COUNTY OF MENDOCINO
Assessment Appeals Board

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ASSESSMENT APPEAL APPLICATION FILING INSTRUCTIONS

IMPORTANT: The information contained herein was prepared to answer questions relative to filing an Assessment Appeal Application and the Hearing Procedures. Effective February 14, 2026, a $150.00 non-refundable processing fee is required for each Assessment Appeal Application submitted. Please read the following instructions carefully prior to filing your application form. **Incomplete applications or applications submitted without the $150.00 fee cannot be accepted by the Executive Office and will be returned unprocessed.**

1. **TIME OF FILING.**

   Regular Assessment: The filing dates are July 2 through November 30.

   Supplemental Assessment: The filing dates are within 60 days after the mailing date printed on the supplemental notice, or the postmark date of the notice, whichever is later.

   Roll Change/Escape/Penalty Assessment: The 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.

   Calamity Reassessment: The filing dates are within six months after the mailing of the assessment notice.

APPLICATIONS NOT FILED WITHIN THE DEADLINE(S) CANNOT BE ACCEPTED.

2. The Assessment Appeals Board is governed by the rules and regulations of the State Board of Equalization and the property tax laws of the State of California.

3. **PRIOR TO FILING YOUR APPEAL,** you are encouraged to discuss the basis of your assessment with the Assessor's Office staff. If you do not agree as to the taxable value, you may file an "Assessment Appeal Application." After filing your application, you may continue to attempt to reach an agreement with the Assessor anytime up to the date set for the Assessment Appeals Board hearing.

4. An Application that does not state the **APPLICANT'S OPINION OF TAXABLE VALUE** (Market Value) is not valid and cannot be acted upon by the Board. Law requires completion of the form, and the Board shall not accept an incomplete form.

5. **NOTICE OF HEARING.** After filing an application, you will receive a Notice of Hearing by mail no later than 45 days prior to the hearing. This notice is sent by the Clerk of the Board and will inform you of the dates of your appeal hearing.

6. **FAILURE TO APPEAR.** If you fail to appear at the scheduled hearing, the application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied.

7. **APPEAL HEARINGS** are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to ensure that all relevant evidence is considered.

8. **STENOGRAPHIC REPORTS.** Hearings are not recorded by a stenographic reporter. However, the applicant, at his expense, may arrange to have a hearing reported by a stenographer.

9. **REQUEST FOR AUDIO RECORDED TRANSCRIPT.** All hearings for the Board are recorded. An applicant may, at his expense, request a copy or a transcript of the audio recording of the proceedings. Any such request must be made no later than sixty (60) days following the final decision by the Board. Upon receipt of a request for a copy or a transcript, the Clerk shall ascertain the approximate cost of preparing the copy or transcript and shall require the applicant to deposit an amount equal to the estimated cost of the preparation of the copy or transcript.

10. **EXCHANGE OF INFORMATION REQUEST BY APPLICANT.** At the time of filing the application, or at any time **prior to 20 days before the hearing**, applicants may file with the Clerk a written request for Exchange of Information upon which applicant and the Assessor intend to rely. Such request shall contain the basis of your opinion of value and the following information:

    a. Comparable Sales Data. If your application is to be supported with comparable sales, then the properties sold shall be (1) described by Assessor's Parcel Number and street address; (2) approximate date of sale; (3) price paid; (4) terms of sale; (5) zoning of property; (6) location map.

    b. Income Data. If your application is to be supported with evidence based on an income study, provide the gross income expenses, capitalization method, and rate or rates employed.

    c. Cost Data. If your application is to be supported with data based on cost, submit the following: (1) facts relating to improvements to real property - date, type, and cost of construction; (2) machinery and equipment - date of installation, installation costs and history of extraordinary use; (3) facts relating to depreciation to improvements to real property, machinery, and equipment.

    If such a request is made, at least 10 days before the hearing, the Assessor shall mail to you a written response which shall contain the basis of the Assessor's opinion of value, including the same type of information upon which he bases his appraisal of the value of your property.

11. **EXCHANGE OF INFORMATION REQUEST BY ASSESSOR.** If the assessed value of your property, before the deduction of any exemption, exceeds $100,000, the Assessor may file with the Clerk, at any time prior to 20 days before the hearing, a request for exchange of information under the same circumstances set forth in Paragraph 10 above.

12. **EVIDENCE AT THE HEARING.** Following are examples of the types of evidence the Board will consider at the hearing. They are not all inclusive but are intended to guide you in the type of evidence you might present:

    a. Comparable Sales. If you intend to rely on comparable sales of other properties to support the value of what you think your property is worth, be prepared to produce proof of sales of properties which are comparable in location, age, use, improvements, time of sale, and physical attributes. The sale must have been made within a reasonable time before and no more than 90 days after the date of purchase, construction, or transfer of your property. When providing information on sales of other properties, be certain to identify the properties by Assessor's Parcel Numbers, as well as street addresses.

    b. Evidence Which Verifies Your Position. Produce factual or written evidence in support of your application. Examples: (1) Present reliable bids from licensed contractors for work performed or to be performed to correct physical defects in your property; (2) present clear and accurate photographs of any physical defects or deficiencies which you are claiming have affected the value of your property; (3) present maps showing location of subject property and comparables, access, zoning, and easements.

    c. Written Reports. If another person, such as an independent appraiser, real estate agent, accountant, or attorney, has prepared a written report to support your application, that person must attend the hearing to assure consideration of such written evidence.

d. Expert Testimony. At the time of the hearing, you are entitled to have expert testimony presented by persons such as appraisers, engineers, and licensed contractors.

13. **WRITTEN FINDINGS OF FACT** will be made available through County Counsel (please refer to the Mendocino County Master Fee Schedule for current fee amounts), pursuant to County Code, Section 5.150.090. Findings of Fact are issued per parcel and are necessary only if the applicant intends to appeal an adverse Board decision. Findings may be requested up to or at the commencement of the hearing.

14. **DISSATISFACTION WITH APPEALS BOARD DECISION.** If you are not satisfied with the decision reached by the Board, you may file an action in the Mendocino County Superior Court, provided you comply with the procedures of the Revenue and Taxation Code of the State of California.

PHYSICAL COPIES OF THE RULES GOVERNING THE ASSESSMENT APPEAL APPLICATION AND THE HEARINGS ON THIS APPLICATION ARE AVAILABLE IN THE EXECUTIVE OFFICE, 501 LOW GAP ROAD, ROOM 1010, UKIAH, CALIFORNIA 95482.