



A Tradition of Stewardship
A Commitment to Service

Assessor-Recorder-County Clerk
Assessor Division

1127 1st ST STE A
NAPA CA 94559-2952

(707) 253-4459
Fax: (707) 299-4440

JOHN TUTEUR
ASSESSOR-RECORDER-COUNTY CLERK

**NON-REFUNDABLE \$50 PROCESSING FEE TO BE PAID AT THE TIME OF FILING
CHECK OR MONEY ORDER MADE PAYABLE TO: NAPA COUNTY**

TO: POTENTIAL ASSESSMENT APPEAL FILER
FROM: JOHN TUTEUR, NAPA COUNTY ASSESSOR
RE: OFFER TO DISCUSS THE ISSUE IN ADVANCE OF FILING

We understand that you are considering filing an ASSESSMENT APPEAL with the Napa County Assessment Appeals Board regarding a valuation made by our office. It is in both our interests to discuss any questions or issues that you may have about our assessment because we may be able to resolve the matter prior to your filing the Assessment Appeal.

Please contact me as soon as possible after receiving your Assessment Appeal package so that you do not miss any filing deadlines for the application. Should you decide to file the Assessment Appeal, we are available at any time to discuss your concerns prior to the matter coming to hearing.

Please contact me directly at my direct dial number, 707.253.4459 or by e-mail at john.tuteur@countyofnapa.org

PLEASE SEE REVERSE FOR ARTICLE ON APPEAL PROCESS



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APPEALING AN ASSESSMENT: WHEN PROPERTY OWNER AND ASSESSOR CANNOT AGREE

The first thing a property owner should do if they do not understand or do not agree with a change in value to their property made by the assessor division is to contact us directly to discuss the matter. As the elected assessor my job is to be fair, not to raise revenue. Our goal is to value each property correctly in relation to similar properties that have undergone a change in ownership, new construction or a decline in value at about the same time.

We often recommend that the owner file a protective Assessment Appeal pending our ability to review the value. The deadline for filing an appeal is July 2 – November 30 for the regular assessment roll or 60 days from the date of mailing of a supplemental or escape tax bill. There is a \$50 non-refundable fee for filing an appeal.

During these reviews we often find that the owner understands and agrees with our value and withdraws the protective appeal. In other cases we agree on an adjustment and, if a protective appeal has been filed, we prepare a stipulation to be approved by the Napa County Assessment Appeals Board (Board). (The application form begins on the sixth page of this document.)

Occasionally, after a review, the property owner does not accept the rationale for our value change or we do not believe the additional information the property owner provided justifies an adjustment to our initial value. In those cases we ask the local Board, the members of which are professionals from the community, to set a hearing. At the time of the hearing before the Board we present the “defense” of our appraisal. The Board then decides whether to uphold our value, adopt the owner’s requested value or set a value somewhere in between. The Board also may have the right to raise the value our office had initially enrolled.

The hearings are informal and in most cases the applicant presents their own case. In more complex appeals an agent may represent the owner. The agent can be an attorney, a financial professional, a private appraiser or anyone designated in writing by the owner. If the owner wants to reserve their right to go to Superior Court (the next step beyond our local Board), the owner, prior to the commencement of the hearing, must request Findings of Fact which set forth the reasons for the Board’s decision. There is a fee for preparation of findings.

If a stipulation is agreed to or if the Board establishes a value other than the one initially enrolled by the Assessor, we then prepare one or more roll corrections that usually result in lower values and either a reduced tax bill or a refund if the taxes have been paid. The fact that an appeal is pending does not relieve the owner of the obligation of paying all taxes due on the appropriate due dates.

Should you have any questions please contact Napa County Assessor-Recorder-County Clerk John Tuteur at 707.253.4459 or by e-mail john.tuteur@countyofnapa.org More articles can be found at <https://www.countyofnapa.org/149/Assessor>



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County Executive Office

1195 Third St.
Suite 310
Napa, CA 94559
www.countyofnapa.org

Main: (707) 253-4421
Fax: (707) 253-4176

Minh C. Tran
County Executive Officer

NOTICE OF LIMITED RELIEF FROM TAX PENALTIES

This notice is provided pursuant to Revenue & Taxation Code section 4833.1 (correction to roll) or 4985.3 (cancellation to roll) as applicable, which are attached for your reference. This is to notify you that your failure to pay any taxes computed on the assessed value that is the subject of your pending assessment appeal may be subject to penalties. You are further notified that if you have paid at least eighty percent (80%) of the amount of tax finally determined due by the Board within sixty (60) days of the date of this notice, the County Treasurer-Tax Collector shall accept payment of the balance of the tax finally determined by the Board to be due without penalties or interest. Please note the relief from penalties does not apply to those direct charges which are **not** computed on the assessed value; direct charges not paid in full when due are subject to all penalties and interest.

If you have not paid eighty percent (80%) per the paragraph above and if the Board's final determination of value results in either a correction or cancellation made to the roll, any relief from penalties shall apply only to the difference between the Board's final determination of value and the original value on the assessment roll for the fiscal year covered by the appeal.

REVENUE & TAXATION CODE SECTIONS 4833.1 & 4985.3

Appeals seeking a correction to the roll:

Revenue & Taxation Code § 4833.1. Amount to which relief from penalties applies

(a) Notwithstanding Section 2610.5, **in the case of CORRECTIONS MADE TO THE ROLL** pursuant to Section 1646.1, where a taxpayer has failed to pay an amount of tax computed upon assessed value that is the subject of a pending assessment appeal, the relief from penalties shall apply only to the difference between the county board's final determination of value and the value on the assessment roll for the fiscal year covered by the application. For purposes of this section, "county board" means either a county board of supervisors that meets as a county board of equalization or an assessment appeals board.

(b) The county board shall cause notice of the requirements of this section to be mailed to each taxpayer or to be presented to each taxpayer upon filing an application for reduction in assessment with the county board if that taxpayer will be impacted by the penalty provisions of this section.

(c) For any taxpayer who has paid at least 80 percent of the amount of tax finally determined due by the county board within 60 days of mailing or presentation of the notice prescribed in subdivision (b), the tax collector shall accept payment of the balance of the tax due without penalties or interest.

(d) This section shall apply only to those properties upon which an application for reduction in assessment is pending before the county board on the effective date of the act adding this section or those applications for reduction in assessment that are filed with the county board after the effective date of the act adding this section.

(e) This section shall only become operative if the board of supervisors of a county, with the approval of the county's tax collector and the county's auditor, adopts a resolution or ordinance approving this section.

Appeals seeking a roll cancellation:

Revenue & Taxation Code § 4985.3. Amount to which relief from penalties applies

(a) Notwithstanding Section 2610.5, **in the case of CANCELLATIONS MADE TO THE ROLL** pursuant to Section 1646.1, where a taxpayer has failed to pay an amount of tax computed upon assessed value that is the subject of a pending assessment appeal, the relief from penalties shall apply only to the difference between the county board's final determination of value and the value on the assessment roll for the fiscal year covered by the application. For purposes of this section, "county board" means either a county board of supervisors that meets as a county board of equalization or an assessment appeals board.

(b) The county board shall cause notice of the requirements of this section to be mailed to each taxpayer or to be presented to each taxpayer upon filing an application for reduction in assessment with the county board if that taxpayer will be impacted by the penalty provisions of this section.

(c) For any taxpayer who has paid at least 80 percent of the amount of tax finally determined due by the county board within 60 days of mailing or presentation of the notice prescribed in subdivision (b), the tax collector shall accept payment of the balance of the tax due without penalties or interest.

(d) This section shall apply only to those properties upon which an application for reduction in assessment is pending before the county board on the effective date of the act adding this section or those applications for reduction in assessment that are filed with the county board after the effective date of the act adding this section.

(e) This section shall only become operative if the board of supervisors of a county, with the approval of the county's tax collector and the county's auditor, adopts a resolution or ordinance approving this section.

ASSESSMENT APPEAL APPLICATION

This form contains all of 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 at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

FEE:
NON-REFUNDABLE \$50 PROCESSING FEE TO BE PAID AT TIME OF FILING - CHECK OR MONEY ORDER MADE PAYABLE TO: NAPA COUNTY



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RETURN TO:
Napa County Clerk of the Assessment Appeals Board
1195 Third Street, Suite 310
Napa, CA 94559

APPLICATION NUMBER: Clerk Use Only

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
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MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE () ()	ALTERNATE TELEPHONE () ()	FAX TELEPHONE () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
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COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE () ()	ALTERNATE TELEPHONE () ()	FAX TELEPHONE () ()
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AUTHORIZATION OF AGENT		<input type="checkbox"/> AUTHORIZATION ATTACHED	
<p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE	

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT
ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: ROLL YEAR:
**Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
B. CHANGE IN OWNERSHIP
C. NEW CONSTRUCTION
D. CALAMITY REASSESSMENT
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
F. PENALTY ASSESSMENT
G. CLASSIFICATION/ALLOCATION
H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
I. OTHER

7. WRITTEN FINDINGS OF FACTS (\$ per)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

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 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 Number, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) SIGNED AT (CITY, STATE) DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE

INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov/proptaxes/asmappeal.htm or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date an application is filed to hear and render a decision.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed or years indicated, limited to four consecutive years, beginning with the year in which the authorization was signed.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

SECTION 4. VALUE

COLUMN A. Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

COLUMN B. Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

COLUMN C. This column is for use by the appeals board. **Do not enter anything in this column.**

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlines may be viewed at www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf.

Check the **Regular Assessment** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

Supplemental Assessment filing dates are **within** 60 days after the date printed on the supplemental notice or its postmark date, whichever is later. If such notice is not received within 15 days of the deadline filing date, or the property is in a county that allows for the tax bill to serve as the notice, the filing date is within 60 days of the date printed on the supplemental tax bill or its postmark date, whichever is later. Check the **Supplemental Assessment** box for:

- Change in ownership and new construction appeals filed within the deadline dates noted above.

Roll Change/Escape Assessment/Penalty Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. If such notice is not received within 15 days of the deadline filing date, or the property is in a county that allows the tax bill to serve as the notice, the filing date is within 60 days of the date printed on the tax bill or its postmark date, whichever is later. **Calamity Reassessment** filing dates are within six months after the mailing of the assessment notice. Check the **Roll Change/Escape Assessment/Calamity Reassessment** box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For **Supplemental and Roll Change/Escape Assessment/Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or, if applicable, date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or, if applicable, the tax bill.**

SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A **Decline in Value** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select *Decline in Value*, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; **base year value** is the value established at that time. The **base year value** may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for **penalties** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For **classification** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. **Allocation** of value is the division of total value between various components, such as land and improvements.

Appeal after an Audit must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

CERTIFICATION - Check the box that best describes your status as the person filing the application.

REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.