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

Neysa Fligor, Assessor

# 2026-2027 PROP 8 (DECLINE IN VALUE) REQUEST FORM

**California Revenue and Taxation Code Section 51(a)(2)**

| | | | |
|---|---|---|---|
| Assessor's Parcel Number (APN) | | | |
| Property Address | | | |
| Are you filing for yourself? | | | |

*If you are an agent filing this request, please submit your authorization along with it, otherwise the request will not be accepted.*
*You can access a form at https://www.sccassessor.org/forms-and-publications/new-forms.*

| | | | |
|---|---|---|---|
| Contact Name | | | |
| Contact Address | | | |
| Contact Phone | | Email | |
| Opinion of Value | | Attachments | |

## Comparable sales information to support your opinion of value:

Do not submit sales comparables transacting after March 31, 2026. They statutorily cannot be considered for review.

| APN or Address | Date of Sale | Sale Price | Comments |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

Other Information

**Proposition 8 Process**

State law provides for a temporary reduction of the assessed value of real property if the market value of the property as of January 1st is less than its assessed value. It is recommended that Prop 8 requests be completed and delivered to the Assessor's Office no later than August 8th. If a value reduction is appropriate, as determined by the Assessor prior to August 15th, the value can be corrected. If a Prop 8 reduction is granted, the reduced value will be reviewed annually until the property's factored base year value is fully restored.

After August 15th, if the Assessor does not agree to a reduction, or if the Assessor has not responded to your request, you must file an Assessment Appeal Application with the Clerk of the Assessment Appeals Board to request relief.

**Assessment Appeals Process**

The Assessment Appeals Board are independent panels established by the Board of Supervisors to hear and resolve assessment appeals. Appeals Applications must be filed between July 2nd and September 15th. Assessment Appeals Applications may be obtained by calling the Clerk of the Board at (408) 299-5088 or visiting www.sccgov.org/assessmentappeals.

**Equalization**

Prop 8 (Decline In Value) Requests must be based on sales comparables near in time to the lien date. Information based on the assessed values of neighboring properties will not be considered in a Prop 8 review.