



ASSESSMENT APPEALS BOARD PRESENTATION

Donna Landi, Clerk of the Board

April 8, 2013

Applications for Changed Assessment Filing Periods

- Filing period for regular roll Applications for Changed Assessment is July 2 – November 30.
- Filing period for assessments made outside of the regular roll is no later than 60 days after notice is mailed.
- Applications for regular assessments are available online and in the Board of Supervisors' office, and can be mailed or emailed upon request.
- Applications for all other assessments are available in the Board of Supervisors' office, and can be mailed or emailed upon request.

PUBLIC EDUCATION AND OUTREACH



Applications and hearing letters provide a hyperlink directing the public to the Board of Equalization's publication page and to the appeal video page. Nevada County's AAB Local Rules are found on Clerk of the Board's website. In addition, the Assessor's website provides assessment appeals information:

✓ **Property Tax Publications (Publication 30)**

www.boe.ca.gov/proptaxes/pubcont.htm

✓ **Your Assessment Appeal Video**

www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html

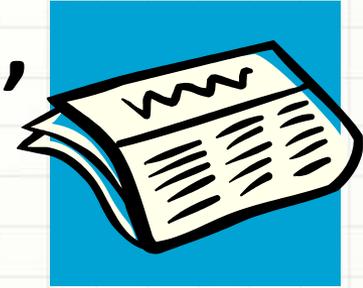
✓ **Local Rules**

www.mynevadacounty.com/nc/bos/cob/docs/Files/Assessment%20Appeals%20Board%20Local%20Rules.pdf

✓ **Assessor's Website**

www.mynevadacounty.com/nc/assessor/Pages/Assessment-Appeals-Information.aspx

Public Education and Outreach, continued...



- Notices are published three times in The Union and once in the Sierra Sun, indicating the time period for filing applications for changed assessment for the regular roll.
- Notification of Appeal Hearings are mailed to the Applicant/Agent 45-days prior to the scheduled meeting, providing plenty of time for preparation of their appeal.
- Clerk of the Board staff is always available to answer questions and/or direct Applicants to the place where they can receive the answers to their questions.

APPEAL PROCESS



- Application is filed and processed
- Letter is mailed to Applicant/Agent accepting or denying appeal
- The next time the Applicant hears from the Clerk's office is the 45-day hearing notice with a request for confirmation
- Confirmation notice must be received 21-days prior to hearing



Appeal Process, continued...

- [AAB Agenda](#) is prepared and packets are emailed to the Board 5 days prior to the meeting
- Hearing is held
- Decision letters are mailed to the Applicant/Agent
- Monthly report is sent to the Auditor on changes to value from Board action



PROCEDURES FOR AAB MEETINGS



AAB Meeting Procedure

- Call meeting to order/Pledge of allegiance
- Corrections and/or additions to the agenda
- Public Comment period
- Approve minutes
- Consent
 - Adopt consent calendar
- AAB Hearings
 - Introduction
 - If requested, collect deposit for findings of fact
 - Swear in assessor, applicants, and witnesses
 - Determine burden of proof
 - Presentations by Appellant and Assessor
 - Discussion
 - Motion by Board
- Closed session
- Adjourn



Assessment Appeals Board Deadlines

AAB Deadlines



- **Regular Application Filing Deadline**
Postmark Date - November 30
- **Time Period for Hearing Appeals**
Two-Years from filing date
- **Confirmation Notices**
Must be returned no less than 21-days prior to the hearing
- **Posting of the agenda**
72 hours prior to the meeting.

AAB Deadlines, continued...

- **Stipulations**

Goal is to receive them prior to posting of the agenda (5-days prior to hearing)

- **Withdrawals**

Goal is to receive them prior to posting of agenda (5-days prior to hearing)

- **Requests for Postponement**

Local Rules, Pages 13-15, Section 6, A-C

What happens if deadlines are not met?



- **Filing of Application**

Reject application for untimely filing

- **Hearing Confirmation**

List separately on the agenda and the Assessor may, or may not, be ready to proceed. Board may deny the appeal for lack of appearance if Applicant fails to appear

- **Postponements**

All requests received after 4:00 pm on the 10th business day prior to hearing shall be decided by the Board. The Clerk shall advise the parties that they should appear in person and be prepared to proceed as scheduled if the request for postponement or continuance is denied.

Failure to Appear at Hearing

- **Failure to appear at hearing**

The Board may deny the appeal for lack of appearance.

- **Filing Request to Reconsider denial after failure to appear**

Applicant may file a written request for reconsideration.

- **Hearing Request to Reconsider**

After a hearing on question of excuse for lack of appearance, the Board may grant request if preponderance of evidence shows that failure to appear was a result of unforeseen and compelling circumstances.

- **Hearing on Merits**

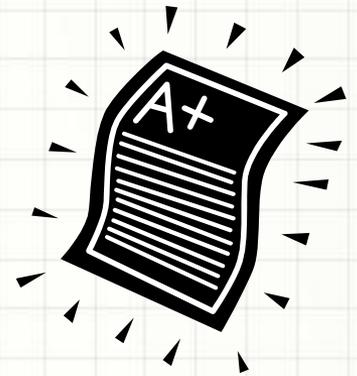
After a hearing on question of excuse for lack of appearance, the Board may grant request if preponderance of evidence shows that failure to appear was a result of unforeseen and compelling circumstances.



AAB Member Requirements

AAB BOARD MEMBER REQUIREMENTS

- Statement of Economic Interests Form 700
Annually, or within 30-days of assuming or leaving office
- AB 1234 Ethics Training
2-year basis
- Appeals Process Self-Study Session
Upon appointment to the AAB

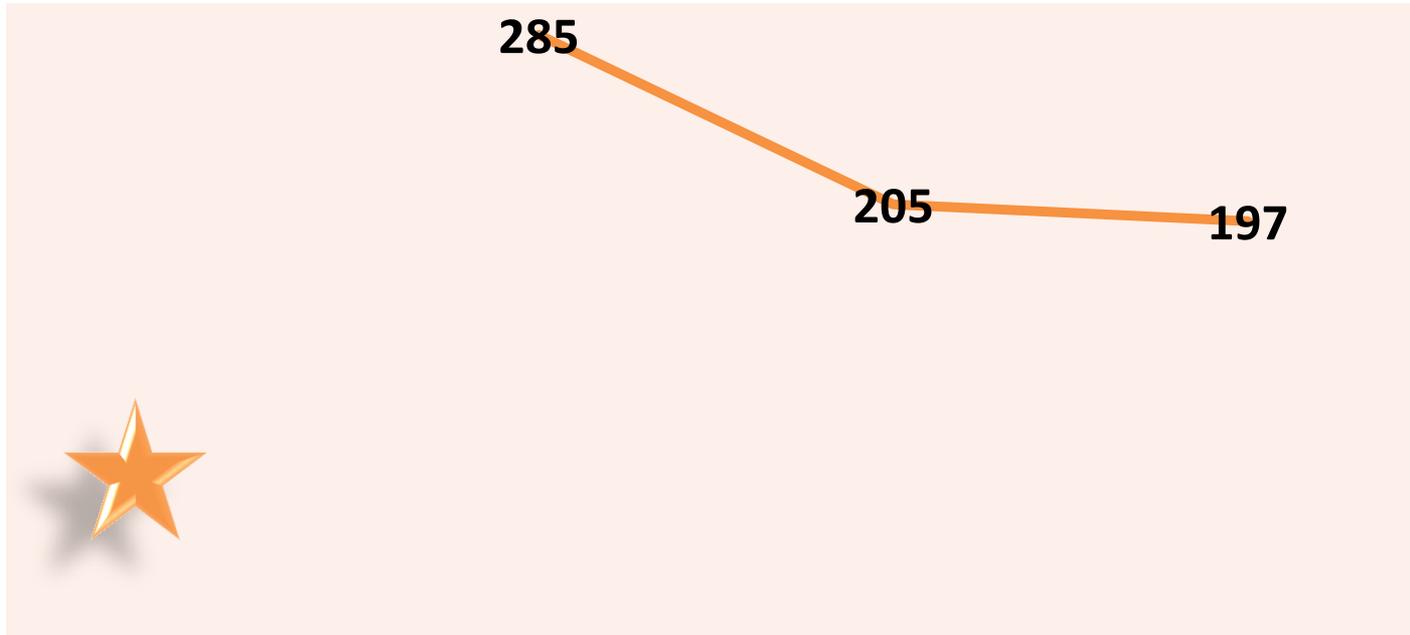


Clerk of the Board's Objectives

- To provide the Application for Changed Assessment and information necessary for members of the public to prepare for their appeal
- To provide documentation received from Applicants to the Assessor's staff in a timely and efficient manner
- To provide the Board with information necessary to review and make a decision on each appeal

Assessment Appeals

2010/11 through 2012/13



Appeals Filed

2010/11

2011/12

2012/13

The Board's Function and Jurisdiction

1

- To lower, sustain, or increase individual assessments upon application in order to equalize the tax roll

2

- To determine the full value and the base year value of the subject property

3

- To hear and decide penalty assessments, and review, equalize & adjust escaped assessments

The Board's Function and Jurisdiction continued...

4

- To determine the classification of the subject property

5

- To determine the allocation of value to property that is the subject of the hearing

6

- To exercise the powers specified in Revenue & Taxation Code Section 1605.5

Who's Who

Contacts

Contact information

Donna Landi,
Clerk of the Board

donna.landi@co.nevada.ca.us

Julie Patterson Hunter,
Deputy Clerk to the Board

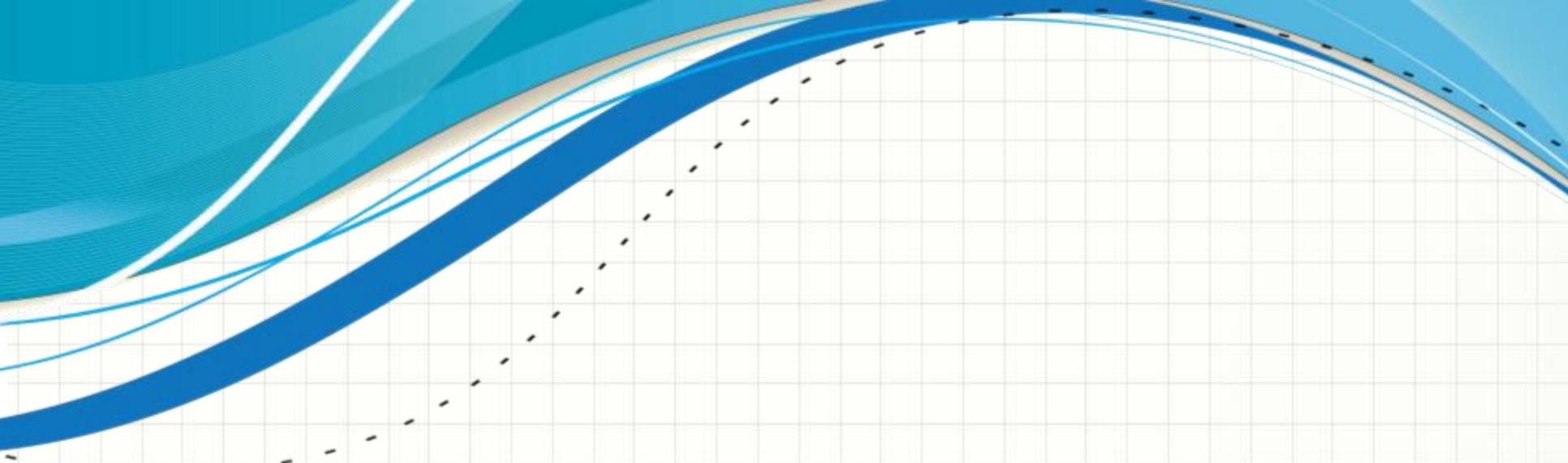
julie.patterson-hunter@co.nevada.co.us

Barbara Price,
Board Clerk II

barbara.price@co.nevada.ca.us

Resources

- State Board of Equalization Website
www.boe.ca.gov/proptaxes/pubcont.htm
- Assessment Appeals Board Website
www.mynevadacounty.com/nc/bos/cob/Pages/Assessment-Appeals-Board.aspx
- Your Assessment Appeal Video
www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html
- Assessor's Website
www.mynevadacounty.com/nc/assessor/Pages/Assessment-Appeals-Information.aspx
- Local Rules
www.mynevadacounty.com/nc/bos/cob/docs/Files/Assessment%20Appeals%20Board%20Local%20Rules.pdf



QUESTIONS?