



## Instructions for completing and submitting a Special Tax - Proposition E Appeal Form to the Consolidated Fire Protection District of Los Angeles County

- Complete the Special Tax - Proposition E Appeal Form as completely as possible. Any omissions may cause a delay in processing your appeal.
- Attach a copy of the property tax bill for each parcel and tax year being appealed.
- Mail completed Special Tax - Proposition E Appeal Form, along with copies of the tax bills and any other documentation, to:

Consolidated Fire Protection District of  
Los Angeles County  
Planning Division, Special Tax Coordinator  
1320 N. Eastern Avenue  
Los Angeles, CA 90063

### General information regarding the items most commonly appealed:

- A single family home on multiple parcels should be assessed for the home on only one of the parcels, all other parcels can be reviewed through the appeals process.
- Generally, if a business has multiple parcels, each parcel is assessable. There are exceptions to this rule in that many businesses have a single building that occupies two parcels. Occasionally, the Assessor's Office will indicate the total square footage of improvements on both parcels, which causes a double assessment. In this situation, adjustments can be made through the appeals process to assess only one parcel for the building and reduce the assessment for all other parcel(s) to the lower vacant land rates.
- The California Revenue and Taxation Code §5097.2 authorizes the Consolidated Fire Protection District of Los Angeles County (District) to issue refunds within four years of the date of payment of the incorrect assessment by the taxpayer.
- If additional information is required, please contact the District Special Tax Coordinator at (213) 466-5596.