



OFFICE OF THE ASSESSOR-RECORDER

Joan C. Thayer
Assessor-Recorder

Request for Assessment Review

If you believe the market value of your property is less than its assessed value as of January 1, and you would like the Assessor's office to review your assessment, you may complete this form and mail it to the address below. Please provide any supporting information you may have. If you would like to discuss supporting information for this application, please call 415-499-7215 (Mon-Fri, 9:00 am – 4:00 pm).

In general, the taxable status of property is determined as of January 1 for the coming fiscal year. For most property taxed under Proposition 13, the assessed value is based on the prior year's Proposition 13 based value adjusted up to 2% inflation. Or, if there has been a change in ownership or completed new construction, a new assessed value may also generate an additional supplemental assessment.

Occasionally, a property's market value on January 1 may be less than its Proposition 13 based value with inflation adjustments. For example, in a declining real estate market this may happen to a property purchased and/or reassessed in the past 1 to 3 years, but is not restricted to such properties.

If an assessment is reduced in this manner, the property's assessment must be reviewed each following January 1 to compare its market value to its Proposition 13 based value with inflation adjustments (factored base year value). When and if the property's market value increases above its factored base year value on a January 1 date, then assessor must again assess the property at its factored base year value.

If you disagree with an assessed value you may also request an appeal with the Marin County Assessment Appeals Board. The regular filing period is July 2 through November 30. Appeals for supplemental assessments need to be filed within 60 days following the mailing of the supplemental tax bill. Assessment notices and bills also have information about filing appeals. For appeals applications please contact the Clerk of the Assessment Appeals Board, Room 324, Marin County Civic Center, Administration Building, San Rafael, CA 94913, (415) 499-7345.

Owner: _____ Assessor Parcel Number: _____

Property Address: _____

Mailing Address: _____

Circle Property Type: Residential Multiple Family Residential Commercial/Industrial Agricultural

Assessed Value as of January 1, 20____ \$:_____ Owner's Opinion of Value: \$_____

Comparable Properties **Select properties that sold close to January 1, but no later than March 31.**

	Address	Sale Date	Sale Price	Description
(1)	_____	_____	_____	_____
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____

Additional Remarks: _____

Owner (signature)

Date

Daytime Telephone

Mail application to: Joan C. Thayer, Assessor / Recorder, PO Box C, San Rafael, CA 94913-3902

Assessor-Recorder telephone number: 415-499-7215, FAX: 415-499-6542