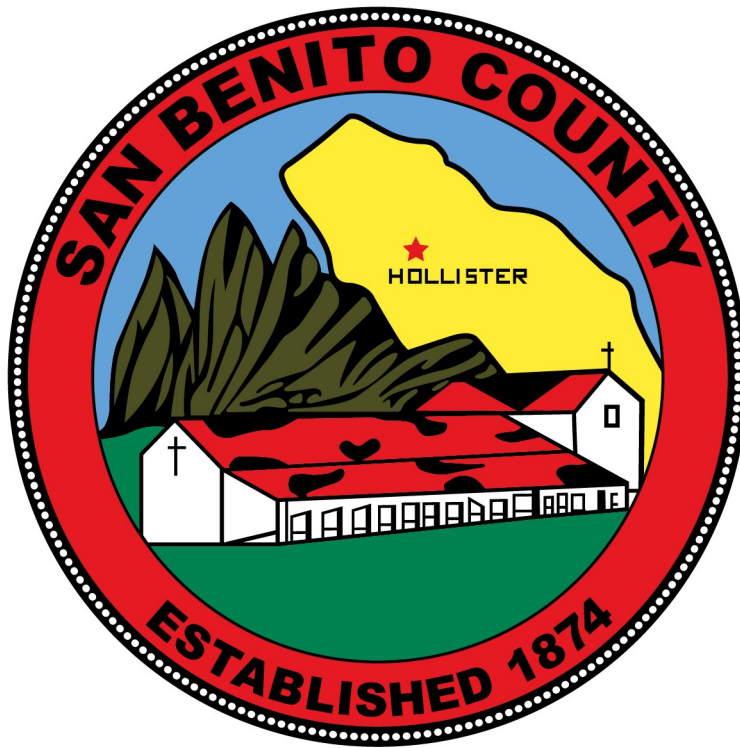


OFFICE OF THE ASSESSOR

TOM SLAVICH



2023

ANNUAL REPORT
SAN BENITO COUNTY

A MESSAGE FROM ASSESSOR TOM SLAVICH



The Assessor's Office is committed in providing the citizens and property taxpayers of San Benito County a timely, accurate, and fair assessment roll. We are proud of the high level of public service offered to all those inquiring about the assessment of property whether by phone, office visit, email, or direct contact with our appraisal staff in the field. As part of this service, we provide this Annual Report to keep you informed of the assessment picture and activity in San Benito County. The Assessor's Annual Report contains detailed statistics, summary charts and graphs; it compares the historical data and provides assessment information by school district, city and property type for the 2023 assessment roll as of the lien (valuation) date January 1, 2023.

Our total gross assessed value exceeded \$12.7 billion for the 2023 assessment year. We experienced an increase of over \$983 million in assessed value over the previous year mainly due to rising property values, a surge in new residential development and new construction. The 2023 net assessment roll (excluding utilities) increased by 8.3% which is a reflection of the continuing strength of the real estate market. During the past 8 years the local assessment roll has grown by 65% in assessed value. The current net assessment rolls will generate over \$124 million in revenue for public schools, cities, county, and special districts. Among the 12 Bay Area Counties, San Benito was **first** in overall percentage growth for assessed value and of the 58 counties, San Benito County was ranked **10th** in overall percentage growth in assessed value for this assessment year. The County's population has increased 16% in the last decade from 55,000 to over 64,000. According to the 2020 US Census, San Benito County has been one of the 3 fastest growing counties in California since 2010.

The Assessor's Office focused efforts on properties that had previously received a temporary value reduction (Proposition 8) and reviewed 403 properties to determine the value as of January 1, 2023. As a result of this mandatory review, 8 properties were removed from Proposition 8 status and fully restored back to the Proposition 13 assessed values. The majority of the remaining 395 properties under Proposition 8 status, which represents under 2% of the county's secured parcels, also experienced some upward value adjustments (partial restoration) to reflect the rising valuation in the residential real estate market.

We also processed 60 Proposition 19 (Base Year Value Transfers) from other counties for this assessment year. Prop 19 was passed by the voters on November 3, 2020 and allows persons 55 years of age or older, or severely disabled of any age, to transfer the "taxable value" of their original primary residence to a replacement residence anywhere in the State.

Our office continues to be more involved in the Countywide GIS System. The GIS department is now located in the Assessor's Office. We continue to update the Assessor's website to include more forms and information for the taxpayers.

All assessment value notices' are posted to the Assessor's website (www.cosb.us/departments/assessor) and our office also provides an on-line Business Personal Property Tax filing system. These accomplishments assist us in better serving the public.

I would like to acknowledge and commend my dedicated staff for their hard work, professionalism, and commitment in performing their duties and for providing excellent public service especially after our office fire on September 6th, 2023 and during our relocation to our new location at 1131 San Felipe Rd..

Sincerely,

A handwritten signature in blue ink that reads "Tom J. Slavich". The signature is fluid and cursive, with the first name "Tom" and last name "Slavich" clearly legible.

Tom J. Slavich, Assessor

2023-2024 COUNTY TAXABLE VALUES BY PROPERTY TYPE

(INCLUDES SECURED & UNSECURED ROLLS—EXCLUDES UTILITIES)



	2022-2023	2023-2024	AMOUNT	PERCENT
	TAXABLE	TAXABLE	INCREASE	INCREASE
	VALUE	VALUE	(DECREASE)	(DECREASE)
LAND	\$4,646,762,421	\$5,008,406,448	\$361,644,027	7.7%
IMPROVEMENTS	\$6,560,039,172	\$7,129,628,641	\$569,589,469	8.6%
PERSONAL PROPERTY	\$556,583,073	\$609,161,607	\$52,578,534	9.4%
<u>GROSS COUNTY</u>				
<u>VALUES</u>	<u>\$11,763,384,666</u>	<u>\$12,747,196,696</u>	<u>\$983,812,030</u>	8.3%
<u>LESS EXEMPTIONS</u>				
Homeowners	\$60,439,217	\$60,675,817	\$236,600	0.4%
Misc	\$218,359,772	\$239,695,276	\$21,335,504	9.7%
Total Exemptions	\$278,798,989	\$300,371,093	\$21,572,104	7.7%
<u>NET COUNTY</u>				
<u>VALUES</u>	<u>\$11,484,585,677</u>	<u>\$12,446,825,603</u>	<u>\$962,239,926</u>	8.3%

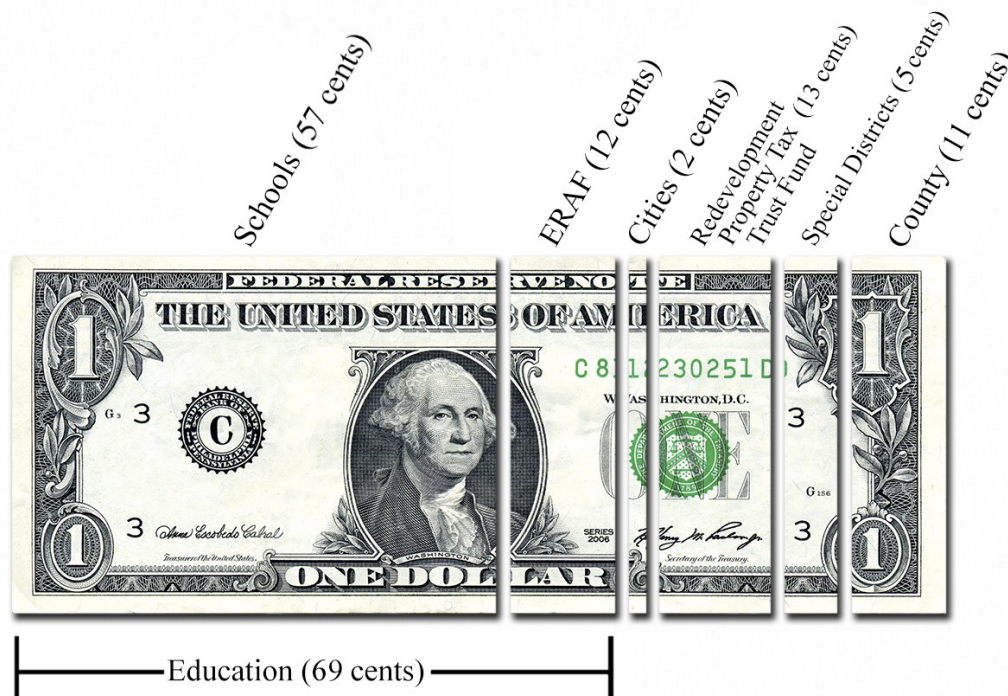
2023-2024

A WORD ABOUT PROPERTY TAXES

After determining the assessed value of all locally taxable property and granting all legal exemptions, the Assessor forwards the assessments to the Auditor's Office. The Auditor applies the appropriate tax rate and special assessments, determining the total tax due and submits the Tax Roll to the Tax Collector for billing and collection. Proposition 13 limits the basic property tax rate to one percent of the property's net taxable value.


The property tax revenue collected on the basic one percent tax rate is divided among the local governmental agencies in San Benito County. This revenue supports local schools, cities, redevelopment agencies, special districts, and San Benito County Government. The following chart illustrates how the tax dollars were distributed.

The fair and equitable valuation and assessment of all locally taxable property by our staff supports the delivery of essential public services provided to the residents and property owners of San Benito County. The Assessor does not apportion, calculate, bill, or collect taxes. Please call the Auditor at (831)636-4090 for information regarding the allocation of property taxes. Please call the Tax Collector at (831)636-4034 for information regarding the payment and collection of property taxes.



2022-2023 TAXABLE VALUES BY SCHOOL DISTRICT BEFORE EXEMPTIONS

(INCLUDES SECURED & UNSECURED ROLLS– EXCLUDES UTILITIES)

	2022-2023	2023-2024	AMOUNT	PERCENT
	TAXABLE	TAXABLE	INCREASE	INCREASE
	VALUE	VALUE	(DECREASE)	(DECREASE)
AROMAS/SAN JUAN	\$1,799,166,120	\$1,893,241,478	\$94,075,358	5.2%
BITTERWATER	\$57,655,837	\$59,781,812	\$2,125,975	3.7%
CIENEGA	\$88,927,602	\$102,973,507	\$14,045,905	15.8%
COALINGA	\$1,163,407	\$1,455,528	\$292,121	25.1%
HOLLISTER	\$7,717,312,859	\$8,428,325,458	\$711,012,599	9.2%
JEFFERSON	\$43,917,369	\$46,080,870	\$2,163,501	4.9%
NORTH COUNTY	\$1,122,606,742	\$1,227,775,940	\$105,169,198	9.4%
PANOCHÉ	\$87,237,760	\$90,639,535	\$3,401,775	3.9%
SOUTHSIDE	\$421,366,846	\$449,042,438	\$27,675,592	6.6%
TRES PINOS	\$232,440,066	\$246,382,711	\$13,942,645	6.0%
WILLOW GROVE	\$191,590,058	\$201,497,419	\$9,907,361	5.2%
TOTALS	\$11,763,384,666	\$12,747,196,696	\$983,812,030	8.3%
(1) CITY OF HOLLISTER	\$5,613,791,954	\$6,210,105,447	\$596,313,493	10.6%
(1) CITY OF SAN JUAN BAUTISTA	\$352,518,977	\$369,872,185	\$17,353,208	4.9%

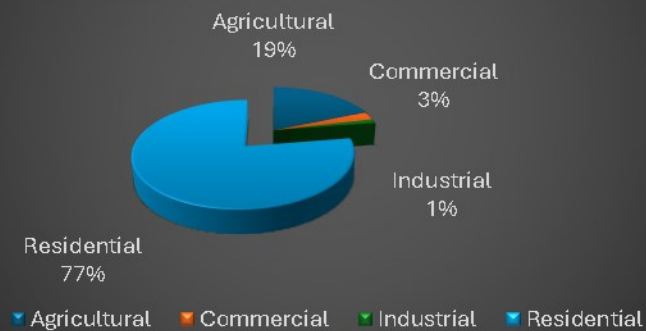
NOTE (1) - THESE TOTALS ARE INCLUDED IN THE ABOVE SCHOOL DISTRICT VALUES

2023-2024 TAXABLE VALUES BY TYPE OF PROPERTY

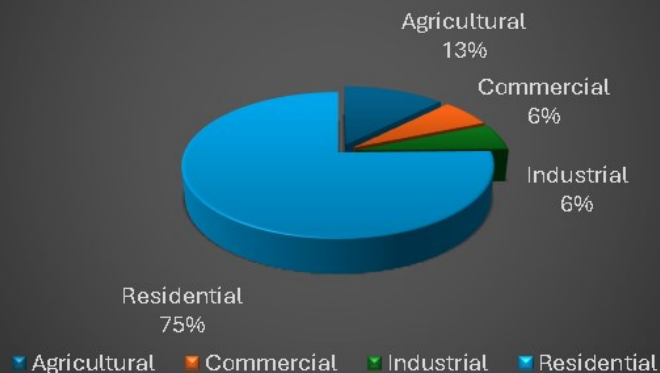
INCLUDES SECURED ROLL ONLY

<u>TYPE OF PROPERTY</u>	<u>PARCELS</u>	<u>TAXABLE VALUE BEFORE EXEMPTIONS</u>
INDUSTRIAL	294	\$711,565,515
COMMERCIAL	600	\$759,432,217
AGRICULTURAL	4,406	\$1,511,854,079
RESIDENTIAL	18,268	\$9,105,121,096
TOTAL	23,568	\$12,087,972,907

Parcel Division in San Benito County



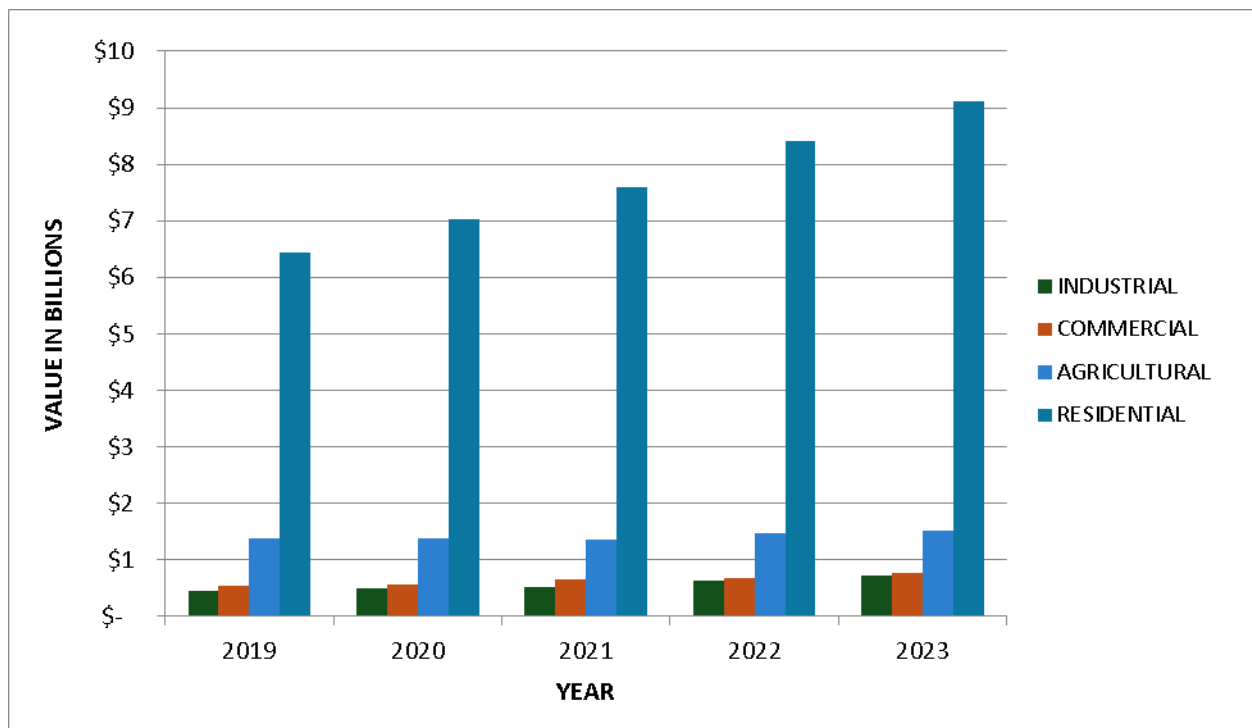
Property Type Values (\$) in San Benito County



TAXABLE VALUES BY TYPE OF PROPERTY

2019-2023 COMPARISON SCHEDULE

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
INDUSTRIAL	\$456,117,420	\$485,201,129	\$505,341,743	\$635,094,640	\$711,565,515
PARCEL COUNT	250	250	249	258	294
COMMERCIAL	\$543,827,581	\$555,152,830	\$653,851,827	\$686,178,034	\$759,432,217
PARCEL COUNT	595	592	591	601	600
AGRICULTURAL	\$1,381,632,128	\$1,387,218,265	\$1,350,159,380	\$1,470,178,869	\$1,511,854,079
PARCEL COUNT	4,470	4459	4459	4,452	4,406
RESIDENTIAL	\$6,440,363,260	\$7,041,541,303	\$7,600,429,259	\$8,417,558,764	\$9,105,121,096
PARCEL COUNT	16,408	17,199	17,617	17,755	18,268



SAN BENITO COUNTY STATISTICS

“THE LAND OF SAINT BENEDICT” WAS NAMED FROM THE SAINT BENEDICT RIVER (SAN BENITO RIVER) BY FATHER JUAN CRESPI IN 1772. SAN BENITO COUNTY WAS FORMED IN 1874 FROM A PORTION OF MONTEREY COUNTY. THE COUNTY ALSO EXPANDED IN 1887 WHEN PORTIONS OF MERCED AND FRESNO COUNTIES WERE ANNEXED IN.

SAN JUAN MISSION WAS FOUNDED IN 1797 AND DESIGNATED AS A NATIONAL HISTORICAL LANDMARK BY THE U.S. DEPARTMENT OF INTERIOR ON APRIL 15, 1970.

ANZA TRAIL COLONIZING EXPEDITION OF 1775-76 WAS LEAD BY SPANISH CAPTAIN JUAN DE ANZA TO CONNECT NEW SPAIN (MEXICO) TO ALTA CALIFORNIA. THE 1200 MILE ROUTE STARTED IN NOGALES AZ AND ENDED IN SAN FRANCISCO. THE TRAIL THROUGH SAN BENITO COUNTY TO MONTEREY COUNTY FOLLOWS ALONG SAN JUAN GRADE ROAD.

PINNACLES NATIONAL PARK WAS CREATED FROM AN ANCIENT VOLCANO. THE MONUMENT WITH ALL 26,000 ACRES WAS RECENTLY ELEVATED TO NATIONAL PARK STATUS THRU CONGESSIONAL BILL H.R 3641, THE PINNACLES NATIONAL PARK ACT. THE PARK IS THE RELEASE POINT FOR THE CALIFORNIA CONDOR.

CLIMATE: LYING BETWEEN THE MARINE LAYER FOG AND THE SAN JOAQUIN HEAT, THE COUNTY HAS A MODERATE CLIMATE. BOASTING 333 DAYS OF SUNSHINE, WITH AVERAGE TEMPERATURES IN THE HIGH 60’S MAKING IT PLEASANT FOR AGRICULTURE & RECREATION. THE ANNUAL PRECIPITATION IS 10-12 INCHES.

GOVERNMENT: THE COUNTY IS LEAD BY THE BOARD OF SUPERVISORS. SAN BENITO COUNTY IS INCLUDED IN THE ASSOCIATION OF MONTEREY BAY AREA GOVERNMENT & ALL COUNTY STATISTICS ARE INCLUDED IN THE BAY AREA REGIONAL CITIES .

POPULATION (2020) Census... 64,209

SQUARE MILES 1,396

ACRES 893,440

CITY, COUNTY, STATE AND FEDERAL ACRES 126,400

LAND CONSERVATION ACT (THE WILLIAMSON ACT)

TOTAL ACRES UNDER THE ACT (Includes non-renewals) 569,480

ACRES UNDER NON-RENEWAL 660

PERCENTAGE OF PRIVATELY OWNED LAND UNDER THE

LAND CONSERVATION ACT 74%

2023 SECURED PARCEL COUNT 23,568

2023 UNSECURED PARCEL COUNT 1,976

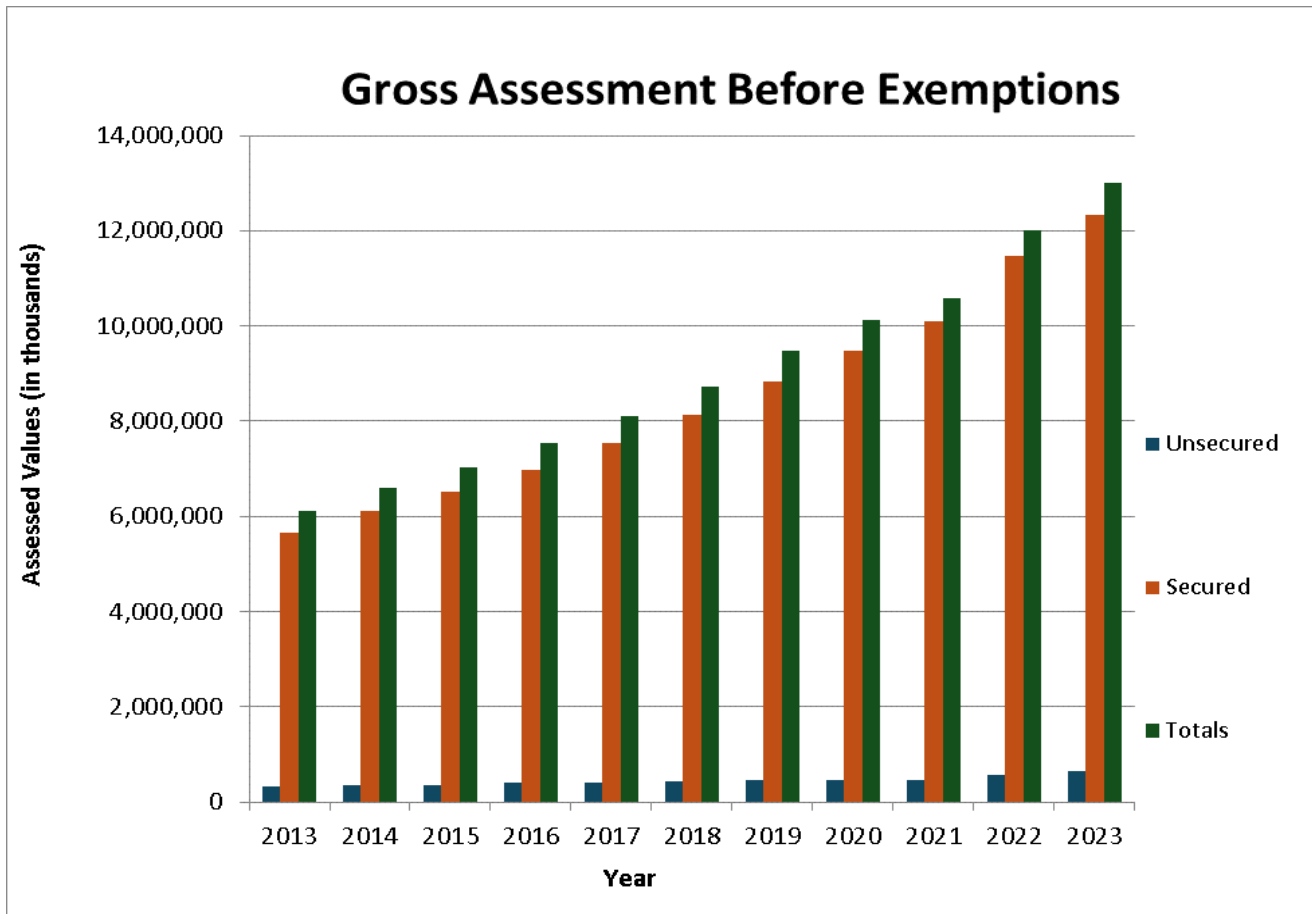
HISTORY OF COUNTY TAXABLE VALUE INCREASES/DECREASES

<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
-1.0%	-8.5%	-5.2%	-2.5%	-1.7%	6.3%	8.2%	6.6%
<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
7.3%	7.7%	7.6%	8.2%	6.9%	6.5%	11.3%	8.3%

ASSESSMENT HISTORY

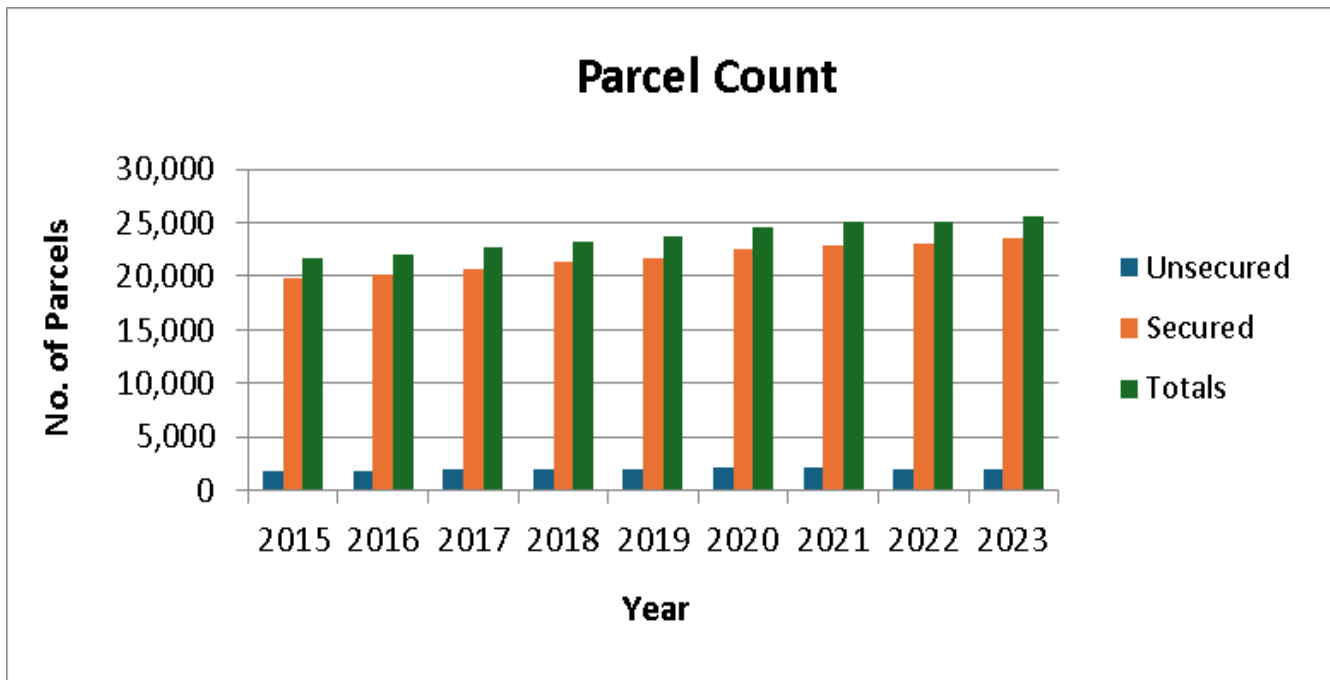
(GROSS ASSESSMENTS BEFORE EXEMPTIONS – CONVERTED TO TAXABLE VALUES)

	<u>SECURED</u>	<u>UNSECURED</u>	<u>UTILITY</u>	<u>TOTAL</u>
2013-2014	5,662,509,723	323,416,336	126,599,068	6,112,525,127
2014-2015	6,104,579,833	362,445,671	129,807,217	6,596,832,721
2015-2016	6,522,863,660	360,571,186	141,921,989	7,025,356,835
2016-2017	6,970,102,291	417,586,973	147,464,430	7,535,153,694
2017-2018	7,540,336,228	416,732,649	158,659,125	8,115,728,002
2018-2019	8,119,329,009	435,612,757	180,717,134	8,735,658,900
2019-2020	8,821,940,389	460,747,395	182,832,381	9,465,520,165
2020-2021	9,469,113,527	465,430,455	185,223,854	10,119,767,836
2021-2022	10,109,782,204	470,092,311	234,450,279	10,814,324,792
2022-2023	11,209,010,307	554,374,359	255,343,956	12,018,728,622
2023-2024	12,087,972,907	659,223,789	254,892,599	13,002,089,295



NUMBER OF ASSESSMENT PARCELS IN COUNTY

<u>LIEN DATE</u>	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
1/1/15	19,771	1,865	21,636
1/1/16	20,182	1,886	22,068
1/1/17	20,684	1,981	22,665
1/1/18	21,269	2,008	23,277
1/1/19	21,723	1,990	23,713
1/1/20	22,500	2,141	24,641
1/1/21	22,916	2,199	25,115
1/1/22	23,066	1,984	25,050
1/1/23	23,568	1,976	25,544



LAND CONSERVATION ACT (WILLIAMSON ACT) - The Williamson Act is a statewide program enacted in San Benito County in 1968, allowing property owners to enter into a contract with the county to maintain the land in agricultural production. All contracts are for a term of ten (10) years and automatically renew each year unless a Notice of Non-Renewal is filed by the owner. Our office is responsible for the assessment and administration of the Williamson Act. We annually update the taxable values and respond to the ever increasing information inquiries by property owners, prospective property owners, real estate agents, etc. Our Williamson Act statistics have undergone some changes. In 2008, the subvention monies were reduced by 10% due to the State budget and from 2009 and forward the subvention funds were essentially eliminated by the State. The Board of Supervisors amended the County Williamson Act Ordinance in 2009 which placed a moratorium on the creation of new Williamson Act contracts and enlargements of existing contracts until subvention payments are reinstated by the State. In 2015, we had our first Williamson Act cancellation which resulted in over 6,000 acres being removed from the Act.

<u>TAX YEAR</u>	<u>NO. OF PARCELS</u>	<u>ACRES UNDER CONTRACT (rounded)</u>	<u>ACRES IN NON-RENEWAL STA- TUS (rounded)</u>	<u>ANNUAL STATE SUBVENTION</u>
2008-2009	2,283	584,000	7,900	\$687,870
2009-2010	2,296	583,700	7,680	\$21
2010-2011	2,232	583,000	6,500	-
2011-2012	2,213	580,600	4,000	-
2012-2013	2,205	579,900	3,900	-
2013-2014	2,206	579,800	3,900	-
2014-2015	2,196	578,400	2,300	-
2015-2016	2,195	578,300	2,200	-
2016-2017	2,163	570,700	1,060	-
2017-2018	2,149	570,400	840	-
2018-2019	2,144	569,500	200	-
2019-2020	2,142	567,800	440	-
2020-2021	2,143	569,700	480	-
2021-2022	2,146	569,600	800	-
2022-2023	2,149	569,600	840	-
2023-2024	2,176	569,480	660	-

Please see our website for more information and statistics on the LCA Program in
San Benito County. www.cosb.us/assessor

Bay Area Counties 2023-2024 Secured, Unsecured, and Total Assessment Roll (Less Misc. Exemptions)				
<u>County</u>	<u>Secured Roll</u>	<u>Unsecured Roll</u>	<u>Total Net Roll</u>	<u>% chg from prior yr.</u>
Alameda	\$379,830,015,934	\$21,759,929,739	\$401,589,945,673	7.04%
Contra Costa	\$259,166,833,904	\$8,689,014,711	\$267,855,848,615	6.34%
Marin	\$99,652,060,422	\$1,970,108,131	\$101,622,168,553	6.31%
Monterey	\$83,355,332,218	\$4,460,191,730	\$87,815,523,948	5.90%
Napa	\$50,851,624,658	\$1,934,955,972	\$52,786,580,630	8.15%
San Benito	\$11,878,672,921	\$628,828,499	\$12,507,501,420	8.33%
San Francisco	\$322,627,415,691	\$17,503,360,773	\$340,130,776,464	4.65%
San Mateo	\$296,134,040,607	\$12,421,842,168	\$308,555,882,775	6.85%
Santa Clara	\$626,003,967,785	\$35,160,244,581	\$661,164,212,366	6.65%
Santa Cruz	\$57,230,988,476	\$1,291,488,388	\$58,522,476,864	5.43%
Solano	\$67,368,508,506	\$2,918,092,554	\$70,286,601,060	5.29%
Sonoma	\$110,949,702,363	\$4,039,702,735	\$114,989,405,098	5.65%

Among the 12 Bay Area Counties, San Benito was **FIRST** in overall percentage growth in assessed value.

Most Populous 15 California Counties (ranked by population) 2023-2024 Secured, Unsecured and Total Assessment Roll (Less Miscellaneous Exemptions)					
<u>Pop. Rank</u>	<u>County</u>	<u>Secured Roll</u>	<u>Unsecured Roll</u>	<u>Total Gross Roll (less Misc Exemptions)</u>	<u>% chg from prior yr.</u>
1	Los Angeles	\$1,936,708,054,762	\$67,215,088,492	\$2,033,923,143,254	7.46%
2	Orange	\$743,792,725,920	\$26,500,230,945	\$770,292,956,865	6.38%
3	San Diego	\$678,977,010,570	\$24,772,669,722	\$703,749,680,292	7.13%
4	Santa Clara	\$626,003,967,785	\$35,160,264,581	\$661,164,212,366	6.65%
5	Riverside	\$382,840,242,985	\$13,117,067,732	\$395,957,310,717	9.60%
6	San Bernardino	\$301,955,423,226	\$16,187,650,489	\$318,143,073,715	9.63%
7	Alameda	\$379,830,015,934	\$21,759,929,739	\$401,589,945,673	7.04%
8	Sacramento	\$213,816,997,247	\$7,851,580,734	\$221,668,577,981	7.20%
9	Contra Costa	\$259,166,833,904	\$8,689,014,711	\$267,855,848,615	6.34%
10	Fresno	\$100,063,524,283	\$5,296,953,795	\$105,360,478,078	7.00%
11	Kern	\$107,170,571,880	\$11,388,659,714	\$118,559,231,594	7.09%
12	San Francisco	\$322,627,415,691	\$17,503,360,773	\$340,130,776,464	4.65%
13	Ventura	\$166,681,450,383	\$5,920,708,365	\$172,602,158,748	5.85%
14	San Mateo	\$296,134,040,607	\$12,421,842,168	\$308,555,882,775	6.85%
15	San Joaquin	\$101,925,190,297	\$6,346,604,151	\$108,271,794,448	9.17%

Of the 15 largest Counties, San Bernardino County was first in overall percentage growth in assessed value.

Smallest 20 California Counties

(ranked by assessed valuation minus other exemptions)

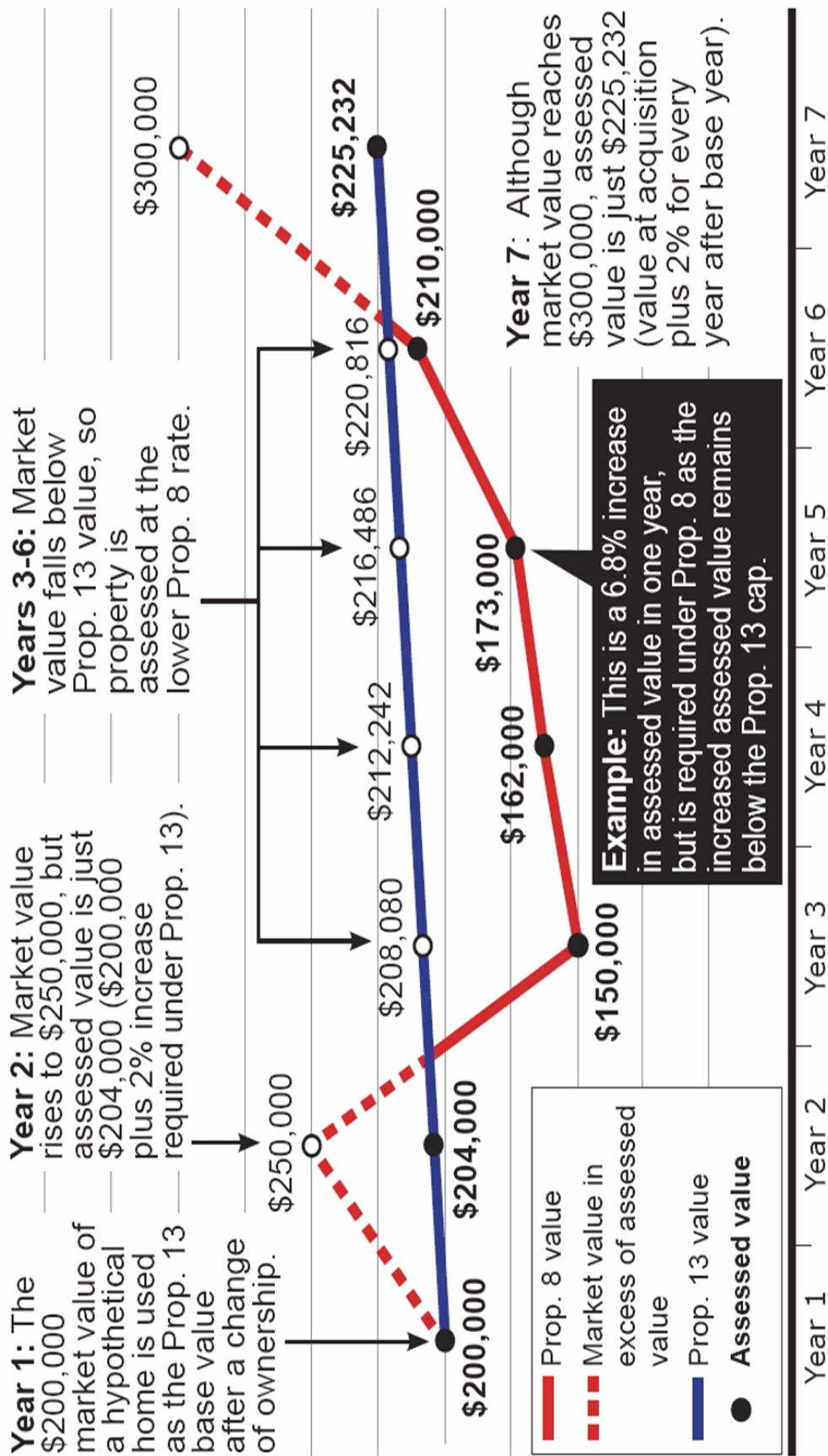
2023-2024 Gross Secured, Unsecured and Total Assessment Roll

	<u>County</u>	<u>Secured Roll</u>	<u>Unsecured Roll</u>	<u>Total Gross Roll (less Misc Exemptions)</u>	<u>% chg from prior year</u>
(1)	Sierra	\$ 683,713,390	\$ 24,838,721	\$ 708,552,111	4.7%
(2)	Alpine	\$ 843,390,006	\$ 52,661,850	\$ 896,051,856	5.1%
(3)	Modoc	\$ 1,130,654,739	\$ 76,758,154	\$ 1,207,412,893	4.8%
(4)	Trinity	\$ 2,105,109,368	\$ 54,747,412	\$ 2,159,856,780	7.2%
(5)	Del Norte	\$ 2,441,965,751	\$ 64,300,265	\$ 2,506,266,016	8.0%
(6)	Lassen	\$ 2,500,643,125	\$ 120,286,659	\$ 2,620,929,784	4.1%
(7)	Mariposa	\$ 2,817,424,254	\$ 169,170,940	\$ 2,986,596,194	5.1%
(8)	Colusa	\$ 3,922,184,539	\$ 374,110,580	\$ 4,296,295,119	6.1%
(9)	Glenn	\$ 4,146,590,137	\$ 187,523,127	\$ 4,334,113,264	4.2%
(10)	Plumas	\$ 4,716,118,770	\$ 167,680,913	\$ 4,883,799,683	6.6%
(11)	Inyo	\$ 5,239,265,660	\$ 461,633,129	\$ 5,700,898,789	7.4%
(12)	Siskiyou	\$ 5,554,303,876	\$ 282,776,673	\$ 5,837,080,549	6.0%
(13)	Amador	\$ 6,461,264,368	\$ 158,748,055	\$ 6,620,012,423	6.7%
(14)	Tehama	\$ 7,153,178,632	\$ 437,381,435	\$ 7,590,560,067	5.7%
(15)	Mono	\$ 7,822,367,889	\$ 482,641,338	\$ 8,305,009,227	7.8%
(16)	Yuba	\$ 8,292,919,248	\$ 315,970,498	\$ 8,608,889,746	10.0%
(17)	Tuolumne	\$ 9,034,563,060	\$ 237,315,183	\$ 9,271,878,243	4.9%
(18)	Lake	\$ 9,205,895,554	\$ 234,614,274	\$ 9,440,509,828	5.6%
(19)	Calaveras	\$ 9,475,250,163	\$ 177,759,230	\$ 9,653,009,393	8.5%
(20)	San Benito	\$ 11,878,672,921	\$ 628,828,499	\$ 12,507,501,420	8.3%

Among the 20 smallest California Counties, San Benito County was **3rd** in overall percentage assessment growth.

How property values are assessed

California's Proposition 13 caps the growth of a property's assessed value at no more than 2 percent a year unless the market value of a property falls lower. When that happens, Proposition 8, which also passed in 1978, allows the property to be temporarily reassessed at the lower value. However, as the value of the property rises, the assessed value and resulting property taxes may increase more than 2 percent a year up to the annually adjusted Prop. 13 cap.



Terms and Definitions*

Ad Valorem Property Tax	Taxes imposed on the basis of the property's value.
Assessed Value	The taxable value of a property against which the tax rate is applied.
Assessee	The person to whom the property is being assessed.
Assessment Appeal	The assessee may file an appeal for reduction of the assessed value on the current local roll during the regular filing period for that year, between July 2 and November 30 with the Clerk of the Board. For supplemental or escape assessments, appeals must be filed within 60 days of the mailing of the tax bill or receipt of the notice, whichever is earlier.
Assessment Appeals Board	The Board of Supervisors, sitting as the Assessment Appeals Board operating under state law, to review and adjust assessments upon request of a taxpayer or his or her agent. (See "assessment appeal")
Assessment Number	A number used to identify assessed property. Synonymous with "APN" (Assessor's Parcel Number) when referring to the fee parcel. It is also the number given to identify improvements on leased lands, possessory interest, manufactured housing, etc. NOTE: An Assessor's parcel may have more than one assessment number tied to it.
Assessment Roll	The official list of all property within the county valued by the Assessor's Office.
Assessment Roll Year	The year following the annual lien date and the regular assessment of property beginning on July 1.
Assessment Review	Requests by property owners for Assessor's staff to review the assessment of their property to determine if the assessed value should be changed.
Assessor's Map	Also known as an Assessor's Parcel Map; these show details of Assessor's parcels in a graphic format. They include such information as Assessor's Parcel Numbers, property bearings and dimensions, acreage, roads, and other information to assist the appraisal process. Not to be confused with a (recorded) parcel map which subdivides property.
Assessor's Parcel	This is the fee parcel for assessment purposes. These parcels are shown in detail on Assessor's maps and each parcel is denoted by a specific APN. Assessor's parcels are created based on recorded documents and maps.
Assessor's Parcel Number (APN)	Represents a configuration of property in a specific geographic location of the county. This identifies the "Fee Parcel" for assessment purposes. These are the numbers reflected on Assessor's maps and usually designated as a twelve digit number. The grouping indicates Book-Page-Parcel.

Base Year (Value)	The 1975-76 regular roll value serves as the original base value. Thereafter, changes to the assessment on real property value, or a portion thereof, caused by new construction or changes in ownership create the base year value used in establishing the full cash value of such real property.
Basic Aid	“Basic aid” school districts rely principally on locally derived property tax revenues to fund school operations, rather than on Statewide reallocation formulas based on average daily attendance and other factors. School districts become “basic aid” when the projected level of revenues provided by local property taxes exceeds the state formula.
Business Personal Property	Business personal property is assessable, and includes computers, supplies, office furniture and equipment, tooling, machinery and equipment. Most business inventory is exempt. (See personal property).
Change in Ownership	When a transfer of ownership in Real Property occurs, the Assessor determines if a reappraisal is required under state law. If required, the reappraised value becomes the new base value of the property transferred, and a supplemental assessment is enrolled.
CPI	Consumer Price Index as determined annually by the California Bureau of Labor Statistics.
Escaped Assessments	When property that should have been assessed in a prior year is belatedly discovered and assessed, it is referred to as an “escape assessment” because it is an assessment that levied outside the normal assessment period for the lien date(s) in question.
Exclusions from Reappraisal	Some changes in ownership may be excluded from reappraisal if a timely claim is filed with the Assessor’s Office that meets the qualifications. Examples include the transfer of real property between parents and children or senior citizens over age 55 who replaces their principal residence.
Exemption	Allowance of a deduction from the taxable assessed value of the property as prescribed by law.
Homeowners Exemption	People who own and occupy a dwelling on the lien date as their principal place of residence are eligible to receive an exemption of up to \$7,000 of the dwelling’s taxable value. The tax dollars reduced by the homeowner’s exemption are reimbursed to the County by the State of California.

Exemptions: Other	Charitable, hospital, religious or scientific organizations, colleges, cemeteries, museums, and disabled Veterans (for 100%, service-connected disabled Veterans) are eligible for exemption.
Factored Base Year Value	A property's base value is adjusted each year by the change in the California Consumer Price Index (CPI), not to exceed 2%. The factored base value is the upper limit of taxable value each year.
Fiscal Year	The period beginning July 1 and ending June 30.
Fixture	An improvement to real property whose purpose directly applies to or augments the process or function of a trade, industry or profession.
Full Cash Value (FCV)	The amount of cash or its equivalent value which property would bring if exposed for sale in the open market and as further defined in Revenue and Taxation Code 110.1.
Improvements	Buildings or structures generally attached to the land. Improvements may also include certain business fixtures.
Legal Description	The geographical identity of a specific parcel of land which is acceptable in a court of law.
Lien	The amount owed and created by the assessment of the property, or the amount levied against property by a taxing agency or revenue district.
Lien Date	The time when taxes for any fiscal year become a lien on property; and the time as of which property is valued for tax purposes. The lien date for California property is 12:01 a.m. on January 1 (effective January 1, 1997) preceding the fiscal year for which the taxes are collected. The lien date for prior years was March 1. Revenue & Taxation Code Vol. 2 Section 2195.
Mobile Homes	On July, 1980, the Department of Motor Vehicles transferred all mobile home licensing and registration to the California Department of Housing and Community Development (HCD). The law required that mobile homes be classified as personal property and enrolled on the secured roll.
New Base Year (Value)	The full cash value of property on the date it changes ownership or when new construction is completed.
New Construction	The construction of new buildings, additions to existing buildings, or alterations which convert the property to another to another use or extends the economic life of the improvement, is reassessed, establishing a new base year value for only that portion of the property.

Personal Property Any property except real estate, including airplanes, boats, and business property such as computers, supplies, furniture, machinery and equipment. (most business inventory, household furnishings, personal effects, and pets are exempt from taxation.)

Possessory Interest (PI) The possession or the right to possession of real estate whose fee title is held by a tax exempt public agency. Examples of a PI include the exclusive right to use public property at an airport such as a hanger or a concession stand at the county fair. In both cases, the lessee is subject to property taxes. Regardless of the type of document evidencing the right to possession, a taxable PI exists whenever a private party has the exclusive right to beneficial use of tax exemption publicly owned real property.

Proposition 13 Passed by California voters in June 1978, Proposition 13 is a Constitutional Amendment that limits the taxation of property and creates a procedure for establishing the current taxable value of locally assessed real property, referencing a base year full cash value.

Proposition 8 Proposition 8 passed by the voters in 1978 allows the Assessor to temporarily lower assessments when the market value on January 1 is lower than the factored base year value for that year.

Upon written application by the property owner to the Assessor's Office or independent action by the Assessor, the property value will be reviewed as of the preceding January 1st lien date.

If the market value of the property is less than its factored base year value, market value will be enrolled for the specific assessment year.

Whenever such relief is provided, the Assessor is obligated to annually review and enroll the lesser of either market value or the factored base year value, but never higher than the factored base year value.

If it is determined that the market value of the property exceeds the factored base year value of the property, the factored base year value will be restored for the assessment year. At this point the property will no longer be annually reviewed and will be subject to annual increases not to exceed 2%.

Proposition 58 **Replaced by Proposition 19 effective February 15, 2021**

This may exclude from reassessment transfers of real property between parents and children or grandparents and grandchildren.

Proposition 60 **Replaced by Proposition 19 effective April 1, 2021**

This may allow a person who is at least 55 years of age, or any severely and permanently disabled person who resides on the property, and who is eligible for the Homeowners' Exemption, to transfer the base year value of their original property to a replacement dwelling of equal or lesser value within the same county.

Proposition 19

For most current and more detailed Prop 19 information please visit our website:

www.cosb.us/assessor

On November 3, 2020, California voters approved Proposition 19, the Home Protection for seniors, severely disabled, families and victims of wildfire or natural disasters Act. This proposition provides for property tax savings for taxpayers in several exclusion and base year value transfer areas. There are two different operative dates, February 16, 2021 and April 1, 2021.

Parent to Child & Grandparent to Grandchild Exclusion:

Effective February 16, 2021. (Replaces Proposition 58). Allows transfer of a family home or family farm between parents and their children & between grandparents and grandchildren (under limited conditions) without causing a change in ownership reassessment for property tax purposes. It is an exclusion from change in ownership and limits property tax increases on family homes used as a primary place of residence by allowing parents to pass on their family home to their children for continued use as a primary residence. For transfers between Grandparents and Grandchildren the same conditions and requirements apply, except in order to qualify the parents of the Grandchildren must be deceased.

To qualify, the home must be eligible for the homeowner's or disabled veteran's exemption with the exemption applied for within one year of transfer or purchase. For a family farm, current interpretation is that there is no requirement that the family farm contains a home that the transferees live in to qualify (see BOE website www.boe.ca.gov for the latest information)

Base Year Value (Taxable Value) Transfer:

Effective April 1, 2021 (Replaces Proposition 60).

For Seniors and Severely Disabled Persons: Allows persons 55 years of age or over, or severely disabled of any age, to transfer the "taxable value" of their original primary residence to a replacement residence anywhere in the State.

To qualify, both the original and replacement properties must be eligible for the homeowner's or disabled veteran's exemption. There is no limit to the market value of the replacement property compared to the original property; but the amount above the original property's market value is added to the transferred taxable value.

For Disaster Victims: Allows victims of a wildfire or natural disaster to transfer the taxable value of their primary residence to a replacement residence anywhere in the State. Same conditions and requirements as the taxable value transfer for seniors, except there is no age requirement.

Title	A person's right to ownership of real property, usually manifested by a recorded document such as a deed, decree of distribution, contract of sale, etc.
Welfare Exemption	A property tax exemption for non-profit organizations that are charitable, religious, hospital, or scientific in nature.
Williamson Act (Land Conservation Act)	Legislation providing agricultural landowners the opportunity to enter into a contract with the county which restricts the use of their land to farming in exchange for alternative taxation procedures.

*Definition of terms are provided to simplify assessment terminology, but does not replace legal definitions.

Property Assessment Calendar

January 1	Lien date for next assessment roll year (July 1—June 30). This is the time when taxes for the next fiscal year become a lien on the property.
February 15	Deadline to file <u>ALL</u> exemption claims.
April 1	Due date for filing statements for business personal property, boats and aircraft.
April 10	Last day to pay second installment on secured property without penalty. This tax payment is based on property values determined for the January 1 lien date fifteen (15) months earlier.
May 7	Last day to file business personal property, boat and aircraft statements without incurring a 10% late filing penalty.
July 1	Close of assessment roll and start of the new assessment roll year. The assessment roll is the official list of all assessable property in the county.
July 2	First day to file assessment application with the Clerk of the Board of Supervisors.
Mid-July	Annual assessment notices to all property owners having a 2% adjustment (+/-) to property values. Property owners should call the Assessor's Office with any questions.
August 31	Last day to pay unsecured property taxes without penalty.
December 10	Last day to pay first installment on secured property without penalty. This tax payment is based on property values determined for the January 1st lien date (11 months earlier).

What Does the Assessor Do?

The Assessor has the following basic responsibilities:

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

Contrary to popular opinion the Assessor:

- Does not compute property tax bills.
- Does not collect property taxes.
- Does not establish property tax laws.

Please visit our web site for more information about the Assessor's Office:

www.cosb.us/departments/assessor

Annual Reports

Property Assessment Calendar

A Word About Property Taxes

Assessment of Property

Land Conservation Act

Assessor Forms

Terms and Definitions

Change of Ownership

Exemptions

Property Owner Tips

Information Pamphlets

1. Facts About Supplemental Assessment
2. These Assessments Are Too High!
3. What Does The Assessor Do?
4. What Happens When I Build On My Property?
5. What Happens When I Buy A Home?

Assessor Public Inquiry link

Assessor Agency Inquiry link





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