

Office of the Assessor  
**ALAMEDA COUNTY**  
2006-07 ANNUAL REPORT



Ron Thomsen  
Assessor



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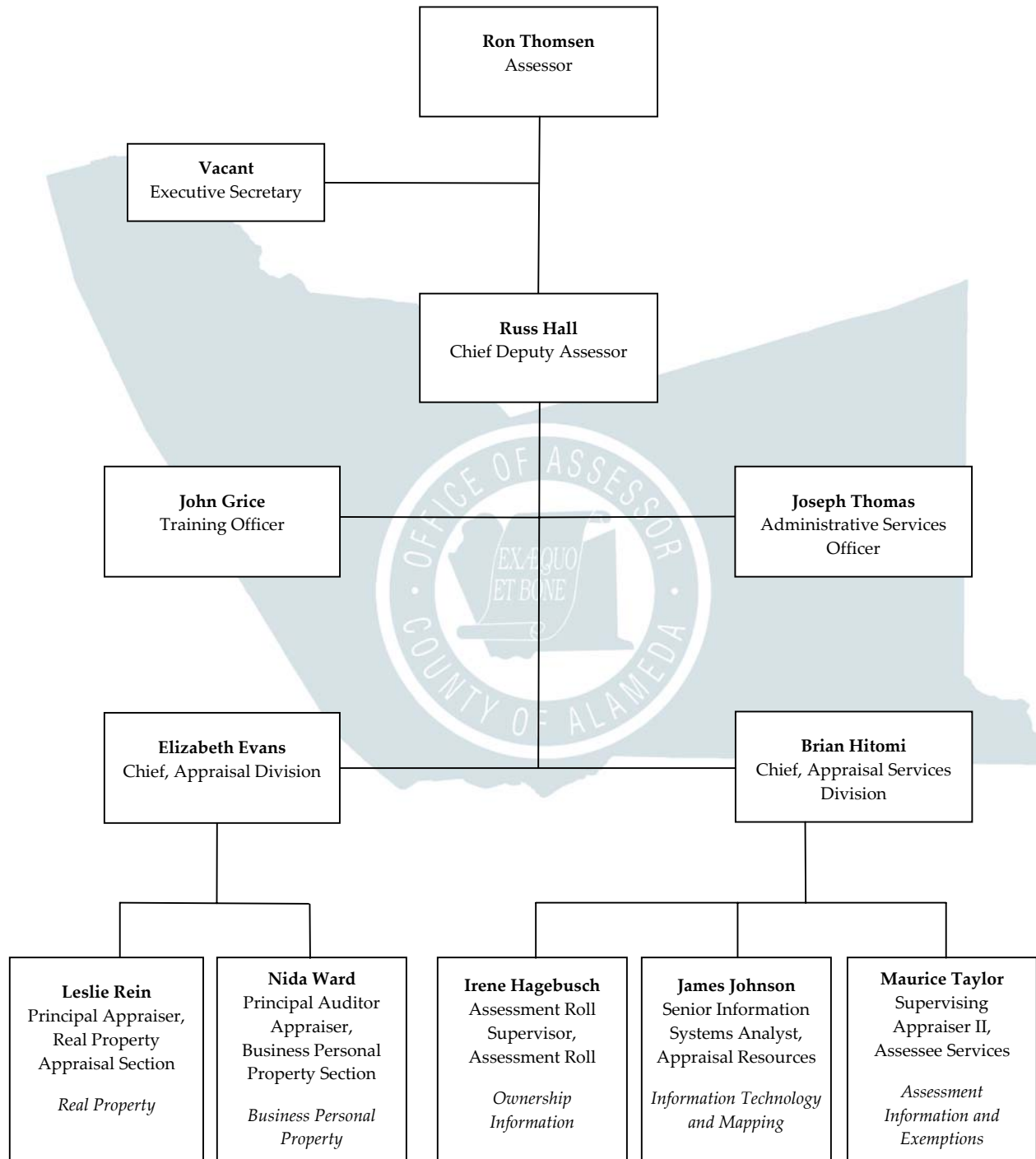
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ON THE COVER: The photographs on the front cover illustrate the diversity of our assessment responsibilities.

*Clockwise from upper left:* light industrial, Coca-Cola Bottling Company, San Leandro; commercial office, Shaklee Corporation, Pleasanton; heavy industrial, Cargill Salt, Newark; life-science/office, Novartis Vaccines and Diagnostics, Inc., Emeryville; theatre, Century 25 Theatre, Union City; and new condominium construction, Dublin.

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

# Organization Chart





## 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 99.9% in the August 2006 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. We were recognized in the Board of Equalization's press release regarding this survey as having one of the better assessment programs in the state, and commended us for a well-organized and maintained office. The California Taxpayers' Association also acknowledged us in the September 1, 2006 issue of their Caltaxletter with the following compliment: "Readers of the State Board of Equalization's report on Alameda County Assessment Practices, released August 25, can see why Assessor Ron Thomsen and his staff are held in such high esteem. The report found the office well organized and staffed with quality management. There were very few recommendations for improvement." In addition, our department once again successfully exceeded the performance requirements of the State/County Property Tax Administration Program that provides Alameda County with continued State funding. The employees in my department also perform their duties timely and within budget every year. I acknowledge and sincerely thank my entire staff for these outstanding achievements.*

*Their hard work and dedication also resulted in the timely surrender of our current assessment roll totaling \$182.8 billion. This is a \$15.8 billion increase, or 9.46% above last year's local assessment roll. The 2006-07 assessment roll is comprised of more than 430,000 parcels of real estate and nearly 48,000 business personal property assessments. The property taxes generated from this assessment roll provide an essential source of revenue to support Alameda County, its public schools, its 14 cities, redevelopment areas and special districts.*

*Our recently completed relational data base computer system continues to greatly enhance the efficiency and productivity of our department. This property tax management system also provides a platform for the other property-tax-related department's enhancements and allows for better communication between departments and with the public.*

*We are currently involved in a cooperative and cost-sharing endeavor with other county agencies and cities within Alameda County to develop a geographic information system to assist us in our duties and to assist the public with their geographic related inquiries. In response to your request, we have also placed all of our assessor's maps on our web site.*

*I personally thank the voters of Alameda County for their continued confidence in my ability to effectively lead the Office of Assessor by re-electing me to another four-year term this past June. I proudly pledge to continue exceptional public service, fair, accurate and timely assessments, and to perform our duties in a cost efficient manner. As Chairman of the California Assessors' Association Legislative Committee I remain dedicated to monitoring and providing input and proposals to our legislators regarding all property tax related Bills, Constitutional Amendments and Initiatives that may affect the property taxpayers in California.*

*I also personally acknowledge the following agencies/departments for their continued support and cooperation that is necessary for the success of the Office of Assessor:*

<i>Alameda County Board of Supervisors</i>	<i>County Human Resources Agency</i>
<i>County Administrator</i>	<i>County Community Development Agency</i>
<i>County Information Technology Department</i>	<i>County Public Works Agency</i>
<i>County Auditor-Recorder</i>	<i>Port of Oakland</i>
<i>County Treasurer-Tax Collector</i>	<i>California State Board of Equalization</i>
<i>County Clerk, Board of Supervisors</i>	<i>California Department of Finance</i>
<i>County Counsel</i>	<i>California Assessors' Association</i>

*The 14 incorporated cities of Alameda County listed below have provided significant assistance to our office in meeting our goal of superior public service. Their continued support is greatly appreciated.*

<i>Alameda</i>	<i>Livermore</i>
<i>Albany</i>	<i>Newark</i>
<i>Berkeley</i>	<i>Oakland</i>
<i>Dublin</i>	<i>Piedmont</i>
<i>Emeryville</i>	<i>Pleasanton</i>
<i>Fremont</i>	<i>San Leandro</i>
<i>Hayward</i>	<i>Union City</i>

*Thank you for the positive feedback we received from last year's report. My staff and I are committed to provide an efficient, 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. As always, please let me know if you have any suggestions on how we may serve you better.*

*Sincerely,*



*Ron Thomsen, Alameda County Assessor*

## *Responsibilities of the Assessor*

Your County Assessor is 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 430,000 parcels of real estate and nearly 48,000 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 84,000 recorded documents affecting title to real estate and more than 22,000 building permits annually. These events typically require the Assessor's staff to reappraise more than 37,000 parcels of real estate that have changed ownership and 11,000 new construction activities on an annual basis in accordance with Proposition 13. The basic principles of Proposition 13 are covered on page 8 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. Nearly 48,000 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 18 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 29, 2006 totaled more than \$182 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 16.

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 19.

## *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.

### *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.



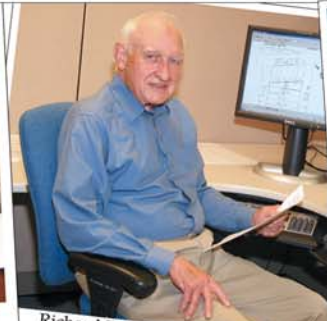
## Staff Photos



2006 Service Awardees for 5 to 50 years of Alameda County Service



Vitalis Ugochukwu, Auditor Appraiser Supervisor and Dolly Centeno, Auditor Appraiser



Richard Prien, Mapping Technician



John Grice, Training Officer and Sheila Green, Commercial & Industrial Appraiser



Mark Bluford, Appraisal Supervisor and Max De Santis, Commercial & Industrial Appraiser



Shirley Deveno and Bonnie Lau, Exemptions Technicians



Sylvia Craig, Assessee Services Supervisor (Acting) and Mary Herrero, Assessor's Technician



Corinna Domagas and Josie Mitra, Assessment Roll Technicians



Linda Jones, Payroll Records Clerk

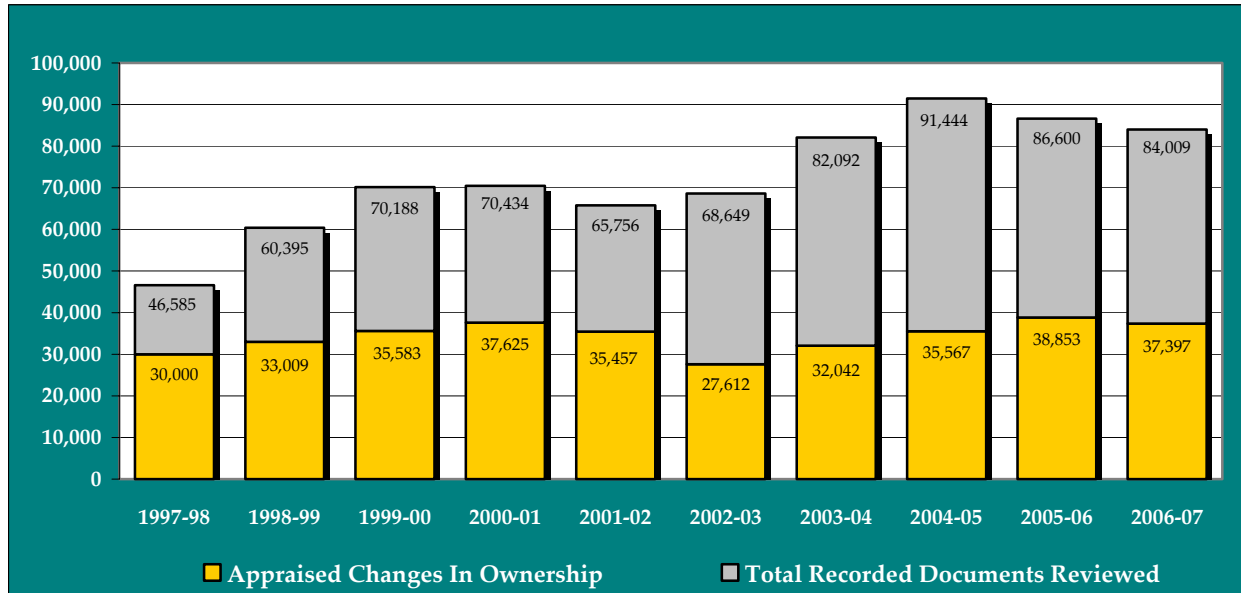


Lai-Yee Wan-Teo and Maria Zelaya, Residential Appraisers



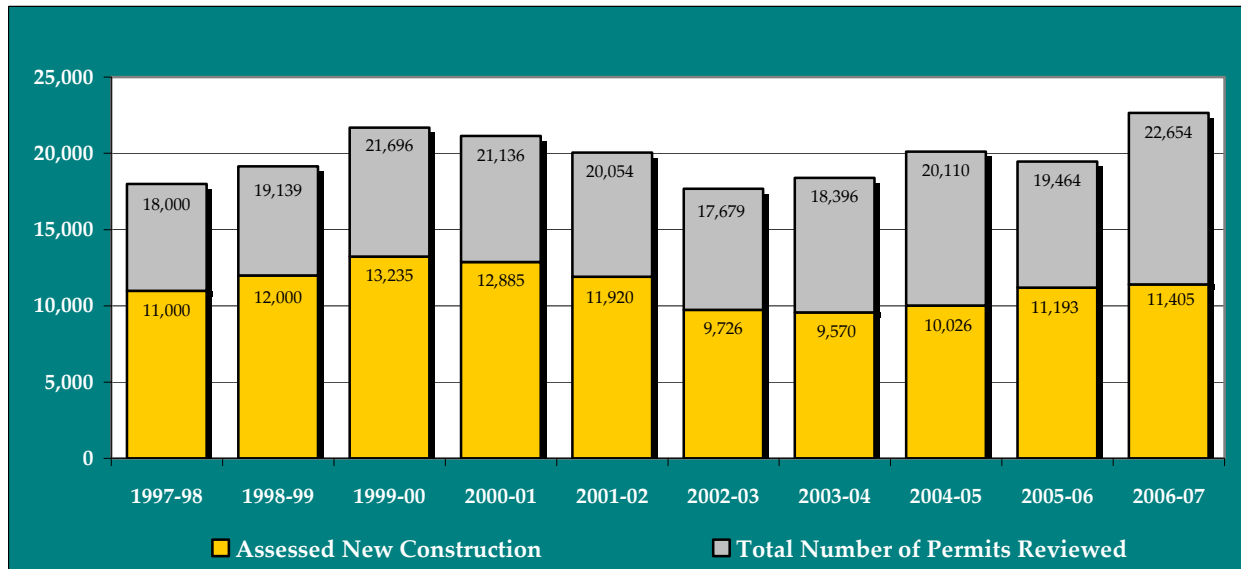
## Real Estate Related Production

### 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 under Proposition 13.

### 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, in accord with Proposition 13, 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	59,209	13.73%	\$4,061,566,912	2.36%
1976	4,048	0.94%	\$334,588,631	0.19%
1977	5,004	1.16%	\$482,894,240	0.28%
1978	5,112	1.19%	\$574,619,199	0.33%
1979	5,233	1.21%	\$643,253,297	0.37%
1980	5,359	1.24%	\$823,305,530	0.48%
1981	3,724	0.86%	\$603,081,902	0.35%
1982	3,121	0.72%	\$524,809,103	0.31%
1983	2,682	0.62%	\$469,226,440	0.27%
1984	7,284	1.69%	\$1,346,903,012	0.78%
1985	7,091	1.64%	\$1,355,262,502	0.79%
1986	7,617	1.77%	\$1,611,400,505	0.94%
1987	8,649	2.01%	\$2,144,742,414	1.25%
1988	8,948	2.08%	\$2,162,834,169	1.26%
1989	9,211	2.14%	\$2,452,611,788	1.43%
1990	8,302	1.93%	\$2,429,776,221	1.41%
1991	7,869	1.83%	\$2,468,779,061	1.44%
1992	9,771	2.27%	\$3,054,584,314	1.78%
1993	9,874	2.29%	\$2,824,837,533	1.64%
1994	11,109	2.58%	\$3,482,323,101	2.03%
1995	9,756	2.26%	\$3,081,868,926	1.79%
1996	10,937	2.54%	\$3,585,422,698	2.09%
1997	13,050	3.03%	\$4,674,428,526	2.72%
1998	15,336	3.56%	\$6,558,394,912	3.82%
1999	18,387	4.27%	\$8,216,208,040	4.78%
2000	19,452	4.51%	\$9,333,460,637	5.43%
2001	17,816	4.13%	\$10,852,589,468	6.31%
2002	19,773	4.59%	\$12,078,985,028	7.03%
2003	23,747	5.51%	\$15,059,670,282	8.76%
2004	31,177	7.23%	\$19,396,508,945	11.29%
2005	36,322	8.43%	\$26,843,989,133	15.62%
<u>2006</u>	<u>26,130</u>	<u>6.06%</u>	<u>\$18,333,543,789</u>	<u>10.67%</u>
<b>TOTALS</b>	<b>431,100</b>	<b>100%</b>	<b>\$171,866,470,258</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 2005-06, 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 of property taxes, please contact the Auditor-Controller at (510) 272-6564. For information regarding the collection of property taxes, please contact the Treasurer-Tax Collector at (510) 272-6800.

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



## Alameda County Cities



**Alameda** offers an amiable, small-town working environment with an exceptional public school system, waterfront vistas, and its own municipal utility company. Residential development is fueled by the conversion of the former Alameda Naval Air Station. A growing list of premium companies that are located in Alameda include Wind River Systems, UTStarcom, Celera Diagnostics, and Abbott Diabetes Care, taking advantage of easy access to transportation and a skilled labor force.



With a population of around 17,000 and more than 350,000 living within a 15-mile radius, **Albany** combines a small-town ambience with its central location in a major metropolitan area. Albany prides itself on being a safe, community-oriented city, with strong services and programs for youth, families and the elderly. It is a city made up primarily of single-family homes and small businesses. Albany's public schools have an outstanding reputation with student test scores at all levels among the highest in the state.



The City of **Berkeley** on the San Francisco Bay, is well known for its environmental policies, disaster preparedness efforts, maintaining affordable housing, preventing homelessness, and promoting healthy families and youth. Committed to building a sustainable community nurtured with economic diversity and a rich cultural environment, the City works in partnership with the community to encourage innovative, creative ideas to maintain a healthy city. Berkeley's economic base includes government, academic, manufacturing, and retail and service sectors. The City also has a multitude of cultural events, parks, and recreational facilities.



**Dublin** is A Great Place to Grow! The City has become an attractive destination for businesses and residents alike who want to have access to transportation (2 major freeways and BART), excellent schools and public facilities, and the full range of housing opportunities. The City has implemented progressive strategies that have seen a tremendous growth in office, retail and residential development in the past decade, with new development underway to meet the demand to live in the Tri-Valley area. The City of Dublin continues to work to expand and enhance the quality of life for members of our community.



**Emeryville** houses only 8,500 people but employs twice that number. It is well known for its corporate giants, Novartis and Pixar Animation Studios that have located their headquarters in the City, and employ a combined 3,000 employees. Considered one of the downtowns of the east bay, Emeryville has over 4 million square feet of office space, and over one million square feet of retail space. New residential development has increased the housing stock by 43% over the past five years.



As home to the largest automobile manufacturing plant in the western United States, **Fremont's** economy ranges from traditional to emerging manufacturing and research. The community's broad commercial property tax base, along with a strong residential base, has yielded consistent property tax growth throughout the economic cycles of the last decade. In recent years the City has successfully emphasized new retail development, which has further diversified the property tax base, while bolstering the comparatively volatile sales tax base.



The City of **Hayward** has a diverse economic base with major components of light and heavy industry, construction materials, food products, auto and truck sales, general retail and business-to-business transactions. This diversity cushions the impact on employment and revenues of major changes in the national and regional economies. Hayward has two BART stations, a historic downtown, and has experienced a significant increase in new, higher density housing with attendant retail development.



## Alameda County Cities



**Livermore** successfully competes in the global market, powered by its wealth of research, technology and innovation. Livermore's arts, culture, western heritage, and vibrant wine industry provide a unique blend to this special community that is enhanced by its protected park and agricultural land. With more than 800,000 square feet of available commercial space, Livermore's newly revitalized downtown is enlivened by a 500-seat performing arts theatre, a 10-screen movie theatre, retail space, a park plaza, and mixed-use housing. In 2006, Money Magazine rated Livermore one of the "Most desirable places to live in America."



**Newark** is a pleasant community with a "small town" atmosphere that offers quiet residential areas, a plethora of recreation and open space options, convenient retail, and a varied industrial base. Strategically located for businesses, Newark is home to one of the largest retail malls in the East Bay -- the NewPark Mall. The city continues to experience growth in both the high-tech and commercial industries.



**Oakland** is the eighth largest city in California with a diverse urban-suburban real estate environment, steadily rising property values and household income, and growing traditional and emerging local economy. The high standard of living and comparably affordable pricing continue to drive strong demand for housing. Oakland is rated the 4<sup>th</sup> best commercial real estate market in the U.S. by Moody's, with vacancy rates continuing to decline and asking rates remaining competitive.



The City of **Piedmont** is a charter city of approximately 11,000 residents located in the beautiful Oakland Hills, overlooking the San Francisco Bay. The city, which is virtually built out, consists of established, high-quality single-family homes on quiet tree-lined streets. Piedmont is centrally located within a few minutes from Oakland and San Francisco on the West and Concord and Walnut Creek on the East. Within Piedmont's 1.8 square-mile area there are five city parks and numerous landscaped areas which offer wooded paths, tennis courts, children's playgrounds and picnic facilities.



**Pleasanton** is a diverse family-oriented and business-friendly community, offering an outstanding quality of life. Award winning schools, 40 parks/recreation facilities and innovative programs complement the thriving business parks and the Stoneridge Mall regional shopping center. Pleasanton's is proud to count Safeway, Oracle, AT&T and Providian Financial among its largest employers. Downtown is the heart of Pleasanton, where historic ambiance, unique shopping and fine dining blend with a broad array of services and a full calendar of events each year, making Pleasanton a destination community.



Situated in the heart of the greater East Bay, **San Leandro** is a hub of commercial and retail business. With a burgeoning local economy, a wide range of housing options, a highly professional workforce, and a proud history of industry, San Leandro is home to such international companies such as Coca-Cola, Kraft, Otis Spunkmeyer, and Ghirardelli Chocolate. Rich in cultural diversity, San Leandro has been acknowledged as being one of the most neighborhood-diverse communities in California.



Located at the center of the San Francisco Bay Area, **Union City** is a hub for commerce, providing convenient access to major regional transportation links that will be further enhanced by a visionary transportation intermodal center. The City's strong economy balances professional, business and retail services with manufacturing, transportation, warehousing and new-economy firms. Mixed-use development around the Union City BART station will include retail, housing, office, and community facilities. The City's well-maintained neighborhoods provide housing opportunities for both executives and middle-income families.

## Alameda County Board of Supervisors

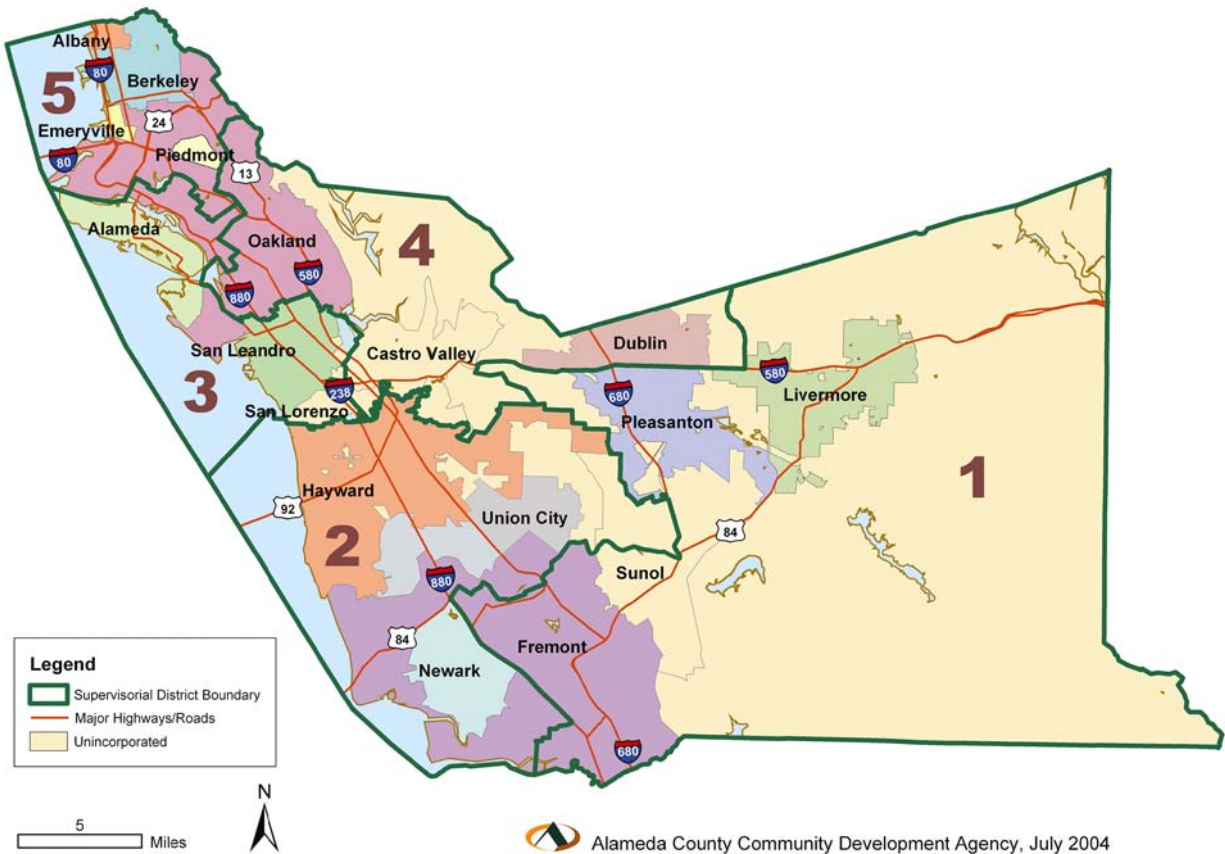
District 1 – Scott Haggerty (Vice-President)

District 2 – Gail Steele

District 3 – Alice Lai-Bitker

District 4 – Nate Miley

District 5 – Keith Carson (President)



## Alameda County Demographics

Incorporated: March 25, 1853

County Seat: Oakland

2005 Population: 1,500,228

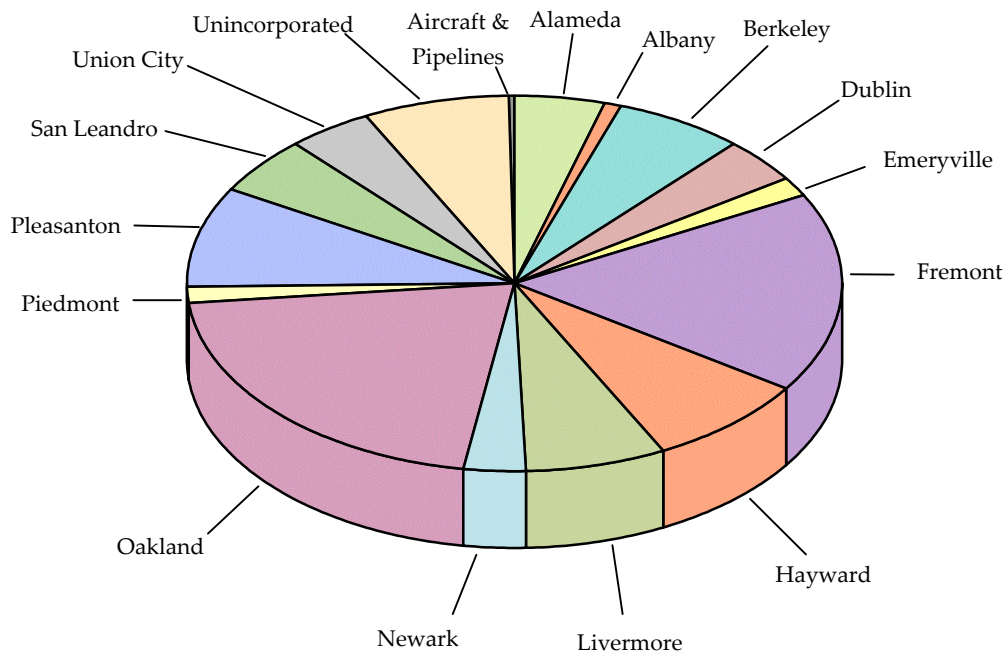
Square Miles: 738

Jurisdictions: 14 cities plus unincorporated areas

## Local Assessment Roll Comparison By Jurisdiction

Jurisdiction	2005-06 Roll	2006-07 Roll	Amount of Change	Percent Change	Parcels and Accounts
Alameda	\$7,464,531,383	\$8,093,935,920	\$629,404,537	8.43%	24,774
Albany	\$1,530,163,342	\$1,663,130,290	\$132,966,948	8.69%	6,074
Berkeley	\$10,522,039,819	\$11,488,385,770	\$966,345,951	9.18%	32,904
Dublin	\$6,386,369,525	\$7,449,381,878	\$1,063,012,353	16.65%	14,497
Emeryville	\$2,976,921,753	\$3,319,767,114	\$342,845,361	11.52%	6,244
Fremont	\$28,835,041,498	\$30,931,391,534	\$2,096,350,036	7.27%	66,405
Hayward	\$13,310,306,201	\$14,600,882,619	\$1,290,576,418	9.70%	39,909
Livermore	\$11,525,876,496	\$12,699,077,736	\$1,173,201,240	10.18%	31,569
Newark	\$5,258,233,566	\$5,556,811,156	\$298,577,590	5.68%	14,106
Oakland	\$34,475,635,248	\$38,097,137,849	\$3,621,502,601	10.50%	116,445
Piedmont	\$2,417,543,899	\$2,602,054,865	\$184,510,966	7.63%	4,069
Pleasanton	\$14,520,263,766	\$15,760,212,488	\$1,239,948,722	8.54%	26,827
San Leandro	\$8,290,154,621	\$9,067,711,546	\$777,556,925	9.38%	28,216
Union City	\$6,745,055,661	\$7,437,618,108	\$692,562,447	10.27%	19,622
Unincorporated	\$12,319,269,954	\$13,534,943,483	\$1,215,673,529	9.87%	46,421
<u>General Aircraft &amp; Pipelines</u>	<u>\$431,634,438</u>	<u>\$510,316,862</u>	<u>\$78,682,424</u>	<u>18.23%</u>	<u>962</u>
<b>Total Alameda County</b>	<b>\$167,009,041,170</b>	<b>\$182,812,759,218</b>	<b>\$15,803,718,048</b>	<b>9.46%</b>	<b>479,044</b>

### 2006-07 Local Roll Total: \$182,812,759,218



**2006-07 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	346,625	80.40%	\$109,867,610,105	63.93%
Multi-Family Residential	33,588	7.79%	\$17,064,073,419	9.93%
Commercial and Industrial	21,657	5.02%	\$38,082,639,192	22.16%
Agricultural	3,610	0.85%	\$1,225,484,396	0.70%
Vacant Land	12,166	2.82%	\$3,603,403,674	2.10%
Institutional	1,984	0.46%	\$2,023,259,472	1.18%
<u>Exempt and Utility</u>	<u>11,470</u>	<u>2.66%</u>	<u>\$0</u>	<u>0%</u>
<b>Total</b>	<b>431,100</b>	<b>100%</b>	<b>\$171,866,470,258</b>	<b>100%</b>

**2006-07 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	26,999	56.31%	\$6,897,287,000	63.01%
Leased Business Property	5,142	10.72%	\$821,523,883	7.51%
Cable TV	39	0.08%	\$178,173,441	1.63%
Commercial Aircraft	24	0.05%	\$636,300,469	5.81%
Other Aircraft	957	2.00%	\$506,862,938	4.63%
Documented Boats	1,628	3.40%	\$206,150,551	1.88%
Other Boats	9,262	19.32%	\$135,877,823	1.24%
Possessory Interests	3,689	7.69%	\$1,512,244,855	13.82%
<u>Improvements on Leased Land</u>	<u>204</u>	<u>0.43%</u>	<u>\$51,868,000</u>	<u>0.47%</u>
<b>Total</b>	<b>47,944</b>	<b>100%</b>	<b>\$10,946,288,960</b>	<b>100%</b>

**2006-07 Total Local Roll**

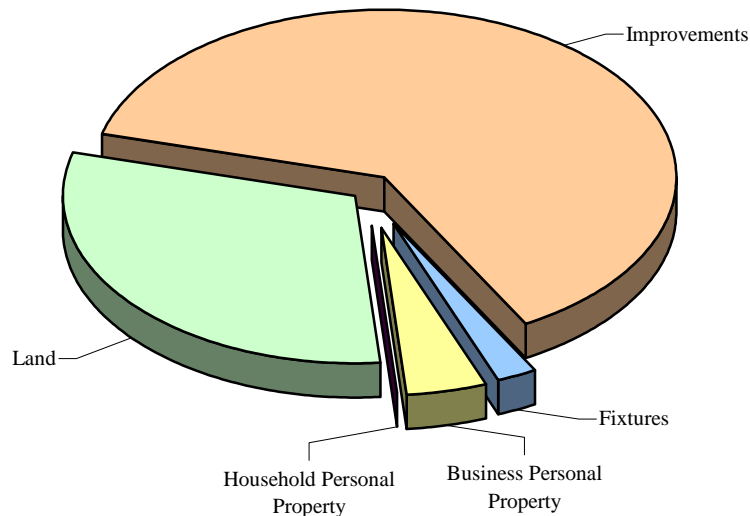
Roll Category	Number of Parcels or Accounts	Percent of Total Parcels or Accounts	Assessed Value	Percent of Assessed Value
Secured	431,100	89.99%	\$171,866,470,258	94.01%
<u>Unsecured</u>	<u>47,944</u>	<u>10.01%</u>	<u>\$10,946,288,960</u>	<u>5.99%</u>
<b>Total Local Roll Value</b>	<b>479,044</b>	<b>100%</b>	<b>\$182,812,759,218</b>	<b>100%</b>



## Local Assessment Roll Comparison by Category

Category	2005-06 Roll	2006-07 Roll	Percent Change
Land	\$50,615,246,469	\$55,814,875,059	10.27%
Improvements (structures)	\$104,279,150,039	\$114,856,657,222	10.14%
<b>Total Land &amp; Improvements</b>	<b>\$154,894,396,508</b>	<b>\$170,671,532,281</b>	<b>10.19%</b>
<u>Fixtures</u>	<u>\$4,139,145,301</u>	<u>\$3,881,198,008</u>	<u>-6.23%</u>
<b>Total Real Property</b>	<b>\$159,033,541,809</b>	<b>\$174,552,730,289</b>	<b>9.76%</b>
Business Personal Property	\$7,908,619,826	\$8,198,626,049	3.67%
<u>Household Personal Property</u>	<u>\$66,879,535</u>	<u>\$61,402,880</u>	<u>-8.19%</u>
<b>Total Business Personal Property</b>	<b>\$7,975,499,361</b>	<b>\$8,260,028,929</b>	<b>3.57%</b>
<b>Total Local Taxable Value:</b>	<b>\$167,009,041,170</b>	<b>\$182,812,759,218</b>	<b>9.46%</b>
Less:			
Homeowners' Exemptions	\$1,691,564,737	\$1,740,542,896	2.90%
<u>Other Exemptions</u>	<u>\$4,211,122,623</u>	<u>\$4,317,950,547</u>	<u>2.54%</u>
<b>Net Taxable Value:</b>	<b>\$161,106,353,810</b>	<b>\$176,754,265,775</b>	<b>9.71%</b>

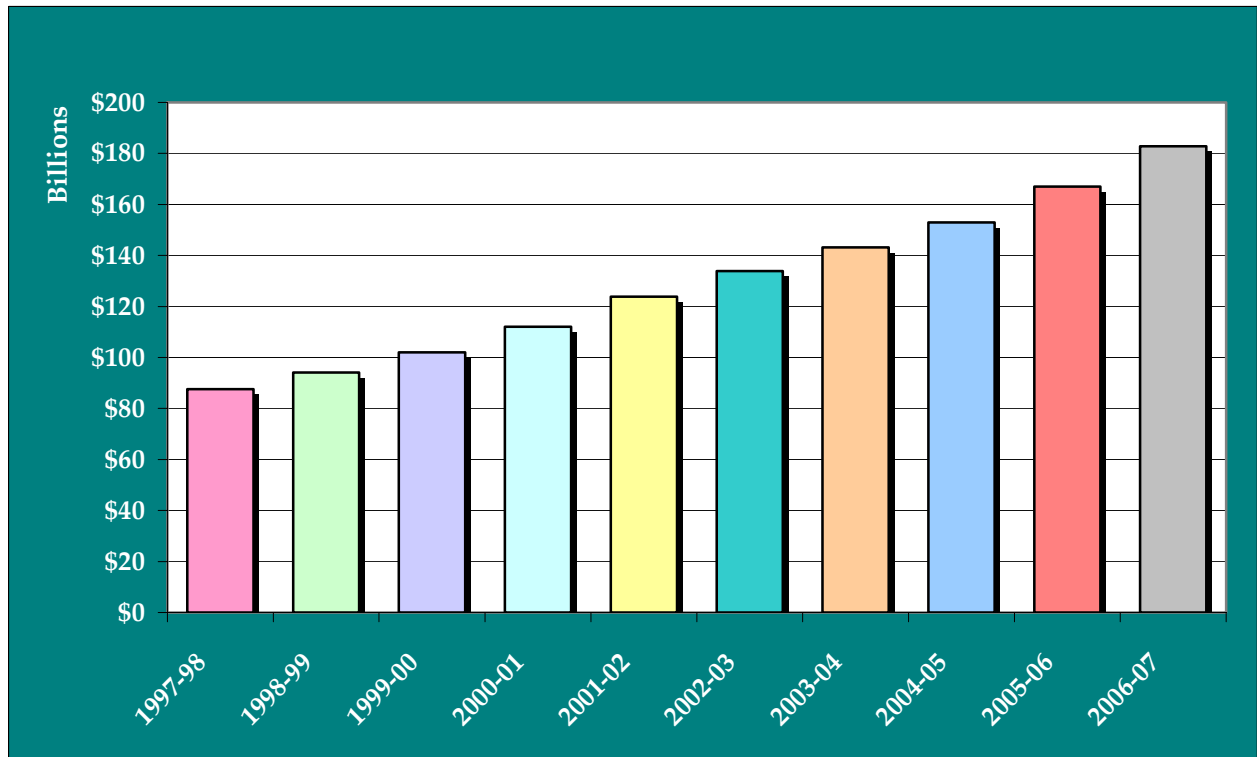
### 2006-07 Net Taxable Value \$176,754,265,775



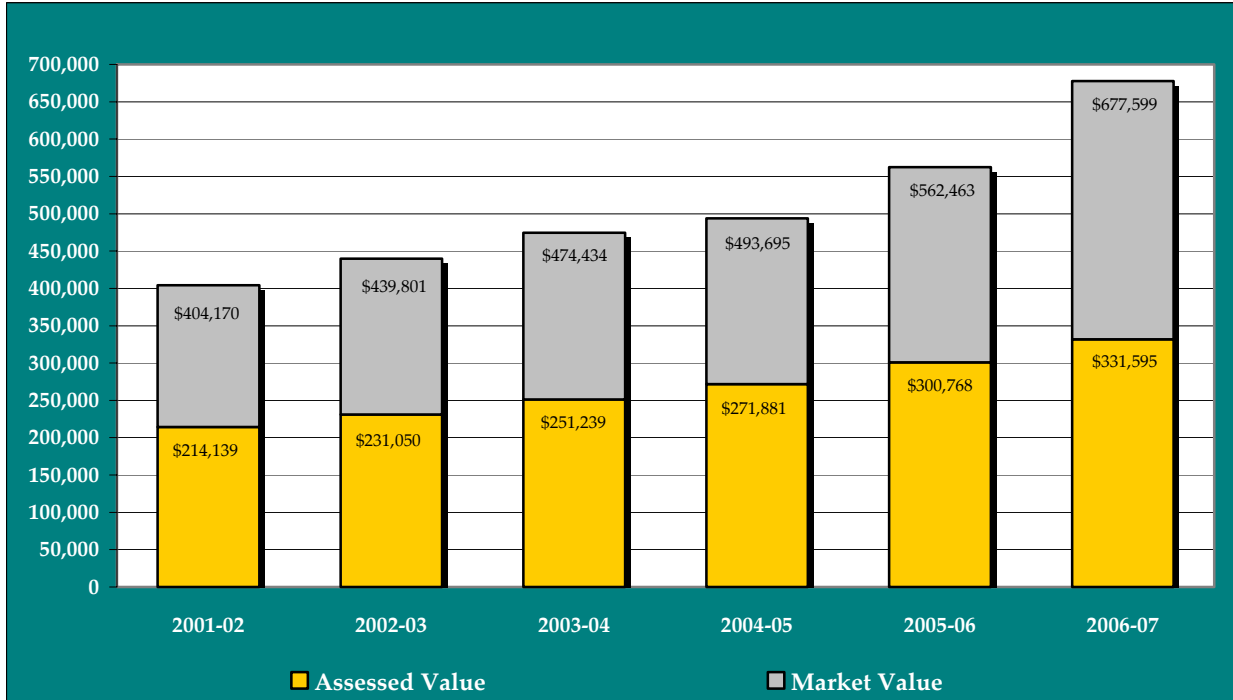
**10-Year History of Local Assessment Rolls**  
(Secured and Unsecured)

Roll Year	Gross Local Roll	Amount of Change	Percentage Change
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%
2005-06	\$167,009,041,170	\$14,103,020,251	9.22%
2006-07	\$182,812,759,218	\$15,803,718,048	9.46%

**10-Year Local Assessment Roll Summary**  
(The local assessment roll in Alameda County has more than 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, has new construction added, or has had a Proposition 8 reduction in the prior year.*



## 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 January 1. However, there are many

Exemptions	2006-07 Roll	Quantity
Homeowners' Exemption:	\$1,740,542,896	248,507
Other Exemptions:	\$4,317,950,547	2,969
<b>Total Exemptions</b>	<b>\$6,058,493,443</b>	<b>251,476</b>

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 [www.acgov.org/assessor](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: [www.acgov.org/assessor](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 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 of the 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 of the 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 2006-07 Assessment Roll.*

*Ron Thomsen, Assessor*

Nadia Frazer-Robinow Richard Prien Gaylanda Louie Rubye Jordan Irene Hagebusch  
Gail Sherman Eduardo Diano Joseph Thomas Joe Hernandez Bernarda Prestoza Perlita Sales  
Daniel Lozza Alan Sobaje Estela Bustos Rita Shaby June Hickman Douglas Takeda  
Raquel Anguiano George Anguiano Guia Corral Stephanie Brown Ted Uemoto  
Nilda Bilardello Russ Hall Gerone Thompson Fred Watkins Maurice Walker Lawrence Le Blanc  
Maurice Taylor Vivian Williams Mary Ann Riggs Joan Duckett Gregoria Cervantes Leslie Rein  
Eugenio Basada, Jr. Brian Hitomi Mark Bluford Robin West 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 Henri Phelan Lydia Mallillin  
Norma De Vera Rachel Garcia Harold Julien Dennis Sta. Ana Patricia Ross Frances McCarthy  
Jasmine Fidela Barga John Thomson Angeli Williams Corinna Domagas Ronald McGlaughlin  
Bruce Fletcher Wil Gex Elvia Diaz Lai Yee Wan Vitalis Ugochukwu Leonides Jesuitas  
David Tung Josefina Mitra Juliette Young Leticia Flores Neriveh Evangelista Elena Bongon  
Emma Fleming Sara Compton Johnnie Rew Sharon Wilkes Erlinda Virrey Annette Liang  
Quan Lu Doryce Bond Tsu-Loong Wu Mary Vanderbeck Sheila Rochelle Green James Johnson  
Ester Camacho Luviminda Lumibao John Grice Mito Del Rosario Bill Cantillo Norayda Pollarca  
Liza Akima Stephen Lawson Mary Herrero Kevin Lopez Wen Jing Xu Joann Chau Steven Liu  
Monica Lantican Elizabeth Evans Kathy Chinn Evelyn Ong Macalino Ireneo Gloria Lee Millet  
Enrique Legaspi Trang Nguyen Maria Zelaya Manuel Carlos James Caruthers Melanio Ednalaga  
Kamal Bello Versie McGee Deonora Pedro Tserha Yishak Jon Adamic James Cisney  
Jeannie Yee Imelda Castaneda Arcelia Sierras Mary Ann Enriquez Dolly Centeno Anthony Grundy  
Sylvia Wright Geraldine Suelen Cassandra Calhoun Nzinga Arrington Linda Jones Maria Miranda  
Amy Wong Sylvia Craig Eugene Mafnas Johann Navarro Mimi Chau Lesley Semmel  
Susan Wickson Flora Yuen Henry Ruelos Debbie Bernard Jose Valentin Cheryl Jean DeCastro  
Rhonda Perez Emma Hernandez Jeffrey Nygaard Mary Christine Stark Rebecca Li  
Ronald Milligan Rhian Pierce-Jones Erick Mendoza Mitra Aliabadi Jeffrey Dangermond  
Raymond Magtibay Suzanne Mah Eugene Ancheta Shirley Deveno Reno Ursal  
Chau Pham Van Lam Roxanne Alworth Barbara Massey Rozel Perez-Work Zachary Caster  
John Fossett Daniel Mason Leticia Briseno Bonnie Lau Christyn Medina Dennie Severy  
Rey Aquino Maria Morgado Cleveland Moore Michael Wu Josephine Tang Daisy Jew  
Danli Li Carol Clemons Aileen Fernandez

## Administration Building



## 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> )	

## 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 125 12th Street, Suite 320, Oakland.

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

### **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.



### **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

