



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
 P. O. Box 1146  
 Fresno, CA 93715  
 (559) 600-3534  
 www.assessor.co.fresno.ca.us

**INFORMAL ASSESSMENT REVIEW**

NOTE: To be completed and filed with the assessor's office by March 15.

**IMPORTANT**

You should keep a copy of this form for your records and as a reminder to file an Application for Changed Assessment by [September 15/November 30] if your assessment issue has not been resolved.

**APPLICANT AND PROPERTY INFORMATION**

THIS IS A SAMPLE!

|                                       |       |          |                                     |                     |               |
|---------------------------------------|-------|----------|-------------------------------------|---------------------|---------------|
| NAME (LAST, FIRST, MIDDLE INITIAL)    |       |          | ASSESSOR'S PARCEL NUMBER            |                     |               |
| MAILING ADDRESS                       |       |          | E-MAIL ADDRESS                      |                     |               |
| CITY                                  | STATE | ZIP CODE | DAYTIME TELEPHONE                   | ALTERNATE TELEPHONE | FAX TELEPHONE |
| YOUR OPINION OF VALUE AS OF JANUARY 1 |       |          | CURRENT TAX BILL ASSESSMENT         |                     |               |
| YOUR PURCHASE PRICE                   |       |          | DATE OF PURCHASE (MONTH, DAY, YEAR) |                     |               |

**COMPARABLE MARKET DATA INFORMATION**

DO NOT USE!

| SALE | ADDRESS | SALE DATE | PRICE | DESCRIPTION<br>(if additional space is needed, use back of form) <sup>1</sup> |
|------|---------|-----------|-------|---|
| 1    |         |           |       |   |
| 2    |         |           |       |   |
| 3    |         |           |       |   |

**CERTIFICATION**

*I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

|                                      |                                      |
|--------------------------------------|--------------------------------------|
| OWNER SIGNATURE<br>▶                 | OWNER NAME                           |
| AGENT SIGNATURE (IF APPLICABLE)<br>▶ | AGENT NAME (IF APPLICABLE)           |
| AGENT COMPANY NAME (IF APPLICABLE)   | AGENT E-MAIL ADDRESS (IF APPLICABLE) |

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



## INSTRUCTIONS

Section 51 of the California Revenue and Taxation Code provides that the assessed value of any real property shall not exceed its market value on the January 1 lien date. If you have evidence that the value of your property on January 1, 20\_\_\_\_ is less than its assessed value, please provide the information requested below and return this form to the assessor's office by **MARCH 15**. Should March 15 fall on a weekend, holiday, or the county's offices are closed for the entire day, the filing deadline moves to the next business day. Informal Assessment Review forms postmarked or delivered to the assessor's office **AFTER THE DEADLINE WILL NOT BE PROCESSED**. Applicants will be notified by mail of any late filing. If you have any questions, please contact the assessor's office at \_\_\_\_\_.

To protect your rights, you should file an Application for Changed Assessment with the clerk of the county board **NO LATER THAN [SEPTEMBER 15/NOVEMBER 30]** if: (1) you are unable to meet the March 15 filing deadline for this form; (2) you receive the assessor's response to your request for an assessment review before September 1 but disagree with the assessor's value; or (3) you do not receive the assessor's response to your request for an assessment review by September 1. If the board of supervisors in the county in which the real property is located has adopted a resolution in accordance with section 1603 of the Revenue and Taxation Code and if you receive the assessor's value conclusion resulting from your request for an assessment review after September 1, then the deadline for filing the Application for Changed Assessment will be either 60 days after the mailing of the response by the assessor or by December 31 of the year in which the application for Informal Assessment Review is filed, whichever is earlier. You should check with the clerk of the board of supervisors to determine if a section 1603 resolution has been adopted. The normal assessment appeals filing period is from **JULY 2 through [SEPTEMBER 15/NOVEMBER 30]**. You may request an Application for Changed Assessment after July 2 by calling the clerk of the board of supervisors at \_\_\_\_\_.

**SAMPLE!**  
**DO NOT**  
**USE!**

