

Value Decline Frequently Asked Questions:

The new assessment on my property is higher than what I could currently sell it for. How can I get it changed?

It's important to know that California property tax law requires the assessor to value property, under Revenue & Taxation Code Section 51 (2), as of the prior January 1st. This valuation date limits the comparable sales used to value the subject property to no later than March 30th of the same year. If you have information that supports a different market value, you may file an "Application for Changed Assessment" with the Clerk of the Assessment Appeals Board. The filing period is from July 2 through November 30. Their telephone number is (707) 565-2241.

Can the assessed value of my property be increased after you reduced it in a prior year?

The Assessor is required to annually review the temporarily reduced assessments and adjust them as market conditions change. If recent sale prices of properties, (please see the time frame restriction noted above), similar to yours have increased, this must be reflected in the assessed valuation of your property as of the January 1st lien date.

Will my property's assessed value go up next year?

The direction (up or down) of your property's assessed value depends on several factors. By law the assessor must enroll the lower of two values, the Proposition 13 base year value factored for inflation or the property's market value as of January 1st of each year. If the current assessed value is the Proposition 13 base year value factored for inflation, the assessed value will only receive an inflation adjustment the next year. However, if the current assessed value is the property's market value as of January 1st, you may see an increase or decrease the next year. The property value will be reviewed annually and adjusted up or down until the base year value factored for inflation is restored. Remember it's the lesser of the two values that is enrolled each year.

I'm protected by Proposition 13; how can you raise my value more than 2% in one year?

Proposition 13 does limit increases to your base year value to 2% per year. Once your property's assessed value is reduced to reflect a Proposition 8 value, state law requires us to annually review and incrementally adjust its assessed value to reflect current market conditions until its base year value adjusted for inflation is restored. These incremental increases or decreases are not subject to Proposition 13 annual inflation maximum of 2% as long as the assessed value does not exceed the base year value plus the annual inflation factors. If your property's annual taxable value changes next year, you will be notified. Section 51 of the California Revenue & Taxation Code allows increases and decreases in value beyond 2% to the property's Proposition 8 market value. Again, this is allowed as long as the property's market value is less than the base year value factored for annual inflation.

Assessment Appeal Process

If you disagree with the value the assessor established for the Annual Assessment on your property, you may file an assessment appeal by obtaining an "Application for Changed Assessment" from the Clerk of the Assessment Appeals Board. The filing period for this application is July 2 through November 30. <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/board-of-supervisors/services-and-information/assessment-appeals>.

If I filed and appeal last year, do I have to file another appeal this year?

Yes, to protect your appeal rights you should file an appeal for any given year that you feel that your property's taxable value is higher than its January 1st Fair Market Value. Please note that once your property's value has been temporarily reduced below its factored base year value (Proposition 13 value adjusted for inflation) our office will annually review the value. However, please realize that if you do not agree with the annual assessed value, it is best for you to file your appeal between July 2nd through November 30th.

For more information on value reductions, please visit our website at: <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/clerk-recorder-assessor-registrar-of-voters/assessor> or if you would like to search the assessment roll click on the link "Search the Assessment Roll".