

# Office of the Assessor ALAMEDA COUNTY 2004-05 ANNUAL REPORT



Ron Thomsen  
Assessor



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ON THE COVER: The photographs on the front cover illustrate the diversity of our assessment responsibilities.

*Clockwise from upper left:* residential new construction, Hayward; downtown Oakland commercial skyline; container cranes, Port of Oakland; The Course at Wente Vineyards, Livermore (photo courtesy Wente Vineyards); the Claremont Resort & Spa, Berkeley (photo courtesy Claremont Resort & Spa); and automobile assembly, Fremont (photo courtesy New United Motors Manufacturing, Inc. -- NUMMI).

CREDITS: Design, image editing, and photography: Lee Millet, Alameda County Assessor's Office  
Jurisdictional Map: Janie Chambers, Alameda County Community Development Agency  
Alameda County flag: Benjamin W. Hazard

## A MESSAGE FROM THE ASSESSOR

*Ron Thomsen*

*Thank you for your interest in the Alameda County Assessor's Office. This annual report provides general information regarding California property assessment and property tax issues, as well as Alameda County statistics regarding assessments and property tax allocations to its various jurisdictions.*

*My staff and I are committed to providing timely and accurate assessment services in a manner resulting in fair and equitable treatment for all of Alameda County's citizens and property taxpayers. We are very proud to have received an accuracy rating of 99.92% in the latest Assessment Practices Survey conducted by the California State Board of Equalization that is responsible for oversight of each of California's 58 Assessor's offices. I acknowledge and thank my entire staff for this achievement.*



*Their hard work and dedication resulted in the timely surrender of our current assessment roll totaling \$152.9 billion. The property taxes generated from this assessment roll provide an essential source of revenue to support Alameda County, its public schools, 14 cities, redevelopment areas and special districts.*

*Our primary goal is to maximize the level of public service that we provide. We will continue to maintain knowledgeable staff in our public information sections, and solicit from the public and staff ideas on how to make our web page more informative and user friendly.*

*Another of our goals is to complete our relational data base computer system that will greatly enhance the efficiency and productivity of our department. This property tax management system will also provide a platform for the other property tax related departments' enhancements and allow for better communication between the departments and with the public.*

*We currently face uncertain economic times. My staff and I however, will continue to provide a quality assessment program and as your Assessor, I am accountable to you in all areas of assessment responsibility within Alameda County.*

*If you have any assessment related questions or concerns after reading this annual report, please contact us at your earliest convenience. In addition, if you have any suggestions on how we may serve you better, please let me know.*

*Sincerely,*

Ron Thomsen  
Assessor



## *Responsibilities of the Assessor*

Your County Assessor and his staff are committed to providing timely and accurate assessment services in a manner resulting in fair, equitable and courteous treatment for all Alameda County taxpayers. As mandated by State law, your Assessor locates and identifies the ownership of more than 400,000 parcels of real estate and more than 50,000 business personal property accounts. The taxability of these properties is then determined. All tangible property is taxable unless constitutionally exempt.

Another function of your Assessor is to determine if real estate parcels are required to be reassessed upon a change in ownership or the completion of new construction in accordance with the provisions of Proposition 13. To accomplish this task, the Assessor's staff analyze more than 80,000 recorded documents affecting title to real estate and 20,000 building permits annually. These events typically require the Assessor's staff to reappraise more than 30,000 parcels of real estate that have changed ownership and 10,000 new construction activities on an annual basis in accordance with Proposition 13. The basic principles of Proposition 13 are covered on page 6 of this report.

Other functions of the Assessor include the mapping of all parcels of real estate within Alameda County, and performance of audits of business personal property owners.

The business personal property section of the Assessor's Office is required to annually assess all business personal property located in Alameda County as of January 1<sup>st</sup> at its fair market value. Currently, 50,000 business personal property accounts including boats, aircraft, and all business machinery and equipment are annually assessed in Alameda County.

The Assessor next processes and applies all legal exemptions, reducing the tax liability on every property that qualifies. The most common exemption is the homeowners' exemption. Available exemptions are explained on page 14 of this report.

The timely and accurate submission of the annual local assessment roll to the Auditor prior to July 1<sup>st</sup> of each year is another responsibility of each County Assessor. The most recent local assessment roll submitted by the Alameda County Assessor to the Auditor on June 24, 2004 totaled more than \$152.9 billion in assessed value before exemptions were applied. A history of the ten most recently submitted annual local assessment rolls can be found on page 12.

The Assessor is also required to justify before the Assessment Appeals Board any assessment that has been appealed to the Assessment Appeals Board by the timely filing of a formal application for reduction of assessed value. Information regarding the appeals process may be found on page 15.

## *Major Service Areas*

### *Real Property*

The Real Property Section appraises single and multi-family residential, rural, and commercial/industrial property in Alameda County for the purpose of property tax assessment. It also assists the Assessment Appeals Unit in the preparation and presentation of real property Assessment Appeals Board cases.

### *Business Personal Property*

The Business Personal Property Section appraises all taxable business personal property including machinery, equipment, fixtures, boats and aircraft. Auditor-Appraisers perform “mandatory” audits of business property accounts of at least \$400,000, as well as, prepare and present business personal property Assessment Appeals Board cases.

### *Assessee Services*

The Assessee Services staff responds to all public inquiries regarding real property ownership and assessment; processes calamity claims, disabled person accessibility exclusions, seismic retrofitting exclusions and all real property roll corrections. Its managers respond to taxpayers’ claims for refund of taxes for the Assessor.

### *Assessment Roll*

The Assessment Roll Section researches, verifies and processes all changes of ownership for properties within the County; maintains all mailing addresses for properties; processes all parent/child and grandparent/grandchild exclusion applications and provides other clerical assistance as needed by the department. This section processed a record number of recorded documents for this year’s assessment roll.

### *Mapping*

The Mapping Unit maintains a mapping system that inventories all real property within the County using a discrete parcel numbering system; annually processes all new tract maps, parcel maps and lot-line adjustments; and, processes all Tax Rate Area changes for redevelopment projects, annexations, and special district formations.

### *Exemptions*

The Exemptions Unit researches and processes all requests for homeowners’ exemptions and veterans’ exemptions; researches and processes a wide range of institutional exemptions that may apply to such organizations as churches, non-profit foundations, hospitals and private schools; and, provides public information as required to all exemptions related inquiries.

## Achievements/Performance Audits

The most recent performance audit of the Alameda County Assessor's Office was conducted by the private firms, MAXIMUS and Gardner, Underwood & Bacon. Its objective was to identify opportunities to increase economy, efficiency, and organizational effectiveness of our assessment program. The consultants observed – "By all measures of output, the Assessor's Office is performing extraordinarily well." "Further, customer service surveys indicate that the public is extremely satisfied with the quality and level of service provided by the Assessor's Office." This audit also acknowledged the many positive results we have achieved, such as: our high level of accuracy and timeliness of assessments; and, the meeting of all of the technical performance requirements with a high degree of effectiveness.



Another audit of our department was recently completed by the State Board of Equalization as part of their mandated requirements. Once every five years an Assessment Practices Survey is conducted in each of California's Assessor's Offices. These surveys are conducted in order to promote uniform, effective and efficient assessment practices throughout California. They also contribute to the fairness and integrity in the property tax assessment process.

This survey noted that Alameda County has the fifth largest local assessment roll of California's 58 counties. It also found that despite increased workloads, the Alameda County Assessor's staffing has remained stable for the past 10 years, and based on the State sampling of our assessments, the accuracy rating achieved by the department was 99.92 percent. This survey also concluded that – "The Alameda County assessment roll meets the requirements for assessment quality established by section 75.60." (Reference to the California Revenue and Taxation Code).

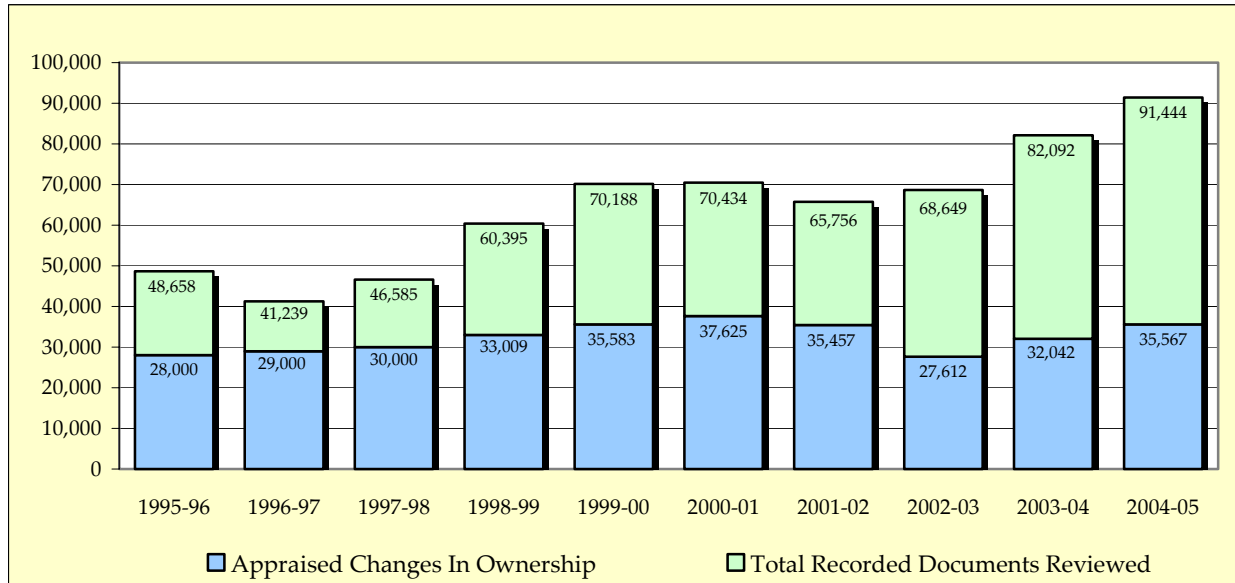


The Assessor's Office was also recently audited by the Alameda County Auditor's Office. This audit verifies Assessor compliance with the State County Property Tax Administration Loan/Grant Program. In each of the years of participation, the Alameda County Assessor has exceeded the performance expectations of the loan/grant program.

All three of these audits, one conducted by a County department, one by the State, and another by private firms confirm that the Alameda County Assessor and his staff are responsibly performing their duties and are accountable for your assessment program.

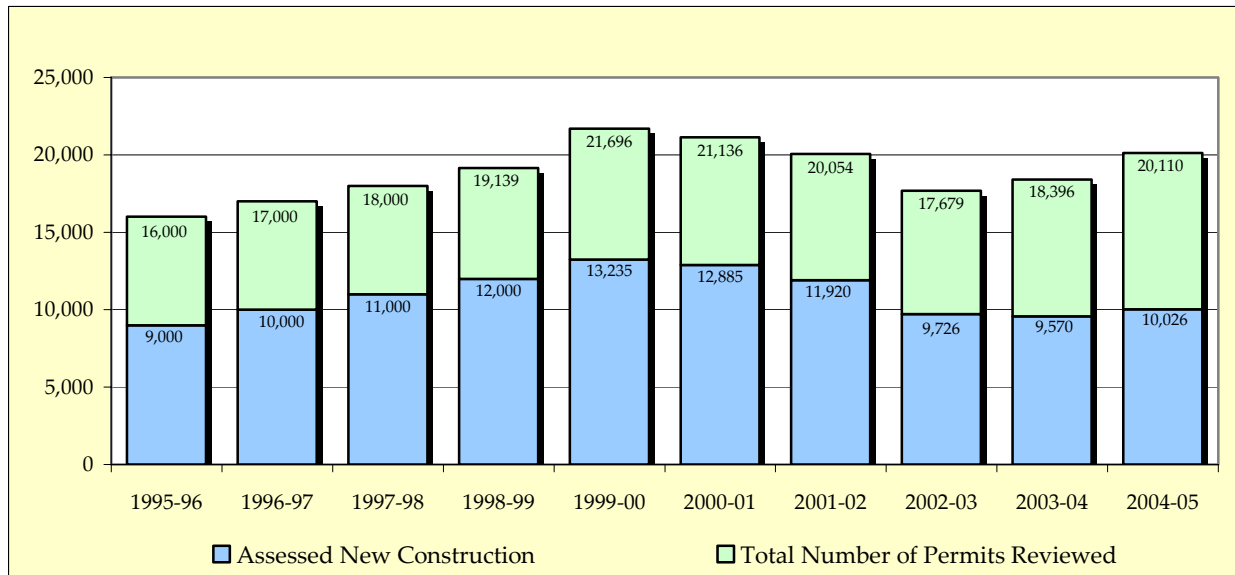
## Real Estate Related Production

### Changes In Ownership vs. Recorded Documents



*NOTE: The Assessment Roll Section reviews all real estate related recorded documents each year. When fully researched, many real estate transactions do not lead to appraisable events.*

### Assessed New Construction vs. Building Permits



*NOTE: Appraisal staff investigates all building permits each year to determine which projects result in assessable new construction such as added building area. Many permits are found to relate to normal repairs and replacements which most often do not amount to assessable new construction. Real estate appraisers determine the market value of all assessed new construction.*

## Proposition 13

Proposition 13 was passed by the California voters on June 6, 1978 amending the California Constitution to limit the assessment and taxation of property in California. Except in certain instances real property is assessed at its 1975-76 base year level and cannot be increased by more than 2 percent annually. Real property is reassessed however, at its current fair market value at the time a change in ownership occurs, establishing a new base year. Similarly, the market value of any new construction is also added to assessments as of its completion date, changing the base year. With the passage of Proposition 8, also in 1978, the Assessor is required to assess real property at the lesser of its Proposition 13 level indexed by no more than 2 percent per year, or its current market value as of January 1<sup>st</sup>. If a property is assessed at its lower market value, the Assessor is required to restore the Proposition 13 assessment in subsequent years if the market value increases to that level or above. (*Business personal property is assessed at its fair market value as of January 1<sup>st</sup> each year.*)

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to 1 percent of the property's taxable value, plus any voter approved bonded indebtedness, service fees, improvements bonds and special assessments.

### Proposition 13 Base Year Distribution (Secured Roll)

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	64,393	15.22%	\$3,692,119,819	2.59%
1976	4,604	1.09%	\$462,741,770	0.32%
1977	5,660	1.34%	\$541,287,211	0.38%
1978	6,004	1.42%	\$661,094,911	0.46%
1979	6,776	1.60%	\$820,212,005	0.57%
1980	7,427	1.76%	\$1,060,885,960	0.74%
1981	5,163	1.22%	\$845,055,192	0.59%
1982	4,876	1.15%	\$804,987,394	0.56%
1983	4,692	1.11%	\$854,099,692	0.60%
1984	8,251	1.95%	\$1,603,453,810	1.12%
1985	7,313	1.73%	\$1,531,891,087	1.07%
1986	9,048	2.14%	\$1,960,052,579	1.37%
1987	9,582	2.27%	\$2,515,912,409	1.76%
1988	9,831	2.32%	\$2,605,891,164	1.83%
1989	11,126	2.63%	\$3,259,019,397	2.28%
1990	9,609	2.27%	\$3,207,403,053	2.25%
1991	9,439	2.23%	\$3,026,370,171	2.12%
1992	10,330	2.44%	\$3,387,566,163	2.37%
1993	10,676	2.52%	\$3,069,484,003	2.15%
1994	12,512	2.96%	\$4,059,846,499	2.84%
1995	11,091	2.62%	\$3,524,702,195	2.47%
1996	12,665	2.99%	\$4,255,190,818	2.98%
1997	14,976	3.54%	\$5,298,368,808	3.71%
1998	17,984	4.25%	\$7,279,017,458	5.10%
1999	21,907	5.18%	\$9,703,736,899	6.80%
2000	23,411	5.53%	\$11,069,837,341	7.75%
2001	22,678	5.36%	\$13,622,839,827	9.54%
2002	24,876	5.88%	\$15,332,876,696	10.74%
2003	29,742	7.03%	\$16,638,503,129	11.65%
2004	26,333	6.23%	\$16,065,484,221	11.25%
<b>TOTAL</b>	<b>422,975</b>	<b>100%</b>	<b>\$142,759,931,681</b>	<b>100%</b>



## A Word About Property Taxes

Having determined the assessed value of all taxable property and applied all legal exemptions, the Assessor forwards assessments to the Auditor-Controller's Agency. The Auditor assures that the correct tax rate and any special assessments are applied to each property's net taxable value. Then the Auditor calculates the tax amount and extends the property tax to the Treasurer-Tax Collector for billing. Proposition 13 limits the ad valorem property tax rate to 1% of the property's net taxable value. Any percentage over 1% is necessary to make annual payment on voter approved general obligation bonds and other bonded indebtedness.

The property tax revenue collected on the basic 1% tax rate is divided among the public taxing agencies in Alameda County. It supports local schools, cities, redevelopment agencies and special districts and, of course, Alameda County. Refer to the chart below to see how the tax dollar in Alameda County was allocated in 2003-04, the most recent year available.

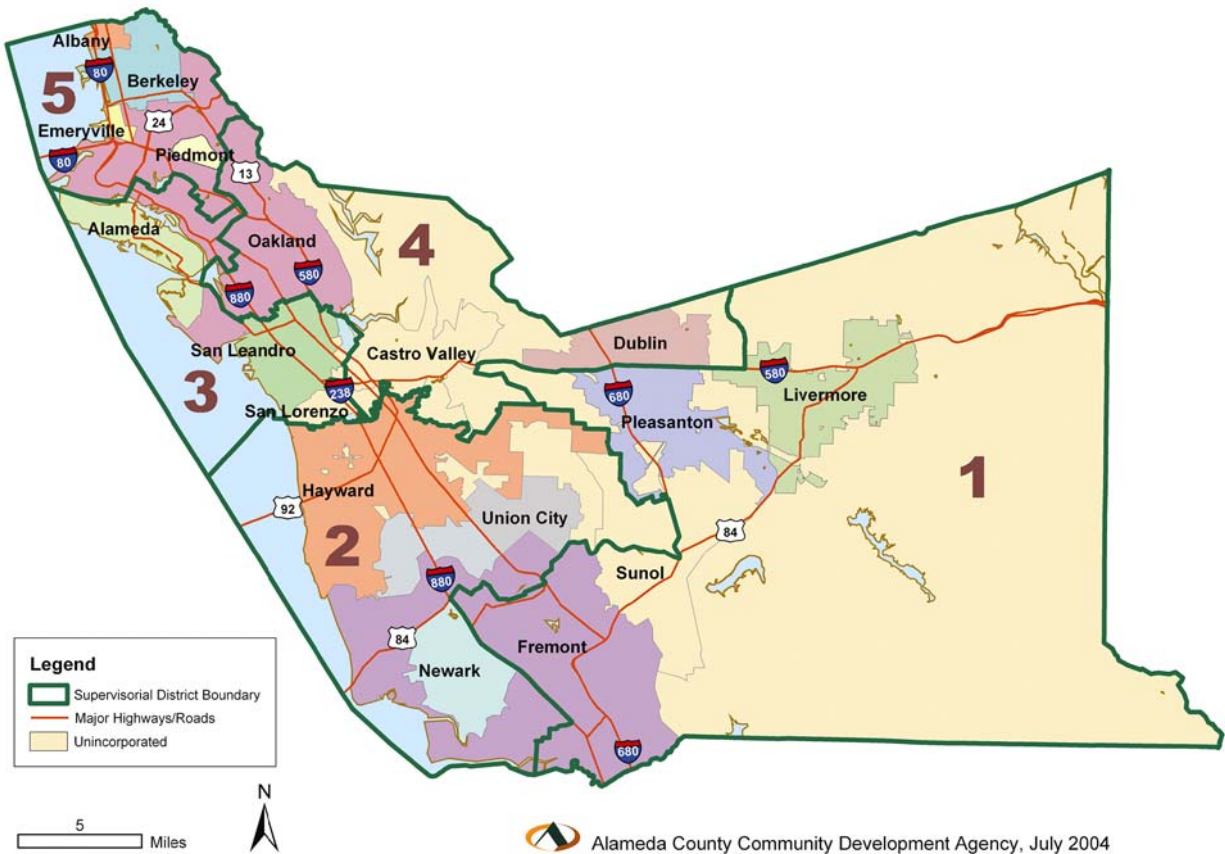
The fair and equitable valuation and assessment of all taxable property by the Assessor's staff supports the delivery of essential public services provided to all residents and property owners in Alameda County. The Assessor does not apportion, calculate or bill taxes. For information regarding the allocation or collection of property taxes, please contact the Auditor-Controller at (510) 272-6564 or the Treasurer-Tax Collector at (510) 272-6800.

### Alameda County Property Tax Distribution (of each dollar of property tax collected)



## Alameda County Board of Supervisors

- District 1 – Scott Haggerty
- District 2 – Gail Steele (President)
- District 3 – Alice Lai-Bitker
- District 4 – Nate Miley
- District 5 – Keith Carson (Vice-President)



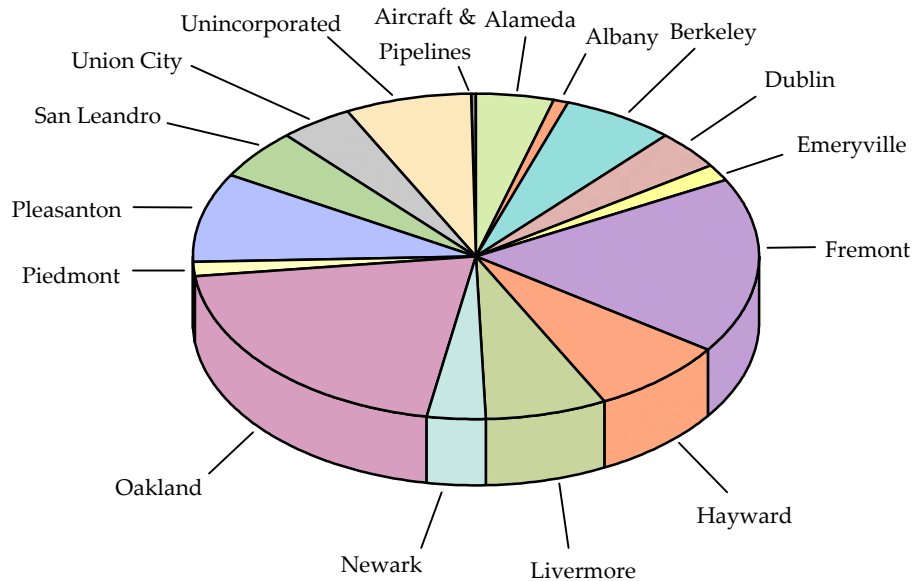
## Alameda County Demographics

- Incorporated: March 25, 1853
- County Seat: Oakland
- 2002 Population: 1,484,698
- Square Miles: 738
- Jurisdictions: 14 cities plus unincorporated area

## Local Assessment Roll Comparison By Jurisdiction

Jurisdiction	2003-04 Roll	2004-05 Roll	Amount of Change	Percent Change	Parcels and Accounts
Alameda	\$6,470,190,175	\$6,888,036,180	\$417,846,005	6.458%	24,489
Albany	\$1,281,650,555	\$1,388,266,597	\$106,616,042	8.319%	6,070
Berkeley	\$9,048,160,060	\$9,724,464,361	\$676,304,301	7.474%	32,796
Dublin	\$4,941,202,035	\$5,579,378,135	\$638,176,100	12.915%	13,505
Emeryville	\$2,593,652,344	\$2,726,768,987	\$133,116,643	5.132%	5,889
Fremont	\$25,775,132,422	\$26,779,628,598	\$1,004,496,176	3.897%	65,577
Hayward	\$11,339,435,017	\$12,102,757,373	\$763,322,356	6.732%	39,052
Livermore	\$9,389,162,795	\$10,224,015,572	\$834,852,777	8.892%	30,554
Newark	\$4,933,353,199	\$5,093,676,910	\$160,323,711	3.250%	14,132
Oakland	\$28,842,658,621	\$31,264,877,439	\$2,422,218,818	8.398%	115,314
Piedmont	\$2,083,476,983	\$2,225,636,222	\$142,159,239	6.823%	4,092
Pleasanton	\$12,720,914,529	\$13,492,583,100	\$771,668,571	6.066%	25,888
San Leandro	\$7,212,837,368	\$7,748,445,527	\$535,608,159	7.426%	28,391
Union City	\$5,847,785,740	\$6,172,496,003	\$324,710,263	5.553%	19,205
Unincorporated	\$10,404,630,495	\$11,213,023,075	\$808,392,580	7.770%	46,247
<u>General Aircraft &amp; Pipelines</u>	<u>\$310,893,408</u>	<u>\$281,966,840</u>	<u>-\$28,926,568</u>	<u>-9.304%</u>	<u>962</u>
<b>Total Alameda County</b>	<b>\$143,195,135,746</b>	<b>\$152,906,020,919</b>	<b>\$9,710,885,173</b>	<b>6.782%</b>	<b>472,163</b>

### 2004-05 Local Roll Total: \$152,906,020,919



**2004-05 Local Roll Distribution by Property Type and Value**  
(Secured Roll)

Property Type	Number of Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessed Value
Single Family Residential	339,029	80.15%	\$87,940,500,339	61.60%
Multi-Family Residential	33,583	7.94%	\$14,300,350,789	10.02%
Commercial and Industrial	21,346	5.05%	\$34,994,067,741	24.51%
Agricultural	3,713	0.88%	\$1,093,305,287	0.77%
Vacant Land	12,055	2.85%	\$2,658,345,852	1.86%
Institutional	1,970	0.47%	\$1,773,361,673	1.24%
<u>Exempt and Utility</u>	<u>11,279</u>	<u>2.66%</u>	<u>\$0</u>	<u>0%</u>
<b>Total</b>	<b>422,975</b>	<b>100%</b>	<b>\$142,759,931,681</b>	<b>100%</b>

**2004-05 Unsecured Local Roll by Property Type and Value**  
(Unsecured Roll)

Type of Account	Number of Accounts	Percent of Total Accounts	Assessed Value	Percent of Unsecured Value
General Business	27,158	55.21%	\$6,427,687,054	63.35%
Leased Business Property	5,315	10.81%	\$781,322,022	7.70%
Cable TV	46	0.09%	\$201,691,615	1.99%
Commercial Aircraft	23	0.05%	\$739,990,862	7.29%
Other Aircraft	957	1.95%	\$278,646,995	2.75%
Documented Boats	1,542	3.13%	\$161,669,849	1.59%
Other Boats	9,626	19.57%	\$134,142,821	1.32%
Possessory Interests	4,309	8.76%	\$1,369,130,920	13.50%
<u>Improvements on Leased Land</u>	<u>212</u>	<u>0.43%</u>	<u>\$51,807,100</u>	<u>0.51%</u>
<b>Total</b>	<b>49,188</b>	<b>100%</b>	<b>\$10,146,089,238</b>	<b>100%</b>

**2004-05 Total Local Roll**

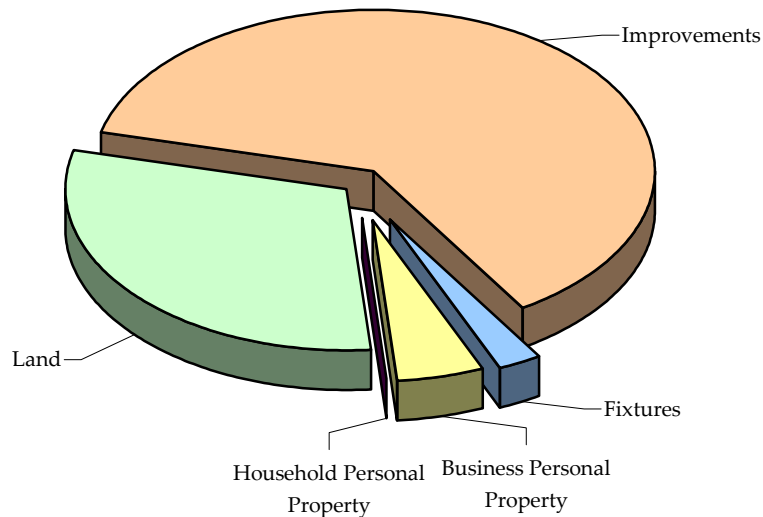
Roll Category	Number of Parcels or Accounts	Percent of Total Parcels or Accounts	Assessed Value	Percent of Assessed Value
Secured	422,975	89.58%	\$142,759,931,681	93.36%
<u>Unsecured</u>	<u>49,188</u>	<u>10.42%</u>	<u>\$10,146,089,238</u>	<u>6.64%</u>
<b>Total Local Roll Value</b>	<b>472,163</b>	<b>100%</b>	<b>\$152,906,020,919</b>	<b>100%</b>



## Local Assessment Roll Comparison by Category

Category	2003-04 Roll	2004-05 Roll	Percent Change
Land	\$43,362,042,204	\$46,331,572,306	6.85%
Improvements (structures)	\$87,623,850,531	\$94,972,360,180	8.39%
<b>Total Land &amp; Improvements</b>	<b>\$130,985,892,735</b>	<b>\$141,303,932,486</b>	<b>7.88%</b>
<u>Fixtures</u>	<u>\$4,119,435,331</u>	<u>\$3,986,619,967</u>	<u>-3.22%</u>
<b>Total Real Property</b>	<b>\$135,105,328,066</b>	<b>\$145,290,552,453</b>	<b>7.54%</b>
Business Personal Property	\$8,021,410,419	\$7,548,384,067	-5.90%
<u>Household Personal Property</u>	<u>\$68,397,261</u>	<u>\$67,084,399</u>	<u>-1.92%</u>
<b>Total Business Personal Property</b>	<b>\$8,089,807,680</b>	<b>\$7,615,468,466</b>	<b>-5.86%</b>
<b>Total Local Taxable Value:</b>	<b>\$143,195,135,746</b>	<b>\$152,906,020,919</b>	<b>6.78%</b>
Less:			
Homeowners' Exemptions	\$1,696,409,511	\$1,684,825,172	-0.68%
<u>    Other Exemptions</u>	<u>\$3,250,521,765</u>	<u>\$3,840,403,364</u>	<u>18.15%</u>
<b>Net Taxable Value:</b>	<b>\$138,248,204,470</b>	<b>\$147,380,792,383</b>	<b>6.61%</b>

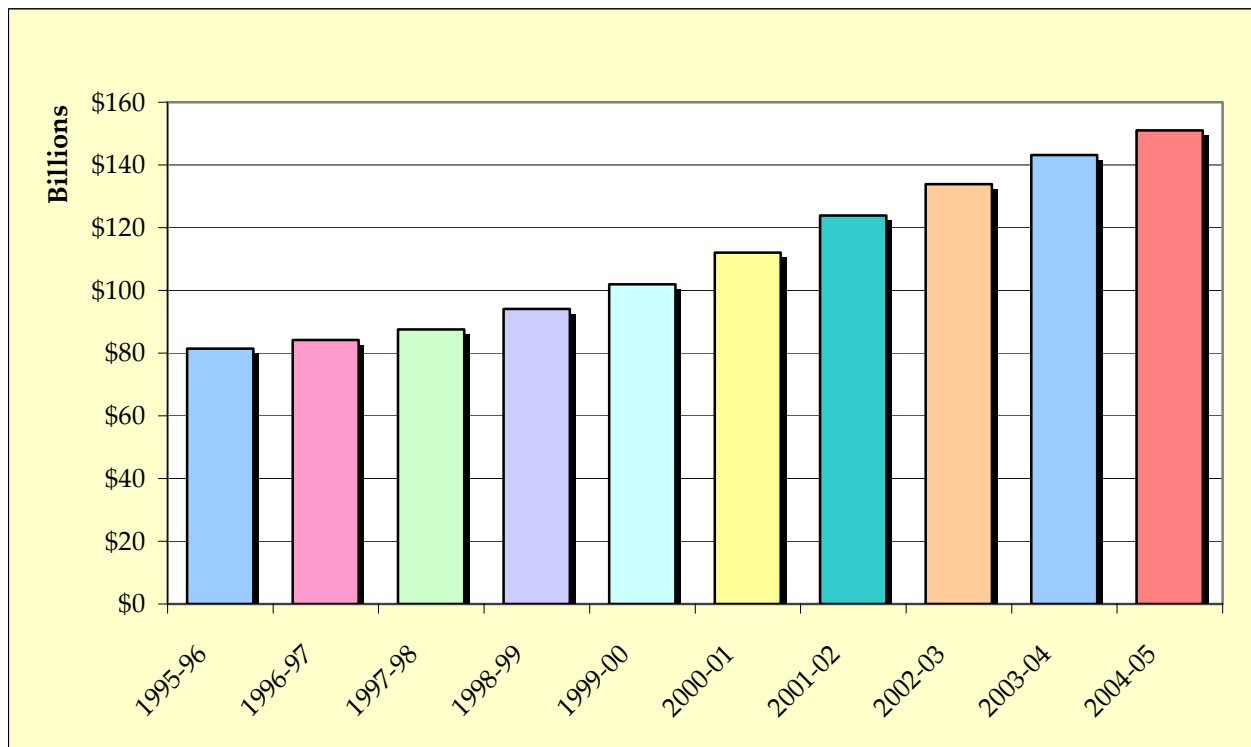
### 2004-05 Net Taxable Value \$147,380,792,383



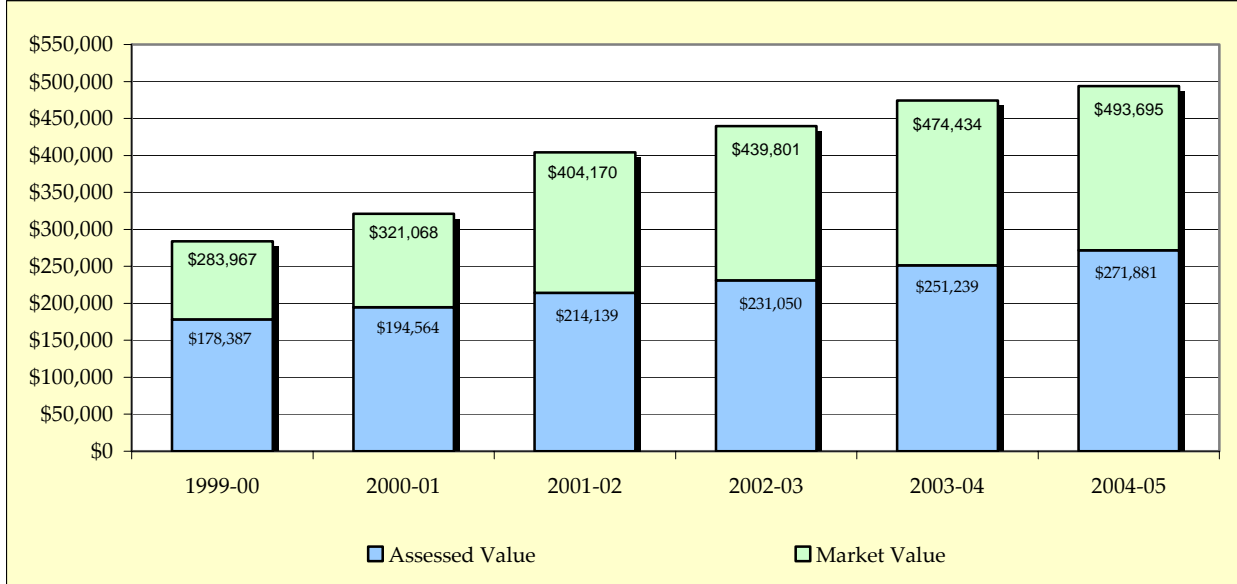
**10-Year History of Local Assessment Rolls**  
(Secured and Unsecured)

Roll Year	Gross Local Roll	Amount of Change	Percentage Change
1995-96	\$81,385,469,838	\$2,421,654,293	3.07%
1996-97	\$84,234,680,582	\$2,849,210,744	3.50%
1997-98	\$87,551,168,355	\$3,316,487,773	3.94%
1998-99	\$94,093,155,559	\$6,541,987,204	7.47%
1999-00	\$101,978,243,443	\$7,885,087,884	8.38%
2000-01	\$112,014,644,404	\$10,036,400,961	9.84%
2001-02	\$123,891,182,151	\$11,876,537,747	10.60%
2002-03	\$133,905,836,714	\$10,014,654,563	8.08%
2003-04	\$143,195,135,746	\$9,289,299,032	6.94%
2004-05	\$152,906,020,919	\$ 9,710,885,173	6.78%

**10-Year Local Assessment Roll Summary**  
(The local assessment roll in Alameda County  
has nearly doubled in the past 10 years.)



## Single Family Homes (Average Assessed Value vs. Average Market Value)



*NOTE: Proposition 13 limits real estate assessments to a maximum 2% increase per year unless the property changes ownership or has new construction added.*



## Exemptions

The Homeowners' Exemption is the exemption with which most taxpayers are familiar. To be eligible homeowners must own and occupy a dwelling as their principal place of residence on

Exemptions	2004-05 Roll	Quantity
Homeowners' Exemption:	\$1,684,825,172	240,455
Other Exemptions:	<u>\$3,840,403,364</u>	<u>2,757</u>
<b>Total Exemptions:</b>	<b>\$5,525,228,536</b>	<b>243,212</b>

January 1. However, there are many other exemptions available to taxpayers; qualifying charitable non-profit organizations, religious institutions and private non-profit colleges are a few examples. In addition there is an exemption for 100% service connected disabled veterans. For more information, please call (510) 272-3770 or visit our web site at <http://www.acgov.org/assessor>.

## Exclusions

### *Revenue & Taxation Code Section 63.1*

Section 63.1 excludes from reappraisal the principal residence and other property when transferred between **parent and child** and between **grandparent and grandchild** provided specific criteria are met. These criteria include the date of the transfer, total cumulative value transferred, legal relationships of the individuals involved, and the eligibility of the principal residence for a homeowner's exemption.

### *Revenue & Taxation Code Section 69.5*

Section 69.5 allows **any person age 55 or older or severely and permanently disabled** to transfer the base year value of their original property to a replacement dwelling of "equal or lesser value" that is purchased or newly constructed within two years of the sale of the original property.

### *Revenue & Taxation Code Sections 74.3 & 74.6*

Section 74.3 provides a **disabled person accessibility exclusion** from reassessment to new construction if it is performed to make an existing single or multiple-family dwelling that is eligible for a homeowner's exemption more accessible to a severely and permanently disabled resident of the dwelling.

Section 74.6 similarly excludes from assessment the construction or modification of any portion or structural component of an existing building except for those structures that qualify for the exclusion provided for in section 74.3 if the work is done for the purpose of making the structure more accessible to, or more usable by, a disabled person.

More information on various exclusions and the forms pertinent to them can be found on the Assessor's website: <http://www.acgov.org/assessor>.



## Assessment Appeals Process

In Alameda County, a Notification of Assessed Value indicating the taxable value of each property is mailed in early July to all property owners. A taxpayer who disagrees with this assessed value, believing it to be above the January 1 lien date market value, may request an informal review by the Assessor. Property owners should present to the Assessor's office pertinent factual information important to the determination of the property's market value as of January 1<sup>st</sup> of the current calendar year. If the Assessor agrees that a reduction is warranted the property owner need not file a formal assessment appeal with the Clerk, Board of Supervisors.

If a difference of opinion still exists, the taxpayer may file a formal appeal application for reduction in the assessed value with the local Assessment Appeals Board. Once an appeal application reaches the Assessor's office a dialogue starts that historically results in almost 75% of filed cases being resolved with no change in assessed value. Nearly 25% of all cases result in stipulations (agreements) to reduce the assessed value. These cases are forwarded to the Appeals Board and rarely require the appearance of the property owner at a hearing. Less than 2% of filed cases are contested before, and decided by, the Appeals Board.

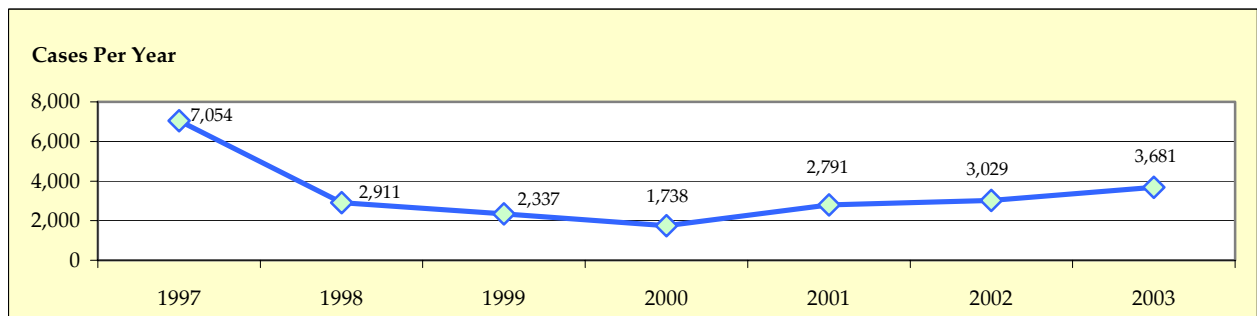
Appeal applications must be filed between July 2 and September 15 with the Assessment Appeals section of the Clerk, Board of Supervisors. To appeal a roll correction or supplemental assessment, the application must be filed within 60 days of the date of notice of enrollment of that assessment.

The Assessment Appeal process may result in a Proposition 8 reduction indicating a temporary reduction in value due to a decline in market value below the property's factored base year value (its upper limit). The reduction in assessed value and corresponding reduction in taxes applies only to the year for which the application was filed.

If the Assessment Appeal process results in a change in the base year value set by the Assessor for new construction or change in ownership, the reduction in value applies to the assessment for the year the application was filed and establishes a new base year value for subsequent years.

When a taxpayer appeals the Assessor's determination that a change in ownership has occurred leading to a changed assessment, the legal issue is heard and adjudicated by an independently appointed legal hearing officer.

## Assessment Appeals



*NOTE: Typically less than 1% of locally assessed property is appealed in Alameda County. Less than 2% of these filed cases are contested before, and decided by, the Assessment Appeals Board.*

## Acknowledgements

*I would like to thank my staff, listed here by length of service to Alameda County, for their dedication and hard work in producing the 2004-05 Assessment Roll.*

*Ron Thomsen, Assessor*

Nadia Frazer-Robinow Richard Prien Marilyn Mosier Gaylanda Louie Rubye Jordan  
Irene Hagebusch Bob Muramoto Phillip Dobbins Gail Sherman Diane Grove Eduardo Diano  
Joseph Thomas Bernarda Prestoza Jose Vargas Joe Hernandez Margery Kekaha Perlita Sales  
Daniel Lozza Alan Sobaje George Anguiano Joseph Gambucci Linda Skinner Estela Bustos  
Rita Shaby June Hickman Philip Bangloy Esvenner Thomas Douglas Takeda Raquel Anguiano  
Alan Turner Cres Lugatiman Guia Corral Stephanie Brown Nilda Bilardello Ted Uemoto  
Russ Hall Gerone Thompson Fred Watkins Maurice Walker Lawrence Le Blanc Maurice Taylor  
Vivian Williams Pernell Johnson Mary Ann Riggs Joan Duckett Gregoria Cervantes Leslie Rein  
Eugenio Basada, Jr. Brian Hitomi Mark Bluford Robin West Hester Bradshaw Virginia Francisco  
Max De Santis Ty Ding Steven Hunter Deanna Maness Amy Legaspi Loretta Richard  
Editha Ednalaga Marites Felber Judith Ibalio Marceal McMillian Nida Ward Norman John Mallillin  
Henri Phelan Lydia Mallillin Norma De Vera Rachel Garcia Harold Julien Don Eacker  
Dennis Sta. Ana Patricia Ross Frances McCarthy Jasmine Fidela Barga Bruce Fletcher  
Weldon Smith John Thomson Angeli Williams Corinna Domagas Gloria Corral Jean Frias  
Ronald McGlaughlin Wil Gex Elena Bongon Elvia Diaz Lai Yee Wan Vitalis Ugochukwu  
Leonides Jesuitas Annette Liang David Tung Josefina Mitra Juliette Young Leticia Flores  
Neriveh Evangelista Emma Fleming Sara Compton Johnnie Rew Sharon Wilkes Erlinda Virrey  
Quan Lu Doryce Bond Constante Frias Tsu-Loong Wu Mary Vanderbeck Sheila Rochelle Green  
James Johnson Ester Camacho Geneva Williams Luviminda Lumibao John Grice Emma Gilbride  
Mitos Del Rosario Bill Cantillo Norayda Pollarca Liza Akima Stephen Lawson Takeshi Miyake  
Mary Herrero Kevin Lopez Wen Jing Xu Joann Chau Steven Liu Monica Lantican Elizabeth Evans  
Kathy Chinn Ireneo Gloria Lee Millet Sue Jenlink Enrique Legaspi Trang Nguyen Maria Zelaya  
Deonora Pedro Geraldine Henderson Manuel Carlos James Caruthers Melanio Ednalaga  
Sean Lerche Kamal Bello Versie McGee Tserha Yishak Jon Adamic James Cisney Jeannie Yee  
Imelda Castaneda Arcelia Sierras Mary Ann Enriquez Dolly Moreno Anthony Grundy Sylvia Wright  
Geraldine Suelen Cassandra Calhoun Estelito Garcia Linda Jones Maria Miranda Wai Yin Wong  
Sylvia Craig Eugene Mafnas Johann Navarro Mimi Chau Lesley Semmel Lanai Harrison  
Susan Wickson Flora Yuen Henry Ruelos Debbie Bernard Cheryl Jean DeCastro Emma Hernandez  
Jeffrey Dangermond Jeffrey Nygaard Mary Christine Stark Ronald Milligan Rhian Pierce-Jones  
Elizabeth Baugh Erick Mendoza Mitra Aliabadi Brandon Hunter Raymond Magtibay Suzanne Mah  
Eugene Ancheta Shirley Deveno Reno Ursal Chau Pham Van Lam Roxanne Alworth

## Special Thanks

The continued support and cooperation we receive from the following agencies and departments ensure the success of the Alameda County Assessor's Office. Their contributions are truly appreciated.

County Board of Supervisors  
County Administrator  
County Information Technology Department  
County Auditor-Controller  
County Treasurer-Tax Collector  
County Clerk, Board of Supervisors  
County Community Development Agency  
California State Board of Equalization  
California Department of Finance  
California Assessors' Association

## Directions

The County Assessor's Office is located in the County Administration Building, 1<sup>st</sup> Floor, 1221 Oak Street, Oakland.

Business Personal Property is located at 1110 Jackson Street.

Parking is available in the Alcopark parking garage at 1221 Jackson Street.

### I-880 North from Fremont/Hayward/San Leandro

Take the Oak Street exit, turn right on Oak Street and proceed 5 blocks toward the courthouse.

### I-580 West from Livermore/Castro Valley

Take I-580 West, exit Lakeshore Drive, turn left and proceed around Lake Merritt to 14<sup>th</sup> Street. Cross Oak Street, turn left on Madison Street, cross 13<sup>th</sup> Street, and park.

### I-80 East from San Francisco/Emeryville

Take I-580 East to I-980 South to I-880 South to the Jackson Street exit. Turn left on Jackson Street then turn right on 13<sup>th</sup> Street. Proceed 2 blocks to Oak Street.

## Contact List

Assessor	(510) 272-3755
Assessee Services	(510) 272-3787
<i>Toll Free South County</i>	(800) 660-7725
Administration/Personnel	(510) 272-3760
Business Personal Property	(510) 272-3836
Exemptions ( <i>Homeowners</i> )	(510) 272-3770
<i>(Other)</i>	(510) 272-6587
Ownership Information	(510) 272-3800

### OTHER PROPERTY TAX RELATED DEPARTMENTS

Recorder ( <i>Documents</i> )	(510) 272-6363
Auditor ( <i>Tax Rates</i> )	(510) 272-6564
Tax Collector	(510) 272-6800
<i>(Tax Payment Issues)</i>	
Clerk, Board of Supervisors	(510) 272-6352
<i>(Assessment Appeals)</i>	



### Taking BART

Take the appropriate train to the Lake Merritt station and walk 3 blocks on Oak Street toward the courthouse.

# Office of the Assessor

1221 Oak Street

Oakland, CA 94612

[www.acgov.org/assessor](http://www.acgov.org/assessor)

## *Property Assessment Calendar*

January 1	The date taxes for the next fiscal year become a lien on property
February 15	Deadline to file all exemption claims
April 1	Due date for filing statements for business personal property, aircraft, and boats
April 10	Last day to pay second installment of secured property taxes without penalty
May 7	Last day to file a business personal property statement without incurring a 10% penalty
July 1	Local assessment roll is surrendered to the County Auditor. The local assessment roll is the official list of all taxable property within the county
July 2	First day to file assessment appeal application with the Clerk of the Board of Supervisors.
Mid-July	Annual mailing of assessment notices to all Alameda County real property owners stating the taxable value of the property
August 31	Regular roll unsecured taxes due
September 15	Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors
December 10	Last day to pay first installment of secured property taxes without penalty

