



Contesting Your Assessed Value

Since any increase or decrease in assessed value will impact the amount of taxes you pay, it is very important to contact the Assessor's Office if you feel that the assessed value exceeds the market value of your property. We welcome the opportunity to review any information you may have relating to the value of your property. If you have any questions concerning the valuation, please call the Assessor's Office.

In Santa Clara County, a Notification of Assessed Value indicating the taxable value of each property is mailed (via postcard) each May to all property owners. A taxpayer who disagrees with the assessed value on the Notification Card may request a review by presenting to the Assessor's Office preferably before June 15 and no later than September 15, any pertinent factual information important to the determination of the property's market value. If the Assessor agrees that a reduction is appropriate, an adjustment is made and a new notice is sent.

If a difference of opinion still exists after July 1, the taxpayer may file an appeal application for reduction in the assessed value. The matter will then be set for hearing before the local Assessment Appeals Board. Each three member Assessment Appeals Board, which is independent of the Assessor and trained by the State Board of Equalization, consists of private sector property tax professionals, CPA's, Attorneys, and appraisers appointed by the Santa Clara County Board of Supervisors.

Appeal applications must be filed between July 2, and September 15, with the Clerk of the Appeals Board (Clerk of the County Board of Supervisors). To appeal a roll correction or supplemental assessment, typically triggered by a change in ownership or completed new construction, the application must be filed within 60 days of the date of the notice.

If the Assessment Appeals Board renders a decision that results in a decline in value below the property's factored base year value (its upper limit), the reduction in value, and corresponding reduction in taxes, applies only to the property tax due for the year in which the appeal application was filed.

If the Assessment Appeals Board orders a change in the assessed value set by the Assessor for new construction or changes in ownership, the change in value applies to the tax bill(s) for the year the application was filed, and establishes a new base year value for the future. The appeal application for supplemental or corrected tax bills must be filed within 60 days of the notice of supplemental assessment or notice of roll correction.

When a taxpayer files an appeal challenging the Assessor's determination of the re-assessability of a change in ownership, the matter is heard and adjudicated by an independently appointed legal hearing officer.

Contact the Clerk of the Board at 299-5001, to receive a simple, one page appeal's application or to receive more information about the Assessment Appeals Board.

IMPORTANT NOTE: It is very important to understand that filing an assessment appeal does not relieve an owner of the responsibility for paying any outstanding tax bill no matter how unfair the owner may feel a bill might be. If you do not pay the bill in a timely manner, you may suffer penalties and interest charges that could otherwise be avoided. If you pay a bill and subsequently the Appeals Board lowers the value, you will be refunded any excess taxes you may have paid.

The State Board of Equalization has published a guide to the filing of Assessment Appeals. Although its title indicates its focus is residential appeals, much of the same information applies to the filing of appeals on virtually any type of property. That pamphlet is available on the internet and may be viewed by clicking here:

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

Related Links:

- [Institute for Local Government](#)
- [Video Explaining how to formally appeal your assessed value](#)

Attachments:

 [Institute for Local Government Pamphlet](#)

The Institute for Local Government, which is not a part of the Assessor's Office, has prepared a one page flyer that can help explain the property tax assessment appeals process.

