

Assessment Appeal

- The property taxes that a California taxpayer pays are based on their property's assessed value as determined by the County Assessor.
- Under California law (Proposition 13), a property's assessed value generally is established when the property changes ownership or when it is newly constructed. If a taxpayer disagrees with the value established for a property, they should discuss the issue with the Assessor's staff in the county where the property is located.
- If an agreement cannot be reached, then taxpayers have a right to appeal the value under certain circumstances and limitations.
- In all counties in California, either one or more assessment appeals boards or a county board of supervisors perform the duties of a local board of equalization, commonly referred to as an appeals board.
- The appeals board is an independent entity whose function is to resolve disputes between the county assessor and taxpayers over the values of locally assessed property. The decisions of an appeals board are legally binding and enforceable.
- California State Board of Equalization, Assessment Appeals. (n.d.).
- www.boe.ca.gov
- <https://www.boe.ca.gov/proptaxes/asmappeal.htm>