

Office of the Assessor

County of Sutter
1190 Civic Center Blvd.
Yuba City, CA 95993
(530) 822-7160
<https://www.suttercounty.org/government/county-departments/assessor>



Todd Retzlaff, Assessor

2024 PROP 8 (DECLINE IN VALUE) REQUEST FORM

California Revenue and Taxation Code Section 51(a)(2)

Parcel Identification # (PIN)	<input type="text"/>		
Property Address	<input type="text"/>		
Are you filing for yourself?	<input type="text"/>		
<i>If you are an agent filing this request, please submit your authorization along with it, otherwise the request will not be accepted.</i>			
Contact Name	<input type="text"/>		
Contact Address	<input type="text"/>		
Contact Phone	<input type="text"/>	Email	<input type="text"/>
Opinion of Value (<i>see below</i>)	<input type="text"/>		

Comparable sales information to support your opinion of value:

Do not submit sales comparable transacting after March 31, 2024. They statutorily cannot be considered for review.

APN or Address	Date of Sale	Sale Price	Comments

Other Information

<input type="text"/>

Proposition 8 Process

State law provides for a temporary reduction of the assessed value of real property if the market value of the property as of January 1st is less than its assessed value. It is recommended that Prop 8 requests be completed and delivered to the Assessor's Office no later than August 1st. If a value reduction is appropriate, as determined by the Assessor prior to December 30th, the value can be corrected. If a Prop 8 reduction is granted, the reduced value will be reviewed annually until the property's factored base year value is fully restored.

Any reduction will be reflected on your Annual Tax Bill. If you do not agree with the value on your tax bill, you must file an Assessment Appeal Application with the Clerk of the Assessment Appeals Board to request relief.

Assessment Appeals Process

The Assessment Appeals Board are independent panels established by the Board of Supervisors to hear and resolve assessment appeals. Appeals Applications must be filed between July 2nd and November 30th. Assessment Appeals Applications may be obtained by calling the Clerk of the Board at (530) 822-7106 or visiting <https://www.suttercounty.org/government/county-departments/clerk-recorder/clerk-of-the-board>.

Equalization

Prop 8 (Decline In Value) Requests must be based on sales comparables near in time to the lien date. Information based on the assessed values of neighboring properties will not be considered in a Prop 8 review.