



## What do I do if I disagree with my assessed value?

If you disagree with your assessed value, you have two options to contest it. Please see below for more information.

INFORMAL REVIEW WITH THE ASSESSOR'S OFFICE	FORMAL APPEAL WITH THE ASSESSMENT APPEALS BOARD
<p>Our office offers taxpayers a free, informal review process to ensure their property assessments are fair and accurate.</p>	<p>You may file a formal appeal with the Assessment Appeals Board (AAB), an independent board appointed by the Board of Supervisors to conduct fair and impartial hearings on property assessments.</p>
<p><b>How to apply?</b></p> <ol style="list-style-type: none"> <li>Contact our office to request a value review application or download one from our website at: <a href="https://tularecounty.ca.gov/assessor/forms-and-notice/forms/request-for-value-review/">https://tularecounty.ca.gov/assessor/forms-and-notice/forms/request-for-value-review/</a></li> <li>To request a review of the current assessment, complete and submit the form by December 31. Requests submitted after this date will apply to the following roll year, starting July 1.</li> </ol> <p><b>What happens next?</b></p> <ol style="list-style-type: none"> <li>Your request for value review will be assigned to a staff appraiser who will review your property value and any supporting information you have provided.</li> <li>You will be contacted by telephone, letter or email with the appraised value.</li> <li>If the appraised value is less than your assessment, a roll correction will be processed resulting in a refund or credit to your next tax bill installment.</li> </ol>	<p><b>How to apply?</b></p> <ol style="list-style-type: none"> <li>Contact the Clerk of the Board of Supervisors to request an Assessment Appeal Application or download one from their website <a href="https://tularecounty.ca.gov/clerkoftheboard/assessment-appeals/">https://tularecounty.ca.gov/clerkoftheboard/assessment-appeals/</a></li> <li>Complete and submit the form along with the required non-refundable filing fee to the Clerk of the Board of Supervisors office.</li> </ol> <p><b>What happens next? (See more info on the back)</b></p> <ol style="list-style-type: none"> <li>The AAB will provide a copy of your application to the Assessor's Office, and a staff appraiser will contact you or your representative to discuss your assessment.</li> <li>If an agreement cannot be reached with our office, the AAB will schedule a date and time for your hearing.</li> <li>AAB members are responsible for hearing testimony, reviewing evidence and asking questions of both the taxpayer and the Assessor's Office during the appeal process.</li> </ol>

## Important Filing Deadlines for Formal Appeals

Appeals may be filed for various assessment types, including regular annual, supplemental and escape assessments. Below is a summary of the state-mandated filing deadlines for each type.

<p><b>DECLINE IN VALUE APPEALS</b></p> <p>You've received the <b>Notice of Assessed Value (NAV) in July</b> for your routine annual property value but you disagree with the value. <b>You believe the market value of the property is less than the assessed value</b> noted on the NAV.</p> <p><b>Filing Period:</b> You can file an appeal between July 2 and November 30.</p>
<p><b>SUPPLEMENTAL &amp; ESCAPE APPEALS</b></p> <p>You've received a <b>Notice of Supplemental and/or Notice of Enrollment of Escape Assessment in the mail</b>. You disagree with the value. Usually this occurs after you have <b>purchased a new property or completed new construction</b>.</p> <p><b>Filing Period:</b> You can file an appeal within 60 days of the date printed on the supplemental or escape notice sent by the Assessor's Office. If you did not receive a Notice of Supplemental Assessment, you can file within 60 days upon receiving the supplemental tax bill from the Tax Collector's Office.</p> <p>If you did not receive a Notice of Enrollment of Escape Assessment from the Assessor's Office, you can file within 60 days upon receiving the escape or corrected tax bill sent by the Tax Collector's Office.</p>
<p><b>CALAMITY APPEALS</b></p> <p>You received a temporary reduction due to a misfortune or calamity on your property, but you <b>disagree with the value of reduction</b>.</p> <p><b>Filing Period:</b> You can file an appeal within six months of the mailing date printed on the reassessment notice.</p>



## FREQUENTLY ASKED QUESTIONS

### Who can file a formal appeal with the Assessment Appeals Board?

An assessment appeal can be filed by the property owner or the owner's spouse, parents, or children, or any person directly responsible for payment of the property taxes; this person becomes the applicant. An application may also be filed by an authorized agent. If an agent—other than a California-licensed attorney—files on behalf of the applicant, a signed Agent Authorization form is required. Additionally, if the application is filed by a corporation, limited liability company (LLC), or limited partnership (LP), a Declaration Form for Appeal Filed by Business Entity must also be submitted. Failure to include the necessary authorization forms may result in delays or rejection of the application. This form can be downloaded from the AAB website. [tularecounty.ca.gov/clerkoftheboard/assessment-appeals/](http://tularecounty.ca.gov/clerkoftheboard/assessment-appeals/)

### If my assessed value is reduced through the appeal process, will the new assessment be permanent?

It depends. A) If it is a supplemental assessment appeal, or an appeal against the property's base year assessment, the new assessment has an ongoing impact. Please keep in mind it will still increase by no more than 2% per year under state law (Prop 13) until there is a change in ownership or new construction activity. B) If you owned the property for a while but have filed an appeal because you believe the market value has declined for a particular year (i.e., a decline-in-value appeal), then the reduction is temporary and only applies to the tax year being appealed (referred to as a Prop 8 reduction).

#### Reminder:

*Please be aware that filing an appeal does not exempt you from paying your property taxes on time. Timely payment helps you avoid penalties and late fees, which are not subject to appeal. If your appeal results in a reduction in value, the Tax Collector's Office (a separate department) will issue a refund or corrected tax bill.*

Assessment Appeals Board contact information:  
 Clerk of the Board of Supervisors  
 2800 W Burrel, Visalia, CA 93291  
 (559) 636-5002 | FAX (559) 615-3009  
 Website: [tularecounty.ca.gov/clerkoftheboard/assessment-appeals/](http://tularecounty.ca.gov/clerkoftheboard/assessment-appeals/)

## STEPS DURING A FORMAL ASSESSMENT APPEAL PROCESS

1

You initiate a formal appeal by filing an Assessment Appeal Application with the Clerk of the Board of Supervisors. A separate application must be filed for each parcel and each roll year. Please include a copy of the supplemental or escape assessment notice sent by the Assessor's Office or, if applicable, the tax bill.

2

An appraiser from the Assessor's Office will contact you to discuss your appeal and exchange comparable sales or other market information, aiming to resolve the matter without a formal hearing.

3

If an agreement cannot be reached with the Assessor's Office, the AAB will schedule your appeal for hearing. You will receive a Notice of Hearing Date at least 45 days before your first hearing. If your appeal hearing has begun and needs to be rescheduled or continued for any reason, the AAB is not required to provide a 45-day notice.

4

The AAB hears the merits of the appeal and will render a decision based on the testimony and evidence presented according to state property tax laws. Decisions of the AAB are legally binding.

5

If there is a change to the assessment, the Clerk of the Board of Supervisors acting on behalf of the AAB transmits the changed assessment to the County Auditor-Controller's Office.

6

The Treasurer-Tax Collector's Office processes the changed assessment and sends you a refund or a corrected tax bill.

For answers to common questions about the assessment appeals process, visit the California State Board of Equalization's FAQ page:



Disclaimer: The information in this document is provided for informational purposes only and should not be considered legal advice. For questions regarding your finances, it is recommended to consult with an attorney or a certified accountant.