

ASSESSMENT APPEALS BOARD

Public Education Program

Celia Zavala

Executive Officer

County of Los Angeles Board of Supervisors, Executive Office

EXECUTIVE OFFICE



**BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES**



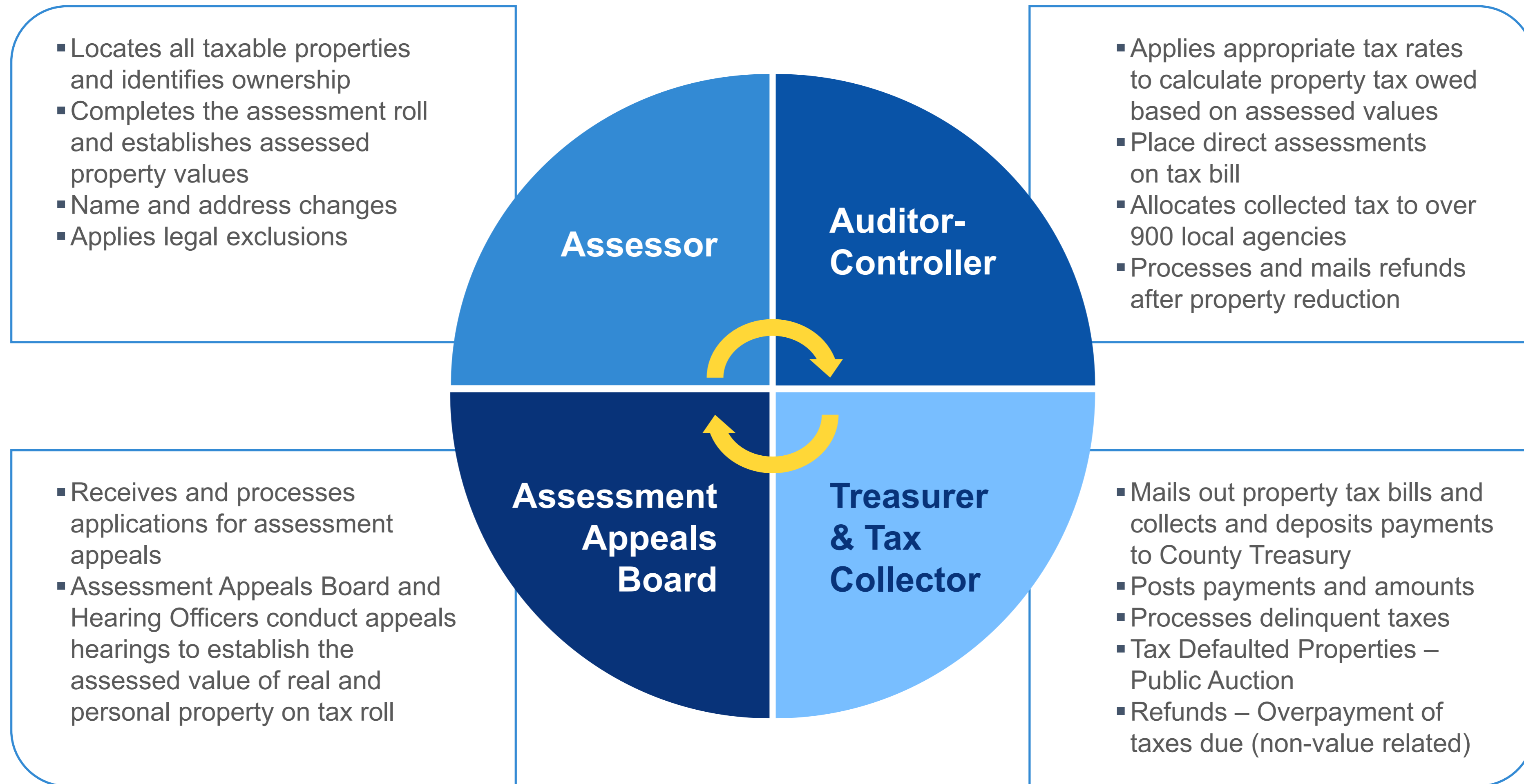
OUR GOAL



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
2017 Base Year Value	\$300,000	\$300,000
2018 (Assessed value reflects the Prop 13 inflationary increase)	\$306,000	\$306,000
2019 (House B is Sold)	\$312,000	\$459,000 *Established as the new Base Year Value for 2019
2020 (Assessed value reflects the Prop 13 inflationary increase)	\$318,000	\$468,180

*** 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:

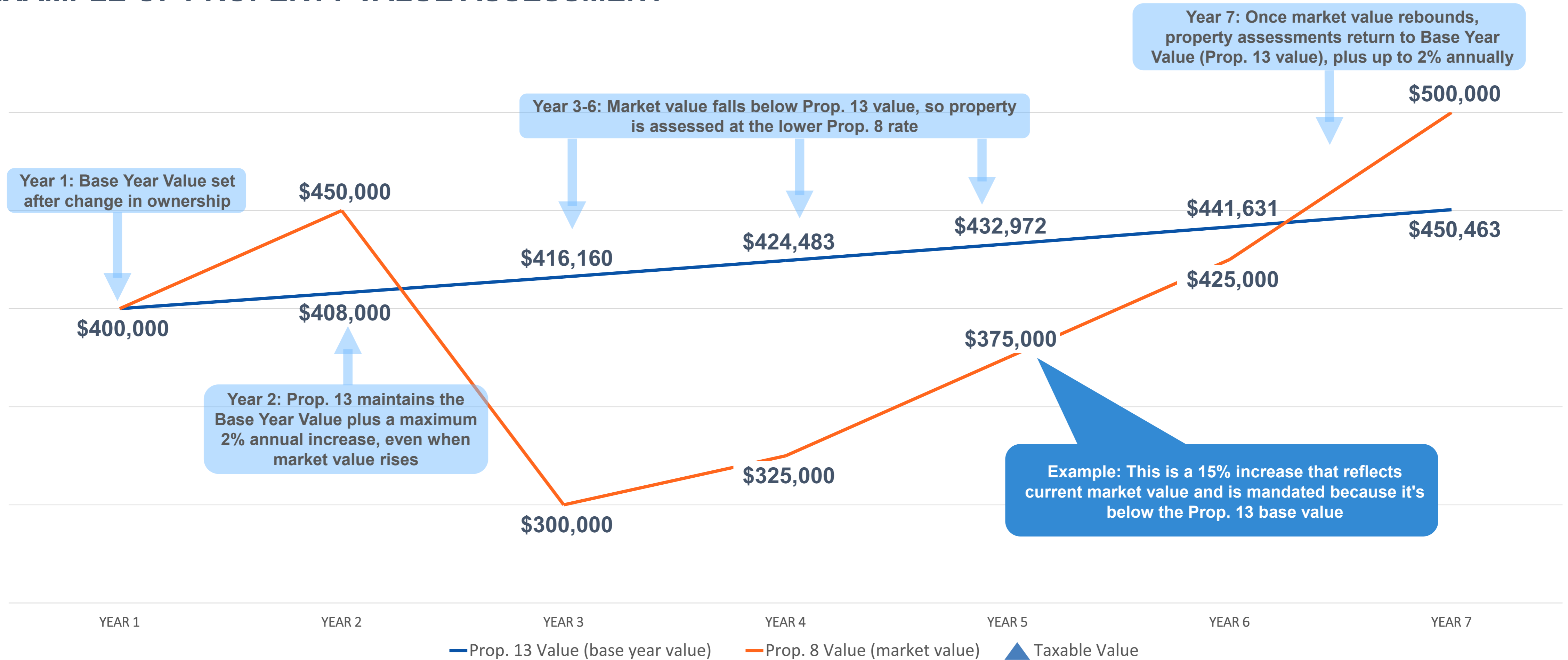
You must demonstrate that on January 1st, the market value of your property was less than its current assessed value.

- **Keep in Mind** – If you are granted a reduction under Proposition 8, 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 PROPOSITION 8 & 13 AFFECTS YOUR PROPERTY TAXES



EXAMPLE OF PROPERTY VALUE ASSESSMENT



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



2022 Decline-in-Value Review Application

IMPORTANT This form **MUST** be filed between July 2 and November 30, 2022. Applications are valid if postmarked by November 30, 2022. 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, 2022. 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, 2022** as possible, but no later than **March 31, 2022**. 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, 2022	Owner Email Address (Optional)
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Subject Property Description:	Number of Bedrooms	Number of Bathrooms	Approximate Square Footage	Number of Units (Apartments)
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Sale	COMPARABLE SALES		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>
	Address or Assessor's ID #	Sale Date <small>(No later than 3/31/2022)</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, 2022. 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, 2022.

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 2022 "Regular Assessment Roll" a formal appeal may be filed from July 2 through November 30, 2022. 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, 2022, 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. 6/22)

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. 09 (05-20))

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

APPLICATION NUMBER

FORM AAB100 (BOE-305-AH (P2) REV. 09 (05-20))

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 herein, 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

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 assessment

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.)

2021		ANNUAL SECURED PROPERTY TAX INFORMATION STATEMENT				2021	
CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY							
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							
PROPERTY IDENTIFICATION		DETAIL OF TAXES DUE FOR		ASSESSOR'S ID. NO. YR SEQ		OK	
ASSESSOR'S ID. NO.: 1234 021 016 21 0000		AGENCY		1234 021 016 21 000 55			
OWNER OF RECORD AS OF JANUARY 1, 2021		AGENCY PHONE NO.		RATE		AMOUNT	
SAME AS BELOW		GENERAL TAX LEVY		1.000000		\$ 2,642.43	
MAILING ADDRESS		ALL AGENCIES		VOTED INDEBTEDNESS			
0000972-0000972 PDF# 001 1234-- 342993		CITY-LOS ANGELES		.014721		\$ 38.90	
DOE, JANE		METRO WATER DIST		.003500		9.25	
1234 MAIN ST		COMMUNITY COLLEGE		.043759		115.63	
LOS ANGELES, CA 90000-0000		UNIFIED SCHOOLS		.113228		299.19	
		DIRECT ASSESSMENTS					
		SAFE CLEAN WATER		(833) 275-7297		\$ 56.00	
		LACO VECTR CNTRL		(800) 273-5167		14.97	
		TRAUMA/EMERG SRV		(866) 587-2862		33.58	
		LACITY PARK DIST		(213) 485-4402		16.92	
		LA STORMWATER		(213) 485-2464		19.03	
		RPOSD MEASURE A		(833) 265-2600		13.46	
		MRCA OPNSPACE #2		(800) 273-5167		40.00	
		MRCA FIRE-OS #2		(800) 273-5167		34.00	
		FLOOD CONTROL				23.87	
<p>Save Money – Save Time – Pay Online ftc.lacounty.gov</p> <p>Electronic Payment Information (Required for Online and Telephone Payments) ID#:19 2181 021 016 4 YEAR:21 SEQUENCE:000 5 Personal Identification Number (PIN) PIN: U15v</p>		Sample					
SPECIAL INFORMATION							
PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION		ROLL YEAR 21-22		VALUATION INFORMATION			
1234 MAIN ST LOT 287 LOS ANGELE		LAND		CURRENT ASSESSED VALUE		TAXABLE VALUE	
TRACT # 15675		IMPROVEMENTS		144,135		144,135	
				120,108		120,108	
ASSESSOR'S REGIONAL OFFICE				TOTAL		264,243	
REGION #02 INDEX: TRA:00037				LESS EXEMPTION:			
NORTH DISTRICT OFFICE				NET TAXABLE VALUE		264,243	
13800 BALBOA BLVD.							
SYLMAR CA 91342							
(818)833-6000							
ACCT. NO.: 572 PRINT NO.: 720972 BILL ID.:IB							
1ST	\$1,678.62	2ND	\$1,678.61	1ST + 2ND	\$3,357.23		
	DUE NOVEMBER 1, 2021 (After December 10, 2021, add 10% penalty)		DUE FEBRUARY 1, 2022 (After April 10, 2022, add 10% penalty and \$10 cost)		IF PAYING BOTH BY DECEMBER 10, 2021 (Include 1st & 2nd stubs if paying by mail)		
ANY RETURNED PAYMENT MAY BE SUBJECT TO A FEE UP TO \$50.00.							
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 mailed by date to appeal the assessment.

2021

SUPPLEMENTAL
SECURED PROPERTY TAX BILL

2021

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
	2612 023 017 21 020 93

<p>PROPERTY IDENTIFICATION</p> <p>ASSESSOR'S ID. NO. : 2612 023 017 21 020 TRANSFER/NEW CONSTRUCTION DATE: 07-06-21 MAILING ADDRESS <small>0056475-0006475 LTR 12-4-- GEN001 347998 RES002</small> DOE, JANE 1234 MAIN ST LOS ANGELES, CA 90000</p>	<p style="text-align: center;">DETAIL OF TAXES DUE FOR</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">AGENCY</th> <th style="width: 10%;">RATE</th> <th style="width: 10%;">AMOUNT</th> </tr> <tr> <td>GENERAL TAX LEVY</td> <td></td> <td style="text-align: right;">\$ 1,330.00</td> </tr> <tr> <td>VOTED INDEBTEDNESS</td> <td></td> <td></td> </tr> <tr> <td>CITY-LOS ANGELES</td> <td style="text-align: right;">.014721</td> <td style="text-align: right;">19.57</td> </tr> <tr> <td>UNIFIED SCHOOLS</td> <td style="text-align: right;">.113228</td> <td style="text-align: right;">150.59</td> </tr> <tr> <td>COMMNTY COLLEGE</td> <td style="text-align: right;">.043759</td> <td style="text-align: right;">58.20</td> </tr> <tr> <td>METRO WATER DIST</td> <td style="text-align: right;">.003500</td> <td style="text-align: right;">4.65</td> </tr> </table>	AGENCY	RATE	AMOUNT	GENERAL TAX LEVY		\$ 1,330.00	VOTED INDEBTEDNESS			CITY-LOS ANGELES	.014721	19.57	UNIFIED SCHOOLS	.113228	150.59	COMMNTY COLLEGE	.043759	58.20	METRO WATER DIST	.003500	4.65
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Sample

	<p>FULL YEAR SUPPLEMENTAL TAXES DUE \$1,563.01 PRORATION FACTOR SEE TEXT AUDITOR CONTROLLER .92 PRORATED SUPPLEMENTAL TAXES \$1,437.97</p>
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	<p>ADDITIONAL CHARGES NOT SUBJECT TO PRORATION</p>
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	<p>SUPPLEMENTAL TAXES DUE \$1,437.97 FIRST INSTALLMENT TAXES DUE 12/10/21 \$718.99 SECOND INSTALLMENT TAXES DUE 04/10/22 \$718.98</p>
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ELECTRONIC FUND TRANSFER (EFT) NUMBER
 ID#: 19 1234 567 890 1 YEAR: 21 SEQUENCE: 020 1
 PIN: ABSCD11

SPECIAL INFORMATION

FOR THE FOLLOWING REASON: THIS SUPPLEMENTAL ASSESSMENT IS IN COMPLIANCE WITH ARTICLE 13 A OF THE CALIFORNIA CONSTITUTION. IT REFLECTS THE INCREASE IN YOUR PROPERTY TAXES DUE TO COMPLETION OF NEW CONTRUCTION OCCURTING 06-28-2016.

<p>PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION 1234 MAIN ST LOS ANGELES TRACT NO 12345 LOT 1</p>	
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ATTENTION: OTHER TAXES HAVE BEEN LEVIED ON THIS PROPERTY FOR THE 2021-2022 FISCAL YEAR AND ARE UNPAID. PLEASE CONTACT THE TAX COLLECTOR'S OFFICE FOR A SUBSTITUTE BILL SHOWING THE OUTSTANDING AMOUNT(S) AND DUE DATE(S).

ASSESSOR'S REGIONAL OFFICE
 REGION #03 INDEX: TRA:00016
 NORTH DISTRICT OFFICE
 13800 BALBOA BLVD.
 SYLMAR CA 91342
 (818)833-6000
 PRINT NO.: 10071 AUTH. NO.:000000 AA
 MAILED BY: 10-21-21

	<p>VALUATION INFORMATION</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">ROLL YEAR</th> <th style="width: 20%;">CURRENT ASSESSED VALUE</th> <th style="width: 20%;">PRIOR ASSESSED VALUE</th> <th style="width: 40%;">NET ASSESSED VALUE</th> </tr> <tr> <td>21-22</td> <td></td> <td></td> <td></td> </tr> <tr> <td>LAND</td> <td style="text-align: right;">502,600</td> <td style="text-align: right;">464,900</td> <td style="text-align: right;">37,700</td> </tr> <tr> <td>IMPROVEMENTS</td> <td style="text-align: right;">232,400</td> <td style="text-align: right;">137,100</td> <td style="text-align: right;">95,300</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">133,000</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">LESS EXEMPTION:</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">NET SUPPLEMENTAL VALUE</td> <td style="text-align: right;">133,000</td> </tr> </table>	ROLL YEAR	CURRENT ASSESSED VALUE	PRIOR ASSESSED VALUE	NET ASSESSED VALUE	21-22				LAND	502,600	464,900	37,700	IMPROVEMENTS	232,400	137,100	95,300			TOTAL	133,000			LESS EXEMPTION:				NET SUPPLEMENTAL VALUE	133,000
ROLL YEAR	CURRENT ASSESSED VALUE	PRIOR ASSESSED VALUE	NET ASSESSED VALUE																										
21-22																													
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IMPROVEMENTS	232,400	137,100	95,300																										
		TOTAL	133,000																										
		LESS EXEMPTION:																											
		NET SUPPLEMENTAL VALUE	133,000																										

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 or escape assessments.



1 UNSECURED PROPERTY TAX BILL
 LOS ANGELES COUNTY TAX COLLECTOR
 225 NORTH HILL ST., ROOM 122, LOS ANGELES, CA 90012
 FOR ASSISTANCE CALL 1 (213) 893-7935

UNSECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022

2 SALE AND DISPOSAL OF THIS PROPERTY AFTER JANUARY 1, 2016 DOES NOT RELIEVE THE ASSESSEE OF THIS TAX.

2016 **4** BILL NUMBER 12345678 TRA 00001

3 DOE, JANE
 1234 MAIN STREET
 LOS ANGELES, CA 90000

SEQ 123456 1234 567 890
5 SITUS OR LOCATION:
 1234 MAIN STREET
 LOS ANGELES

THE COUNTY OF LOS ANGELES IS REQUIRED BY LAW TO COLLECT THE TAXES FOR ALL SCHOOL DISTRICTS, CITIES, AND OTHER TAXING AGENCY.

6

ASSESSMENT NUMBER	INDEX NUMBER	BILL NUMBER
000000001	10001000	12345678

7 ASSESSED VALUES
 VALUES ARE DETERMINED BY THE COUNTY ASSESSOR. REFER QUESTIONS CONCERNING VALUE TO: 1(818)933-6000

8 FULL VALUE

BUS PP	2000
FIXT	3000
TOTAL	5000

9 GENERAL TAX LEVY AND VOTED INDEBTEDNESS

TAXING AGENCY	RATE	AMOUNT
GENERAL TAX LEVY		
ALL AGENCIES	1.000000	\$ 50.00
VOTED INDEBTEDNESS		
COUNTY	.000923	.04
UNIFIED SCHOOLS	.088839	4.44
COMMNTY COLLEGE	.018098	.90
FLOOD CNTRL	.000245	.01
METRO WATER DIST	.005800	.29
TOTAL VOTED INDEBTEDNESS		\$ 5.68
TOTAL TAX	1.113905	\$ 55.68

Sample

10 TOTAL TAX \$ 55.68

10% PENALTY AFTER 08/31/2016 **12**
 COLLECTION COSTS
 ADDITIONAL PENALTIES
 TOTAL AFTER PENALTIES

11 IF NOT PAID BY THE DELINQUENT DATE, AN ADDITIONAL COLLECTION COST OF UP TO \$49.00 WILL BE ASSESSED.
 Any returned payments will be subject to a fee of \$33.00. INCLUDE THE YEAR AND BILL NUMBER ON ALL PAYMENTS AND CORRESPONDENCE.
 SEE REVERSE SIDE FOR IMPORTANT INFORMATION

KEEP IN MIND...



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

- *Failure to do so will result in late payment penalties and interest 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 2021
On the 2021
annual tax bill**

**Hearing set
following year,
i.e.:
2022 or 2023**

**COMPARABLE SALE DATES
SHOULD STILL BE FOR THE 2021
TAX YEAR:**

**no later than March 31, 2021 and
anytime Before January 1, 2021**

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:

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

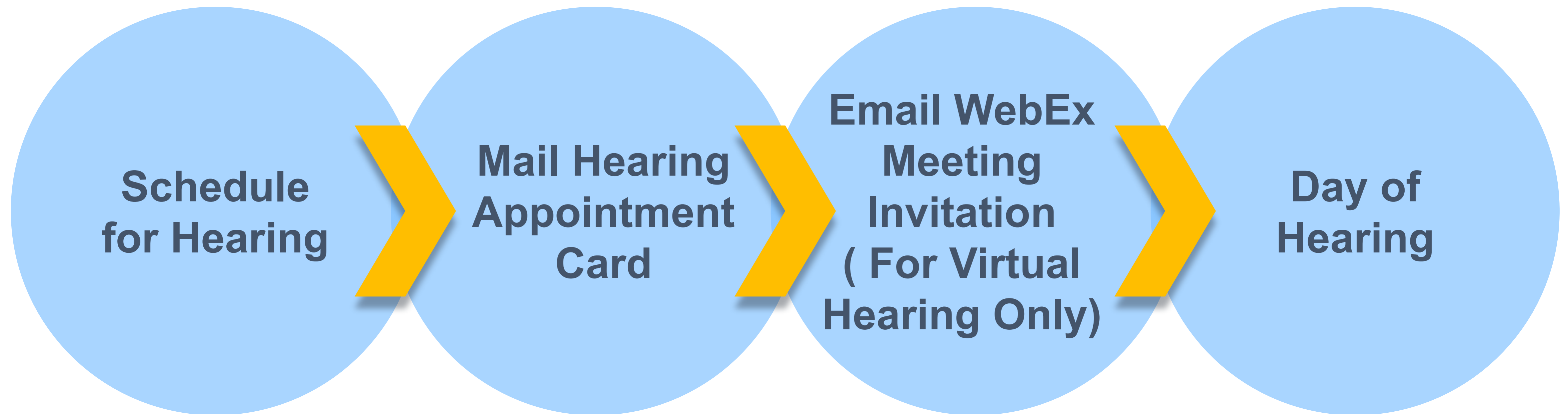


APPEAL HEARINGS



- In response to the COVID-19 pandemic, most of our hearings are currently being held **VIRTUALLY**. However, **IN-PERSON HEARINGS** on board cases are also 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/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

<http://bos.lacounty.gov/Services/Assessment-Appeals>

The website contains:

- Forms
- Virtual hearing resources
- 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

Understanding the Assessment Appeals Process

[English](#) | [Spanish](#)

QUICK LINKS

- File Your Appeals Online
- **Hearing Evidence Online Submission**
- Case Status Search
- Public Education Program
- Assessment Appeals Hearing Officer Program
- Tax Agent Registration Program
- **Reference Guides and Forms**
- About Us
- FAQ

ASSESSMENT APPEAL PORTAL (AAP)



Sign In

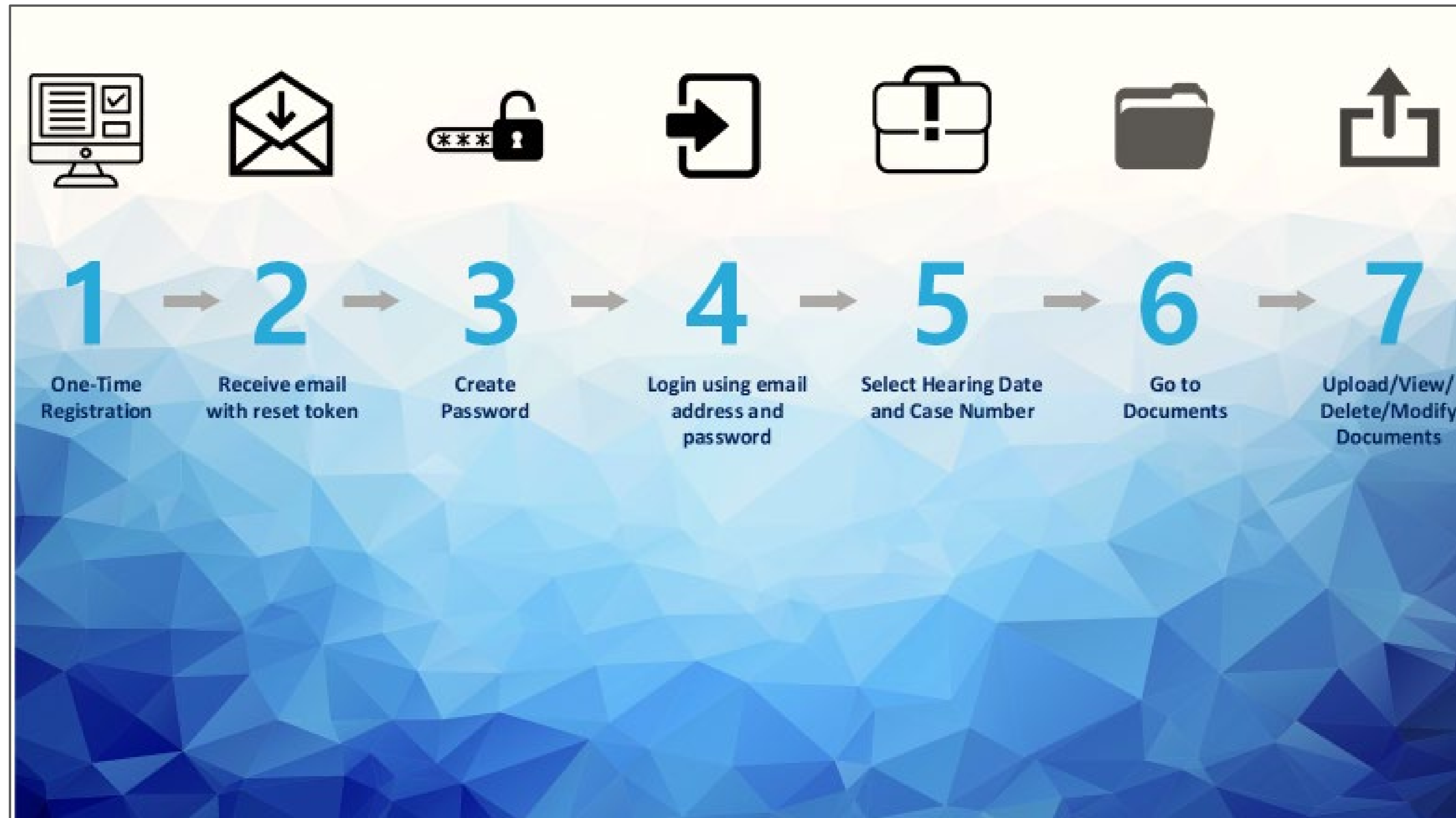
SIGN IN

[Forgot Password?](#)

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EXECUTIVE OFFICE
EO
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

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

THE 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.

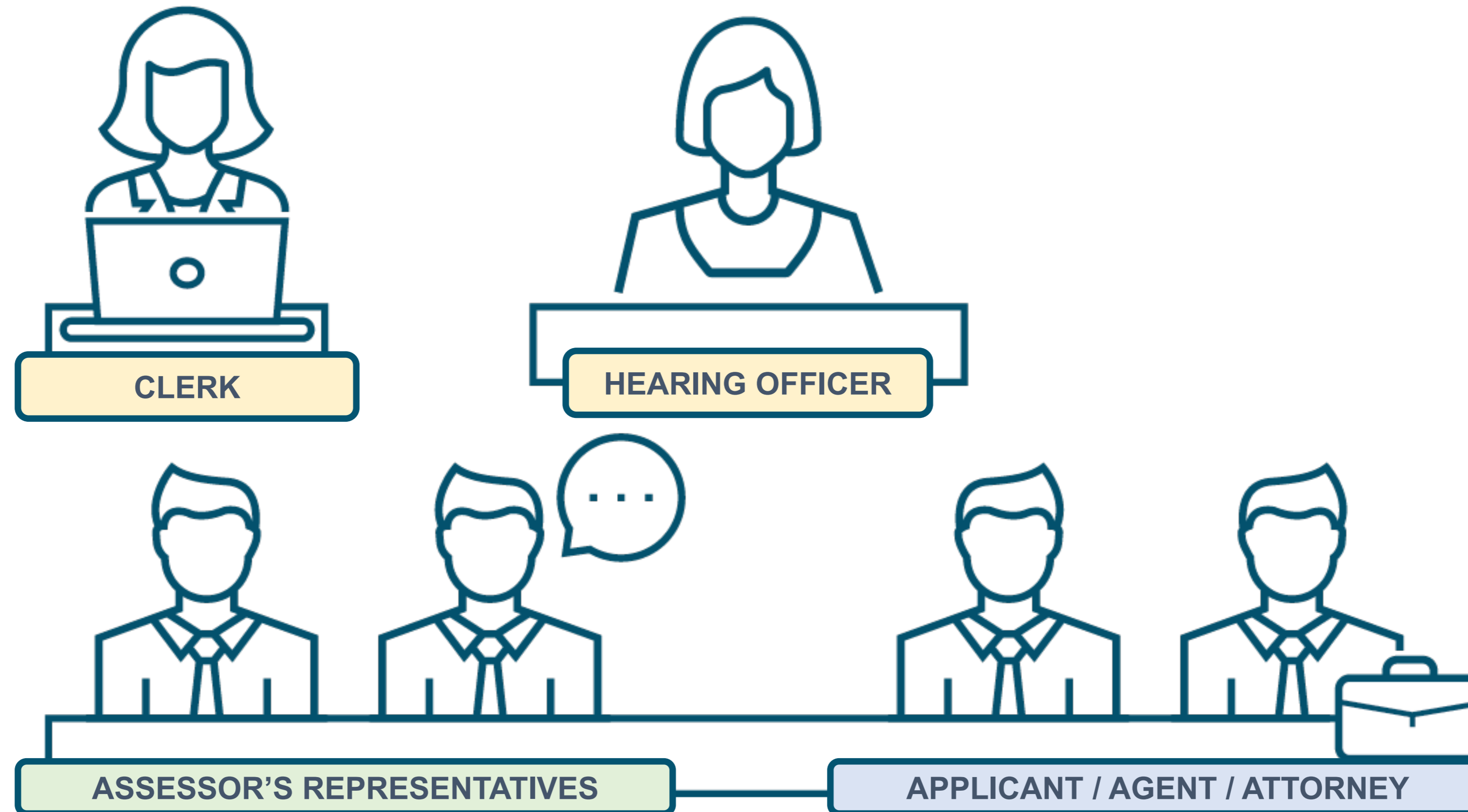
- **HEARING OFFICER** (Currently Held Virtually Due To Pandemic)

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 \$3,000,000 in assessed value may go to a Hearing Officer hearing.

WHO WILL BE AT THE HEARING

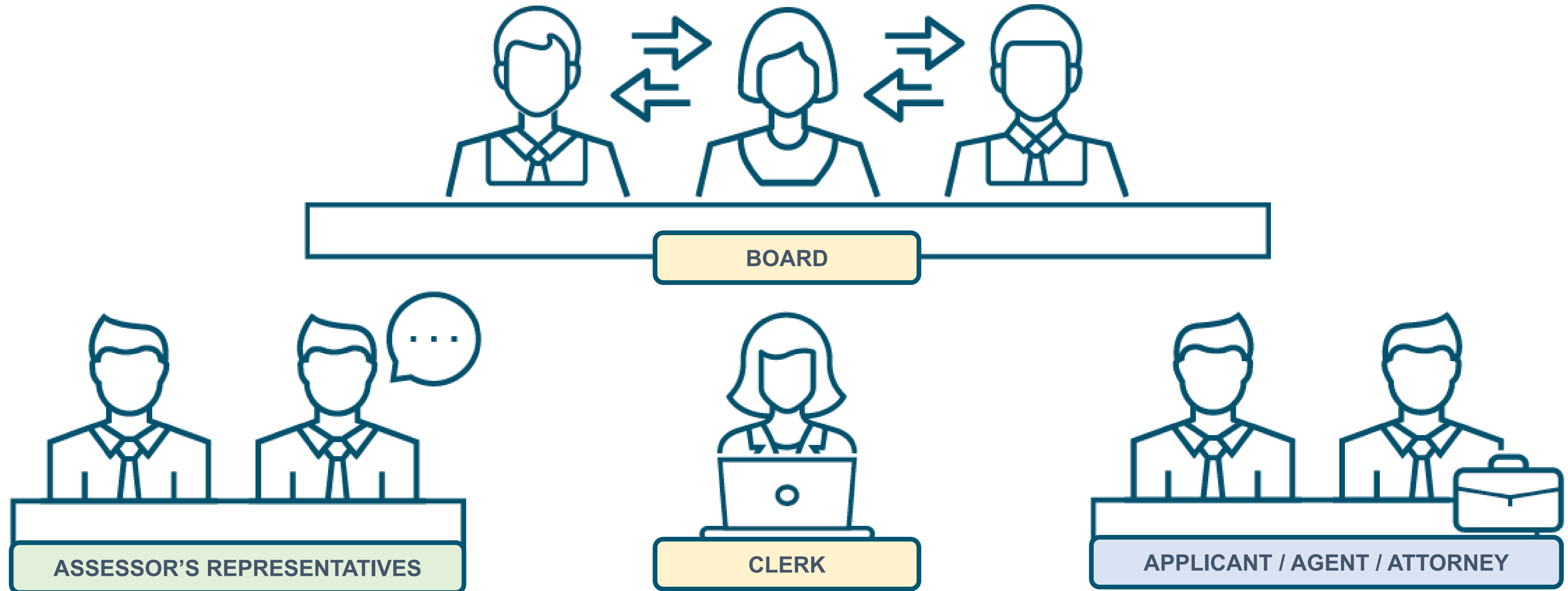
HEARING OFFICER HEARING



(HEARINGS ARE OPEN TO THE PUBLIC)

WHO WILL BE AT THE BOARD HEARING

BOARD HEARING



(HEARINGS ARE OPEN TO THE PUBLIC)

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 the 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) 974-2111, 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/wps/portal/ac>
(213) 974-8368, Dial 1-7-9

QUESTIONS?

EXECUTIVE OFFICE



**BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES**



COUNTY OF LOS ANGELES | ASSESSMENT APPEALS BOARD