

**APPLICATION FOR CHANGED ASSESSMENT**

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Assessment Appeals Board considers necessary may result in the continuance of the hearing.

**County of San Bernardino  
CLERK OF THE BOARD OF SUPERVISORS  
385 North Arrowhead Avenue, Second Floor  
San Bernardino, CA 92415-0130**



**APPLICATION NUMBER**

PLEASE TYPE OR PRINT IN INK – SEE INSTRUCTIONS FOR FURTHER INFORMATION

**1. APPLICANT'S NAME** (last, first, middle initial) (please type or print)

STREET ADDRESS / P.O. BOX NUMBER (MUST be applicant's mailing address)

CITY STATE ZIP CODE

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER

E-MAIL ADDRESS

**2. AGENT'S/ATTORNEY'S NAME** (please type or print)

PERSON TO CONTACT (if other than above) (last, first, middle initial)

STREET ADDRESS / P.O. BOX NUMBER

CITY STATE ZIP CODE

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER

E-MAIL ADDRESS

**AGENT'S AUTHORIZATION**

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application – see instructions).

PRINT NAME OF AGENT AND AGENCY

IS HEREBY AUTHORIZED TO ACT AS MY AGENT IN THIS APPLICATION AND MAY INSPECT THE ASSESSOR'S RECORDS, ENTER INTO STIPULATIONS, AND OTHERWISE SETTLE ISSUES RELATING TO THIS APPLICATION.

SIGNATURE OF APPLICANT/OFFICER / AUTHORIZED EMPLOYEE

TITLE DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ASSESSOR'S PARCEL NUMBER

PROPERTY ADDRESS OR LOCATION

DBA

PROPERTY TYPE (check one)

Single-Family Residence/Condo/Townhouse

Apartment (Number of Units \_\_\_\_\_ )

Commercial / Industrial

Agricultural  Vacant Land

Business Personal Property/Fixtures  Other \_\_\_\_\_

Is this property an owner-occupied single-family dwelling? . . . . .  Yes  No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE
Land		
Improvements		
Fixtures		
Personal Property		
TOTAL		
Penalties		

**5. TYPE OF ASSESSMENT BEING APPEALED** (check one)

**IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS**

Regular Assessment — Value as of January 1 of the current year

Supplemental Assessment

— Attach **two** copies of Notice \_\_\_\_\_ ROLL YEAR

— Date of Notice \_\_\_\_\_

Roll Change/Escape Assessment/Calamity Reassessment

— Attach **two** copies of Notice \_\_\_\_\_ ROLL YEAR

— Date of Notice \_\_\_\_\_

**6. THE FACTS THAT I RELY UPON TO SUPPORT THE REQUESTED CHANGES IN VALUE ARE AS FOLLOWS.** You may check all that apply. If you are uncertain of which item to check, please check "I. Other" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

- A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. **Change in Ownership:**
  - 1. No change in ownership or other reassessable event occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.
- C. **New Construction:**
  - 1. No new construction or other reassessable event occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.
- D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
  - 1. All personal property/fixtures.
  - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. **Penalty Assessment:** Penalty assessment is not justified.
- G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
- H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
  - 1. Amount of escape assessment is incorrect.
  - 2. Assessment of other property of the assessee at the location is incorrect.
- I. **Other:** Explain below or attach explanation.

**7. WRITTEN FINDINGS OF FACTS: Per Fee Schedule at Time of Hearing**  ARE REQUESTED  ARE NOT REQUESTED

**8.**  Yes  No Do you want to designate this application as a claim for refund? Please refer to instructions first.

YOUR APPEAL MAY BE HEARD BY A HEARING OFFICER OR THREE-MEMBER BOARD

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property — "The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE \_\_\_\_\_ SIGNED AT \_\_\_\_\_ DATE \_\_\_\_\_

NAME AND TITLE (please print or type)  Owner  Agent  Attorney  Spouse  Registered Domestic Partner  Child  Parent  Person Affected

**ASSESSMENT APPEALS BOARD USE ONLY**

Hearing Date \_\_\_\_\_

Appeals Board No. \_\_\_\_\_ Motion \_\_\_\_\_

Action: Decrease Assessment \_\_\_\_\_ Increase Assessment \_\_\_\_\_

Stipulation \_\_\_\_\_ Waiver of Appearance \_\_\_\_\_ Denied for Nonappearance \_\_\_\_\_

Denied \_\_\_\_\_ Withdrawal \_\_\_\_\_ Continued to \_\_\_\_\_

Comments \_\_\_\_\_