

**COUNTY OF SAN BERNARDINO**  
**ASSESSOR'S OFFICE**  
**172 W. THIRD ST.**  
**SAN BERNARDINO, CA 92415-0310**  
[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)

**APPLICATION FOR "DECLINE IN VALUE" REASSESSMENT (PROP. 8)**

Under California law, the taxable value of real property is the lesser of its base year value, compounded annually by an inflation factor (not to exceed 2%) or its full value on the lien date, January 1. This allows the Assessor to take into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property, or other factors causing a decline in value.

If you have evidence to indicate the full value of your property on the last lien date (January 1) was less than the assessed value, please complete the information requested below and return this application to your local Assessor's Office. You will be notified by mail of the results of our review.

You have the right to file an Assessment Appeal with the Clerk of the Board's office. Decline in value appeals must be filed with the Clerk of the Board's office during the annual filing period which runs from July 2<sup>nd</sup> thru November 30<sup>th</sup>.

**Please be aware this application applies only to "Declines in Value". If your disagreement is with a reassessment made by this office, your rights to appeal were explained in the notice previously mailed to you.**

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**YOUR PROPERTY**

Assessor's Parcel Number: \_\_\_\_\_

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

**NOTE: Please check this box if you want your Mailing Address changed as indicated above.**

City: \_\_\_\_\_

Property Address: \_\_\_\_\_

Daytime Telephone No. (between 8:00 a.m. & 5:00 p.m.) \_\_\_\_\_

Your Opinion of Value as of January 1: \_\_\_\_\_

Current Assessment as of January 1: \_\_\_\_\_

Your Purchase Price: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Is property income producing? Yes      No

If yes, include rent/lease information, expenses, income, etc.

Please provide any other information that would help the Assessor in reviewing the value of your property. If you have specific comparable sales you would like considered, listings from realtors, a recent appraisal from a lender or a private appraiser, condition of the property, please attach or list on the back of this form. Note: Per Section 402.5 of the Revenue and Taxation Code, comparable sales used to value the property must not be more than 90 days after the lien date, January 1.

**SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_