

**PHONG LA**  
**ASSESSOR**



**2022-2023**  
**ANNUAL REPORT**

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2022-2023

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# 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

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Dear Alameda County Residents,

I am proud to present the 2022 Alameda County Assessor's Annual Report. The information in this report reflects the work of the talented and dedicated staff at the Alameda County Assessor's Office. The revenue the Assessor's Office generates provides critical funding for vital services in Alameda County, including public schools, hospitals, roads, police, fire, and other services. Public schools receive the majority of the property taxes at almost 42%.

The assessment roll was delivered on June 28th, 2022. This year's assessment roll value is \$386,726,248,322 or a 7.8% increase above last year's roll. The 2022 Property Tax assessment roll consists of approximately 468,811 real estate parcels and 50,853 business personal property accounts. The Assessor's Office also applied exemptions equal to about \$13 billion in property tax savings for affordable housing, churches, schools, homeowners, disabled veterans, museums, and more.

Here are some highlights of the 2022-2023 Roll:

- The City of Oakland is once again the highest assessment jurisdiction in Alameda County with a total assessed value of \$85,759,724,895 before exemptions.
- The City of Berkeley garnered the highest percentage increase in assessed value from the prior year at 10.3%.
- The City of Fremont led the County in new construction.

Along with the technical work of delivering a timely Property Tax assessment roll, the Assessor's Office continues to provide robust community engagement. With the popular topic of Accessory Dwelling Units, the 2022 Homeowners Fair was a success. We also continued our popular Property Transfer Clinic, provided free legal advice on property transfer matters, and attended many community events across Alameda County.

Thank you for the opportunity to serve as your Alameda County Assessor.

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



5/30/22 - Assessor La at the 2022 Homeowners Fair at the Downtown Fremont Event Center, taking a picture with one of the staff of a resource table outside the auditorium.



3/30/22 - Assessor La attending the Asian American Pacific Islander Elected Roundtable's first in-person meeting to discuss important topics that affect the AAPI community.



4/15/22 - Assessor La with Army Major General Garrett Yee and Maria Yee at the naming of Ohlone College's new study area, the Garrett and Maria Yee Bayview Lounge.



3/25/22 - Assessor La attending the Hayward Chamber of Commerce's Latino Business Roundtable with Hayward City Councilmember Francisco Zermeño and the former Hayward Chamber's President and CEO, Kim Huggett.



# BOARD OF SUPERVISORS & COUNTY ADMINISTRATOR

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



**David Haubert**  
District 1



**Richard Valle**  
District 2



**David Brown**  
District 3



**Nate Miley**  
District 4



**Keith Carson**  
District 5

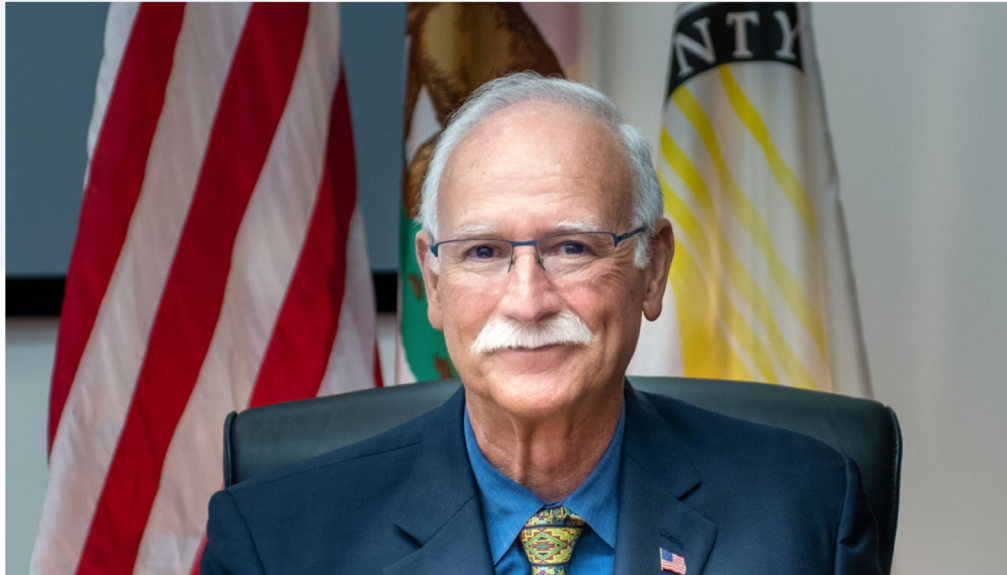


**Susan Muranishi**  
County Administrator



**Lena Tam**  
District 3  
Elected November 2022

# REMEMBERING SUPERVISOR RICHARD VALLE



**The Assessor's Office mourns the sudden passing of Alameda County Supervisor Richard Valle, District 2.**

**Since 2012, Supervisor Valle represented District 2, which includes Hayward, Union City, Newark, and parts of Fremont. Throughout his years in office he fought tirelessly for his district, ushering change for the betterment of all.**

**Supervisor Valle also served in the U.S. Army during the Vietnam War. After his military service he attended Chabot College and California State University East Bay, graduating with a Bachelor's in Sociology and a Master's in Public Administration.**

**Supervisor Valle remained a longtime resident of Union City, serving on the City Council for 13 years. His service to the city included supporting affordable housing and advocating for students in the New Haven School District.**

**Outside of public office, he was founder and president of Tri-CED Recycling, one of California's largest non-profit recycling organizations. He co-founded Centro de Servicios, one of the area's oldest Hispanic social services agencies.**

**As a dedicated public servant, he advocated for young people in Alameda County, prioritized the health and safety of the community at large, and worked to make a difference in his district.**

**Supervisor Valle will be deeply missed.**

# ASSESSMENT ROLL SUMMARY

# \$386,726,248,322

## IN GROSS ASSESSED VALUE

**\$28.2 BILLION  
OR 7.87%**

**INCREASE ABOVE  
LAST YEAR'S ROLL**

**519,664**

**TAXABLE PROPERTIES  
IN ALAMEDA COUNTY**



**\$15.5 BILLION**

ADDED FROM SALES/  
TRANSFERS OF REAL  
ESTATE



**\$3.8 BILLION**

ADDED FROM NEW  
CONSTRUCTION



**\$1.9 BILLION**

INCREASE IN BUSINESS  
PERSONAL PROPERTY



**\$6.8 BILLION**

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

## ALAMEDA COUNTY PROPERTY TAX DISTRIBUTION

42%  
SCHOOLS

18%  
CITIES

15%  
COUNTY

13%  
SPECIAL  
DISTRICTS

12%\*  
REDEVELOPMENT  
SUCCESSOR AGENCIES



\*OVER TIME, REDEVELOPMENT AGENCIES' SHARE OF PROPERTY TAXES SHOULD BE DISTRIBUTED TO OTHER AGENCIES



# HOW THE PROPERTY TAX SYSTEM WORKS



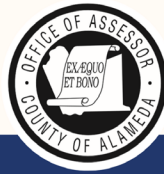
## CLERK-RECORDER

Provides copies of all deeds and recorded documents

1

## CITY & COUNTY

Provides copies of all building permits issued



## ASSESSOR'S OFFICE

Assesses property values in accordance with Proposition 13 and applies all legal exemptions

2

## CLERK OF THE BOARD

Receives and processes assessment appeal applications; schedules hearings in accordance with legal requirements; provides administrative support to Assessment Appeal Board Members and Hearing Officers.



## AUDITOR-CONTROLLER

Calculates taxes and applicable refunds

3

## TREASURER-TAX COLLECTOR

Mails property tax bills and collects taxes

4



## AUDITOR-CONTROLLER

Allocates the money to the County, Cities, Schools, and Special Districts

5

# RESPONIBILITIES 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 468,000 parcels of real estate and over 50,000 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, as well as the 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 over 50,000 business personal property accounts including boats, aircraft, 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](mailto:AssessorWebResponse@acgov.org). If your questions are specific to Business Personal Property, please email [AssessorBPP@acgov.org](mailto: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](mailto: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/](http://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/](http://www.acassessor.org/proposition-19/) and [www.boe.ca.gov/prop19/](http://www.boe.ca.gov/prop19/).**

Also, see page 22 in this report for more information on Proposition 19.

# 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 IN ALAMEDA COUNTY



## ALAMEDA

Assessment Roll: \$18,005,432,029  
Parcels and Accounts: 26,267

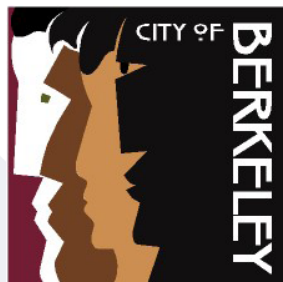
**ALAMEDA** offers a charming, small-town working environment with an exceptional public school system, waterfront vistas, and its own municipal utility company. New residential development is occurring along key waterfront sites along the estuary and bay. A growing list of premium companies, are located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



## ALBANY

Assessment Roll: \$3,496,279,045  
Parcels and Accounts: 6,349

**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

Assessment Roll: \$26,800,229,339  
Parcels and Accounts: 33,464

**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**

Assessment Roll: \$21,337,665,103  
Parcels and Accounts: 24,358

**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**

Assessment Roll: \$7,346,624,851  
Parcels and Accounts: 7,007

**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, Peet’s 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 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**

Assessment Roll: \$67,333,506,862  
Parcels and Accounts: 72,726

**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**

Assessment Roll: \$28,206,322,265  
Parcels and Accounts: 44,723

**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**

Assessment Roll: \$24,373,013,073  
Parcels and Accounts: 34,910

**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**

Assessment Roll: \$13,162,471,090  
Parcels and Accounts: 17,300

**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

Assessment Roll: \$85,231,291,704  
Parcels and Accounts: 123,754

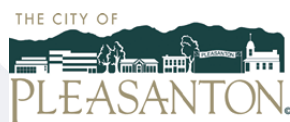
**OAKLAND**, Alameda County's largest city and the 8th largest in the state, is the region's air, rail, and sea gateway. Long a center for industrial and food manufacturing, Oakland has a thriving dining, and arts scenes, and growing green industry and tech sectors. Vacancy rates for commercial, industrial, 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. Oakland has also received accolades celebrating its walkability and its offering of dream jobs.



## PIEDMONT

Assessment Roll: \$5,562,102,405  
Parcels and Accounts: 4,146

**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

Assessment Roll: \$29,494,721,651  
Parcels and Accounts: 28,357

**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 community includes a highly educated population and workforce. 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**

Assessment Roll: \$17,694,311,772

Parcels and Accounts: 28,009

**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](http://www.LitSanLeandro.com)), a fiber optic network circles the city's industrial and commercial core offering potential limitless internet connectivity.



## **UNION CITY**

Assessment Roll: \$13,128,355,899

Parcels and Accounts: 20,454

**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**

Assessment Roll: \$24,737,821,465

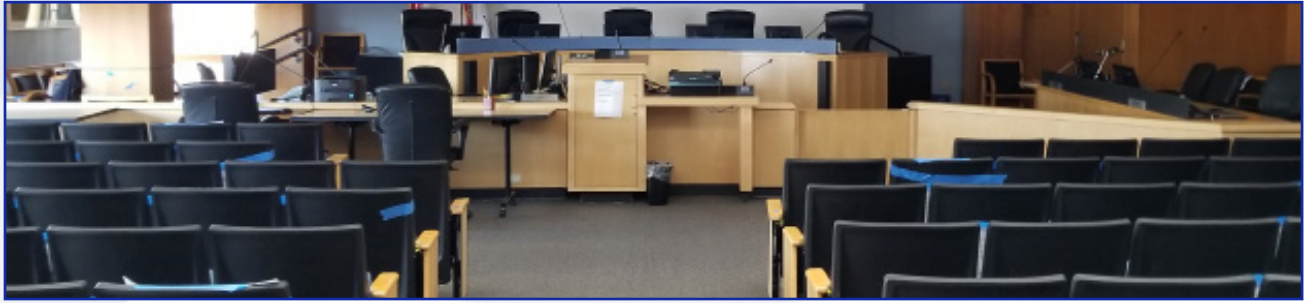
Parcels and Accounts: 46,971

**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.

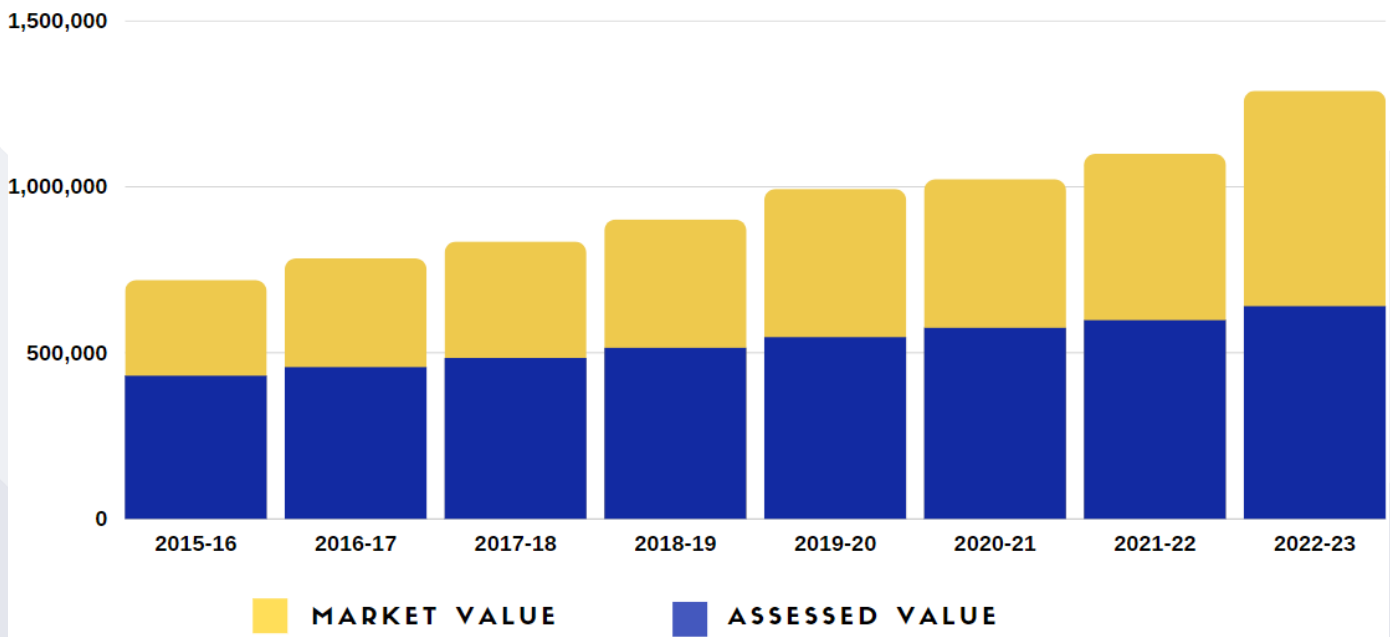
When a taxpayer appeals the Assessor's determination that a change in ownership occurred, the legal issue is heard and adjudicated by an independently appointed legal hearing officer.

# 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.

# PROPOSITION 19

On November 3, 2020, California voters approved Proposition 19, which made changes to property tax benefits for inherited family property while creating additional benefits for some homeowners when transferring a property tax base.

Provided below are a few important changes effected by the passage of Prop. 19. This information reflects the Board of Equalization's interpretation of Prop. 19's provisions.

For more information please consult [boe.ca.gov/prop19](http://boe.ca.gov/prop19).

## Parent-Child and Grandparent-Grandchild Exclusion CHANGES EFFECTIVE FEBRUARY 16, 2021

Prop. 19 imposed new limits on property tax benefits for inherited family property. Under Prop. 19, a child or children may keep the lower property tax base of the parent(s) ONLY if the property is the principal residence of the parent(s) and the child or children make it their principal residence within one year.

	Proposition 58/193 (Former Law)	Proposition 19 (Current Law)
<b>Principal Residence</b>	<ul style="list-style-type: none"> <li>→ Principal residence of transferor</li> <li>→ No value limit</li> <li>→ Residence and homesite (excess land may be excluded as "other property")</li> </ul>	<ul style="list-style-type: none"> <li>→ Principal residence of transferor and transferee</li> <li>→ Value limit of current taxable value plus \$1,000,000 (as biennially adjusted)</li> <li>→ Family homes and farms</li> </ul>
<b>Other Real Property</b>	<ul style="list-style-type: none"> <li>→ Transferor lifetime limit of \$1,000,000 of factored base year value</li> </ul>	<ul style="list-style-type: none"> <li>→ Eliminates exclusion for other real property other than the principal residence</li> </ul>
<b>Grandparent-Grandchild Middle Generation Limit</b>	<ul style="list-style-type: none"> <li>→ Parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer</li> </ul>	<ul style="list-style-type: none"> <li>→ No change: parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer</li> </ul>
<b>Filing Period</b>	<ul style="list-style-type: none"> <li>→ File claim within 3 years or before transfer to third party</li> </ul>	<ul style="list-style-type: none"> <li>→ File for homeowners' exemption within 1 year of transfer</li> <li>→ File claim for exclusion within 3 years or before transfer to third party</li> </ul>
<b>Implementing Statute</b>	<ul style="list-style-type: none"> <li>→ Revenue &amp; Taxation Code section 63.1 (implements Propositions 58/193)</li> </ul>	<ul style="list-style-type: none"> <li>→ Revenue and Taxation Code section 63.2 (implements Proposition 19)</li> </ul>
<b>Important Dates</b>	<ul style="list-style-type: none"> <li>→ Through February 15, 2021</li> </ul>	<ul style="list-style-type: none"> <li>→ Effective February 16, 2021</li> </ul>

# PROPOSITION 19

## Transfers of Tax Bases for Seniors, Severely Disabled, and Victims of Natural Disasters CHANGES EFFECTIVE APRIL 1, 2021

Prop. 19 imposed new limits on property tax benefits for inherited family property. Under Prop. 19, a child or children may keep the lower property tax base of the parent(s) ONLY if the property is the principal residence of the parent(s) and the child or children make it their principal residence within one year.

	Propositions 60/90/110 (RTC Section 69.5)	Proposition 19 (RTC Section 69.6)
<b>Type of Property</b>	→ Principal residence	→ Principal residence
<b>Timing</b>	→ Purchase or newly construct residence within 2 years of sale	→ Purchase or newly construct residence within 2 years of sale
<b>Location of Replacement Home</b>	→ Same county → <a href="#">County with intercounty ordinance (10 counties)</a>	→ Anywhere in California
<b>Value Limit</b>	→ Equal or lesser value → 100% if replacement purchased/newly constructed prior to sale → 105% if replacement purchased/newly constructed in first year after sale → 110% if replacement purchased/newly constructed in second year after sale	→ Any value → No adjustment to transferred base year value if the replacement property is of equal or lesser value than the original property's market value. "Equal or lesser value" means: → 100% if replacement purchased/newly constructed prior to sale → 105% if replacement purchased/newly constructed in first year after sale → 110% if replacement purchased/newly constructed in second year after sale → Amount above "equal or lesser value" is added to transferred value
<b>How many transfers?</b>	→ One time → Exception: After using once for age, second time for subsequent disability	→ Three times
<b>Implementing Statute</b>	→ Revenue & Taxation Code section 69.5 (implements Propositions 60/90/110)	→ Revenue and Taxation Code section 69.6 (implements Proposition 19)
<b>Important Dates</b>	→ Replaced by Proposition 19 (Revenue and Taxation Code section 69.6)	→ Effective April 1, 2021



# SECURED LOCAL ROLL DISTRIBUTION BY PROPERTY AND VALUE

<u>Property Type</u>	<u>Number of Parcels</u>	<u>Percent of Total Parcels</u>	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
Single Family Residential	384,139	81.90%	\$229,677,007,277	62.60%
Multi-Family Residential	35,175	7.50%	\$45,950,982,678	12.52%
Commercial and Industrial	21,152	4.50%	\$77,335,552,785	21.07%
Agricultural	3,494	0.75%	\$2,204,381,851	0.60%
Vacant Land	10,822	2.30%	\$7,824,610,325	2.13%
Institutional	2,090	0.45%	\$4,051,084,887	1.10%
Exempt and Utility	11,939	2.50%	\$0	0.00%
<b>Total</b>	<b>468,811</b>	<b>100%</b>	<b>\$367,043,619,803</b>	<b>100%</b>

# UNSECURED LOCAL ROLL DISTRIBUTION BY PROPERTY & VALUE

<u>Type of Account</u>	<u>Number of Accounts</u>	<u>Percent of Total Accounts</u>	<u>Assessed Value</u>	<u>Percent of Unsecured Value</u>
General Business	28,344	55.74%	\$12,912,865,038	65.61%
Leased Business Property	8,770	17.25%	\$1,064,516,590	5.41%
Cable TV	29	0.06%	\$371,593,452	1.89%
Commercial Aircraft	40	0.08%	\$572,786,325	2.91%
Other Aircraft	863	1.70%	\$811,533,315	4.12%
Documented Boats	1,657	3.26%	\$242,842,120	1.23%
Other Boats	8,259	16.24%	\$127,013,851	0.65%
Possessory Interests	2,756	5.42%	\$3,476,066,892	17.66%
Land	135	0.27%	\$103,410,936	0.53%
<b>Total</b>	<b>50,853</b>	<b>100%</b>	<b>\$19,682,628,519</b>	<b>100%</b>

# 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	468,811	90.21%	\$367,043,619,803	94.91%
Unsecured	50,853	9.79%	\$19,682,628,519	5.09%
<b>Total Local Roll Value</b>	<b>519,664</b>	<b>100%</b>	<b>\$386,726,248,322</b>	<b>100%</b>

## 10-YEAR HISTORY OF LOCAL ASSESSMENT ROLLS

<u>Roll Year</u>	<u>Gross Local Roll</u>	<u>Amount of Change</u>	<u>Percent Change</u>
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%
2021-22	\$358,515,848,349	\$15,502,963,771	4.58%
2022-23	\$386,726,248,322	\$28,210,399,973	7.87%

# INTERESTING ALAMEDA COUNTY FACTS

## Five Highest Valued Residential Assessments

Location	Assessment	Zip Code
Oakland	\$14,836,150	94603
Fremont	\$12,866,280	94539
Piedmont	\$10,974,085	94611
Piedmont	\$10,000,000	94610
Piedmont	\$9,186,346	94610

## Five Largest Homes by Square Footage

Location	Square Footage	Zip Code
Pleasanton	19,541	94566
Berkeley	18,000	94707
Fremont	16,791	94539
Piedmont	15,650	94611
Pleasanton	15,177	94566

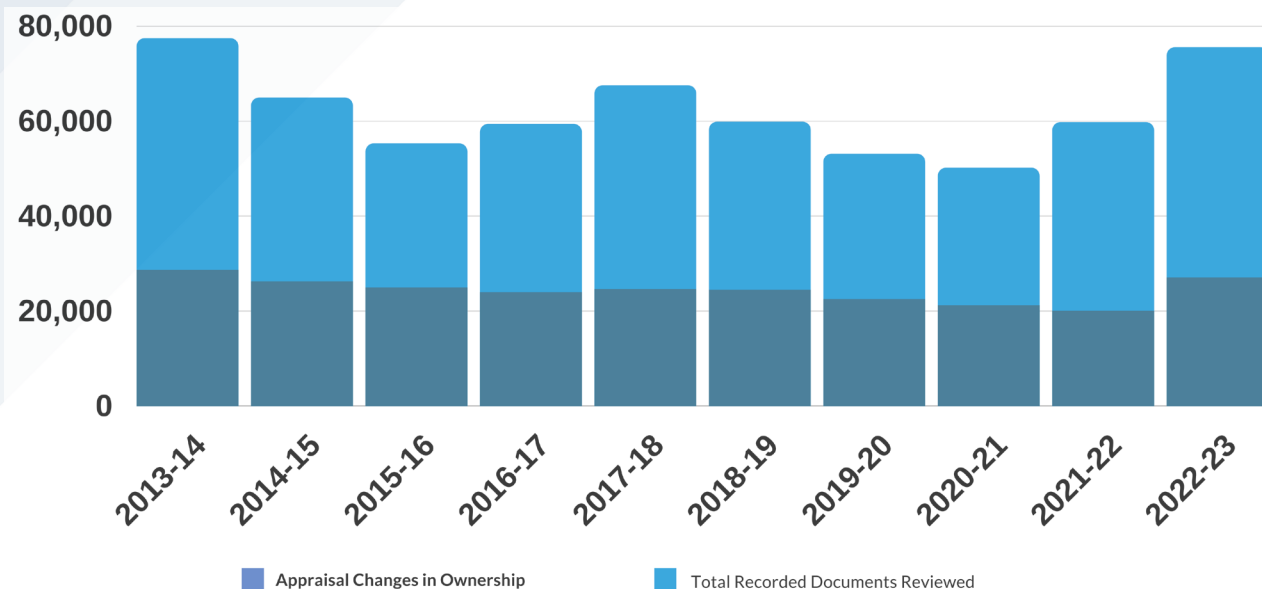
## Qualifying Exemptions

Exemption Type	Quantity	Total Value
Homeowners	242,626	\$1,699,175,600
Veterans	1031	\$140,289,049
Religious & Church*	533	\$702,453,233
Charities (including some churches)	1,412	\$7,134,858,118
Schools & Colleges	52	\$402,114,036
Hospitals	51	\$3,106,192,903
Historical Aircraft	52	\$4,764,120

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

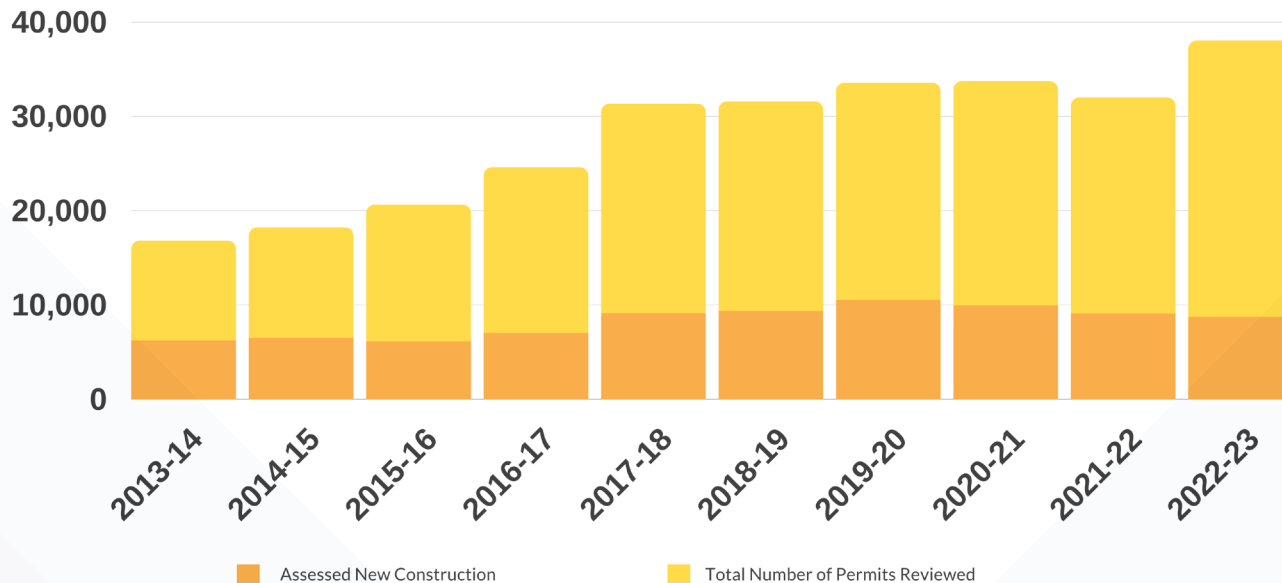
# REAL ESTATE RELATED PRODUCTION

## 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:



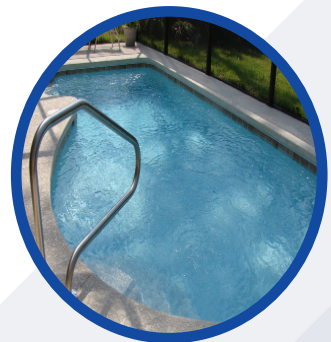
**Land  
Development**



**New  
Construction**



**Physical  
Alterations**

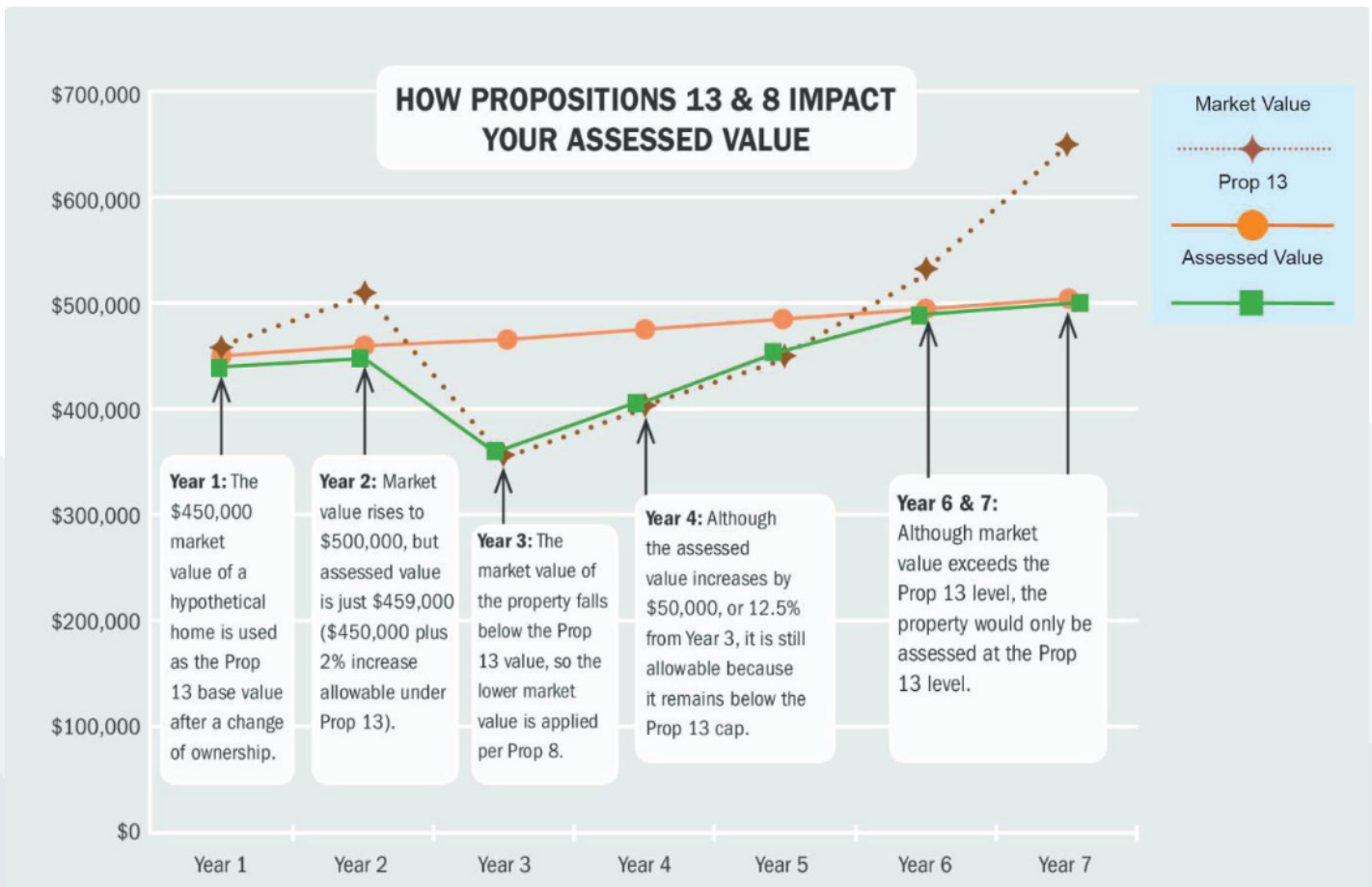


**New  
Additions**

# HOW PROPOSITIONS 13 & 8 IMPACT YOUR ASSESSED VALUE

Under Proposition 13, property taxes increase each year based on an inflation factor that is capped at 2% a year. In most years, the inflation factor is above 2%, but due to Prop 13 it must be capped at 2%.

Please see the graphic below for a more detailed explanation of how the increase in real estate market values may affect your assessed value and how Propositions 13 and 8 affect your assessed value.



# 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)

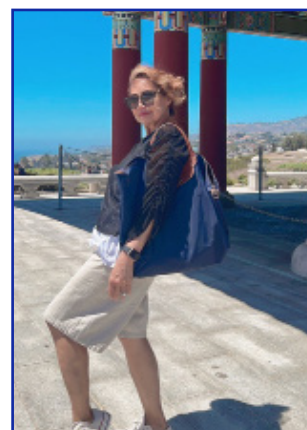
All business owners must fill out and turn in their mandatory business personal property statements to the Assessor's Office (unless otherwise notified by the Assessor's Office). Filing can be done by mailing the paper statement or by filing electronically at [calbpsfile.org](http://calbpsfile.org).

571-L Filing Deadlines: Statements are mailed out in mid-January and must be filed by April 1st.

Top Ten Business Personal Property Assessments	
Business Name	Fixture & BPP Value
TESLA INC	\$2,539,425,406
TESLA ENERGY OPERATIONS INC	\$312,977,701
LAM RESEARCH CORP	\$312,431,173
BAYER HEALTHCARE LLC	\$299,056,589
WORKDAY INC	\$279,870,480
BOARD TRUSTEES LELAND STANFORD JUNIOR UN	\$245,653,813
BOEHRINGER INGELHEIM FREMONT INC	\$226,457,397
FEDERAL EXPRESS CORP	\$208,552,710
WESTERN DIGITAL TECHNOLOGIES INC	\$201,249,648
SSAT	\$187,917,812

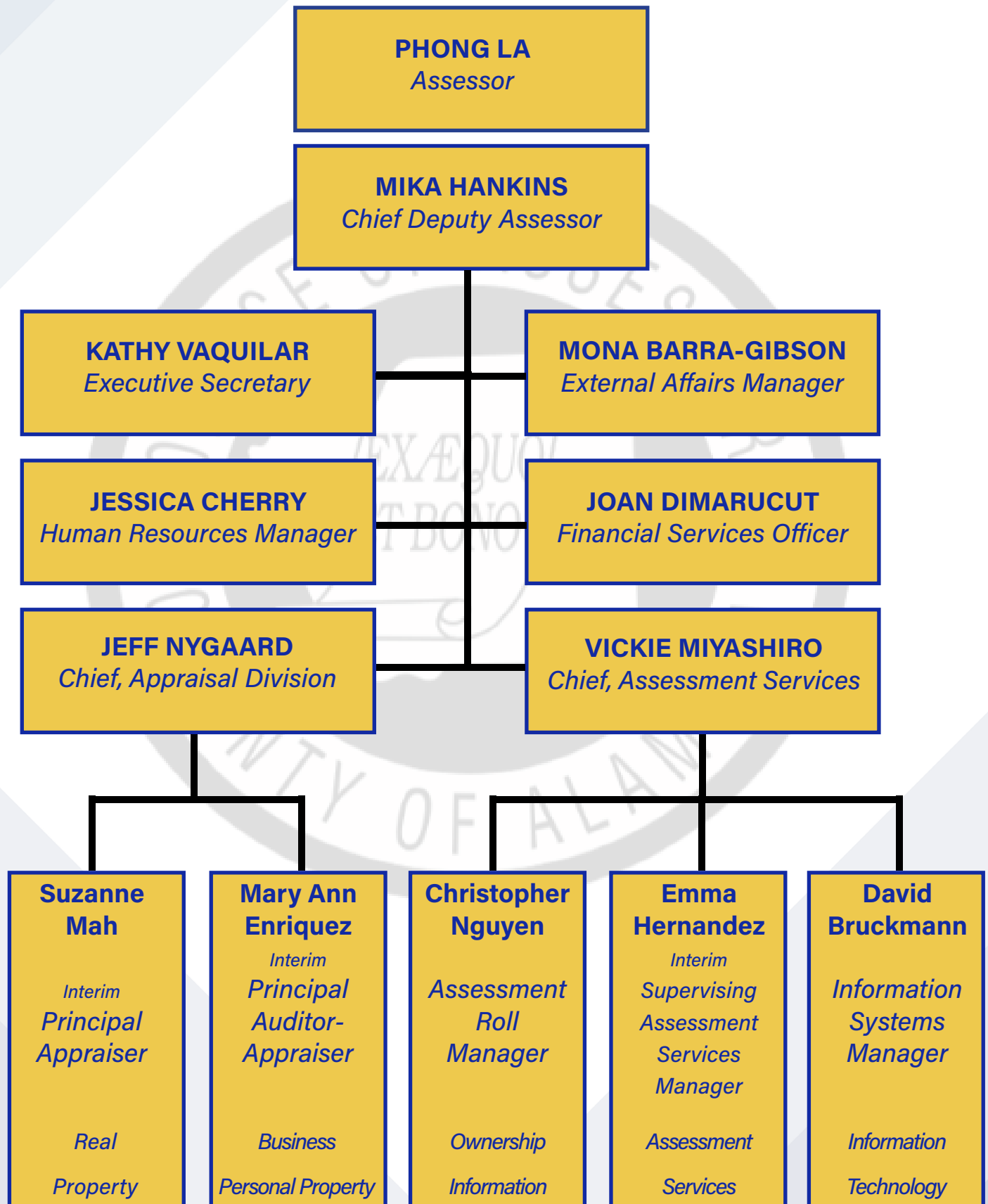
# STAFF PHOTOS

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.





# 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 2022-23 Assessment Roll.

-Phong La, Assessor

Doug Takeda, Maurice Taylor, Brian Hitomi, 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, 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, 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, Erick Mendoza, Mitra Aliabadi, Raymond Magtibay, Suzanne Mah, Eugene Ancheta, Rozel Perez, Leticia Briseno, Bonnie Lau-Darabian, Christyn Medina, Josephine Tang, Daisy Jew, Carol Clemons, Agnes Wu, Robert Peck, Linh Dang, Maggie Lee, Kenneth Wong, David Gramlich, Melissa Padilla, Mary Ann Shivers, Buendalene Lozada, Fidelito Ibalio, Oscar Ortiz, Michael Young, Herbert Javier, Israel Padilla Villafuerte, 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, Charles Ludwig, Cynthia Clifton, Gabriela Hernandez Beltran, Jonathan Lawton, Heidi Blackmon, Felicia Walker, Joshua Frumin, Rebecca Richardson, Natasha Zamula, Buenaflor Poblete, Rhonda Agers, Connie Liang, Ratsamy Dela Torre, Nathaniel Stubblefield, Nguyen Ha, Becky Thieu, Azer Moore, Ronald Gutierrez Aguilar, 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, Michael Greenlees, Christine Lei, Princess Alforque, Candice Chang, Dionisio Molina Jr., Jensen Novak, Stacy Zhang, Wanda Winqvist, Deborah Calvo, Michael Gabriel, Pamela Boyle, Shayla Bohanon, Victoria Rubio, Julia Sarkis-Kelly, Masayoshi Ken Kakazu, Francis Lau, Bolortuya Erdenebat, Jaime Baile, Shane Nand, Ruella Cayabyab, Nghia Huynh, Lydia D'Angelo, Vanessa Bradley, Jessica Stroube, Cijie Kuang, Onaisa Khan, Mary Vanderbeck, Alonso Aguilera, Candice Li, David Bruckmann, Mona Barra-Gibson, Candice Roberts, Liberty Ilag-Zayas, Yong Lin, Dalia Zarkin, Annie Wong, Enjie Kuang, Joseph Lafreniere, Casandra Duong, Eileen Lee, Jain Thapa, Samantha Hing, Kyle Hing, Pardeep Chumber, Shamaya Cooper, Lauren Miller, Kim Shaw, Ronnie Chu, Maria Sassenberg, Gregg Seff, Alysa Huynh, Rick Le, Elizabeth Mauricio, Anshu Nand, Tiffany Price, Rashad Shipp, and Vinh Tran

# 2022-2023

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, Deputy County Counsel Melissa Phung, 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

## CREDITS

### DESIGN AND PHOTOGRAPHY:

Shane Nand, 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



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