

Attachment A

List of California Counties with Assessment Appeal Fees as of February 2011

#	County	Amount	Type of Fee	Non-Refundable	Additional Comments												
1	Alameda	\$50	Flat	Yes													
2	Alpine	\$30	Flat	Yes													
3	El Dorado	\$30	Flat	Yes													
4	Kings	\$200	Flat (deposit)	No	Full amount refundable if applicant appears at hearing or withdraws appeal 30 days prior to hearing.												
5	Marin	\$50	Flat	Yes													
6	Mendocino	\$55	Flat	Yes													
7	Merced	\$30	Flat	Yes													
8	Modoc	\$26.75	Flat	Yes	\$26.75 fee per application + \$25 returned check fee if the check bounces.												
9	Nevada	\$30	Flat	Yes													
10	Sacramento	\$30	Flat	Yes													
11	San Bernadino	\$45	Flat	Yes	Applicant may apply for hardship waiver												
12	San Francisco	1) \$45 filing fee 2) Sliding hearing fee	1) Flat filing 2) Sliding hearing	Yes, except if waived or value is less than \$7,500	Hearing fee based on assessed value: <table style="margin-left: 20px; border: none;"> <tr> <td>\$250,001 - \$2,000,000</td> <td>\$50</td> </tr> <tr> <td>\$2,000,001 - \$10,000,000</td> <td>\$100</td> </tr> <tr> <td>\$10,000,001 - \$20,000,000</td> <td>\$250</td> </tr> <tr> <td>\$20,000,001 - \$50,000,000</td> <td>\$400</td> </tr> <tr> <td>\$50,000,001 - \$100,000,000</td> <td>\$600</td> </tr> <tr> <td>More than \$100,000,000</td> <td>\$1,200</td> </tr> </table>	\$250,001 - \$2,000,000	\$50	\$2,000,001 - \$10,000,000	\$100	\$10,000,001 - \$20,000,000	\$250	\$20,000,001 - \$50,000,000	\$400	\$50,000,001 - \$100,000,000	\$600	More than \$100,000,000	\$1,200
\$250,001 - \$2,000,000	\$50																
\$2,000,001 - \$10,000,000	\$100																
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\$20,000,001 - \$50,000,000	\$400																
\$50,000,001 - \$100,000,000	\$600																
More than \$100,000,000	\$1,200																
13	San Joaquin	\$30	Flat	Yes													
14	San Luis Obispo	\$30	Flat	Yes	\$30 fee per application + \$33 returned check fee if check bounces												
15	San Mateo	\$30	Flat	Yes													
16	Santa Clara	\$33.50	Flat	Yes													
17	Santa Cruz	\$30	Flat	Yes													
18	Solano	\$35	Flat	Yes													
19	Sonoma	\$30	Flat	Yes													
20	Stanislaus	\$30	Flat	Yes													
21	Tulare	\$30	Flat	Yes													

*Note: This list only includes counties that responded to inquiry and/or had information available online.