

Frequently Asked Questions:

The new assessment on my property is higher than what I could currently sell it for. How can I get it changed?

It's important to know that California property tax law requires the assessor to value property, under Revenue & Taxation Code Section 51 (2), as of the prior January 1st. This valuation date limits the comparable sales used to value the subject property to no later than March 30th of the same year. If you have information that supports a different market value, you may file an "Application for Changed Assessment" with the Clerk of the Assessment Appeals Board. The filing period is from July 2 to November 30. Their telephone number is (707) 565-2241.

Can the assessed value of my property be increased after you reduced it in a prior year?

The Assessor is required to annually review the temporarily reduced assessments and adjust them as market conditions change. If recent sale prices of properties, (please see the time frame restriction noted above), similar to yours have increased, this must be reflected in the assessed valuation of your property as of the January 1st lien date.

Will my property's assessed value go up next year?

The direction (up or down) of your property's assessed value depends on several factors. By law the assessor must enroll the lower of two values, the Proposition 13 "base year value factored for inflation" or the property's market value as of January 1st of each year. If the current assessed value is the Proposition 13 "base year value factored for inflation", the assessed value will only receive an inflation adjustment next year. However, if the current assessed value is the property's "market value" as of January 1st, you may see an increase or decrease next year. The property value will be reviewed annually and adjusted up or down until the "base year value factored for inflation" is restored. Remember it's the lesser of the two values that is enrolled each year.

**I'm protected by Proposition 13, how can you raise my value more than 2% in one year?
What gives you the authority to increase my value 18% this year?**

Proposition 13 does limit the annual increases to your property's "base year value" to 2% per year. Once your property's assessed value is reduced to reflect a Proposition 8 value, state law requires us to annually review and incrementally adjust its assessed value to reflect current market conditions until its "base year value" adjusted for inflation is restored. These incremental increases or decreases are not subject to the Proposition 13 annual inflation factor maximum of 2%, as long as the assessed value does not exceed the "base year value" plus the annual inflation factors. If your property's annual taxable value changes next year, you will be notified. Section 51 of the California Revenue and Taxation Code allows increases and decreases in value beyond 2% to the property's Proposition 8 "market value". Again, this is allowed as long as the property's market value is less than the "base year value" factored for annual inflation.

Can I request an informal review by your office for a past year or just the upcoming tax year?

No reviews will be done for past years. However you can request an informal review from January 1st through June 30th for the upcoming tax year only. We cannot go back and look at past years unless you had filed a formal appeal with the Clerk of the Assessment Appeals Board (AAB) for that particular year in question. An appeal needs to be filed each year if you disagree with the taxable value for a particular tax year. You may file a formal appeal with the Clerk of the Assessment Appeals Board from July 2nd through November 30th. The appeals application can be obtained at <http://www.sonoma-county.org/main/assessment.htm>

I filed an assessment appeal for last year and it has not been resolved? When will it be resolved?

Due to a record level of property assessment work generated by the economic downturn, our office currently has a large backlog of assessment appeals to process. Since by law assessment appeals must be resolved within a two year time period, our office will work the appeals chronologically (First in, first out). Therefore, assessment appeals that were filed for 2009-10 will be scheduled first and the 2010-11 appeals will begin to be scheduled for hearing in October 2011. Once the 2011-12 assessment appeals are filed they will be processed after the other years are completed. However, since there are approximately 2,000 still unresolved 2010-11 appeals, it may take many months before your appeal is resolved or scheduled for hearing. We apologize for the delay in working these appeals and thank you for your patience.

If I filed an appeal last year, do I have to file another appeal this year?

Yes, in order to protect your appeal rights you should file an appeal for any given year that you feel that your property's taxable value is higher than its January 1st "Fair Market Value". Please note that once your property's value has been temporarily reduced below its factored base year value (Proposition 13 value adjusted for inflation) our office will annually review the value. However, please realize that if you do not agree with the annual assessed value, it is best for you to file your appeal between July 2nd and November 30th.

The 2011/12 Proposition 8 taxable value is greater than my 2011 purchase price. Why?

With a "Proposition 8" annual enrollment, the value on the annual tax roll reflects the "Fair Market Value" as of January 1, 2011. Any sales transaction that follows that date may be a different value (up or down). Your subsequent purchase has a separate date and value assigned for that transaction. Once your purchase has been worked by our office, a supplemental assessment notice will be generated to reflect a new "Fair Market Value". If you disagree with the "Fair Market Value" on the supplemental assessment, you should file an appeal within 60 days of the supplemental notice.

Can you certify a value for my mortgage company so that my impound accounts are based on my new purchase price?

Generally, yes the Sonoma County Tax Collector may be able to help you with this request. You may contact the Tax Collector's Office in order to request clarification on the issuance of tax bills and assistance for impound information. Contact them at (707) 565-2281 or at taxcollector@sonoma-county.org

Assessment Appeal Process

If you disagree with the value the assessor established for the Annual Assessment on your property, you may file an assessment appeal by obtaining an "Application for Changed Assessment" from the Clerk of the Assessment Appeals Board (707) 565-2241. You can also obtain an application on the Clerk's website. The filing period for this application is July 2 through November 30.