

Terminology

The assessment appeals process includes its own special terminology. Understanding the meanings of the following terms will make filling out your application form and preparing for your hearing easier.

Appeal or Application – a completed Fresno County Assessment Appeal Application form filed with the clerk of the Fresno County Assessment Appeals Board.

A.P.N. or Parcel Number – An A.P.N. (Assessor's Parcel Number) is assigned to identify every parcel of real property in the County. The APN will appear on all correspondence received from the Assessor and the tax bill relating to that particular property parcel.

Applicant – owner of the property at issue, other person affected by the assessment at issue, property owner's spouse, child or parent, or authorized agent.

Assessee – the person to whom the property or a tax is assessed.

Assessed Value – Property value established by the County Assessor using various appraisal techniques and/or methods.

Assessor – the Assessor of County of Fresno.

Assessment Appeal Hearing – a hearing before an Assessment Appeals Board where a taxpayer can protest the amount of the assessed value of their property.

Base Year Value – The full cash value (market value) of a property on the date it changed ownership, or the full cash value of newly constructed property on the date construction was completed.

Board – the five member Fresno County Assessment Appeals Board which 3 members sit on the board each meeting.

Business Day or Days – County of Fresno business days, excluding County holidays.

Clerk – the Clerk to the Fresno County Assessment Appeals Board.

Commercial/Industrial or Business Property – property used for commercial purposes, i.e., the buying or selling of goods or services, and not for dwelling purposes.

Comparable Sales (Comps) – the most common type of evidence used in residential appeals. They represent actual sales of similar types of properties.

Continuance – stopping a hearing after it has begun, with the hearing picking up again on a later date where it left off.

County – County of Fresno.

Day – calendar day, unless “business day” is specified.

Economic Unit – a parcel which is not saleable in and of itself, because it is part of a larger unit and contiguous-owned parcels.

Escape Assessment – an assessment made outside the “regular” assessment period to correct for property that was undervalued or not valued at all during the regular assessment period.

Fixtures – a “fixture” is an item of personal property classified as realty for property tax purposes because it is physically annexed to land or buildings used for a business or profession.

Improvements – all buildings, structures, fixtures and fences on or affixed to the land

Incomplete Application – the application fails to have one or more of the requirements in accordance with Property Tax Rule 305.

Lien Date – 12:01 am on January 1 which taxes are collected. Also, the time when taxes for any fiscal year become a lien on property.

Market Value or Taxable Market Value – the taxable value of your property. At time of purchase it is usually your sales price. However, if your property was obtained as the result of a foreclosure, REO, auction, probate, etc., it may not be the taxable market value enrolled by the Assessor.

Penalty Assessment – assessment imposed for failure to file an annual property statement for business/personal property or failure to file a change of ownership statement reflecting a change in ownership of real property or a mobile home. This assessment is in addition to your normal property tax assessment.

Person Affected – one who owns an interest in property which is the subject of an assessment appeal proceeding.

Personal Property – all tangible property except real property (real estate).

Postponement – means delaying the beginning of a hearing until a later date.

Real Property – the possession of, claim to, ownership of, or right to the possession of land; all mines, minerals and quarries in the land; and improvements to land.

Regular Assessment – an assessment issued during the “regular” assessment period.

Regular Assessment Period – the regular assessment period is from January 1 through July 1.

Residential Property – property in which persons live or dwell and which is not used for commercial purposes.

Secured Property – property for which property taxes are adequately secured by a lien on real property.

Supplemental Assessment – assessment for events such as changes in ownership and completed new construction, which occur on or after the January 1 lien date. These types of events cause an adjusted base value. The event has its own tax bill, and becomes a lien on real property as of the date of the reassessable event.

Unsecured Property – property for which the taxes are not secured by a lien against real property. Consists largely of business property owned by tenants or personal property (i.e. boat).