



2026-2027 INFORMAL REQUEST FOR DECLINE IN MARKET VALUE REVIEW

California State Revenue and Taxation Code, Section 51 authorizes the Assessor to temporarily lower the assessed value of any real property when the assessed value is greater than the market value as of the January 1st lien date. If you have evidence that the market value of your property as of **January 1, 2026** is less than the assessed value, you may provide the information below and return this request to the Assessor’s Office by **September 15, 2026**. Please provide sales that sold as close to **January 1, 2026** as possible, but no later than **March 31, 2026**. For additional information you may contact our office at (209) 468-2658.

Complete all the information below

1. Owner Information

Assessment Number _____ Email Address _____

Owner’s Name _____ Daytime Phone (____) _____

Property Address _____

Mailing Address _____

Property Purchased On _____ Purchase Price \$ _____

Your opinion of market value as of January 1, 2026 \$ _____ 2026 Assessed Value _____

Describe the condition of this property on January 1, 2026 _____

If this is an income producing property, attach verified current operating statement and rent roll.

2. Comparable Market Data Information

Sale	Address or Asmt#	Sale Date (Must be prior to March 31, 2026)	Sales Price	Square Feet	Description (Single or Multi Family: building size, year built, # bedrooms & baths, # of units if multi-family, proximity. Commercial/Industrial: income, building and land size, zoning, proximity)	Condition
a.						
b.						
c.						

3. Applicant Signature (required on all requests)

_____ Date _____

If you have not received a response to this informal request from our office by the assessment appeals deadline or do not agree with the response, you must file a timely Assessment Appeal Application in order to protect your appeal rights.

Assessment Appeals

The Assessment Appeals Board (AAB) is an independent body established to resolve differences of opinion of value between the Assessor and property owners. To have your issue heard before the Board, you must file a timely Assessment Appeal Application. These forms are available through, and must be filed with, the Clerk of the Board of Supervisors' Office. The forms may be downloaded from www.sjgov.org or by calling (209) 468-2350. **The appeal filing period for the 2026-2027 tax year is between July 1, 2026 and November 30, 2026.**