

# **NOTICE**

## **Filing Year 2022-2023 ASSESSMENT APPEAL APPLICATION**

**Regular Filing Period: July 2 through September 15\***

(The only exception is when September 15 falls on a weekend or holiday, in which case the last day to file is the first business day following September 15)

A non-refundable application Processing Fee of \$50 per application must be paid at the time of filing the application. Payment can be made by check or money order, payable to: **County of Alameda**. If your check is returned due to insufficient funds, a returned check fee in the amount of \$25 will be charged for the first returned check and a fee in the amount of \$35 will be charged for a second returned check. **An application submitted without the Processing Fee will not be accepted as a complete filing, the application(s) will be deemed invalid. If payment is not received by the 15-day limit specified in the Notice of Invalid, the application(s) will be scheduled before the Assessment Appeals Board for rejection.**

Alameda County now offers an online application process for assessment appeals applications. Although applicants/agents are not required to complete their applications on line, it is encouraged. It should be noted, that applicants who choose not to use the online system to file their application and processing fee will still be required to submit a completed, originally signed application and a check, payable to the County of Alameda in the amount of \$50 per application, to complete the application filing process. To access the online application, go to <http://www.acgov.org/clerk/assessment.htm>

Paper applications must be **COMPLETED IN DUPLICATE** and returned to the Assessment Appeals Board Office before the filing deadline. You are required to use the Alameda County's current application **BOE-305-AH (P1) REV.09 (05-20)**. If a previous version of the application is submitted, the application will be deemed invalid, and you will be required to file on the current form.

- Be sure to complete all sections and sign your application.
- If using an agent or the applicant is a corporation, complete the Agent's Authorization in box 2 on the application or you may also attach an agent's authorization to your application form. If you file on a paper application, your application or the separate Agent's Authorization must be submitted with original signatures. If you e-file, all signatures are obtained using DocuSign. See Application Instructions for information required on an attached authorization.
- Type of Assessment Being Appealed (box 5 on application): Only **ONE APPEAL TYPE PER APPLICATION** is allowed. **EACH ROLL YEAR APPEALED MUST BE FILED ON A SEPARATE APPLICATION.**
- **A COPY OF THE FOLLOWING NOTICES MUST BE FILED WITH YOUR APPEAL TO INSURE TIMELY FILING:**
  - Supplemental Assessments *require* a copy of the **Notice of Supplemental Assessment**.
  - Roll Change/Escape Assessment *require* a copy of the **Notice of Enrollment of Escape Assessment**.
  - Calamity Reassessment must be filed within six months after the mailing of Notice of Revised Value from the Assessor.
- Comparable Market Sales Data presented at the Assessment Appeals Board hearing cannot be newer than *90 days* after the lien date. **Example:** a decline in value appeal based on the January 1, 2022 lien date must contain evidence (comparable sales, appraisal, etc.) of properties sold *prior* to March 30, 2022.
- Application must be printed on 8 1/2" x 11" white paper.

<b>Filing Deadline - Regular Assessment Appeals:</b>	Received or Postmarked by <b><u>September 15*</u></b>
<b>Filing Deadline - Supplemental Assessment Appeals:</b>	<u>60 Days from Notice Date</u>
<b>Filing Deadline - Escape Assessment Appeals:</b>	<u>60 Days from Notice Date</u>
<b>Filing Deadline - Calamity Reassessment Appeals:</b>	<u>6 Months from Notice Date</u>

Applications may be filed in person until **5:00 p.m.** on the last day of the filing period, at **1221 Oak Street, Ste. 536, Oakland, CA 94612**. Receipt of an incomplete or otherwise invalid application does not constitute acceptance by the Assessment Appeals Board.

If you **file by mail**, your application must be **postmarked by midnight** on the last day of the filing period. Please mail your application to: County of Alameda, Assessment Appeals Board **1221 Oak Street, Suite 536, Oakland, CA 94612**.

**READ THE INSTRUCTIONS INCLUDED WITH THE APPLICATION AND REFER TO THE AAB INSTRUCTION BOOKLET, ONLINE, AT <http://www.acgov.org/clerk/assessment.htm>**

**QUESTIONS? PLEASE CALL 510-272-3854**