

OFFICE OF THE ASSESSOR
TOM J. SLAVICH



2013

ANNUAL REPORT

SAN BENITO COUNTY

A MESSAGE FROM ASSESSOR TOM J. 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 out 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 data historically and provides assessment information by school district, city and property type for the 2013 assessment roll as of the lien (valuation) date January 1, 2013.



After five years of negative growth in assessed values, we are reporting the first year increase in assessed values since 2007. We experienced an increase of over \$346 million in net assessed value for the 2013 assessment roll over the previous year; mainly due to rising property values. The net assessment roll (excluding utilities) in 2013 increased 6.3% from the prior year as the residential real estate market shows signs of recovery. Coincidentally, the increase in assessed value for 2007 was also 6.3%. Our total assessed value was over \$6.1 billion (including utilities) for the 2013 assessment year.

Due to the changing real estate market, the Assessor's Office focused efforts on properties that had previously received a temporary value reduction (Proposition 8) and reviewed over 7,200 properties to determine the value as of January 1, 2013. As a result of this mandatory review, approximately 1,700 properties were removed from Proposition 8 status and fully restored back to the Proposition 13 assessed values. The majority of the remaining 5,500 properties under Proposition 8 status which represents over 28% of the county's secured parcels also experienced some upward value adjustments (partial restoration) to reflect the rising residential real estate market. Our staff will continue to monitor all relevant market data during the 2013 calendar year to determine if further value adjustments are warranted for the 2014-2015 assessment year. It is important to remember that Proposition 8 value reductions are temporary. Just as Proposition 8 requires the Assessor to reduce property assessments during an economic downturn, it also mandates the Assessor to restore property assessments when the market recovers. Once a property receives a Proposition 8 reduction, its value must be reviewed each year to determine the January 1st market value compared to the Proposition 13 assessed value. The lower of these values is the enrolled value used for property tax purposes.

Our office continues to be involved in the Countywide GIS System and 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 and our office provides an on-line Business Personal Property Tax filing system. These accomplishments will assist us in better serving the public.

Due to the County's budget crisis last year, the Assessor's Office lost one-third of its employees. Even with these substantial cuts in place the performance of the office staff was exemplary under these difficult circumstances. I wish to thank my dedicated staff for their hard work, professionalism and commitment in performing their duties during these challenging times.

Sincerely,

Tom J. Slavich

ASSESSOR

2013-2014 COUNTY TAXABLE VALUES BY PROPERTY TYPE

(INCLUDES SECURED & UNSECURED ROLLS - EXCLUDES UTILITIES)

	<u>2012-2013 TAXABLE VALUE</u>	<u>2013-2014 TAXABLE VALUE</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>PERCENT INCREASE (DECREASE)</u>
LAND	\$2,277,406,750	\$2,398,750,306	\$121,343,556	5.3%
IMPROVEMENTS	3,087,899,556	3,279,821,617	191,922,061	6.2%
PERSONAL PROPERTY	<u>273,799,913</u>	<u>307,354,136</u>	<u>33,554,223</u>	<u>12.2%</u>
<u>GROSS COUNTY VALUES</u>	<u>\$5,639,106,219</u>	<u>\$5,985,926,059</u>	<u>\$346,819,840</u>	<u>6.1%</u>
<u>LESS EXEMPTIONS -</u>				
HOMEOWNERS	\$62,797,500	\$60,845,900	\$-1,951,600	-3.2%
MISC.	<u>98,161,996</u>	<u>100,890,591</u>	<u>2,728,595</u>	<u>2.8%</u>
TOTAL EXEMPTIONS	<u>\$160,959,496</u>	<u>\$161,736,491</u>	<u>\$776,995</u>	<u>0.5%</u>
<u>NET COUNTY VALUES</u>	<u>\$5,478,146,723</u>	<u>\$5,824,189,568</u>	<u>\$346,042,845</u>	<u>6.3%</u>

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 this 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.

San Benito County Property Tax Distribution (of each dollar of property tax collected)



2013-2014 TAXABLE VALUES BY SCHOOL DISTRICT BEFORE EXEMPTIONS

(INCLUDES SECURED & UNSECURED ROLLS - EXCLUDES UTILITIES)

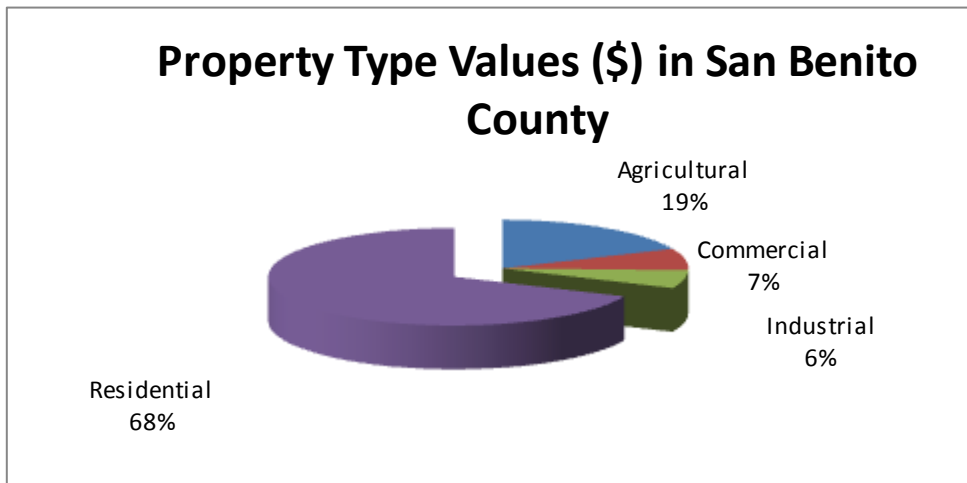
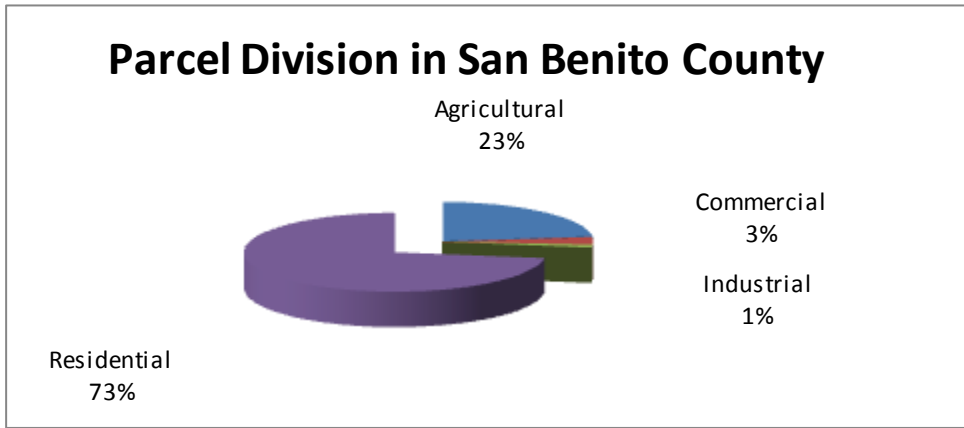
	<u>2012-2013 TAXABLE VALUE</u>	<u>2013-2014 TAXABLE VALUE</u>	<u>AMOUNT INCREASE (DECREASE)</u>	<u>PERCENT INCREASE (DECREASE)</u>
AROMAS/SAN JUAN	\$916,151,855	\$985,475,523	\$69,323,668	7.5%
BITTERWATER	40,954,396	44,789,249	3,834,853	9.3%
CIENEGA	61,918,779	67,491,723	5,572,944	9.0%
COALINGA	929,174	969,351	40,177	4.3%
HOLLISTER	3,411,851,003	3,628,358,843	216,507,840	6.3%
JEFFERSON	32,051,522	33,919,267	1,867,745	5.8%
NORTH COUNTY	610,973,525	630,654,056	19,680,531	3.2%
PANOCHE	45,102,587	47,150,185	2,047,598	4.5%
SOUTHSIDE	256,454,382	269,798,675	13,344,293	5.2%
TRES PINOS	136,331,961	144,408,855	8,076,894	5.9%
WILLOW GROVE	<u>126,387,035</u>	<u>132,910,332</u>	<u>6,523,297</u>	<u>5.1%</u>
TOTALS	<u>\$5,639,106,219</u>	<u>\$5,985,926,059</u>	<u>\$346,819,840</u>	<u>6.1%</u>
(1) CITY OF HOLLISTER	\$2,498,475,826	\$2,664,515,279	\$166,039,453	6.6%
(1) CITY OF SAN JUAN BAUTISTA	\$132,404,134	\$137,949,677	\$5,545,543	4.2%

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

2013-2014 TAXABLE VALUES BY TYPE OF PROPERTY

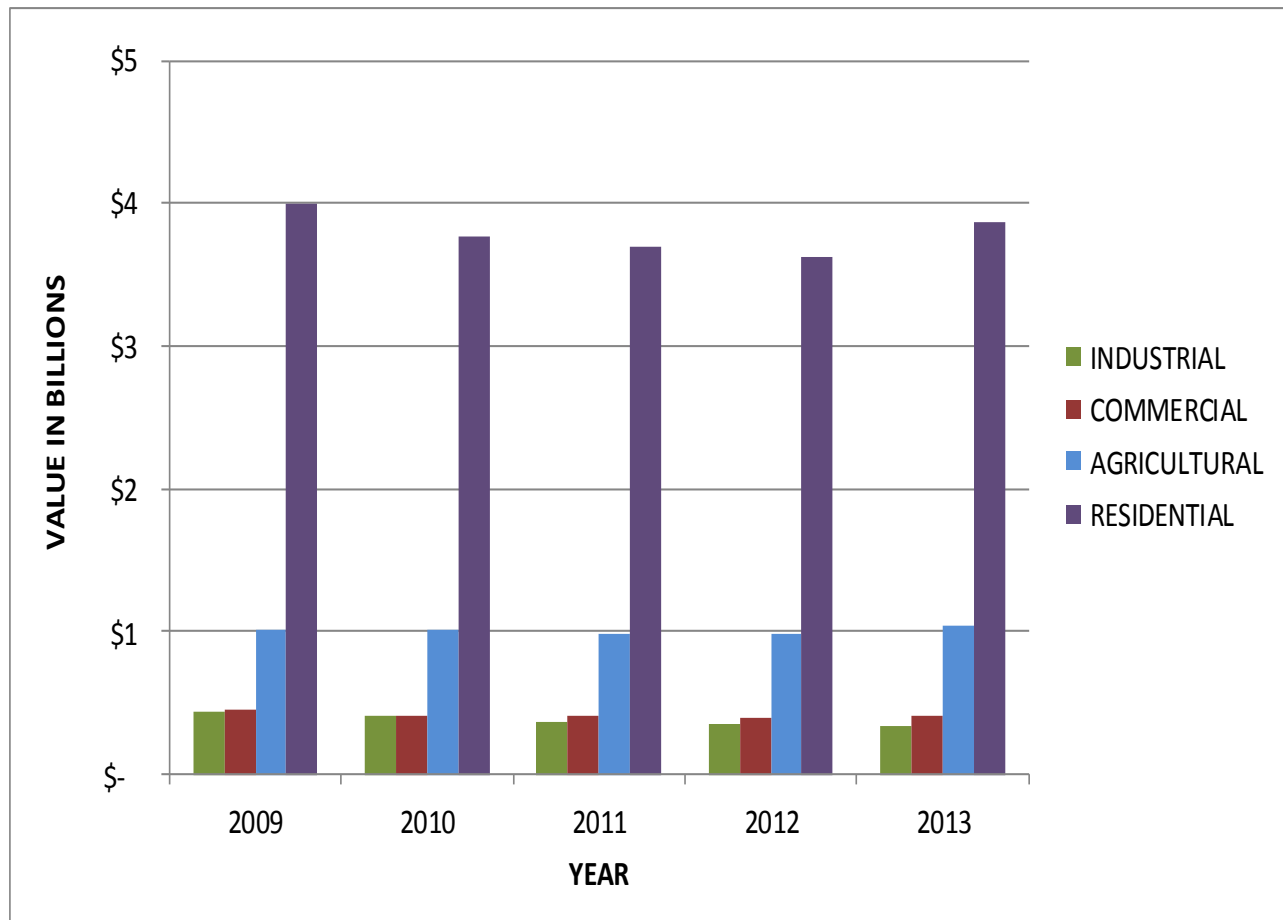
INCLUDES SECURED ROLL ONLY

<u>TYPE OF PROPERTY</u>	<u>PARCELS</u>	<u>TAXABLE VALUE BEFORE EXEMPTIONS</u>
INDUSTRIAL	244	\$ 344,000,567
COMMERCIAL	611	\$ 405,524,456
AGRICULTURAL	4,512	\$1,041,215,161
RESIDENTIAL	<u>14,203</u>	<u>\$3,871,769,539</u>
TOTAL	<u>19,570</u>	<u>\$5,662,509,723</u>



TAXABLE VALUES BY TYPE OF PROPERTY
2009-2013 COMPARISON SCHEDULE

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
INDUSTRIAL	\$438,167,800	\$412,365,543	\$371,652,988	\$346,768,519	\$344,000,567
PARCEL COUNT	240	240	242	244	244
COMMERCIAL	\$448,311,931	\$412,523,311	\$406,766,609	\$402,094,911	\$405,524,456
PARCEL COUNT	597	598	611	610	611
AGRICULTURAL	\$1,020,074,916	\$1,007,321,812	\$983,485,602	\$980,473,736	\$1,041,215,161
PARCEL COUNT	4,549	4,487	4,487	4,483	4,512
RESIDENTIAL	\$3,996,840,076	\$3,768,331,235	\$3,699,599,007	\$3,628,028,430	\$3,871,769,539
PARCEL COUNT	14,101	14,149	14,134	14,140	14,203



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 (2010 US Census) 55,269

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) 579,800

ACRES UNDER NON-RENEWAL 3,900

PERCENTAGE OF PRIVATELY OWNED LAND UNDER

THE LAND CONSERVATION ACT 76%

2013 SECURED PARCEL COUNT 19,570

2013 UNSECURED PARCEL COUNT 1,968

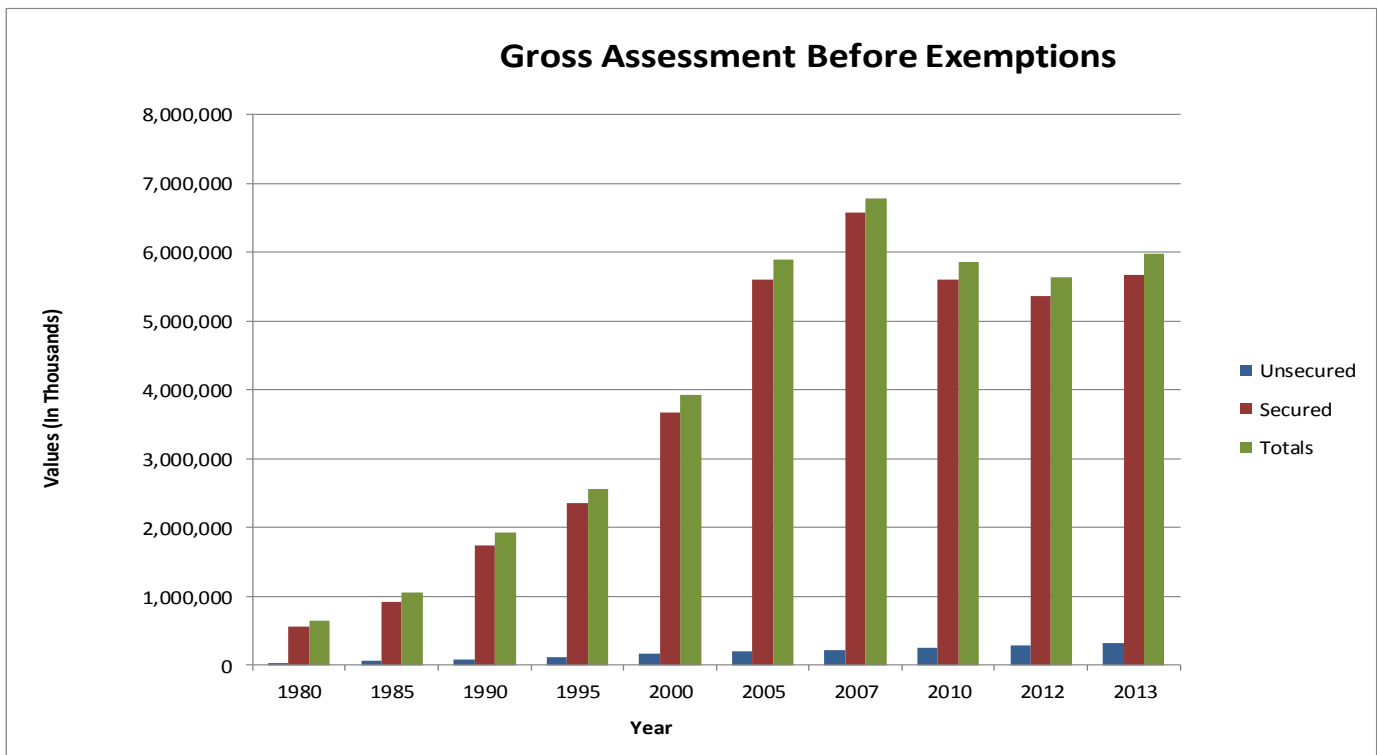
HISTORY OF COUNTY TAXABLE VALUE INCREASES - DECREASES

<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>
13.1%	12.9%	11.5%	8.5%	7.3%	7.0%	9.1%	10.1%
	<u>2007/08</u>	<u>2008/09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
	6.3%	-1.0%	-8.5%	-5.2%	-2.5%	-1.7%	6.3%

ASSESSMENT HISTORY - (GROSS ASSESSMENTS BEFORE EXEMPTIONS -

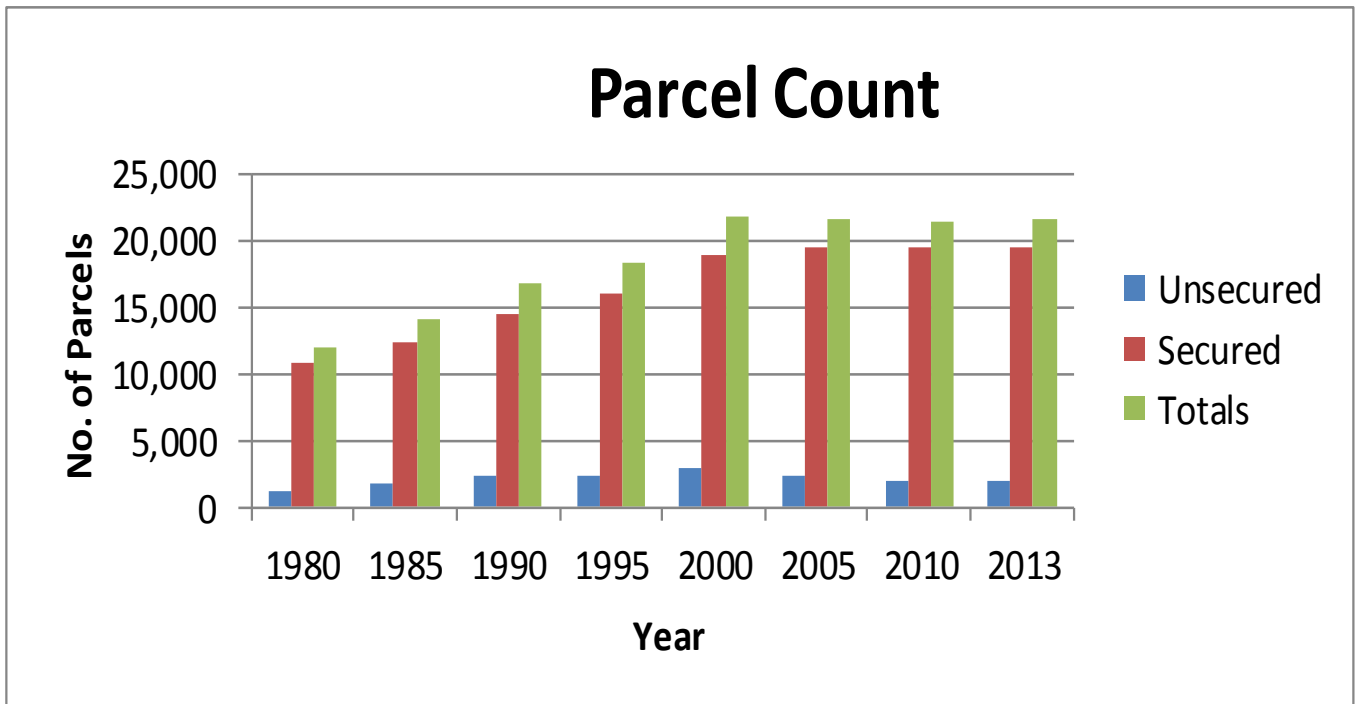
CONVERTED TO TAXABLE VALUES)

	<u>SECURED</u>	<u>UNSECURED</u>	<u>UTILITY</u>	<u>TOTAL</u>
1980-1981	560,400,000	33,200,000	50,800,000	644,400,000
1985-1986	908,700,000	58,200,000	86,700,000	1,053,600,000
1990-1991	1,743,100,000	74,000,000	102,600,000	1,919,700,000
1995-1996	2,358,500,000	104,400,000	97,100,000	2,560,000,000
2000-2001	3,666,000,000	169,000,000	92,800,000	3,927,800,000
2005-2006	5,605,300,000	198,400,000	91,400,000	5,895,100,000
2006-2007	6,180,300,000	208,500,000	93,600,000	6,482,400,000
2007-2008	6,573,600,000	216,000,000	98,000,000	6,887,600,000
2008-2009	6,446,350,000	252,700,000	105,350,000	6,824,400,000
2009-2010	5,903,394,723	264,930,002	108,569,315	6,276,894,040
2010-2011	5,600,541,901	254,491,194	109,094,245	5,964,127,340
2011-2012	5,461,504,206	262,487,036	114,048,041	5,838,039,283
2012-2013	5,357,365,596	281,740,623	120,244,285	5,759,350,504
2013-2014	5,662,509,723	323,416,336	126,599,068	6,112,525,127



NUMBER OF
ASSESSMENT PARCELS IN COUNTY

<u>LIEN DATE</u>	<u>SECURED</u>	<u>UNSECURED</u>	<u>TOTAL</u>
3/1/80	10,792	1,101	11,893
3/1/85	12,413	1,661	14,074
3/1/90	14,511	2,285	16,796
3/1/95	16,045	2,286	18,331
1/1/00	18,864	2,871	21,735
1/1/05	19,431	2,224	21,655
1/1/10	19,474	1,993	21,467
1/1/11	19,474	1,900	21,374
1/1/12	19,477	1,952	21,429
1/1/13	19,570	1,968	21,538



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. Over the last several years, 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.

<u>TAX YEAR</u>	<u>NO. OF PARCELS</u>	<u>ACRES UNDER CONTRACT</u>	<u>ACRES IN NON-RENEWAL STATUS</u>	<u>ANNUAL STATE SUBVENTION</u>
2006-07	2,291	584,600	7,200	\$765,998
2007-08	2,283	584,000	7,350	\$762,764
2008-09	2,296	584,000	7,900	\$687,870
2009-10	2,294	583,700	7,680	\$21
2010-11	2,232	583,000	6,500	—
2011-12	2,213	580,600	4,000	—
2012-13	2,205	579,900	3,900	—
2013-14	2,206	579,800	3,900	—

Please see our web site for more information and statistics on the LCA Program in San Benito County.

www.cosb.us/government/assessor

- [FEE RESOLUTION](#)
- [FEE SCHEDULE](#)
- [IMPORTANT NOTICE](#)
- [ORDINANCE](#)
- FORMS**
- [LCA CONTRACT \(and instructions\)](#)
- [LCA COMPATABLE USE APPLICATION](#)
- [LCA DIVISION APPLICATION](#)
- [LCA NON-RENEWAL APPLICATION](#)
- [LCA LOTLINE ADJUSTMENT APPLICATION](#)

Bay Area Counties					
2013-2014 Gross Secured, Unsecured and Total Assessment Roll					
County	Secured Roll	Unsecured Roll	Total Gross Roll	% chg from prior yr.	
Alameda	\$ 202,708,459,953	\$ 12,578,172,069	\$ 215,286,632,022	5.17%	
Contra Costa	\$ 145,563,220,834	\$ 5,603,673,226	\$ 151,166,894,060	3.45%	
Marin	\$ 58,942,721,316	\$ 1,481,206,152	\$ 60,423,927,468	3.66%	
Monterey	\$ 50,186,525,193	\$ 2,159,991,184	\$ 52,346,516,337	3.75%	
Napa	\$ 29,059,829,015	\$ 1,330,656,413	\$ 30,390,485,428	5.49%	
San Benito	\$ 5,662,509,723	\$ 323,416,336	\$ 5,985,926,059	6.15%	
San Francisco	\$ 166,947,313,102	\$ 10,280,403,655	\$ 177,227,716,757	4.27%	
San Mateo	\$ 147,506,053,289	\$ 8,594,991,573	\$ 156,101,044,862	6.01%	
Santa Clara	\$ 319,160,850,249	\$ 33,587,609,482	\$ 352,748,459,731	8.16%	
Santa Cruz	\$ 34,245,723,753	\$ 816,968,312	\$ 35,062,692,065	3.76%	
Solano	\$ 40,468,804,116	\$ 3,034,034,729	\$ 43,502,838,845	7.40%	
Sonoma	\$ 64,455,786,275	\$ 2,339,544,973	\$ 66,795,331,248	3.32%	

Among the 12 Bay Area Counties, Santa Clara was first in overall growth in assessed value followed by Solano with San Benito in third.

Most Populous 15 California Counties (ranked by population)					
2013-2014 Gross Secured, Unsecured and Total Assessment Roll					
County	Secured Roll	Unsecured Roll	Total Gross Roll	% chg from prior yr.	
Los Angeles	\$ 1,133,435,390,433	\$ 49,662,548,007	\$ 1,183,097,938,440	4.65%	
San Diego	\$ 393,287,453,217	\$ 15,516,228,611	\$ 408,803,681,828	3.46%	
Orange	\$ 450,193,893,892	\$ 19,281,087,163	\$ 469,474,981,055	3.43%	
Riverside	\$ 205,288,091,104	\$ 7,687,449,770	\$ 212,975,540,874	3.95%	
San Bernardino	\$ 162,837,594,179	\$ 10,840,201,631	\$ 173,677,795,810	2.91%	
Santa Clara	\$ 319,160,850,249	\$ 33,587,609,482	\$ 352,748,459,731	8.16%	
Alameda	\$ 202,708,459,953	\$ 12,578,172,069	\$ 215,286,632,022	5.17%	
Sacramento	\$ 120,409,430,529	\$ 5,902,161,257	\$ 126,311,591,786	3.96%	
Contra Costa	\$ 145,563,220,834	\$ 5,603,673,226	\$ 151,166,864,060	3.45%	
Fresno	\$ 60,356,323,685	\$ 3,247,364,459	\$ 63,603,688,144	5.06%	
Kern	\$ 84,146,844,724	\$ 7,773,913,497	\$ 91,920,758,221	2.63%	
Ventura	\$ 106,234,589,139	\$ 4,363,189,067	\$ 110,597,778,206	3.60%	
San Francisco	\$ 166,947,313,102	\$ 10,280,403,655	\$ 177,227,716,757	4.27%	
San Mateo	\$ 147,506,053,289	\$ 8,594,991,573	\$ 156,101,044,862	6.01%	
San Joaquin	\$ 50,349,567,588	\$ 3,384,037,540	\$ 53,733,605,128	0.04%	

Statewide, Santa Clara County grew the most at 8.16%. Of the 58 California Counties, there were 6 counties which had a negative growth in assessed valuation.

Smallest 20 California Counties (ranked by assessed valuation)

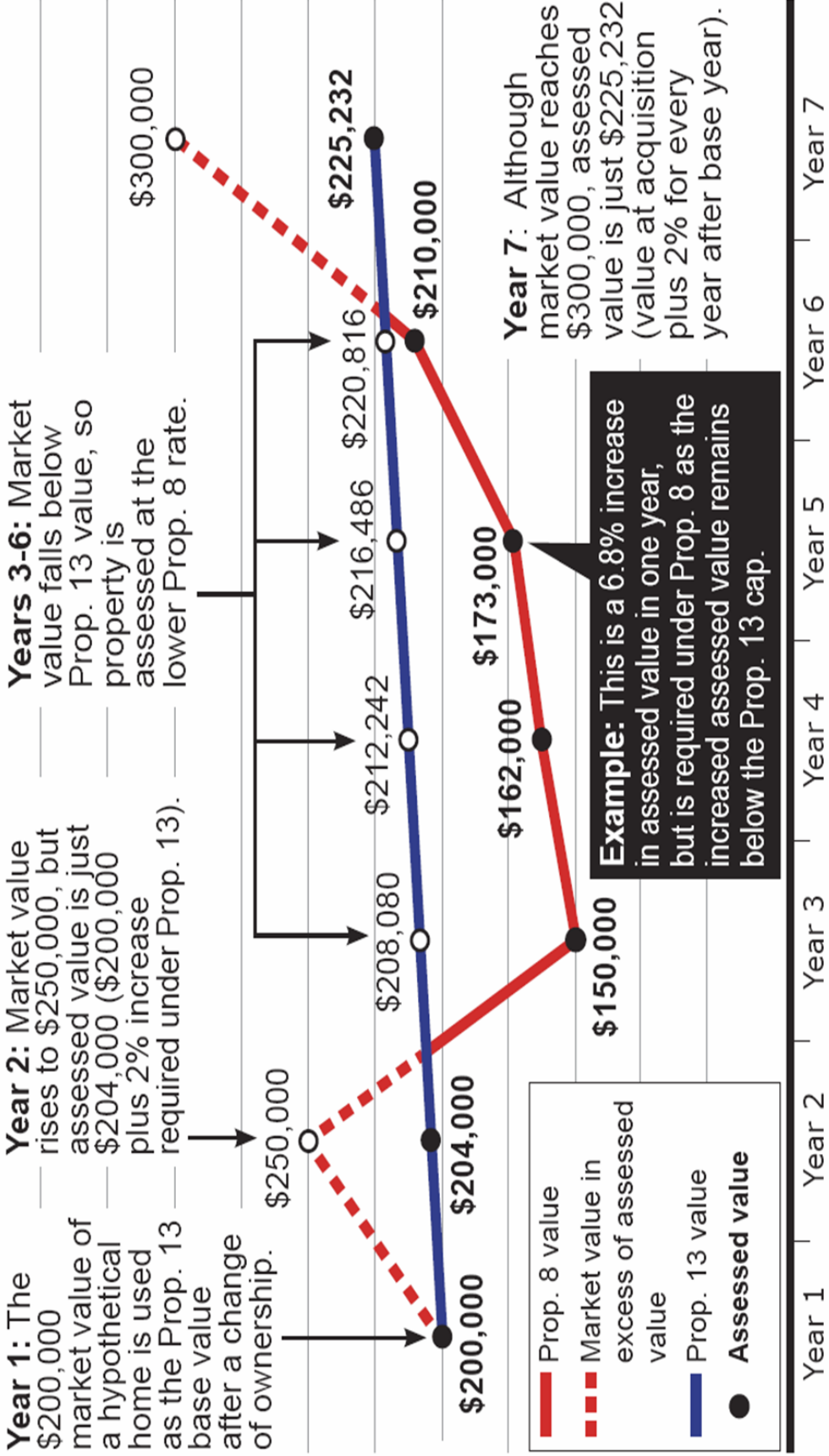
2013-2014 Gross Secured, Unsecured and Total Assessment Roll

	County	Secured Roll	Unsecured Roll	Total Gross Roll	% chg from prior yr.
(1)	Sierra	\$ 489,187,889	\$ 27,540,364	\$ 516,728,253	-0.50%
(2)	Alpine	\$ 645,225,767	\$ 36,611,373	\$ 681,837,080	0.52%
(3)	Modoc	\$ 859,783,224	\$ 37,977,433	\$ 897,760,657	1.81%
(4)	Trinity	\$ 1,265,617,587	\$ 33,868,373	\$ 1,299,485,960	3.65%
(5)	Del Norte	\$ 1,664,623,043	\$ 36,556,346	\$ 1,701,179,389	-0.60%
(6)	Lassen	\$ 1,917,864,529	\$ 107,515,541	\$ 2,025,300,020	-2.31%
(7)	Mariposa	\$ 2,014,543,117	\$ 40,258,619	\$ 2,054,801,736	0.01%
(8)	Colusa	\$ 2,304,729,849	\$ 228,483,432	\$ 2,533,213,281	1.86%
(9)	Glenn	\$ 2,417,841,696	\$ 127,888,473	\$ 2,545,730,169	1.03%
(10)	Plumas	\$ 3,085,769,847	\$ 92,873,872	\$ 3,178,643,719	-0.46%
(11)	Inyo	\$ 3,219,555,128	\$ 496,658,820	\$ 3,716,213,948	-4.71%
(12)	Amador	\$ 4,221,581,745	\$ 85,580,249	\$ 4,307,161,994	1.43%
(13)	Siskiyou	\$ 4,080,792,437	\$ 231,641,437	\$ 4,312,433,874	1.30%
(14)	Tehama	\$ 4,417,600,479	\$ 197,047,074	\$ 4,614,647,553	2.84%
(15)	Yuba	\$ 4,454,259,557	\$ 377,348,676	\$ 4,831,608,233	2.93%
(16)	Mono	\$ 4,897,721,490	\$ 383,073,102	\$ 5,280,794,592	-0.38%
(17)	Calaveras	\$ 5,487,721,765	\$ 136,133,395	\$ 5,623,855,160	0.44%
(18)	Tuolumne	\$ 5,732,878,894	\$ 198,110,175	\$ 5,930,989,069	1.25%
(19)	San Benito	\$ 5,662,509,723	\$ 323,416,336	\$ 5,985,926,059	6.15%
(20)	Lake	\$ 6,715,165,724	\$ 157,750,564	\$ 6,872,924,288	-0.57%

Among the 20 smallest California Counties, San Benito County grew the most at 6.15% while 6 of the remaining counties experienced a decrease in annual valuation. Inyo County had the biggest decline in the State at -4.71%.

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 specific 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.
Exemptions: Homeowners	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 (HOX) 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.
Parcel	Real property assessment unit. Land that is segregated into units by boundary lines for assessment purposes.
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 Exclusion
Parent/Child or
Grandparent/Grandchild**

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

Proposition 60

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.

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) month 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.
November 30	Last day to file an assessment appeal for reduced assessment on the regular roll with the Clerk of the Board of Supervisors.
December 10	Last day to pay first installment of secured property taxes without penalty.

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.
- Does not set rules by which property is appraised.

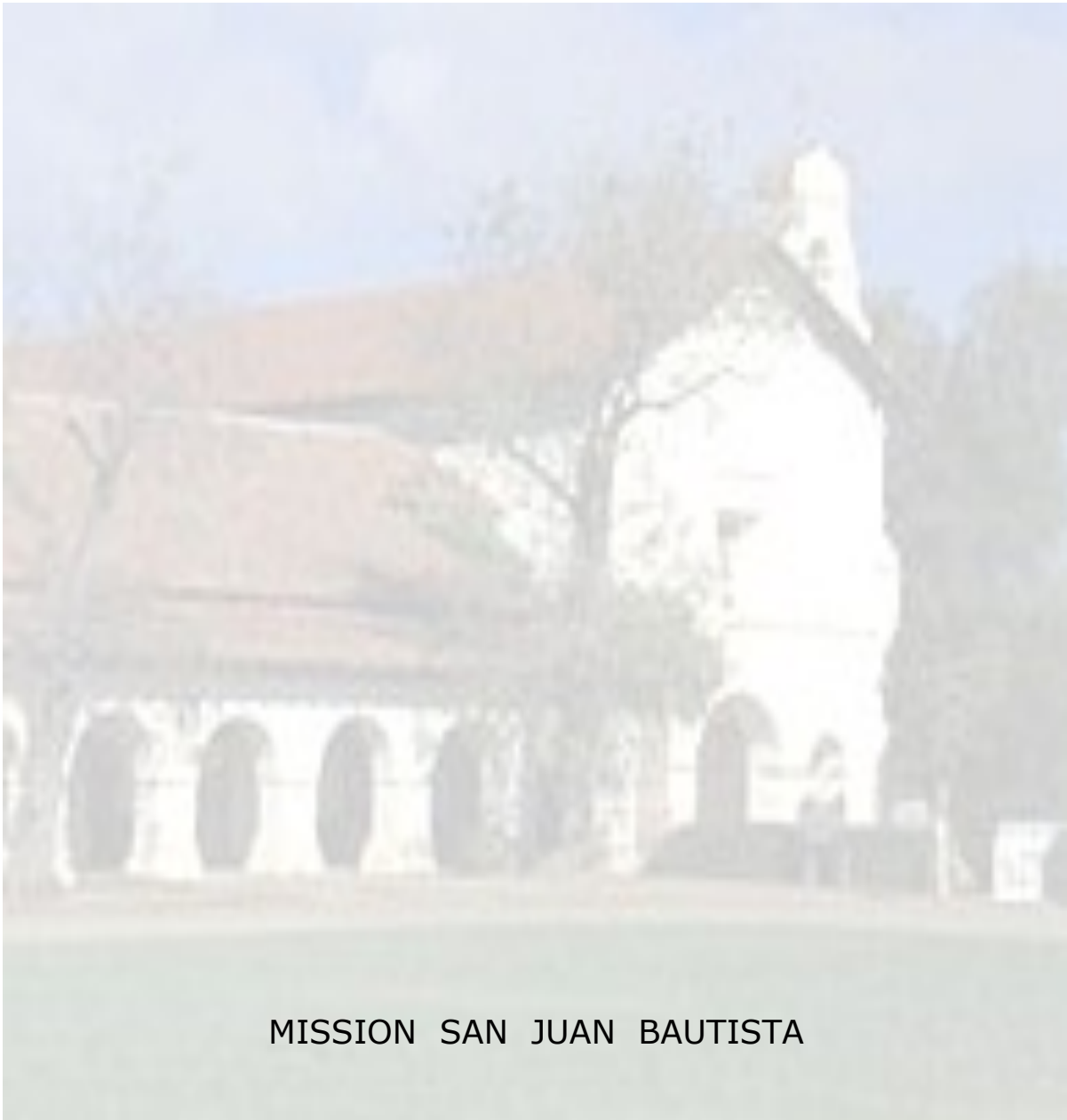
Please visit our web site for more information about the Assessor's Office:

www.cosb.us/government/assessor

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