



ALAMEDA COUNTY

# ASSESSOR'S OFFICE

OVERVIEW OF OUR SERVICES



# Topics to be discussed

About Us

Business Personal Property

Property Renovations and Assessments

Change in Ownership

Base Property Transfer

Exemptions

Appeals

## Table of Contents





# Disclaimer:

This presentation contains general information and is current as of the cover date. The law is complex and subject to change. If there is any conflict between the text of this publication and the law, any decisions will be based on the law and not the presentation.

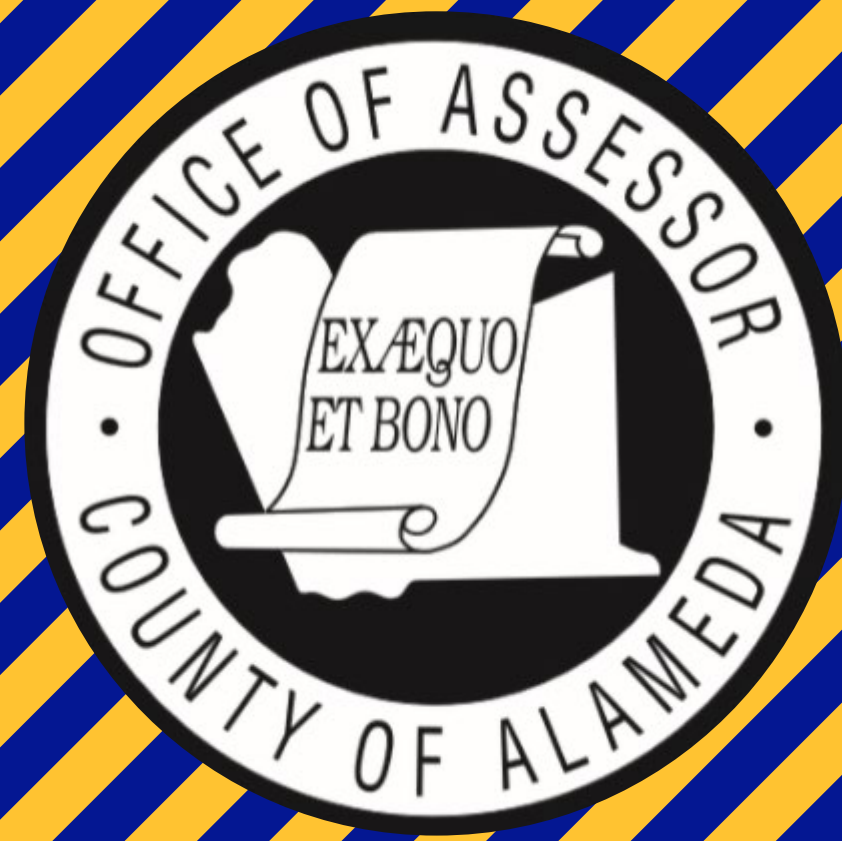
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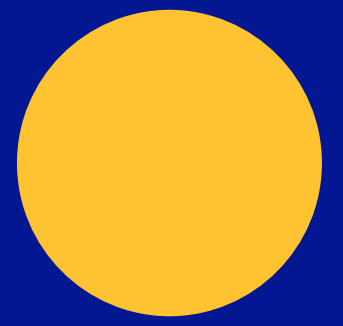
# About Us

## ALAMEDA COUNTY ASSESSOR'S OFFICE

- The Assessor's Office is responsible for locating all taxable property in the County, establishing its taxable value, and applying any legal exemption.
- We are one of the largest assessment agencies in the state.
- We are committed to establishing accurate and fairly assessed property values.







# ■ The Assessor, the Auditor, and the Treasurer-Tax Collector

■ OF ALAMEDA COUNTY



# ASSESSOR'S OFFICE

Designates a value to property and  
determines eligibility and applies exemptions



# AUDITOR'S OFFICE

Calculates taxes and applicable refunds



# TREASURER-TAX COLLECTOR'S OFFICE

Collects taxes





# Business Personal Property



# WHAT IS BUSINESS PERSONAL PROPERTY?

Any tangible property owned, claimed, used, possessed, managed or controlled in the conduct of a trade or business.

## Examples:

Operating Supplies  
Machinery Equipment  
Office Furniture  
Telephones  
Computers





**You must file a business personal property statement (571L) if:**

**If you own business personal property with a combined acquisition cost of \$100,000 (personal property & fixtures) or more located in the County as of 12:00am January 1, of each year (lien date).**

**The Assessor's Office has sent you a Notice of Requirement to File.**



# Increase in Low Value Ordinance

From \$2,000 to \$10,000







# property renovations & assessments



# HOW DOES THE ASSESSOR KNOW WHEN THERE IS CONSTRUCTION ON A PROPERTY?



- The Assessor periodically receives copies of building permits issued by city and county agencies.
- The Assessor may also be notified by another governmental entity, an appraiser from the Assessor's Office who is out in the field, a neighbor, or directly by the property owner.
- When the Assessor has knowledge of new construction, whether or not it is permitted, the Assessor has a legal duty to value it for assessment purposes.



# ASSESSABLE NEW CONSTRUCTION MAY BE ANY OF THE FOLLOWING BUT NOT LIMITED TO:

- ★ New structures;
- ★ New items added to existing structures, such as bathroom fixtures/plumbing, fireplaces, central heating/air conditioning, electrical upgrades and yard improvements such as swimming pools, patios, etc.
- ★ Rehabilitation, renovation, or modernization that converts an improvement to the substantial equivalent of a new improvement







# CHANGES IN OWNERSHIP REASSESSMENT EXCLUSION



# CHANGES IN OWNERSHIP REASSESSMENT EXCLUSION

Things to keep in mind!



Proposition 58  
aka

Parent to Child Transfer



Proposition 193  
aka

Grandparent to  
Grandchild Transfer



How to file





# REASSESSMENT EXCLUSIONS

"Prop 58 and 193 exclude from reappraisal the principal residence and other property as defined when transferred between parent and child and grandparent and grandchild provided specific criteria are met."

## TWO TYPES OF TRANSFERS

PARENT TO  
CHILD

GRANDPARENT TO  
GRANDCHILD



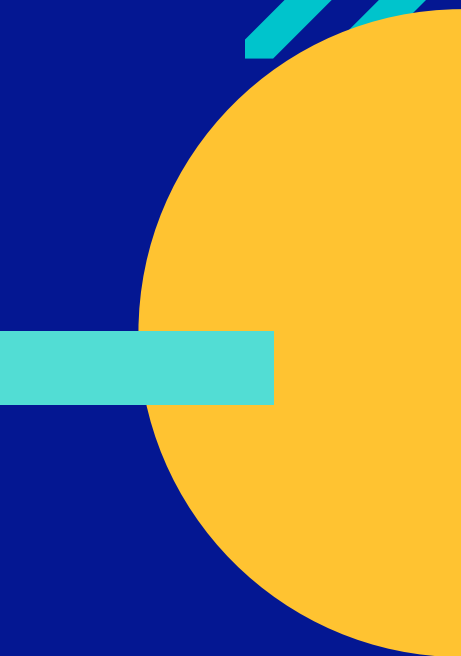
# How To File

Eligible transferee(s) must file a claim with the Assessor's Office.

The following forms (available on our website at [acassessor.org](http://acassessor.org)) are required:

- Claim for Reassessment Exclusion for
  - Transfer between Parent and Child
  - Transfer from Grandparent to Grandchild
- Change in Ownership Statement Death of Real Property Owner
- Preliminary Change in Ownership Report

# Base Property Transfer





# Base Property Transfer

for persons 55 and older or severely and permanently disabled

The following information pertains to Proposition 60, which allows for base-year value transfers to qualified replacement dwellings of equal or lesser value within the same county.



# Base Property Transfer

- Prop 60 recognizes that seniors on fixed income may not be able to afford higher taxes, so it allows them to carry over their existing Prop 13 to their new homes.

- Prop 60 is a one-time tax benefit, and the property must be your principal residence. The market value of your new home must also be equal to or below the market value of your existing home.

- That means you can continue to pay taxes at your existing Prop 13 value as if you had never moved.



# Base Property Transfer

Proposition 90 allows for the transfers 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.

As of November 7, 2018, 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**

# Base Property Transfer

If you plan to sell before you purchase and buy within a year of that sale, your new home must not be at a market value that is more than 105% of your existing home.



Once a year passes and you haven't found a new home, you can still participate in the program if you make a purchase in year two. However, your new home cannot be market valued at more than 110% of your existing home.



# Base Property Transfer



To benefit from this program, you will need to apply.

Please head over to our website at <http://www.acassessor.org> and go to the forms tab at the top.

Click on Base Value Transfer – Person(s) Age 55 or older – Claim Form and Instructions. Download the form, fill it out, and submit it to our office!



# Affordable Housing





# Exemptions



# Exemptions

- Church
- Religious
- Welfare
- Homeowner
- Disabled Veteran's








# EXEMPTION #1: CHURCH EXEMPTION

The Church Exemption, for property that is owned, leased, or rented by a religious organization and used exclusively for religious worship services.



# EXEMPTION #2: RELIGIOUS EXEMPTION

The Religious Exemption, for property owned by a religious organization and used exclusively for religious worship services, and certain school activities. The exemption may also apply to leased personal property.







# EXEMPTION #3: WELFARE EXEMPTION

The California Legislature has the authority to exempt property (1) used exclusively for charitable, hospital, or religious purposes, and (2) owned or held in trust by nonprofit organizations operating for those purposes.



# EXEMPTION #4: HOMEOWNER'S EXEMPTION

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

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





## EXEMPTION #5:

# DISABLED VETERAN'S EXEMPTION

If you are a California veteran who is rated 100% disabled, blind, or paraplegic due to 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% disability.

An additional exemption is available for qualified low-income veterans.





EXEMPTION #5:

# DISABLED VETERAN'S EXEMPTION

\$139,437

Low Income: \$209,156

(Income must be below \$62,614)



# Assessment Appeals

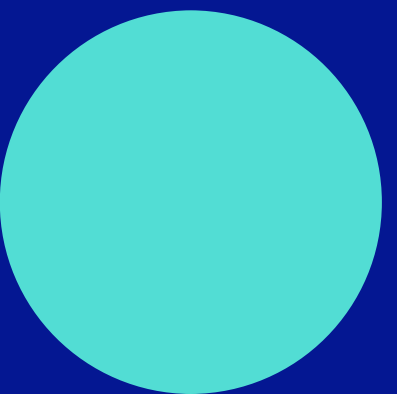


Unresolved differences between the Assessor and the taxpayer over the assessment of property are handled by the **Assessment Appeals Board**. They consider all evidence presented by the property owner and the Assessor's Office at a formal hearing. The Appeals Board then determines the value of the property in question.

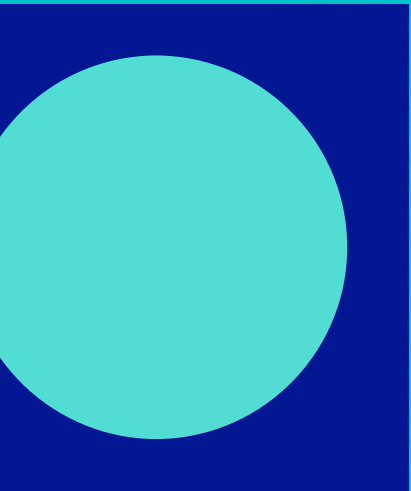


# Informal Appeals

-Anytime!







# Paying Fair Share



# Assessment Appeals

- Appeals of regular assessments must be filed between July 2 and September 15.
- Appeals of Supplemental or Escape Assessments must be filed within 60 days of the date of "Notice of Supplemental Assessment" or "Notice of Enrollment of Escape Assessment" or the postmark for that notice, whichever is later.
- All appeal applications must be filed with the Clerk of the Board, County Administration Bldg. 5th Floor, 1221 Oak Street, Oakland 94612.
- These forms may be obtained by calling (510) 272-6352 or visiting [www.acgov.org/clerk/assessment.htm](http://www.acgov.org/clerk/assessment.htm).





# Get in touch with us!

## ADDRESS

1221 Oak Street, Room 145  
Oakland, CA 94612


## PHONE

(510) 272-3787

## WEBSITE

<http://www.acassessor.org>

 @acassessor

 [fb.com /acgov.assessor](https://fb.com/acgov.assessor)





**Any Questions**