



Kathy Scriven, Assessor

2026 PROP 8 (DECLINE IN VALUE) REQUEST FORM

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

Parcel Identification # (PIN)

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.

Contact Name

Contact Address

Contact Phone Email

Opinion of Value *(see below)*

Comparable sales information to support your opinion of value:

Do not submit sales comparable 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 1st. If a value reduction is appropriate, as determined by the Assessor prior to December 30th, 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.

Any reduction will be reflected on your Annual Tax Bill. If you do not agree with the value on your tax bill, 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 November 30th. Assessment Appeals Applications may be obtained by calling the Clerk of the Board at (530) 822-7106 or visiting <https://www.suttercounty.org/government/county-departments/clerk-recorder/clerk-of-the-board>.

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.

PROPOSITION 8 FAQs

1. What is Proposition 8?

Proposition 8 allows for a temporary reduction in a property's assessed value when its current market value falls below its factored base year (Prop 13) value as of January 1 (lien date).

2. How do I know if my property qualifies for a Prop 8 reduction?

If property values in your area have declined and your home's market value is lower than your current assessed value, you may qualify for a reduction.

3. How do I request a Prop 8 review?

You may obtain a Prop 8 Request Form on the Sutter County Assessor's website or by visiting our office in person.

If you disagree with the Assessor's determination, you may file a formal appeal with the Sutter County Assessment Appeals Board.

4. What are the filing deadlines?

For Sutter County (differs for every CA County), the appeal period is July 2 through November 30 each year for the regular assessment roll.

5. If my value is reduced, will it stay that way permanently?

No. The reduction is temporary. Each year, the Assessor reviews the property's value and may adjust it up or down based on current market conditions.

6. Can my property value go up more than 2% after a Prop 8 reduction?

Yes. While Prop 13 normally limits increases to 2% per year, a property under a Prop 8 reduction can increase by more than 2% as the market recovers — but never above the Prop 13 factored base year value.

7. Do I need an appraisal to request a Prop 8 review?

Not necessarily, but you must have some basis to support your contention that the assessed value is too high. Including recent comparable sales, listings, or appraisal data that demonstrate your property's market value is lower than its current assessed value can strengthen your case.

8. When will I see the reduction on my tax bill?

If the reduction is approved before the annual tax roll is finalized, it will appear on your regular tax bill. If approved afterward, a refund or credit will be issued.

9. Is a Prop 8 reduction automatic when market values drop?

No. While some counties proactively review neighborhoods, it's best to submit a request if you believe your property's value has declined.

10. What law covers Prop 8 reductions?

Proposition 8 was passed in 1978 and is implemented under Revenue & Taxation Code Section 51.