

SAN MATEO COUNTY ASSESSMENT APPEALS PROCESS

START →

ASSESSMENT APPEAL FILING:
 July 2 to November 30 (regular filing)
 OR 60 days within date of
 Supplemental/Escape Notice

They can provide information as to how your property's assessed value was determined. Property owners are encouraged to contact the Assessor's Office within 15 days of receiving the assessment notice.

ASSESSOR'S OFFICE (650) 363-4500

Resources:
 Publication 30
 Or
<http://cmo.smcgov.org/assessment-appeals-board>

ASSESSMENT APPEALS APPLICATION

APPLICATION PROCESSED AND COPY RETURN TO APPLICANT

Appeal is assigned an appeal number and is scheduled for a pre-hearing conference
 1 to 3 months

NOTICE OF PRE-HEARING CONFERENCE SENT

Notice sent to applicant at least 45 days prior to hearing date.
 45 days prior to hearing

PRE-HEARING CONFERENCE

The purpose is to identify issues, set time frame to supply required information, determine the time required for the hearing, and set a date for the evidentiary hearing. This is NOT an evidentiary hearing; no documents are required.

EXCHANGE OF INFORMATION

Information is exchanged with the Assessor's Office
 Prior to or after hearing

400 County Center, Board of Supervisors' Chambers

NOTICE OF EVIDENTIARY HEARING SENT

Notice sent to applicant at least 45 days prior to hearing date.
 45 days prior to hearing

EVIDENTIARY HEARING

Presentation of documents/evidence that will support your appeal (required 7 copies) such as comparable sales, income approach, cost approach. Both parties will have the opportunity to question each other and the AAB may ask questions.

NOTICE OF DECISION SENT

Decision letter is mailed to applicant/agent
 Up to 120 days after hearing date

400 County Center, Board of Supervisors' Chambers

POSSIBLE OUTCOMES:

NO CHANGE TO ASSESSED VALUE

DECREASE IN ASSESSED VALUE
 Refund issued

INCREASE IN ASSESSED VALUE
 Additional tax bill mailed