Memorandum

Date:

April 15, 2011

To:

Honorable Members, Board of Supervisors

From:

Michael Allen, Clerk of the Board

Subject:

Response to Questions Raised at BOS

Hearing of April 11, 2011 Regarding

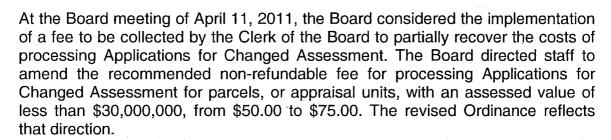
Assessment Appeals Process

CC:

Chandra Wallar, County Executive Officer

Terri Nisich, Assistant County Executive Officer

Jim McClure, Assistant County Clerk-Recorder-Assessor



In addition, the Board directed staff to return on April 19, 2011 with statistics related to the disposition of Assessment Appeals cases through the Hearing Board Process, as well as information related to any informal processes involving taxpayers and the Assessors' Office.

The table below reflects the status of the 817 Applications for Changed Assessment filed in 2009. 15 cases went to a hearing of the Assessment Appeals Board. Additionally, 236 cases were resolved by a stipulated agreement between the Taxpayer and the Assessor, 401 cases were withdrawn by the applicant and the remaining 165 cases are currently unresolved.

General Statistics	
Total Appeals Received in 2009	817
Total Appeals that Reached the Hearing Stage	15
Total Stipulations	236
Total Assessment Appeals Withdrawn	401
Total Assessment Appeals Pending/Unresolved	165



Below is information provided by the Clerk-Recorder-Assessor regarding the informal process (where no Application for Changed Assessment has been filed), between the Assessor and the taxpayer. Assessor staff will be available at the hearing on April 19, 2011 should the Board have any questions.

The Assessor solicits and welcomes property tax inquiries, provides property tax information and performs informal reviews on a year round basis. The Assessor strives to resolve all property tax matters at the informal review level, thus mitigating the need for and use of the formal appeal process. The Assessor performs many thousands of informal reviews each year that are initiated proactively by the Assessor and without need of request by the taxpayer, in addition to those initiated by a request from a taxpayer.

- Value notices are sent each July to all properties that have seen a change in their value.
- Supplemental value notices are sent year round to each property that has undergone a reappraisal.
- Informal review forms and information is available on the Assessor website.
- Tax bills are sent by the Tax Collector which provide information on informal reviews.

Below are statistics on Section 51/Proposition 8 informal reviews:

- 1. There were 1,639 Requests for Informal Review of the 2010 Tax Roll.
- 2. 1,536 Informal Reviews have been completed.

Additionally, when taxpayers request an Assessment Appeal application, the Clerk of the Board provides them with an informational pamphlet entitled "How to File an Application for Changed Assessment." In two places in the instructions, the pamphlet advises the taxpayer to speak with the Assessor's Office prior to filing an appeal.

Should you have any questions, please do not hesitate to contact me.

Thank you,

Michael Allen

Clerk of the Board of Supervisors

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