

Assessment 101

Nuts & Bolts of an Assessor's Office

Local Assessment Roll Totals

Secured APNs	12,277,154
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Decline in Value Assessments	1,068,414
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2018 Assessed Value	[net of 'other exemptions]
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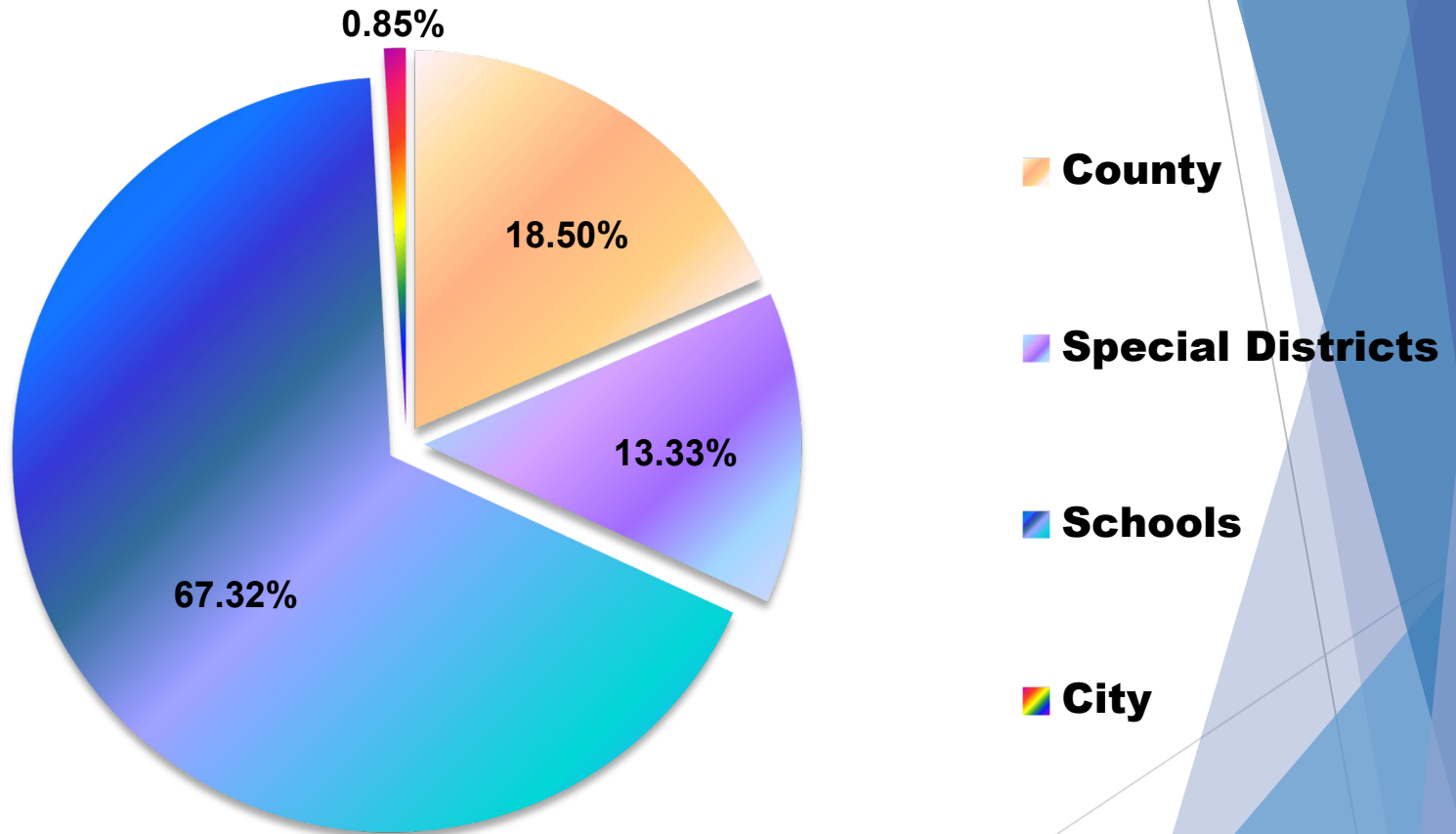
Secured	\$ 5,836,778,243,318
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Unsecured	\$ 248,622,117,805
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Total	\$ 6,085,305,136,984
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Extension Filed/Used	23/14
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Property Tax Distribution Calaveras County



County Assessors

- ▶ Assess all taxable property in the county
- ▶ Discover, Inventory, and Value Property
- ▶ Produce an Assessment Roll and Supplemental Roll
- ▶ Administer Property Tax Exemptions
- ▶ Maintain Assessment Maps



Property Tax Law Hierarchy

- ▶ California Constitution
 - ▶ Article XIII
 - ▶ Article XIII A
- ▶ Statutes aka Codes
 - ▶ Revenue and Taxation
 - ▶ Government
- ▶ Property Tax Rules aka Regulations

Property Tax Law Hierarchy [cont'd]

- ▶ Judicial Decisions
 - ▶ Superior Court
 - ▶ Court of Appeals
 - ▶ California Supreme Court
- ▶ BOE Documents
 - ▶ Advisory, non-binding



Pre-Article XIII A Assessment

- ▶ Full Cash Value assessment every year
- ▶ Cyclical reappraisal
- ▶ Trended/factored in the interim
- ▶ Assessed Value was 25% of full cash value



Article XIII A



- ▶ Enacted by the voters on June 6, 1978
- ▶ Commonly referred to as Proposition 13
- ▶ Applies to locally assessed property, including fixtures

Article XIII A

- ▶ Rolled assessed values back to their 1975 AV
- ▶ Established concept of Base Year Value [BYV]
- ▶ Limited increases to Assessed Value to the lesser of:
 - ▶ 2%
 - ▶ Increase in California CPI

Article XIII A

- ▶ Property is reassessed with new base year value when there is
 - ▶ a Change in Ownership
 - ▶ New Construction





Not Subject to Article XIII A

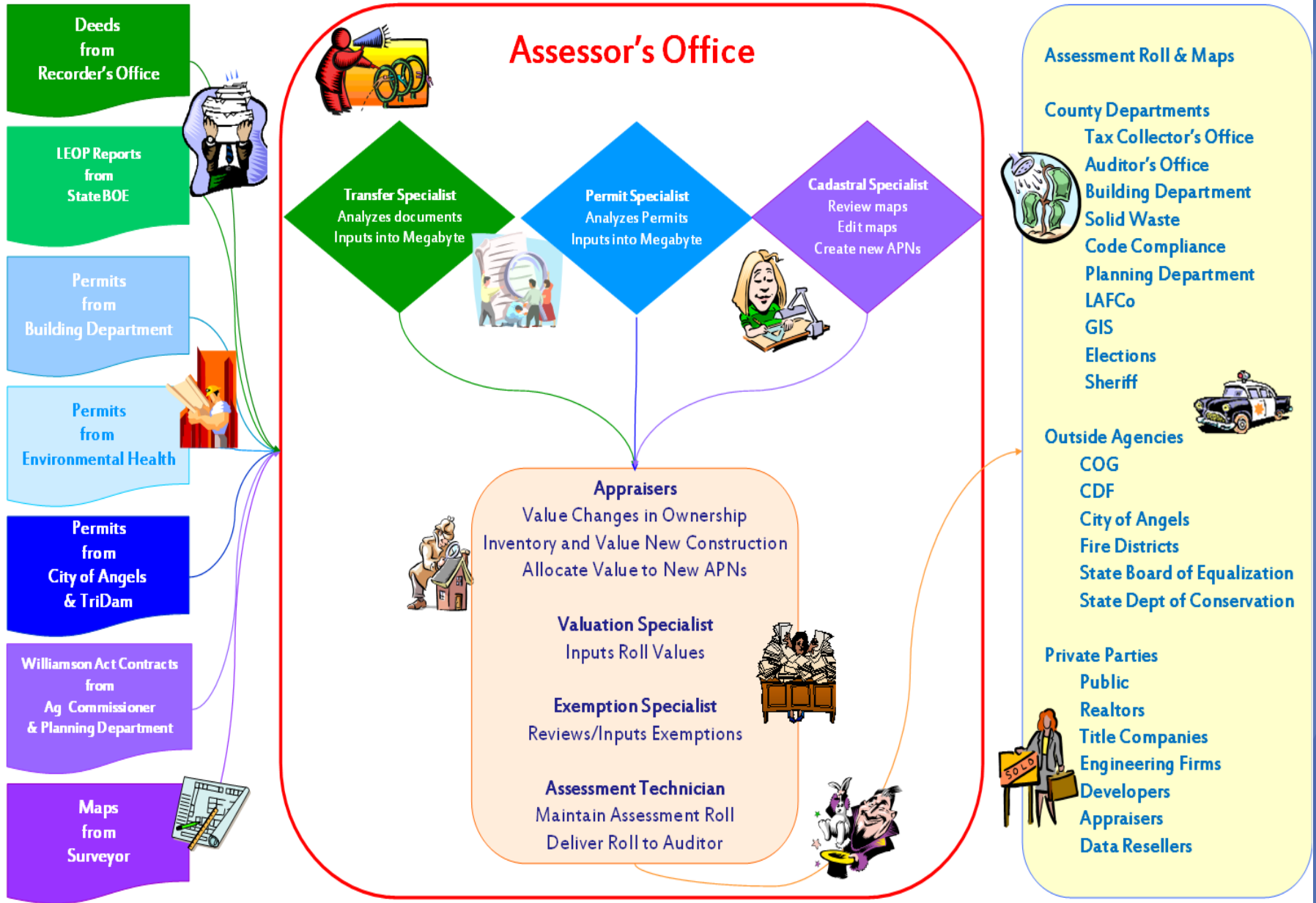
- ▶ Locally assessed personal property
- ▶ State assessed property
- ▶ Restricted value properties
- ▶ Taxable government owned lands

Common Terms

- ▶ *Assessment Roll vs. Tax Roll*
- ▶ *Assessment Year vs. Fiscal Year*
- ▶ *Lien Date*

Types of Assessment Rolls

- ▶ Secured
- ▶ Unsecured
- ▶ Supplemental
- ▶ Unitary



Valuation

- ▶ Inspect and Inventory all property in the County
 - ▶ Photograph all improvements
 - ▶ Measure and sketch all improvements
 - ▶ Classify all property for accurate assessment

Valuation

- ▶ Appraise all property for property tax purposes
 - ▶ Determine Base Year Value for each property component
 - ▶ Estimate Value of New Construction
 - ▶ Estimate Value of Incomplete New Construction as of January 1
 - ▶ Estimate Value of all transfers or sales of property

Valuation

- ▶ Annually appraise all:
 - ▶ Decline In Value properties
 - ▶ Williamson Act properties (CLCA)
 - ▶ Business Property
 - ▶ Personal Property (Boats, Planes)
 - ▶ Timber Preserve Property (TPZ)
 - ▶ Manufactured Homes in Parks

Valuation

- ▶ Allocate Value to Newly Created Parcels
- ▶ Initiate Roll Corrections as needed
 - ▶ Calamity Reassessment
 - ▶ Base Year Value Transfers
- ▶ Defend Assessment Appeals

Assessment

- ▶ Maintain Assessment Rolls
 - ▶ Ownership Records
 - ▶ Mailing Addresses
 - ▶ Roll Corrections



Assessment

- ▶ **Maintain Assessment Rolls [Cont'd]**
 - ▶ Quality Control Review
 - ▶ Input all value changes for every property
 - ▶ Maintain Taxability Codes
 - ▶ Ensure proper “labeling” of base year value components for annual factoring

Assessment

- ▶ Print and Mail Forms
 - ▶ Annual
 - ▶ Exemptions
 - ▶ Property Statements
 - ▶ Daily/Weekly
 - ▶ Homeowners' Exemptions
 - ▶ Exclusion Forms
 - ▶ Calamity Claims
 - ▶ Change in Ownership Statements

Assessment (Cont'd)

- ▶ Identify, Analyze, and Input Ownership Change Documents
 - ▶ Deeds
 - ▶ Death Certificates
 - ▶ Contracts of Sale
 - ▶ Legal Entity Ownership Change Reports from BOE
 - ▶ Trusts

Assessment

- ▶ Receive and Input Building Permit Documents
 - ▶ County Building Department
 - ▶ Environmental Health
 - ▶ City Building Departments
 - ▶ Other Permitting Agencies
- ▶ Notices of Occupancy
- ▶ Certificates of Completion
- ▶ HUD/HCD Reports

Assessment (Cont'd)

- ▶ Maintain Personal Property Files
 - ▶ Business License Questionnaire
 - ▶ DMV Vessel Database
 - ▶ Property Statements
 - ▶ Businesses
 - ▶ Boats
 - ▶ Ag
 - ▶ Quarries

Assessment

- ▶ Administer Property Tax Exemptions
 - ▶ Homeowners'
 - ▶ Disabled Veterans'
 - ▶ Welfare
 - ▶ Church
 - ▶ Religious
 - ▶ Low Value
 - ▶ Historical Aircraft
 - ▶ Cemetery

Assessment

- ▶ Process and Track Property Tax Exclusions
 - ▶ Parent/Child or Grandparent/Grandchild
 - ▶ Transfers of Base Year Value
 - ▶ Eminent Domain
 - ▶ Over 55
 - ▶ Disabled

Assessment

- ▶ Process and Track Property Tax Exclusions [Cont'd]
 - ▶ Transfers for Financing
 - ▶ Transfers between spouses, domestic partners or cotenants
 - ▶ Low Income Housing
 - ▶ Active Solar Energy
 - ▶ Builder's Exclusion

Assessment

- ▶ Produce and Mail Required Notices
 - ▶ Assessed Value Cards
 - ▶ Decline in Value Letters
 - ▶ Supplemental Assessment Notices
 - ▶ Roll Correction Notices
 - ▶ Notices of Enrollment of Escape Assessment

Assessment

- ▶ **Departmental Interaction**
 - ▶ Process Tentative Map Tax Clearance Requests
 - ▶ Work with Tax Collector and Auditor regarding Roll Corrections
 - ▶ Work with Clerk of the Board on Assessment Appeals

Mapping

- ▶ Map all new parcels
- ▶ Assign Assessor Parcel Numbers (APNs)
- ▶ Initiate Split Tracking
- ▶ Update GIS Parcel Fabric
- ▶ Review all applications from Planning and Surveyor



Mapping

- ▶ Provide Legal Descriptions to Tax Collector
- ▶ Maintain Tax Rate Areas (TRAs) and TRA Layer
- ▶ Review complex legal descriptions on deeds and CLCA Contracts
- ▶ Prepare CLCA map for Subvention Report
- ▶ Work with LAFCo regarding reorganizations and TRAs

Assessor/Standards Division

- ▶ Prepare Reports to State Agencies
 - ▶ BOE
 - ▶ Certified Roll Totals
 - ▶ Budget Staff and Workload
 - ▶ Exemptions
 - ▶ CalTrans
 - ▶ Department of Conservation

Assessor/Standards

- ▶ Prepare Internal Reports
 - ▶ Clerk of the Board re: *Appeal Deadlines*
 - ▶ BOE re: *Conflict of Interest Statements*
- ▶ Develop and Maintain Workload Queries
- ▶ Develop Policies and Procedures

Assessor

- ▶ *Certify the Assessment Roll*
- ▶ *Deliver the Assessment Roll to the Auditor by July 1*
- ▶ *Budget*
- ▶ *Personnel Matters*

Questions?