

NOTICE

FY 2011-12 APPLICATION FOR CHANGED ASSESSMENT

Regular Filing Period: July 2, 2011 through September 15, 2011

Effective July 8, 2010, a non-refundable application processing fee of \$50 per parcel will be charged and must be included at the time of filing the application. Payment can be made by check or money order, payable to: County of Alameda. If your check is returned due to insufficient funds, a returned check fee in the amount of \$25 will be charged for the first returned check and a fee in the amount of \$35 will be charged for a second returned check. **Applications submitted without the fee will not be processed.**

Alameda County now offers a new online application process for assessment appeals applications. Although applicants are not required to complete their applications on line, it is encouraged. It should be noted, however, that applicants will still be required to submit a signed, original paper copy to complete their application process. To access the online application, go to <http://www.acgov.org/clerk/assessment.htm>

Applications must be **COMPLETED IN DUPLICATE** and returned to the Assessment Appeals Board Office before the deadline. You are required to use the State mandated form, BOE-305-AH (S1) REV. 11 (6-11)

- Be sure to complete all sections and sign your application.
- If using an agent or the applicant is a corporation, complete the Agent's Authorization in box 2 on the application or you may also attach an agent's authorization to your application form. Your application or the Agent's Authorization *must* contain **original signatures**. See Application Instructions for information required on an attached authorization.
- Type of Assessment Being Appealed (box 5 on application): Only **ONE APPEAL TYPE PER APPLICATION** is allowed. **EACH ROLL YEAR APPEALED MUST BE FILED ON A SEPARATE APPLICATION.**
- **A COPY OF THE FOLLOWING NOTICES MUST BE FILED WITH YOUR APPEAL TO INSURE TIMELY FILING:**
 - Supplemental Assessments *require* a copy of the **Notice of Supplemental Assessment**.
 - Roll Change/Escape Assessment *require* a copy of the **Notice of Enrollment of Escape Assessment**.
- Calamity Reassessment must be filed within six months after the mailing of Notice of Revised Value from the Assessor.
- Back-up documentation in support of your opinion of value, although not required with your application, will help to expedite the processing of your case and may result in concurrence by the Assessor and a reduction without a hearing. All information will be forwarded to the Assessor for review, along with your application. Be sure to retain copies of your application and backup for your files as the Assessment Appeals Board Office will not retain those documents.
- Comparable sales data cannot be newer than *90 days* after the date of valuation; i.e., a decline in value appeal for the January 1, 2011 lien date must contain evidence (comparable sales, appraisal, etc.) of properties sold *prior* to March 31, 2011.
- Application and attachments must be on 8 1/2" x 11" white paper.

FILING DEADLINE FOR REGULAR APPEALS:	Received or postmarked by <u>September 15, 2011</u>
FILING DEADLINE FOR SUPPLEMENTAL APPEALS:	<u>60 Days from Notice Date</u>
FILING DEADLINE FOR ESCAPE APPEALS:	<u>60 Days from Notice Date</u>
FILING DEADLINE FOR CALAMITY APPEALS:	<u>6 months from Notice Date</u>

To **file in person**: bring your completed application **by 5:00 P.M September 15, 2011** to 1221 Oak Street, Ste. 536, Oakland. Receipt of an incomplete or otherwise invalid application does not constitute acceptance by the Assessment Appeals Board.

If you **file by mail**, you must forward your application **postmarked by midnight September 15, 2011** to County of Alameda, Assessment Appeals Board, P. O. Box 1499, Oakland, CA 94612-1499.

BE SURE TO READ THE INSTRUCTIONS ON PAGES 2-4 OF THE APPLICATION AND REFER to THE AAB INSTRUCTION BOOKLET AT <http://www.acgov.org/clerk/assessment.htm>

QUESTIONS? PLEASE CALL 510-272-3854.