County of Merced
Matt H. May, Assessor
2222 M Street
Merced, CA 95340-3780 (209) 385-7631

NOTIFICATION OF 2026 - 2027 ASSESSED VALUE

Assessor Parcel No. 424-240-001-000

Situs Location: 2074 CASEY LN
LOS BANOS CA

Description	Base Year Value	Enrolled Value
Land	$136,750	$136,750
Structural Imprv	$190,000	$190,000
Fixtures Real Property	$0	$0
Growing Imprv	$0	$0
Total Land and Improvements	**$326,750**	**$326,750**
Fixtures Personal Property	$0	$0
Personal Property	$0	$0
Manufactured Homes	$0	$0
Exemptions	$0	$0
Net Assessed Value	**$326,750**	**$326,750**

This notice is to inform you of your property's 2026 assessed value. These enrolled values will appear on your tax bill and will establish the basis for the calculation of your annual property tax. Tax bills are mailed in October of each year and may contain additional assessments levied by other public agencies.

Proposition 13 provides that real property be appraised at market value upon a change of ownership or upon completion of new construction. The new value is known as the base year value. New base year values will result in one-time supplemental assessments. Base year value will be compounded annually in subsequent years by an inflation factor not to exceed 2%.

Proposition 8 provides for a temporary reduction in assessment when the current market value, as of January 1, is less than the base year value. Upon enrollment of a Proposition 8 value, the value will be reviewed each year until the market value exceeds the base year value, at which time the base year value, with annual increases not to exceed 2%, will be enrolled.

Enrolled Values: For Williamson Act properties, the enrolled values may be a combined value consisting of unrestricted and restricted values. This combined value may include unrestricted home site and/or improvement values. Restricted values are the Williamson Act values.

If upon review, you believe that the market value of your property as of **January 1, 2026** is less than the enrolled value shown above, you may file an "Assessment Appeal Application" with the Clerk of the Assessment Appeals Board. The filing period is from July 2, 2026 to November 30, 2026 .

Their phone number is (209) 385-7366.

THIS IS NOT A TAX BILL