

REVISED LEGISLATIVE DIGEST
(Amended in Committee, 5/21/2025)

[Administrative Code - Assessment Appeals Board Fees]

Ordinance amending the Administrative Code to increase the following Assessment Appeals Board fees: administrative processing fees, hearing fees, and fees for written findings.

Existing Law

The Assessment Appeals Board (“AAB”) decides disputes between the Assessor’s Office and property owners concerning the valuation of taxable property within the City for the purposes of taxation. The AAB charges a nonrefundable \$60 administrative processing fee for each application for appeal, subject to certain bases for waiver. The AAB charges a hearing fee between \$50 and \$1,200, based on the assessed value of the property with the highest fee applicable to all properties with assessed value exceeding \$100,000,000. The AAB also charges a fee for the preparation of written findings if the applicant or the Assessor’s Office requests such written findings. That fee is \$215 per hour up to a maximum of 30 hours.

Amendments to Current Law

The proposed ordinance would increase the AAB’s nonrefundable administrative processing fee to \$120, and provide that \$60 of the fee is refundable if AAB staff reject an application based on a deficiency. The ordinance would increase the existing AAB hearing fees to between \$100 and \$1,200 for properties with assessed values between \$250,001 and \$100,000,000, and would establish new fees between \$2,400 and \$19,200 for properties with assessed values of \$100,000,001 and more. The ordinance would increase the fee for the preparation of written findings to \$430 per hour. Finally, the ordinance would require a party seeking to continue the date of a hearing to make the request in writing on a form prescribed by the AAB.

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