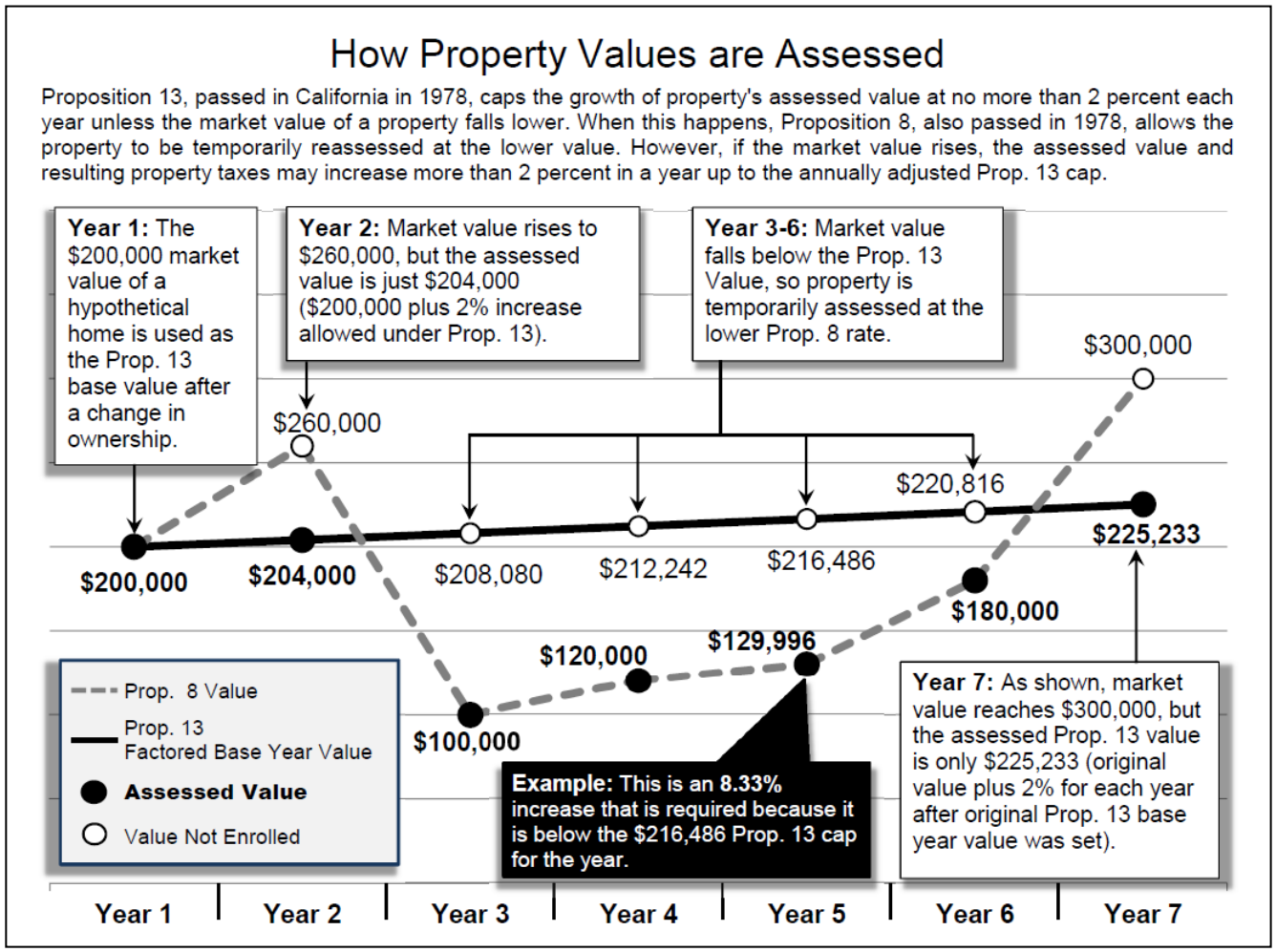
This example illustrates how a market decline and recovery may affect your Assessed Value.



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 and enroll the lower of the two values. 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, 2025. Examples of market data include comparable sales, an appraisal, property listing(s), written value estimates from realtors, 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, 2024, and March 31, 2025, to determine the market value as of January 1. Although sales prior to October 1, 2024, may be considered, sales occurring later than March 31, 2025, may not be considered apart from any subsequent sale of the subject property.

How do I file an Assessment Appeal?

If you disagree with your assessed value, an Assessment Appeal Application may be filed between July 2 and September 15, 2025. 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 your tax bill timely.

FOR ADDITIONAL INFORMATION, PLEASE VISIT OUR WEBSITE AT www.placer.ca.gov/assessor