

# Contra Costa County



## Office of Assessor

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Martinez, California 94553-4359  
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**Gus S. Kramer**  
Assessor

**Sara Holman**  
Assistant Assessor  
Administration

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Assistant Assessor  
Valuation

### COMMERCIAL / APARTMENTS

#### **2023-2024 REQUEST FOR VALUE REVIEW (PROP 8)**

California State Revenue and Taxation Code, Section 51 authorizes the Assessor to *temporarily* lower the assessed value of any real property when it is greater than the market value as of January 1, lien date. If you have evidence that the market value of your property as of **January 1, 2023** is less than the assessed value, please provide the information below and return this request to the Assessor's Office by November 30, 2023. Any tax bills you've received must be paid. If this review results in a change in your assessed value, your taxes will be adjusted to reflect the difference. If you have any questions please contact our office at (925) 313-7400.

CONTACT INFORMATION		PROPERTY INFORMATION
Name		Assessor's Parcel Number
Mailing Address		Property Address
City/State/Zip		City
Daytime Telephone	Email Address	Your opinion of value as of January 1, 2023

Check here to **change** your mailing address.

**Please provide as much of the following information as possible to assist us in a fair and equitable review of your assessed value:**

- Your opinion of value as of January 1st and the information you used to form your opinion.
- Your best estimate of prospective income and expenses for the current calendar year.
- Actual income and expense statements for the last 2 calendar years.
- A current rent roll for the property showing the 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 the listing price if the property was for sale.
- Description and actual cost of any new construction, completed or in progress, during the last 2 calendar years.
- A copy of any appraisal performed on the property for any purpose within the last two years.
- Any other information which you feel is relevant to the valuation of your property.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

*Under penalty of perjury, I declare the foregoing statements and any information provided with this request are true, correct, and complete to the best of my knowledge and belief.*

#### **Assessment Appeals**

The Assessment Appeals Board (AAB) is an independent body established to resolve differences of opinion between the Assessor and property owners as to property value. To have your issue heard before the board you must file a timely Application for Changed Assessment. These forms are available through and must be filed with the Clerk of the Board of Supervisors Office. Their office may be contacted at (925) 655-2008. The annual filing period for an Assessment Appeal is from July 2 through November 30, annually.