

City and County of
San Francisco

ASSESSMENT APPEALS BOARD



***WHAT YOU NEED TO KNOW
TO FILE AN
APPLICATION FOR CHANGED ASSESSMENT***

Visit our website at
www.sfgov.org/aab

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, California 94102-4697

Phone - 415.554.6778 Fax - 415.554.6775

The Assessment Appeals Board has two years from the date an application is filed to hear and render a decision. Therefore, filing an Application for Changed Assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. If a reduction in assessed value is granted, a proportionate refund of taxes paid by the applicant will be made by the City and County of San Francisco.

The Assessment Appeals Board can increase as well as decrease an assessment. However, for decline in value appeals, the Appeals Board may not increase the assessed value of real property above its factored base year value.

The decision of the Board upon an application is final. The Board shall not rehear or reconsider an application.

Should you desire to become familiar with the Assessment Appeals Board Rules, they are contained principally in the California Revenue and Taxation Code §1601-1641 and in the Title 18 California Administrative Code §301-326. A good compilation of all the laws relating to property taxes may be found in California Property Tax Laws published by the State Board of Equalization.

1. **WHEN IS THE FILING PERIOD?**

- A. **Regular Assessments** must be filed between July 2nd and September 15th for the current tax year, if the Assessor issued a notice of assessed value for your real property on the secured roll from the Assessor's office by August 1st. If the Assessor does not issue said notice by August 1st, you may file a regular assessment appeal for real property on the secured roll of the current tax year from July 2nd through November 30th. Applications filed by mail must be postmarked by midnight of September 15th or November 30th.
- B. **Supplemental Appeals** must be filed *within 60 days of the notice or the postmark date of the notice, whichever is later*. A copy of the Notice of Supplemental Assessment must be attached to your application.
- C. **Escape Appeals** must be filed *no later than 60 days from the date of the Escape tax bill, or the postmark date of the tax bill, whichever is later*. A copy of the tax bill must accompany your application.
- D. **Misfortune or Calamity Appeals** must be filed *within 6 months of the notice date, or the postmark date, of the reassessment, which ever is later*.

2. **HOW DOES THE APPEAL PROCESS WORK?**

- A. Complete, sign and return an original application form together with the required \$120.00 administrative processing fee. All applications must have an original signature.
- B. Upon review and acceptance of the application, you will receive an **Acknowledgment Letter**. This letter confirms that you have a valid application and provides you with the number that has been assigned to your file. You will be notified of a hearing date at a later time.
- C. A **Notification of Hearing Date** will be mailed out *at least 45 days prior to your scheduled hearing date*. You or your agent must appear at the hearing. Failure to appear will result in the denial of your appeal.

- D. If you have requested a **Hearing Officer**, *bring 3 sets of supporting documents* (see “comparable sales”) to the hearing. At the end of the hearing, the **Hearing Officer** will make a recommendation of value. If you do not agree with the recommendation, you have *14 days* to notify our office, in writing, and a hearing will be scheduled at a later date before a full board panel.
- E. If your hearing is scheduled before a **Board Panel**, *bring 6 sets of supporting documents*. At the conclusion of the hearing, you will be notified of the **Board Panel’s** decision by mail.
- F. If the assessed value of your property is lowered, a refund is processed through the **Tax Collector’s** office. It takes approximately **90 days to receive your refund**. For tax refund inquiries, please call 415.554.4448.

3. COMPLETING THE APPLICATION

- **Applicant** - name of owner or company and current mailing address. **Do not** use agent’s name or address.
- **Agent/Attorney** - An agent/attorney is not required. Should an applicant choose to have an agent or attorney represent him/her, this section needs to be completed.
- **Agent Authorization** - If the applicant is represented by an agent, *the authorization section of the application form must be completed, signed, and dated*. An original signature is required. If the agent is an attorney, the applicant’s authorization is not required.
- **Property Identification** - For secured or real property appeals, use your block and lot numbers. For unsecured property, you must provide the assessment number from your tax bill and include a copy of the bill with your application. *Only one block and lot number or one assessment number is allowed per application*.
- **Property Description** - Provide street address or sufficient information to identify the property.
- **Property Type** - Identify the type of property that you are appealing. For single-family dwellings, indicate if owner-occupied.
- **Values** - Enter the figures shown on your assessment notice or tax bill for the year being appealed in the “Value on Roll” column. Then enter your “Opinion of Value” in the Applicant’s column. Applicant’s Opinion of Value can be entered as a single, total amount.
- **Type of Assessment** - Indicate whether you are filing an appeal for a Regular Assessment, a Supplemental Assessment, or a Roll Change/Escapes Assessment/Calamity. Be sure to provide the tax roll year that you are appealing.
- **Reason for Filing the Appeal** - Choose the explanation that best describes the facts that you rely on to support the requested change in value.
- **Written Findings of Fact** - This is a document consisting of a legal summary of the hearing and written findings on which the Board based its decision. The Findings of Fact are prepared by the Assessment Appeals Board’s attorney and there is a fee for this service. Findings of Fact must be requested on the application and must be paid for prior to the hearing. Findings of Fact are not available for the Hearing Officer Program.
- **Hearing Officer Program** - Only available to applicants appealing single-family dwellings, condominiums, or multiple-family dwellings of 4-units or less. *There is no hearing fee required for an appeal heard by a Hearing Officer*.

- **Board Panel Hearing** - All appeals not heard by a Hearing Officer will be heard by a Board Panel and applicable hearing fees will apply.
- **Signature** - An original signature is required for each application.

4. **HOW ARE THE HEARINGS CONDUCTED?**

- Hearing Officer** - If you have elected and qualify for the Hearing Officer Program, the proceedings are less formal than a Board Panel Hearing. The applicant and a representative of the Assessor's office appear before one commissioner of the Assessment Appeals Board, who will hear the evidence from both parties. The Assessor's representative will be asked to present its case first (if the property is owner occupied). Then you will be asked to state your opinion of value and the facts that you rely on to support your opinion. Both the applicant and the Assessor's representative may question each other about the other's evidence.
- Board Panel** - An Assessment Appeals Board Panel consists of three commissioners, one of which will chair the hearing. The proceedings are conducted in a quazi-judicial manner. The appeal cases scheduled for a given day are called out by the clerk. The applicant is required to step forward and take a seat at a table in front of the Board Panel. An oath will be administered to both parties by the clerk. Microphones are used during these proceedings.

5. **WHO HAS THE BURDEN OF PROOF?** The Assessor bears the burden of proof in the following situations:

- Appeals of owner-occupied single-family dwellings.
- Appeals of assessed value when the Assessor enrolled a value different from the purchase price (if applicant filed a change of ownership statement timely).
- Escape assessments (if applicant filed a change in ownership statement or a building permit).

In all other situations, the applicant has the burden of proving that the property has not been correctly assessed.

6. **PREPARING FOR YOUR HEARING** The only evidence that an appeals board can consider is the evidence that the applicant and the Assessor present at an assessment appeal hearing. The evidence may take several forms, including oral testimony, other witnesses, and written materials.

- Comparable Sales** - The most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours, known as *comparable sales*. The properties that you use as comparable sales should be physically similar to your property. Elements in similarity include (1) distance from your property; (2) number of bedrooms and bathrooms; (3) square footage of the structure; (4) size and view of the lot; and (5) condition of the property.
- Valuation Date** - The valuation date (also known as the "lien date") is the date used as the basis for determining the value of a property. Comparable sales that occur well before or up to 90 days after your valuation date are acceptable, but sales closer to the valuation date of your property will most likely be viewed as more reliable. The appeals

board can only consider comparable sales that have occurred no later than 90 days after your property's valuation date.

For example, if you filed an appeal for a "Decline in Value" between July 2 & September 15, 2024, January 1, 2024 would be your valuation or lien date. Any comparable sales you present as evidence can have occurred *any time before* January 1, 2024, but no more than 90 days after January 1, 2016 (i.e., March 31, 2024). Similarly, if you plan to file an appeal during the July 2 - September 15 filing period in 2025, your lien date would be January 1, 2025. Any comparable sales prior to January 1, 2025 will be acceptable, but sales past March 31, 2025 will not be considered as valid evidence. **The ideal time period for comparable sales is 90 days before to 90 days after the appropriate January 1st lien date.**

C. Where Can I Find Comparable Sales Data?

Sources for comparable sales information include local real estate agents and brokers, real estate appraisers, and mortgage brokers. There are also various web sites on the internet that lists property sales. When obtaining comparable information from other sources, you should ensure that the sale information is appropriate for your property's valuation date.

7. GLOSSARY OF TERMS

- **Base Year Value** - Since approval of Proposition 13 in 1978, real property is now reassessed upon a change in ownership or when certain new construction occurs. The new assessed value created by either event is called a "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% per year.
- **Lien Date** - This is the date that the property taxes become a lien on property. As of 1997, the lien date for the regular assessment roll is January 1st. From 1968 through 1996, the lien date was March 1st. This date is especially important if you are filing an appeal based on a "decline in value", where the lien date is the valuation date for the purposes of appeal.
- **Escape Assessment** - An escape assessment is an assessment made for an event, such as a change in ownership or new construction, that occurred in a prior year but was not discovered timely by the Assessor.
- **Supplemental Assessment** - An assessment of the fair market value of property as of the date a change in ownership occurs or new construction is completed. It establishes a new base year value for the property or the new construction.

8. VIDEO – THE APPEALS PROCESS

For more information on the assessment appeals process and how to prepare for a hearing, please watch the video posted on our web site (<http://sfgov.org/aab>) entitled **Your Assessment Appeal**. This video, developed as a collaborative effort between the Board of Equalization's Taxpayers' Rights Advocate Office and the County-Assessed Properties Division, was designed to provide information to taxpayers regarding the appeals process.