

Assessment Appeals Board
City and County of San Francisco
 (415) 554-6778 Fax (415) 554-6775



City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Complete and return this original Application to the Assessment Appeals Board

Application for Appointment to: **Board 1** *or* **Board 1 Alternate**
 (Please circle one) **Board 2** *or* **Board 2 Alternate**
 Board 3 *or* **Board 3 Alternate**

Enter your name, mailing address and daytime telephone number in the spaces provided. Because this form is a document available for public review, you may list your business/office address, telephone number and e-mail address in lieu of your home address or other personal contact information.

Do you authorize release of your private/personal information? yes no

Name: _____ Home Address: _____

City: _____ State: _____ Zip code: _____

Business Address: _____ City: _____ State: _____ Zip Code: _____

Home Phone: _____ Work Phone: _____ Fax #: _____

Pager #: _____ E-Mail Address: _____

Are you a United States citizen, or a resident alien who is eligible for and has applied for citizenship? Yes No

Have you ever been convicted of a felony in this state, or convicted of any offense which, if committed in this state, would be a felony? Yes No

(If yes, please attach a statement describing the offense(s) for which you have been convicted, the date of the conviction(s), and the court(s) that convicted you.)

Pursuant to Ordinance No. 393-98 the following qualifications are required:

A person shall not be eligible for nomination for membership on an assessment appeals board unless he or she has a minimum of five years' professional experience in this state as one of the following: (1) certified public accountant or public accountant; (2) licensed real estate broker; (3) attorney; or (4) property appraiser accredited by a nationally recognized professional organization, or property appraiser certified by either the Office of Real Estate Appraiser or by the State Board of Equalization. Documentation of qualifying experience must be submitted with this application form. This requirement does not apply to incumbent board members nominated for appointment to their same seats.

Please state your qualifications: _____

Please state your business and/or professional experience: _____

Occupation: _____ Education: _____

Civic Activities: _____

Ethnicity (optional): _____ Sex (optional): M F

Other Personal Information (optional) _____

Would you be able to attend Day Meetings? Yes No Evening meetings? Yes No

How many days a week would you be available for hearings? _____ How many evenings a week? _____

Have you attended an Assessment Appeals Board meeting? Yes No

Appearance before the RULES COMMITTEE is a requirement before any appointment can be made.

Please Note: Your application will be retained for one year.

Date: _____ Applicant's Signature: _____

For Office Use Only: Appointed to Board #: _____ Seat #: _____ Term Expires: _____



Information About the Assessment Appeals Boards

Purpose: To provide the taxpayers of San Francisco a means to appeal their property tax assessments.

Procedure: After an application is filed a hearing is scheduled to allow both the taxpayer and the Assessor an opportunity to present evidence upholding their opinions of the value of the property. A panel of three Assessment Appeals Board Members or a hearing officer will listen to the testimony, review documents, and question the participants. The panel or hearing officer then evaluates the evidence and decides what the assessment of the property will be.

Differences between Boards:

Board #1 is authorized to hear appeals regardless of value, type, or location.

Board #2 is only authorized to hear property assessed at less than \$50 million, excluding possessory interests and applications concerning real property located all or in part within Assessor's Blocks 1 through 876 and 3701 through 3899, inclusive.

Board #3 is the same as Board #2, however the members primarily serve as hearing officers (see below) for day and evening hearings of residential property comprised of four units or less.

Duties of Assessment Appeals Board Members & Alternates: To listen to testimony, review documents, and ask questions of the taxpayer and Assessor in order to determine the correct assessment of property according to the applicable California Revenue and Taxation Codes.

Duties of the Alternates: The same, except that they substitute for regular board members who cannot attend the hearing.

Hearing Officers: All board members and alternates act as hearing officers. Hearing officers perform the same duties as the board panel except that they can only hear applications on single family residences, condominiums, cooperatives, or multiple-family dwellings of four units or less. Hearing officers meet with the taxpayer and the Assessor's representative to evaluate their evidence. Afterwards, the hearing officer makes a recommendation of value that can be accepted or rejected by either the taxpayer or Assessor. If the value is rejected, the appeal will be re-scheduled before a panel of three Assessment Appeals Board members for final disposition.

Dates and Times of Meetings: The Assessment Appeals Board meets Monday through Friday. There are two daily sessions. The first starts at 9:30 A.M. and the second at 1:30 P.M. In addition, there are evening sessions that start at 5:30 P.M. as needed for hearing officers only. Each session lasts until all the calendared items are acted upon.

Composition of the Board: Due to the demanding hearing schedule, there are five regular members and three alternate members on each board. Members are chosen on a rotating basis from the five regular members to create a three-member panel to hear appeal applications.

Compensation: \$100 for each half-day or evening session of service.

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