



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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JOHN CHIANG  
State Controller

January 22, 2009

TO COUNTY ASSESSORS AND  
COUNTY CLERKS OF THE BOARD

RAMON J. HIRSIG  
Executive Director  
No. 2009/005

### ASSESSMENT APPEALS INFORMATION

The Board is required to prepare and issue instructions designed to promote property tax assessment uniformity throughout the state. During 2008, we received a large number of inquiries regarding the county assessment appeals process, primarily due to the economic conditions of the current housing market. In an effort to provide more information to taxpayers and staff in the counties, we have:

- Initiated a Property Tax Study to identify good administrative efficiencies in the local assessment appeals process throughout the state. It is anticipated that the results of the study will be released in Spring 2009.
- Expanded the Board's Property Taxes webpage to include more information regarding the appeals process [[www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm)]. The webpage has, for examples, links to the *Assessment Appeals Manual*; Publication 30, *Residential Property Assessment Appeals*; a listing of county assessors and their contact information; a listing of county clerks of the board and their contact information; and a compilation of answers to over 50 frequently asked questions. Information on this webpage will be expanded as we complete the Property Tax Study.
- Developed a video designed to provide information to taxpayers regarding the appeals process [~~[www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html](http://www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html)~~]. As of 5/6/2026 <https://www.boe.ca.gov/info/AssessmentVideo/Index.html>.

The video is entitled *Your Assessment Appeal* and was developed as a collaborative effort between the Board's Taxpayers' Rights Advocate Office and the County-Assessed Properties Division. Additionally, assistance and input was provided by many of the counties. The video is divided into the following segments:

- Introduction
- Decline in Market Value
- Base Year Value
- Reassessment After Calamity
- Escape Assessment and Roll Changes
- Filling Out the Application
- Preparing for Your Hearing
- Your Hearing
- Credits

January 22, 2009

Enclosed is a DVD of the video for your use. We encourage you to post the video to your county website and/or provide duplicate copies of it to your taxpayers. If you require assistance in posting the video, please contact Mr. Michael McDade at [michael.mcdade@boe.ca.gov](mailto:michael.mcdade@boe.ca.gov) or at 916-445-3150. If you have questions or comments regarding the content of the appeals video, please contact Ms. Sherrie Kinkle at [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov) or at 916-322-2921.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure