



A Tradition of Stewardship  
A Commitment to Service

**Assessor-Recorder-County Clerk**  
Assessor Division

1127 First Street, Suite 128  
Napa, CA 94559-2931

(707) 253-4459  
Fax: (707) 299-4440

**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

## REQUEST FOR DECLINE IN VALUE REVIEW

**NO NEED TO FILE IF YOUR PROPERTY ALREADY IN DECLINE IN VALUE STATUS**

California law allows the assessor to enroll a temporary reduction of the assessed value of real property if the market value of the property as of January 1<sup>st</sup> is less than its assessed value. If you believe this situation applies to your property as of January 1<sup>st</sup>, please provide the information requested below and return this form to the address above or via e-mail to [dshiner@co.napa.ca.us](mailto:dshiner@co.napa.ca.us). Please read this [article on the decline in value process](#).

You will receive a written notice in July of the results of the review. If you have any questions regarding the review, please contact the Real Property Division of the Assessor's Office at (707) 259-8740 or [jtuteur@co.napa.ca.us](mailto:jtuteur@co.napa.ca.us)

Assessor Parcel Number (APN): \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

*(If the applicant is not the owner of the property, please provide the nature of the relationship to the owner.)*

Relationship: \_\_\_\_\_

Phone Number: (    ) \_\_\_\_\_

E-mail: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Applicant's Opinion of Value as of January 1<sup>st</sup>: \_\_\_\_\_

Please attach any information you have which supports your opinion of value as of January 1<sup>st</sup>. We can consider comparable sales until March 31<sup>st</sup> following the January 1<sup>st</sup> lien date. Property taxes are still due by the delinquent date printed on the bill from the Tax Collector. The filing of a request for decline in value review does not alter or delay the date that your taxes are due. Interest and penalties will be added to the amount you owe if your payment is late.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### **APPLICATION FOR CHANGED ASSESSMENT**

This request for decline in value review is NOT an application for changed assessment. To protect your appeal rights you may request an Application for Changed Assessment from the Clerk of the Board of Equalization, 1195 Third Street, Ste 310, Napa, CA 94559. The filing period is from July 2<sup>nd</sup> to November 30<sup>th</sup> of each year. Appeals must be postmarked by the deadline regardless of the status of this "Request for Decline in Market Value."