

Filing Your Appeal

Please refer to the instructions for completing your application form to make sure it is done correctly and completely. The application may be mailed or delivered to our office (we do not accept fax copies).

Your application for changed assessment based on the decline in market value (Proposition 8) may be filed with the Clerk of the Board between July 2 and September 15 each year. Applications filed before July 2 will be rejected. We may accept applications that are postmarked by the U.S. Postal Service on September 15, but not after that.

Applications appealing other assessments, such as supplemental and escape assessments, must be filed within the appropriate timelines.

For More Information

Questions regarding **tax refunds** should be directed to Tax Roll Control at 408-808-7979

Questions regarding **exemptions** should be directed to the Assessor's Office at 408-299-6460

For questions regarding your appeal please call 408-299-5088

In compliance with the Americans with Disabilities Act, those requiring accommodation for a hearing should notify the Clerk of the Board's Office 24 hours prior to the hearing at 408-299-5088, TDD 408-993-8272.

COMMUTE ALTERNATIVES: The Board of Supervisors encourages the use of commute alternatives including bicycles, carpooling, and hybrid vehicles.

Public transit access is available to and from the County Government Center, 70 West Hedding St., San Jose, California by VTA bus lines *61, 62, 66, 181 and Light Rail. (*61 Southbound last trip is at 8:55 p.m. for this location.) For trip planning information, contact the VTA Customer Service Department at 408-321-2300 Monday through Friday between the hours of 6:00 a.m. to 7:00 p.m., and on Saturday from 7:30 a.m. to 4:00 p.m. Schedule information is also available on the web at www.vta.org.

Bicycle parking racks are available in the James McEntee, Sr., Plaza in front of the County Government Center building.

**County of Santa Clara
Office of Clerk of the Board
70 West Hedding St., 10th Floor
San Jose CA 95110
Phone: 408-299-5088
Fax: 408-298-8460
TDD: 408-993-8272**

**E-mail:
assessmentappeals@cob.sccgov.org**

County of Santa Clara

Assessment Appeals

VALUE HEARING OFFICER Proceedings



**Office of the
Clerk of the Board**

The VALUE HEARING OFFICER



The proceedings before the Value Hearing Officers are informal.

Value Hearing Officers

Due to the large number of assessment appeals filed in the last few years, an alternative method for resolving appeals was implemented by the Board of Supervisors. Certain property owners are able to have their appeal heard before a Value Hearing Officer instead of the full 3-member Appeals Board.

Value Hearing Officers may hear the appeals for **any** property that is:

- **A single family home**
- **A condominium**
- **A cooperative**
- **A multiple-family dwelling of four units or less; OR any type of real property**

Value Hearing Officers may also hear appeals for other types of real property with an assessed value of less than \$500,000.

Who Should Hear My Appeal?

The primary difference between the Appeals Board and the Value Hearing Officer is that an Appeals Board consists of a 3-member panel and the hearings have a more formal courtroom atmosphere. In contrast, the new Value Hearing Officer process is less formal, and the Value Hearing Officer is typically a real estate professional specializing in residential property.

Having your appeal scheduled before a Value Hearing Officer is considered an expedient and convenient alternative to the more formal Board proceedings, and may provide a faster resolution to your appeal.

Whether to have your appeal heard by a Value Hearing Officer or by the full 3-member Appeals Board is entirely up to you.

Both processes abide by the same guidelines and all decisions are based upon the evidence presented at the hearing. Both the Assessment Appeals Board members and the Value Hearing Officers are appointed by the Board of Supervisors, and all value decisions are final.

The decision of the Hearing Officer or Appeals Board will be mailed to you within two weeks after your hearing.

What happens at the hearing?

All Assessment Appeal hearings are held at 70 West Hedding Street in San Jose and are open to the public. Everyone who will be giving testimony is sworn in by the Clerk, and each case is called in order.

You or your representative and the Assessor's representative will each have a chance to present your case and to ask questions of each other. The Hearing Officer or Appeals Board may also ask you questions.

Information regarding how to assemble and prepare your evidence is available on our website at www.sccgov.org/assessmentappeals. More online resources are listed here:

State Board of Equalization:

www.boe.ca.gov

Publication 30: Residential Property Assessment Appeals:

<http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf>

California Taxpayers' Rights Advocate Office

<http://www.boe.ca.gov/tra/tra.htm>