

Glossary

Base Year - Under Proposition 13, the assessment year 1975-76 serves as the original base year. Thereafter, any assessment year in which real property, or a portion thereof, is purchased, is newly constructed, or changes ownership shall become the base year used in determining the full value for such real property, or a portion thereof.

Indexed Base Year Value - If you owned your property before March 1, 1975, the "full cash" value will be the value as it appeared on the 1975-76 assessment roll increased a maximum of 2 percent per year in accordance with Proposition 13. If you acquired or constructed the property since March 1, 1975, "assessed" value is the value at the time you took title or completed construction, plus a maximum of 2 percent each year thereafter.

Improvements - The value of any buildings or structures existing on land, whether new or old. Improvements may also include certain commercial and industrial fixtures and some commercial farm plants or vines.

Newly Constructed - The construction of new buildings, or the alteration of existing buildings if the alteration converts the property to another use or extends the economic life of the improvements.

Personal Property - Any property that you own other than real estate. This includes airplanes, boats, and business property such as supplies, office furnishings, machinery, or equipment.

Secured Property - Property on which the property taxes are a lien against real estate (typically land and improvements).

Special Assessments - Direct charges against property which are included in the total amount of your tax bill but which are not property taxes in the sense of being based on the Assessor's valuation. A sewer service charge is an example of this assessment.

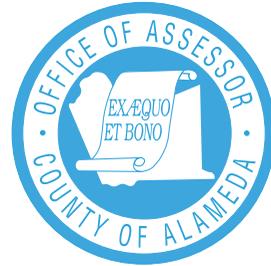
Special Taxing Districts - Property tax levying agencies ranging from Air Pollution Control Districts to Sanitation and Sanitary Districts, both of which provide sewer service.

Tax Rate - The County levies an ad valorem property tax at a rate equal to one percent (1%) of the full cash value. In addition, the rate will include an amount equal to the amount needed to make payments for the interest and principal on general obligation bonds or other indebtedness approved by the voters.

Unsecured Property - Property on which the property taxes are not a lien against real estate (office furniture, machinery, equipment, boats, airplanes, etc.). Note: Business inventory is exempt from taxation.

ASSESSMENT INFORMATION

for the Alameda County Property Owner



Phong La
Assessor

Administration Building
1221 Oak Street
Oakland, CA 94612-4288

Telephone: (510) 272-3787
South County Toll Free (800) 660-7725

www.acgov.org/assessor

Assessor's Responsibilities

The Assessor has the following basic responsibilities:

- Locate all taxable property in the County and identify the ownership.
- Establish a value for all property subject to property taxation.
- List the value of all property on the assessment roll.
- Apply all legal exemptions.

Contrary to popular opinion, the Assessor:

- Does not compute property tax bills.
- Does not collect property taxes.
- Does not establish property tax laws.
- Does not set rules by which property is appraised.

Estimating Your Taxes

If the tax rate in your community has been established at 1.20% (1% base rate plus .20% for prior indebtedness), the property tax would be calculated as follows:

Assessed value\$250,000

Because the rate is 1.20%
of assessed value,

Multiply the rate times the assessed value. $X .0120$

Tax Amount: \$3,000

The tax amount may be adjusted for any special benefit assessments, such as sewer service charges, or reduced by any legal exemption which may apply.

Proposition 13

Passed by the voters in June, 1978, Proposition 13 substantially changed the taxation of real property in California. As a result of this Constitutional amendment:

- The maximum amount of property tax cannot exceed 1% of the property's assessed value, plus any bonds or fees approved by the voters.
- Real property can only be reappraised upon a change of ownership or new construction. Business personal property, including boats and airplanes, and certain restricted properties are subject to annual appraisal.
- Except for these two instances, no increase in the assessed value of any real property can exceed 2% annually, regardless of the rate of inflation unless the Assessor has previously granted a temporary reduction due to market value decline.

PROPERTY ASSESSMENTS

Real Estate

Under Proposition 13, real property is reappraised only when a change in ownership occurs, or after new construction is completed. Partially completed new construction is also added as of January 1. Generally, a change in ownership is a sale or transfer of property, while new construction is an addition or improvement to property. Except for these two instances, property assessments cannot be increased by more than 2% annually unless the Assessor has previously granted a temporary reduction due to market value decline.

Important Dates for Property Owners

- January 1:** The assessment of property applies as of 12:01 a.m. on this day each year (effective 1-1-97).
- February 15:** Legal deadline for filing exemption claims for welfare, cemeteries, colleges, churches, and exhibitions (effective 1-1-98).
- February 15:** Legal deadline for filing an exemption claim for homeowners, veterans, and disabled veterans (effective 1-1-98).
- April 1:** Deadline for filing Business Personal Property statements.
- April 10:** Last day to pay second installment of property taxes without penalty.
- May 7:** Deadline for filing Business Personal Property statements without penalty.
- July 1:** Assessment roll delivered by Assessor to County Auditor-Controller.
- July 2 - September 15:** Assessment appeals on regular fiscal year assessments must be filed in writing with the Clerk of the Board of Supervisors, Alameda County Administration Bldg., 1221 Oak Street, Room 536, Oakland, CA 94612.
- December 10:** Legal deadline for filing a late exemption claim for homeowners, veterans, and disabled veterans.
- December 10:** Last day to pay first installment of property taxes without penalty.

Change in Ownership Reappraisals

When a transfer occurs, the Assessor receives a copy of the deed and determines if a reappraisal is required under State law. If it is required, an appraisal is made to determine the new market value of the property. The property owner is then notified of the new assessment and has the right to appeal the value.

Exclusions

Some changes of ownership may be excluded from reassessment. Please call the phone number listed next to the exclusion for further information:

Spousal or registered domestic partner transfers	272-3800
Parent-child transfers	272-3800
Grandparent-grandchild transfers	272-3800
Over 55 years of age inter/intra county transfers	272-3787
Disabled person transfers	272-3787
Eminent Domain transfers	272-3787

New Construction Reappraisal

Copies of all building permits are sent to the Assessor's Office by the cities and County. If the construction is new (such as a room addition or remodel), a reappraisal is required. If the construction is a replacement (such as a new roof), a reappraisal is not required. In appraising new construction, the market value of the addition is determined and added to the existing property assessment. The value of the existing property does not change as with a change in ownership. The property owner is then notified of the new assessment and has the right to appeal the value. For more information, call **(510) 272-3787**.

Supplemental Assessment

State law requires the Assessor's Office to reappraise real property immediately upon change in ownership or completion of new construction. The Assessor's Office must issue a supplemental assessment which reflects the difference between the prior assessed value and the new assessment. This value is prorated based on the number of months remaining in the fiscal year, ending June 30. This supplemental assessment is in addition to the regular tax bill. Notices of the supplemental assessments are mailed out to the property owners prior to the issuance of the tax bill. For further information, call **(510) 272-3787**.

Business Personal Property

Unlike real property, business personal property is reappraised annually. Business owners must file a property statement each year detailing costs of all supplies, equipment, and fixtures at each location. This annual statement is required unless the property qualifies for direct assessment. Business inventory is exempt from taxation. For more information, call **(510) 272-3836**.

Boats and Aircraft

Boats and aircraft are taxable and are subject to annual appraisal. The value is determined by reviewing the purchase price and the sales of comparable boats and airplanes. Information on location and ownership is obtained from the Department of Motor Vehicles, the United States Coast Guard, the Federal Aviation Administration, and on-site inspections. For more information, call **(510) 272-3838**.

Mobile Homes

All new mobile homes purchased after June 30, 1980, and those on permanent foundations, are subject to property taxes. As with real property, the assessed value on mobile homes cannot be increased by more than 2% annually, unless there is a change in ownership or new construction. Mobile homes bought before June 30, 1980 are generally not subject to property taxes. They are on license fees, which are under the jurisdiction of the State Department of Housing and Community Development. They can be reached (toll free) at **(800) 952-8356**.

Preliminary Change of Ownership Report

State law requires the property owner to file this form with the County Recorder when recording certain documents. If the form is not filed, the Recorder will charge an additional recording fee. Information furnished on this form by the property owners assists the Assessor in fulfilling his legal responsibilities. It is not a public document. For further information, call **(510) 272-3782**.

Change of Ownership Statement

The Assessor will use this form when the Preliminary Change of Ownership Report is either not filed or is filed incomplete. The Assessor also sends this form to owners of unique or specialized-type properties when they change ownership. State law provides for a penalty if this form is not returned to the Assessor. This form is not a public document. For further information, call **(510) 272-3782**.

Disabled Veterans

If you are a California veteran who is rated 100% disabled, blind, or a paraplegic due to a service-connected disability while in the armed forces (or if you are the unmarried widow of such a veteran), you may be eligible for an exemption of up to \$150,000 off the assessed value of your home. For more information, call **(510) 272-6587**.

Homeowner's Exemption

Homeowners who own and occupy a dwelling on January 1, as their principal place of residence are eligible to receive a reduction of up to \$7000 of the dwelling's full cash value.

The law provides that once you file a homeowner's exemption claim and receive the exemption, it is not necessary to file each year as long as you continue to own and occupy the residence on which the exemption is claimed.

"Dwelling" means a building, structure, or other shelter (including boats) constituting a place of abode, whether real or personal property. For further information, call **(510) 272-3770**.

Property Ownership Information

Ownership information is available on a limited-number basis by calling **(510) 272-3787**.

This information can be obtained by visiting our public records section during normal business hours.

Ownership is also available in writing for a fee. Please call our office for further information.

Help with Paying Taxes

Property Tax Postponement-Effective September 1, 2016-To be eligible, you must be blind, disabled, or 62 years of age or older and have an annual income of \$35,500 or less, own and occupy the home as your principle residence, and have at least 40% equity in the property. For more information contact the California State Controller's office at (800) 952-5661 or go online to **postponement@sco.ca.gov**.

Review Due to Decline in Value

The Assessor's Office is required to lower the assessment of any real property if it is higher than the current market value as of January 1 of each year. Each case is reviewed individually upon request by the property owner. For more information, call **(510) 272-3787**.

Disaster Relief

If a major calamity such as fire or flooding damages or destroys your property, you may be eligible for property tax relief. In such cases, the Assessor's Office will immediately reappraise the property to reflect its damaged condition. In addition, when you rebuild it in a like or similar manner, the property will retain its previous value for tax purposes.

To qualify for property tax relief, you must file a calamity claim with the Assessor's Office within twelve (12) months from the date the property was damaged or destroyed. In addition, the loss must exceed \$10,000. For more information, call **(510) 272-3787**.

Assessment Appeals

Unresolved differences between the Assessor and the tax payer over the assessment of property are handled by the Assessment Appeals Board. They consider all evidence presented by the property owner and the Assessor's Office at a formal hearing. The Appeals Board then determines the value of the property in question. Appeals of regular assessments must be filed between July 2 and September 15. Appeals of supplemental assessments must be filed within 60 days of the notice date. Appeals on escape assessments must be filed within 60 days of the Notice of Enrollment of Escape Assessment. All appeal applications must be filed with the Clerk of the Board, Administration Bldg., 5th Floor, 1221 Oak Street, Oakland, CA 94612. These forms may be obtained by calling **(510) 272-6352**.

Related County Offices

Tax Collector

Tax payment information including 24-hour Automated System **272-6800**

Auditor

Property tax rates **272-6564**

Recorder

Deed recording information **272-6362**