

Sierra County Assessor

Laura Marshall, Assessor  
P.O. Box 8  
Downieville, CA 95936  
Phone (530) 289-3283



DECLINE IN VALUE REQUEST  
(Proposition 8 Request)

**This request must be received by the Sierra County Assessor no later than October 31st. Postmarks will be accepted. Any requests received after this date will not be processed.**

Proposition 8 allows a temporary reduction in assessed value when property suffers a "decline-in-value." A decline-in-value occurs when the market value of your property is less than the assessed value as of January 1st. By filing this Decline In Value Request you are notifying the Assessor's Office that you believe the January 1, 2025 assessed value of your property is higher than its fair market value as of January 1, 2025.

If you disagree with the Assessor's findings resulting from this request, you have formal appeal rights pertaining to your original assessment, if an Application for Changed Assessment is timely filed with the Clerk of the Board. To obtain an Application, you may visit the Sierra County Web Page and follow the link under Board of Supervisors, or request an application by phone at (530) 289-3295.

**PLEASE NOTE** the Assessment Appeal Filing Period is from July 2 through September 15, 2025.

"\*" Required Information

\*Assessor Parcel Number: \_\_\_\_\_

\*Property Physical Address: \_\_\_\_\_

\*Your Name: \_\_\_\_\_

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

\*Daytime Telephone (8:00am – 5:00pm): \_\_\_\_\_ Email Address: \_\_\_\_\_

\*Your opinion of January 1, 2025, value: \$ \_\_\_\_\_

\*Current Assessed Value as of January 1, 2025: \$ \_\_\_\_\_

Your purchase price: \$ \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

\*Is property producing income? Yes:  No:

\*Property Type: Residential  Commercial  Agricultural  Other  (describe) \_\_\_\_\_

**\*Supporting Documentation:** Please provide any information that supports your opinion of value. This may include market sales comparables, a current appraisal, listing(s), written value estimates from realtors, and/or information on condition of this property. (Please attach or list on back of this form.) **Per California Revenue and Taxation Code Section 402.5, we will only accept market sales comparables that are prior to April 1, 2025.** Your help is appreciated.

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

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