

PLACER COUNTY ASSESSOR'S OFFICE

Matthew R. Maynard, Assessor

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Value Review - Commercial

(This form is not an Assessment Appeal Application)

If you believe the market value of your property on January 1, 2026, was less than your 2026-27 assessed value, please complete this form, and return it to the Assessor's Office.

This form must be postmarked no later than **December 31, 2026**.

Property Owner Information

Owner Name

Mailing Address

Daytime Telephone (8:00 am - 5:00 pm)

Email Address

Property Information

Assessor's Parcel Number

Property Address

Property Type

Apartment Retail Office Industrial Vacant Land Other

Assessed Value as of **January 1, 2026**

Owner's Opinion of Value as of **January 1, 2026**

INCOME PRODUCING PROPERTIES - PLEASE COMPLETE REVERSE SIDE

Important Information

Why isn't the decline in value adjustment permanent?

The Assessor administers property tax law and is required under Revenue and Taxation Code Section 51 to compare each property's factored base year value with the January 1 market value each year. Your assessed value will never be higher than the factored base year value.

What supporting documentation should I provide?

The Assessor's Office will consider market data you have supplied to support your opinion of value as of January 1, 2026. Examples of market data include comparable sales, an appraisal, repair permits, and other information or factors affecting the value of the property. The Assessor's Office typically reviews similar properties sold between October 1, 2025, and March 31, 2026, to determine the market value as of January 1. Although sales prior to October 1, 2025, may be considered, sales occurring later than March 31, 2026, may not be considered apart from any subsequent sales of the subject property itself. **If the property is income producing, please submit: (1) A current rent roll showing all occupied areas, the rents received, all vacant areas, and asking rents; (2) Operating statements for the last two years; (3) Lease documentation for recently negotiated leases including rent increases and concessions.**

How do I file for an Assessment Appeal?

If you disagree with your value, an Assessment Appeal Application may be filed between July 2 and September 15, 2026. Applications must be obtained and filed with the Clerk of the Assessment Appeals Board at 175 Fulweiler Avenue, Auburn, CA 95603, (530) 889-4020 or at www.placer.ca.gov/2236/Property-Tax-Assessment-Appeals.

Do I need to pay my property tax bill if my taxable value is being reviewed?

To avoid penalties, property taxes are due and payable by the delinquent date on the property tax bill. A request for a value review does not preclude you from paying it timely.

Property Questionnaire (Please attach additional pages if necessary or attach a copy of your current rent roll.)

Physical Address _____ APN _____

1. Is this property vacant land only? Yes No If yes, only complete #9
2. Is this property totally owner-occupied? Yes No If yes, only complete #8 through #9
3. Is this property partially owner-occupied? Yes No
 Square feet owner-occupied _____ Or Percentage owner-occupied _____

4. Please provide income and expense data below as of 1/1/2026 or attach rent roll, operating statement.

Unit No.	Name of Tenant	Size of Unit in Sq.Ft.	Monthly Rent	Month & Year		Lease Type (Please check)				TENANT IMPROVEMENT ALLOWANCE PER SF
				Lease Start	Lease End	NNN	MOD GROSS	GROSS	FULL SERV	

ANNUAL EXPENSES

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

5. Vacancy as of 1/1/2026? _____ SF or _____ %
6. Condition of vacant space: Cold Shell _____ sf Warm Shell _____ sf Finished _____ sf
7. Do you have any non-paying tenants? Yes No If yes, please provide documentation.
8. Is your property listed for lease or sublease? Yes No \$ _____/mo SF _____
 Lease Type: NNN MG FS Gross Broker _____
 Phone _____
9. Is your property listed for sale? Yes No \$ _____ Broker _____
 Phone _____

Please attach any additional information that is relevant to your property, such as a statement of the condition, or any history which may be pertinent.