

As the law is constantly evolving and these FAQ's are not exhaustive, the following should not be construed as legal advice. Instead of relying solely on these FAQ's, we strongly encourage property owners to consult with an attorney or other property tax specialist prior to filing an appeal."

How do I challenge the assessed value of my property?

To challenge the assessed value of your property, you will need to file an "Application for Changed Assessment" with the Solano County Assessment Appeals Board (AAB). The AAB is a quasi-judicial, independent body consisting of three members appointed by the Solano County Board of Supervisors.

Before filing an Application for Changed Assessment, however, you are strongly encouraged to contact the Solano County Assessor's Office at (707) 784-6210 for an informal review. It may be possible to resolve your appeal without submitting an application.

How do I get an Application for Changed Assessment?

Applications for Changed Assessment forms are available from the Clerk of the AAB at 675 Texas Street, Suite 6500, Fairfield, California or online at <http://www.solanocounty.com>. If you wish to receive an application by mail, you may call the Clerk's office at 707-784-6100 and request an application.

Is there a fee for filing an application?

Yes, there is a \$35.00 processing fee for each parcel filed on an application. Receipts will be issued for each payment hand delivered only. For payment received by mail, your cancelled check or money order will serve as your receipt. **MAKE CHECK OR MONEY ORDER PAYABLE TO: County of Solano.** Applicant will be charged an additional fee by the County should their check be returned unpaid by the bank. Applications will not be processed until all returned check fees are paid. Applications submitted without the \$35.00 fee will not be processed until the fee is received.

Is the fee refundable?

Fees are non-refundable.

When do I file an Application for Changed Assessment?

Applications for Regular Assessments must be filed with the Clerk between July 2nd and November 30th of each year.

Applications for Supplemental or Escape Assessments must be filed no later than 60 days after the postmark or the mailing date printed on the tax bill, whichever is later.

Where do I file the application?

You may file your application by mail or in person with the Clerk of the AAB at 675 Texas Street, Suite 6500, Fairfield, CA 94533. Applications may not be sent by electronic mail or facsimile.

Can I submit one application for multiple parcels?

Yes. You may attach a spreadsheet noting the parcel numbers, Assessor's Roll Value for each parcel and the Applicant's Opinion of Value for each parcel.

Is there a risk to challenging the assessed value?

Yes. After hearing all the evidence, the AAB is required to determine the full value of your property, which means that they can leave the value the same, decrease the value, or increase the value of your property. The AAB is not required to choose between the value presented by you or the Assessor. The AAB's determination is appealable, though.

Can I appeal the AAB's decision?

Yes. The AAB's decision is final, but it may be appealed to the Solano County Superior Court. You may have to file a claim for refund with the Solano County Board of Supervisors before doing so. We strongly encourage you to consult with an attorney before you file your application, as well as after the hearing, if you plan on appealing the AAB's decision.

Do I need to supply evidence, including comparable sales ("comps"), with my application?

No, but you are encouraged to gather your evidence/"comps" prior to filing to make an informed decision about whether you should file an assessment appeal. If you choose to file an appeal, then bring the information to your hearing as evidence.

What are Written Findings of Fact?

Findings of Fact are a written summary showing the basis for the Appeals Board's decision prepared by an attorney. Findings of Fact are necessary to challenge an Appeal Board's decision in Superior Court. Findings of Fact must be requested in writing and paid for prior to the start of your hearing by presenting the Assessment Appeals Clerk with a check or money order for a deposit in the amount of \$150.00 per parcel.

Do I have to pay my property tax if I've filed an application?

Yes. You are responsible for paying your property tax bill to the Treasurer-Tax Collector while awaiting the outcome of your appeal. Failure to pay your property taxes will result in penalties and interest charges for non-payment of taxes.

I've filed my Application for Changed Assessment. What happens next?

You will receive an acknowledgement postcard giving you the Application Number of your appeal. This letter states that you will receive a notice of hearing not less than 45 days prior to the date of your hearing. Most appeals are scheduled within 6 to 18 months from the date the application was filed. However, Revenue and Taxation Code Section 1604 allows up to two years for an Application to be resolved.

It may be possible to resolve your appeal with the Assessor (707) 784-6210 without a hearing. If you and the Assessor's Office are able to reach a value agreement, you will be mailed a stipulation form, indicating the agreed upon value, for you to sign and return. If a stipulation to value isn't reached you should plan to attend your hearing.

Do I need to be present at the hearing?

Yes, you must personally appear at the hearing unless you have authorized, in your application or in a separate writing, someone to appear on your behalf. Any person who wishes to represent you at the hearing must provide a letter of authorization to the Clerk prior to the commencement of the hearing. Exceptions to this requirement are your spouse, children, parents and/or your attorney. If you have reached an agreement (called a "stipulation") with the Assessor's Office prior to the hearing, attendance may not be necessary. Discuss this with the clerk.

If you choose not to attend your hearing, your appeal will be denied due to lack of appearance and no value change will occur.

How long will the hearing take?

At the hearing, you will have an opportunity to present factual evidence to substantiate your opinion of value. The Assessor will have the opportunity to do the same. The length of the hearing will depend on the amount of evidence presented by you and the Assessor.

What kind of evidence do I need to bring?

The most common evidence for a residential appeal is "comparable" property sales, or "comps." You will need to bring six copies of your "comps" with you to the hearing. To support your opinion of value, the comparable sales must be as near in time as possible to the date of valuation of your property. No sales (other than of the subject property) which have occurred more than 90 days after the lien date (January 1) can be considered by the AAB. For example, for tax year 2010/2011, the date of valuation (lien date) is January 1, 2010. Evidence of comparable sales after March 31, 2010, will not qualify as evidence to support your appeal.

What if I can't make my hearing date and want to reschedule?

If you choose to reschedule your hearing, return the blue confirmation card indicating that you have contacted the Clerk of the Assessment Appeals Board to reschedule your hearing date.

What if I want to withdraw my appeal?

If you are no longer interested in appealing your assessment, you may withdraw your appeal. You may write a letter stating your intent to withdraw your appeal and reference the Application Number and mail it to the Clerk of the Assessment Appeals Board, 675 Texas Street, Suite 6500, Fairfield CA 94533

If you prefer, you may use the standard withdrawal form located on our website at <http://www.solanocounty.com>.

I've attended my hearing and my appeal has been heard. When will the Board make its decision?

The Board may announce the decision to you at the conclusion of your hearing or take the matter under submission. If the matter is taken under submission, the Clerk will notify you of the decision in writing.

If you receive a reduction on your assessment, the hearing decision will be sent to the Auditor-Controller for issuance of a refund check. The usual time required to process a refund is approximately 90 days.