Self-Help Guide to Filing Your Own Assessment Appeal  
For Homeowners with PACE liens in Los Angeles County

NOTE: You will need a copy of your most recent property tax bill in order to complete the form.

FILING DEADLINE: You can only file an Assessment Appeal between July 2 and November 30.

Using this Guide: This guide is for individuals who wish to seek cancellation and refund of the PACE liens on homes located in Los Angeles County. A blank copy of the form is attached to the end of the guide for you to fill out on your own. This guide highlights the sections of the form you will need to fill out.

Submit the form and any supporting documents, in person or by mail to:

Assessment Appeals Board  
Kenneth Hahn Hall of Administration  
500 W. Temple Street, Room B4  
Los Angeles, California 90012-2770

It is also possible to submit an appeal online, but the online format does not allow for any supporting documents to be attached. For that reason, we recommend submitting your appeal in person or by mail. The tax appeal online form can be found here: https://lacaab.lacounty.gov/home.aspx and a guide for submitting the online form is available from Bet Tzedek and Public Counsel upon request.

However you submit your appeal, make and keep a complete copy for your records, including supporting documents.

NOTICE: THIS GUIDE IS PRODUCED BY BET TZEDEK AND PUBLIC COUNSEL, NOT THE COUNTY OF LOS ANGELES. We are providing you with information only. Neither Bet Tzedek nor Public Counsel is your attorney for this assessment appeal and we make no representations about any outcome for any homeowner. You will be submitting this form in your capacity as an individual homeowner. If you have a disability or other special circumstance that limits your ability to complete this form either individually or with the help of a friend, family member, or other representative, you may contact Bet Tzedek at (323) 648-4715 and/or Public Counsel at (213) 385-2977 ext. 306.
Section 1 – Applicant Information
This information should be for the owner(s) as listed on the tax bill, even if someone is filling out the form for you. Provide your name and your mailing address as it appears on your most recent annual tax bill.

1. APPLICANT INFORMATION - PLEASE PRINT
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
EMAIL ADDRESS
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

Section 2 – Contact Information
You can leave this section blank if you are filling this application out for yourself, or if your spouse, child, parent, or registered domestic partner is filling out this application.

2. CONTACT INFORMATION – AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS
COMPANY NAME TAX AGENT REGISTRATION NUMBER
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

If someone other than your spouse, child, parent, or registered domestic partner is completing this form for you, you will need to enter that person’s information in this section, and you will also need to provide your signature in the bolded “Authorization of Agent” box.

AUTHORIZATION OF AGENT
☐ AUTHORIZATION ATTACHED
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor’s records, enter in stipulation agreements, and otherwise settle issues relating to this application.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE
TITLE
DATE

Section 3 – Property Identification Information
If you have a single-family home and live in it as your principal place of residence, select “Yes” for this question.

3. PROPERTY IDENTIFICATION INFORMATION
☐ Yes ☐ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?
ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL
ASSESSOR’S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER
ACCOUNT NUMBER TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate
Assessor’s Parcel Number: Your property is assigned a parcel number by the Los Angeles county tax assessor for purposes of identification and record-keeping. This 10-digit number is referred to as the “Assessment Identification Number” or AIN on your annual property tax bill. The AIN can be found in the area towards the top of your tax bill. Please see the sample tax bill below for an example of where to find your parcel number. You do not need to enter any other numbers from your tax bill in this section.

For “Property Type”, check the box next to Single-Family/Condominium/Townhouse/ Duplex.

Section 4 – Value
This guide is designed to help you seek cancellation of taxes and tax relief related to your PACE lien only. This guide does not cover how the tax assessor has valued your property for general property tax purposes, although you may wish to do so in this appeal, or a separate appeal.

For the purposes of an appeal challenging your PACE appeal only, your opinion of value and the current assessed value on roll will be the same.

You do not need to fill out the “Value On Roll” column (Column A) in this section.

To fill out the “Applicant’s Opinion of Value” column (Column B), look at the Valuation Information section of your most recent annual property tax bill and find the current assessed value. Write the Total Current Assessed Value number from your tax bill in the “Total” box in column B, the highlighted box on the sample form on the next page.
Section 5 – Type of Assessment
Check the “REGULAR ASSESSMENT” box.

5. TYPE OF ASSESSMENT BEING APPEALED ✅ Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
  - DATE OF NOTICE: _______________ ROLL YEAR: _______________
  - ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
  - DATE OF NOTICE: _______________ **ROLL YEAR:** _______

*Must attach copy of notice or bill, where applicable
**Each roll year requires a separate application
Section 6 – Reason for Filing
Under Section 6, please select “Other” and write in the blank: See Attachment – Cancellation and refund of PACE Assessment.

At pages 7 and 8 of this guide we have provided a form attachment and further information.

Section 7 – Written Findings of Fact
Written Findings of Fact are required to have a judge review any decision by the tax appeal board. The fee for requesting written findings of fact is $492.00 per property. The fee is not due until prior to the conclusion of the tax appeal board hearing, and you can submit a request for fee waiver later on in this process if you receive certain public benefits or if your monthly income is within a specified range. However, because of the cost, we recommend that you think carefully about whether you whether you want to request written findings of fact.
Section 8 – Claim for Refund
For question 8, select “Yes” if you wish to designate your claim as a claim for refund. This will allow the County to consider refunding you some or all of the money you have already paid toward your PACE lien through your property tax payments.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND  See instructions.
   ☐ Yes ☐ No

Section 9 – Hearing Officer Program
We recommend you opt out of this program.

9. HEARING OFFICER PROGRAM
If your property is a single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or a property that does not exceed $5,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer, instead of a formal Assessment Appeals Board.

Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer? ☐ Yes ☐ No

Certification
If your child, spouse, parent, registered domestic parent, registered domestic partner or another person otherwise designated as your agent in Section 2 is completing this form on your behalf, they must also complete and sign the Certification. Please note that they will need to identify their relationship to you as indicated in Section 2. Please also note that the Certification must be signed with blue pen.

CERTIFICATION
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – “The Applicant”), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number ________________, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE [Use Blue Pen – Original signature required on papertiled application]  SIGNED AT (CITY, STATE)  DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☐ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

Submitting Your Appeal
When you are finished with the form make a complete copy for your records, including supporting documents. Then submit the form and any supporting documents, in person or by mail to:

Assessment Appeals Board
Kenneth Hahn Hall of Administration
500 W. Temple Street, Room B4
Los Angeles, California 90012-2770
ATTACHMENT A: ISD PACE Assessment Form

Section 1: You may check all of the boxes that apply to you, and check "Other" if you have additional issues with your PACE assessment. You will be able to explain what "Other" means in more detail in Section 4, below:

[ ] I am unable to afford my PACE assessment.

[ ] Improvement work was not completed or was not satisfactory.

[ ] My home did not qualify for the PACE program.

[ ] I did not understand my PACE financing.

[ ] I did not sign the PACE financing documents.

[ ] There is an issue with title to my property and/or with other mortgage lien holders.

[ ] Other (Describe in Comments Section 4 below fully).

Section 2: Please circle or fill-in the requested information, as appropriate, for the following:

- Was all of your PACE home improvement work completed? YES or NO. (If all of your PACE home improvement was not completed, or not completed to your satisfaction, please use Section 4 below to provide more information as to which products were not completed to your satisfaction and why.)

- Are you 65 years old or older? YES or NO.

- Is your primary language something other than English? YES or NO.
  
  o If so, what is your primary language? _______________________

  o If so, were you provided documents related to your PACE assessment in your primary language? YES or NO.

Section 3: Please also submit with your response any evidence you would like the County to consider in support of your claim. For example, you may submit photos or copies of your home improvement contract, PACE financing documents, or other complaints you have made to other agencies. Original documents may not be returned.

Section 4: Please describe in detail why you believe your PACE assessment should be cancelled. For example, if you cannot afford your PACE assessment, you should include an explanation as to why.

If you selected "Other" you can provide further explanation here. You may attach additional pages as necessary.