



Lawrence E. Stone

Santa Clara County Assessor
County Government Center
70 West Hedding Street, East Wing 5th Floor
San Jose, CA 95110-1771
www.sccassessor.org

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RETURN SERVICE REQUESTED

**2013-2014 NOTIFICATION OF ASSESSED VALUE
FINAL NOTICE BEFORE APPEAL FILING DEADLINE OF SEPTEMBER 16, 2013**

**JOHN SMITH
123 MAIN STREET
SAN JOSE CA 95123-0000**

**Receive your assessment
notice electronically**

The Assessor's Office has added an "E-mail Opt-in" service on its website. It will allow property owners to choose to receive future notifications of important assessment information by electronic mail. Previous enrollees need not re-enroll. See inside for details.

Date of Notice: June 28, 2013

Assessed Value as of January 1, 2013

Assessor's Parcel Number (APN): 111-22-333
Situs: 123 MAIN STREET, SAN JOSE 95123
PIN: C1000000

Land:	200,000
*Improvements:	300,000
Total:	500,000
Homeowner Exemption:	7,000
Total:	493,000

The Assessed Value as of January 1, 2013 shown above is the factored base year value.

If you believe that the market value as of January 1, 2013 was less than the amount shown above you may request an informal assessment review online at <http://www.sccassessor.org/prop8/> or via one of the contact methods listed below. The Assessor will accept requests for informal review through August 1 and will complete as many reviews as possible through August 15. A notification will be sent after August 15 with either the results of the review or the information that the review was not completed due to insufficient time. If you disagree with the results of the informal review, or if you do not hear from the Assessor, your administrative remedy is to file a formal Application for Changed Assessment as described below. Please note that an Application for Changed Assessment must be filed between July 2 and September 16.

If a value reduction is appropriate, as determined by the Assessor prior to August 15, 2013, the value can be changed. After August 15, or if the Assessor does not agree to a reduction or has not completed your informal review, you must file a "formal" Application for Changed Assessment appeal with the independent Assessment Appeals Board to request relief. This application requires a filing fee and must be filed between July 2 and September 16, 2013 with the Clerk of the Board, County Government Center, 70 West Hedding Street, East Wing, Tenth Floor, San Jose, CA 95110. Applications may be obtained by calling the Clerk at (408) 299-5088 or going to <http://www.sccgov.org/portal/site/cob>. The Clerk will send a notice of the scheduled hearing date. Please do not contact the Assessor's Office regarding the appeal prior to receiving notice of your hearing date. Your appearance at the hearing may be waived by the Assessment Appeals Board if a written stipulation of value is presented and signed by the Assessor, the County Legal Officer, and you or your agent.

THE DEADLINE TO APPEAL YOUR ASSESSED VALUE IS SEPTEMBER 16TH. DO NOT WAIT FOR YOUR TAX BILL, AS YOU MAY MISS THE APPEAL FILING DEADLINE.

The base year value is established, pursuant to State law (Proposition 13), which requires that all real property be assessed upon change in ownership or new construction. A new base year appraisal at market value for ownership change or for completed construction will cause a separate supplemental assessment and a separate supplemental tax bill(s) to be issued. Partially completed construction will be reappraised on the January 1 lien date. Furthermore, an inflation factor, not to exceed 2%, will be added annually to the base year value to determine the factored base year value.

A temporary reduction (Proposition 8) can be given when the current market value as of January 1, 2013, is less than the property's factored base year value. The reduced value will be reviewed annually until the property's factored base year value is fully restored. The value may be partially increased or fully restored in any given year, depending upon market conditions. Partial increases or full restoration may result in an increase greater than 2% for that year.

The value shown on this card plus any taxable property placed on the roll as a result of a business property assessment minus any exemption for which you qualify will be the basis of your property tax bill. In addition, other direct assessments may be added to the bill by other public agencies. If you believe you are eligible for a homeowner's exemption, contact the Exemption Division at (408) 299-6460 or Exemptions@asr.sccgov.org.

E-MAIL OPT-IN OPTION

The Assessor's Office has introduced an option for property owners to receive notifications of important assessment information by electronic mail. Revenue & Taxation Code 619 allows a county assessor to provide notices by electronic mail in lieu of regular mail, if the taxpayer opts to receive their assessment information electronically. All you have to do is go to the Assessor's website at <http://www.sccassessor.org/optin> and enter the PIN number above. If you have previously enrolled in the email option it is not necessary to re-enroll. If you expected and did not receive an email notification, contact the Assessor as described below.

Please refer to your property's Assessor's parcel number when contacting us via the following:

rp@asr.sccgov.org	(408) 299-5300	FAX (408) 299-3015	www.sccassessor.org
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*Improvements are broadly defined as improvements to the land and include structures erected on and attached to the land regardless of when the structure was added.