

# PLUMAS COUNTY ASSESSOR

1 Crescent Street • Quincy CA 95971-9114 • (530) 283-6380 • Fax (530) 283-6195



CYNTHIA L FROGGATT  
ASSESSOR

## 2025-2026 Request for "Decline in Value" Review (Proposition 8)

California Revenue and Taxation Code Section 51 authorized the Assessor to **temporarily** lower the taxable value of any real property when the assessed value is greater than the market value as of the January 1<sup>st</sup> lien date. If you have evidence that the market value of your property as of **January 1, 2025**, was less than the assessed value, please provide the information below and return this request to the Assessors' Office by **December 31, 2025**. Our staff will review the value and notify you by mail of the results. If you have any questions, please contact our office at (530)283-6380.

Please complete the information and return this application with your \*supporting documentation to the address listed above. Sign and date the application. We may need to contact you by telephone for additional information. Tax bills received must be paid. If this review results in a reduction in value, you will receive a refund for the difference in value.

If you disagree with the Assessors' findings resulting from this application, you have formal appeal rights pertaining to your original assessment if an Application for Changed Assessment is filed timely. To obtain an Application, you need to contact the Clerk of the Assessment Appeals Board at (530)283-6170. **PLEASE NOTE: The Assessment Appeal Filing period is from July 2 through November 30, 2025.** Protect your appeal rights. Appeals must be postmarked by the deadline regardless of the status of this separate "Decline in Value Review".

**PLEASE BE AWARE THAT THIS APPLICATION APPLIES ONLY TO "DECLINES IN VALUE". IF YOU DISAGREE WITH A RE-ASSESSMENT MADE BY THIS OFFICE, YOUR RIGHTS TO APPEAL WERE EXPLAINED IN THE NOTICE PREVIOUSLY MAILED TO YOU.**

### \*\* Required Information

\*Assessors' Parcel Number: \_\_\_\_\_

\*Your Name: \_\_\_\_\_

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

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

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

\*Daytime Telephone (8:00 am - 5:00 pm) \_\_\_\_\_ E-mail address: \_\_\_\_\_

\*Your Opinion of the January 1<sup>st</sup> Value: \_\_\_\_\_

**\*Supporting Documentation:** Please provide any information that pertains to the value of your property ranging from January 1, 2024 through March 31, 2025. This may include market sales comparables, an appraisal that considers data from within the above time frame, listings, written value estimates from realtors with supporting documentation, repair permits, or information on the condition of this property. At least three are required. Please attach or list on the back of this form. Per California Revenue and Taxation Code 402.5, we will only accept market sales comparables that are prior to March 31, 2025. Incomplete requests will be returned for the necessary supporting documentation. Your help is appreciated.

Current Assessed Value as of January 1<sup>st</sup>: \_\_\_\_\_

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

Is property income producing? Yes:  No:  If yes, include rent/lease, expenses, income, etc.

Property Type: Residential  Commercial  Agricultural  Other (describe) \_\_\_\_\_

**\*SIGNATURE:** \_\_\_\_\_ **\*DATE:** \_\_\_\_\_  
Under penalty of perjury, I declare the foregoing statements and any information provided with this application are true, correct and complete to the best of my knowledge and belief.