



# County of Sacramento

Christina Wynn, Assessor  
Jarret Stedifor, Assistant Assessor

3636 American River Drive, Suite 200  
Sacramento, CA 95864-5952  
<https://assessor.saccounty.gov>  
(916) 875-0455

## Decline-in-Market Value Request for Assessor Review (Prop 8) 2026-27 Assessment Year

**This form must be filed or postmarked by December 31, 2026. Forms filed after that date will not be processed.**

By filing this Request for Assessor Review, you are notifying the Assessor's Office that you believe the 2026-27 assessed value of your property is higher than its fair market value as of January 1, 2026.

For additional information regarding the Decline in Market Value Reassessments, please view the Assessor's website at <https://assessor.saccounty.gov> or call **(916) 875-0455**, weekdays between 8 A.M. and 4 P.M.

**MAIL TO:** Sacramento County Assessor, **Attn: Prop 8 Review**, 3636 American River Drive, Suite 200, Sacramento, CA 95864-5952  
**FAX TO:** (916) 854-9295

**Owner's opinion of the market value of this property  
as of Jan. 1, 2026 = \$**

CONTACT INFORMATION		PROPERTY INFORMATION	
Name		Assessor's Parcel Number	
Mailing Address		Property Address	
City/State/Zip		City/State/Zip	
Daytime Telephone	E-Mail		

**Preserve Your Assessment Appeal Rights:** If you are not notified of the results of this review by November 1, 2026, or disagree with the results of this review, you should consider filing an "Assessment Appeal Application" with the Assessment Appeals Board. The assessment appeal filing period is July 2, 2026 through November 30, 2026. An appeal is a separate formal process and may involve a hearing. The filing cost for an appeal is \$30.

You may obtain additional appeal information by visiting the Assessment Appeals Board at 700 H Street, Room 2450, Sacramento, CA, by telephone at (916) 874-8174 or online at <https://sccob.saccounty.gov/Pages/AssessmentAppeals.aspx>.

**Avoid Penalties:** Filing either the Request for Assessor Review or an Assessment Appeal application **does not** relieve you of the responsibility to pay the tax bill you are contesting. Property taxes are still due by the delinquent due date printed on the bill from the Tax Collector. Interest and penalties will be added to the amount you owe if your payment is late.

**To assist in your review, please provide any factual information you want considered which would support your opinion of value.**

- For all property types** - You may attach any information that supports your opinion of value such as an appraisal, escrow statement, sales contract or relevant marketing history.
- For Residential and Commercial Properties (if information is available)** - Provide sales information (use grid or attach) for properties of similar type and location that sold recently (ideally after **July 1, 2025**), **but no later than March 31, 2026**. Sales information may be obtained by contacting a real estate agent or broker in your area or by researching property sales information on the internet.

Sale	Address	Date of Sale	Sales Price	Property Description/Comments
1				
2				

- For Commercial properties** – If applicable, attach the **Optional Addenda for Commercial Properties** or the following information:
  - 2026 Pro-forma or budget
  - 3 years historical income and expense statements
  - Rent roll and CAM reconciliation (include terms, escalations, tenant improvements, concessions and rent type)
  - If your property is for sale or lease, please provide your agent's contact information.