



Welcome!

to an

Assessment Appeals Overview “How to Prepare For A Hearing”

Presented By

Pat Martinez

*Orange County
Assistant Clerk of the Board
Of Supervisors*



2016

Presentation Overview

- Introductions
- Property Tax Event Timeline
- Definitions
- Organizational Structure
- The Process
- 90 Day Rule
- Community Outreach Efforts/Literature
- Questions and Answers



Your House As Seen By....

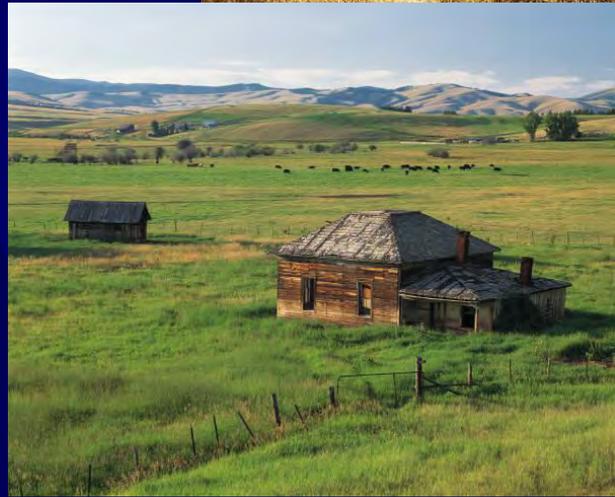
Yourself....



Your Buyer...



Your Lender...



Your Appraiser...



Your Tax Assessor...



Obtain a copy of this presentation at

<http://ocgov.com/gov/cob/apa/workshops>

The screenshot shows the OC Clerk of the Board website. The header includes the OC gov.com logo, a search bar, and navigation links for 'CLERK OF THE BOARD HOME', 'APPEAL YOUR PROPERTY VALUE', 'BOARD OF SUPERVISORS', 'BOARDS, COMMISSIONS AND COMMITTEES', 'CONSTRUCTION BIDS', 'DISCLOSURE', and 'FORMS'. The main content area is titled 'Workshops & Presentation' and features a sidebar with a list of links under 'APPEAL YOUR PROPERTY VALUE'. The main text describes the purpose of the workshops and provides a list of resources, including a link to a 'Workshop Presentation' which is highlighted with a red box.

OC Clerk of the Board

OC gov.com quick access

Current Agency: Entire County

Search...

CLERK OF THE BOARD HOME | APPEAL YOUR PROPERTY VALUE | BOARD OF SUPERVISORS | BOARDS, COMMISSIONS AND COMMITTEES | CONSTRUCTION BIDS | DISCLOSURE | FORMS

Clerk of the Board > Appeal Your Property Value > Workshops & Presentation

APPEAL YOUR PROPERTY VALUE

- » Appeal Your Property Value Home
- » General Information
- » Workshops & Presentation
- » Roster Of Assessment Appeals Board Members/Hearing Officers
- » Learn More About The Assessment Appeals Process
- » Should I File An Assessment Appeal
- » Terminology
- » Findings Of Facts Composite Rate
- » How To Prepare For Your Hearing
- » Forms
- » FAQs

Workshops & Presentation

Purpose: To provide the public with a basic understanding of the assessment appeals process, property tax timeline and what happens to property's assessed value when the housing market slumps and then recovers. It provides property owners with information on how to determine if they should file an assessment appeal and how to be successful at their hearing. These workshops are conducted through the outreach efforts of the Orange County Clerk of the Board of Supervisors.

Note: In order to view the presentation, you must have Microsoft PowerPoint 97 or above software installed. Once installed, click the left mouse button to move through each slide.

- » **How To Prepare For Your Hearing Workshops**
 - For workshop dates, times and locations, see the [flyer](#) or calendar below.
 - [Workshop Presentation](#) (When prompted, please save the presentation to your desktop.)
 - [How To Prepare For Your Hearing](#)
 - [Video By SBE - How To Prepare For Your Hearing](#)
Disclaimer: For specific filing periods and local rules, see [OC Assessment Appeals Board Rules](#).
 - [Publication 30 - Residential Property Assessment Appeals](#)
- » [Directions to Orange County Board of Supervisors Meeting Room](#)
- » [Property Tax Agent Annual Workshop](#)

RESOURCES

Clerk's Locations!

(714) 834-2331 Ext. 1

Application Processing Unit



Hall of Administration
333 West Santa Ana
Blvd., Room 100
Santa Ana CA 92701



Dad,
the workshop
isn't over there!



Clerk's Locations!

(714) 834-3457

Judicial Support Unit



Old County Courthouse
211 W. Santa Ana Blvd.
Room 209
Santa Ana CA 92701



Parking

**Metered Parking
Behind Courthouse**



**Metered Parking
on Street**



**Parking Structure
Across from
Courthouse**



Posted Calendars & Hearing Rooms



Confirm Your Attendance At Assessment Appeal Hearing

- 21 days or more prior to hearing, FAX or mail your **confirmation of attendance** to Clerk of the Board

- Use the “Confirmation of Attendance” found on the Notice of Hearing

- FAX number and address are located at the top right corner of Notice of Hearing



 Clerk of the Board of Supervisors
211 W. Santa Ana Blvd.
P.O. Box 22023
Santa Ana, CA 92702-2023
(714)834-3457 ** FAX (714)560-4392

JANUARY 1, 2015

NOTICE OF HEARING
RE: MCP SOCIAL INDUSTRIES - A
IN REPLY, PLEASE REFER TO APPLICATION NO.: _____
PARCEL/ASSESSMENT NO.: _____

Dear Applicant/Agent:

Your application for reduction of assessment is scheduled for hearing:

On: **MONDAY MARCH 9, 2015 AT 9:00 A.M.**
At: **OLD COUNTY COURTHOUSE
BOARD HEARING RM 207
211 W SANTA ANA BLVD
SANTA ANA, CA 92701**

You are notified that the Assessment Appeals Board/Hearing Officer is required to find full taxable value from the evidence presented. This finding may exceed the full values on which the assessment was based, which could result in the value being raised rather than lowered.

If you are requesting “*Finding of Facts*,” you must advise the Clerk prior to the commencement on the day of the hearing and pay the appropriate non-refundable fee. **If you anticipate the hearing will go beyond four (4) hours, please advise the Clerk at least 21 days prior to the hearing.** If you have questions, please call (714) 834-3457 or fax (714) 834-4177. Please read additional instructions on the reverse side of this notice.

IMPORTANT RESPONSE REQUIRED

Please provide the Clerk of the Board with one of the following responses no later than 21 days prior to the date of the hearing listed above.

I AM CONFIRMING MY APPEARANCE AT THE SCHEDULED HEARING REFERENCED ABOVE.
Applicant/Agent Signature: _____ Date: _____

I WISH TO WITHDRAW MY APPLICATION AND TERMINATE THIS MATTER.
Applicant/Agent Signature: _____ Date: _____

I WISH TO RESCHEDULE MY HEARING. I am unable to appear at the hearing and wish to reschedule. I hereby agree to an extension of time for the hearing on the Applicant No. shown below beyond the two-year period of my timely filing pursuant to the provisions of Revenue and Taxation Code Section 1604(c).

Application No.: _____
Applicant Name: **MCP SOCIAL INDUSTRIES - A**
Parcel/Assessment No.: _____

1604 (c) WAIVER AGREEMENT

The provisions of Revenue & Taxation Code Section 1604 (c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing. If you are in agreement to an extension of time for the hearing on your Application as referenced above, pursuant to the provisions of Section 1604 (c), please indicate your consent below and return this form. This waiver can be executed. For notification details, contact the Clerk of the Board at (714) 834-2331 or (714) 834-3457.

Applicant/Agent Signature: _____ Date: _____

Applicant/Agent Name (Print) _____ Company: _____

Applicant Agent Address: _____

Contact Telephone No.: (_____) _____ Hearing Date: **MAR 9, 2015/9:00 A.M.**

If a confirmation of your attendance is not emailed, faxed or postmarked to the clerk at least 21 days prior to the hearing date stated in the Notice of Hearing above, and you attend the hearing without submitting a timely confirmation, the hearing will be limited to determining a date to reschedule the hearing. If you fail to appear at the hearing, regardless of whether or not you submitted a confirmation, your application may be denied for lack of appearance. Fax the response to (714) 834-1155 or mail it to the Clerk of the Board, P.O. Box 22023, Santa Ana, CA, 92702-2023. You can also email the response to ceb.response@ocgov.com and include the application number, parcel or assessment number and hearing date.

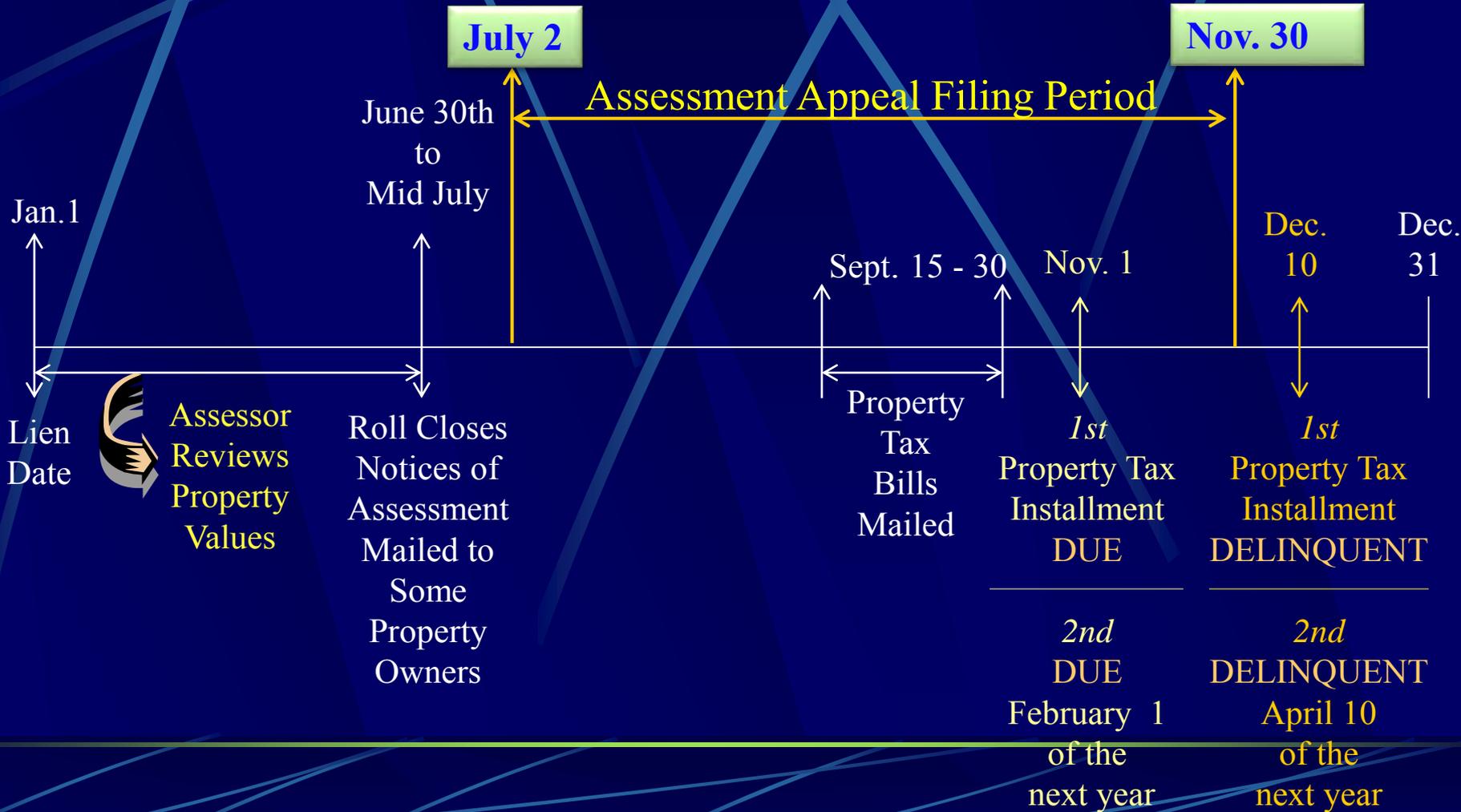
Contact County Assessor

When you receive your hearing notice, if you have questions regarding your value call....

(714) 834-2727
Ask to speak with an
Appraiser in the
Assessor's Appeal Division



Timeline of Property Tax Events



What is an Assessment Appeal?



The ability to challenge the Assessor's opinion of value of property.

- * Timely, factual evidence
- * Adjudicated before an Assessment Appeals Board
- * Must pay property taxes while appeal is pending



Should You File An Assessment Appeal?

❖ Review Property Value Notice

- If the Assessed value is equal to what your property would easily sell for “or” less  - no need to appeal
- If the value exceeds what your property can easily sell for,  consider filing an appeal

Value
????

• Evidence Supporting Filing

- Pre-filing vs. Post-filing

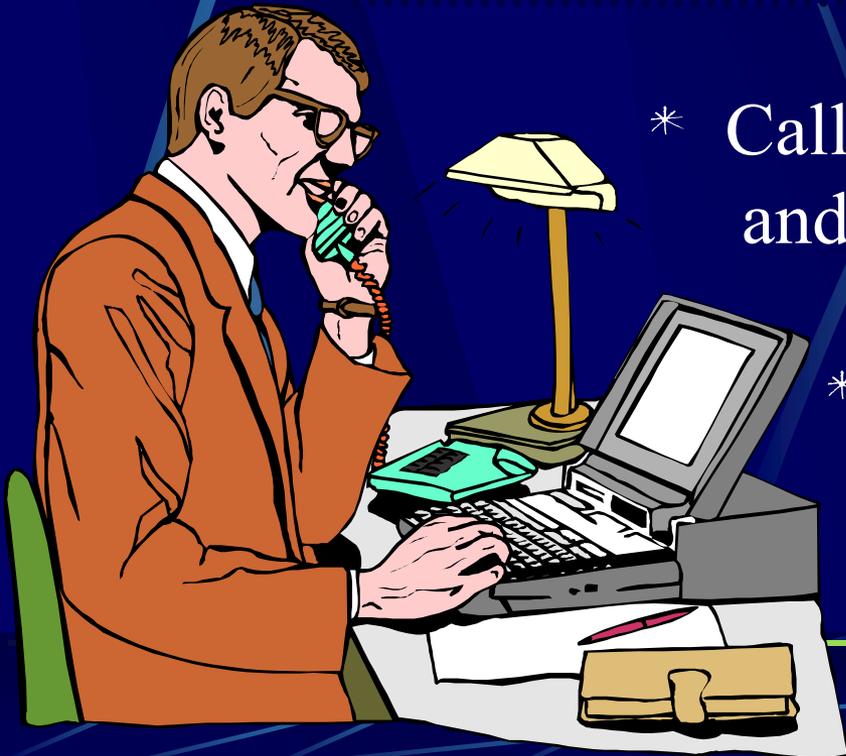


Alternatives to Appeal

Request an “Informal Review” by the County Assessor

- * Call (714) 834-2727 or write Assessor and ask for an informal review

- * Request an informal review from January 1 through April 30 of each year



Request for Informal Review Form Can be Printed From Assessor's web site at

<http://ocgov.com/gov/assessor>



CLAUDE FARRISH
ORANGE COUNTY ASSESSOR
CIVIC CENTER PLAZA, BUILDING 11
625 N. BROAD STREET, ROOM 142
P.O. BOX 22000
SANTA ANA, CA 92702-0000
PHONE: (714) 834-2727
FAX: (714) 834-3974
www.ocgov.com/assessor

SINGLE-FAMILY PROPERTY

CHECK THE BOX THAT BEST DESCRIBES THIS PROPERTY

Single Family
 Condo
 Townhouse

**REQUEST FOR INFORMAL ASSESSMENT REVIEW
(NO CHARGE TO FILE THIS REQUEST OR TO HAVE YOUR
PROPERTY'S VALUE REVIEWED BY THE ASSESSOR)**

IMPORTANT: THIS FORM MUST BE FILED BY APRIL 30, 2016
The information you provide will be considered in our review and valuation of your property. If the market value of the property on January 1, 2016, was lower than your Proposition 13 assessed value, you may receive a temporary reduction in taxable value for the upcoming year.

MAIL TO: Orange County Assessor, Attention: Real Property, P.O. Box 22000, Santa Ana, CA 92702-2000.
For assistance, please call (714) 834-2727.

CONTACT INFORMATION	PROPERTY INFORMATION
Owner's Name:	Parcel Number:
Daytime Phone Number:	Property Address:
Do you have a Property Tax Agent representing you? Yes <input type="checkbox"/> No <input type="checkbox"/>	City:
If yes, Agent's Name:	Date of Purchase:
Agent's Daytime Phone Number:	Your Purchase Price: \$
	Your Opinion of Value as of January 1, 2016: \$

*Please provide Comparable Market Data Information - Comparable Sales or Listings of similar properties in your area. Include any additional information on a separate sheet that you feel is relevant to the above comparable properties.

COMPARABLE PROPERTY INFORMATION					
Sale or Listing	Parcel Number (if known)	Address	Sale Date (no later than 3/31/2016 if applicable)	Sale or Listing Price	Additional Information
1				\$	
2				\$	
3				\$	

IMPORTANT: You may be notified of the results of this review on your Property Value Notice in July 2016 or your property tax bill. If you disagree with the valuation of your property, you may file an assessment appeal with the Clerk of the Board. The filing period is July 1, 2016 to November 30, 2016.

AUTHORIZED AGENT: I hereby authorize the Property Tax Agent listed above to act as my agent to file this application (if applicable).

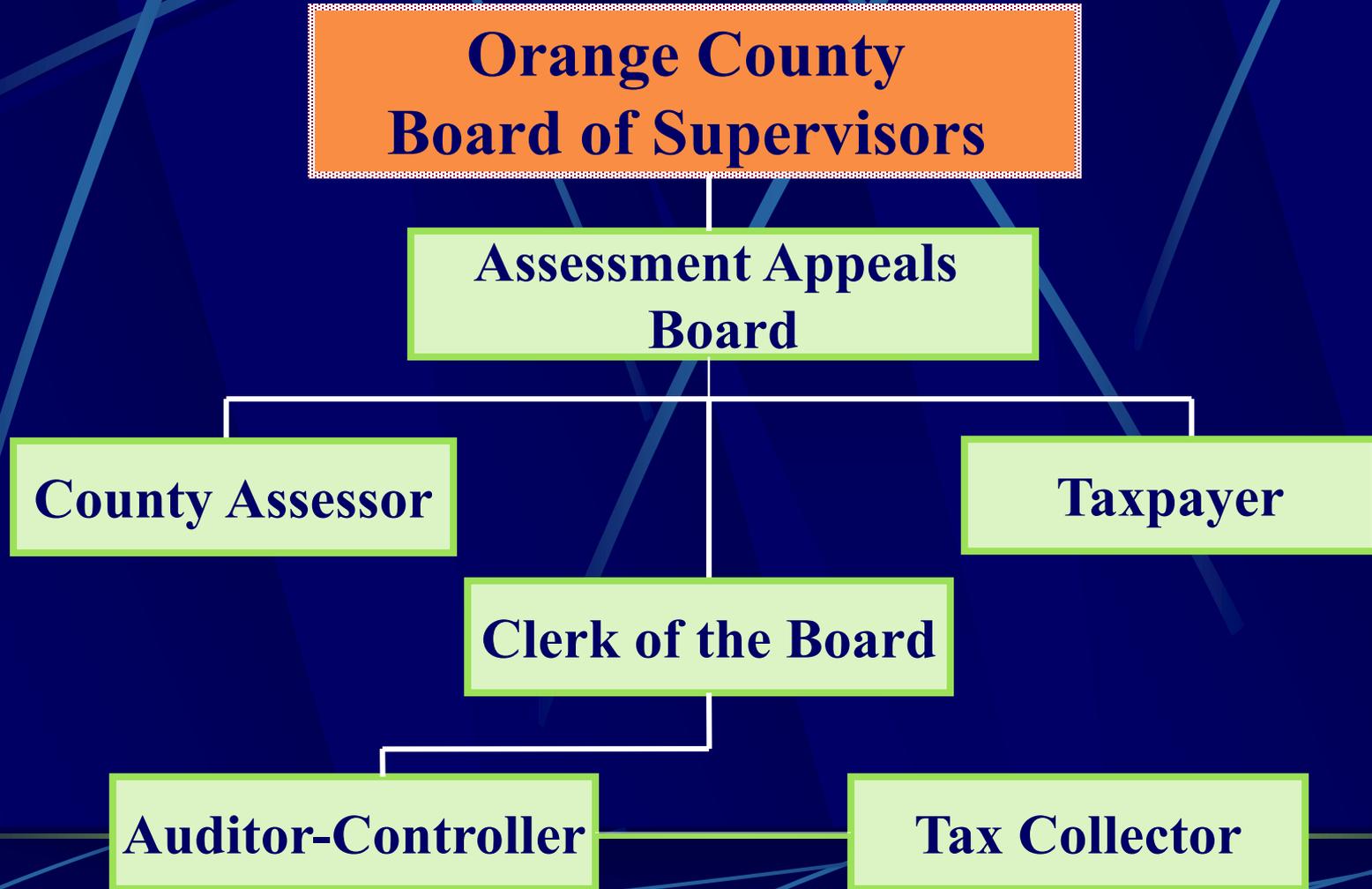
SIGNATURE: _____
Signature of Property Owner: _____ Date: _____

All correspondence related to this review will be mailed to the address we have on file.

ASSESSOR USE ONLY	
<input type="checkbox"/> ECA Warranted \$	Remarks:
<input type="checkbox"/> Hold	
<input type="checkbox"/> No ECA	Appraiser: _____ Date: _____

APFD-259A (2011/13)
PLEASE KEEP A COPY OF THIS FORM FOR YOUR RECORDS

Organizational Structure & Appointment Process



Assessment Appeals Board Members

Assessment Appeals Board members are Licensed or Certified for a period of five (5) years in California as:

- Appraiser
- Attorney



- Real Estate Broker
- CPA or Public Accountant

Hearing Officer vs Three Member Board

- A Hearing Officer is just one (1) person



- A less formal setting
- Cannot request Findings of Fact
- Hearing Officer decision is final
(Cannot go to a Board to appeal Hearing Officer decision.)

- An Assessment Appeals Board is three (3) individuals



Assessment Appeals General Overview

Applicant submits appeal to the Clerk of the Board (COB) during filing period

Clerk reviews application for completeness and timeliness and forwards information to Assessor's Office

COB schedules application for Hearing and Notices Taxpayer and Assessor staff

Board reviews evidence and makes a decision

COB forwards decision to Assessor, Auditor and Taxpayer



Evidence

What do I need as evidence?

- Three (3) comparable sales 
- **Similar** to subject property
- Must meet the **90-Day Rule**



Comparable Sales Worksheet

Use it!

Comparable Sales Information Worksheet

Updated 06/15/09

Description	Your Property	Comparable Property #1	Comparable Property #2	Comparable Property #3
APN (Assessor's Parcel No.)				
Street Address				
City				
Sales Price				
*Date of Sale/Transfer or New Construction				
Distance From Your Property (miles, blocks)				
Type of Zoning (i.e., SFR, Commercial)				
Lot Size				
Adjustment +/-				
Sq. Ft. of Improvement (house, bldg.)				
Adjustment +/-				
Number of Bedrooms				
Adjustment +/-				
Number of Baths				
Adjustment +/-				
Number of Rooms				
Adjustment +/-				
Garage - No. of Cars				
Adjustment +/-				
Amenities - Specify (pool, spa, etc.)				
Adjustment +/-				
Date Built				
Adjustment +/-				
Location/View				
Adjustment +/-				
Negative Influences - Specify (traffic)				
Adjustment +/-				
Other - Specify				
Adjustment +/-				
Other - Specify				
Adjustment +/-				
Source of Information				
Total Adjustments				
Adjusted Sales Price				
Adjusted Sales Price Sq. Ft.				

Total Market Value Conclusion:

\$ _____

Total Per Square Foot:

\$ _____

*Note: If you filed a Decline in Value, the sales date of comparable properties used must be no more than 90 days after the lien date for the year you are filing. The lien date is January 1. If you filed for other reasons, such as Base Year, Change of Ownership, or New Construction, the sales of the comparable properties used must be no more than 90 days after the date of the change of ownership, transfer, or completion of new construction (valuation date).

Hearing Evidence*



90 Day Rule

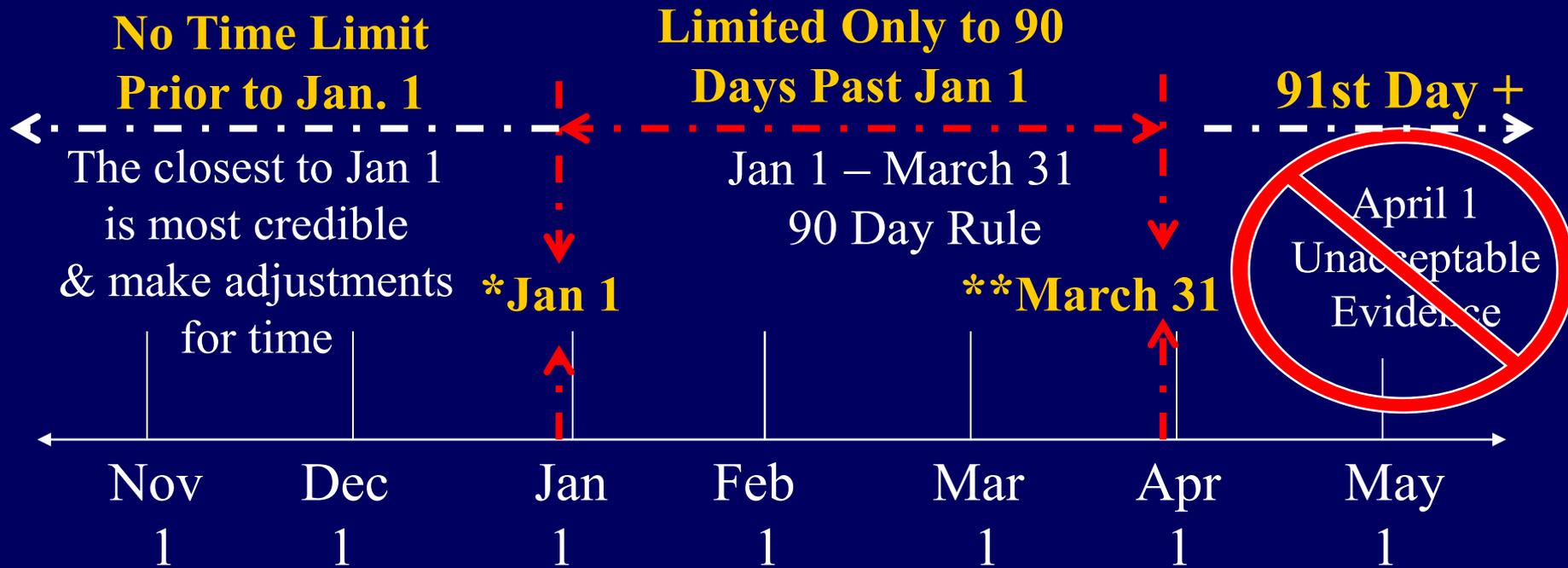
Very Important

* *Review Assessment Appeals Board Rules at
<http://www.ocgov.com/cob/aabrules.pdf>*

90 Day Rule

Regular Filing

Assessor's Annual Jan. 1 Value



* Jan 1 = Lien Date
Annual Valuation Date

** Leap Year – March 30 is Deadline



90 Day Rule

Supplemental, Escape, Calamity, etc.

(Assessments Made Outside Regular Roll)



Example:
Purchased home on Sept. 30
(Event or Effective Date*)

* Event or Effective Date Starts 90 Day Rule



More About Collecting Evidence and the 90-Day Rule

As you are collecting evidence (comparables),

- Remember that there are **NO RESTRICTIONS** on how far **BACK** in time you go. Be sure to make appropriate monetary adjustments for market conditions (add or subtract)
- Restrictions **ONLY** apply to how many days **FORWARD** in time your evidence can be from effective date (January 1 of year appeal filed for declines in value or completion date of new construction or close of escrow date) – 90 days
- Keep in mind, the comparables you find that are the closest to effective date (January 1, completion date of new construction or close of escrow date) will be the **MOST CREDIBLE**

Evidence

Q. What kind of evidence should I bring to the hearing?

❖ **Timely, Factual Evidence** 
(Comparable closed sales **ONLY**, pictures, etc.)

NO LISTINGS!!!

❖ **Copies to bring to hearing:**

* Hearing Officer - 4 copies
(Applicant, COB, Assessor Staff & Hearing Officer.)

* Board - 6 copies 
(Applicant, COB, Assessor Staff, & 1 for each Board member)



Evidence

Where do I get comparable sales for evidence?



620 N Broadway, Santa Ana, CA, United States
Address is approximate



- Local real estate agents, appraisers and title companies can assist you.

- For a \$10 fee , the Assessor's office can provide current sales.

(NOTE: Not as current as Realtor's MLS data)

Assessor's List of Transfers



1. You need your parcel number or address
2. The list of transfers includes:
 - (a) The assessor maintains a list of transfers of any interest in property, other than undivided interests, within the county, which has occurred within the preceding two-year period.
 - (b) The list is divided into geographical areas and includes all transfers which are recorded the preceding quarter.
 - (c) The list contains the following information:
 - (1) Transferor and transferee, if available;
 - (2) Assessor's parcel number;
 - (3) Address of the sales property;
 - (4) Date of transfer;
 - (5) Date of recording and recording reference number; and
 - (6) Where it is known by the assessor, the consideration paid for the property.

Collecting Comparable Information Factors to Consider



QUALCAS

- Q = Quality
- U = Use
- A = Age
- L = Location
- C = Condition
- A = Amenities
- S = Size

The Process

What should I expect?

- Be on time for roll call
- Be prepared with proper evidence and sufficient copies
- All testimony will be provided under oath
- Be prepared to spend several hours, even the whole day, if required



Frequently Asked Questions

Can I change my opinion of value?

Yes

The Board will
make a
determination
of value based
upon the evidence



Frequently Asked Questions

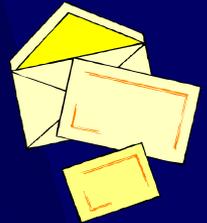
A cartoon illustration of a man with brown hair, wearing a light blue short-sleeved shirt and tan pants, holding a white document. A yellow speech bubble with a jagged top edge points from the document to the text.

What if
I decide that
I no longer
want to
appeal
the value?

- Send the COB a written request to withdraw the application



- Or, sign, date and return the request to withdraw located on your hearing notice



- Or, obtained forms can be obtained at:

<http://www.ocgov.com/cob/Appeals/OtherForms.asp>

Withdraw Request on Notice of Hearing



Clerk of the Board of Supervisors
211 W. Santa Ana Blvd.
P.O. Box 22023
Santa Ana, CA 92702-2023
(714)834-3457 ** FAX (714)560-4592

JANUARY 1, 2015

NOTICE OF HEARING
RE: MCP SOCIAL INDUSTRIES - A
IN REPLY, PLEASE REFER TO APPLICATION NO.:
PARCEL/ASSESSMENT NO.:

Dear Applicant/Agent:

Your application for reduction of assessment is scheduled for hearing:

On: MONDAY MARCH 9, 2015 AT 9:00 A.M.
At: OLD COUNTY COURTHOUSE
BOARD HEARING RM 207
211 W SANTA ANA BLVD
SANTA ANA, CA 92701

You are notified that the Assessment Appeals Board/Hearing Officer is required to find full taxable value from the evidence presented. This finding may exceed the full values on which the assessment was based, which could result in the value being raised rather than lowered.

If you are requesting "*Finding of Facts*," you must advise the Clerk prior to the commencement on the day of the hearing and pay the appropriate non-refundable fee. **If you anticipate the hearing will go beyond four (4) hours, please advise the Clerk at least 21 days prior to the hearing.** If you have questions, please call (714) 834-3457 or fax (714) 834-4177. Please read additional instructions on the reverse side of this notice.

IMPORTANT-RESPONSE REQUIRED

Please provide the Clerk of the Board with one of the following responses no later than 21 days prior to the date of the hearing listed above:

I AM CONFIRMING MY APPEARANCE AT THE SCHEDULED HEARING REFERENCED ABOVE.

Applicant/Agent Signature: _____ Date: _____

I WISH TO WITHDRAW MY APPLICATION AND TERMINATE THIS MATTER.

Applicant/Agent Signature: _____ Date: _____

I WISH TO RESCHEDULE MY HEARING. I am unable to appear at the hearing and wish to reschedule. I hereby agree to an extension of time for the hearing on the Application No. shown below beyond the two-year period of my timely filing pursuant to the provisions of Revenue and Taxation Code Section 1604(c).

Application No.: _____ 7
Applicant Name: MCP SOCIAL INDUSTRIES - A
Parcel/Assessment No.: _____



1604 (c) WAIVER AGREEMENT

The provisions of Revenue & Taxation Code Section 1604 (c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing. If you are in agreement to an extension of time for the hearing on your Application as referenced above, pursuant to the provisions of Section 1604 (c), please indicate your consent below and return this form. This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331 or (714) 834-3457.

Applicant/Agent Signature: _____ Date: _____

Applicant/Agent Name (Print) _____ Company: _____

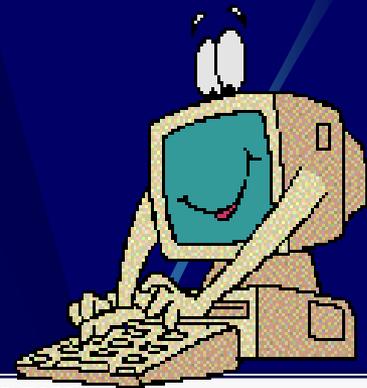
Applicant Agent Address: _____

Contact Telephone No.: (_____) _____ Hearing Date: **MAR 9, 2015/9:00 A.M.**

If a confirmation of your attendance is not emailed, faxed or postmarked to the clerk at least 21 days prior to the hearing date stated in the Notice of Hearing above, and you attend the hearing without submitting a timely confirmation, the hearing will be limited to determining a date to reschedule the hearing. If you fail to appear at the hearing, regardless of whether or not you submitted a confirmation, your application may be denied for lack of appearance. Fax the response to (714) 834-1185 or mail it to the Clerk of the Board, P.O. Box 22023, Santa Ana, CA, 92702-2023. You can also email the response to ceb.response@ocgov.com and include the application number, parcel or assessment number and hearing date.

- Check
- Sign & Date
- Return by FAX or mail

Withdrawal Form



- Complete
- Check one
- Check box for attachment
- Sign and date

ASSESSMENT APPEALS WITHDRAWAL FORM

Date: _____ Hearing Date: _____
Applicant's Name: _____
Agent's Name: _____
Mailing address: _____
Telephone Number: (____) _____ - _____ Fax Number: (____) _____ - _____

One of the boxes below must be checked:

- As the Applicant, I am requesting that the Application Number(s) listed below be withdrawn and terminate this matter.
- As the duly authorized Agent/Attorney for the Applicant named above, I am requesting that the Application Number(s) and Parcel/bill/Assessment Number(s) listed below be withdrawn and terminate this matter.
- As the authorized employee/Corporate Officer, _____ (Title) I am requesting that the Application Number(s) and Parcel/Bill/Assessment Number(s) listed below be withdrawn. and terminate this matter.

Application Number _____ Parcel/Bill/Assessment Number: _____

Application Number: _____ Parcel/Bill/Assessment Number: _____

Application Number: _____ Parcel/Bill/Assessment Number: _____

Application Number: _____ Parcel/Bill/Assessment Number: _____

- Additional affected applications numbers are listed on attachment.
Number of pages attached: _____

• www.ocgov.com/cob/

Signature of Owner

Print Name

Signature of Agent/Attorney/Authorized Employee/Corporate Officer

Print Name

Frequently Asked Questions

What if I can't make the scheduled hearing date - can it be re-scheduled?

• **Yes**

- Complete (check box), detach and return the Waiver form at the bottom of the hearing notice
- The form **MUST** be returned prior to 10 days of the scheduled hearing



- Or, obtain form at <http://www.ocgov.com/cob/Appeals/OtherForms.asp>

1604(c) Waiver Agreement on Notice of Hearing

 Clerk of the Board of Supervisors
211 W. Santa Ana Blvd.
P.O. Box 22023
Santa Ana, CA 92702-2023
(714)834-3457 ** FAX (714)560-4592

JANUARY 1, 2015

NOTICE OF HEARING
RE: MCP SOCIAL INDUSTRIES - A
IN REPLY, PLEASE REFER TO APPLICATION NO.: 14-000007
PARCEL/ASSESSMENT NO.: 344-371-12.0200

Dear Applicant/Agent:

Your application for reduction of assessment is scheduled for hearing:

On: MONDAY MARCH 9, 2015 AT 9:00 A.M.
At: OLD COUNTY COURTHOUSE
BOARD HEARING RM 207
211 W SANTA ANA BLVD
SANTA ANA, CA 92701

You are notified that the Assessment Appeals Board/Hearing Officer is required to find full taxable value from the evidence presented. This finding may exceed the full values on which the assessment was based, which could result in the value being raised rather than lowered.

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IMPORTANT RESPONSE REQUIRED

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I AM CONFIRMING MY APPEARANCE AT THE SCHEDULED HEARING REFERENCED ABOVE.
Applicant/Agent Signature: _____ Date: _____

I WISH TO WITHDRAW MY APPLICATION AND TERMINATE THIS MATTER.
Applicant/Agent Signature: _____ Date: _____

I WISH TO RESCHEDULE MY HEARING. I am unable to appear at the hearing and wish to reschedule. I hereby agree to an extension of time for the hearing on the Application No. shown below beyond the two-year period of my timely filing pursuant to the provisions of Revenue and Taxation Code Section 1604(c).

Application No.: 14-000007
Applicant Name: MCP S - A
Parcel/Assessment No.: 344-371-12.0200

1604 (c) WAIVER AGREEMENT

The provisions of Revenue & Taxation Code Section 1604 (c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing. If you are in agreement to an extension of time for the hearing on your Application as referenced above, pursuant to the provisions of Section 1604 (c), please indicate your consent below and return this form. This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331 or (714) 834-3457.

Applicant/Agent Signature: _____ Date: _____
Applicant/Agent Name (Print) _____ Company: _____
Applicant Agent Address: _____
Contact Telephone No.: (_____) _____ Hearing Date: **MAR 9, 2015/9:00 A.M.**

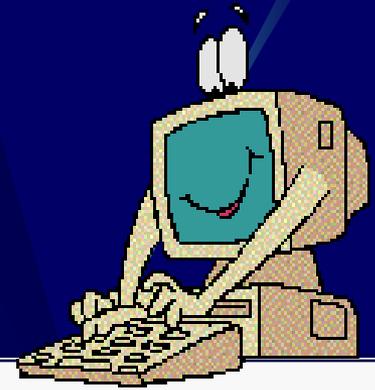
If a confirmation of your attendance is not emailed, faxed or postmarked to the clerk at least 21 days prior to the hearing date stated in the Notice of Hearing above, and you attend the hearing without submitting a timely confirmation, the hearing will be limited to determining a date to reschedule the hearing. If you fail to appear at the hearing, regardless of whether or not you submitted a confirmation, your application may be denied for lack of appearance. Fax the response to (714) 834-4185 or mail it to the Clerk of the Board, P.O. Box 22023, Santa Ana, CA, 92702-2023. You can also email the response to pub.response@ocgov.com and include the application number, parcel or assessment number and hearing date.

• Check

• Complete,
Sign & Date

• Return by
FAX
or
mail

Indefinite 1604(c) Waiver Agreement



WAIVER AGREEMENT

TO:

AGREEMENT TO WAIVE THE PROVISION
of Revenue & Taxation Code Section 1604(c)

HEARING DATE:

PETITION NO(S):

PARCEL/ASSESSMENT NO(S):

The provisions of Revenue & Taxation Code Section 1604(c) provide that the Assessment Appeals Board should hear evidence and make final determination on an application for reduction of assessment of property within two (2) years of timely filing of the application, unless the taxpayer and the Appeals Board mutually agree in writing to an extension of time for the hearing.

This waiver agreement extends the two year period in which the Assessment Appeals Board is required to conduct a hearing and make final determination on the above referenced application(s). This waiver can be cancelled. For cancellation details, contact the Clerk of the Board at (714) 834-2331 or (714) 834-3457.

If you are in agreement to an extension of time for the hearing on your Application(s) as referenced above, pursuant to the provisions of said Section 1604(c), please indicate your consent below and return this form.

I HEREBY AGREE TO AN EXTENSION OF TIME FOR THE HEARING ON THE AFORESTATED APPLICATON NO(S) BEYOND THE TWO-YEAR PERIOD OF MY TIMELY FILING.

Date: _____

Applicant/Agent: _____

Signature: _____

Please Print Name: _____

Approved by Assessment Appeals Board No. _____ on _____

Dated: _____

Clerk of the Board

By: _____

By: _____

Chairman

Deputy Clerk

- Indefinite 1604(c)
Waiver

- Complete,
Sign &
Date

- www.ocgov.com/cob

Frequently Asked Questions

What happens if
I don't attend my hearing?

- If you fail to appear at your hearing, your application will be **Denied**

When I win, what happens?

- You will receive a refund of overpayment of taxes w/interest, if greater than \$10, from the Auditor-Controller approximately 8 weeks after hearing



Frequently Asked Questions

If I don't like the decision, can you appeal or have their appeal heard again?



- The decision of the Board is final
- The Board cannot reconsider their decision
- It is appealable to *Superior Court only*

Frequently Asked Questions

Q: What are Findings of Fact?

- A written summary of the basis for the decision.
- Necessary only if you intend to challenge the Board's decision in Superior Court.
- Cannot be requested if using a Hearing Officer.
- Cost is posted on Clerk of the Board website at http://www.ocgov.com/cob/Appeals/FF_Composite_Rate.asp and are paid prior to the beginning of the hearing.



Can I FAX Documents?

YES!
All
Documents
Can Be
Faxed

Except
For ...

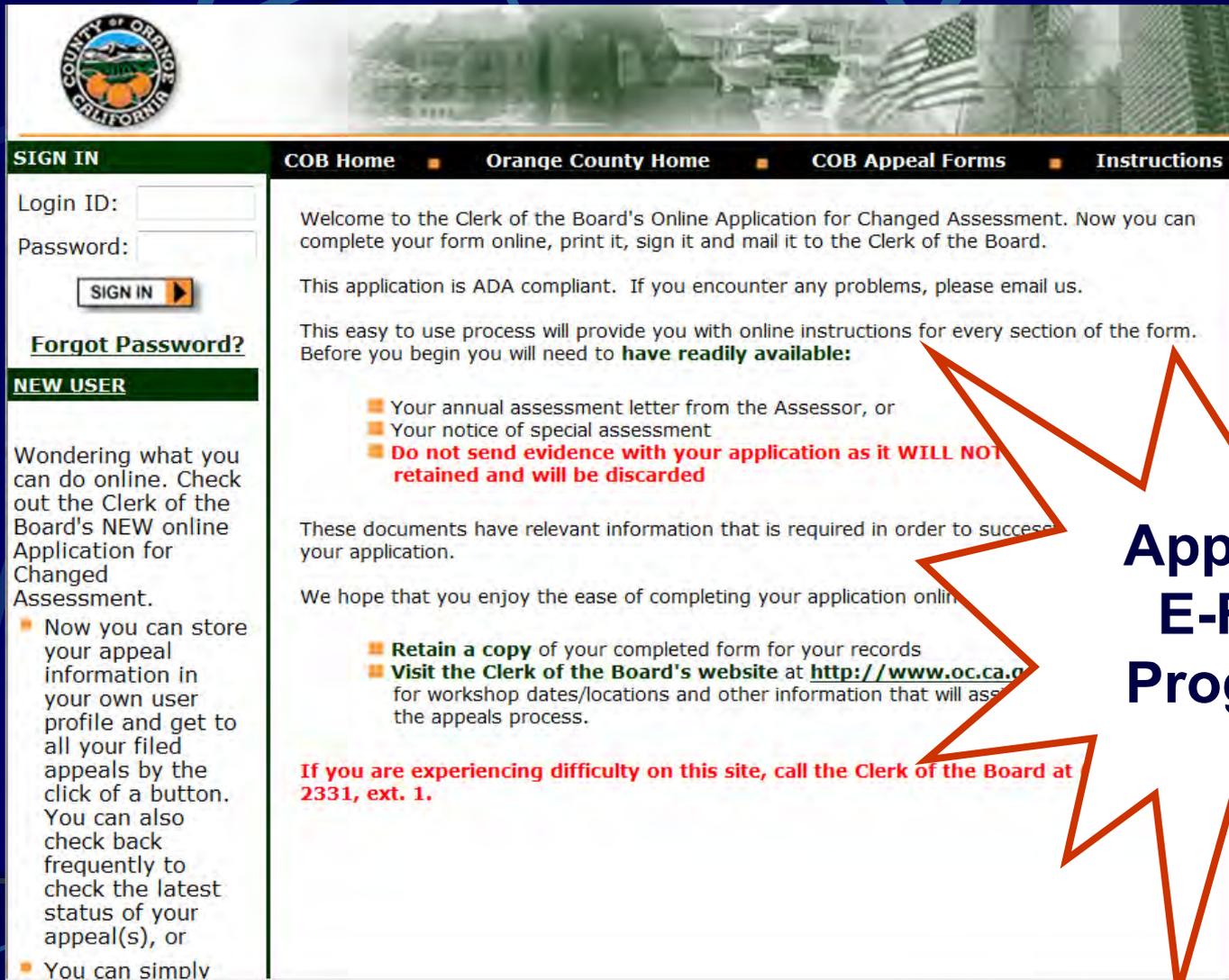
Appeal
Applications

And
Corrected
Applications

Fax No.
(714) 834-4177

<http://assessmentappeals.ocgov.com/aa/>

“Where service and information is at your fingertips.”



SIGN IN **COB Home** **Orange County Home** **COB Appeal Forms** **Instructions**

Login ID:
Password:
SIGN IN

Forgot Password?

NEW USER

Wondering what you can do online. Check out the Clerk of the Board's NEW online Application for Changed Assessment.

- Now you can store your appeal information in your own user profile and get to all your filed appeals by the click of a button. You can also check back frequently to check the latest status of your appeal(s), or
- You can simply

Welcome to the Clerk of the Board's Online Application for Changed Assessment. Now you can complete your form online, print it, sign it and mail it to the Clerk of the Board.

This application is ADA compliant. If you encounter any problems, please email us.

This easy to use process will provide you with online instructions for every section of the form. Before you begin you will need to **have readily available**:

- Your annual assessment letter from the Assessor, or
- Your notice of special assessment
- Do not send evidence with your application as it WILL NOT be retained and will be discarded**

These documents have relevant information that is required in order to successfully complete your application.

We hope that you enjoy the ease of completing your application online.

- Retain a copy** of your completed form for your records
- Visit the Clerk of the Board's website** at <http://www.oc.ca.gov> for workshop dates/locations and other information that will assist you in the appeals process.

If you are experiencing difficulty on this site, call the Clerk of the Board at 2331, ext. 1.

Appeals E-File Program

<https://cms.ocgov.com/gov/cob/apa/>

OC Clerk of the Board

OCgov.com quick access

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- » Appeal Your Property Value Home
- » General Information
- » Workshops & Presentation
- » Roster Of Assessment Appeals Board Members/Hearing Officers
- » Learn More About The Assessment Appeals Process
- » Should I File An Assessment Appeal
- » Composite Rate
- » Hearing

Appeal Your Property Value

- [E-Form to File An Assessment Appeal](#)
- [Instructions - How to Complete an Application for Changed Assessment](#)
- [Assessment Appeals Board Rules and Hearing Guidelines](#)
 - » [Assessment Appeals Board Board Rules](#)
 - » [Assessment Appeals Board Hearing Guidelines](#)
- [Assessment Appeals Information and Forms](#)
 - » [General Information](#)
 - » [Findings of Facts Composite Rate](#)
 - » [Forms](#)
 - » [Most Frequently Asked Questions](#)
 - » [Should I File An Assessment Appeal](#)
 - » [Terminology](#)
 - » [Assessment Appeals Filing Periods for Various Counties](#)
- [How to Prepare For Your Hearing](#)

Visit our web site for forms, AAB Rules, Hearing Guidelines, related links and other helpful information

Updated Property Assessment & Tax Info Web Site

*One-Stop
Information
Center*

OCgov.com quick access

A A A | Low Graphics Version

Current Agency
Entire County

Search...

COUNTY OF ORANGE CALIFORNIA

HOME INFORMATIONAL A-C REPORTS PROPERTY TAX RDA DISSOLUTION FAQs CONTACT US

Auditor-Controller Property Tax

Email Print

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County Budget Act
County Finance/Budget Page

Property Taxes
Departmental Information
Auditor Controller FAQs

Property Tax

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Property Taxes

- Change of Address for Tax Bill
- Pay / Review Property Taxes
- Claim for Refund of Taxes Paid
- Frequently Asked Questions on Taxes
- Guide to your Secured Tax Bill
- Supplemental Tax Bill Information
- Supplemental Tax Proration Factors
- Guide to your Unsecured Tax Bill

Assessment Appeals

- E-Appeal Online Application
- General Information & Questions
- Glossary of Terms
- Property Tax Agent Workshop

Appeal Process

- Should I File an Appeal?
- Assessment Appeal Forms
- How to Complete the Appeal Application Form
- How to Prepare for a Hearing/Upcoming Workshops

<https://cms.ocgov.com/gov/auditor/taxes/default.asp>

Who to Call

Assessment Appeals Division Manager

Pat Martinez

834-4516

Application Processing/Intake Staff

Lead Clerk Scheduling / Problem Resolution

Irene Muro, Lead Board Services Specialist

Sandra Roberts, Board Services Specialist

(714) 834-2331 Ext. 1

Administrative Applications/ Board Support

Lydia Archuleta, Board Services Specialist

Miguel Perez, Board Services Specialist

(714) 834-2331 Ext. 1

Special Research/ Board Support

Joanna Aguilar, Board Services Specialist

(714) 834-2331 Ext. 1

Calendaring/Judicial Support Staff

Lead Clerks / Board Support

Irene Muro, Lead Board Services Specialist

Bonnie Mura, Lead Board Services Specialist

Anita Davis, Lead Board Services Specialist

(714) 834-3457



Change of Address - Who To Call?

If I need to change my address for a secured or unsecured tax bill, whom should I contact?

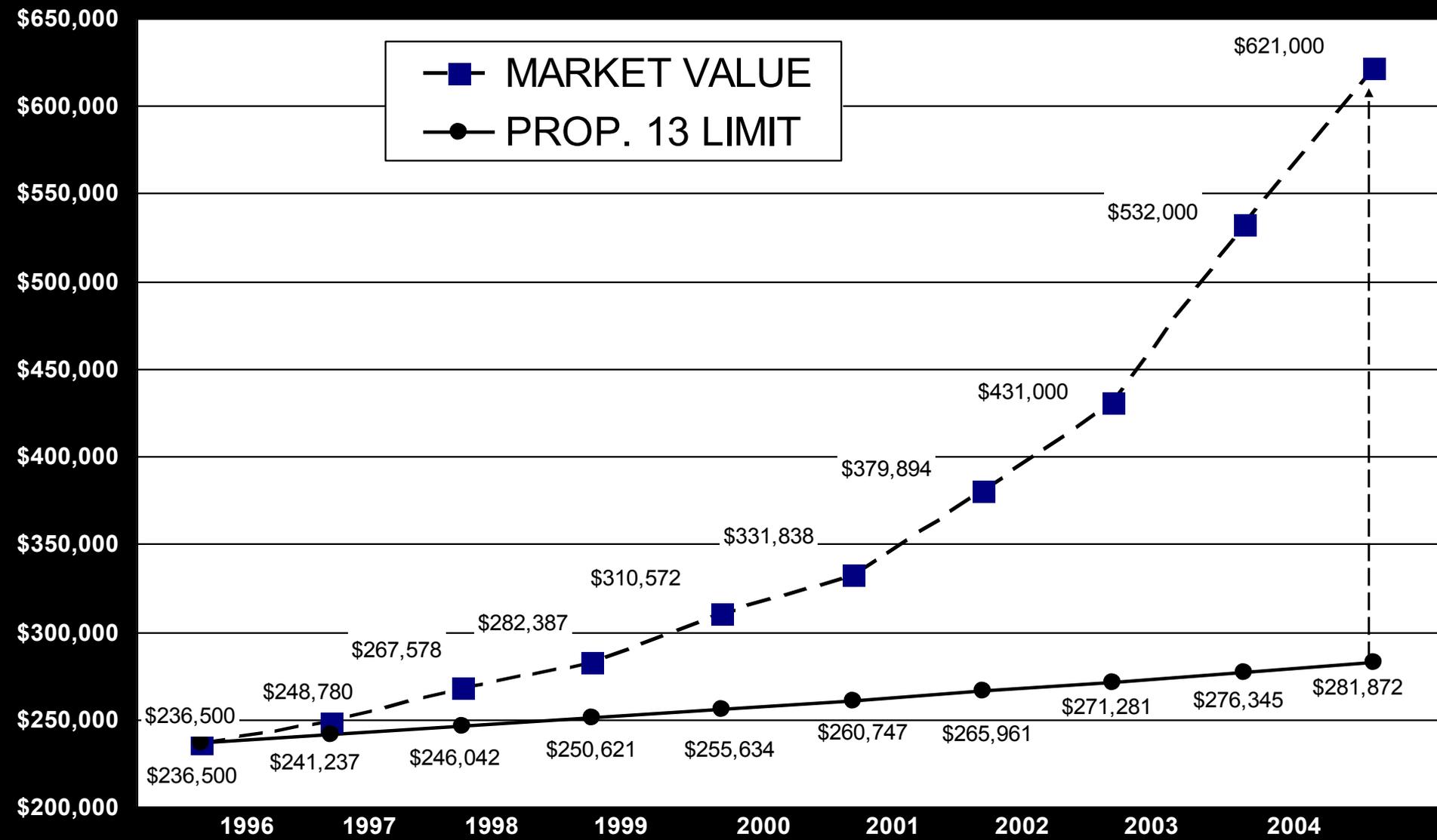
We recommend that you contact the Assessor's Office at 834-2727 or FAX request to 714-558-0681.



Frequently Asked Questions

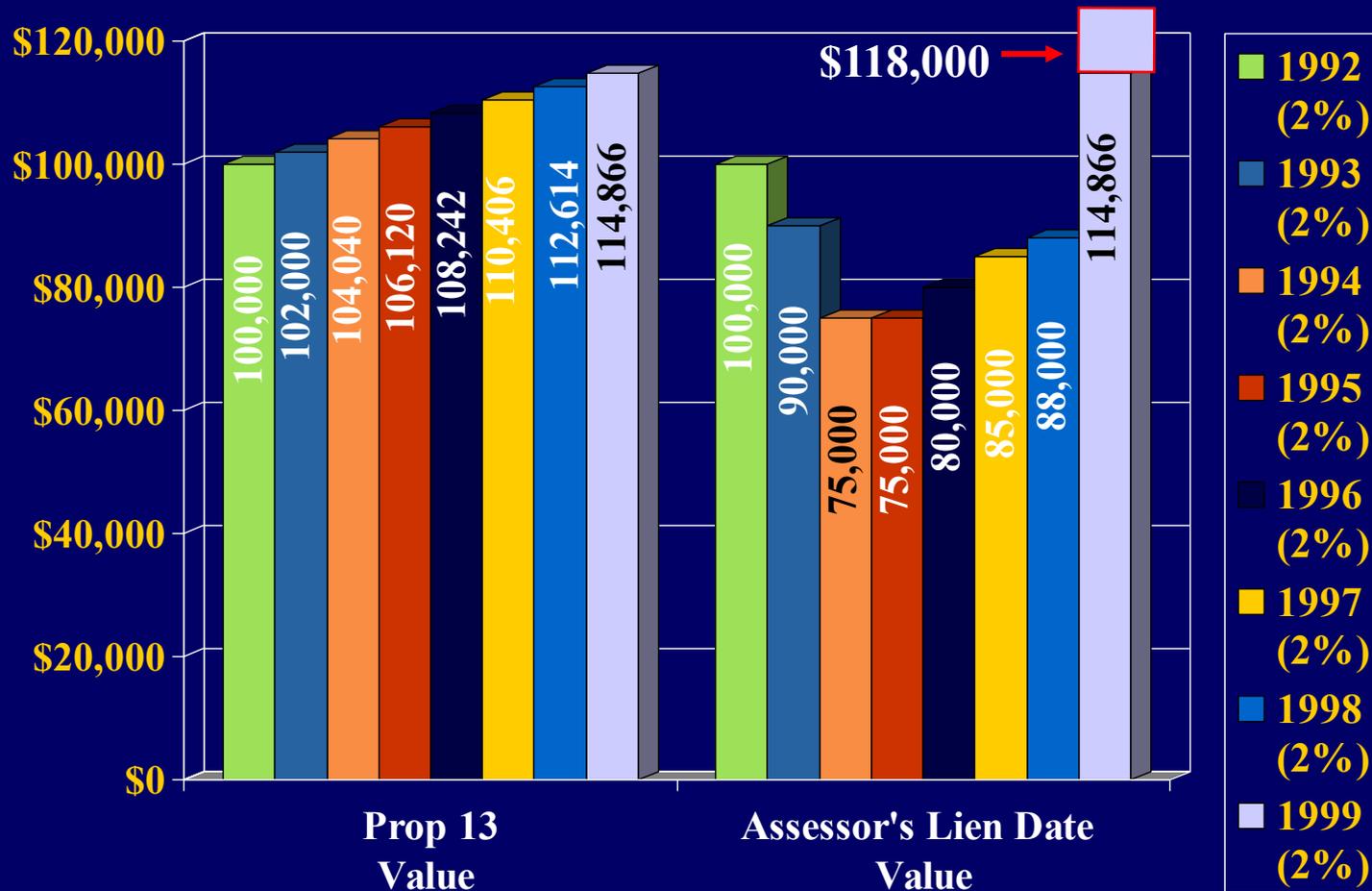


*Can the Assessment Appeals Board
raise my value?*



Board cannot raise above Prop 13 value regardless of the market value unless there is a change in ownership or new construction.

Prop 13 Value VS Assessor's Jan 1 Annual Value



If the market values dip below the Prop 13 values then regain values, like in the early 1990's, values can return to indexed Prop 13 value and can do so at a greater rate than 2%.



Thank you for attending!

*** Questions?**

*** Comments?**

**December 2012 - Orange County Old County Courthouse
Crew preparing to film an episode of American Horror Story**