

2009-2010

Notification of Assessment

The values below will be the basis of your property tax bill next year. These values reflect a value change resulting from new construction, a change in ownership, a temporary reduction, or other taxable event, pursuant to current law.

If you believe that the market value on January 1 was less than the amount shown above, please see the reverse side of this notice.

Article XIII A of the California Constitution (Proposition 13) requires that property be taxed at its full value. The Article requires that all real property be assessed at its 1975-76 base year value, plus a maximum 2% annual increase for inflation, unless there is a change in ownership or new construction. Upon a change in ownership or completion of new construction, the property or new construction must be reappraised to establish a new base year value for the next lien date. A new base year reappraisal also creates a separate supplemental assessment and a separate supplemental tax bill(s) to be issued.

THIS IS NOT A BILL
Please see reverse for more information

Decline in Value:

Proposition 8 allows for a temporary reduction in assessed value when the market value on January 1 is less than the property's Proposition 13 Indexed Base Year Value (Assessed Value). The reduced value must be reviewed annually until the property's Proposition 13 Indexed Base Year Value is fully restored. The property's value may be partially increased or fully restored in any given year, depending upon market conditions; the increase is not limited to the 2% annual inflation factor until the full Proposition 13 Indexed Base Year Value has been restored.

Assessment Appeal Information:

If you believe that the market value, as of January 1, 2009 was less than the amount shown on this notice, please contact our staff at the telephone number or address shown below. Please refer to your property's Assessors Parcel Number (Fee Number) and include your daytime telephone number. If a reduction is warranted and addressed timely, it will be made. If the Assessor does not agree that a reduction is warranted and you want to pursue the issue further, you must apply to the Assessment Appeals Board for relief. An *Application for Changed Assessment* must be filed between July 2 and November 30, 2009. Applications must be obtained from and filed with the Clerk of the Assessment Appeals Board, Room 100A, 575 Administration Drive, Santa Rosa, Ca 95403, 707-565-2241. After filing an Application for Changed Assessment the Clerk will send you a notice of the scheduled hearing date. You should contact the Assessor prior to your hearing date and if you are able to reach an agreement regarding the value of your property prior to the scheduled hearing, the agreement must be put in writing and signed by you or your agent, the Assessor, and County Counsel. This agreement is known as a stipulation. Pursuant to Section 1607 of the Revenue and Taxation Code, your appearance at the hearing may be waived by the Board if a written stipulation of value is presented.

Please notify the Assessor's Office in writing of any change in address.

For more information and answers to frequently asked questions, please visit our website at: www.sonoma-county.org/assessor

Sonoma County Assessors Office

585 Fiscal Drive, Room 104F

Santa Rosa, CA 95403

707-565-1888