



**DIANE BROWN**  
**BUTTE COUNTY ASSESSOR**  
**25 COUNTY CENTER DRIVE, SUITE 100**  
**OROVILLE CA 95965-3382**  
**Telephone (530) 538-7721 Fax (530) 538-7991**  
**Email: assessorsoffice@buttecounty.net**

APPLICATION FOR APPRAISAL REVIEW (Residential)

Section 51 of the California Revenue and Taxation Code authorizes the Assessor to **temporarily** lower the assessed value of any real property where the assessed value is greater than the market value as of the January 1 lien date. If you believe that the assessed value of your property is higher than the current market value on January 1, please complete and return this application to the Assessor's Office.

This is an application for an informal review of value by the Assessor. Should this review reflect that the property is currently assessed at or below current market value, no change in assessment will be made. If, upon completion of this review you disagree with the Assessor's opinion of value, you may request a hearing before the County Assessment Appeals Board. To do so, you must obtain and file an **Application For Changed Assessment** with the Clerk of the Assessment Appeals Board between July 2 and November 30.

**Assessor's Parcel Number** \_\_\_\_\_ **Situs:** \_\_\_\_\_  
**Owner Name** \_\_\_\_\_  
**Mailing Address** \_\_\_\_\_  
 \_\_\_\_\_

**Property Owner's** \_\_\_\_\_ **Current**  
**Opinion of Value** \$ \_\_\_\_\_ **Assessed Value:** \$ \_\_\_\_\_

**THE ASSESSOR DOES NOT DETERMINE TAX AMOUNTS.** The Assessor is responsible for the fair and equitable valuation of property for assessment purposes. The amount of taxes is not a valid basis for an appraisal review. The request for review must be supported by factual data related to the property value.

**COMPARABLE MARKET DATA INFORMATION**  
*(Comparable sale date must be prior to 3/31)*

SALE	PROPERTY ADDRESS	SALE DATE	SALE PRICE	DESCRIPTION Use back of form if additional space is needed
1			\$	
2			\$	
3			\$	

Please provide any additional information that supports your opinion of value. This may include a recent appraisal, written value estimates from realtors, repair permits, or information regarding the condition of the property. Use the back of this form for additional space if needed.

Owner Signature	Date	Daytime Phone Number
Agent Signature	Date	Daytime Phone Number

*NOTE: The filing of an application for appraisal review does not alter or delay the date property taxes are due. Property taxes are still due by the delinquent date printed on the property tax bill.*