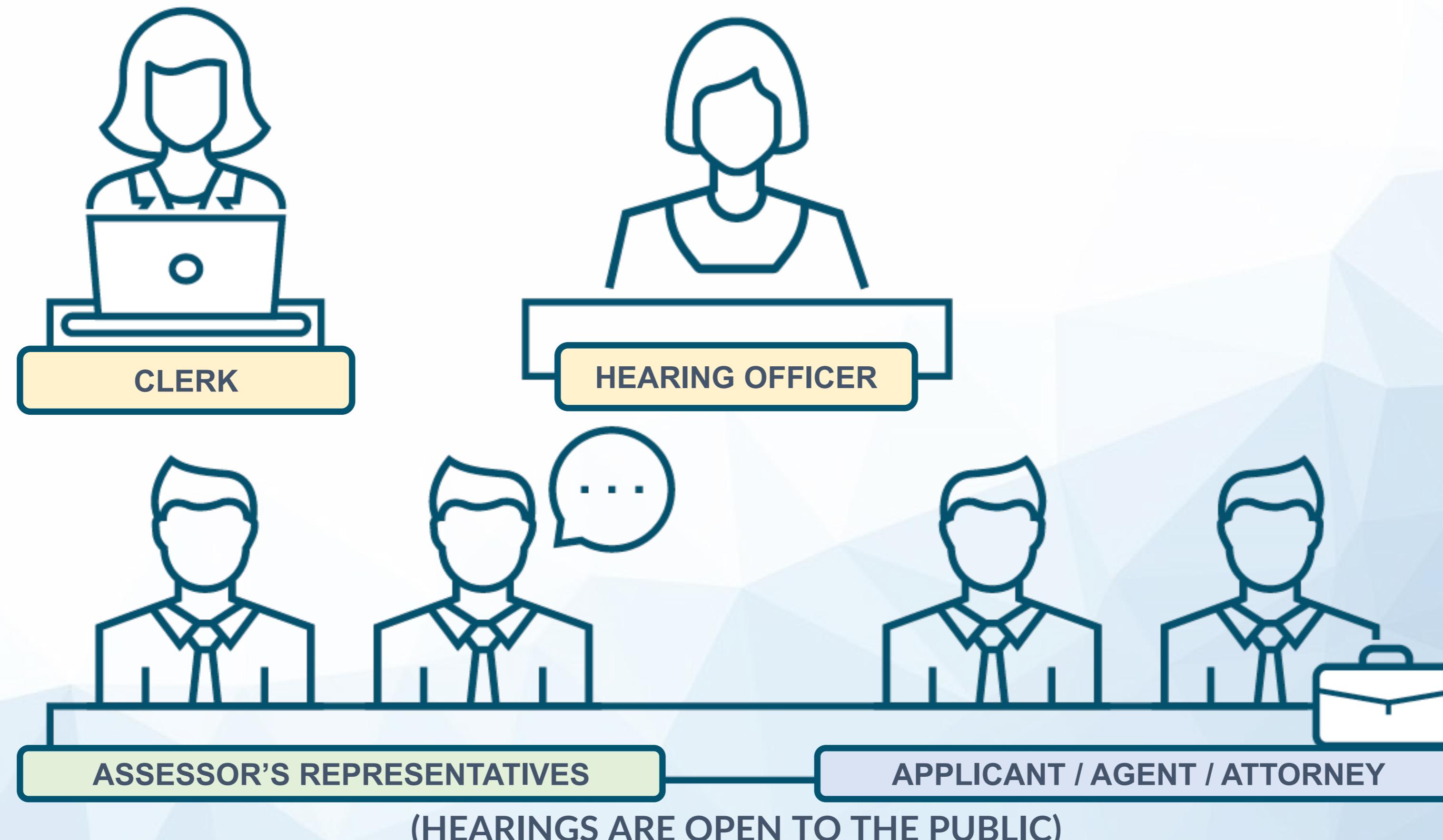
- **HEARING OFFICER** (Currently Held Virtually or In-Person)

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?



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
6167 Bristol Pkwy, Ste 100
Culver City, CA 90230
(310) 665-5300

&

9355 Burton Way, Ste 400
Beverly Hills, CA 90210
(310) 665-5300

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?