

# WOODBIDGE FIRE PROTECTION DISTRICT

## MEASURE U APPEAL PROCESS

### **How do I Appeal a Special Tax Assessment?**

To appeal the Special Tax assessed under Resolution #20-06, you must complete and submit a Form U-1: Notice of Appeal of Special Tax Assessment on or before December 1<sup>st</sup> of the calendar year for which the tax is levied. The form must be submitted in one of the following manners for consideration:

- **In Person** – No later than 5:00 p.m. on December 1<sup>st</sup> or the first business day thereafter if December 1 falls on a Saturday, Sunday or Holiday for the year in which the tax is levied.
- **By Mail** – Postmarked no later than December 1<sup>st</sup> for the year in which the tax is levied.

### **How do I Obtain a Form U-1: Notice of Appeal of Special Tax Assessment?**

- **In Person** – You may pick up a Form U-1: Notice of Appeal of Special Tax Assessment, in person at:  
Woodbridge Fire District  
400 E Augusta Street,  
Woodbridge, CA 95258
- **By Mail** – If you wish to receive an application by mail, you may call the Fire District Administration at 209-369-1945 and request an application be mailed to you.
- **Website**- This form is also available on the District's website. The web address is [www.woodbridgefire.org](http://www.woodbridgefire.org)

### **Where do I Submit my Appeal?**

**In Person** – You may submit your Form U-1 in person, by providing it to the District's Administrative Secretary at the following address:

Woodbridge Fire District  
400 East Augusta Street  
Woodbridge, CA 95258

If submitting the Form in person, you are responsible for ensuring that the Form is received by the appropriate District personnel, who shall date and time-stamp the application and provide you with a copy of the same for your records. Please retain a copy of the date and time-stamped document in the event that there is a dispute regarding the timely submission of your Form.

- **By Mail** – You may submit your Form #U-1 by mail, to the following address:

Woodbridge Fire District  
400 East Augusta Street  
Woodbridge, CA 95258

While not required, the district recommends submitting your Form by certified mail to create a record of mailing. The district will not consider any Form that is postmarked after December 1<sup>st</sup> of the year in which the tax is levied.

### **When Must I File an Assessment Appeal?**

Notices of Appeal must be filed with the Fire District Administration by December 1<sup>st</sup> of the calendar year in which the tax is levied. Forms must be complete and signed by the applicant or applicant's authorized representative (as discussed below) for consideration. Incomplete applications will not be considered.

### **What Must be Included in my Notice Appeal?**

You must complete the District Form U-1 to appeal a special tax assessed under Ordinance #20-06. Sections I, II, and III of the Form must be completed in order for the appeal to be considered prior to the annual deadline for the year in which the tax is levied.

- Section I – Requires you to provide the property owner's name, the physical address of the property, and the property owner's mailing address or the mailing address for the property owners authorized representative, if different from the physical address of the property. This section also requires you to provide the assessor's parcel number for the property at issue.
- Section II – Requires you to indicate the type of appeal you are filing. If you intend for your appeal to apply to more than one category, please select all that apply.
- Section III – Requires you to provide a statement as to why you are requesting a correction. You may make your statement in the space provided or attach a statement if you need more room than provided on the form.
- Signature – You, or your authorized representative, are required to sign the Notice of Appeal under penalty of perjury. You may also authorize the District to inspect your property as a means of making a determination on your appeal. You are encouraged, but not required, to allow the District to inspect your property. If you do not allow access to your property, the District will reconsider its assessment based on the information otherwise available to it. In some cases, this may mean that there is no new information available and may result in the denial of your appeal.

An important note – If your Form U-1 is incomplete your appeal may be denied or returned to you for completion (if submitted prior to the December 1<sup>st</sup> deadline). Form U-1 notices must have your correct APN (Assessor's Parcel Number) listed or it will not be accepted. You may get your correct APN by contacting the Assessor's Office at (209) 468-2658 or at <http://sjmap.org/DistrictViewer/Disclaimer.htm>. Your APN is also included on your tax bill.

### **Do I have to pay my property tax if I've filed an Appeal?**

Yes. You are responsible for paying your property tax bill to the Treasurer-Tax Collector while awaiting the outcome of your appeal. The assessment of your property is deemed correct until such time as the Fire District changes it.

### **I've Filed my Assessment Appeal. What happens next?**

You will receive an acknowledgment letter assigning a number to your appeal. If your appeal is denied, you will receive a notice of hearing with the Fire District Board not less than 45 days prior to the date of your hearing. Most appeals are scheduled within six to eighteen months from the date the Notice was filed

If you and the Fire District have been unable to resolve the issues prior to the scheduled hearing date, you and a representative from the Fire District Administration will be given the opportunity to present factual evidence to substantiate your opinions. Hearings are open to the public.

**Do I have another option to have my appeal heard besides attending the hearing?**

It may be possible to resolve your appeal with the Fire District Administration (209) 369-1945, without a hearing. If you and the Administration are able to reach an agreement, you will be mailed a Stipulation form, describing the terms of the agreement, for you to sign and return. If an agreement is not reached you should plan to attend your hearing.

**Do I need to be present at the hearing? If so, how long will it take?**

Unless you have reached an agreement with the Fire District Administration prior to the hearing, attendance is mandatory. You must personally appear at the hearing unless you have authorized, in writing, someone to appear on your behalf. Any person who wishes to represent you at the hearing, must provide a letter of authorization to the District prior to the commencement of the hearing. The only exceptions to this requirement are spouses, children and/or your attorney. If you, or your authorized representative fail to appear for the scheduled hearing, you will be deemed to have waived your opportunity to be heard. The District Board will render its final determination based on the information before it.

When you are called to begin your hearing you will be sworn in and asked to present your case. The length of the hearing will depend on the amount of evidence presented by you and the representative from the Fire District Administration.

**What kind of evidence do I need to bring?**

If permitted by the property owner or the owner's authorized representative, the Fire District will inspect the parcel and building in question, to verify use and building square footage. If the owner does not permit the District to inspect the building and parcel at issue, the assessed parcel will remain unchanged per the special tax assessment.

**What if I no longer want to pursue my appeal?**

If you are no longer interested in appealing your assessment, you may withdraw your appeal. You may write a letter stating your intent to withdraw your appeal and reference the Application Number and mail it to:  
Woodbridge Fire District Administration at:

Woodbridge Fire District  
400 East Augusta Street,  
Woodbridge, CA 95258

**When will the Board announce its decision?**

The Board may announce the decision to you at the conclusion of your hearing or take the matter under submission. If the matter is taken under submission, Fire District Administration will notify you of the decision in writing. The Fire District Board's decision is final and may only be appealed to Superior Court. If you receive a reduction on your assessment the hearing decision will be sent to the Auditor-Controller for processing and the district will refund the discrepancy dollar amount.