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note prior to january 21 2015 boe form 305 ah assessment appeal application was previously named application for changed assessment please be sure to use the current form when obtaining

the boe oversees the assessment practices of the state s 58 county assessors who are charged with establishing values for over 13 million assessments each year

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exemptions the following is provided as a resource to list types of property tax exemptions and general qualifying factors of each exemption however it is not possible to address all the unique situations

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