ORANGE COUNTY APPLICATION FOR CHANGED ASSESSMENT

This for change and/or quester Appear

SBE FORM AH 305/OC

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 re- quested 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.				
THE SINGLE FACT THAT YOUR TAXES OR ASSESSED VALUE INCREASED WILL NOT SUPPORT THIS APPEAL AND WILL RESULT IN DENIAL (Property Tax Rule 305(c)(1)(G)).				
PLEASE TYPE OR PRINT IN INK – SEE INSTRUCTIONS FOR FURTHER INFORMA	ATION.			
1. APPLICANT'S NAME (Please Print Clearly):			I.D. INFORMATION	
COMPANY NAME OR LAST NAME FIRST NAME	M.I.		APN#	· (Supplemental Asmt Only)
STREET/P.O. BOX – (MUST be Applicant's Mailing Address)		UNSECURED: PROPERTY ADDR	— (Tax Year) — (Ass ESS/LOCATION:	essment/Bill #)
CITY STATE ZIP			Residential	
() () DAYTIME PHONE FAX NUMBER		PROPERTY TYPE: Residential Multi Family No. of Units Commercial/Industrial Vacant Land Possessory Interest Marine/Aircraft Bus. Personal Prop/Fixtures Other———		
Email Address: ☐ No ☐ Yes Send notices to applicant and agent, if applicable, via email?		Economic Unit - N	Multi Application (Attach Clerk' ontains	s Form(s) AH 305-M)
2. AGENT or ATTORNEY FOR APPLICANT (Please Print):		IS THIS PROPERTY A SINGLE FAMILY, OWNER-OCCUPIED DWELLING? YES NO		
COMPANY NAME	-	4. VALUES	A. Value On Roll	B. Applicant's Opinion of Value
CONTACT: LAST NAME FIRST NAME	171.1.	Land/Min Rights Impvts/Bldg	\$ \$	
NUMBER & STREET/P.O. BOX		Trade Fixtures	\$ \$	
CITY STATE ZIP		Personal Prop	\$	\$,,
		Craft	\$	
DAYTIME PHONE FAX NUMBER Email Address:		TOTAL Penalty	\$ \$	\$,,,,
AGENT'S AUTHORIZATION: If the applicant is a corporation, the Agent's authorization mu an officer or authorized employee of the business entity. If the Agent is not an attorney licens spouse, child, or parent of the person affected, the following must be completed (or attached to the	st be signed by sed in CA or a	5. TYPE OF AS		PPEALED (Check only one):
See instructions). Agent's Name (print/type)			ssment – Value as of January	actions for Filing Periods 1 of the Current Year
Is hereby authorized to act as my agent in this application and may inspect assessor's reco stipulations, and otherwise settle issues relating to this application. Clerk's Form 305-4 authorizations may be used. See Instructions.		☐ Supplemental	Assessment (Attach copy of re: Rol	notice*)
Applicant/Officer/Authorized Employee (print)		Roll Change	☐ Escape Assessment	Calamity Reassessment
SIGNATURE:			of Roll Change/Calamity/Esca e: Rol	
TITLE: DATE:		Penalty Asses	ssment ONLY	
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 a copy 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 v	alue as of		L PROPERTY/FIXTURES res exceeds market value.	S: Assessor's value of personal property
January 1 of the current year. B. CHANGE IN OWNERSHIP		E1. All	personal property/fixtures.	
☐ B1. No change in ownership or other reassessable event occurred on the date of		E2 Onl F. PENALTY	ly a portion of the personal p ASSESSMENT: Penalty as	property/fixtures. Attach description of items. ssessment is not justified is incorrect.
☐ B2. Base year value for the change in ownership established on the date of is incorrect.		G. CLASSIFIC incorrect.	CATION: Assessor's classif	fication and/or allocation of property is
C. NEW CONSTRUCTION		H. APPEAL A		Γ include description of each property,
C1. No new construction or other reassessable event occurred on the date of			nount of escape assessment	of value. Please refer to instructions. is incorrect.
C2. Base year value for the new construction established on the date of is incorrect.				of the assessee at the location is incorrect.
D. CALAMITY REASSESSMENT: Assessor's reduced value incorrect f Property damaged by misfortune or calamity.	for property		xplain below or attach expla	nation:
7. WRITTEN FINDINGS OF FACT: Per Fee Schedule at time of hearing the Board on visit www. access com/och for surrout cabe data. NOTE:				☐ Requested ☐ Not Requested
of the Board or visit www.ocgov.com/cob for current schedule. NOTE : Not available for hearings before a Hearing Officer. 8. DO YOU WANT TO DESIGNATE THIS APPLICATION AS A CLAIM FOR REFUND? Please refer to instructions first. \Boxed{\Boxes} No \Boxed{\Boxes} Yes				
9. HEARING OFFICER: I request that my application be heard before a Hearing Officer (residential appeals only).				
SIGNATURE: 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	SICNED AT	CITY	STATE	DATE
NAME AND TITLE (Please print or type) (check one) Owner Agent	Attorney	Spouse Child	STATE Parent Person	Affected Registered Domestic Partner

For Clerk's Use Only:

<u>INSTRUCTIONS</u>: Important instructions are available in the accompanying brochure entitled, "How to Complete an Application for Changed Assessment." Be sure to read these new instructions prior to completion of your application.

Form Highlights and Information of Importance:

- Be sure to use the State mandated form, SBE FORM AH 305/OC. No other form will be accepted.
- If you are authorizing an agent to act for you, you MUST complete and sign Section 2 ("Agent's Authorization") or an agent's authorization may be attached to this application by using COB form 305-A. Be sure to read instructions for details.
- Be SURE to **sign your application**, preferably in blue ink.
- In Section 5, be sure to check only ONE box.
- If you are challenging **more than one type** of appeal, you must complete a **separate application** form for each. Further, if you are challenging **more than one roll year**, you must complete a **separate application** form for each year appealed.
- In Section 6, check only the **box(es)** that apply and *best* describe(s) the facts you relied upon.
- Be sure to complete **ALL** applicable sections of the form or your application may be returned as invalid.
- If you are **challenging the regular roll as a result of an audit by the Assessor**, you must file separate applications for your real property and business personal property if both issues are being challenged <u>unless</u> your real property and business personal property are combined on the secured roll.
- If you are **appealing only an item, category, or class of property,** attach a separate sheet identifying what property will be the subject of this appeal.
- **APPEAL AFTER AN AUDIT** must include a complete description of each property (item, category, or class of property) being appealed and the reason for the appeal.

Assessment Appeals Assistance:

- Be sure to read your instructions thoroughly.
- Visit our Web site at www.ocgov.com/cob for appeals information and downloadable forms, instructions, community outreach workshops, and informational brochures.
- If you are requesting Findings of Fact, use the fee schedule in effect at the time of hearing. You can obtain this information by contacting the Clerk of the Board or by reviewing Assessment Appeals Board Rule 12 and current composite rate at http://www.ocgov.com/cob/Appeals/FF_Composite_Rate.asp.
- Stop by our office for personal assistance.

Where to File an Application:

In Person: By Mail:

Clerk of the Board Office Hall of Administration 333 W. Santa Ana Blvd., Suite 101 Santa Ana, California 92701

3 W. Santa Ana Blvd., Suite 101 Santa Ana, California 92702-2023

Type of Assessment and Filing Deadlines:

July 2 to September 15 Each Year at 5:00 p.m.*

P.O. Box 22023

Orange County Assessment Appeals Board

Supplemental/Roll Correction Appeals:
 Escape Appeals:
 60 Days from Date of Notice*
 60 Days from Date of Notice*

• Calamity Appeals: 6 Months from Date of Calamity Reassessment Notice*

Proof Required:

• Regular Appeals:

You must be able to present *factual evidence* that your assessment should be lowered. This evidence must show comparable sales or other real estate market data supporting your opinion of value <u>as of the event date</u>, and up *to 90 days thereafter*. Sales or other evidence that dates more than 90 days after the event date **may not** be considered by the Assessment Appeals Board and will not support your appeal. Evidence should *not be submitted* with your application. You must bring your evidence to the hearing. If you fail to provide evidence, your appeal will be denied. Workshops on "How to Prepare for Your Hearing" are provided throughout the year at a location near you.

^{*} If the last day of the filing deadline falls on a weekend or holiday, the filing period will be extended to the next business day at 5:00 p.m.