**Please note that you CAN CLICK on BOX NUMBER(S) or TITLE(S) to see instructions for each corresponding box.

RESET FORM

Please type or print in ink — *Click here for Information and Instructions page*

County of Los Angeles Assessment Appeals Board

APPLICATION FOR CHANGED ASSESSMENT 2009/10

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicant should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Assessment Appeals Board considers necessary may result in the continuance of the hearing.

APPLICATION NUMBER

OFFIC

REGION

OFFIC

1. APPLICANT'S NAME (Last , First, M.I.)

Street Address/PO Box# (MUST be applicant's mailing address)

CLICK HERE TO BEGIN

This form consists of 3 pages: (8.5 x 11", landscape)

Page 1: Form AAB100 (MUST BE COMPLETED)

Page 2: Information & Instruction page

Page 3: Form AAB101 (fill out ONLY for Economic/Multi Parcel appeals)

3. PROPERTY IDENTIFICATION INFORMATION

Secured:
Assessor's ID No. _____ - _____ - _____
Map Book Page Parcel

Unsecured Tax Bill No. _____

Property Address or Location_____

PROPERTY TYPE: ☐ Economic Unit (attach Form AAB101)

☐ Single Family Residence/Condo/Townhouse ☐ Commercial/Industrial
☐ Apartments, Number of Units_____ ☐ Business Personal Property/Fixtures
☐ Vacant Land ☐ Agricultural ☐ Other_____

Is this property an owner-occupied, single family dwelling? ☐ **Yes** ☐ **No**

.....CLICK HERE to continue on box 4

☐ **C2.** Base year value for the new construction established on the date of _____ is incorrect.
☐ **D. CALAMITY REASSESSMENT:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
E. PERSONAL PROPERTY/FIXTURES: Assessor's value of personal property and/or fixtures exceeds market value.
☐ **E1.** All personal property/fixtures.
☐ **E2.** Only a portion of the personal property/fixtures. Attach description of those items.
☐ **F. PENALTY ASSESSMENT:** Penalty assessment is not justified.
☐ **G. CLASSIFICATION:** Assessor's classification and/or allocation of value of property is incorrect.
H. APPEAL AFTER AN AUDIT: MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ **H1**. Amount of escape assessment is incorrect.
☐ **H2**. Assessment of other property of the assessee at the location is incorrect.
☐ **I. OTHER** Explain below or attach two copies of explanation.

.....CLICK HERE to continue on box 7

This field requires Manual original signature, print form first

NAME AND TITLE *(Please print or type)*

☐ OWNER ☐ AGENT ☐ ATTORNEY
☐ SPOUSE ☐ PARENT ☐ CHILD
☐ REGISTERED DOMESTIC PARTNER ☐ PERSON AFFECTED

SIGNED AT : (CITY, STATE)

AAB OFFICE U
DUPLICATE C

PRINT FORM

RESET FORM

...or fill out Economic Page(for multiple parcels only)

SEE INFORMATION AND INSTRUCTIONS PAGE

Click here to Print Instructions page (note: select "Current Page" in the Print Dialog Box!)

PAGE 2

PAGE 2

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT 2009/10

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, Residential Property Assessment Appeals, at www.boe.ca.gov or contact the clerk of your local board for a copy.

Filing this application for reduced 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 is granted, a proportionate refund of taxes paid will be made by the County Auditor-Controller's Office. BACK TO PAGE 1

Based on the evidence, the Assessment Appeals Board can increase as well as decrease an assessment. The decision of the Appeals Board upon this application is final; the Appeals Board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in Superior Court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the Board. Contact the clerk for information regarding correcting or amending an application.

The Appeals Board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

Free Seminars on the appeal application and hearing process: CALL (213) 974-4240 or ACCESS http://bos.co.la.ca.us/Categories/Appeals/SeminarSchedule.htm

THE FOLLOWING NUMBERED INSTRUCTIONS APPLY TO THE CORRESPONDING NUMBERS ON THE APPLICATION FORM. Please type or print in ink.

NOTE: One original application per parcel, unless you are filing Form AAB101 with this application (see instruction #3).

Go to box 1: APPLICANT'S NAME

BOX 1. Enter the name and mailing address of the applicant. If applicant is other than the assessee (e.g. leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

BOX 2. Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, you must also complete the agent's authorization section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information: *Go to box 2: AGENT OR ATTORNEY FOR APPLICANT*

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county in which the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application. *Go to: AGENT'S AUTHORIZATION box*

BOX 3. If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or tax bill. If the property is unsecured (e.g. an aircraft or boat), enter the tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city and zip code, sufficient to identify the property and assessment being appealed. For a single-family residence, indicate if the dwelling is owner occupied. **NOTE: Economic Unit Form (AAB101) must be used for contiguous parcels, appealable various years for the same parcel and an audit filing. If Form AAB101 is not used, then each application and parcel may be scheduled at different times.**

Go to box 3: PROPERTY IDENTIFICATION INFORMATION

BOX 4. Values

Column A: Enter the figures shown on your assessment notice or tax bill for the year being appealed. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the Assessor's Office. If you are appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change/adjusted or escape assessment, refer to the reassessment notice/tax bill you received.

Column B: Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.** *Go to box 4: VALUE*

BOX 5. CHECK ONLY ONE ITEM PER APPLICATION. Check the item that best describes the assessment that you are appealing.

Regular Assessment filing dates are **July 2 through November 30** for all real and personal property located in the county. Check the *Regular Assessment* box for:

.....continue instructions

back

- Decline in value appeals
- Change in ownership and new construction appeals filed **after** 60 days of the mailing of the supplemental assessment notice or supplemental tax bill

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental assessment notice or tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

Roll Change/Adjusted and Escape Assessment filing dates are **within** 60 days after the mailing date printed on the assessment notice or tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Roll Change/Adjusted/Escape Assessment/Calamity Reassessment* box for:

- Roll corrections *Go to box 5: TYPE OF ASSESSMENT BEING APPEALED*
- Adjusted, Escape assessments, including those discovered upon audit.

Calamity Reassessment filing dates are within 6 months after the mailing of the assessment notice. Check the *Roll Change/Adjusted/Escape Assessment/ Calamity Reassessment* box for:

- Property damaged by misfortune or calamity

For ***Supplemental Assessment and Roll Change/Adjusted/Escape Assessment/ Calamity Reassessment*** appeals**,** indicate the roll year and provide the date of the notice or tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **Attach one (1) copy** of the supplemental/roll change/adjusted/escape assessment notice or tax bill.

BOX 6. Please mark the item or items describing your reason(s) for filing this application. If you prefer, you may attach two copies of a brief explanation. You are not required to provide evidence with this application**. If you selected DECLINE IN VALUE, be advised that the application will only be effective for the one year appealed**. Subsequent years will normally require additional filings. In general, *base year* is either the year your real property changed ownership or the year of completion of new construction on your property; *base year value* is the value established at that time. The base year value may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years. CALAMITY REASSESSMENT includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. A penalty assessed by the tax collector for nonpayment/late payment of taxes cannot be removed by the appeals board. Indicate whether you are appealing an item, category, or class of property or a portion thereof. If you are appealing only an item, category or class of property, please attach a separate sheet identifying what property will be the subject of this appeal. APPEAL AFTER AN AUDIT **must** include a complete description of each property being appealed and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If you do not submit the required information timely, it will result in the denial of your application. If filing on more than one tax bill or parcel, complete and attach separate Form AAB101. *Go to box 6: THE FACTS*

....continue instructions

BOX 7. Written findings of facts are explanations of the Appeals Board's decision and will be necessary if you intend to seek judicial review of an adverse Board decision. Findings may be requested in writing at any time prior to the commencement of the hearing. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. You may contact the clerk to determine the fee for these items; do not send payment with your application. *Go to box 7: WRITTEN FINDINGS*

BOX 8. Indicate whether you want to designate this application as a **claim for refund**. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund *Go to box 8: CLAIM FOR REFUND*

BOX 9. This box is an offer to have your appeal hearing conducted by an Assessment Hearing Officer. The Hearing Officer program has been designed to be less formal and more expeditious. YOU NEED TO INDICATE YOUR PREFERENCE. *Go to box 9: HEARING OFFICER PROGRAM*

If the assessed value of the property exceeds $100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code Section 1606). You may also request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the Assessor's Office for a fee not to exceed $10. The list contains transfers that have occurred within the county over the last two years.

Original signatures are required for each application. Check the box that best describes your status as the person filing this application.

MAIL THE COMPLETED APPLICATION TO:

COUNTY OF LOS ANGELES
ASSESSMENT APPEALS BOARD
P.O. BOX 53596
LOS ANGELES, CA 90053-0596

Go to: CERTIFICATION box

ASSESSMENT APPEALS BOARD
(213) 974-1471 1(888) 807-2111 1(800) 735-2929 (TDD)

Visit Los Angeles County Property Tax Portal at
www.lacountypropertytax.com

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PAGE 3

County of Los Angeles Assessment Appeals Board

APPLICATION FOR CHANGED ASSESSMENT 2009/10

ECONOMIC UNIT OR MULTI-ASSESSMENT APPEALS

APPLICATION NUMBER

Fill out ONLY for multiple parcels!

CLICK HERE to FILL OUT PAGE

PLEASE DISREGARD THIS PAGE IF NOT FILING ON

ECONOMIC OR MULTI-ASSESSMENT APPEALS!

1. APPLICANT'S NAME (Last, First, M.I.)

ERTY IDENTIFICATION INFORMATION

Map Book — Page — Parcel

Bill No.

ess

TYPE:

ily Residence/Condo/Townhouse ☐ Commercial/Industrial

, Number of Units_____ ☐ Agricultural

☐ Vacant Land ☐ Business Personal Property/Fixtures ☐ Other_____

3. PROPERTY IDENTIFICATION INFORMATION

Secured: Assessor's ID No. Map Book — Page — Parcel

Unsecured Tax Bill No.

Property Address or Location_____

PROPERTY TYPE:

☐ Single Family Residence/Condo/Townhouse ☐ Commercial/Industrial

☐ Apartments, Number of Units_____ ☐ Agricultural

☐ Vacant Land ☐ Business Personal Property/Fixtures ☐ Other_____

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile home/Other		
TOTAL		

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile home/Other		
TOTAL		

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile home,Other		
TOTAL		

5. TYPE OF ASSESSMENT BEING APPEALED (Check one only)

☐ **Regular Assessment**—Value as of January 1 of current year.

☐ **Supplemental Assessment**— Attach a Copy of Notice or Tax Bill.
Date of Notice or Tax Bill_____ Roll Year_____

☐ **Roll Change/Adjusted/Escape/Calamity** Attach a Copy of Notice or Tax Bill.
Date of Notice or Tax Bill_____ Roll Year _____

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Date of Notice or Tax Bill_____ Roll Year _____

6. THE FACTS ***that I rely upon to support the requested changes in value are as follows:***

☐ A. Decline in Value
☐ B1. No change of ownership or reassessable event occurred on the date of _____.
☐ B2. Base year value for the change in ownership established on the date of_____ is incorrect.
☐ C1. No new construction or reassessable event occurred on the date of _____.
☐ C2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. Calamity Reassessment.
☐ E1. All personal property/fixtures.
☐ E2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. Penalty assessment is not justified.
☐ G. Classification and/or allocation of value of property is incorrect.
☐ H1. Amount of escape assessment is incorrect.
☐ H2. Assessment of other property of the assessee at the location is incorrect.
☐ I. OTHER: Explain below or attach two copies of explanation

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BACK TO PAGE 1 | ...or continue for more entry | BACK TO PAGE 1 | ..or continue for more entry | FINISHED, GO BACK TO PAGE 1 or... | PRINT & RESET ECONOMIC PAGE ONLY