



Guide to Lowering Property Taxes

**for the Santa Clara County Property Owner (Proposition 8).
How the Assessor proactively responds to declines in
market value and how it may lower your property taxes.**

Proposition 8 – Temporary decline in assessed value

Proposition 8 (Prop. 8) passed by California voters in 1978, entitles property owners to the lower of either the fair market value (as of the January 1 Lien Date), or the factored base year value. The Santa Clara County Assessor's office proactively reviews the assessments of residential properties to determine if they are greater than their market value. If a temporary reduction in assessed value is appropriate, that value is then reflected on the Notification of Assessed Value.

Annual Notification of Assessed Value

In Santa Clara County, a Notification of Assessed Value or "NAV" is mailed or sent electronically at the end June to all property owners. The value is based on the January 1 Lien Date. Santa Clara County is one of 11 counties in California to notify all property owners of their assessed value before it is used to calculate the property tax bill. The annual notice contains the assessed value and qualified exemptions, as well as instructions for requesting a Prop. 8 informal review if the owner disagrees with the assessed value. The NAV also includes a PIN unique to the property that will be needed for online requests.

Don't pay for services provided for FREE by the Assessor!

**Property Owners may receive solicitations
from private companies that promise
assessment reductions for a fee.**

Taxpayers are encouraged to contact the Assessor's Office before signing a contract or sending money to a private company for assessment reductions (Proposition 8). Applications for the Homeowners' Exemption is another common service these companies solicit. Informal assessment review and the Homeowners' Exemption application are services provided FREE by the Assessor.

Important Dates

**Prop. 8 Informal
Review Request Period:**
July 2 through August 1

Assessment Appeal Filing Period:
July 2 through September 15

**Do not wait for your property tax
bill as you may miss the appeal
filing deadline!**

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**For more information
about Prop. 8 go to
<https://www.sccassessor.org/online-services/decline-in-value/prop-8-important-point>
or scan the QR code
to the right.**



**Office of the Assessor, Santa Clara County
Lawrence E. Stone, Assessor**
130 West Tasman Drive, San Jose, CA 95134
(408) 299-5500 • www.sccassessor.org

Frequently Asked Questions

Q. How does a property owner know if an assessment review and reduction has taken place?

A. This information will be clearly indicated on the Notification of Assessed Value. Properties receiving a value review will have a statement on the notice saying that the values have been reviewed for a potential Prop. 8 reduction. Those receiving a reduction will have the additional statement that “The value is temporarily reduced from the factored base year value of...” and the new value will be shown.

Q. What if the property owner disagrees with the assessed value, after receipt of the Notification of Assessed Value?

A. If the property owner believes that the market value of the property as of January 1 is less than the assessed value shown, they can request an informal review from the Assessor’s Office by August 1. If the Assessor determines that a value reduction is appropriate prior to August 15, the value can be changed. The informal review process is FREE for Santa Clara County property owners.

Q. Is there a difference between an informal request for review (Prop. 8) and a “formal” appeal of the assessed value?

A. Yes. The informal Prop 8. review is handled by the Assessor’s Office and property owners have between July 2 and August 1 to make this request. If the Assessor does not agree to a reduction, the property owner disagrees with the results or fails to receive notification from the Assessor by August 15, the administrative remedy is to file a formal Assessment Appeal Application with the Clerk of the Board.

Q. Who should and should not request a Prop. 8 informal review?

A. Upon receipt of the NAV card, the property owner should review the assessed value and determine if it is likely to be higher than the market value as of January 1 of the same year. Examples of who should and should not request an informal review can be found on the Prop. 8 page of the Assessor’s website. The Prop. 8 informal review request period is open from July 2 through August 1 each year.

Q. What’s the best way to request an informal review?

A. The fastest way to request an informal review is to go to www.sccassessor.org/prop8. If the property owner has not signed up for paperless processing, the PIN found on the NAV is necessary for online requests. The Prop. 8 requests can also be made by phone, fax, mail, e-mail, or in person.

Q. How does a property owner file a formal appeal?

A. Appeal applications must be filed with the Clerk of the Board between July 2 and September 15. Applications may be obtained by calling the Clerk at 408-299-5088 or online <http://www.sccgov.org/assessmentappeals>.

Clerk of the Board, County Government Center
70 W. Hedding Street, East Wing, 10th Floor
San Jose, CA 95110

The Clerk cannot legally accept an application before July 2 or after September 15. (The exception is if you are appealing a Supplemental Assessment, Escape Assessment, or Corrected Assessment).

Q. How will reductions in assessment impact current tax bills?

A. If a temporary reduction in assessment is granted before August 15 during the Assessor’s proactive review or a requested informal review, the value can be changed and will be reflected on the following property tax bill. If the value is changed after August 15, a roll correction will be made, and a revised tax bill will be sent.

Need to contact us?

General Questions/Public Service

Phone (408) 299-5500 • Fax (408) 298-9446
www.sccassessor.org

Request a reduction (Prop. 8)

Phone (408) 299-5300 • Fax (408) 299-3015
www.sccassessor.org/prop8rp@asr.sccgov.org

Business Division/Manufactured Homes

Phone (408) 299-5400 • Fax (408) 298-9441
busdiv@asr.sccgov.org

Homeowners’/Other Exemptions

Phone (408) 299-6460 • Fax (408) 271-8812
exemptions@asr.sccgov.org

Need translation?

The Assessor’s Office has employees who speak Vietnamese, Spanish and Chinese. Call us at (408) 299-5500.

Cần giúp thông dịch? Văn phòng Giám Định Nhà Đất có nhân viên nói được tiếng Việt. Vui lòng gọi cho chúng tôi ở số (408) 299-5500.

¿No habla inglés? En la oficina del Tasador hay empleados que hablan español. Llámenos al (408) 299-5500.

需要翻譯? 估值官辦公室裡有說中文的工作人員。請致電 (408) 299-5500.