

# NOTICE

## FY 2015-16 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. **Applications submitted without the fee will not be processed.**

Alameda County now offers an online application process for assessment appeals applications. Although applicants are not required to complete their applications on line, it is encouraged. It should be noted, however, that applicants will still be required to submit a signed, original paper copy to complete their application process. To access the online application, go to <http://www.acgov.org/clerk/assessment.htm>

Applications must be **COMPLETED IN DUPLICATE** and returned to the Assessment Appeals Board Office before the deadline. You are required to use the State mandated form, BOE-305-AH (P1) REV. 08 (1-15)

- 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. Your application or the Agent's Authorization *must* contain **original signatures**. 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 sales data cannot be newer than *90 days* after the date of valuation; i.e., a decline in value appeal for the January 1, 2015 lien date must contain evidence (comparable sales, appraisal, etc.) of properties sold *prior* to March 30, 2015.
- Application must be printed on 8 1/2" x 11" white paper.

<b>FILING DEADLINE FOR REGULAR APPEALS:</b>	Received or postmarked by <b><u>September 15</u></b> *
<b>FILING DEADLINE FOR SUPPLEMENTAL APPEALS:</b>	<u>60 Days from Notice Date</u>
<b>FILING DEADLINE FOR ESCAPE APPEALS:</b>	<u>60 Days from Notice Date</u>
<b>FILING DEADLINE FOR CALAMITY 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. 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, send to County of Alameda, Assessment Appeals Board, P.O. Box 1499, Oakland, CA 94612-1499.

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

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

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