



A Tradition of Stewardship  
A Commitment to Service

Assessor-Recorder-County Clerk  
Assessor Division

1127 1st St Suite A  
Napa, CA 94559-2952

(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 HAS ALREADY BEEN REDUCED]**

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 [realproperty@countyofnapa.org](mailto:realproperty@countyofnapa.org) between April 15 and November 15.

Results of the review will be posted on the county website in mid-July at [MBAP \(mptsweb.com\)](http://MBAP(mptsweb.com))

If you have any questions regarding the review, please contact the Real Property Division of the Assessor's Office at (707) 259-8740 or [john.tuteur@countyofnapa.org](mailto:john.tuteur@countyofnapa.org)

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:

#### ASSESSMENT APPEAL

This request for decline in value review is NOT an assessment appeal. To protect your appeal rights you may download an Application for an Assessment Appeal [Assessment-Appeal-Application-and-Packet-PDF \(countyofnapa.org\)](http://Assessment-Appeal-Application-and-Packet-PDF(countyofnapa.org)) 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."