

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 R & T 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 on sales of properties similar to yours, that indicate a different value and that fall into the above noted time period, please contact my office immediately. Our telephone numbers are on the front of this letter.

Can the assessed value of my property be increased after you reduced it?

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.

Will my value go up next year?

If the current assessed value is the value that existed prior to the reduction, plus the appropriate inflation adjustment, you will only receive an inflation adjustment next year. If the current temporary assessed value is below the original assessed value adjusted, you may see an increase next year. The property will be reviewed annually and adjusted up or down until the original base year value plus inflation factors are restored.

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 23% this year?

Proposition 13 does limit increases to your base year value to 2% per year. However, the temporary reduction placed your assessment below your original base year value adjusted for inflation. As property values increase, the Assessor must restore your property's assessment to the lower of the original base year value adjusted for annual inflation factors, or the market value. This restoration from the market value to the original base year value adjusted for inflation often requires increases in value in excess of 2%. The increases in value beyond 2% per year are permitted under Section 51 of the California Revenue and Taxation Code.

For more information on value reductions, please visit our website at: <http://www.sonoma-county.org/assessor> or if you would like to search the assessment roll click on the link "Search the Assessment Roll" @ Sonoma-county.org/taxsearch.