

# PREPARING FOR A HEARING

## **I've filed my Application for Changed Assessment. Now what?**

You will receive an acknowledgment letter giving you the Application Number of your appeal. This letter states you will receive a notice of hearing not less than 45 days prior to the date of your hearing. At the hearing, you and a representative from the Assessor's office will be given the opportunity to present evidence of your opinion of value.

## **Must I appear in person? If so, how long will it take?**

Unless you have reached an agreement with the Assessor's office prior to the hearing (referred to as a stipulation), attendance is mandatory. You must personally appear at the hearing unless you have authorized, in writing, someone to appear on your behalf. Any person who wishes to represent you at the hearing, other than an attorney, must provide a letter of authorization to the Clerk, prior to the commencement of the hearing. The only exceptions to this requirement are spouses, sons and daughters. Any other family member must provide written authorization. When you are called to begin your hearing, you will be sworn by the Clerk of the Assessment Appeals Board and asked to present your case. The length of the hearing will depend on the amount of evidence presented by you and the Assessor.

## **What happens if I don't go to my hearing?**

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

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

Each party is allowed one postponement as a matter of right, if requested not later than 21 days prior to the hearing date (Property Rule 323). Further restrictions apply if the application is within 120 days of the expiration of the two-year limitation period. If you need to reschedule your hearing and you are within 21 days of the hearing date, you may request a postponement by contacting the Clerk of the Assessment Appeals Board to get a new date, and confirm by signing and returning the blue confirmation card included with your hearing notice. If you request a postponement or reschedule less than 21 days of the hearing date, you must send a letter prior to the hearing and give good reason as to why you are not able to present at your scheduled hearing. The written request will be presented to the Board at the hearing, and the Board may either grant your request for continuance, or deny your request and hear your matter. If your application is within the 120 days of the expiration of the two-year limitation period you will be required to sign an Extension of Time form.

## **What if I no longer want to pursue my appeal?**

If you are no longer interested in appealing your assessment appeal application and you have not received a recommendation for an increased assessment letter from the assessor, you may withdraw your appeal. Write a letter stating your intent to withdraw your appeal and reference your Application Number and mail it to the Assessment Appeals Board office.

## **Do I have another option to have my appeal heard besides attending the hearing?**

Two to three weeks before the date of your hearing you may call the Assessor's office and ask to speak with the assigned appraiser at (530) 666-8135, regarding your appeal. It may be possible to resolve your appeal without a hearing. If a stipulation to value isn't reached you should plan to attend your hearing.

If you and the appraiser reach a value agreement, you will be mailed a Stipulation form. You must sign the Stipulation form and return it at least five (5) days prior to the hearing or you will need to attend your hearing to avoid denial of your appeal.