

# **MEDIA RELEASE**

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Office of the County Assessor  
Administration

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Lawrence E. Stone, Assessor

For Immediate Release:  
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## **466,000 Assessment Notification Cards Mailed**

On Friday, the Santa Clara County Assessor's Office mailed 466,614 assessment notification cards. The card provides the property owner the opportunity to review the taxable value before it is formally enrolled on July 1. Should the taxpayer disagree with the assessed value, there is sufficient time to contact the Assessor for further review before the July 1 deadline.

This year, for the first time, owners of mobilehomes will receive their notification in May instead of the end of June. "The earlier notification is due to improved operating efficiency within the Assessor's Office," said County Assessor Larry Stone. The Santa Clara County Assessor's Office is one of only 10 counties in California that mails a notice of assessment to all taxpayers.

"By encouraging property owners to contact us before the close of the assessment roll, we hope to substantially reduce the need for property owners to file a formal appeal with the Assessment Appeals Board. Notifying property owners of their assessed value six months before their tax bill arrives in the fall is a significant benefit to taxpayers," said Stone.

Mailing notification cards before the roll closes also increases the accuracy of the assessment roll, which is an important component of the Department's mission. "It is a huge benefit to our office," said Stone. "Correcting an assessment after we close the roll on July 1, or through a formal assessment appeal, is far more expensive and time consuming than correcting it prior to July 1. The more accurate the Roll the better it is for everyone: taxpayers, agencies that rely on predictable property tax revenue and our office."

If a property owner disagrees with the value on the notification card, property owners are encouraged to contact the Assessor's Office at (408) 299-5300 or go to the Assessor's Website at [www.scc-assessor.org](http://www.scc-assessor.org) and complete a simple "Prop 8 Decline in value request form", before June 15. Property owners can also fax us at (408) 299-3015 or email us at [rp@asr.sccgov.org](mailto:rp@asr.sccgov.org). Formal appeals can be filed by property owners between July 2 and September 15 with the Clerk of the Board of Supervisors.

Proposition 8, passed by California voters in November 1978, provides that property owners are entitled to the "lower" of the fair market value of their property as of January 1, 2007, or the factored base year assessed value as determined at the time of purchase or construction, and increased by no more than 2% annually.

Consistent with Proposition 8, a number of property owners will proactively receive either a reduction or a partial to full restoration of their assessed value. When the market value of properties declines below the previously established assessed value measured as of January 1 each year (lien date), the Assessor proactively reduces the assessed value to reflect the lower market value. However, as the real estate market rebounds, the Assessor is required to "restore" the assessed value for properties previously reduced.

The exact number of property owners receiving a temporary reduction or increase will not be available until shortly after the roll closes on July 1. As part of the Assessor's proactive effort, nearly 20,000 properties were identified earlier this year as possible candidates for relief. While the review of residential property value is nearly complete, a substantial number of property values of non residential properties are still being actively reviewed. Once those reviews are complete, the Assessor will send those property owners receiving an increase, or reduction, a second notification. The timing of those reviews has been delayed this year due to actions the Assessor took in anticipation of budget cuts proposed for fiscal year 2007-08. "Last October we imposed a hiring freeze to prepare for the budget cuts which we anticipate will eventually reduce our staffing level to a 23-year low. The delay in completing Proposition 8 reviews is an example of the impact of staff cuts on our operation. While we have used technology, strong management, and talented staff to minimize the impact, those factors cannot fully make up for the loss of an anticipated 32 positions," said Stone.

The back side of the notification card is below. The front of the card contains the property's address, full cash value and parcel number.

**This notice** is to inform you of your property's 2007-2008 taxable value. If you believe that the market value as of January 1, 2007 was less than the amount shown, please contact this office prior to June 15, 2007, to request a review. Please refer to your property's parcel number and include a daytime phone number when contacting us at:

MOBILEHOMES:	(408) 299-5400	FAX (408) 298-9441	www.scc-assessor.org	busdiv@asr.sccgov.org
ALL OTHER PROPERTY:	(408) 299-5300	FAX (408) 299-3015	www.scc-assessor.org	rp@asr.sccgov.org

If a **value reduction** is appropriate, as determined by the Assessor prior to July 1, 2007, the value can be changed and a new notice mailed. After that date, or if the Assessor does not agree to a reduction, you must apply to the Assessment Appeals Board for relief. The County does not charge for filing an application for reduced assessment.

**Applications for reduced assessment** must be filed between July 2 and September 17, 2007, with the Clerk of the Board, County Government Center, 70 West Hedding Street, East Wing, Tenth Floor, San Jose, CA 95110. Applications may be obtained by calling the Clerk at (408) 299-5001 or going to <http://www.sccgov.org/portal/site/cob>. The Clerk will send a notice of the scheduled hearing date. However, your appearance at the hearing may be waived by the Assessment Appeals Board if a written stipulation of value is presented, signed by you or your agent, the Assessor, and the County Legal Officer.

**The base year value** is established, pursuant to State law (Proposition 13), which requires that all real property be assessed at its 1975-76 market value, and thereafter, be reappraised upon change in ownership or new construction. Furthermore, an annual inflation factor will be added, not to exceed 2%. A new base year appraisal at market value for ownership change or for completed construction will cause a separate supplemental assessment and a separate supplemental tax bill(s) to be issued. Partially completed construction will be reappraised on the January 1 lien date.

**A temporary reduction** (Proposition 8) can be given when the current market value as of January 1, 2007, is less than the property's factored base year value. The reduced value will be reviewed annually until the property's factored base year value is fully restored. The value may be partially increased or fully restored in any given year, depending upon market conditions. Partial increases or full restoration may result in an increase greater than 2% for that year.

**The value shown** on this card... plus any taxable property placed on the roll as a result of a business property assessment... minus any exemption for which you qualify... will be the basis of your property tax bill. Other direct assessments may be added to the bill by other public agencies. The law also authorizes the Assessor four years to review and revise the base year value of your property.