

FILING PROPERTY TAX APPEALS
IN
ORANGE COUNTY

Web Site to use: ocgov.com

Highlight DEPARTMENTS & AGENCIES

Highlight CLERK OF THE BOARD

Highlight PROPERTY ASSESSMENT

Web page will provide the following:

- How to file an appeal?
- General Information?
- Terminology
- Assessment Appeals Overview
- How to Prepare for your hearing
- And more other statistics

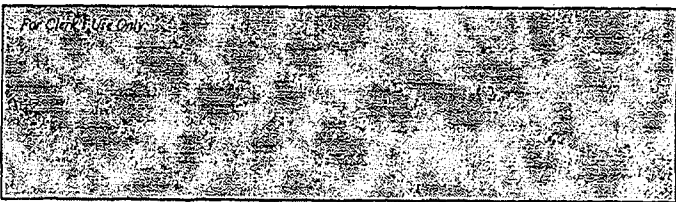
10/28
Forward to MRK =
re: [unclear] request

**ORANGE COUNTY
APPLICATION FOR CHANGED ASSESSMENT**

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. Applicants 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.

THE SINGLE FACT THAT YOUR TAXES OR ASSESSED VALUE INCREASED WILL NOT SUPPORT THIS APPEAL AND WILL RESULT IN DENIAL. (Property Tax Rule 305(c)(1)(G)).

PLEASE TYPE OR PRINT IN INK -- SEE INSTRUCTIONS FOR FURTHER INFORMATION.



1. APPLICANT'S NAME (Please Print Clearly):

COMPANY NAME OR LAST NAME FIRST NAME M.I.

STREET/P.O. BOX - (MUST be Applicant's Mailing Address)

CITY STATE ZIP

DAYTIME PHONE FAX NUMBER

Email Address:

2. AGENT or ATTORNEY FOR APPLICANT (Please Print):

COMPANY NAME

CONTACT: LAST NAME FIRST NAME M.I.

NUMBER & STREET/P.O. BOX

CITY STATE ZIP

DAYTIME PHONE FAX NUMBER

Email Address:

AGENT'S AUTHORIZATION: If the applicant is a corporation, the Agent's authorization must be signed by an officer or authorized employee of the business entity. If the Agent is not an attorney licensed in CA or a spouse, child, or parent of the person affected, the following must be completed (or attached to the application - See instructions).

Agent's Name (print/typo) _____

Is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application. Clerk's Form 305-A for attached authorizations may be used. See Instructions.

Applicant/Officer/Authorized Employee (print) _____

SIGNATURE: _____

TITLE: _____ DATE: _____

3. PROPERTY I.D. INFORMATION

SECURED: APN# _____

(Supplemental Assmt Only)

UNSECURED: (Tax Year) (Assessment/Bill #)

PROPERTY ADDRESS/LOCATION:

PROPERTY TYPE: Residential Multi Family No. of Units _____

Commercial/Industrial Vacant Land Possessory Interest

Marina/Aircraft Bus. Personal Prop/Fixtures Other _____

Economic Unit - Multi Application (Attach Clerk's Form(s) AH 305-M)

Economic Unit Contains _____ Parcels _____

IS THIS PROPERTY A SINGLE FAMILY OWNER-OCCUPIED DWELLING?

YES NO

4. VALUES

	A. Value On Roll	B. Applicant's Opinion of Value
Land/Min Rights	\$ _____	\$ _____
Impvts/Bldg	\$ _____	\$ _____
Trade Fixtures	\$ _____	\$ _____
Personal Prop	\$ _____	\$ _____
Craft	\$ _____	\$ _____
TOTAL	\$ _____ 0	\$ _____ 0
Penalty	\$ _____	\$ _____

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

IMPORTANT - See Instructions for Filing Periods

Regular Assessment - Value as of January 1 of the Current Year

Supplemental Assessment (Attach copy of notice*)
Date of Notice: _____ Roll Year**:

Roll Change Escape Assessment Calamity Reassessment
(Attach copy of Roll Change/Calamity/Escape notice*)
Date of Notice: _____ Roll Year**:

Penalty Assessment

6. THE FACTS THAT I RELY UPON TO SUPPORT THE REQUESTED CHANGES IN VALUE ARE AS FOLLOWS. You may check all that apply. If you are uncertain of which item to check, please check "I. Other" and attach a copy of a brief explanation of your reason(s) for filing this application.

PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

- A. DECLINE IN VALUE:** The Assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP**
 - B1. No change in ownership or other reassessable event occurred on the date of 4-28-06
 - B2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION**
 - C1. No new construction or other 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:** Assessor's reduced value incorrect for property 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 items.
- F. PENALTY ASSESSMENT:** Penalty assessment is not justified is incorrect.
- G. CLASSIFICATION:** Assessor's classification and/or allocation 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 explanation: _____

- 7. WRITTEN FINDINGS OF FACT:** Per Fee Schedule at time of hearing. Contact the Clerk of the Board or visit www.ocgov.com/cob for current schedule. Requested Not Requested
- 8. DO YOU WANT TO DESIGNATE THIS APPLICATION AS A CLAIM FOR REFUND?** *Please refer to instructions first.* No Yes
- 9. HEARING OFFICER:** I request that my application be heard before a Hearing Officer. No Yes

SIGNATURE: I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property--"the applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE SIGNED AT CITY STATE DATE

NAME AND TITLE (Please print or type) (check one) Owner Agent Attorney Spouse Child Parent Person Affected Registered Domestic Partner

Home >> Clerk of the Board >> Property Assessment

How to Complete the Appeal Form

The State Board of Equalization, in cooperation with Orange County, 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.

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.

Based on the evidence, the 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 the Welfare Exemption should be referred to the State Board of Equalization, Policy, Planning, Assessment Policy and Standards Division, MIC:64, PO Box 942879, Sacramento, CA 94279-0064. Appeals regarding the denial of any other type of exemption are under the jurisdiction of the County Assessor and/or the courts.

The following numbered instructions apply to the corresponding numbers on the application form. Please type or print in ink all information on the application form.

If your form is not filled out correctly, it may cause your appeal to be invalid!

Box 1

Enter the name and mailing address of the applicant. If the 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. Enter applicant's email address and indicate whether you want notices emailed to you and your agent, if applicable.

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 complete the Clerk of the Board's agent's authorization form (305-A) and attach it to the application. An attached authorization form must contain all of the following information:

- 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 that the application is being filed.
- The name, address, telephone number, and email address of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

Box 3

If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice. If the property is unsecured (e.g., an aircraft or boat), enter the tax year and assessment/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. If filing on an economic unit with multiple parcels, check appropriate box and attach Clerk's Form AH305-AM showing individual parcels and values.

For a single-family dwelling, indicate if the dwelling is owner-occupied.

Box 4

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, or escape assessment, refer to the reassessment notice 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.**

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 September 15.

Check the Regular Assessment box for:

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

Supplemental Assessment filing dates are within 60 days after mailing of the supplemental notice. Check the Supplemental Assessment box for:

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

Roll Change/Escape Assessment filing dates are within 60 days after the mailing of the roll change/escape assessment notice. Attach one copy of the roll correction or escape notice and:

- Check the Roll Change box for Roll corrections
- Check the Escape Assessment box for Escape assessments, including those discovered upon audit

Calamity Reassessment filing dates are within 6 months after the mailing of the assessment notice. Attach one copy of the calamity assessment notice and check the Calamity Reassessment box for:

- Property damaged by misfortune or calamity

For Supplemental Assessment Roll Change, Escape Assessment, and Calamity Reassessment appeals, indicate the roll year and provide the date of the notice. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal or the roll year shown on your notice. Attach one copy of the notice.

Penalty Assessment filing dates are 60 days after the mailing of the Penalty notice or the postmark, whichever is later. Check the Penalty box for Change of Ownership Statement (COS) penalty under R & T Code Section 482(b) and Annual Property Statement penalties assessed under R & T Code Sections 463, 503 and 504.

Box 6

Please mark the item or items describing your reason(s) for filing this application. If you prefer, you may attach one copy 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 new construction on your property; BASE YEAR VALUE is the value established by the Assessor 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. IF YOU ARE APPEALING BOTH A DECLINE IN VALUE/PROP 8 AND A BASE YEAR VALUE, BE SURE TO CHECK BOTH BOXES. YOU WILL NEED SEPARATE EVIDENCE TO SUPPORT EACH APPEAL.

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 of taxes CANNOT be removed by the appeals board.

PERSONAL PROPERTY/FIXTURES: 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 the appeal.

APPEAL AFTER AN AUDIT must include a complete description of each property being appealed, your opinion of value for each property 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 denial of your application.

Box 7

Findings of fact can only be requested if you are heard before a Board. 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 Appeals Board decision. Findings may be requested in writing and paid for at the commencement of the hearing. Requests for a tape 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 application. Arrangements for written transcripts must be made by each party at the party's own expense. The Clerk of the Board should be notified no later than 72 hours prior to the commencement of the hearing, so that seating accommodations can be made for the person providing the transcript. A copy of the transcript shall be made available upon completion to the Clerk of the Board for the record at no charge.

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.

Box 9

If your property is a single family dwelling, condominium, or townhouse a hearing officer can consider your appeal. It should be noted that Findings of Facts are not available when your appeal is heard before a hearing officer. Although you select a hearing officer, that option may not always be available. Every attempt will be made to accommodate your request.

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 \$10.00. 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 and sign in blue ink.

RETURN COMPLETED FORM TO :

**Orange County Assessment Appeals Board
P.O. Box 22023
Santa Ana, CA 92702-2023**

Home >> Clerk of the Board >> Property Assessment

Locations To Pick Up A Form

COUNTY LIBRARIES

Aliso Viejo	Huntington Beach	Orange
Anaheim	Central Library	Main Library
Anaheim Branch	Main Street Library	El Modena
Canyon Hills Branch	Banning Branch	Taft Branch
Haskett Reading Center	Helen Murphy Branch	Placentia
Euclid Branch	Irvine	Rancho Santa Margarita
Sunkist Branch	Irvine Regional Park	San Clemente
Brea	Universal Park	San Juan Capistrano
Buena Park	Laguna Beach	Santa Ana
Costa Mesa	Laguna Niguel	Central Library
Costa Mesa	La Habra	Newhope Branch
Mesa Verde	Lake Forest	Silverado
Cypress	La Palma	Stanton
Dana Point	Los Alamitos	Tustin
Fountain Valley	Mission Viejo	Villa Park
Fullerton	Newport Beach	Westminster
Garden Grove	Central Library	Yorba Linda
Chapman	Baboa Branch	
Regional	Corona Delma Branch	
West Garden Grove	Mariners Branch	

Other Locations

Forms can also be obtained from:
 Clerk of the Board Office
 333 W. Santa Ana Blvd., Suite 101
 Santa Ana, CA 92701

require additional filings. In general, BASE YEAR is either the year your real property changed ownership or the year of new construction on your property; BASE YEAR VALUE is the value established by the Assessor 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. IF YOU ARE APPEALING BOTH A DECLINE IN VALUE/PROP 8 AND A BASE YEAR VALUE, BE SURE TO CHECK BOTH BOXES. YOU WILL NEED SEPARATE EVIDENCE TO SUPPORT EACH APPEAL.

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Box 9

If your property is a single family dwelling, condominium, townhouse, multi-family dwelling of four or less units or the roll value of your appeal is less than \$500,000, you may request a hearing officer consider your appeal. If you would like a night hearing with a Hearing Officer, please check the appropriate box. It should be noted that night hearings are not always available. If you check that box, every attempt will be made to accommodate that request, but your request cannot be assured.

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"How to Complete an Application for Changed Assessment Form"

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Prepared By

Darlene J. Bloom, Clerk of the Board of Supervisors

ORANGE COUNTY ASSESSMENT APPEALS

ASSESSMENT APPEALS PROCESS Brochure No. 3

The mission of the Clerk of the Board of Supervisors is to provide the County and its citizens easy access to information; and guidance to facilitate fair, equitable and open participation in the decision and policy making of Orange County government.

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

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The following numbered instructions apply to the corresponding numbers on the application form. *Please type or print in ink all information on the application form.*

Box 1

Enter the name and *mailing address* of the applicant. If the 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 complete the Clerk of the Board's agent's authorization form (305-A) and attach it to the application. An attached authorization form must contain all of the following information:

- The date the authorization is executed.
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- 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 that the application is being filed.
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Box 3

If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice. If the property is unsecured (e.g., an aircraft or boat), enter the tax year and assessment/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. If filing on an economic unit with multiple parcels, check appropriate box and attach Clerk's Form AH305-AM showing individual parcels and values.

For a single-family dwelling, indicate if the dwelling is owner-occupied.

Box 4

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, or escape assessment, refer to the reassessment notice you received.

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Check the *Regular Assessment* box for:

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

Supplemental Assessment filing dates are within 60 days after mailing of the supplemental notice. Check the *Supplemental Assessment* box for:

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Roll Change/Escapes Assessment filing dates are within 60 days after the mailing of the roll change/escape assessment notice. Attach one copy of the roll correction or escape notice and:

- Check the *Roll Change* box for Roll corrections
- Check the *Escape Assessment* box for Escape assessments, including those discovered upon audit

Calamity reassessment filing dates are within 6 months after the mailing of the *assessment notice*. Attach one copy of the calamity assessment notice and check the *Calamity Reassessment* box for:

- Property damaged by misfortune or calamity

For *Supplemental Assessment Roll Change, Escape Assessment, and Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal or the roll year shown on your notice. Attach one copy of the notice.

Penalty Assessment filing dates are 60 days after the mailing of the *Penalty notice* or the postmark, whichever is later. Check the *Penalty* box for Change of Ownership Statement (COS) penalty under R & T Code Section 482(b) and Annual Property Statement penalties assessed under R & T Code Sections 463, 503 and 504.

Box 6

Please mark the item or items describing your reason(s) for filing this application. If you prefer, you may attach one copy 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