

JORDAN Z. MARKS
SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK
1600 PACIFIC HIGHWAY, SUITE 103
SAN DIEGO CALIFORNIA 92101
TELEPHONE (858) 505-6262
EMAIL: ARCCPROP8@SDCOUNTY.CA.GOV

PROPERTY TAX RELIEF

The County Assessor's Office wishes to notify property owners that tax relief is available if their property's market value has fallen below its assessed value. Your property's assessed value is shown in the upper right hand corner of your current tax bill. For all practical purposes, this only affects those property owners who purchased their property at the height of the real estate market.

Under State law, (Proposition 8) a temporary reduction in assessed value can be made when the market value, as of January 1, 2026, falls below the assessed value. Once reduced, the Assessor's Office must then annually review the value of the property until the reduced value is fully restored (adjusted by the annual CPI, not to exceed 2%). Consequently, a new request for review is not required if your property currently has a temporary reduction under this provision.

Property owners who believe their property's market value has fallen below its assessed value should file an Application for Review of Assessment with the Assessor's Office as soon as possible but **no later than April 30, 2026**. They should provide their opinion of value and supporting documentation, such as comparable sales, current listings, or a recent appraisal indicating the value as of January 1, 2026. Ideally, comparable sales should have occurred between 10/01/25 and 03/31/26. For income-producing property, they should provide a rent roll for 01/01/26, income and expense statements for year-end 2024, 2025 and 2026 budget.

You can apply for this reduction yourself, for **free**, directly with the Assessor's Office. Numerous private businesses and individuals mail solicitations to property owners offering their assistance in this process for a fee. While property owners are certainly at liberty to use these private companies, they can apply for this reduction themselves at absolutely **no cost**.

This application is available on the Assessor's Web site at www.sdarcc.gov, in all the Assessor's branch offices, or by phoning the Assessor's Office at (858) 505-6262. When complete, please return the application **no later than April 30** to San Diego County Assessor/Recorder/Clerk, 1600 Pacific Highway, Suite 103, San Diego, CA 92101.

The 2026 taxable values for all properties will be available through the Assessor's website at www.sdarcc.gov on June 30, 2026. You may also call the Assessor's office at (619) 236-3771 for assessed value information. If you disagree with these values, a formal assessment appeal process is available. This application must be filed with the Clerk of the Assessment Appeals Board between July 2 and November 30. The application is available online at www.sandiegocob.com.

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► **APPLICATION FOR REVIEW OF ASSESSMENT**

Under State law, (Proposition 8), if the current market value of your property, as of January 1, 2026, falls below the assessed or taxable value as shown on your tax bill, the Assessor's Office is required to **temporarily** lower the assessment. This type of property tax relief generally applies to more recently purchased properties. If you feel you qualify for this reduction, please file this form with the Assessor's Office between **December 1 and April 30**. Please indicate your opinion of value by providing supporting documentation, such as sales of comparable properties or a recent appraisal. For income-producing property, please provide a rent roll for 01/01/26, income and expense statements for year-end 2024, 2025 and 2026 budget.

Our staff will review your application, and the 2026 Taxable Value for all properties will be available through the Assessor's website at www.sdarcc.gov on June 30, 2026. If the property owner disagrees with the value at that time, they must file an assessment appeal with the Clerk of the Assessment Appeals Board between July 2 and November 30. The necessary application can be obtained from the Clerk's website at www.sandiegocob.com.

Owner: _____

Parcel Number:

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Mailing Address: _____

Address of Property: _____

Value on Current Assessment Roll: \$

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 .00

Owner's Opinion of Market Value: \$

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 .00 (as of January 1, 2026)

Comparables to Support Owner's Opinion of Value:

PARCEL NUMBER	ADDRESS	SALE DATE Ideally between 10/01/25 and 03/31/26	SALE PRICE	SIZE

Agent: ☐ (Please check box if filled out by someone other than the property owner)

REMARKS: _____

I affirm the information provided herein is true and correct.

Signature _____
Owner/Agent

Date _____

Telephone

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Please Note: The 2026 taxable values for all properties will be available through the Assessor's website at www.sdarcc.gov on June 30, 2026.

