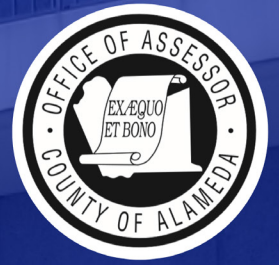


PHONG LA
ASSESSOR



COUNTY OF ALAMEDA ADMINISTRATION BUILDING



2020-21 ANNUAL
REPORT
OFFICE OF ASSESSOR

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2020-2021

About Alameda County

Mission

To enrich the lives of Alameda County residents through visionary policies and accessible, responsive, and effective services.

Vision

Alameda County is recognized as one of the best counties in which to live, work and do business.

Assessor's Office Values

- To improve services and increase productivity.
- To provide a cohesive and unified organization.
- To maintain a professional and knowledgeable staff.
- To develop and maintain an effective communication system.
- To be dedicated to leadership in the field of assessment administration.
- To be dedicated to leadership in the field of taxpayer services and taxpayer information.
- To provide fair and professional treatment to the public while performing these functions with quality and efficiency.
- To maintain a staff of knowledgeable professionals who demonstrate integrity, honesty and courtesy towards the Office of Assessor, its employees, and the general public.



Welcome Message



I am proud to present the 2020-2021 Alameda County Assessor's Annual Report. 2020 has produced a historically high property assessment amidst COVID-19. In this report, you will find data related to the assessment of both real property and business personal property as well as many other programs and services that are offered to Alameda County residents and taxpayers. I would like to take this opportunity to thank the staff of the Assessor's Office for all their work. I am honored to serve beside you.

In an incredible display of dedication to the residents of Alameda County, the staff at the Assessor's Office delivered the 2020 property assessment roll of about \$343 billion, soon after COVID-19's Shelter-in-Place began. This roll reflected \$21,517,616,022 or a 6.69% increase above last year's assessment roll. The Assessor's Office, along with all Alameda County employees are essential workers, continuing to provide a service for all Alameda County residents.

Property taxes from the property assessment roll provides funding for essential services in Alameda County: public schools, public safety (fire/law enforcement), healthcare, streets, cities, and special districts. Public schools receive the majority of the property taxes based on the assessment roll at 42% (see page 6). During the current COVID-19 pandemic, funding for these much-needed services and programs are more important than ever. The property assessment roll covers the period of time between January 1, 2019 to January 1, 2020 and reflects assessments of more than 512,246 taxable properties/accounts.

Building on the strong start of my first year in office, the Assessor's Office community engagement continues to grow throughout Alameda County. One event I am especially proud of was our inaugural Homeowners Expo in East Oakland. Over 200 residents attended and received valuable information about first time home buyer programs, homeowners' exemptions, lowering your property taxes, and County services. Our office also piloted a new program with the Alameda County Bar Association, Legal Aid Alameda County, Alameda County Law Library, and the Alameda County Library to provide free legal clinics for residents who are in need of legal advice and referrals for property transfer matters. I look forward to building on these successes in the coming year.

Sincerely,

A handwritten signature in black ink that reads "Phong La". The signature is written in a cursive, flowing style.

Phong La, Alameda County Assessor



Assessor in the Community



1/19/20 - Speaker at the Chinese American Construction Professional Summit



3/4/20 - Alameda County Bar Association Dinner with California Supreme Court Justice Martin Jenkins



2/29/20 - 2020 Homeowners Expo with Expo Attendee



9/26/20 - Census Caravan at the Mid Autumn Festival with Office Interns Eugene Teo and Thavry Khun, and Office Staff Mark Williams



1/20/20 - 4th Annual MLK Drum Major for Freedom Breakfast with Oakland Post Publisher Paul Cobb, Kathy Neal, and Oakland City Councilmember-At-Large Rebecca Kaplan

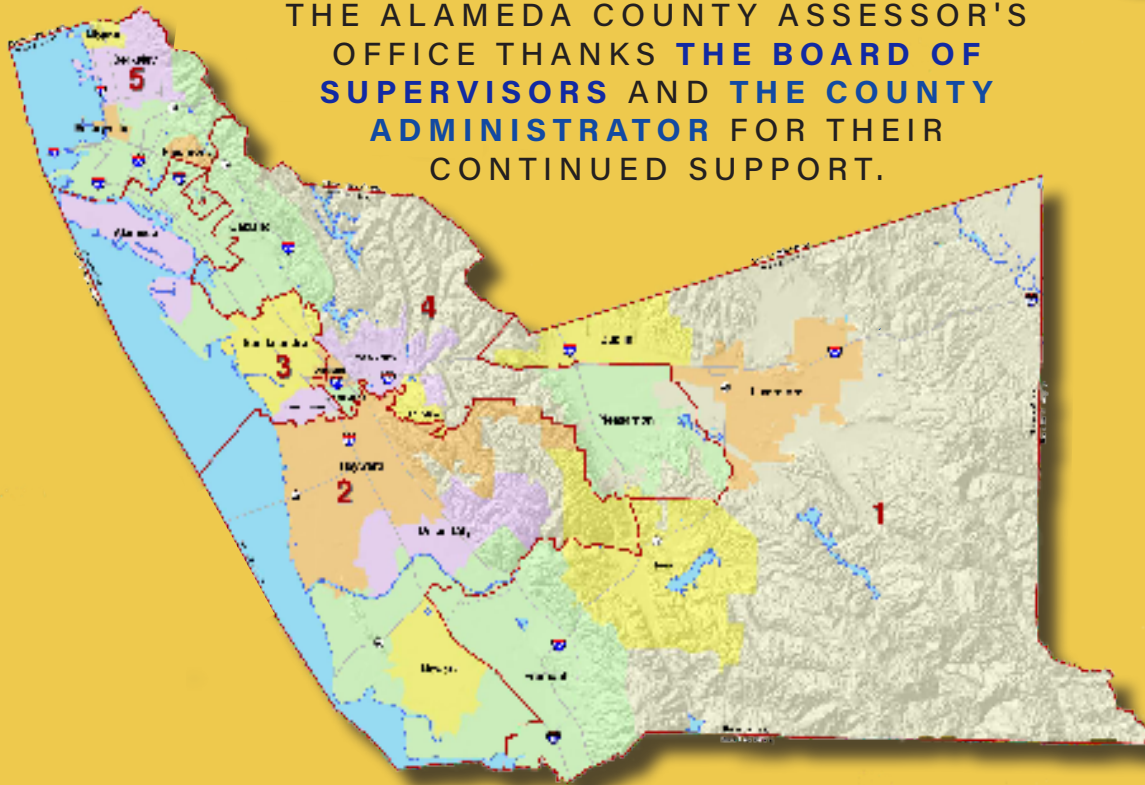


2/29/20 - 2020 Homeowners Expo with Office Staff Emma Flemmng, Naika McDonald, and Titus Flemming

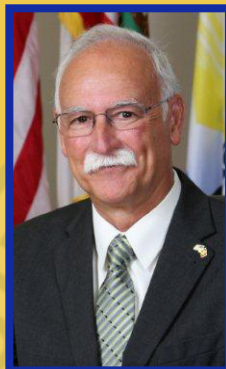


Board of Supervisors & County Administrator

THE ALAMEDA COUNTY ASSESSOR'S
OFFICE THANKS **THE BOARD OF
SUPERVISORS AND THE COUNTY
ADMINISTRATOR** FOR THEIR
CONTINUED SUPPORT.



DISTRICT 1
SCOTT
HAGGERTY



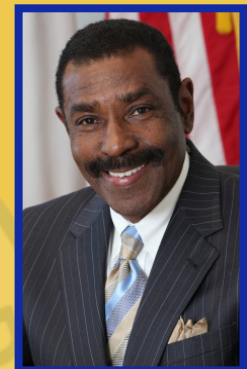
DISTRICT 2
RICHARD
VALLE



DISTRICT 3
WILMA
CHAN



DISTRICT 4
NATE
MILEY



DISTRICT 5
KEITH
CARSON



DISTRICT 1
DAVID
HAUBERT
ELECTED
NOVEMBER 2020



COUNTY
ADMINISTRATOR
SUSAN S.
MURANISHI

Assessment Roll Summary

\$343 BILLION
IN GROSS ASSESSED VALUE

\$21.5 BILLION
OR 6.69%

INCREASE ABOVE
LAST YEAR'S ROLL

512,246

TAXABLE PROPERTIES
IN ALAMEDA COUNTY



\$10.5 BILLION

ADDED FROM SALES/TRANSFERS OF REAL ESTATE



\$4.3 BILLION

ADDED FROM NEW CONSTRUCTION



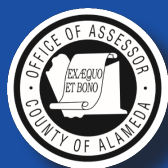
\$1.1 BILLION

INCREASE IN BUSINESS PERSONAL PROPERTY



\$5.6 BILLION

INCLUSIVE OF THE 2% INFLATION FACTOR, ROLL
CORRECTIONS, BASE VALUE RESTORATIONS, AND
OTHER MISCELLANEOUS FACTORS



Assessment Roll Compared by Jurisdiction

CITY	2019-20 Roll	2020-21 Roll	Amount of Change	Percent of Change	Parcels and Accounts*
Alameda	\$14,710,748,223	\$15,665,845,183	\$955,096,960	6.49%	25,661
Albany	\$3,026,857,628	\$3,168,526,297	\$141,668,669	4.68%	6,113
Berkeley	\$21,733,001,629	\$23,316,951,238	\$1,583,949,609	7.29%	33,586
Dublin	\$18,010,776,604	\$19,410,087,074	\$1,399,310,470	7.77%	23,434
Emeryville	\$6,127,787,484	\$6,534,017,043	\$406,229,559	6.63%	6,850
Fremont	\$55,424,606,279	\$58,854,655,174	\$3,430,048,895	6.19%	72,133
Hayward	\$23,891,990,007	\$25,372,830,610	\$1,480,840,603	6.20%	44,278
Livermore	\$20,594,129,712	\$21,629,260,958	\$1,035,131,246	5.03%	34,589
Newark	\$10,463,589,023	\$11,328,992,552	\$865,403,529	8.27%	16,481
Oakland	\$68,465,972,924	\$74,788,273,317	\$6,322,300,393	9.23%	121,487
Piedmont	\$4,753,466,478	\$4,987,774,820	\$234,308,342	4.93%	4,070
Pleasanton	\$25,691,885,944	\$26,984,122,172	\$1,292,236,228	5.03%	28,011
San Leandro	\$15,423,181,761	\$16,120,049,430	\$696,867,669	4.52%	27,907
Union City	\$11,307,695,872	\$11,907,871,779	\$600,175,907	5.31%	20,284
Unincorporated	\$21,199,462,052	\$22,230,345,588	\$1,030,883,536	4.86%	46,448
General Aircraft & Pipeline:	\$674,224,655	\$717,557,013	\$43,332,358	6.43%	914
Total Alameda County	321,499,376,275	\$343,017,160,248	\$21,517,783,973	6.69%	512,246

*PURSUANT TO ALAMEDA COUNTY'S LOW VALUE ORDINANCE, CERTAIN TYPES OF PROPERTIES ASSESSED AT \$2,000 OR LESS ARE NOT SURRENDERED.

Alameda County Property Tax Distribution

42%
SCHOOLS

18%
CITIES

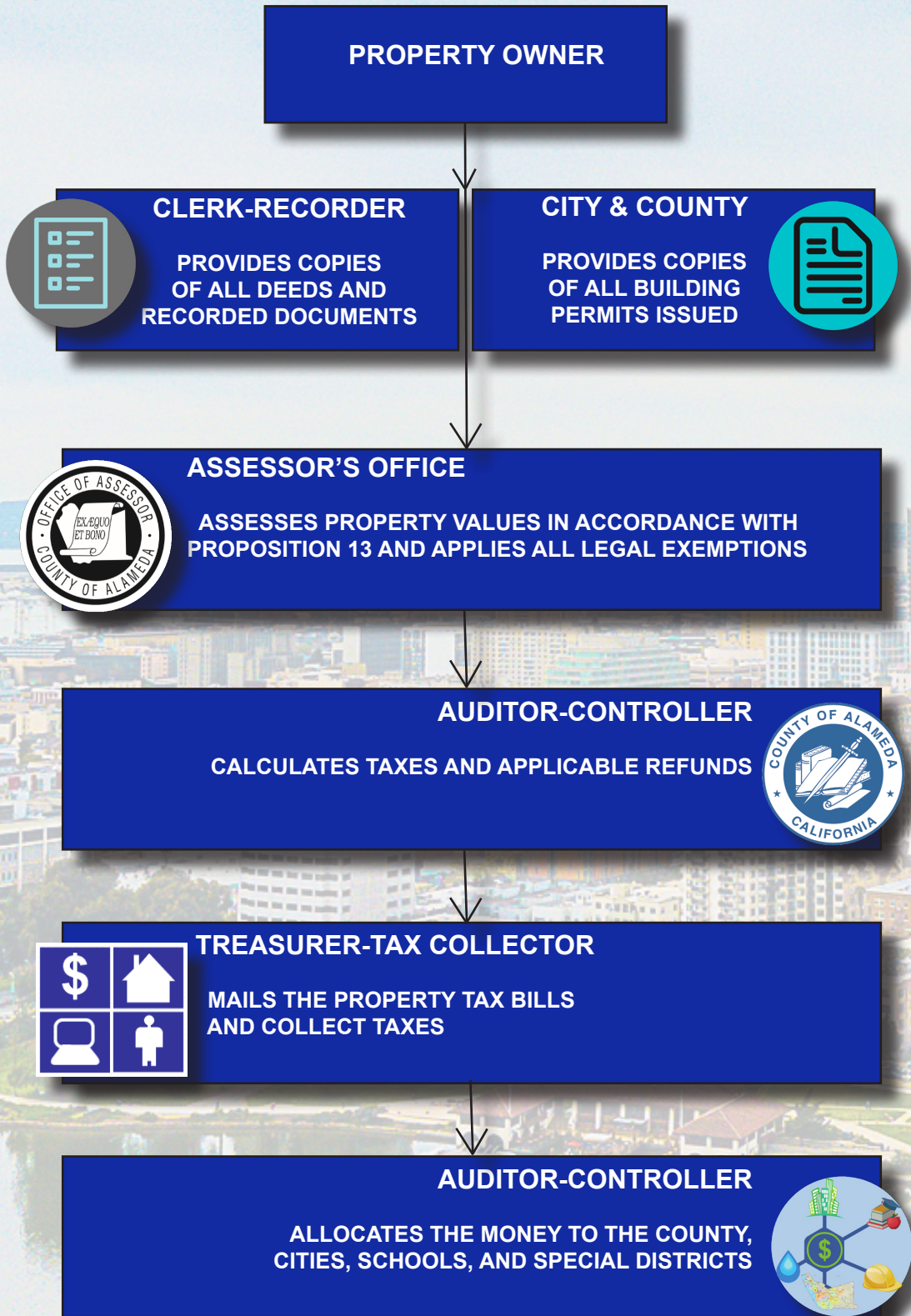
15%
COUNTY

13%
SPECIAL
DISTRICTS

12%*
REDEVELOPMENT &
SUCCESSOR AGENCIES



How the Property Tax System Works



Responsibilities of the Assessor

Your County Assessor is committed to providing timely and accurate assessment services in a manner resulting in accurate, fair, equitable, and courteous treatment for all Alameda County property and business owners. As mandated by State law, your Assessor locates and identifies the ownership of more than 463,000 parcels of real estate and nearly 47,000 business personal property accounts. The taxability of these properties is then determined. All tangible property is taxable unless constitutionally exempt.

Another function of your Assessor is to determine if real estate parcels are required to be reassessed upon a change in ownership or the completion of new construction in accordance with the provisions of Proposition 13. To accomplish this task, the Assessor's staff analyzes over 57,000 recorded documents affecting title to real estate and more than 33,000 building permits annually. These events typically require the Assessor's staff to reappraise more than 22,000 parcels of real estate that have changed ownership and more than 10,000 new construction activities on an annual basis in accordance with Proposition 13. The basic principles of Proposition 13 are covered on page 20 of this report.

Other functions of the Assessor include the mapping of all parcels of real estate within Alameda County and assessing and auditing of business personal property owners.

The Business Personal Property section of the Assessor's Office is required to annually assess all business personal property located in Alameda County as of January 1st at its fair market value. The Assessor assesses nearly 47,000 business personal property accounts including boats, aircrafts, and all business machinery and equipment.

The Assessor next processes and applies all legal exemptions, reducing the tax liability on every property that qualifies. The most common exemptions are the homeowners' exemption, nonprofits, churches, schools, and hospitals. Available exemptions are explained on page 10 of this report.

The Assessor must complete all assessments before July 1st each year. In addition to assessing all property, the Assessor justifies before the Assessment Appeals Board any assessment appealed. Information regarding the appeals process is found on page 19.



Major Service Areas

REAL PROPERTY

(510) 272-3787

The Real Property Section assesses single and multi-family residential, rural, and commercial/industrial properties in Alameda County.

BUSINESS PERSONAL PROPERTY

(510) 272-3836

The Business Personal Property Unit assesses all taxable business personal property including equipment, fixtures, boats, and aircraft.

ASSESSEE SERVICES

(510) 272-3787

The Assessee Services staff responds to all public inquiries regarding real property ownership and assessment and processes homeowners' exemption claims.

ASSESSMENT ROLL

(510) 272-3800

The Assessment Roll Unit researches, verifies, and processes all changes of ownership for properties within the County.

MAPPING

(510) 208-4878

The Mapping Unit maintains a mapping system that inventories all real property within the County using a discrete parcel numbering system.

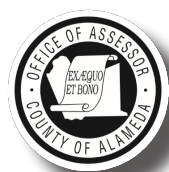
EXEMPTIONS

(510) 272-6587

The Exemptions Unit researches and processes all requests for institutional and veterans' exemptions.

ASSESSOR'S OFFICE EMAIL

Feel free to email us anytime at AssessorWebResponse@acgov.org. If your questions are specific to Business Personal Property, please email AssessorBPP@acgov.org. We will respond to you in a timely manner.



Exemptions

The Exemptions Unit at the Assessor's Office researches, processes, and applies a wide range of institutional exemptions for properties owned and used exclusively for exempt purposes by religious organizations, non-profit organizations, cemeteries, hospitals, public and non-profit private schools, free public libraries, 100% disabled veterans, and others. Please contact our Exemptions' customer service line at 510-272-6587 or email exemptions@acgov.org to obtain claims and detailed requirements regarding these exemptions.

DISABLED VETERANS' EXEMPTION

If you are a veteran who is certified 100% disabled, blind, or 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 a Disabled Veterans' Exemption. The Veterans Administration must certify 100% disabled.

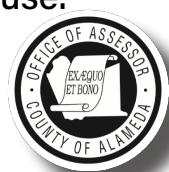
CHURCH / RELIGIOUS EXEMPTION

Land, buildings, and personal property owned, leased, or rented by a religious organization and used exclusively for religious worship may be exempt. The exemption does not include excess property or property used for purposes other than religious worship. This exemption requires an annual filing.



WELFARE EXEMPTION

The Welfare Exemption includes property owned, irrevocably dedicated to, and used for religious, hospital, scientific, and/or charitable purposes. The Welfare Exemption is unique in that it is co-administered by the county assessors and the State Board of Equalization (BOE). The BOE determines whether the organization itself is eligible for the exemption. The Exemptions Unit at the Assessor's Office determines annually whether an organization's specific property qualifies for the exemption based on the property's use.



Exclusions



The Assessment Roll Unit researches, verifies, and processes all changes in ownership of properties within the County; maintains all mailing addresses for properties; processes all parent/child and grandparent/grandchild exclusion applications; base value transfers; and provides other clerical assistance as needed by the department. Please contact our customer service line at 510-272-3800 for more information.

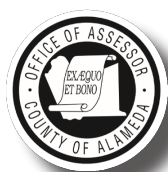
PARENT-TO-CHILD AND GRANDPARENT-TO-GRANDCHILD EXCLUSION

Also known as Propositions 58 and 193. The principal residence and other real property may be excluded from reappraisal when transferred between parent and child or grandparent and grandchild, provided specific criteria are met. **Please note that Proposition 19 passed by voters on November 3rd, 2020. This changes some of these parameters starting February 15th, 2021. For more information about Proposition 19's changes to the law governing parent-to-child transfers please visit www.acassessor.org/proposition-19/**

CO-TENANCY EXCLUSION

Transfers of a co-tenancy interest from one co-tenant to another that occurs due to the death of one co-tenant on or after January 1, 2013 may be excluded from reassessment if certain conditions are met. These conditions include but are not limited to:

- Two co-tenants must together own 100 percent of the property as tenants in common or joint tenants.
- The two co-tenants must be owners of record for the one-year period immediately preceding the death of one of the cotenants.



Base Value Transfer



BASE VALUE TRANSFER

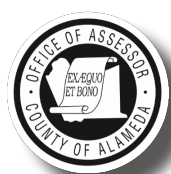
Prior to April 2021, Proposition 60 allows persons 55 and older to transfer their protected Proposition 13 tax base from an existing property to a replacement property within the same county.

Proposition 90 allows for the transfer of a base year value from one county to another county in California (intercounty) if the county has authorized such a transfer by an ordinance. The following ten counties in California have an ordinance enabling the intercounty base year value transfer:

Alameda, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Clara, Tuolumne, and Ventura.

Proposition 110 extends the Prop 60/90 provisions to any severely and permanently disabled person.

In addition to the Prop 60/90 and 110 base transfer, Proposition 3 provides property tax relief, under certain conditions, to a person whose property has been taken by eminent domain proceedings, acquisition by a public entity, or governmental action resulting in a judgment of inverse condemnation. **Please note that Proposition 19 passed by voters on November 3rd, 2020. This changes some of these parameters starting April 2021. For more information please visit www.acassessor.org/proposition-19/ and www.boe.ca.gov/prop19/**



Value Reductions

The Assessee Services Unit operates as the customer service section of the Assessor's Office. They process Homeowners' Exemptions, correspond with the Tax Collector and Auditor for bill corrections, input requests for review of property characteristics, calamities, decline in market value reassessments, and appraiser-initiated reviews. Please contact our customer service line at 510-272-3787 for more information.

DECLINE-IN-VALUE (PROPOSITION 8)

Allows for a temporary reduction in a property's assessed value for the current tax year. If a property's assessed value is higher than its market value on the lien date, January 1st, your property may qualify for a reduced assessment.

DISASTER RELIEF

A property that is damaged in a fire, flood, or earthquake may qualify for a temporary reduction in taxable value. The property must experience a minimum of \$10,000 in damage. A claim for property tax relief must be filed within one year of the calamity date.



HOMEOWNERS' EXEMPTION

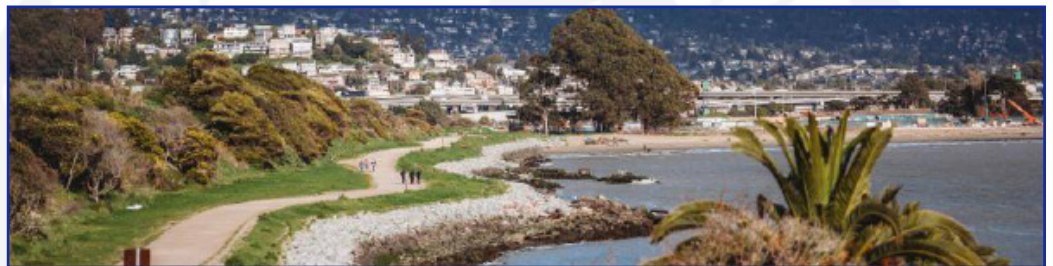
A homeowner's primary residence may be eligible for an exemption. The Homeowners' Exemption can reduce a property's taxable value by \$7,000 resulting in a property tax savings of approximately \$70 to \$80 annually.



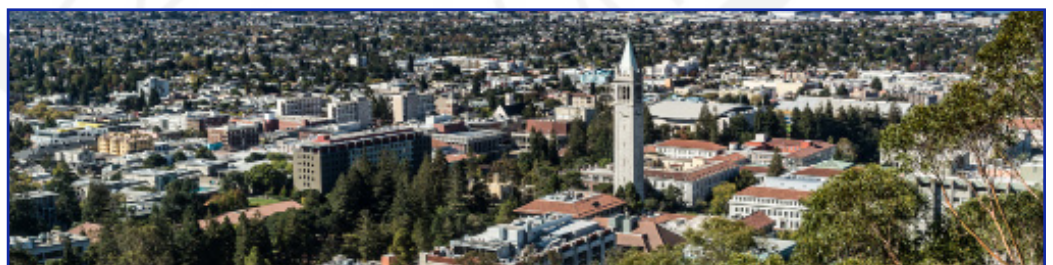
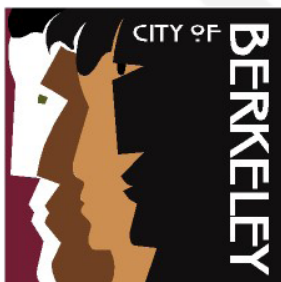
The Cities of Alameda County



ALAMEDA offers a charming, small-town working environment with an exceptional public school system, waterfront vistas, and its own municipal utility company. New residential development is occurring along key waterfront sites along the estuary and bay. A growing list of premium companies, including North Face, Celera Diagnostics, Donsuemor, Semifreddi's, and Perforce are located in Alameda to take advantage of easy access to transportation and a skilled labor force.



ALBANY combines a small-town ambiance with its central location in a major metropolitan area. Albany prides itself on being a community-oriented city, with strong programs for youth, families and seniors, and an emphasis on sustainability. Albany's public schools have an outstanding reputation. The commercial sector includes a pedestrian-friendly small business district, the annual "Solano Stroll", the high visibility San Pablo Avenue, including service, retail and mixed use development, and a redevelopment zone abutting I-80/I-580 which houses large retail and light industry.



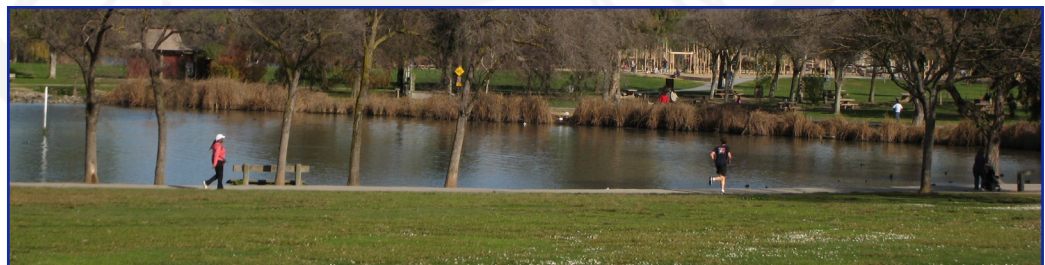
BERKELEY, on the San Francisco Bay, is well known for its environmental policies, disaster preparedness efforts, maintaining affordable housing, preventing homelessness, and promoting healthy families and youth. Committed to building a sustainable community nurtured with economic diversity and a rich cultural environment, Berkeley works in partnership with the community to encourage innovative, creative ideas to maintain a healthy city. Berkeley's economic base includes government, academic, manufacturing, and retail and service sectors, Berkeley also has a multitude of cultural events, parks, and recreational facilities.



DUBLIN, located in the desirable Tri-Valley region, has emerged as an outstanding community for families. Known as the “New American Backyard”, Dublin is an attractive destination for businesses and residents alike who want access to transportation (two major freeways and two BART stations), excellent schools, beautiful parks and public facilities, safe neighborhoods, and a wide variety of housing types. Dublin has progressive policies that promote quality growth in office, retail and residential development. Dublin continues to work to expand and enhance the quality of life for all members of our community.



EMERYVILLE accommodates 12,000 residents and over 20,000 jobs in an area of only 1.2 square miles. Emeryville is home to both small and large businesses that make Emeryville a center of art and innovation. Well known for its corporate leaders—Grifols, Clif Bar, Peets Coffee, Pixar Animation Studios and many more—Emeryville is also a magnet for biotechnology enterprises and arts/creative businesses from gaming to video production. Emeryville has over 4.0 million square feet of office space, an estimated 1 million square feet of space for laboratory research and development, and over 1.4 million square feet of retail space.



FREMONT is the fourth largest city in the Bay Area, with an estimated population of 235,439, and is home to advanced manufacturing, clean tech and life sciences—just a few of the leading-edge industry clusters. Fremont values its many companies, excellent schools, wide range of housing options, and acres of parks and open space, all of which provide a strong and diverse economic base and high quality of life. Fremont continues to develop the Innovation District in Warm Springs/South Fremont. With the opening of the new Warm Springs/South Fremont BART station and planned future openings further south, Fremont has strengthened its connection to the rest of Silicon Valley.



HAYWARD is characterized by its strong and growing advanced industries sector, unparalleled regional connectivity and commitment to sustainable development. Each day, more than 45,000 people go to work in the City's industrial corridor alone, where some of the country's most innovative firms are hard at work developing tomorrow's technologies. The City's economy—one of the most diversified in America—mirrors its population, which is one of the most diverse in California. With a warm and inviting climate, easy access to three international airports, affordable real estate, superior water resources, strong higher education institutions, and a wide range of outdoor recreation opportunities from the hills to the shoreline, Hayward occupies a unique position within the region.



LIVERMORE is a community that reflects an eclectic blend of science, arts, western culture, and award-winning wineries and breweries. The City's renowned reputation in science, technology, and innovation is showcased by the Lawrence Livermore and Sandia National Laboratories, and its regional i-GATE Innovation Hub and "Switch" facility. The San Francisco Premium Outlets and the vibrant downtown highlight a wide-range of shopping, dining, and entertainment opportunities for Livermore's 89,000 residents and visitors. Livermore's diverse community amenities, business friendly atmosphere, and strong public schools make it the perfect location for entrepreneurs and businesses of all sizes including new arrivals Tesla Motors and the Gillig Bus Company.



NEWARK is a pleasant community with a "small town" atmosphere that offers quiet residential areas, a plethora of recreation and open space options, convenient retail, and a varied industrial base. Strategically located for businesses, Newark is home to one of the largest retail malls in the East Bay—the NewPark Mall. The city continues to experience growth in both the high-tech and commercial industries.



OAKLAND, Alameda County's largest city and the 8th largest in the state, is the region's air, rail, and sea gateway. Long a center for industrial and food manufacturing, Oakland has a thriving dining, arts scene, growing green industry and tech sectors. Vacancy rates for commercial, industrial, and residential properties are at historic lows with rents and property values continuing to rise. Oakland remains an affordable choice among large Bay Area cities, notably San Francisco. Projects under construction are adding thousands of housing units and significant amounts of commercial space. The nation's most diverse large city, Oakland has received accolades ranging from its walkability to being among the top places to score dream jobs.



PIEDMONT is a charter city of approximately 11,000 residents located in the beautiful Oakland Hills, overlooking the San Francisco Bay. The city, which is virtually built out, consists of established, high-quality single-family homes on quiet tree-lined streets. Piedmont is centrally located within a few minutes from Oakland and San Francisco on the West, and Concord and Walnut Creek on the East. Within Piedmont's 1.8 square-mile area there are five city parks and numerous landscaped areas which offer wooded paths, tennis courts, children's playgrounds and picnic facilities.



PLEASANTON carries a small town ambiance with a metropolitan edge that contributed to its inclusion as the only Bay Area city on Money Magazine's 2010 list of America's 100 Best Small Cities. This city of 70,000 supports a thriving business community of more than 4,000 companies, from Fortune 500 to home-grown innovation firms. Pleasanton's highly educated population and workforce reflect a community that values education and has a preeminent school system. Downtown Pleasanton is a charming historic destination with a mix of unique shops, services, and restaurants. Nearby Stoneridge Shopping Center features more than 165 specialty stores.



SAN LEANDRO is a dynamic and diverse community of more than 89,000 that is known for its small-town feel while offering a wide range of shopping, dining, recreation, miles of shoreline, and easy access to regional parks and nature areas. Local businesses enjoy many advantages including close proximity to Oakland International Airport and the Port of Oakland, two major freeways, two BART stations, and access to a large, well-educated workforce. Through a public-private partnership known as Lit San Leandro (www.LitSanLeandro.com), a fiber optic network circles the city's industrial and commercial core offering potential limitless internet connectivity.



UNION CITY, located at the center of the San Francisco Bay Area, is a hub for commerce, providing convenient access to major regional transportation links that will be further enhanced by a visionary transportation intermodal center. Union City's strong economy balances professional, business, and retail services with manufacturing, transportation, warehousing new-economy firms. Mixed-use development around the Union City BART station will include retail, housing, office, and community facilities. The City's well-maintained neighborhoods provide housing opportunities for both executives and middle-income families.



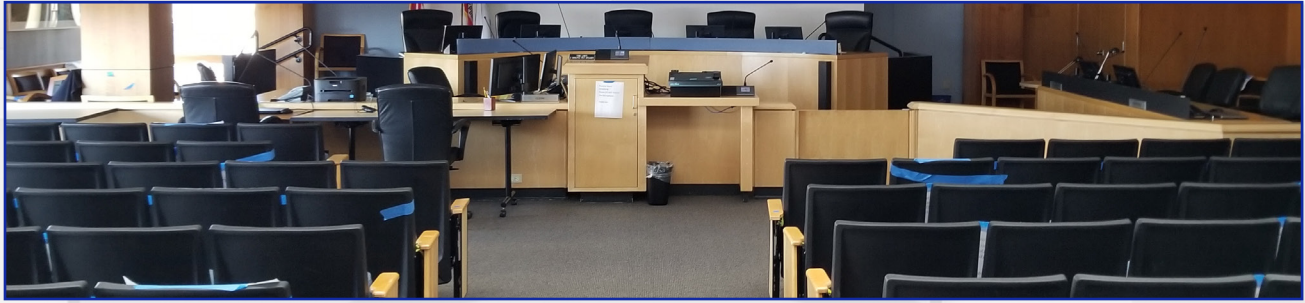
UNINCORPORATED ALAMEDA COUNTY

UNINCORPORATED ALAMEDA COUNTY encompasses over 375 square miles and has a diverse population in excess of 139,000 residents. Municipal services are provided by County departments under the policy direction of the Board of Supervisors. The Eastern portion of the unincorporated area is mainly agricultural while the Western portion is home to a thriving business community that includes light industrial, retail and other sectors providing goods and services throughout the Bay Area.

The area has six distinct communities:

Ashland, Castro Valley, Cherryland, Fairview, San Lorenzo, and Sunol.

Assessment Appeals



Picture of the Board of Supervisors Chambers where Assessment Appeal Board hearings take place.

In Alameda County, a Notification of Assessed Value indicating the taxable value of each property is mailed in July to all secured property owners. A taxpayer who disagrees with this assessed value, believing it to be above the January 1 lien date market value, may request an informal review by the Assessor. Property owners should present to the Assessor's Office pertinent factual information important to the determination of the property's market value as of January 1 of the current calendar year. If the Assessor agrees that a reduction is warranted the property owner need not file a formal assessment appeal with the Clerk of the Board of Supervisors if they agree with the new assessed value.

If a difference of opinion still exists, the taxpayer may file a formal appeal application for reduction in the assessed value with the local Assessment Appeals Board prior to September 15. Once an appeal application reaches the Assessor's Office, a dialogue starts that historically results in almost 74% of filed cases being resolved with no change in assessed value. Nearly 24% of all cases result in stipulations (agreements) to reduce the assessed value. These cases are forwarded to the Appeals Board and rarely require the appearance of the property owner at a hearing. Less than 2% of filed cases are contested and decided by the Assessment Appeals Board.

Appeal applications must be filed between July 2 and September 15 with the Assessment Appeals section of the Clerk of the Board of Supervisors, a separate agency from the Assessor's Office. To appeal a roll correction or supplemental assessment, the application must be filed within 60 days of the date of notice of enrollment of that assessment.

The Assessment Appeal process may result in a Proposition 8 reduction indicating a temporary reduction in value due to a decline in market value below the property's factored base year value (its upper limit). The reduction in assessed value and corresponding reduction in taxes applies only to the year for which the application was filed.

If the Assessment Appeal process results in a change in the base year value set by the Assessor for new construction or a change in ownership, the reduction in value applies to the assessment for the year the application was filed and establishes a new base year value for subsequent years.

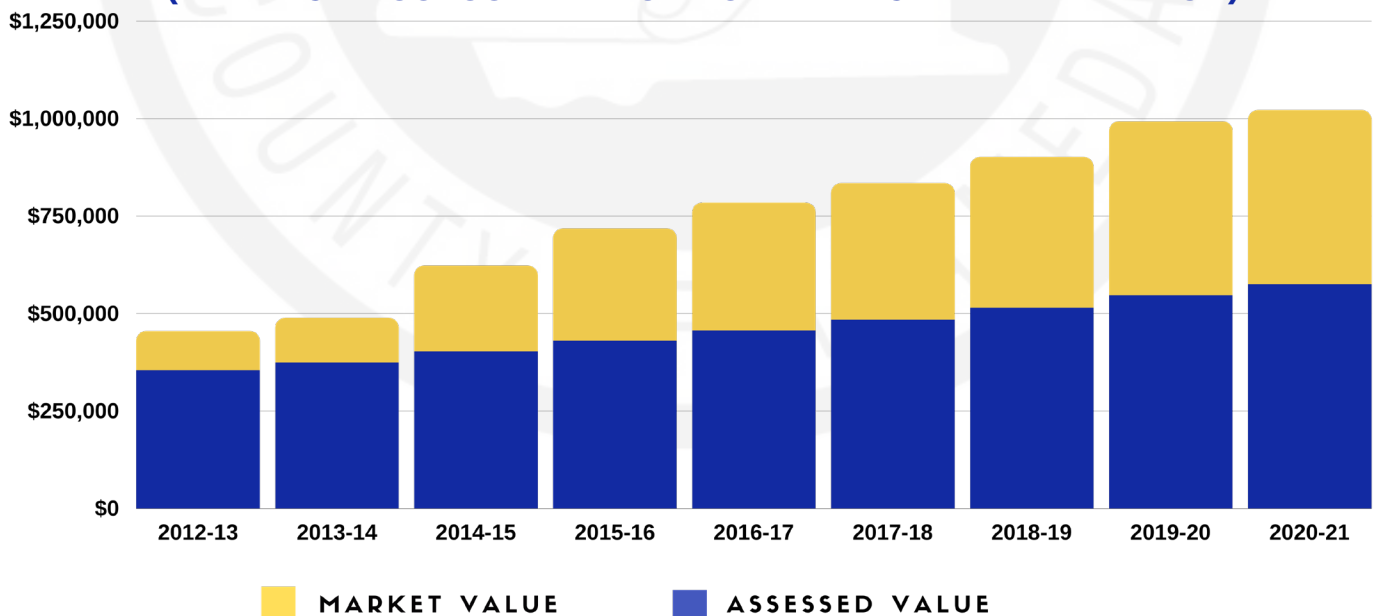
When a taxpayer appeals the Assessor's determination that a change in ownership occurred, the legal issue is heard and adjudicated by an independently appointed legal hearing officer.

Proposition 13

California voters passed Proposition 13 on June 6, 1978, amending the State Constitution to limit the assessment and taxation of property in California. Except in certain instances, real property is assessed at its 1975-76 base year level and cannot be increased by more than 2 percent annually. Whenever there is a change in ownership, real property is reassessed at its fair market value to establish a new base year. Similarly, the market value of any new construction is also added to assessments as of its completion date, changing the base year. With the passage of Proposition 8, also in 1978, the Assessor is required to assess real property at the lesser of its Proposition 13 level, indexed by no more than 2 percent per year, or its current market value as of January 1st. If a property is assessed at its lower market value, the Assessor is required to restore the Proposition 13 assessment in subsequent years if the market value increases to that level or above. (Business personal property is assessed at its fair market value as of January 1st each year.)

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to 1 percent of the property's taxable value, plus any voter approved bonded indebtedness, service fees, improvement bonds, and special assessments.

SINGLE FAMILY HOMES (AVERAGE ASSESSED VALUE VS. AVERAGE MARKET VALUE)



NOTE: Proposition 13 limits real estate assessments to a maximum 2% increase per year unless the property changes ownership, has new construction added, or has had a Proposition 8 reduction in the prior year.

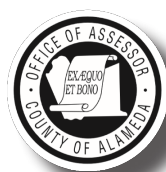


Secured Local Roll Distribution by Property And Value

Property Type	Number of Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessed Value
Single Family Residential	380,467	83.90%	\$204,299,640,604	62.90%
Multi-Family Residential	34,159	7.60%	\$37,054,907,335	3.90%
Commercial and Industrial	21,172	4.70%	\$68,773,469,727	7.50%
Agricultural	3,496	0.80%	\$2,056,686,492	21.20%
Vacant Land	12,188	2.70%	\$9,062,200,369	0.60%
Institutional	2,085	0.50%	\$3,688,113,463	2.80%
Exempt and Utility	11,908	0.00%	\$0	1.10%
Total	465,475	100%	\$324,935,017,990	100%

Unsecured Local Roll Distribution by Property And Value

Type of Account	Number of Accounts	Percent of Total Accounts	Assessed Value	Percent of Unsecured Value
General Business	26,403	56.45%	\$11,413,269,474	63.12%
Leased Business Property	5,965	12.75%	\$1,008,727,909	5.58%
Cable TV	28	0.06%	\$282,531,407	1.56%
Commercial Aircraft	37	0.08%	\$902,965,294	4.99%
Other Aircraft	909	1.94%	\$713,281,343	3.94%
Documented Boats	1,693	3.62%	\$180,509,210	1.00%
Other Boats	7,682	16.43%	\$107,822,220	0.60%
Possessory Interests	3,890	8.32%	\$3,357,274,613	18.57%
Improvements on Leased Land	164	0.35%	\$115,760,788	0.64%
Total	46,771	100%	\$18,082,142,258	100%



Assessment Roll Compared by Jurisdiction

<u>Roll Category</u>	<u>Number of Parcels or Accounts</u>	<u>Percent of Total Parcels or Accounts</u>	<u>Assessed Value</u>	<u>Percent of Assessed Value</u>
Secured	465,475	90.87%	\$324,935,017,990	94.73%
Unsecured	46,771	9.13%	\$18,082,142,258	5.27%
Total Local Roll Value	512,246	100%	\$343,017,160,248	100%

10-Year History of Local Assessment Rolls Secured & Unsecured

<u>Roll Year</u>	<u>Gross Local Roll</u>	<u>Amount of Change</u>	<u>Percent Change</u>
2011-12	\$200,415,501,016	\$729,340,581	0.37%
2012-13	\$204,700,974,963	\$4,285,473,947	2.14%
2013-14	\$215,286,632,022	\$10,585,657,059	5.17%
2014-15	\$229,217,121,786	\$13,930,489,764	6.47%
2015-16	\$245,456,517,353	\$16,239,395,567	7.08%
2016-17	\$262,619,888,727	\$17,163,371,374	6.99%
2017-18	\$280,185,632,039	\$17,565,743,312	6.69%
2018-19	\$300,108,516,261	\$19,922,884,222	7.11%
2019-20	\$321,499,353,615	\$21,390,837,354	7.13%
2020-21	\$343,017,160,248	\$21,517,783,973	6.69%



Interesting Alameda County Assessment Facts

Five Highest Valued Residential Assessments

Location	Assessment	Zip Code
Oakland	\$14,396,185	94603
Fremont	\$12,484,800	94539
Piedmont	\$10,648,725	94611
Piedmont	\$9,191,133	94610
Piedmont	\$8,913,928	94610

Five Largest Homes by Square Footage

Location	Square Footage	Zip Code
Pleasanton	19,541	94566
Fremont	16,791	94539
Piedmont	15,650	94611
Pleasanton	15,177	94566
Fremont	15,119	94539

Qualifying Exemptions

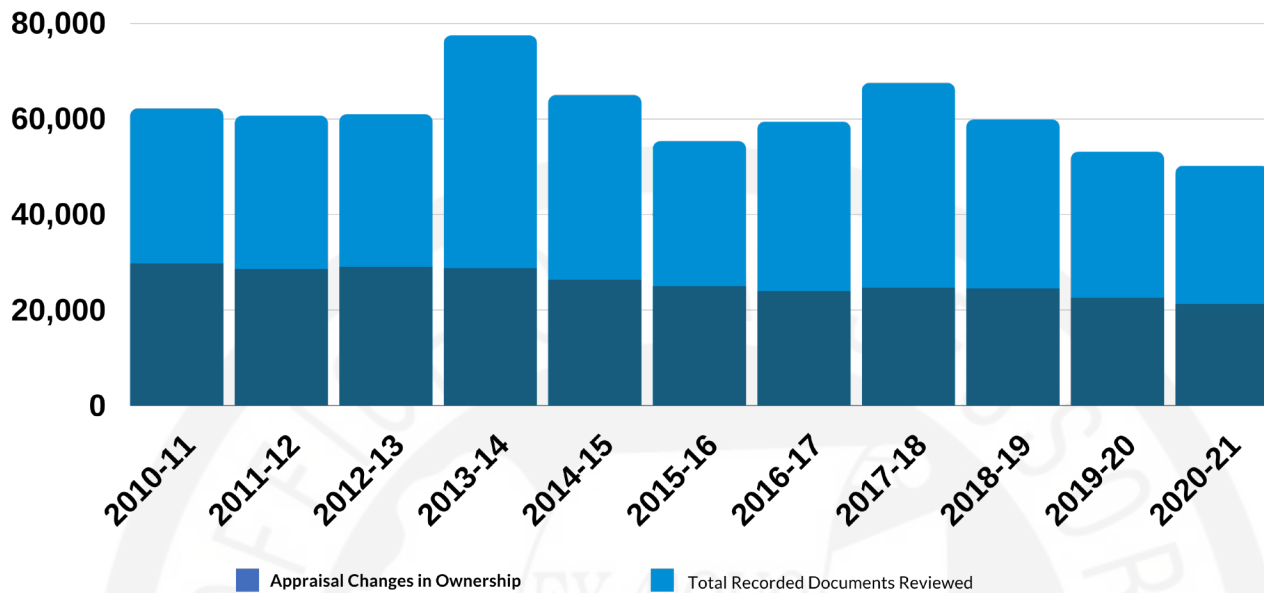
Exemption Type	Quantity	Total Value
Homeowners	245,205	\$1,718,069,034
Veterans	998	\$129,477,522
Religious & Church*	583	\$703,948,632
Charities (including some churches)	1,468	\$6,474,898,364
Schools & Colleges	95	\$779,966,427
Hospitals	37	\$3,273,859,408
Historical Aircraft	44	\$4,700,140

* "Church" is a term used generically to represent places of worship such as Mosques, Temples, Synagogues, etc.



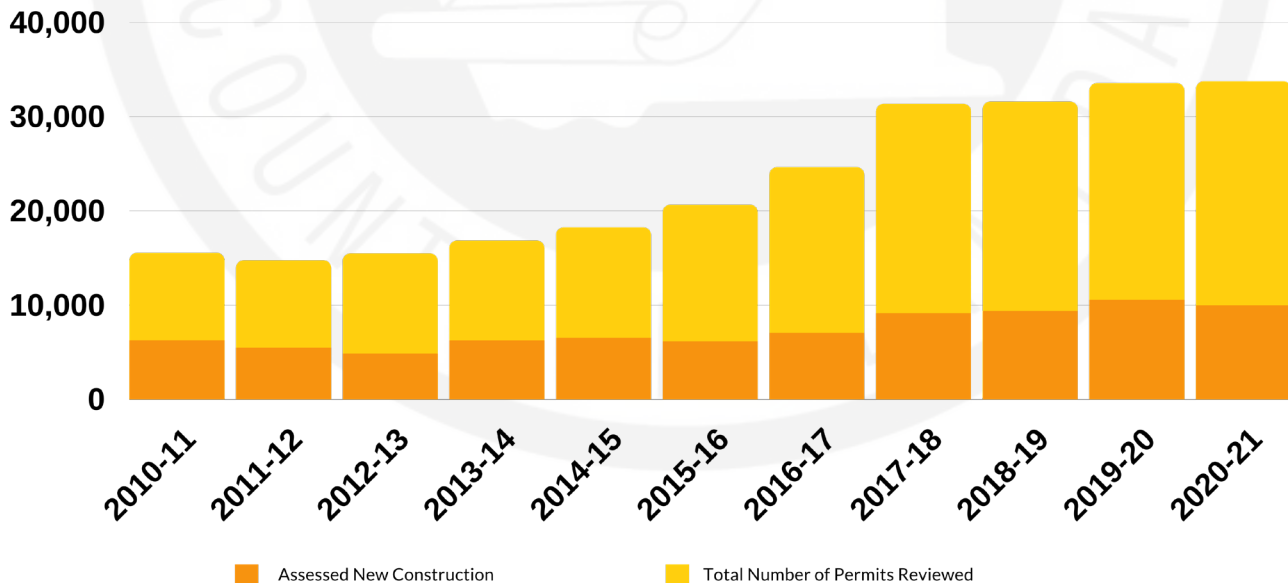
Real Estate Related Production

Changes In Ownership vs. Recorded Documents

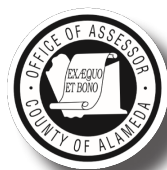


NOTE: The Assessment Roll Unit reviews all real estate related recorded documents each year. When fully researched, many real estate transactions do not lead to appraisable events under Proposition 13.

Assessed New Construction vs. Building Permits



NOTE: Appraisal staff investigates all building permits each year to determine which projects result in assessable new construction such as added building area. Many permits are found to relate to normal repairs and replacements, which in accord with Proposition 13, often do not amount to assessable new construction. Real estate appraisers determine the market value of all assessed new construction.



Valuing New Construction

HOW DOES THE ADDED VALUE FOR NEW CONSTRUCTION AFFECT YOUR TAXES?

New construction triggers a supplemental tax bill from the date of completion based on the assessed value of the new improvements. In the following year, the additional assessment for new construction combines with the existing assessment and becomes part of the annual tax bill due in December and April. Construction in progress beyond any January 1 lien date results in an estimate of value of the portion completed.

HOW DOES THE ASSESSOR ARRIVE AT THE ADDED VALUE FOR NEW CONSTRUCTION?

The Assessor is obligated to enroll the market value of assessable new construction. When valuing additions to a property, partial completion of new construction, new and "like new" projects, the Assessor uses the sales comparison and/or cost approach. New construction associated with income producing properties may be appraised using the income approach. Appraisers typically utilize standardized cost tables, provided by the State Board of Equalization, based on annual surveys of construction professionals. These costs vary by the size of the addition and the quality of the new construction.

ASSESSABLE (TAXABLE) NEW CONSTRUCTION MAY BE ANY OF THE FOLLOWING:



**Land
Development**



**New
Construction**



**Physical
Alterations**



**New
Additions**



Business Personal Property



The Business Personal Property Unit is responsible for the discovery and valuation of taxable personal property for assessment purposes. They conduct property tax audits to determine taxability, value, and to verify an assessee's reported costs and other information that may influence the assessment of all taxable property. Please contact our customer service line at 510-272-3836 for more information.

BUSINESS PERSONAL STATEMENTS (FORM 571L)

All business owners must fill out and turn in their mandatory business personal property statements to the Assessor's Office (unless otherwise notified by the Assessor's Office). Filing can be done by mailing the paper statement or by filing electronically at calbpsfile.org.

571-L FILING DEADLINES

JANUARY

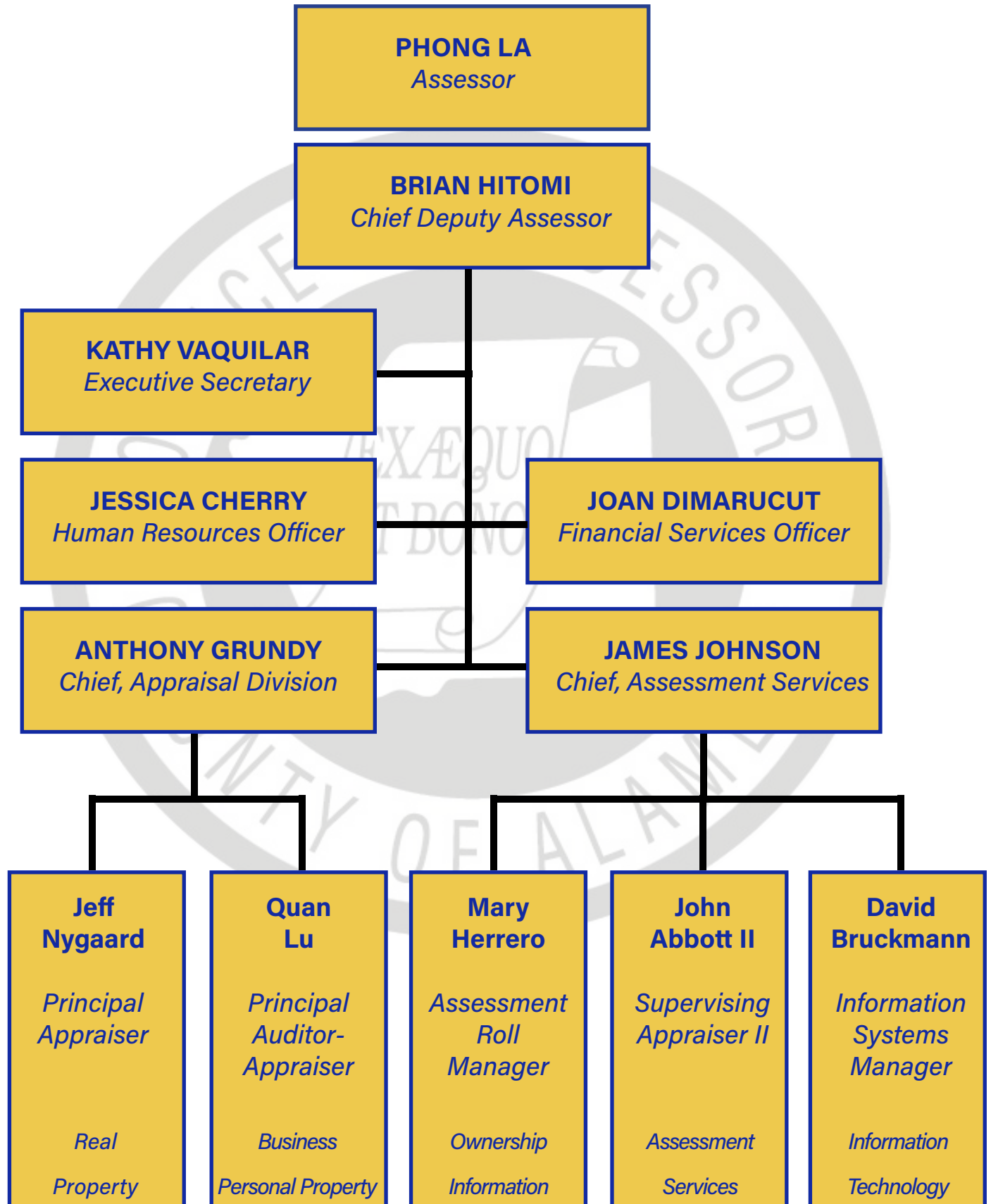
Statements mailed out mid-January

APRIL

File statements by April 1

Top Five Business Personal Property Assessments	
Business Name	Fixture & BPP Value
Tesla Inc	\$2,385,715,257
Workday Inc	\$336,946,310
Federal Express Corporation	\$311,689,228
Southwest Airlines	\$300,034,040
Lam Research Corporation	\$277,479,592

Office Leadership



Acknowledgements

I would like to thank my staff, listed here by length of service to the Assessor's Office, for their dedication and hard work in producing the 2020-21 Assessment Roll.

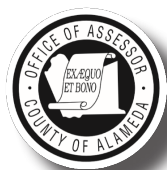
-Phong La, Assessor

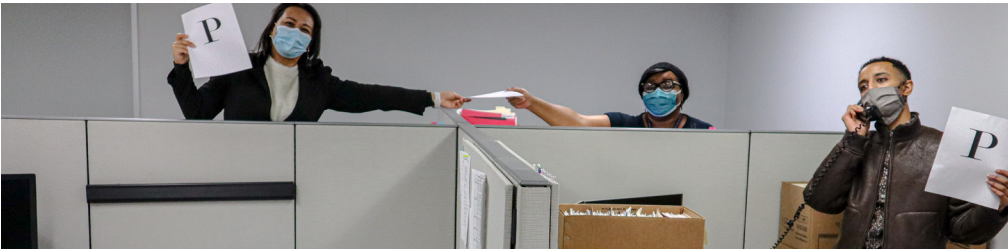
Doug Takeda, Stephanie Brown, Maurice Taylor, Brian Hitomi, Mark Bluford, Virginia Francisco, Edith Ednalaga, Judith Ibalio, Marceal McMillian, Rachel Garcia, Norman Mallillin, Elvia Diaz, Lai Yee Wan, Vitalis Ugochukwu, Leonides Jesuitas, Leticia Flores, Emma Fleming, Quan Lu, Tsu-Loong Wu, James Johnson, Ester Camacho, Luviminda Lumibao, Mitos Del Rosario, Norayda Pollarca-Gambucci, Liza Akima, Mary Herrero, Kevin Lopez, Kathy Vaquilar, Joann Chau, Steven Liu, Monica Lantican, Kathy Chinn, Trang Nguyen, Maria Zelaya, Mel Ednalaga, Kamal Bello, Versie McGee, Tserha Yishak, Arcelia Garcia, Mary Ann Enriquez, Dolly Centeno, Anthony Grundy, Sylvia Wright, Amy Wong, Sylvia Craig, Eugene Mafnas, Johann Navarro, Mimi Chau, Lesley Semmel, Susan Wickson, Flora Yuen, Henry Ruelos, Jose Valentin, Cheryl Jean DeCastro, Emma Hernandez, Jeffrey Nygaard, Rebecca Li, Chau Pham, Rhian Pierce-Jones, Erick Mendoza, Mitra Aliabadi, Raymond Magtibay, Suzanne Mah, Eugene Ancheta, Rozel Perez, John Fossett, Leticia Briseno, Bonnie Lau-Darabian, Christyn Medina, Josephine Tang, Daisy Jew, Carol Clemons, Agnes Wu, Robert Peck, Eric Leung, Linh Dang, Maggie Lee, Kenneth Wong, David Gramlich, John Abbott II, Melissa Padilla, Mary Ann Shivers, Buendalene Lozada, Leland Leong, Fidelito Ibalio, Oscar Ortiz, Michael Young, Kristi Martinez, Herbert Javier, Israel Padilla Villafuerte, Stephen Buxton, Teri Davis, Joan Dimarucut, Neysan Soleiman, Tahisha Truehill, Christopher Nguyen, Mai-Ling Boujwa, Mika Hankins, Andrew Greenlees, Vickie Miyashiro, John Merlie, Elizabeth Bourland, Krista Jones, Matthew Lim, Evguenia Guilbert, Charles Ludwig, Cynthia Clifton, Gabriela Hernandez Beltran, Jonathan Lawton, Rhianon Maple, Heidi Blackmon, Felicia Walker, Joshua Frumin, Rebecca Richardson, Natasha Zamula, Buenafior Poblete, Rhonda Agers, Connie Liang, Ratsamy Dela Torre, Nathaniel Stubblefield, Nguyen Ha, Becky Thieu, Azer Moore, Ronald Gutierrez Aguilar, Javier Marquez, Theodore Polyzos, Joel Wong, Joshua Johnson, Jobelle Macaraeg, Wei Zhang, Pauline Fong, Carlos Toscano, Ruth Noguera, Julie Ann Payopay, Jeannie Fredrickson, Mia Lo, Sheldon Kwong, Jimmy Yu, Jessica Cherry, Warren Yee, Stacey Lynch, Sarah Chen, Sandra Espejo, Michael Greenlees, Christine Lei, Princess Alforque, Candice Chang, Jensen Novak, Stacy Zhang, Wanda Winquist, Deborah Calvo, Michael Gabriel, Pamela Boyle, Gary Chan, Shayla Bohanon, Victoria Rubio, Julia Sarkis-Kelly, Masayoshi Ken Kakazu, Abel Kifle, Francis Lau, Solongo Bayarsaikhan, Jaime Baile, Feimin Chang, Jake Woodlee, Kristina Molina, Montoya Naly, Shane Nand, Mark Williams, Nghia Huynh, David Wong, Jason Wan, Lydia D'Angelo, Jessica Stroube, Cijie Kuang, Onaissa Khan, Mary Vanderbeck, Candice Li, David Bruckmann, Mona Barra-Gibson, Thanh Ngo, Candice Roberts, Yong Lin, Kamal Bello, Elaine Kan, and Jordan Espinoza

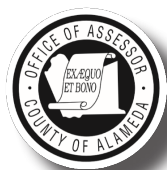
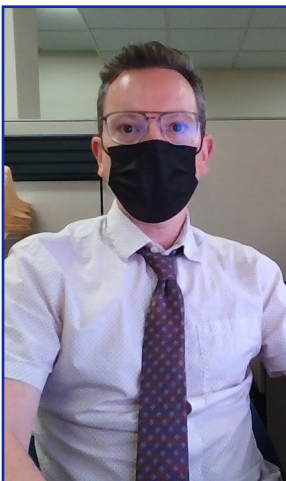
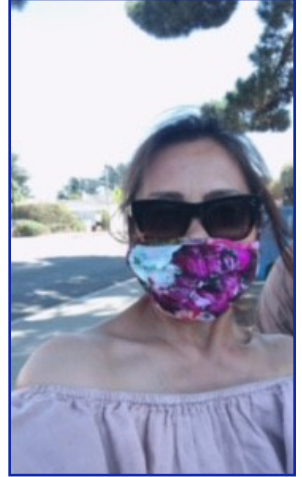


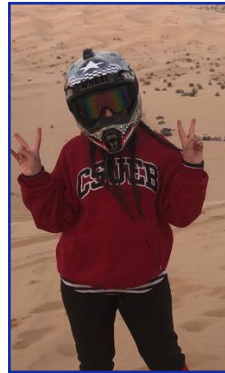
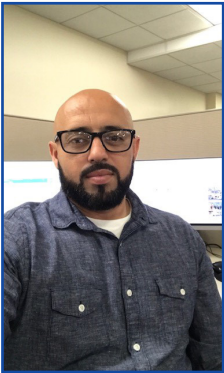
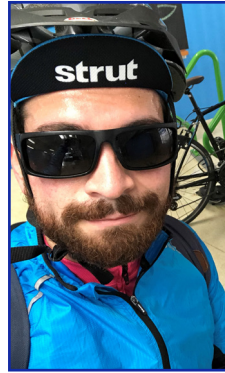
Staff Photos

The Assessor's Office remains committed to do our part to help slow the spread of COVID-19 by social distancing. This year we wanted to show a different side of our staff by having them submit pictures to be featured in the Annual Report.









I would like to thank County Administrator Susan S. Muranishi, Director of Human Resource Services Joe Angelo, Auditor-Controller/Clerk-Recorder Melissa Wilk, Treasurer-Tax Collector Henry C. Levy, Chief Information Officer/Registrar of Voters Tim Dupuis, County Counsel Donna Ziegler, Deputy County Counsel Andrew J. Massey, the 57 other County Assessors throughout California, and the California State Board of Equalization for their continued support and cooperation to help our Office succeed.

-Phong La, Assessor

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Shane Nand, Alameda County Assessor's Office

PHOTO EDITING:

John Benedict Rivera, Alameda County Assessor's Office

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City Photography provided by the Cities in Alameda County

JURISDICTIONAL MAP:

Michael Munk, Alameda County Community Development Agency

ALAMEDA COUNTY FLAG:

Benjamin W. Hazard

2020-2021



Related County Offices

Treasurer-Tax Collector

(Tax bills and payment information)

(510) 272-6800

Auditor-Controller

(Tax rates)

(510) 272-6565

Clerk-Recorder

(Deed recording information)

(510) 272-6362

Office of the Assessor

COUNTY ADMINISTRATION BUILDING

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Phone

(510) 272-3787

Email

AssessorWebResponse@acgov.org

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