



## Office of Tom J. Bordonaro, Jr., County Assessor

1055 Monterey Street, Suite D360, San Luis Obispo, CA 93408  
(805) 781-5643 Fax: (805) 781-5641 Website: [slocounty.ca.gov/assessor](http://slocounty.ca.gov/assessor)

Dear Property Owner:

If you disagree with the assessed value of your property and wish to pursue a change in the assessment, there are two options available to you.

Option 1: You may request the Assessor to review your assessment. To do so, the attached form must be completed and returned to the Assessor's Office along with supporting documentation. Staff will review the data originally used to assess your property as well as the additional information you provide. A complete inspection of the property will be necessary. **By signing the form, you agree to allow staff to inspect the property, including the interior of any improvements, if necessary.** The Assessor may be unable to complete the review without an inspection. Staff will call for an appointment. If there is sufficient evidence to support revising the assessed value (increase or decrease) the Assessor's staff will initiate the change. If the evidence does not support a change in value, no revision will be made. Either way, you will be notified of the results.

Option 2: You may file an Application for Changed Assessment with the County Clerk of the Board. This is a formal procedure which may require a hearing before the Assessment Appeals Board. The property owner and the Assessor's staff must appear at the hearing and present evidence supporting their opinion of the taxable value. The board members decide the taxable value based upon the information presented. Once the board has made a decision, the issue may not be reheard.

You should consider several factors before you decide which option is best for you. On the reverse side of this page is a chart which compares the review process and the appeal process. It provides information regarding filing deadlines, how to initiate either option, the property owner's responsibilities and the length of time it will take to complete each process. Please read this information carefully and retain this page for your records.

**It is imperative that you act before the stated deadlines. Prompt response will ensure your review or appeal rights for values currently enrolled.** Refer to the reverse side for details on the filing period.

The Assessor's staff is available to answer your questions. You can reach them at:

1055 Monterey Street, Suite D360, San Luis Obispo, CA 93408  
(805) 781-5643 FAX (805) 781-5641

In North County the address is: 6565 Capistrano Avenue, Atascadero, CA 93422  
(805) 461-6143 FAX (805) 461-6043

Web Site Address: [www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor) and our E-mail Address: [assessor@co.slo.ca.us](mailto:assessor@co.slo.ca.us)

Information Sheet  
Comparison of Review and Appeal Process

COMPARISON	REVIEW PROCESS	APPEAL PROCESS
<b>Format</b>	Informal review completed by the Assessor's staff.	A formal hearing before the Assessment Appeals Board.
<b>Final Decision Made By</b>	Assessor or his supervisory staff.	Members of the Assessment Appeals Board.
<b>Length of Time to Complete the Process</b>	Generally 45 to 90 days after receipt of a review request form and supporting documentation. In some unusual circumstances the review time may need to be extended	Generally a minimum of 6 to 12 months, but not longer than two years depending upon the number of appeals filed and the Assessment Appeals Board's schedule.
<b>Property Owner's Responsibility</b>	Complete and return a review request form. The request should include supporting documentation such as comparable sales, cost data, receipts, appraisal reports, listing of comparable properties, etc.	Complete an Application of Changed Assessment. During the hearing, the property owner must provide the Assessment Appeals Board with documentation and facts supporting the property owner's opinion of value.
<b>Assessor's Responsibility</b>	Review all available data collected by the Assessor's staff and information provided by the property owner. Check to see that the assessment was processed properly.	Prepare and present a formal presentation at the appeal hearing. Provide the Assessment Appeals Board with evidence supporting the taxable value.
<b>Application and Filing Period</b>	<p>For the annual assessment roll, the filing period is between July 2nd and December 31st.</p> <p>Review requests for supplemental or revised assessments should be received within 60 days of the mailing date of the supplemental or revision notices.</p> <p>If the review of your property assessment is not resolved to your satisfaction, you may file for an assessment appeal hearing, providing you do so before the filing deadline. <b>Filing a review does not extend the filing period for an assessment appeal.</b></p> <p>Review requests must be submitted to the Assessor's Office, 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408.</p>	<p>For the annual assessment roll the filing period is between July 2nd and September 15th of each year. For supplemental or revised assessments, the appeal must be filed within 60 days of the mailing date of the supplemental revision notice. <b>Appeals must be filed with the County Clerk of the Board, 1055 Monterey Street, Suite D430, San Luis Obispo, CA 93408. (805) 781-5011</b></p>

**Important information regarding your tax payment:** Your property taxes are still due by the delinquent date printed on the bill. The filing of an assessment review or an assessment appeal does not alter or delay the date taxes are due. Interest and penalties will be added to the amount you owe if your payment is late.