

OFFICE OF SHELLY SCOTT  
ASSESSOR - RECORDER - COUNTY CLERK

Owner's Name  
Mailing Address  
Mailing Address  
City, State, Zip

Notice Date: 06/24/2019  
Fiscal Year: 2019-2020

**Parcel No: 123-456-78**

Situs Address:

1234 ANY STREET, ANY CITY

**ASSESSMENT VALUE NOTICE**  
(THIS IS NOT A TAX BILL)  
**SECURED PROPERTY VALUATION**

Your property received a **temporary reduction** in taxable value. The Assessor has compared the Proposition 13 Factored Base Year Value\* of your property with its market value as of January 1, 2019 and determined that the market value is lower. Therefore, the market value has been enrolled as the 2019-2020 Taxable Value as shown in the table below. Please remember the taxable value can be raised more than 2% per year when it has been temporarily reduced but cannot exceed the Proposition 13 Factored Base Year Value. The Property Tax Bill you receive this fall will be based on the 2019-2020 Taxable Value.

	2019-2020 TAXABLE VALUE <small>(Market value as of 01/01/19)</small>	2019-2020 PROPOSITION 13 FACTORED BASE YEAR VALUE*
Land	000,000	000,000
Buildings & Improvements	00,000	00,000
Business Improvements**	0	0
Personal Property**	0	0
Total Assessed Value	000,000	000,000
Exemption**	(0,000)	(0,000)
<b>Net Assessed Value</b>	<b>000,000</b>	<b>000,000</b>

\*\* These items do not receive the annual inflation factor.

**The 2019-2020 property taxes are scheduled to be based on \$000,000**

\*The factored base year values are based on the market value of your property when it was acquired, PLUS any changes in ownership, PLUS any new construction, PLUS an annual inflation factor of no more than 2% per year. According to Proposition 13 the taxable value is either the market value or the factored base year value, whichever is less.

**Please remember that this reduction is not permanent.**

If you have a question regarding either your property's taxable value or the factored base year value, or you believe the market value of your property is less than the indicated value, please contact the assigned appraiser for clarification (name and contact information below). You also have the option to file an *Assessment Appeal Application* (see reverse for details).

Assigned Appraiser: Appraiser Name  
Telephone: (415) 473-7215 Email: [appraiser name@marincounty.org](mailto:appraiser name@marincounty.org)

**PLEASE READ THE BACK OF THIS PAGE FOR ADDITIONAL INFORMATION**

Marin County Civic Center • Room 208 • 3501 Civic Center Drive • P.O. Box C • San Rafael, CA 94913  
415.473.7215 • FAX 415.473.6542 • [www.marincounty.org/depts/ar](http://www.marincounty.org/depts/ar)  
Office Hours: Monday – Friday 9 a.m. to 4 p.m. • Closed Holidays

## 2019-2020 PROPERTY VALUE NOTICE INFORMATION

**Forms and information** are available on the Assessor's website at <https://www.marincounty.org/depts/ar> or by calling (415) 473-7215. If you sold your property between January 1 and June 30, 2019, you may disregard this notice.

If you have a question regarding either your taxable value, your factored base year value, or you think the market value of your property as of January 1 is lower than the taxable value as shown on the first page of this notice, please contact the assigned appraiser (name and contact information at the bottom of preceding page) for clarification.

### PROPERTY TAXES MAY DECREASE WHEN

- The taxable value of a property is temporarily reduced because its market value falls below the Prop. 13 factored base year value. Requests for informal assessment review are accepted from July 1 – October 31.
- Qualified Disabled Veterans, or their unmarried surviving spouse, are eligible for an exemption of up to \$209,156 of assessed value on their principal residence if certain conditions and income limits are met.
- The taxable value of a property is temporarily reduced when damages due to a calamity equal or exceed \$10,000.

**Certain qualifying conditions apply. No filing fee is required to apply for any of these programs.**

### PROPERTY TAXES MAY INCREASE WHEN

1. An annual inflation factor, not to exceed 2%, is added to the base year value in accordance with Prop. 13.
  - The taxable value will not exceed the Prop. 13 factored base year value.
  - The inflation factor for the 2019-2020 Assessment Year is 2%.
2. One of the following conditions applies:
  - There has been a reassessable change of ownership since the last lien date. Taxable value may increase or decrease after a change in ownership.
  - Assessable new construction occurred, or
  - There was a restoration of value (from a previously lowered value due to market value decline or calamity). Please remember that the taxable value may increase more than 2% per year when it has been temporarily reduced.
3. Assessable new construction occurs after a property is acquired.
  - Assessable new construction is valued at full market value as of the date of completion. The value is added to the taxable value of the property.
  - If construction was not complete on January 1, the full market value of the partially complete portion will be added to the taxable value of the property. New construction will be reappraised every year on January 1 until completed.
  - Examples of taxable new construction include newly constructed buildings, added rooms, decks and patios or pools, or the rehabilitation, renovation, or modernization of a property which converts an improvement, or a portion thereof, to a state substantially equivalent to new.

### OTHER PROGRAMS

- Homeowners at least 55 years old or homeowners who are severely and permanently disabled may transfer their Prop. 13 factored base year value to a replacement home when certain conditions are met. (Prop. 60 & Prop. 110)
- Property transferred from parent to child, from child to parent, or from grandparent to grandchild (under certain circumstances) may qualify to retain the Prop. 13 factored base year value. (Prop. 58 & Prop. 193)
- If you own and occupy the property as your primary residence, you may be eligible for a homeowner's exemption. You are allowed only one homeowner's exemption in the state of California. If you are eligible and do not see an exemption amount listed on the front of this notice, please submit a completed *Claim for Homeowner's Property Tax Exemption* form. This form is available in our office. Call (415) 473-3794.

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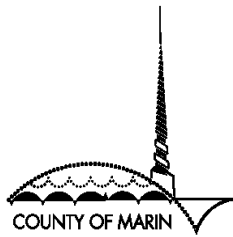
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Notice Date: 06/24/2019  
Fiscal Year 2019-2020

**Parcel No: 123-456-78**

Situs Address: 1234 Any Street, Any City

**ASSESSMENT VALUE NOTICE**

(THIS IS NOT A TAX BILL)

**SECURED PROPERTY VALUATION**

Due to market conditions existing on the lien date, January 1, 2019, your property's taxable value has been **returned to the fully factored base year value** and is no longer in a temporarily reduced status. Each year, the Assessor compares the Proposition 13 Factored Base Year Value\* of your property with its market value. Your property received a temporary reduction in the taxable value during the prior year(s). Please remember the taxable value can be raised more than 2% per year when it has been temporarily reduced but cannot exceed the Proposition 13 Factored Base Year Value.\*

2019-2020 PROPOSITION 13 FACTORED BASE YEAR VALUE*	
Land	000,000
Buildings & Improvements	00,000
Business Improvements**	0
Personal Property**	0
Total Assessed Value	000,000
Exemption**	(0,000)
<b>Net Assessed Value</b>	<b>000,000</b>

\*\*These items do not receive the annual inflation factor.

**The 2019-2020 property taxes are scheduled to be based on \$000,000**

\*The factored base year value is based on the market value of your property when it was acquired, PLUS any changes in ownership, PLUS any new construction, PLUS an annual inflation factor of no more than 2% per year. According to Proposition 13, the taxable value is either the fair market value or the factored base year value, whichever is less.

If you have a question regarding either your property's taxable value or the factored base year value, or you believe the market value of your property is less than the indicated value, please contact the assigned appraiser for clarification (name and contact information below). You also have the option to file an *Assessment Appeal Application* (see reverse for details).

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### PROPERTY TAXES MAY DECREASE WHEN

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- The taxable value of a property is temporarily reduced when damages due to a calamity equal or exceed \$10,000.

**Certain qualifying conditions apply. No filing fee is required to apply for any of these programs.**

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1. An annual inflation factor, not to exceed 2%, is added to the base year value in accordance with Prop. 13.
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  - The inflation factor for the 2019-2020 Assessment Year is 2%.
2. One of the following conditions applies:
  - There has been a reassessable change of ownership since the last lien date. Taxable value may increase or decrease after a change in ownership.
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  - Examples of taxable new construction include newly constructed buildings, added rooms, decks and patios or pools, or the rehabilitation, renovation, or modernization of a property which converts an improvement, or a portion thereof, to a state substantially equivalent to new.

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### OTHER PROGRAMS

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- Homeowners at least 55 years old or homeowners who are severely and permanently disabled may transfer their Prop. 13 factored base year value to a replacement home when certain conditions are met. (Prop. 60 & Prop. 110)
- Property transferred from parent to child, from child to parent, or from grandparent to grandchild (under certain circumstances) may qualify to retain the Prop. 13 factored base year value. (Prop. 58 & Prop. 193)
- If you own and occupy the property as your primary residence, you may be eligible for a homeowner's exemption. You are allowed only one homeowner's exemption in the state of California. If you are eligible and do not see an exemption amount listed on the front of this notice, please submit a completed *Claim for Homeowner's Property Tax Exemption* form. This form is available in our office. Call (415) 473-3794.

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### ASSESSMENT APPEAL

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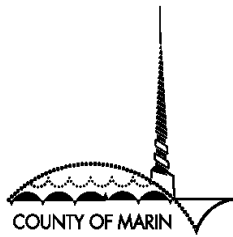
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<b>General Information:</b>	<b>(415) 473-7215</b>
<b>Fax:</b>	<b>(415) 473-6542</b>
<b>Exemptions:</b>	<b>(415) 473-3794</b>

<b>Real Property:</b>	<b>(415) 473-7215</b>
<b>Mailing Address Change:</b>	<b>(415) 473-3794</b>
<b>Email:</b>	<b>assessor@marincounty.org</b>



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Owner's Name  
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Notice Date: 06/24/2019  
Fiscal Year: 2019-2020

**Parcel No: 123-456-78**

Situs Address: 1234 ANY STREET, ANY CITY

**ASSESSMENT VALUE NOTICE**  
(THIS IS NOT A TAX BILL)  
**SECURED PROPERTY VALUATION**

This notice is to inform you of a change in assessment from the prior year other than the annual inflation factor. This change may be due to changes in ownership, new construction, creation of new parcels, or restoration of partial or full value after calamity repairs are completed. The property tax bill you receive this fall will be based on the taxable value indicated below.

<b>2019-2020 PROPOSITION 13 FACTORED BASE YEAR VALUE*</b>	
Land	000,000
Buildings & Improvements	000,000
Business Improvements**	0
Personal Property**	000,000
Total Assessed Value	000,000
Exemption**	(0)
<b>Net Assessed Value</b>	<b>000,000</b>

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**The 2019-2020 property taxes are scheduled to be based on \$000,000**

\*The factored base year values are based on the market value of your property when it was acquired, PLUS any changes in ownership, PLUS any new construction, PLUS an annual inflation factor of no more than 2% per year. According to Proposition 13 the taxable value is either the fair market value or the factored base year value, whichever is less.

If you have a question regarding either your property's taxable value or the factored base year value, or you believe the market value of your property is less than the indicated value, please contact the assigned appraiser for clarification (name and contact information below). You also have the option to file an *Assessment Appeal Application* (see reverse for details).

Appraiser: (Appraiser Name)  
Telephone: (415) 473-7215 Email: xxxxxxxx@marincounty.org

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## 2019-2020 PROPERTY VALUE NOTICE INFORMATION

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### PROPERTY TAXES MAY DECREASE WHEN

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**Certain qualifying conditions apply. No filing fee is required to apply for any of these programs.**

### PROPERTY TAXES MAY INCREASE WHEN

1. An annual inflation factor, not to exceed 2%, is added to the base year value in accordance with Prop. 13.
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### OTHER PROGRAMS

- Homeowners at least 55 years old or homeowners who are severely and permanently disabled may transfer their Prop. 13 factored base year value to a replacement home when certain conditions are met. (Prop. 60 & Prop. 110)
- Property transferred from parent to child, from child to parent, or from grandparent to grandchild (under certain circumstances) may qualify to retain the Prop. 13 factored base year value. (Prop. 58 & Prop. 193)
- If you own and occupy the property as your primary residence, you may be eligible for a homeowner's exemption. You are allowed only one homeowner's exemption in the state of California. If you are eligible and do not see an exemption amount listed on the front of this notice, please submit a completed *Claim for Homeowner's Property Tax Exemption* form. This form is available in our office. Call (415) 473-3794.

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### ASSESSMENT APPEAL

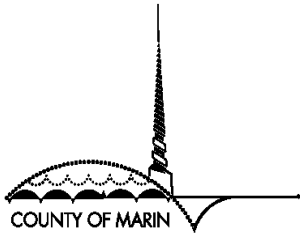
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Once an *Assessment Appeal Application* is filed and accepted, the County Assessment Appeals Board shall not make a reduction of assessed value unless the applicant attends and answers all questions pertinent to the inquiry before the Board even though the assessor and applicant agree upon a stipulated value. However, appearance may be waived provided there is a written stipulation signed by the assessor, county legal officer, and applicant as to the full assessed value of the property and the facts upon which the change is premised. The County Assessment Appeals Board may either accept the stipulation or reject it, and may set or reset the application for hearing. (Revenue and Taxation Code section 1607.)

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**ASSESSMENT VALUE NOTICE**  
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**MILLS ACT SECURED PROPERTY VALUATION**

Your property qualifies for a restricted historical assessment under the Mills Act. The Assessor is required to review the assessed values annually and has compared the Proposition 13 Factored Base Year Value\*, the full cash (market) value, and the value derived from the income approach as of January 1, 2019. By law, the Assessor is to enroll the lowest of these three values. The assessed value as shown under the table below has been enrolled as the 2019-2020 Taxable Value. Please remember the taxable value can be raised more than 2% per year when it has been temporarily reduced but cannot exceed the Proposition 13 Factored Base Year Value. The Property Tax Bill you receive this fall will be based on the 2019-2020 Taxable Value.

	2019-2020 PROPOSITION 13 FACTORED BASE YEAR VALUE*	2019-2020 TAXABLE VALUE (Restricted Value)
Land	000,000	000,000
Buildings & Improvements	00,000	00,000
Business Improvements**	0	0
Personal Property**	0	0
Total Assessed Value	000,000	000,000
Exemption**	(0,000)	(0,000)
<b>Net Assessed Value</b>	<b>000,000</b>	<b>000,000</b>

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**Property taxes are scheduled to be based on  
the 2019-2020 Taxable Value of \$000,000**

\*The Proposition 13 factored base year values are based on the market value of your property when it was acquired, PLUS any changes in ownership, PLUS any new construction, PLUS an annual inflation factor of no more than 2% per year.

To read the law guiding the Assessor on the valuation of restricted historical property, see Revenue and Taxation Code (RTC) Sections 52, 110, and 439 through 439.4. The RTC is available online at <https://leginfo.legislature.ca.gov/faces/codes.xhtml>.

If you have a question regarding either your property's taxable value, the factored base year value, or you believe the value of your property is less than the indicated value, please contact the assigned appraiser for clarification (name and contact information below). You also have the option to file an *Assessment Appeal Application* (see reverse for details).

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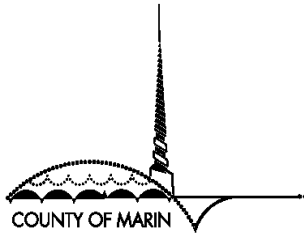
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<b>Real Property:</b>	<b>(415) 473-7215</b>
<b>Mailing Address Change:</b>	<b>(415) 473-3794</b>
<b>Email:</b>	<b>assessor@marincounty.org</b>





OFFICE OF SHELLY SCOTT  
ASSESSOR - RECORDER - COUNTY CLERK

Owner's Name  
Mailing Address  
Mailing Address  
City, State, Zip

Notice Date: 06/24/2019  
Fiscal Year: 2019-2020

**Parcel No: 123-456-78**

Situs Address:

1234 ANY STREET, ANY CITY

**ASSESSMENT VALUE NOTICE**  
(THIS IS NOT A TAX BILL)

**Manufactured Home or Floating Home**

The Assessor is required to review the assessed values annually and compare the Proposition 13 Factored Base Year Value\* of your property with its market value as of January 1, 2019. The 2019-2020 Taxable Value shown in the table below represents the current taxable value of your property with due consideration given to sales prices of comparable properties, current replacement costs, allowances for depreciation, and other factors causing a decline in value. Your taxable value does not include any value attributable to the particular site where your property is located. Please remember the taxable value can be raised more than 2% per year when it has been temporarily reduced but cannot exceed the Proposition 13 Factored Base Year Value. We have included the 2019-2020 Factored Base Year Value below for your comparison.

The Property Tax Bill you receive this fall will be based on the 2019-2020 Taxable Value.

	2019-2020 TAXABLE VALUE (as of 01/01/19)	2019-2020 PROPOSITION 13 FACTORED BASE YEAR VALUE*
Land	000,000	000,000
Buildings & Improvements	00,000	00,000
Business Improvements**	0	0
Personal Property**	0	0
Total Assessed Value	000,000	000,000
Exemption**	(0,000)	(0,000)
<b>Net Assessed Value</b>	<b>000,000</b>	<b>000,000</b>

\*\*These items do not receive the annual inflation factor.

**The 2019-2020 property taxes are scheduled to be based on \$000,000**

\*The factored base year values are based on the market value of your property when it was acquired, PLUS any changes in ownership, PLUS any new construction, PLUS an annual inflation factor of no more than 2% per year. According to Proposition 13 the taxable value is either the market value or the factored base year value, whichever is less.

If you have a question regarding either your property's taxable value or the factored base year value, or you believe the market value of your property is less than the indicated value, please contact the assigned appraiser for clarification (name and contact information below). You also have the option to file an *Assessment Appeal Application* (see reverse for details).

Assigned Appraiser: Appraiser Name  
Telephone: (415) 473-7215 Email: [appraiser\\_name@marincounty.org](mailto:appraiser_name@marincounty.org)

Marin County Civic Center • Room 208 • 3501 Civic Center Drive • P.O. Box C • San Rafael, CA 94913  
415.473.7215 • FAX 415.473.6542 • [www.marincounty.org/depts/ar](http://www.marincounty.org/depts/ar)  
Office Hours: Monday – Friday 9 a.m. to 4 p.m. • Closed Holidays

**PLEASE READ THE BACK OF THIS PAGE FOR ADDITIONAL INFORMATION  
2019-2020 PROPERTY VALUE NOTICE INFORMATION**

**Forms and information** are available on the Assessor's website at <https://www.marincounty.org/depts/ar> or by calling (415) 473-7215. If you sold your property between January 1 and June 30, 2019, you may disregard this notice.

If you have a question regarding either your taxable value, your factored base year value, or you think the market value of your property as of January 1 is lower than the taxable value as shown on the first page of this notice, please contact the assigned appraiser (name and contact information at the bottom of preceding page) for clarification.

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**PROPERTY TAXES MAY DECREASE WHEN**

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- The taxable value of a property is temporarily reduced because its market value falls below the Prop. 13 factored base year value. Requests for informal assessment review are accepted from July 1 – October 31.
- Qualified Disabled Veterans, or their unmarried surviving spouse, are eligible for an exemption of up to \$209,156 of assessed value on their principal residence if certain conditions and income limits are met.
- The taxable value of a property is temporarily reduced when damages due to a calamity equal or exceed \$10,000.

**Certain qualifying conditions apply. No filing fee is required to apply for any of these programs.**

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**PROPERTY TAXES MAY INCREASE WHEN**

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1. An annual inflation factor, not to exceed 2%, is added to the base year value in accordance with Prop. 13.
  - The taxable value will not exceed the Prop. 13 factored base year value.
  - The inflation factor for the 2019-2020 Assessment Year is 2%.
2. One of the following conditions applies:
  - There has been a reassessable change of ownership since the last lien date. Taxable value may increase or decrease after a change in ownership.
  - Assessable new construction occurred, or
  - There was a restoration of value (from a previously lowered value due to market value decline or calamity). Please remember that the taxable value may increase more than 2% per year when it has been temporarily reduced.
3. Assessable new construction occurs after a property is acquired.
  - Assessable new construction is valued at full market value as of the date of completion. The value is added to the taxable value of the property.
  - If construction was not complete on January 1, the full market value of the partially complete portion will be added to the taxable value of the property. New construction will be reappraised every year on January 1 until completed.
  - Examples of taxable new construction include newly constructed buildings, added rooms, decks and patios or pools, or the rehabilitation, renovation, or modernization of a property which converts an improvement, or a portion thereof, to a state substantially equivalent to new.

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**OTHER PROGRAMS**

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- Homeowners at least 55 years old or homeowners who are severely and permanently disabled may transfer their Prop. 13 factored base year value to a replacement home when certain conditions are met. (Prop. 60 & Prop. 110)
- Property transferred from parent to child, from child to parent, or from grandparent to grandchild (under certain circumstances) may qualify to retain the Prop. 13 factored base year value. (Prop. 58 & Prop. 193)
- If you own and occupy the property as your primary residence, you may be eligible for a homeowner's exemption. You are allowed only one homeowner's exemption in the state of California. If you are eligible and do not see an exemption amount listed on the front of this notice, please submit a completed *Claim for Homeowner's Property Tax Exemption* form. This form is available in our office. Call (415) 473-3794.

**Certain qualifying conditions apply. No filing fee is required to apply for any of these programs.**

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**ASSESSMENT APPEAL**

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Information regarding assessment appeals, and the *Assessment Appeal Application*, may be obtained from the Clerk of the Assessment Appeals Board (c/o Board of Supervisors, 3501 Civic Center Dr., Rm. 329, San Rafael, CA 94903) or on the county website: <https://www.marincounty.org/depts/bs/assessment-appeals-board>. These forms must be filed with the Clerk of the Assessment Appeals Board within the regular filing period of July 2 through and including November 30.

Once an *Assessment Appeal Application* is filed and accepted, the County Assessment Appeals Board shall not make a reduction of assessed value unless the applicant attends and answers all questions pertinent to the inquiry before the Board even though the assessor and applicant agree upon a stipulated value. However, appearance may be waived provided there is a written stipulation signed by the assessor, county legal officer, and applicant as to the full assessed value of the property and the facts upon which the change is premised. The County Assessment Appeals Board may either accept the stipulation or reject it, and may set or reset the application for hearing. (Revenue and Taxation Code section 1607)

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<b>General Information:</b>	<b>(415) 473-7215</b>	<b>Real Property:</b>	<b>(415) 473-7215</b>
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<b>Exemptions:</b>	<b>(415) 473-3794</b>	<b>Email:</b>	<b>assessor@marincounty.org</b>