

**PRINT AND SAVE THESE INSTRUCTIONS FOR FUTURE USE**

**2011 Review of Assessment / Tax Relief Fact Sheet - San Diego County**

See most current and updated material at [www.sandiegohousingsolutions.com/taxrelief.html](http://www.sandiegohousingsolutions.com/taxrelief.html)



This is a fact sheet for the Review of Assessment / Tax Relief process compiled from county websites, professional resources and feedback from personal / client experience. Information provided is to help guide the individual to the proper resources and information to consider when attempting property tax reduction.

**Per California State Law (proposition 8), a temporary reduction in assessed value is allowed when the 'market value' of a property has dropped below that of 'assessed value'.**

**2011-2012 Tax Assessment Review Submission Deadline: Nov 30, 2011**

Depending on your area's market decline and base assessment if you purchased between 2002 and 2007 you may be eligible for lower property taxes. Follow the simple 3 step process to find out.

**Review of Assessment - 3 Step Process:**

1. Determine property's current Assessed Value by:
  - A. Look at upper right corner on tax bill
  - B. Click on 'Pay Online' to look up current tax bill  
Determine Land and Improvement (L&I) assessment  
Make a note of 'Parcel Number' to be used later
2. Determine approximate current Market Value:
  - A. Use [Zillow.com](http://Zillow.com) for quick view of Active, Pending & Sold
  - B. Use County [PROPERTY SALES SEARCH](#) for sold comps  
Use parcel # to search per instructions on page  
Just use first 3-5 digits of your parcel number as instructed  
Keep these 'comps' (comparable sales) open for later use
3. If 'Market Value' is below 'Assessed Value' then
  - A. Use the simple \* [REVIEW OF ASSESSMENT FORM](#)
  - B. Watch [Introduction Videos](#) and Review [Publication 30](#)
  - C. Fill out, print & submit application form along with comps by certified mail and save receipt to have record of submission.

\* There is a more detailed assessment appeal form that can be used too but the simple form is enough to trigger the re-assessment.

**TAXES: IMPORTANT DATES**

July 1 - Beginning of fiscal year  
August 31 - Unsecured tax deadline  
September - Property tax bills mailed  
November 1 - First installment is due (Secured Property Tax) and delinquent unsecured accounts are charged additional penalties of 1½%  
December 1 - assessment appeal  
December 10 - First installment  
January 1 - Unsecured bills mailed out; lien date for unsecured taxes.  
February 1 - Second installment due  
April 10 - Second installment due  
May - Tax delinquent  
May 30 - Tax Relief deadline  
June 30 - End of fiscal year  
July 1 - Delinquent secured accounts are transferred to delinquent tax roll and penalties added at 1- ½% per month on any unpaid tax amounts.

**TAX FACTS:** (per clients and conversations with the assessor's office)

- There is no drawback to attempting a Tax Relief since one can apply for a new tax relief the following year if property values continue to decline.
- The 'comps' you submit will be compared to 'assessors comps' and you will be sent a letter with the assessor's new value findings and given opportunity to appeal if you disagree with value.
- You will be billed the new assessed value in September.
- There were over 40,000 assessment appeals from the 2008-2009 assessments.
- Taxes are NOT automatically reduced and you do not get a refund for previous year's overpayment.

**Do It Yourself and Help Those In Financial Distress**

There are many companies charging for this service but it is simple to complete yourself. Homeowners in financial distress should consider their 4 options at [www.SDHS.com](http://www.SDHS.com)  
If you need help then contact us at [info@sdhs.com](mailto:info@sdhs.com)

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**Links and Information:**

Simple Form and Instructions: <http://arcc.co.san-diego.ca.us/arcc/docs/valrev.pdf>

Assessor / Recorder Website: <http://arcc.co.san-diego.ca.us/default.aspx>

Nearby Comparable Sales: [http://arcc.co.san-diego.ca.us/services/propsales/propsales\\_search.aspx](http://arcc.co.san-diego.ca.us/services/propsales/propsales_search.aspx)  
 Check to see if sales are below your tax basis

San Diego County Real Estate Division: (858) 505-6262

San Diego County Assessment Appeals:

<http://www.sdcounty.ca.gov/cob/aab/index.html>

\*Application: <http://www.sdcounty.ca.gov/cob/docs/aab/aabadobeapp.pdf>

\* This is the more detailed assessment appeal form that can be used.

Instructions: <http://www.sdcounty.ca.gov/cob/aab/appealchange.html>



California Board of Equalization <http://www.boe.ca.gov/>

Video Instructions:

<http://www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html>

Publication 30: <http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf>



**San Diego County Tax Collection Status:**

**PROPERTY TAX COLLECTION STATUS**

Current Year Tax				
FISCAL YEAR	NUMBER OF PARCELS	TAX AMOUNT	AMOUNT COLLECTED	PERCENT COLLECTED
2005-2006	941,950	\$3,571,242,200.92	\$3,499,928,919.62	98.0031
2004-2005	921,409	\$3,147,381,778.96	\$3,096,586,989.00	98.3861
2003-2004	905,644	\$2,831,008,186.04	\$2,796,542,237.97	98.7825
2002-2003	890,960	\$2,552,524,107.80	\$2,518,098,853.33	98.6513

**DEFAULTED COLLECTION STATUS**

Prior Year Defaulted Tax				
FISCAL YEAR	NUMBER OF PARCELS	DEFAULTED TAX AMOUNT	AMOUNT COLLECTED	PERCENT COLLECTED
2005-2006	35,898	\$78,996,373.80	\$58,313,522.56	73.8170
2004-2005	30,373	\$57,152,557.20	\$41,641,204.22	72.4790
2003-2004	30,758	\$58,402,819.04	\$41,236,137.16	70.6060
2002-2003	32,949	\$59,170,038.34	\$38,744,926.79	65.4800
2001-2002	36,396	\$61,404,676.88	\$39,634,487.20	64.5460