

COUNTY OF YUBA

915 8th Street Suite 101
Marysville, CA 95901
(530) 749-7820
Yuba.org

Office of the Assessor

Stephen S. Duckels
Assessor



Commercial Property Decline in Market Value (Prop 8)

California State Revenue and Taxation Code, Section 51, authorizes the Assessor to temporarily lower the assessed value of any real property when it is greater than the market value as of the January 1 lien date. If you feel your property’s assessed value is greater than its fair market value, please complete this form.

Please note.... COVID-19 did not cause a disruption until March 2020, nearly three months past the January 1 value date, data reflecting possible impacts to real estate market conditions and property values, did not influence assessed values for January 1, 2020 and this year’s annual 2020/21 tax bill. If you believe Covid-19 has affected your property, please indicate that you want your 2021/2022 assessed value proactively reviewed by our office for next years annual 2021/2022 tax bill.

Check the box for the tax year you want reviewed

- Current 20/21 assessment review
- Proactive 21/22 assessment review (COVID-19 influenced)

Contact Information

Owner Name	
Mailing Address	
Telephone	Email Address

Property Information

Assessor’s Parcel Number
Property Address
Property condition

Assessed Value as of Jan 1st	Owners opinion of value as of Jan 1st
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The filing of an assessment review does not alter or delay the date taxes are due. Your property taxes are still due by the delinquent date printed on the bill from the Tax Collector. This is not an Assessment Appeal. If you wish to file an Assessment Appeal, you must file a separate formal application with the Clerk of the Board of Supervisors between July 2 and November 30.

Please complete the property questionnaire attached to this form when submitting your assessment review request.

ASSESSOR USE ONLY

At the Counter Phone Call Date Received _____ Initials _____

Commercial Assessment Review Questionnaire (Prop 8)

Assessor's Parcel Number _____

Sales Comparison information

Sale	Address	Date of Sale	Sales Price	Property Description
1				
2				

Please provide income and expense data as of Jan 1st for the tax year to be reviewed

Unit No.	Name of Tenant	Unit Sq. Ft.	Lease Start Mo/Yr	Lease End Mo/Yr	NNN Lease Y/N	Monthly Rent

Annual Expenses

	Paid by Lessor	Paid by Lessee		Paid by Lessor	Paid by Lessee
Management	\$	\$	Maintenance	\$	\$
Insurance	\$	\$	Janitorial	\$	\$
Utilities	\$	\$	Other	\$	\$
Property Taxes	\$	\$			

Vacancy as of Jan 1st? _____ SF or _____ %

Do you have any non-paying tenants? If so, please provide details of situation.

If your property is listed for sale or lease please list the asking price and provide your Brokers contact information.

\$ _____ sales price lease \$ _____ Mo. Broker Contact info _____

COVID -19: Please provide documentation for any that apply.

- Amendment to current lease to provide relief to tenant?
- Rent reduction or non-payment during COVID-19 pandemic (short or long term)?
- Any COVID-19 related expenses not listed above (signage, outdoor dining equipment, etc...)
- Please attach any other information that will help support your opinion of value.

For more information on Prop 8, please visit the Assessor's website at Yuba.org. Click on the Tax Relief tab, Lower My Value, Decline in Market Value.

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At the Counter Phone Call Date Received _____ Initials _____