

Scheereen Dedman,  
Asst. County Clerk-  
Recorder-Registrar-  
Clerk of Board of  
Supervisors

Tuesday, March 16,  
2021

# Mono County Assessment Appeals Board Workshop

# Overview

- What is an Assessment Appeal
- Assessment Types and Appeal Deadlines
- Board Structure and Meeting Schedule
- Assessment Appeal Process
- Working with the Assessor's Office
- Mono County Statistics

## Description, Purpose, and Function of the Assessment Appeals Board (AAB)

- Created by Section 16 of article XIII of the CA Constitution
- Provides Taxpayers with a venue to have their property tax assessment reviewed outside of the Assessor's Office
- Boards are quasi-judicial bodies consisting of impartial persons who hear evidence from both parties (property owner and Assessor)
- The Board "equalizes" the proper value of property Applications are resolved by:
  - Stipulation
  - Withdrawal
  - Hearing

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.

FILING FEE:

A non-refundable filing fee of \$17.70 for each application/parcel will be charged and must be included at the time of filing the application. Payment can be made by check, money order, or cash.

Send application and fee to P.O. Box 237, Bridgeport, CA 93517

APPLICATION NUMBER: Clerk Use Only

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

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.

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

Table with columns: 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
MULTI-FAMILY/APARTMENTS: NO. OF UNITS
COMMERCIAL/INDUSTRIAL
BUSINESS PERSONAL PROPERTY/FIXTURES
AGRICULTURAL
MANUFACTURED HOME
WATER CRAFT
OTHER
POSSESSORY INTEREST
VACANT LAND
AIRCRAFT

Table with columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL, PENALTIES.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT
ROLL CHANGE
ESCAPE ASSESSMENT
CALAMITY REASSESSMENT
PENALTY ASSESSMENT

6. REASON FOR FILING APPEAL (FACTS)

- DECLINE IN VALUE
CHANGE IN OWNERSHIP
NEW CONSTRUCTION
CALAMITY REASSESSMENT
ASSESSOR'S REDUCED VALUE IS INCORRECT FOR PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY
BUSINESS PERSONAL PROPERTY/FIXTURES
PENALTY ASSESSMENT
CLASSIFICATION/ALLOCATION
APPEAL AFTER AN AUDIT
OTHER

7. WRITTEN FINDINGS OF FACTS (\$ per )

Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND

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...

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) SIGNED AT (CITY, STATE) DATE

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

## Assessment Appeals Board

### - Resources

[Formal Appeal](#)

[Local Rules](#)

### Contact Information

Shannon Kendall  
Clerk of Assessment Appeals  
(760) 932-5533  
skendall@mono.ca.gov

### Upcoming Events

**Assessment Appeal Board**  
02/24/2021 - 9:00am

[View the Assessment Appeals Board Calendar](#)

## Resources

Formal Appeal and Request to be heard before the Assessment Appeals Board  
Please read our "It's Your Turn to be Heard" Brochure.

An application for changed assessment form is available below. Send completed application to:

Mono County Clerk's Office  
Attn: Assessment Appeals Board  
PO Box 237  
Bridgeport, CA 93517-0715

[Read more](#)

### Assessment Appeals Board Local Rules

The local rules for the assessment appeals board are available below.

[Read more](#)



Vacant

Filled

Regular Board  
Member

Alternate

Jeff Mills  
(Alternate)

Rick Liebersbach  
(Regular)

Paul Oster  
(Board Chair)

BOARD STRUCTURE



**Regular Assessment:** for annual assessments; can be appealed during the annual filing period July 2 to November 30.



**Supplemental Assessment:** for changes in ownership or completed construction; can be appealed within 60 days of notice.



**Escape Assessment:** for property under-assessed in the prior year; can be appealed within 60 days of notice.



**Calamity Assessment:** for property with at least \$10,000 of damage caused by a natural disaster; can be appealed within 6 months of notice.

# Assessment Types



## **Statutorily required to hold business meeting annually.**

Annual meeting every July

Adopt calendar for following year

Dates added as needed



## **Two-year limitations period.**

Ceiling vs. Baseline requirement

45-day hearing notice requirement

Use of waiver/tolling agreements

# AAB Scheduling Process / Two-year Limitations Period



# Assessment Appeal Process

Assessor sends out *Notice of Assessment* by August 1

Application received. Final filing date is November 30

Paper applications only – *no electronic filing*

Date entered into QuickBase database

Application reviewed for missing information

Corrections requested.

Application rejected if corrections are not received

Notice sent to applicants confirming receipt of application, advising of scheduling process

# Assessment Appeal Process

Hearing Date  
Confirmation  
Notice

Applicant must  
confirm attendance  
or request  
postponement

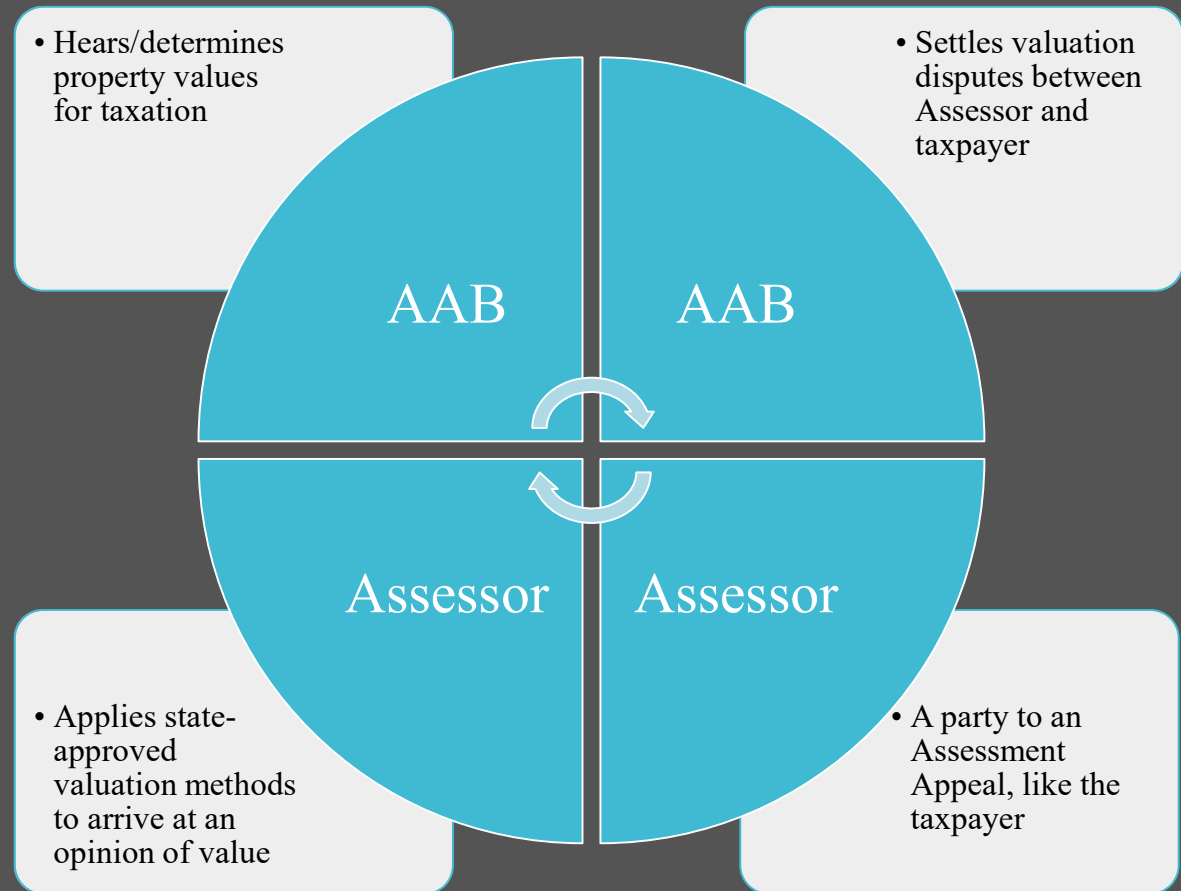
Assessor may also  
request  
postponement.

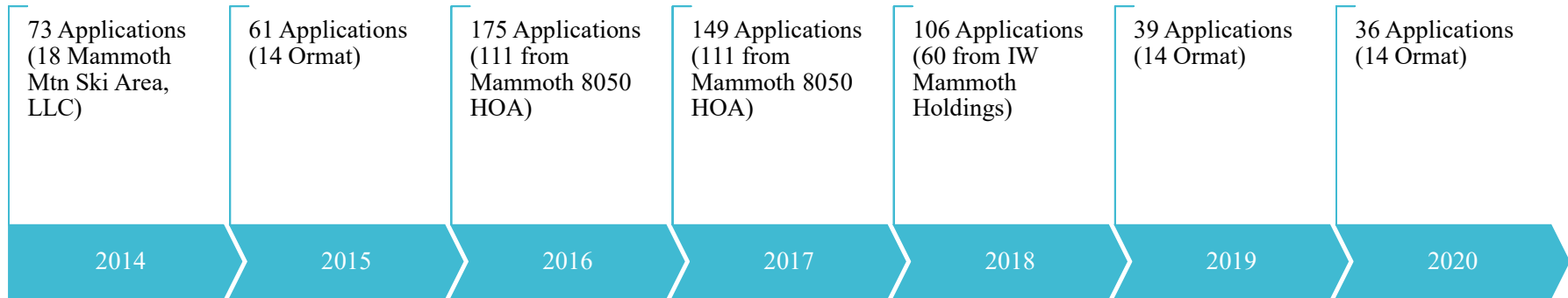
Agenda and  
meeting  
information

Sent to  
Board and  
Parties

Available  
on Website

# Assessment Appeals Board and the Assessor's Office





# Total Number of Applications Filed

# AAB membership and eligibility requirements

- Must be an attorney, appraiser, or broker for 5 years
- Must not have worked for the County Assessor for the past 3 years
- Interested, qualified members of the public will ultimately be brought in front of Board of Supervisors for appointment
- Revenue and Taxation Code 1624 further explains the vacancy/eligibility requirements
- Currently have two vacancies on the AAB.
  - Advertisements were completed
  - One interested individual submitted application
  - Appointment of this individual is included as part of today's recommended action

# Mono County AAB Local Rules

- County local AAB Rules.
- Recommended Revisions to previous rules approved by AAB in August 2020.
- Assessor comment.