



# Madera County Assessor's Office

200 West 4<sup>th</sup> Street  
Madera, California 93637  
Phone (559) 675-7710  
Fax (559) 675-7654

**Brett Frazier,**  
ASSESSOR

Date \_\_\_\_\_

Owners Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Assessor Parcel Number: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Dear Madera County Property Owner:

## DECLINE IN VALUE APPLICATION (PROP 8) THE LAST DATE TO FILE THIS FORM IS November 30, 2026

You recently requested an informal review of the assessed value of the parcel referenced above. This review will be conducted in accordance with Revenue and Taxation Code Section 2611.6 (j) (1), 75.31 (c) or 51 (a) (2). In order to facilitate this process, please indicate your opinion of the current market value of the property.

\$ \_\_\_\_\_

What sales information or current listings form the basis for your opinion? Please list the address and any other information you know about the sales or listings in the spaces provided below. Please attach a copy of any recent appraisal of your property, and note the reason you obtained the appraisal. Comparable sales cannot be after March 31 preceding the assessment year in question (March 31, 2026 for the 2026-2027 fiscal year assessment).

Addresses or APNs of Comparable Properties	City	Sale Date	Sale Price	Name of Realtor

Please indicate any condition of your property that might affect its value.

\_\_\_\_\_  
\_\_\_\_\_

Please return this form to us within thirty days. Upon its return, I will conduct an appraisal of the current fair market value of your property. The intent of this process is to determine and enroll the lower of either the current fair market value or the Proposition 13 assessed value. I will correspond with you at the conclusion of this review. If you do not agree with our determination of value, please contact me. After such contact, if you disagree with the value conclusion of the Assessor, you may file an appeal for the 2026-2027 fiscal year assessment on or after July 1, 2026 with the Assessment Appeals Board, but no later than November 30, 2026 to preserve your appeal rights. You may file such appeal without waiting for a response to this request. You may obtain appeal application forms from the Clerk of the Board of Supervisors at 559-675-7700, or obtain them online at <https://www.maderacounty.com/government/assessment-appeals-board/assessment-appeal-application>

You may call me at 559-675-7710, or FAX materials to 559-675-7654. Thank you for your assistance.

Sincerely,  
Brett Frazier, Assessor

Appraiser \_\_\_\_\_

OWNER'S DAYTIME PHONE \_\_\_\_\_