

THE ASSESSOR

- Has the responsibility for discovering and assessing all property within the County as required by law.
 - Must produce and deliver an assessment roll by July 1 each year. The assessment roll becomes the base upon which local property taxes are levied, collected and distributed to the cities, County and special districts to fund government services.
 - Values all real property.
 - Audits all entities doing business in the County and values all taxable personal property.
 - Establishes and maintains a set of 11,000 maps for assessment purposes, delineating every parcel of land in the County. These parcel maps serve as the basis for the assessment of all real property in Contra Costa County and are continuously updated to reflect new subdivisions and surveys. These maps are available for review and may be purchased at the Assessor's Office.
 - Provides a public information service to assist taxpayers with questions about property ownership and assessment. Information on recent property sales is also available. In addition, property characteristic information is available for purchase by the public.
- Contrary to popular belief, the Assessor:
- Does not set property tax rates.
 - Does not compute property tax bills.
 - Does not mail out tax bills.
 - Does not collect property taxes.
 - Does not establish property tax laws.

REAL ESTATE REVALUATION

Annually, the value of every parcel on the Assessor's roll is increased by the amount of inflation, not to exceed 2%.

Additionally, California law allows property to be revalued for the following reasons:

Change in Ownership

When a transfer occurs, an appraisal is made to

determine the new market value of the property, if it is required.

The transfer of property between husband and wife does *not* require a reappraisal for property tax purposes. In addition, the transfer of the principal place of residence (and up to \$1 million of any other real property) between parents and children or from grandparents to grandchildren is also excluded from reappraisal if an application is filed within three years of the transfer date or before the property has sold to a third party.

Completed New Construction

If the construction is new (such as a room addition), a reappraisal is required. If the construction is a replacement (such as re-roofing), a reappraisal is not required. In appraising new construction, the market value of the addition is determined and added to the value of the existing property. The value of the existing property does *not* change.

Incomplete New Construction

If a construction project is not complete on January 1, the market value of the incomplete construction is determined and added to the assessment roll.

Decline In Value

The Assessor's Office is required to lower the assessed value of any real property if it is *higher* than the current market value on January 1 each year. Each case is reviewed individually upon written request of the property owner. The fair market value is reviewed annually until the value equals the factored base year value of the property.

Disaster

If a major disaster, such as a flood, causes damage which affects the value of your property *and* the area is declared to be in a state of disaster, you may be eligible for property tax relief. In such cases, the Assessor's Office will immediately reappraise the property to reflect its damaged condition. In addition, when you rebuild

it in a like or similar manner, the property will retain its previous value for tax purposes.

To qualify for property tax relief, you must file a calamity claim with the Assessor's Office within 60 days from the date the property was damaged or destroyed. In addition, the loss must exceed a minimum value.

Condemnation / Eminent Domain

If a government or public agency acquires property through condemnation, owners have the right to retain their existing value and transfer it to a replacement property. The replacement property must be comparable to the property acquired, and an application form must be filed with the Assessor's Office within four (4) years from the date of acquisition by the government agency.

PERSONAL/BUSINESS PROPERTY

Boats and Airplanes

Certain boats and airplanes are assessable for property tax purposes. They are assessed at market value as of January 1 each year.

Business Personal Property

Each year, Business Personal Property Statements are mailed by the Assessor to commercial, industrial, and professional firms, and to operators of farms, ranches, and developers of subdivisions. Property statements, which provide a basis for determining property assessments, should be completed and filed no later than April 1.

Mobile Homes

All new mobile homes first sold after June 30, 1980, are subject to property taxes. The appraisal of mobile homes is at full market value and includes the accessories such as skirting and carports.

VALUE NOTIFICATION & APPEAL

The Assessor will notify the owner of the new value, in writing, prior to the issuance of a tax bill when the assessed value increases by more than the inflation factor.

If you disagree with the Assessor's valuation of your property, please present to the Assessor's Office

any pertinent factual evidence which you consider important to determine the market value of your property. Your point of view will be considered and adjustments made, where appropriate.

If a difference of opinion still exists, you may ask to be heard before the Assessment Appeals Board. Applications must be filed with the Clerk of the Board between July 2 and November 30, or within 60 days of mailing a notice of supplemental assessment or escape assessment. The mailing address is: Clerk of Assessment Appeals Board, Administration Building, Room 106, 651 Pine Street, Martinez, CA 94553; or call (925) 335-1920.

SUPPLEMENTAL ASSESSMENT

State law requires the Assessor's Office to reappraise property immediately upon change in ownership or completion of new construction. The Assessor's Office must issue a supplemental assessment which reflects the difference between the prior assessed value and the new assessment. This value is pro-rated based on the number of months remaining in the fiscal year ending June 30. This is **in addition** to the regular tax bill. Notices of the supplemental assessments are mailed out to property owners prior to the issuance of the tax bill. Supplemental taxes are computed as follows:

For example, if you purchase property on September 12 and the market value is \$100,000 and its current roll value is \$60,000, the calculation would be as follows:

\$100,000	New base year value
- 60,000	Current roll value
40,000	Supplemental assessment
x .75	9/12 of year remaining
30,000	
x .0115	Approximate tax rate
\$ 345.00	Approximate supplemental bill

REPORTING OWNERSHIP CHANGES

The Assessor and Recorder are required to make a preliminary change in ownership statement available to the public without charge. The

statement must accompany any document evidencing a change in ownership that is presented to the Recorder or an additional \$20 recording fee will be charged. In addition, the Assessor may require an additional form be filed. If so, the following applies.

The law requires a new owner to file a "Change of Ownership Statement" with the Assessor within 45 days of a written request from the Assessor.

Failure to file the form results in a penalty of \$100 or 10% of the new tax bill, whichever is *greater*, to a maximum of \$2,500.

The information requested on the form is important because the Assessor must determine whether the property should be reappraised. If it requires reappraisal, the accuracy of the information supplied by the taxpayer will result in a fair and accurate assessment.

TAXES

Taxes are limited to 1% of the full cash value plus any bonded indebtedness. Bonded indebtedness typically runs 15% in this county, giving a "typical" tax rate of 1.15% of the full cash value.

Property tax revenues are generally allocated as follows:

- County: 12%
- City: 8%
- Schools: 51%
- Special Districts: 20%
- Redevelopment Agencies: 8%
- Library: 1%

Taxes due on the regular assessment roll values (those established on lien date) are payable by December 10 and April 10.

Due dates for taxes on the supplemental roll are listed on the tax bill.

Questions regarding the amount of taxes should be directed to the Tax Collector at (925) 957-5280.

EXEMPTIONS and TAX ASSISTANCE

Homeowner's Exemption: An exemption of up to \$7,000 (taxable value) is available to those owning properties and occupying them as their principal residences. Single-family homes,

condominiums, cabins on government land, state-licensed trailer coaches, mobile homes or boats are eligible.

Claim forms are mailed in January to homeowners who recorded their ownership during the preceding 12 months and have not applied for an exemption with their supplemental assessment. If you have not received a claim form by February 1, and believe you are eligible for an exemption, call the Assessor's Office at (925) 313-7481 and ask that the claim form be sent to you.

Institutional Exemption: Full or partial exemptions are available for properties owned and used exclusively for churches and certain non-profit charitable organizations.

Disabled Veterans Exemption: Up to \$150,000 of exemption is available to vets with 100% service-connected disability who are unable to work. Unmarried surviving spouses may also qualify. Call the Exemption Section at (925) 313-7470 for more information.

Senior Citizens Property Tax Assistance: If you are 62 or older, and have a limited income, you may qualify for a refund of a portion of the property taxes on your home under the California Senior Citizen's Property Tax Assistance Program. You may also qualify for the California Senior Citizen's Property Tax Postponement law, which allows qualified seniors to have the State pay all or part of the taxes on their homes. Totally disabled persons may also qualify for tax reimbursement or postponement under this program. For more information, call the California Franchise Tax Board toll-free at 1-800-852-5711.

Reappraisal Exclusion for Seniors and Disabled Persons:

Homeowners who are over 55 years of age OR disabled can buy a residence of *equal or lesser* value in the same county as their existing home and transfer their current tax value to the new home. Applications are available at the Assessor's Office and the Recorder's Office. Owners selling property in other counties can not transfer their current tax value to Contra Costa County under these provisions. Some counties do accept a transfer of base value, so contact the other county for more information.

Reappraisal Exclusion for Parent/Child and Grandparent/Grandchild Transfers:

Property transferred between parents and children or from grandparents to grandchildren is not reappraised if certain conditions are met and a claim is filed with the Assessor. Applications are available at the Assessor's Office.

Reappraisal Exclusion for Builders:

Completed new construction of property held only for resale purposes can be exempted from payment of supplemental taxes. To be granted this exclusion, you must submit a letter requesting the exclusion within 30 days of the start of construction on either land development and/or improvements.

The information in this pamphlet is a general overview of the law and is not meant to be relied upon as complete information.

TELEPHONE NUMBERS

ASSESSOR'S DEPARTMENT

General Information

Public Service.....925 / 313-7400

Value Questions:

Agricultural Property.....925 / 313-7400

Aircraft.....925 / 313-7605

Boats.....925 / 313-7605

Business Property.....925 / 313-7600

Commercial and Industrial.....925 / 313-7520

Mobile Homes.....925 / 313-7400

Multiple Properties.....925 / 313-7400

Personal Property.....925 / 313-7600

Residential.....925 / 313-7400

Exemptions

Homeowners.....925 / 313-7481

Local.....925 / 313-7470

Change of Ownership.....925 / 313-7400

OTHER DEPARTMENTS

Tax Collector.....925 / 957-5280

Copies of Tax Bills and Payment of Taxes

Auditor.....925 / 646-2236

Tax Rates and Special Assessments

Supplemental Assessment Refunds

Recorder.....925 / 335-7900

Recording and Copies of Deeds

Dept. of Conservation and Dev......925 / 674-7200

Planning and Building Permits.....925 / 674-7200

GUS S. KRAMER

ASSESSOR

ASSESSMENT INFORMATION

FOR THE

CONTRA COSTA COUNTY PROPERTY OWNER



Gus S. Kramer, Assessor
County of Contra Costa
2530 Arnold Drive, Ste. 100
Martinez CA 94553

Telephone: (925) 313-7400

For more information, visit our Web site at:
<http://www.co.contra-costa.ca.us/depart/assr/assr.htm>

G:/Forms/Forms/Office/4070A Rev. 10/28/15