

County Report

# Appeals Board to Hear Assessment Complaints

By BURTON W. CHACE  
County Supervisor

Many property owners throughout Los Angeles County have been notified of proposed changes in their property assessments, as determined by the County Assessor.

And, in some instances, the property owner may wish to dispute the assessment change. How can he do so?

The Board of Supervisors has established an orderly and fair process through which property owners can appeal their assessments and get a hearing before a citizens' equalization board. Any owner who believes his property assessment is too high or otherwise unfair should

bring his case before this body.

ACTUALLY, the Assessment Appeals Boards are three groups of citizens who sit in 3-man boards. Each supervisor proposed three names, and the Presiding Judge of the Superior Court drew the names of nine commissioners and three alternates.

Applications for assessment review may be filed through Sept. 16 either downtown, in the Hall of Administration, or in one of three regional offices in the Fourth Supervisorial District.

These regional offices of the County Assessor are at 2049 Pacific Coast Hwy., Lomita; 415 W. Ocean Blvd.,

Room 296, Long Beach; and at 1209 Fourth St., Santa Monica.

HEARINGS will begin Sept. 23, and will continue until all assessment appeals have been heard. All hearings will be held in the Hall of Administration.

If you wish to file for an appeal hearing, present your most recent tax bill or a legal description to an Appeals Board clerk at one of the regional offices. A deputy assessor will discuss your assessed value with you.

Following this discussion, if you wish to file an application, use a form available at any of the offices, and return the completed form

to the clerk and obtain a receipt. You will receive a copy of your application at the hearing.

YOU WILL be notified in advance of the time set for your hearing.

If your application is filed by an agent, the agent's authorization must be signed by you and filed at the same time as the applications. These forms are available at all regional offices.

Written appraisals from real estate agents or other experts may be accepted as evidence, but only if the appraiser is present at the hearing and available for cross examination.

THERE ARE many mis-

understandings about the role of the appeals boards, so let me touch on a few of the areas most frequently in question.

The Assessment Appeals Boards do not fix tax rates, levy taxes or change tax rates. That's the responsibility of your city council, board of supervisors, school board, or the leadership of any special improvement district in which your property is located.

The Boards cannot grant exemptions or remove penalties imposed for delinquencies. Nor can they reduce your assessment because you cannot pay your taxes, because your property was damaged since March 1, 1968, or because your

taxes have increased over taxes of previous years.

THE APPEALS Boards will hear testimony from owner and the assessor to determine fair market value of the property. The assessor's policy is to assess at 25 per cent of the fair market value.

At the hearing, you will be asked your opinion of fair market value as of March 1. And, the Appeals Board may ask the date your property was purchased, the purchase price, how it was financed and other questions to determine fair market value.

In no instance should you delay payment of your taxes.

## Fifth Member Appointed to Museum of Sea Committee

John E. Canaday of Burbank has been appointed to the five-member Museum of the Sea Committee of the California Museum Foundation. The committee has direct responsibility for the development and operation of the museum aboard the former luxury liner Queen Mary.

The appointment of Canaday, 63, a retired vice president of Lockheed Aircraft Corp., was announced by J. Howard Edgerton of Los Angeles, foundation board chairman.

Canaday, UCLA "Alumnus of the Year" for 1956 and member of the Board of Regents of the University of California, now serves as a public relation counsel.

Canaday replaces the late

Howard Hamanson on the committee and joins Samuel C. Cameron of Long Beach, committee chairman, and members Vaile G. Young of Long Beach and Kellogg Spear and John F. Marten, both of Los Angeles. Don M. Muchmore of Long Beach, president of the foundation, is an ex-officio committee member.

The Museum of the Sea Committee, which meets monthly, is empowered to act in matters regarding the museum for the full foundation board of trustees which convenes quarterly.

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