

**2022-23 INFORMAL REQUEST FOR A  
 DECLINE IN MARKET VALUE  
 REASSESSMENT**

**There is no need to file this form if your property was placed or continued to be in decline in value status last year.** If your property value has not been adjusted and you believe that its market value as of **January 1, 2022** is less than the assessed value, please provide the information below and return this request form to the Assessor’s Office **by June 30, 2022**. If you have any questions, please contact our office at (707) 565-1888. California State Revenue and Taxation Code, Section 51 (a) authorizes the Assessor to **temporarily** lower the assessed value of any real property when it is greater than the market value as of the January 1st property tax lien date.

This form allows you to request a review of the assessment of your property due to a decline-in-value. Please provide your opinion of value as of January 1, 2022. Again, **there is no need to file this form if your property was placed or continued to be in decline in value status last year.** The assessor is required by law to review all existing properties in decline in value status for the coming 2022-23 assessment year.

**CONTACT INFORMATION**

**PROPERTY INFORMATION**

Name	Assessor’s Parcel Number
Mailing Address	Property Address
City/State/Zip	City/State/Zip
Daytime Telephone	Assessed Value (from tax bill)
E-mail Address	Date of Purchase
Your Opinion of Value as of January 1, 2022	Purchase Price

If you would like to submit sales of comparable properties, please include them on a separate sheet of paper. They are not required in order to process your request for a review. Comparables will not expedite your request. Comparable sales that are recorded after April 1, 2022 cannot be allowed under Revenue & Taxation Code, Rule 324(d). However, you may use sales recorded anytime before that date, even if it is before January 1, 2022.

Note: For commercial properties, please include relevant property income and expense data, such as a 1/1/2022 rent roll, plus annual operating statements for each of the 3 prior years, and if available a recent appraisal. All submitted data will remain confidential.

**IMPORTANT – SIGNATURE**

Your property taxes are still due by the delinquent date printed on the bill from the Tax Collector. The filing of an assessment review or an assessment appeal does not alter or delay the date taxes are due. The Tax Collector will add interest and penalties to the amount you owe if your payment is late.

**I have read and understand the statement above. I agree to allow the Assessor’s staff to inspect the property, including the interior of any improvements, if necessary. (If an appointment is necessary, one of our Appraisers will call to set up a time).**

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Signature \_\_\_\_\_ Title (Owner, Agent, etc.) \_\_\_\_\_ Date \_\_\_\_\_

**Preserve your appeal rights.** If you disagree with the Assessor’s findings resulting from this application, you have formal appeal rights pertaining to your original assessment if an Application for Changed Assessment is filed timely. To obtain an application you need to contact the Clerk of the Assessments Appeals Board at (707) 565-1561.

**Please note – The Assessment Appeal Filing period is from July 2 through November 30, 2022.**

**Protect your appeal rights** – Appeals must be postmarked by the deadline regardless of the status of this separate “Informal Request For Decline In Market Value”.

Visit our website at <http://sonomacounty.ca.gov/assessor> for more information.

**Deadline to return this form is June 30, 2022**