



# AAB FILING FEE FREQUENTLY ASKED QUESTIONS

## GENERAL INFORMATION

### **Why is there a fee?**

The fee is to offset administrative costs associated with processing assessment appeal applications.

### **How much is the fee?**

The fee is \$46. If filing online, there is a service fee of \$1.49 charged by our third-party vendor for processing the online transaction.

### **How did you calculate \$46?**

The fee is based on the estimated cost to process assessment appeal applications and is comparable to other counties' fees that range from \$30 to \$86. The fee was calculated using standard County fee calculation procedures and is designed to recover administrative costs of processing the applications.

### **When did you start collecting the fee?**

Beginning October 1, 2021, all assessment appeal applications require a fee.

### **Which applications require the fee?**

All assessment appeals applications require a fee excluding those with PACE.

### **I have an appeal regarding the PACE program. Do I have to pay the fee?**

No, applications regarding the PACE program are handled by the Auditor-Controller and will be forwarded to them after careful review. It is the responsibility of the applicant to clearly indicate the application is for PACE and submit evidence with the application or a fee/waiver will be required.

When completing the application, under Section 6 (Reason for Filing Appeal) you must select "1 – OTHER" and add in the explanation box that this is a PACE application. Additionally, if filing online, be sure to mark your application as a PACE application on the certification page.

### **What if I have multiple parcels in one economic unit?**

If you have an appeal with multiple parcels, you submit [AAB-101 form \(Economic Unit\)](#) with your application to add your parcels. For online applications, please follow the instructions. The fee is per application regardless of the number of parcels in an economic unit.

### **Does an applicant have to file individual appeals for an economic unit and pay separate filing fees for each application?**

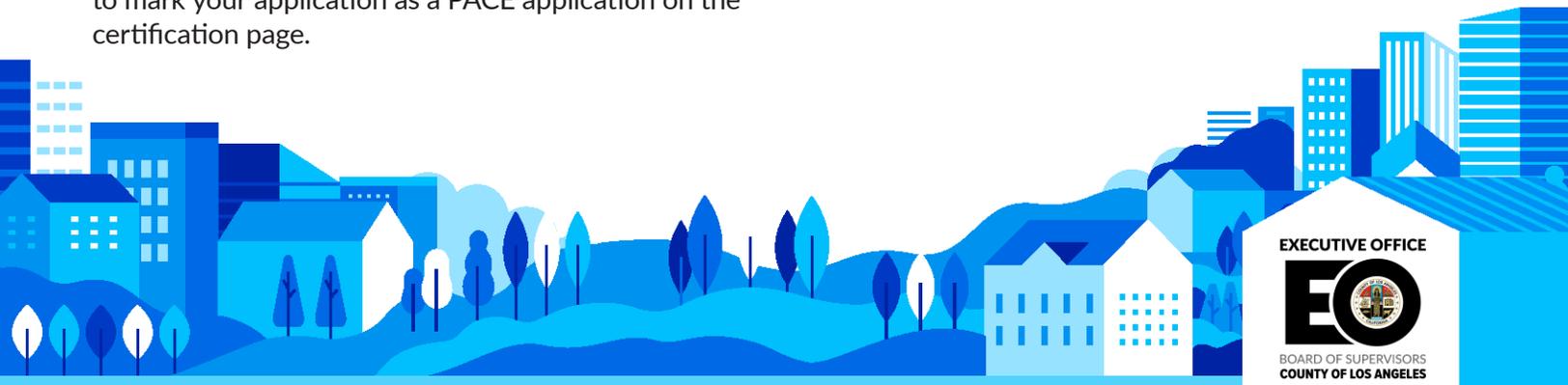
Pursuant to Rule 324 of the State Board of Equalization Property Tax Rules, "an appraisal unit of property is a collection of assets that functions together, and that persons in the marketplace commonly buy and sell as a single unit or that is normally valued in the market place separately from other property, or that is specifically designated as such by law." Applicants may file one appeal application utilizing the economic unit AB101 form for contiguous parcels meeting this definition of "appraisal unit", and for business property/fixtures at multiple locations within the county that pertain to the same Assessee in the same trade, industry, or profession.

### **Will I get my fee refunded if the Assessment Appeals Board rules in my favor?**

No. The fee is nonrefundable regardless of the outcome of the appeal hearing because its administrative cost associated with the appeal has been incurred by the AAB no matter the value determination.

### **When do I pay the fee?**

You pay the fee during the online application process or along with the application when submitting by mail or in-person. Failure to pay the fee at the time of filing will result in your application being closed as invalid.





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## METHODS OF PAYMENT

### **Do you accept credit or debit cards?**

Credit cards from Visa, Mastercard, American Express, and Discover along with debit cards from Star, Pulse, and NYCE are accepted online only. There is a service fee of \$1.49 when paying online, which is charged by our third-party vendor for processing the online transaction.

### **Do you accept cash?**

Yes, but only when paying in-person.  
Exact amount only.

### **Do you accept checks?**

Yes, but only when paying in-person or through the mail. Checks are payable to the Los Angeles County Assessment Appeals Board.

## FEE WAIVER INFORMATION

### **I do not have much income. Do I still need to pay the fee?**

If paying the fee would cause undue financial hardship, a fee waiver is available to applicants.

### **How do I receive a fee waiver?**

If you are submitting on behalf of yourself, you may choose to complete a fee waiver form during the online application process or submit the waiver form with your application if you choose to submit via mail or in-person.

If you are a tax agent or attorney submitting on behalf of another person, you must upload a signed waiver form from the applicant during the online application process or submit the waiver form with the application if you choose to submit via mail or in-person.

AAB will review all waivers to determine eligibility.

Waiver forms are available at

[bos.lacounty.gov/Services/Assessment-Appeals](https://bos.lacounty.gov/Services/Assessment-Appeals)

or from Room B-4 at the Kenneth Hahn Hall of Administration.

### **Does household income only include my income?**

Household income is the total of all income from anyone living in your household, including children and dependents.

### **What is considered a “hardship”?**

A hardship is defined as a situation where an applicant cannot pay the fee without using moneys that normally would pay for basic household needs for the applicant and the applicant’s household. Basic household needs include, utilities, food, clothing, health care expenses, transportation expenses, mortgage principal and interest, property taxes, and home insurance.

### **What happens if my waiver is denied?**

You will receive a denial letter and must pay the fee within ten days from the notice of the letter. Failure to pay the fee will result in your application being closed as invalid.

### **Do I need to provide any proof with my waiver?**

If you are receiving public benefits (Medi-Cal, SSI, etc.), you are required to submit documentation, which may include a Benefits Identification Card or monthly statement. An attestation by the applicant is required for every waiver form, and proof of eligibility may be required during an internal review.

