ANNUAL PROPERTY VALUE NOTICES NOW AVAILABLE ONLINE ONLY

The following Activity Report, prepared in accordance with the *California Penal Code*, *Sections 925 and 928*, pertains to the annual mailing by the Santa Barbara County Assessor of a "Secured Property Notice of Values" (Notice). The 2012-2013 Santa Barbara County Grand Jury has learned that, as of July 2012, a Notice is no longer being mailed to each property owner, but is available online only. The Notice informs the property owner(s) of the annual value of the parcel that will be used to calculate property tax. Although the County Assessor stated that local media announced this change, not every property owner is aware of it. The change does not apply to valuation determinations made by the County Assessor after a change in property ownership or in the case of new construction. Those determinations will continue to be sent to the property owner by regular mail.

In early July, annual notices are posted. The property owner can access them online, by going to the County Assessor's <u>website</u>.¹

If the property owner disagrees with the valuation set forth in the Notice, the owner has the right to make a "Request for Informal Review" at no cost. The request form is available on the County Assessor's website under the "Forms" tab. The deadline for the return of this completed informal request is September 1. Tax bills are mailed out in early October. The property owner has until November 30 to file a formal appeal of the current property tax assessment, at a current cost of \$65. For a formal appeal application packet and form, contact the Clerk of the Board at (805) 568-2240.

The annual cost to taxpayers for mailing notices was \$25,000 to \$30,000. The State of California no longer requires these notices to be mailed, and the County Board of Supervisors approved providing this information online only.

The 2012-2013 Santa Barbara County Grand Jury is concerned that property owners may not be aware that this information is available to them in a timely fashion. The Assessor agreed and will post information regarding availability of the notices in the local media each year in July.

-

¹ http://www.sbcassessor.com/Assessor/AssessorParcelMap.aspx (last visited May 23, 2013).

² http://www.sbcassessor.com/Assessor/AssessorForms.aspx (last visited May 23, 2013).