

## Filing Your Appeal

Please refer to the instructions for completing your Assessment Appeal Application form to make sure it is done correctly and completely. Applications may be filed online at [www.sccgov.org/assessmentappeals](http://www.sccgov.org/assessmentappeals), mailed, or delivered to our office. Applications by fax are not accepted. The filing period to appeal your annual assessed value based on the decline in market value (Proposition 8) is between July 2 and September 15 each year. Applications filed before July 2 will be rejected. Applications with US Postal Service postmark of September 15 will be accepted.

Applications appealing other assessments, such as supplemental and escape assessments, must be filed within 60 days from the notice date issued by the Assessor's Office. Applications filed based on the tax bill must be submitted within 60 days from the tax bill created date along with a Declaration under Penalty of Perjury.

## Additional Information

Questions regarding **tax refunds**, please call Tax Roll Control directly at 408-808-7979.

Questions regarding **exemptions**, please call the Assessor's Office directly at 408-299-6460.

Questions regarding **your appeal**, please call our office at 408-299-5088 or email us at [assessmentappeals@cob.sccgov.org](mailto:assessmentappeals@cob.sccgov.org).

In compliance with the Americans with Disabilities Act, those requiring accommodation for a hearing should notify the Clerk of the Board's Office 24 hours prior to the hearing at 408-299-5088, TDD 408-993-8272.

**COMMUTE ALTERNATIVES:** The Board of Supervisors encourages the use of commute alternatives including bicycles, carpooling, and hybrid vehicles.

Public transit access is available to and from the County Government Center, 70 West Hedding St., San Jose, California by VTA bus lines \*61, 62, 66, 181 and Light Rail. (\*61 Southbound last trip is at 8:55 p.m. for this location.) For trip planning information, contact the VTA Customer Service Department at 408-321-2300 Monday through Friday between the hours of 6:00 a.m. to 7:00 p.m., and on Saturday from 7:30 a.m. to 4:00 p.m. Schedule information is also available on the web at [www.vta.org](http://www.vta.org).

Bicycle parking racks are available in the James McEntee, Sr., Plaza in front of the County Government Center building.

**County of Santa Clara  
Office of Clerk of the Board  
70 West Hedding St.  
East Wing, 10<sup>th</sup> Floor  
San Jose CA 95110  
Phone: 408-299-5088  
Fax: 408-298-8460  
TDD: 408-993-8272**

**Email:**

[assessmentappeals@cob.sccgov.org](mailto:assessmentappeals@cob.sccgov.org)

## County of Santa Clara

## Assessment Appeals

## HEARING OFFICER Proceedings



**Office of the  
Clerk of the Board**

## The HEARING OFFICERS



The proceedings before the Hearing Officers are informal.

### Hearing Officers

Due to the large number of assessment appeals filed each year, an alternative method for resolving appeals was implemented by the Board of Supervisors. Certain property owners are able to have their appeal heard before a Hearing Officer instead of the full 3-member Appeals Board.

Hearing Officers may hear the appeals for any property that is:

- **A single family home**
- **A condominium**
- **A cooperative**
- **A multiple-family dwelling of four units or less; OR any type of real property valued at \$500,000 or less**

### Who Should Hear My Appeal?

The primary difference between the Appeals Board and the Hearing Officer is that an Appeals Board consists of a 3-member panel and the hearings have a more formal courtroom atmosphere. In contrast, the Hearing Officer process is less formal, and the Hearing Officer is typically a real estate professional specializing in residential property.

Whether to have your appeal heard by a Hearing Officer or by the full 3-member Appeals Board is entirely up to you.

Both processes abide by the same guidelines and all decisions are based upon the evidence presented at the hearing. Both the Assessment Appeals Board members and the Hearing Officers are appointed by the Board of Supervisors, and all decisions are final.

The decision of the Hearing Officer or Appeals Board will be mailed to you within two weeks after your hearing.

### What happens at the hearing?

All Assessment Appeal hearings are held at 70 West Hedding Street in San Jose and are open to the public. Everyone who will be giving testimony is sworn in by the Clerk, and each case is called in order.

You or your representative and the Assessor's representative will each have a chance to present your case and to ask questions of each other. The Hearing Officer or Appeals Board may also ask you questions.

Information regarding how to assemble and prepare your evidence is available on our website at [www.sccgov.org/assessmentappeals](http://www.sccgov.org/assessmentappeals).

More online resources are listed here:

#### State Board of Equalization:

[www.boe.ca.gov](http://www.boe.ca.gov)

#### Publication 30: Residential Property Assessment Appeals:

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

#### California Taxpayers' Rights Advocate Office

<http://www.boe.ca.gov/tra/tra.htm>