

# NOTICE

## FY 2009-10 APPLICATION FOR CHANGED ASSESSMENT

Regular Filing Period: July 2, 2009 through September 15, 2009

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 FORM AH REV 305*:

- Be sure to complete all sections of your form and sign your application.
- If using an agent or the applicant is a corporation, complete the Agent's Authorization (Number 2 on the form). It *must* contain **original signatures**. You may also attach an agent's authorization to the form. See Application Instructions for information required on an attached authorization.
- Type of Assessment Being Appealed (Number 5 on the form): Only **ONE APPEAL TYPE PER APPLICATION. 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 we *require* a copy of the **Notice of Supplemental Assessment**.
  - Roll Change/Escapes Assessment we *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.
- Back-up documentation in support of your opinion of value, although not required with your application, will help to expedite the processing of your case and may result in concurrence by the Assessor and a reduction without a hearing. All information will be forwarded to the Assessor for review, along with your application. Be sure to retain copies of your application and backup for your files as the Assessment Appeals Board Office will not retain those documents.
- 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, 2009 lien date must contain evidence (comparable sales, appraisal, etc.) of properties sold *prior* to March 31, 2009.
- Application and attachments must be on 8 1/2" x 11" white paper.

**FILING DEADLINE FOR REGULAR APPEALS:**

**September 15, 2009, 5:00 P.M.**

**FILING DEADLINE FOR SUPPLEMENTAL APPEALS:**

**60 Days from Notice Date**

**FILING DEADLINE FOR ESCAPE APPEALS:**

**60 Days from Notice Date**

**FILING DEADLINE FOR CALAMITY APPEALS:**

**6 months from Notice Date**

You may **file in person**: bring your completed application by **5:00 P.M. September 15, 2009**, to the fifth floor, Room 536 of the County Administration Building, 1221 Oak Street, Oakland. Your application will be reviewed and assigned a reference number. Receipt of an incomplete or otherwise invalid application does not constitute acceptance by the Assessment Appeals Board. An invalid application may be subject to challenge.

If you **file by mail**, you must forward your application **postmarked by midnight September 15, 2009** to:

County of Alameda  
Assessment Appeals Board  
P. O. Box 1499  
Oakland, CA 94612-1499

***BE SURE TO READ THE INSTRUCTIONS ATTACHED TO THE APPLICATION AND THE AAB/EHO INSTRUCTION BOOKLET***