

Office of the Assessor

County of Santa Clara

County Government Center, East Wing
70 West Hedding Street, 5th Floor
San Jose, CA 95110-1771
(408) 299-5500 www.scc-assessor.org



Lawrence E. Stone, Assessor

SUBJECT: Assessor Parcel Number (APN):
Situs Address:

Dear Property Owner:

The Assessor is aware that COVID-19 may have adversely affected property values and is reaching out to you for information to potentially provide a temporary reduction in assessment for the 2021-2022 Regular Roll pursuant to California Revenue and Taxation Code Section 51(a)(2). This section allows for a temporary reduction when the market value of a property has fallen below its factored base year value as of the January 1 lien date.

In order to assist us in making a fair and equitable valuation and to possibly avoid the lengthy process of a formal appeal, our office is requesting the following information:

1. Your opinion of value as of January 1, 2021 and the information you used to form your opinion.
2. Your best estimate of prospective income and expense statements for the 2021 calendar year.
3. Actual income and expense statements for the 2019 and 2020 calendar years.
4. The calendar year 2019 and 2020 rent rolls for the property. The rent roll must specify: tenant's name, unit size, starting or last renewal date, terms, rental escalations, tenant improvement allowances, and what expenses and interior finish the landlord and tenant are/were responsible for. Please also include the asking rent for any vacant space and listing price if the property was for sale on or near the January 1, 2021 lien date.
5. Description and actual cost of any new construction, completed or in progress, during the 2020 calendar year.
6. A copy of any appraisal performed on the property for any purpose within the last two years.
7. Any other information which you feel is relevant for a property determination of value as of January 1, 2021.

The Assessor's Office is requesting this information under Section 441(d) of the California Revenue and Taxation Code. The attached "Request for Information" form provides more detailed information pertaining to Revenue and Taxation Code Section 441(d).

Please provide the above requested information by **February 26, 2021**. Should you have additional questions regarding this request for information, please contact the Appraiser indicated below. Thank you for your cooperation in this matter.

Sincerely,

*Sample Letter Sent To
Retail/Other Commercial
Property Owners*