

Office of the Assessor ALAMEDA COUNTY 2008-09 ANNUAL REPORT



Ron Thomsen
Assessor



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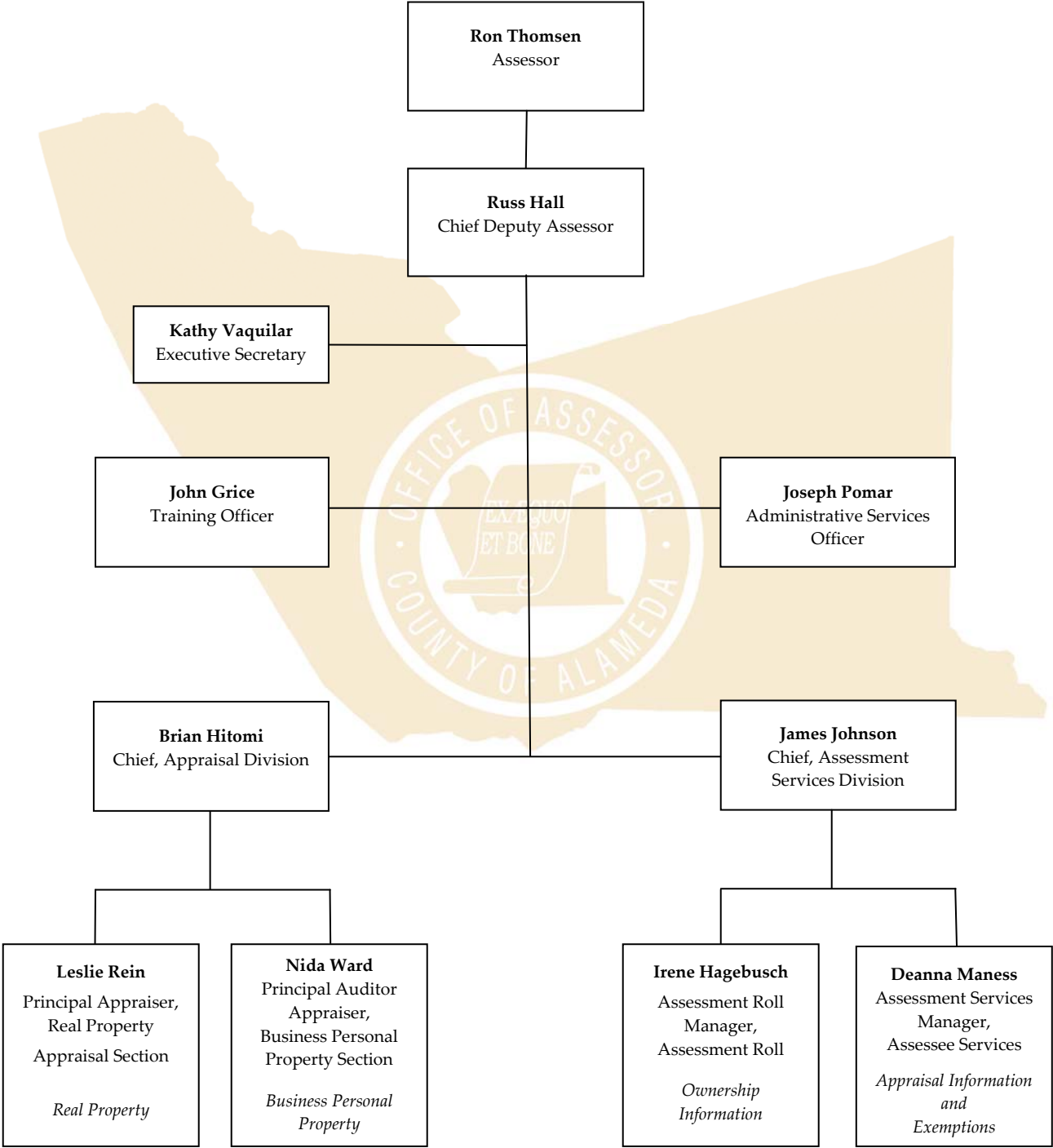
ON THE COVER: The photographs on the front cover illustrate the diversity of our assessment responsibilities. CLOCKWISE FROM UPPER LEFT: *auto dealership*, Fremont Ford, Newark; *vineyard*, Livermore Valley (unincorporated Alameda County); *new residential construction*, Toll Brothers, Dublin; *supermarket*, Whole Foods Market, Oakland; *hotel*, Woodfin Suites, Emeryville; and *restaurant*, Horatio’s Restaurant, San Leandro.

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
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Organization Chart



A MESSAGE FROM THE ASSESSOR

Ron Thomsen

This report is written to keep you informed of the assessment activity occurring in Alameda County. The latest local assessment roll, 2008-09, was timely delivered on June 27, 2008 and included 44,000 reductions in assessed value due to real estate market value declines. This year's local assessment roll, before exemptions were applied, totals over \$207.2 billion. This is a \$9.6 billion increase, 4.87% above last year's total. The net local roll, after all legal exemptions were applied, totals \$200.3 billion.



Changes in ownership of real estate were the largest contributor to the increase. The reassessments of more than 24,000 parcels of real estate in accordance with the provisions of Proposition 13 added \$6.4 billion to the roll. Parcels that had value added for new construction during 2007 added an additional \$1.7 billion in assessed value. The annual assessment of 47,000 business personal property accounts contributed \$600 million to the overall increase. The Proposition 13 mandated annual Consumer Price Index adjustment of not more than 2 percent on the assessments of properties that did not change hands resulted in an additional \$900 million increase.

The City of Oakland remained the highest assessment jurisdiction in Alameda County with a total assessed value of \$43.8 billion before exemptions are applied. The City of Fremont continues to have the second highest assessed value of \$34.7 billion. This year, the City of Emeryville received the highest overall percentage increase of 10% over last year's totals.

The 2008-09 assessment roll accurately reflects assessments of the more than 490,000 taxable properties, including real estate and business property throughout Alameda County. A further breakdown of the assessment roll is contained in the body of this year's report. The property taxes derived from the assessment roll generate revenue to support the services provided by Alameda County, its public schools, cities, redevelopment areas and special districts. A percentage breakdown of how your property tax dollar is distributed can be found on page 9 of this report. The largest percentage of each property tax dollar supports our public schools.

The Office of Assessor mission: To provide timely and accurate assessment services in a manner resulting in fair and equitable treatment to all Alameda County citizens and property taxpayers.

We will continue to administer your quality property assessment program in a cost-efficient manner, while providing you the best public service possible.

A few of our accomplishments since our last annual report include:

- o Completed our mandatory workload of assessing at market value more than 24,000 properties that changed ownership, and more than 16,000 items of new construction.*
- o Analyzed more than 70,000 properties to determine if assessment reductions could be provided in accordance with current law.*
- o Independently provided 44,000 property assessment reductions due to market value declines without the necessity for property owners to formally file assessment appeals.*
- o Property tax law requires the assessor to assess property in accordance with Proposition 13 or at the property's market value as of January 1st; whichever is less. Since market values continue to decline, we will continue to closely monitor the situation and provide reduced assessments where warranted in the coming year.*

Our focus once again this coming year will be to timely complete the assessment roll while staying under budget. If you have any suggestions on how we might better serve you, please don't hesitate to contact us.

I wish to acknowledge all County agencies/departments for their continued support and cooperation. The significant assistance provided to our office by each of the 14 incorporated cities and the unincorporated area of Alameda County is also much appreciated.

With more than 1.5 million people, Alameda County is the 7th most populous of the 58 counties in California. It is both a great responsibility and an honor to be your Assessor. I thank my entire team for their hard work, dedication, and commitment in performing their mandated duties, and for providing you the highest level of public service possible.

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 440,000 parcels of real estate and nearly 49,000 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 60,000 recorded documents affecting title to real estate and more than 23,000 building permits annually. These events typically require the Assessor's staff to reappraise more than 24,000 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 1st at its fair market value. Nearly 49,000 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 1st 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 27, 2008 totaled nearly \$207.2 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



2008 Service Awardees for 5 to 35 years of Alameda County Service



Assessor's Representative, Anthony Grundy



Dennie Warren, Assessor's Technician and Mary Herrero, Assessment Information Supervisor



Kathy Vaquilar, Executive Secretary



Sara Compton, Assessor's Technician



Rhonda Perez, Administrative Specialist



Johnnie Rew and Angeli Williams, Assessor's Technicians



Carol Clemons, Mapping Technician



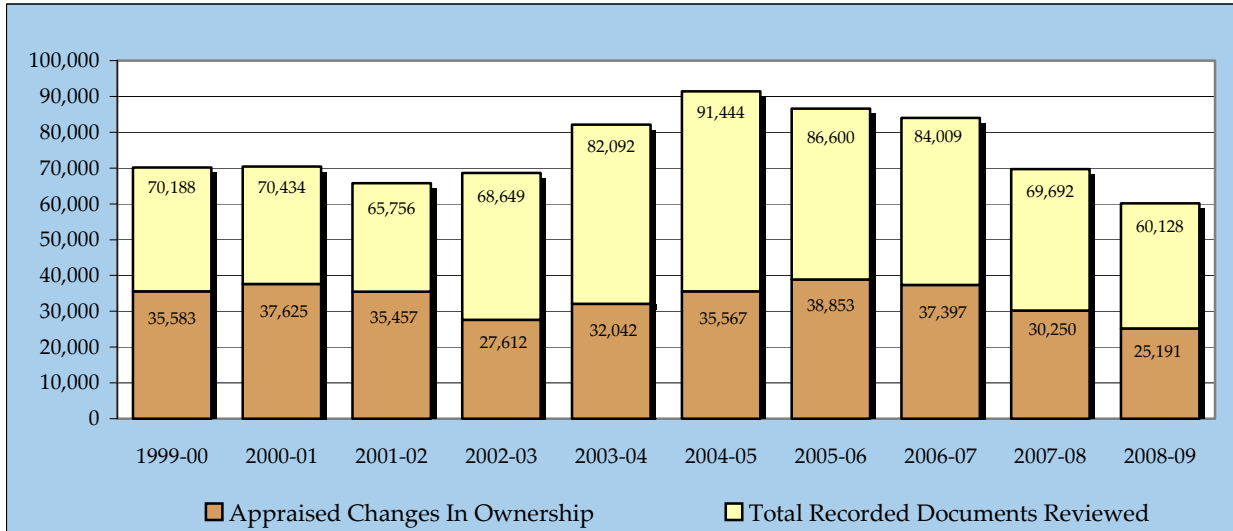
Wil Gex, Auditor Appraiser Supervisor and Jonathan Adamic, Auditor Appraiser



Bill Cantillo, Residential Appraiser and Rita Shaby, Appraisal Supervisor

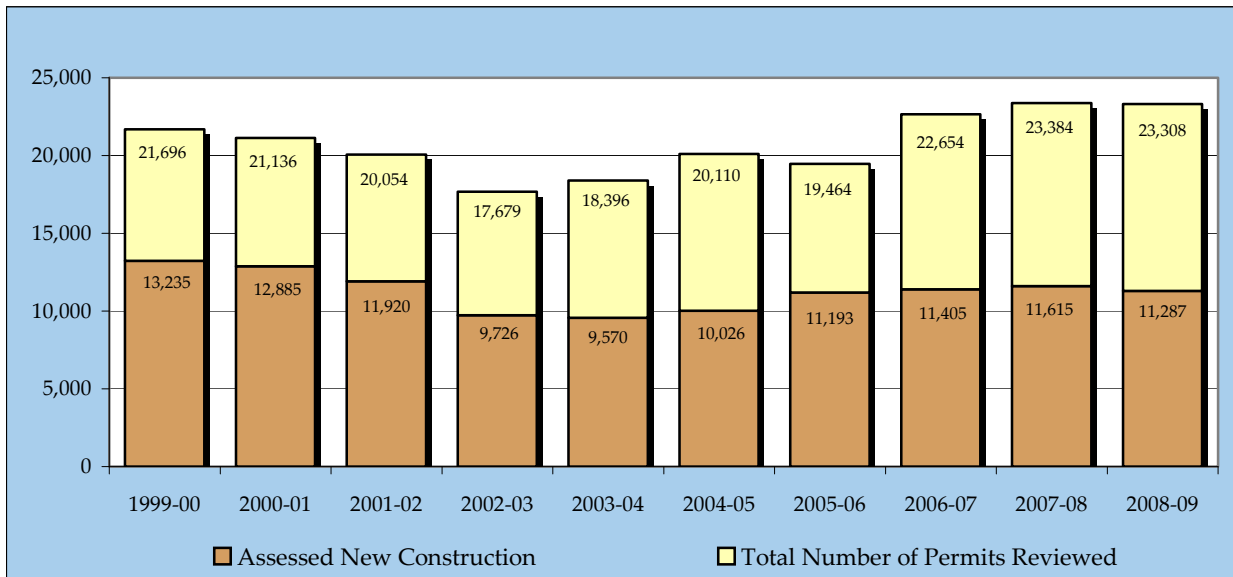
Real Estate Related Production

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 1st. 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 1st 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

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	54,666	12.40%	\$3,918,645,396	2.01%
1976	3,768	0.85%	\$323,645,599	0.17%
1977	4,632	1.05%	\$464,871,627	0.24%
1978	4,770	1.08%	\$557,397,011	0.29%
1979	4,887	1.11%	\$619,332,269	0.32%
1980	4,995	1.13%	\$779,334,031	0.40%
1981	3,512	0.80%	\$588,695,870	0.30%
1982	2,876	0.65%	\$502,262,078	0.26%
1983	2,493	0.57%	\$456,513,289	0.23%
1984	6,783	1.54%	\$1,293,032,937	0.66%
1985	6,552	1.49%	\$1,290,903,366	0.66%
1986	7,067	1.60%	\$1,550,106,293	0.79%
1987	8,073	1.83%	\$2,033,300,407	1.04%
1988	8,327	1.89%	\$2,018,167,274	1.03%
1989	8,535	1.94%	\$2,319,838,099	1.19%
1990	7,630	1.73%	\$2,288,356,790	1.17%
1991	7,288	1.65%	\$2,276,792,908	1.17%
1992	9,019	2.05%	\$2,842,041,826	1.46%
1993	9,179	2.08%	\$2,683,913,266	1.37%
1994	10,207	2.32%	\$3,228,237,827	1.65%
1995	8,919	2.02%	\$2,954,476,578	1.51%
1996	9,965	2.26%	\$3,351,848,458	1.72%
1997	11,805	2.68%	\$4,317,723,794	2.21%
1998	13,755	3.12%	\$5,885,660,138	3.02%
1999	16,392	3.72%	\$7,172,977,089	3.67%
2000	16,885	3.83%	\$7,920,592,026	4.06%
2001	15,226	3.45%	\$8,879,629,490	4.55%
2002	16,816	3.82%	\$9,598,126,767	4.92%
2003	20,142	4.57%	\$12,607,120,017	6.46%
2004	26,079	5.92%	\$16,474,713,634	8.44%
2005	29,484	6.69%	\$21,443,417,177	10.99%
2006	29,196	6.62%	\$23,444,977,643	12.01%
2007	30,271	6.87%	\$22,955,973,192	11.76%
<u>2008</u>	<u>20,540</u>	<u>4.66%</u>	<u>\$16,154,891,006</u>	<u>8.28%</u>
TOTALS	440,734	100%	\$195,197,515,172	100%

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 2007-08, 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, ABB Concise, Celera Diagnostics, Abbott Diabetes Care, and Donsuemor, 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 9,200 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 2,500 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 46% over the past six 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 4th 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 thriving community of 68,000 residents with award-winning schools, a broad and diverse business community and the established Stoneridge Shopping Center that serves the entire 580/680 region. There is civic pride in Pleasanton's historic past with an eye to the future as the home of several leading companies in the technology and biotech industries. Pleasanton's Hacienda Business Park is the largest business park in Northern California with 450 businesses. The city's historic downtown offers unique shopping and fine dining opportunities and a full roster of annual events that combine to make 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.



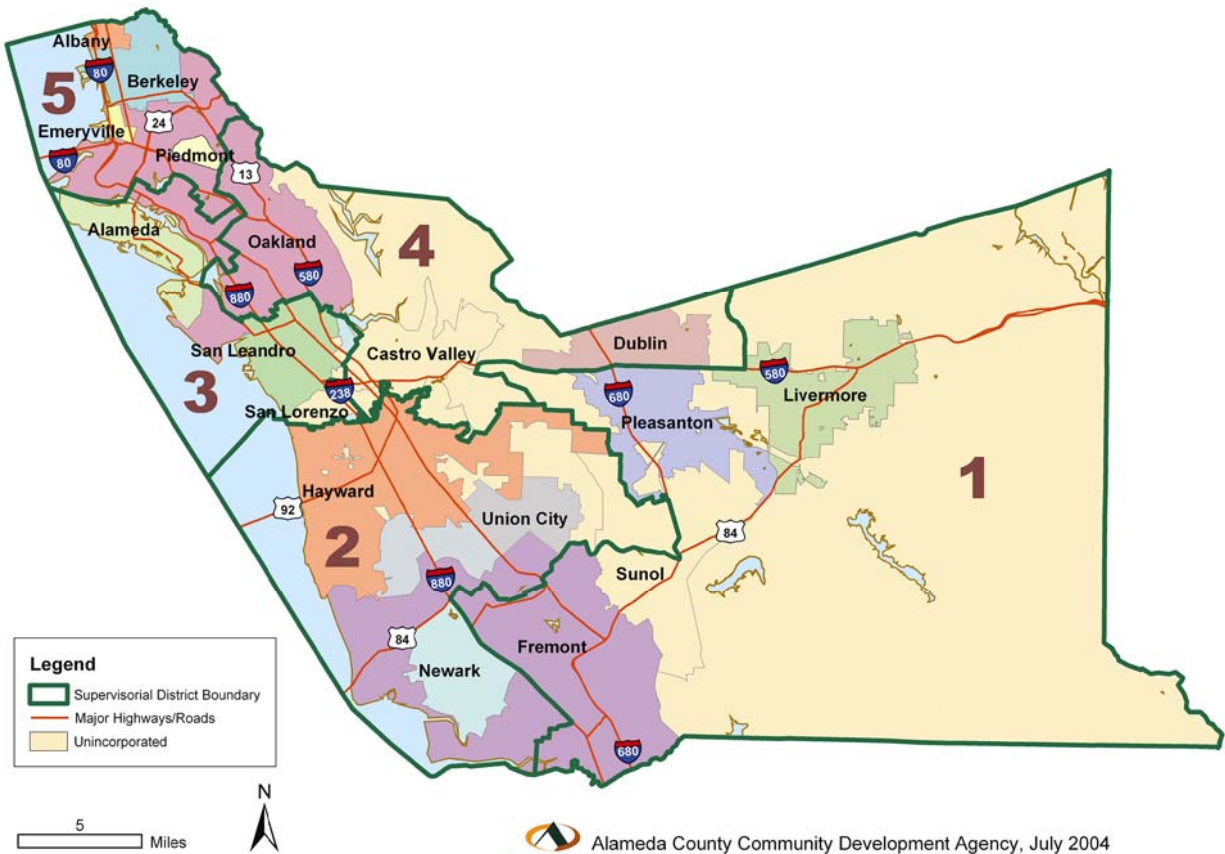
Located at the center of the San Francisco Bay Area, **Union City** is a hub for commerce, providing convenient access to major regional transportation links that will be further enhanced by a visionary transportation intermodal center. The City's strong economy balances professional, business and retail 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.

Unincorporated Alameda County



Unincorporated Alameda County encompasses over 375 square miles and has a diverse population in excess of 139,000 residents. The area has six distinct communities: Ashland, Castro Valley, Cherryland, Fairview, San Lorenzo and Sunol. Municipal services are provided by County departments under the policy direction of the Board of Supervisors. The Eastern portion of the unincorporated area is mainly agricultural while the Western portion is home to a thriving business community that includes light industrial, retail and other sectors providing goods and services throughout the Bay Area.

Alameda County Districts



Board of Supervisors Demographics

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

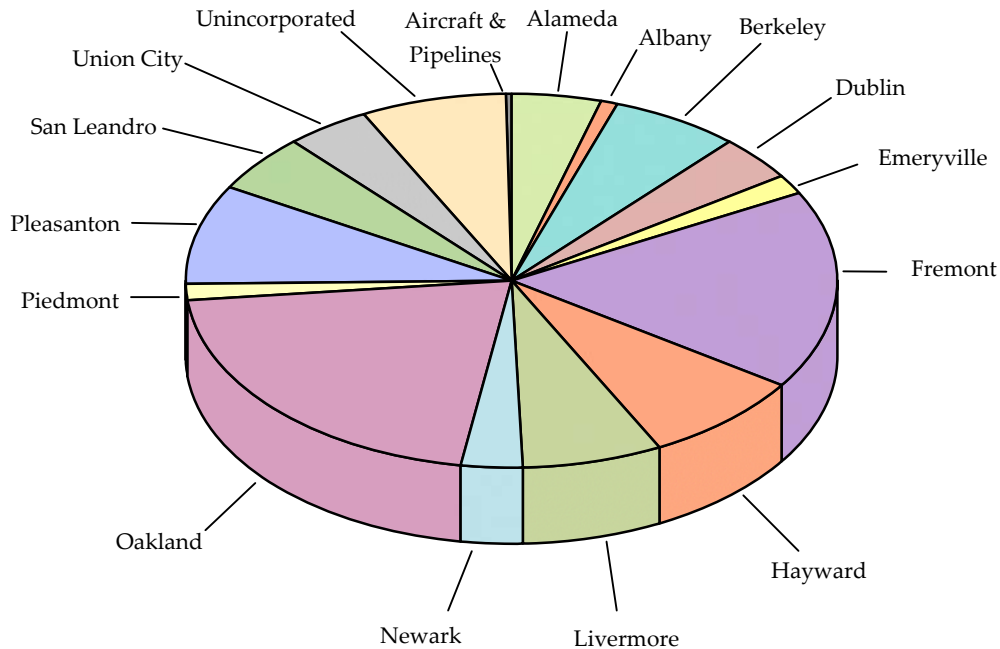
Alameda County

Incorporated: March 25, 1853
 County Seat: Oakland
 2007 Population: 1,526,148
 Square Miles: 813
 Jurisdictions: 14 cities plus unincorporated areas

Local Assessment Roll Comparison By Jurisdiction

Jurisdiction	2007-08 Roll	2008-09 Roll	Amount of Change	Percent Change	Parcels and Accounts
Alameda	\$8,750,738,655	\$9,267,373,015	\$516,634,360	5.90%	24,897
Albany	\$1,774,588,044	1,857,084,363	\$ 82,496,319	4.65%	6,097
Berkeley	\$12,340,492,039	\$13,198,729,760	\$858,237,721	6.95%	33,114
Dublin	\$8,226,554,532	\$8,674,148,422	\$447,593,890	5.44%	16,337
Emeryville	\$3,747,053,237	\$4,124,912,056	\$377,858,819	10.08%	6,512
Fremont	\$33,025,720,131	\$34,725,124,513	\$1,699,404,382	5.15%	68,279
Hayward	\$15,965,564,760	\$16,672,523,012	\$706,958,252	4.43%	41,242
Livermore	\$13,796,349,100	\$14,300,398,967	\$504,049,867	3.65%	32,457
Newark	\$5,828,383,132	\$5,938,624,557	\$110,241,425	1.89%	14,156
Oakland	\$41,759,036,480	\$43,821,480,395	\$2,062,443,915	4.94%	119,778
Piedmont	\$2,787,861,206	\$2,939,679,397	\$151,818,191	5.45%	4,078
Pleasanton	\$16,841,297,705	\$17,710,604,045	\$869,306,340	5.16%	27,223
San Leandro	\$9,633,913,506	\$10,082,119,098	\$448,205,592	4.65%	28,453
Union City	\$7,992,555,621	\$8,261,461,746	\$268,906,125	3.36%	19,894
Unincorporated	\$14,631,670,047	\$15,015,828,516	\$384,158,469	2.63%	46,520
General Aircraft & Pipelines	\$488,035,278	\$622,569,462	\$134,534,184	27.57%	1,044
Total Alameda County	\$197,589,813,473	\$207,212,661,324	\$9,622,847,851	4.87%	490,081

2008- 09 Local Roll Total: \$207,212,661,324



**2008-09 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	354,992	80.55%	\$124,056,381,615	63.55%
Multi-Family Residential	33,552	7.61%	\$19,467,919,869	9.97%
Commercial and Industrial	22,156	5.03%	\$43,194,456,444	22.13%
Agricultural	3,551	0.81%	\$1,466,408,970	0.75%
Vacant Land	13,149	2.98%	\$4,748,846,829	2.43%
Institutional	1,991	0.45%	\$2,263,501,445	1.16%
Exempt and Utility	11,343	2.57%	\$0	0%
Total	440,734	100%	\$195,197,515,172	100%

**2008-09 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	27,643	56.02%	\$7,586,256,660	63.14%
Leased Business Property	6,291	12.75%	\$861,556,670	7.17%
Cable TV	36	0.07%	\$166,873,371	1.39%
Commercial Aircraft	36	0.07%	\$850,551,892	7.08%
Other Aircraft	1,039	2.11%	\$ 618,976,030	5.15%
Documented Boats	1,730	3.51%	\$196,890,299	1.64%
Other Boats	8,939	18.11%	\$134,629,792	1.12%
Possessory Interests	3,448	6.99%	\$1,529,019,838	12.73%
Improvements on Leased Land	185	0.37%	\$70,391,600	0.59%
Total	49,347	100%	\$12,015,146,152	100%

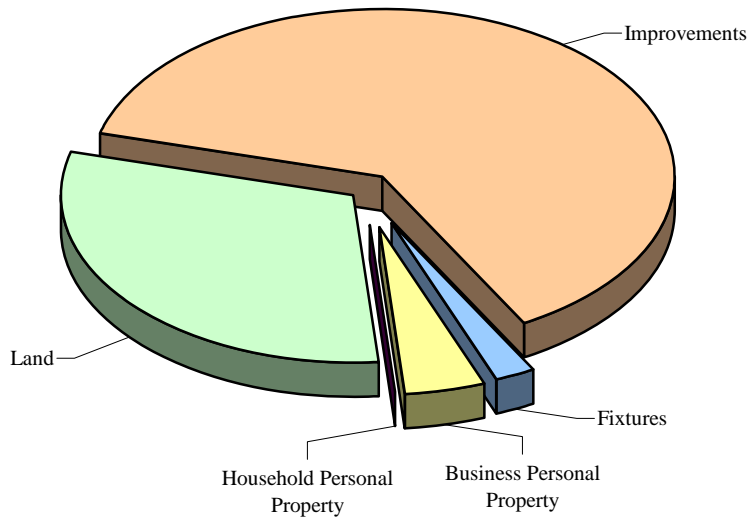
2008-09 Total Local Roll

Roll Category	Number of Parcels or Accounts	Percent of Total Parcels or Accounts	Assessed Value	Percent of Assessed Value
Secured	440,734	89.93%	\$195,197,515,172	94.20%
Unsecured	49,347	10.07%	\$12,015,146,152	5.80%
Total Local Roll Value	490,081	100%	\$207,212,661,324	100%

Local Assessment Roll Comparison by Category

Category	2007-08 Roll	2008-09 Roll	Percent Change
Land	\$60,842,387,755	\$63,734,238,148	4.75%
Improvements (structures)	\$123,957,794,423	\$130,088,719,302	4.95%
Total Land & Improvements	\$184,800,182,178	\$193,822,957,450	4.88%
<u>Fixtures</u>	<u>\$4,245,789,992</u>	<u>\$4,308,849,723</u>	<u>1.49%</u>
Total Real Property	\$189,045,972,170	\$198,131,807,173	4.81%
Business Personal Property	\$8,485,840,882	\$9,020,962,000	6.31%
<u>Household Personal Property</u>	<u>\$58,000,421</u>	<u>\$59,892,151</u>	<u>3.26%</u>
Total Business Personal Property	\$8,543,841,303	\$9,080,854,151	6.29%
Total Local Taxable Value:	\$197,589,813,473	\$207,212,661,324	4.87%
Less:			
Homeowners' Exemptions	\$1,751,952,815	\$1,762,818,230	0.62%
<u>Other Exemptions</u>	<u>\$4,886,295,282</u>	<u>\$5,120,832,924</u>	<u>4.80%</u>
Net Taxable Value:	\$190,951,565,376	\$200,329,010,170	4.91%

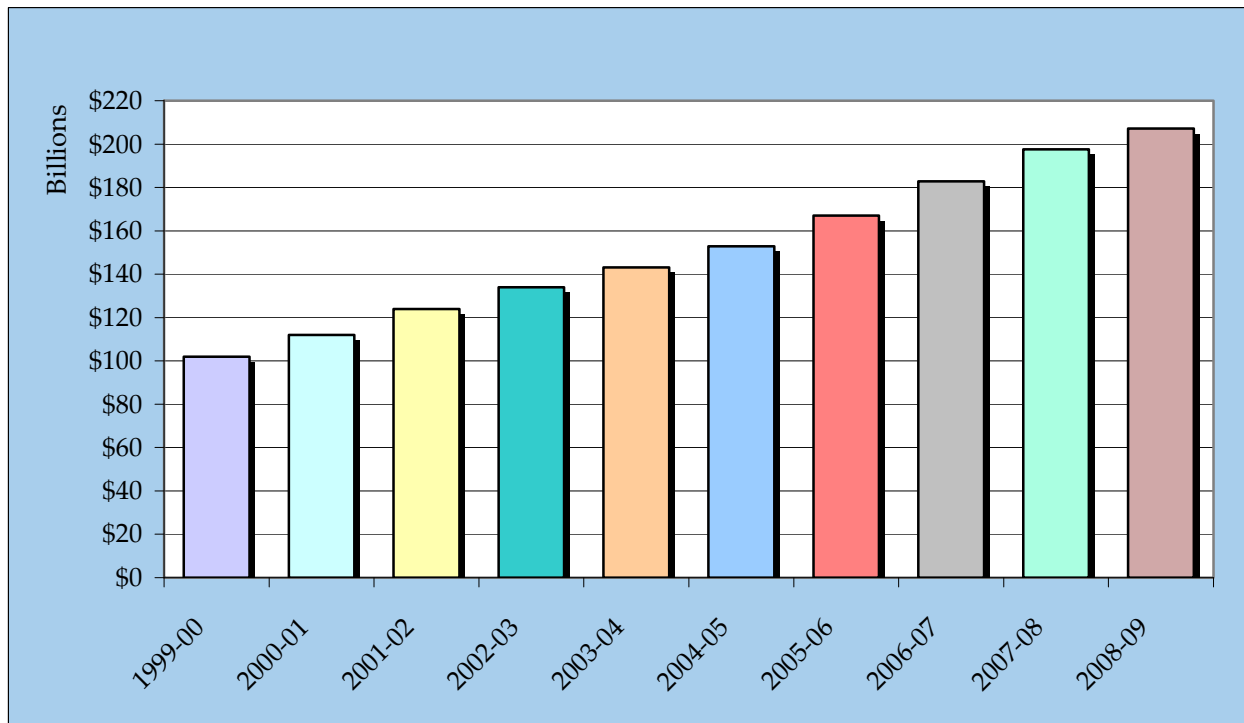
2008-09 Net Taxable Value \$200,329,010,170



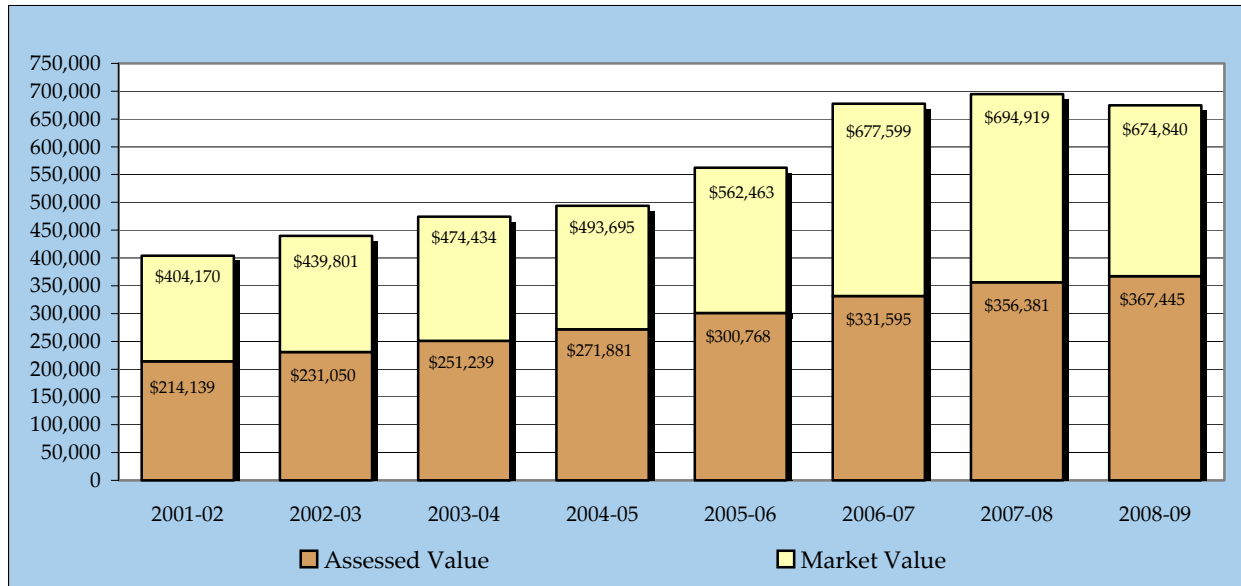
10-Year History of Local Assessment Rolls
(Secured and Unsecured)

Roll Year	Gross Local Roll	Amount of Change	Percentage Change
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%
2007-08	\$197,589,813,473	\$14,777,054,255	8.08%
2008-09	\$207,212,661,324	\$9,622,847,851	4.87%

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 Homeowner's 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	2008-09 Roll	Quantity
Homeowner's Exemption:	\$1,762,818,230	251,647
Other Exemptions:	\$5,120,832,924	2,996
Total Exemptions	\$6,883,651,154	254,643

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.

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. If the base value transfer claim is not filed timely, prospective relief can be granted from the year the claim is filed.

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.

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 1st 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.

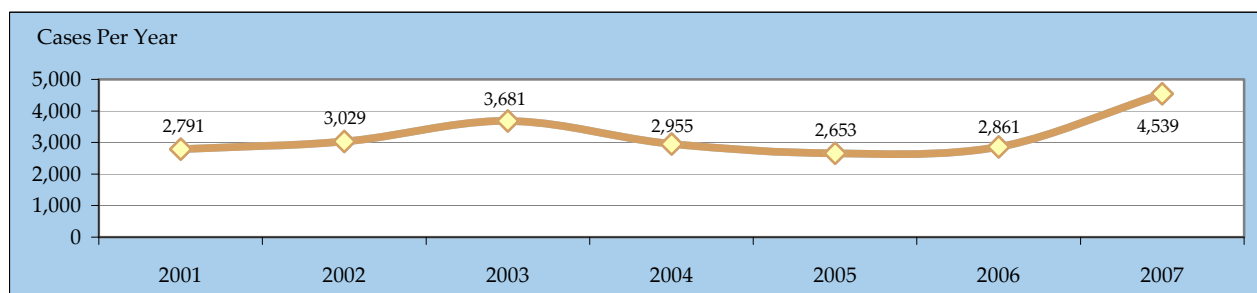
Appeal applications must be filed between July 2 and September 15 with the Assessment Appeals section of the Clerk of the Board of Supervisors. To appeal a roll correction or supplemental assessment, the application must be filed within 60 days of the date of notice of enrollment of that assessment.

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 2008-09 Assessment Roll.

Ron Thomsen, Assessor

Nadia Frazer-Robinow Richard Prien Gaylanda Louie Rubye Jordan Irene Hagebusch
Gail Sherman 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 Joan Duckett Leslie Rein 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 Norma De Vera Rachel Garcia Harold Julien Dennis Sta. Ana Patricia Ross
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 Tsu-Loong Wu Mary Vanderbeck Sheila Rochelle Green James Johnson
Ester Camacho Luviminda Lumibao John Grice Mito Del Rosario Bill Cantillo
Norayda Pollarca-Gambucci Liza Akima Stephen Lawson Mary Herrero Kevin Lopez
Kathy Vaquilar Wen Jing Xu Joann Chau Steven Liu Monica Lantican Kathy Chinn
Evelyn Macalino Ireneo Gloria Lee Millet Enrique Legaspi Trang Nguyen Maria Zelaya
Manuel Carlos James Caruthers Melanio Ednalaga Kamal Bello Versie McGee Tserha Yishak
Jon Adamic Imelda Castaneda Arcelia Sierras Garcia Mary Ann Enriquez Dolly Centeno
Anthony Grundy Sylvia Wright Linda Jones Amy Wong Sylvia Craig Eugene Mafnas
Johann Navarro Mimi Chau Lesley Semmel Susan Wickson Flora Yuen Henry Ruelos
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 Raymond Magtibay Suzanne Mah Eugene Ancheta Reno Ursal
Chau Pham Van Lam Roxanne Alworth Barbara Massey Rozel Perez-Work
Zachary Caster John Fossett Leticia Briseno Bonnie Lau Christyn Medina Dennie Warren
Rey Aquino Michael Wu Josephine Tang Daisy Jew Carol Clemons Robert Peck
Maggie Lee Agnes Wu Annie Wong Eric Leung Norman Mallillin Joe Pomar Linh Dang
Kenneth Wong Eileen Lee David Gramlich John Abbott Janine Roberts Georgia Stevenson
Tiffany Richardson Melissa Padilla Shannon Hall MaryAnn Smith Buendalene Bocalan

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, 1st 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 on Jackson Street between 12th and 13th.

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 14th Street. Cross Oak Street, turn left on Madison Street, cross 13th 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 13th 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

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

