

Office of the Assessor
ALAMEDA COUNTY
2011-12 ANNUAL REPORT



Ron Thomsen
Assessor



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Alameda County's Mission, Vision, and Values

Mission

To enrich the lives of Alameda County residents through visionary policies and accessible, responsive, and effective services.

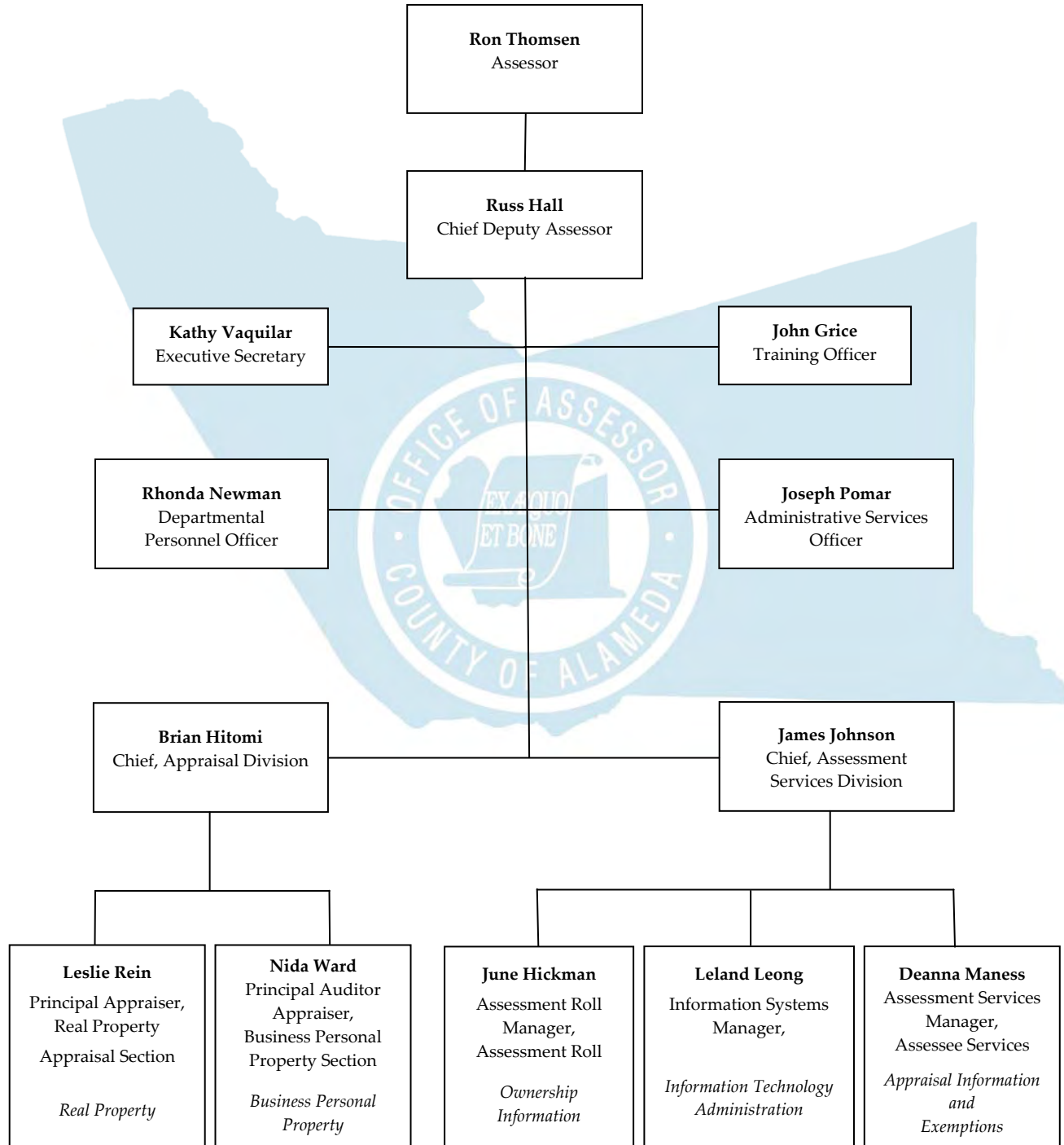
Vision

Alameda County is recognized as one of the best counties in which to live, work and do business.

Values

- Integrity, honesty and respect fostering mutual trust.
- Transparency and accountability achieved through open communications and involvement of diverse community voices.
- Fiscal stewardship reflecting the responsible management of resources.
- Customer service built on commitment, accessibility and responsiveness.
- Excellence in performance based on strong leadership, teamwork and a willingness to take risks.
- Diversity recognizing the unique qualities of every individual and his or her perspective.
- Environmental stewardship to preserve, protect and restore our natural resources.
- Social responsibility promoting self-sufficiency, economic independence and an interdependent system of care and support.
- Compassion ensuring all people are treated with respect, dignity and fairness.

Organization Chart



A MESSAGE FROM THE ASSESSOR

Ron Thomsen

The Office of Assessor mission is to provide timely and accurate assessment services to all Alameda County citizens and taxpayers in a manner resulting in fair and equitable treatment. We will continue to administer your quality assessment program in a cost-efficient manner, while providing you the best public service possible.

The 2011-12 local roll was timely completed and delivered on June 28, 2011 and included assessments of 491,000 properties within Alameda County. The assessed value of these properties totaled \$200.4 billion, a \$729 million increase from the previous year. Reassessments due to property changes in ownership, new construction activity, and a 0.753 percent increase in the California Consumer Price Index that is mandatorily applied to all real estate not receiving a temporary reduction to its assessed value due to market value declines led to a positive assessment roll growth. However, it was diminished by the effect of continued declining real estate market values of other properties below their indexed Proposition 13 assessed values.



The proactive declines in assessed value of 108,000 parcels of real estate that were provided to Alameda County property owners this year without the necessity of the tax payers filing assessment appeals totaled \$18 billion. That equates to a total property tax savings of nearly \$200 million for those affected parcels.

Even with the large reduction in assessed values due to current market conditions the current assessment roll will generate \$2 billion in revenue for the County, our public schools, our 14 cities, redevelopment areas and special districts.

This year we received the results from the State Board of Equalization's mandatory assessment practices survey of my department. I'm proud that it acknowledges many of the enhancements my staff has been able to achieve since their last survey 5 years ago. I'm also honored by their recognition that the Alameda County Assessor's Office meets all the requirements for assessment quality in accord with the California Revenue and Taxation Code, and of the fact that my department received a near perfect score from the State's review of our assessed value.

Our continued focus will be to timely complete the local assessment roll while once again staying under budget and to be responsive to the fluctuating real estate market conditions.

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 dedication and commitment in performing their duties and for providing you with the highest level of public service.

If you have any suggestions on how we might serve you better, please let me know.

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 444,000 parcels of real estate and nearly 47,500 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 60,500 recorded documents affecting title to real estate and more than 14,700 building permits annually. These events typically require the Assessor's staff to reappraise more than 28,500 parcels of real estate that have changed ownership and 5,400 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 47,500 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 29, 2011 totaled nearly \$200.4 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, 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



Herbert Javier and Gail Sherman
Assessor's Technicians



Candice Li and Edith Ednalaga
Auditor Appraisers



Kristi Roy, Assessor's Technician



Marion Navassartian, Mapping Technician



Van Lam and Chau Pham
File Clerks



Steve Mord and Erick Mendoza
Residential Appraisers



Leticia Flores, Commercial & Industrial Appraiser
and Daisy Jew, Assessor's Technician



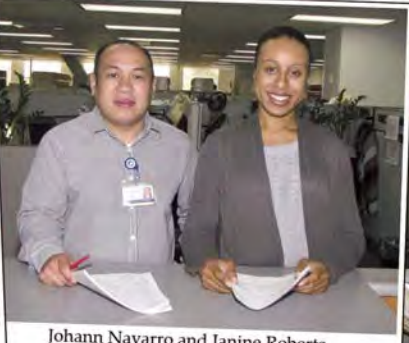
Mel Ednalaga, Assessor's Representative



Lee Millet, Information Systems Analyst



Mitra Aliabadi and Judy Ibalio
Commercial and Industrial Appraisers



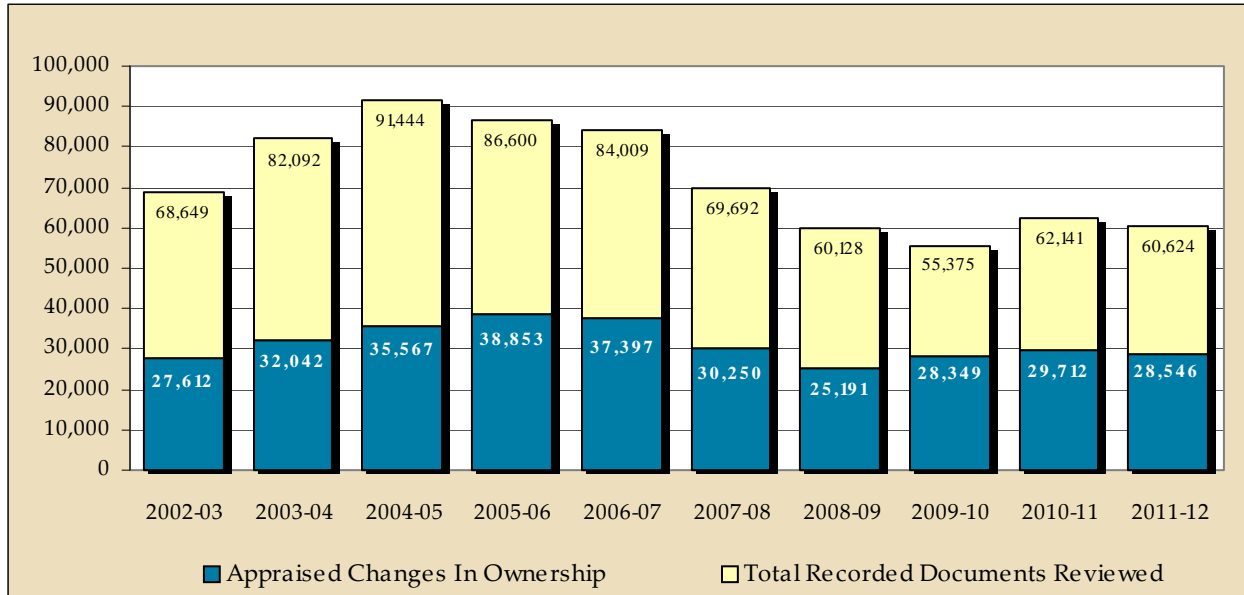
Johann Navarro and Janine Roberts
Assessor's Technicians



Sandy Humphreys, Assessment Supervisor

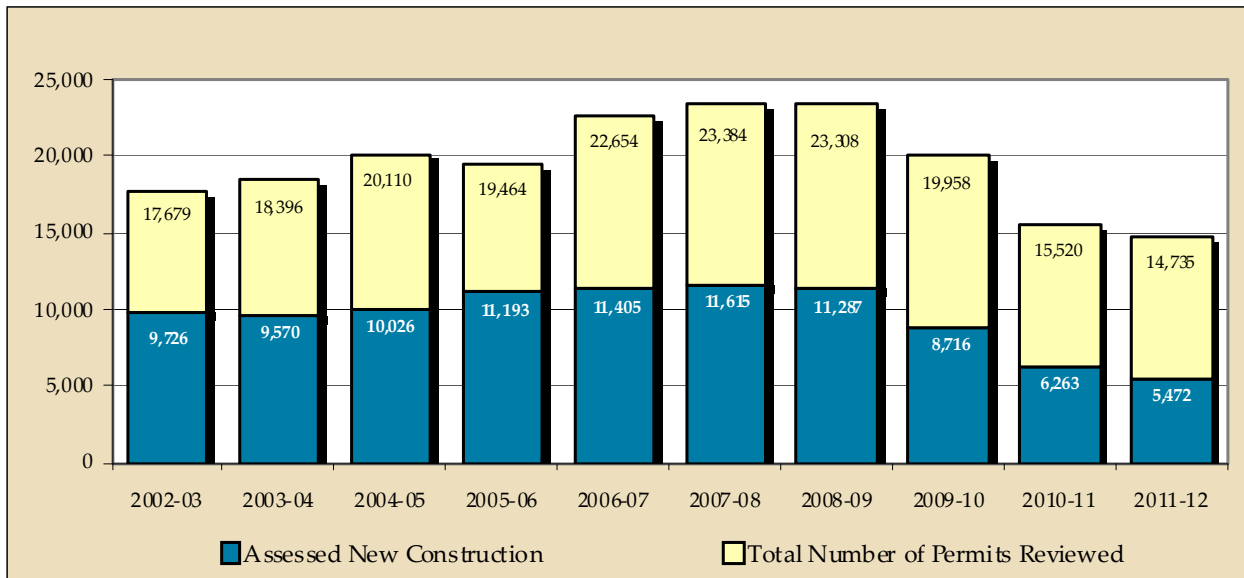
Real Estate Related Production

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 - 1980	71,745	16.15%	\$6,292,274,505	3.35%
1981	3,321	0.75%	\$565,024,348	0.30%
1982	2,689	0.61%	\$477,681,766	0.25%
1983	2,342	0.53%	\$437,753,869	0.23%
1984	6,333	1.43%	\$1,221,343,304	0.65%
1985	6,206	1.40%	\$1,208,885,993	0.64%
1986	6,659	1.50%	\$1,460,466,964	0.78%
1987	7,597	1.71%	\$1,819,612,076	0.97%
1988	7,835	1.76%	\$1,934,843,063	1.03%
1989	7,987	1.80%	\$2,198,085,435	1.17%
1990	7,150	1.61%	\$2,190,623,584	1.17%
1991	6,741	1.52%	\$2,155,774,952	1.15%
1992	8,376	1.89%	\$2,652,630,323	1.41%
1993	8,553	1.93%	\$2,493,778,693	1.33%
1994	9,505	2.14%	\$3,053,987,639	1.62%
1995	8,197	1.85%	\$2,801,799,781	1.49%
1996	9,150	2.06%	\$3,126,784,147	1.66%
1997	10,768	2.42%	\$3,871,178,644	2.06%
1998	12,548	2.82%	\$5,501,485,972	2.93%
1999	14,752	3.32%	\$6,499,119,482	3.46%
2000	14,965	3.37%	\$6,868,413,503	3.65%
2001	13,344	3.00%	\$7,591,077,751	4.04%
2002	14,547	3.27%	\$7,747,201,012	4.12%
2003	17,284	3.89%	\$9,986,875,412	5.31%
2004	21,682	4.88%	\$11,924,088,639	6.34%
2005	22,756	5.12%	\$13,272,604,612	7.06%
2006	19,936	4.49%	\$13,948,596,709	7.42%
2007	20,593	4.64%	\$14,275,952,095	7.59%
2008	17,969	4.04%	\$13,079,864,056	6.96%
2009	21,743	4.89%	\$12,760,559,872	6.79%
2010	25,193	5.67%	\$14,059,878,315	7.48%
<u>2011</u>	<u>15,816</u>	<u>3.56%</u>	<u>\$10,539,052,931</u>	<u>5.61%</u>
TOTALS	444,282	100%	\$188,017,299,447	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 2010-11, 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, including North Face, Celera Diagnostics, Donsuemor, Semifreddi's, and Perforce are located in Alameda to take advantage of easy access to transportation and a skilled labor force.



Albany combines a small-town ambiance with its central location in a major metropolitan area. Albany prides itself on being a community-oriented city, with strong programs for youth, families and seniors, and an emphasis on sustainability. Albany's public schools have an outstanding reputation. The commercial sector includes a pedestrian-friendly small business district, home to the annual "Solano Stroll", the high visibility San Pablo Avenue, including service, retail and mixed use development, and a redevelopment zone abutting I-80/I-580 which houses large retail and light industry.



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 10,227 people but employs twice that number. Emeryville is home to both small and large businesses and prides itself on supporting a business-friendly culture. Well known for its corporate giants, Novartis and Pixar Animation Studios that have their headquarters in the City, Emeryville is also a magnet for bio-technology enterprise on the leading edge of alternative bio-fuel development. Emeryville has over 4.0 million square feet of office space, an estimated 1.2 million square feet of space devoted to laboratory research and development, and over 1.0 million square feet of retail space.



Fremont is the fourth largest City in the Bay Area, with a population of over 210,000, and is home to a wide variety of technology firms engaged in research and development, and manufacturing. An emerging clean technology segment is providing economic diversity to the industrial areas. The City values its high-tech and biotech companies, top notch schools, and acres of parks and open space, all of which provide a strong economic base and quality of life. The City has successfully emphasized new retail development, further diversifying the property tax base, and bolstering the 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's science and technology, arts, western heritage, and award-winning wineries provide a unique blend to this special community. Recently selected as one of six inaugural State Innovation Hubs, the i-GATE (Innovation for Green Advanced Transportation Excellence) links the City, Sandia and Lawrence Livermore National Laboratories, the business community, academia, and other local governments to increase technology transfer and support new business incubation. This new venture complements the City's recent success in expanding the downtown into a vibrant, family-friendly dining, shopping, and entertainment district that celebrates the community's character.



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.



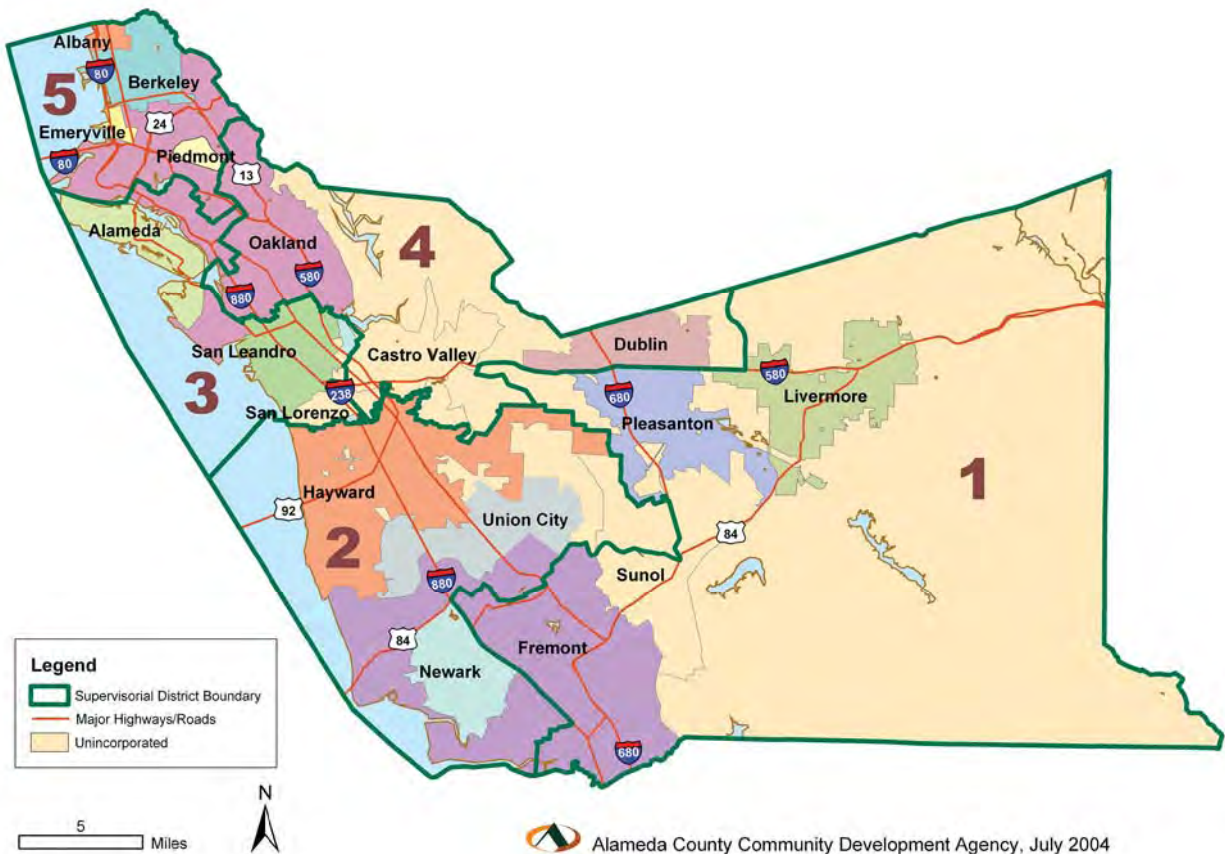
Located at the center of the San Francisco Bay Area, **Union City** is a hub for commerce, providing convenient access to major regional transportation links that will be further enhanced by a visionary transportation intermodal center. The City's strong economy balances professional, business and retail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

- District 1 – Scott Haggerty
- District 2 – Nadia Lockyer
- District 3 – Wilma Chan
- District 4 – Nate Miley (President)
- District 5 – Keith Carson (Vice-President)

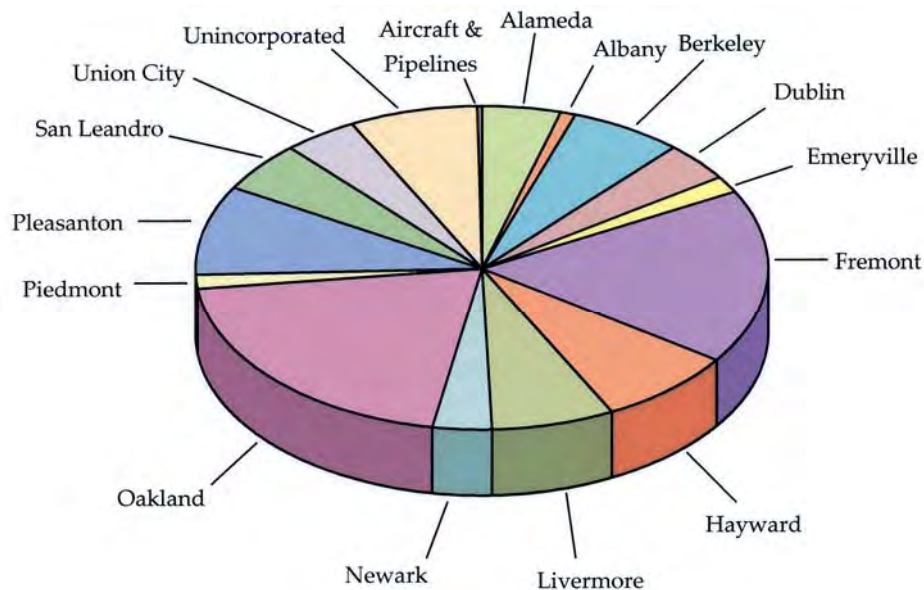
Alameda County Demographics

Incorporated: March 25, 1853
 County Seat: Oakland
 2010 Population: 1,510,271
 Square Miles: 813
 Jurisdictions: 14 cities plus
 unincorporated areas

Local Assessment Roll Comparison By Jurisdiction

Jurisdiction	2010-11 Roll	2011-12 Roll	Amount of Change	Percent Change	Parcels and Accounts
Alameda	\$9,325,893,920	\$9,452,764,771	\$126,870,851	1.36%	24,734
Albany	\$1,923,568,649	\$1,949,825,015	\$26,256,366	1.36%	6,159
Berkeley	\$13,503,553,510	\$13,898,473,845	\$394,920,335	2.92%	33,154
Dublin	\$8,305,389,045	\$8,482,846,995	\$177,457,950	2.14%	16,922
Emeryville	\$4,190,790,315	\$3,913,230,353	-\$277,559,962	-6.62%	6,675
Fremont	\$34,644,104,304	\$34,122,490,940	-\$521,613,364	-1.51%	68,743
Hayward	\$15,052,324,745	\$15,144,404,001	\$92,079,256	0.61%	41,544
Livermore	\$13,242,040,030	\$13,299,228,698	\$57,188,668	0.43%	32,671
Newark	\$5,537,466,631	\$5,572,210,275	\$34,743,644	0.63%	14,070
Oakland	\$41,234,044,680	\$41,920,715,595	\$686,670,915	1.67%	120,273
Piedmont	\$3,027,278,586	\$3,094,488,819	\$67,210,233	2.22%	4,066
Pleasanton	\$17,326,290,380	\$17,121,532,736	-\$204,757,644	-1.18%	27,119
San Leandro	\$9,654,888,215	\$9,641,979,107	-\$12,909,108	-0.13%	28,221
Union City	\$7,849,794,994	\$7,858,218,879	\$8,423,885	0.11%	19,946
Unincorporated	\$14,127,904,708	\$14,239,266,288	\$111,361,580	0.79%	46,474
<u>General Aircraft & Pipelines</u>	<u>\$740,827,723</u>	<u>\$703,824,699</u>	<u>-\$37,003,024</u>	<u>-4.99%</u>	<u>1,003</u>
Total Alameda County	\$199,686,160,435	\$200,415,501,016	\$729,340,581	0.37%	491,774

2011-12 Local Roll \$200,415,501,016



2011-12 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	361,579	81.39%	\$117,914,263,407	62.71%
Multi-Family Residential	33,405	7.52%	\$19,072,736,005	10.14%
Commercial and Industrial	21,659	4.88%	\$43,840,007,390	23.32%
Agricultural	3,519	0.79%	\$1,412,736,228	0.75%
Vacant Land	10,363	2.33%	\$3,270,933,057	1.74%
Institutional	2,027	0.46%	\$2,506,623,360	1.33%
<u>Exempt and Utility</u>	<u>11,730</u>	<u>2.64%</u>	<u>\$0</u>	<u>0%</u>
Total	444,282	100%	\$188,017,299,447	100%

2011-12 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	28,489	59.99%	\$7,828,500,847	63.14%
Leased Business Property	5,245	11.04%	\$761,545,114	6.14%
Cable TV	37	0.08%	\$148,719,762	1.20%
Commercial Aircraft	38	0.08%	\$540,964,195	4.36%
Other Aircraft	998	2.10%	\$700,140,573	5.65%
Documented Boats	1,804	3.80%	\$187,147,505	1.51%
Other Boats	7,105	14.96%	\$91,785,230	0.74%
Possessory Interests	3,598	7.58%	\$2,036,788,143	16.43%
<u>Improvements on Leased Land</u>	<u>178</u>	<u>0.37%</u>	<u>\$102,610,200</u>	<u>0.83%</u>
Total	47,492	100%	\$12,398,201,569	100%

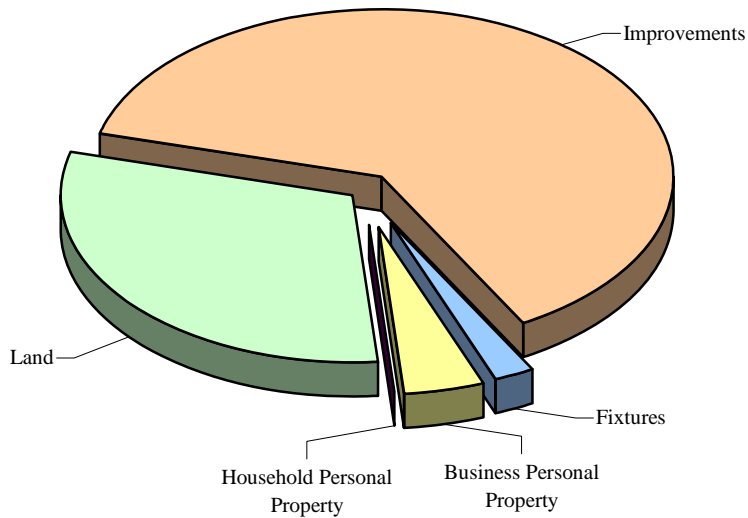
2011-12 Total Local Roll

Roll Category	Number of Parcels or Accounts	Percent of Total Parcels or Accounts	Assessed Value	Percent of Assessed Value
Secured	444,282	90.34%	\$188,017,299,447	93.81%
<u>Unsecured</u>	<u>47,492</u>	<u>9.66%</u>	<u>\$12,398,201,569</u>	<u>6.19%</u>
Total Local Roll Value	491,774	100%	\$200,415,501,016	100%

Local Assessment Roll Comparison by Category

Category	2010-11 Roll	2011-12 Roll	Percent Change
Land	\$60,996,375,112	\$61,204,079,268	0.34%
Improvements (structures)	\$124,815,732,441	\$125,764,634,857	0.76%
Total Land & Improvements	\$185,812,107,553	\$186,968,714,125	0.62%
<u>Fixtures</u>	<u>\$4,623,702,689</u>	<u>\$4,303,285,537</u>	<u>-6.93%</u>
Total Real Property	\$190,435,810,242	\$191,271,999,662	0.44%
Business Personal Property	\$9,193,695,314	\$9,082,088,311	-1.21%
<u>Household Personal Property</u>	<u>\$56,654,879</u>	<u>\$61,413,043</u>	<u>8.40%</u>
Total Business Personal Property	\$9,250,350,193	\$9,143,501,354	-1.15%
Total Local Taxable Value:	\$199,686,160,435	\$200,415,501,016	0.37%
Less:			
Homeowners' Exemptions	\$1,755,233,199	\$1,753,305,394	-0.11%
<u> Other Exemptions</u>	<u>\$5,798,075,401</u>	<u>\$6,565,594,428</u>	<u>13.24%</u>
Net Taxable Value:	\$192,132,851,835	\$192,096,601,194	-0.02%

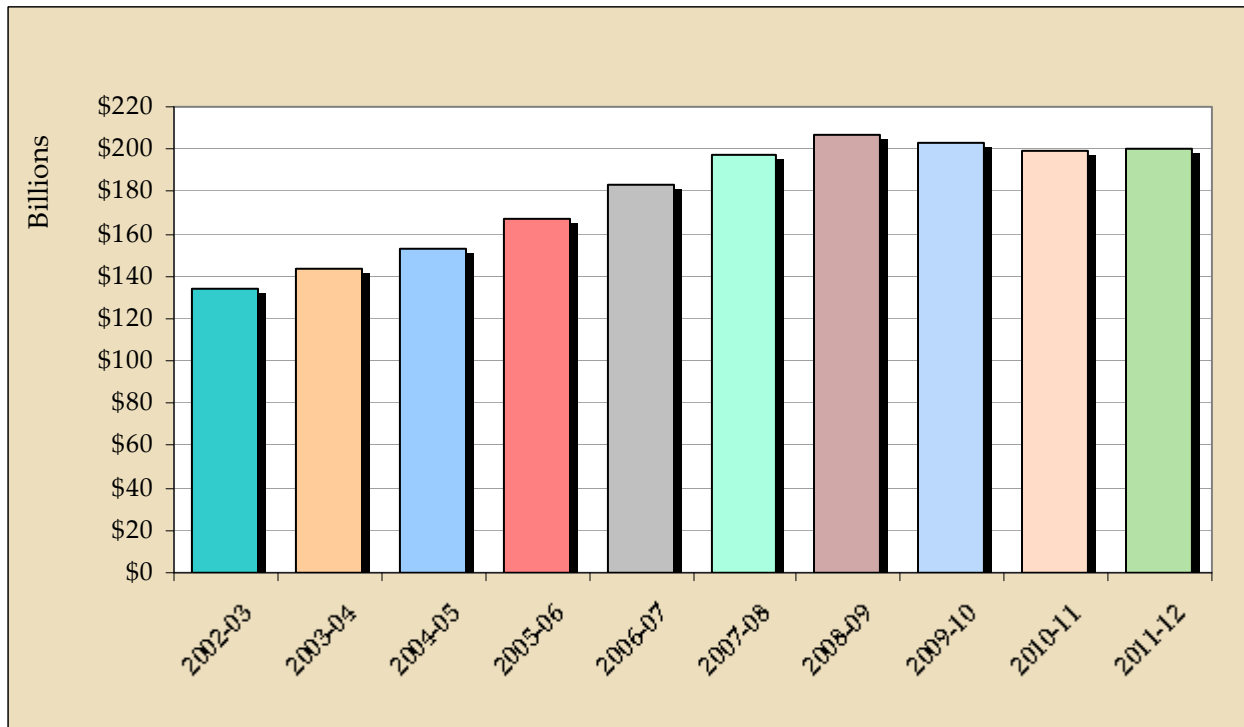
2011-12 Net Taxable Value \$192,096,601,194



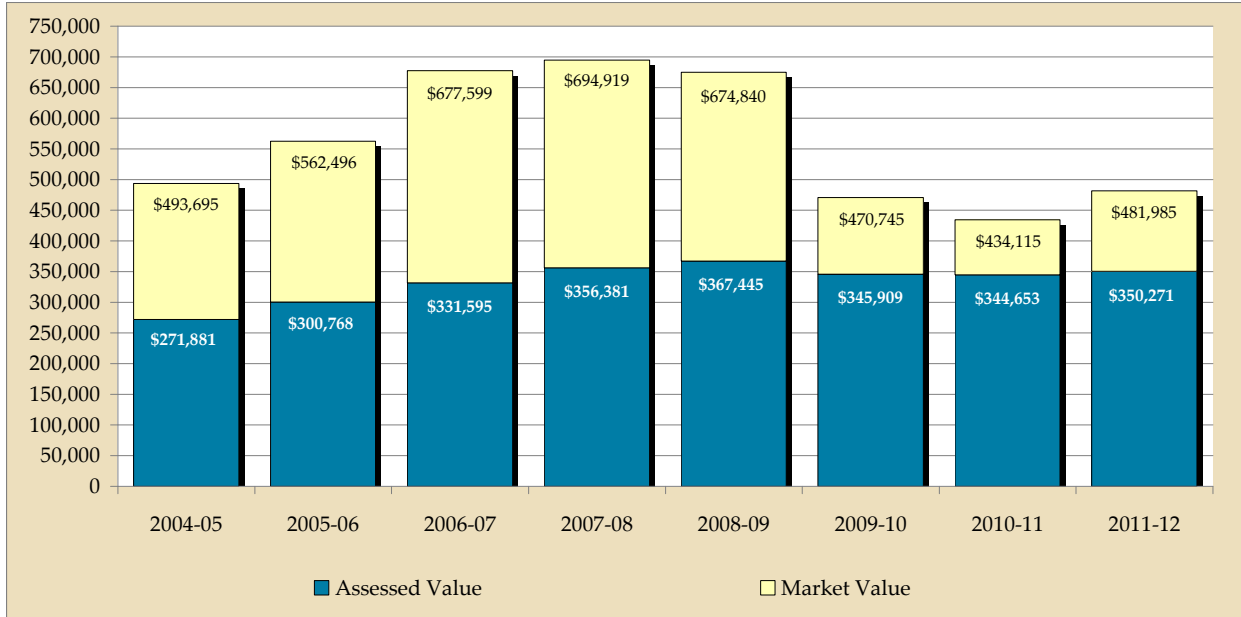
10-Year History of Local Assessment Rolls
(Secured and Unsecured)

Roll Year	Gross Local Roll	Amount of Change	Percentage Change
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%
2009-10	\$202,574,990,378	-\$4,637,670,946	-2.24%
2010-11	\$199,686,160,435	-\$2,888,829,943	-1.43%
2011-12	\$200,415,501,016	\$729,340,581	0.37%

10-Year Local Assessment Roll Summary
(Secured and Unsecured)



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	2011-12 Roll	Quantity
Homeowner's Exemption	\$1,753,305,394	250,291
Other Exemptions	<u>\$6,565,594,428</u>	<u>3,128</u>
Total Exemptions	\$8,318,899,822	253,419

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.

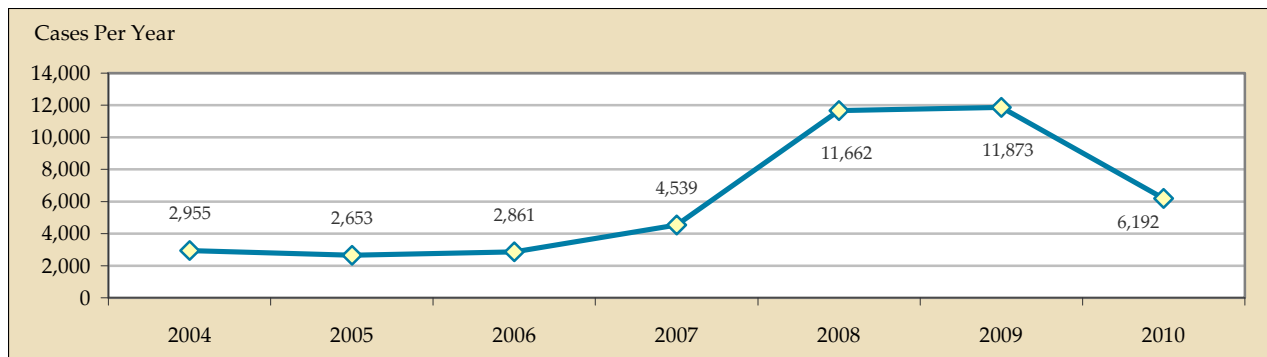
Appeal applications must be filed between July 2 and September 15 with the Assessment Appeals section of the Clerk of the Board of Supervisors. To appeal a roll correction or supplemental assessment, the application must be filed within 60 days of the date of notice of enrollment of that assessment.

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 2011-12 Assessment Roll.

Ron Thomsen, Assessor

Nadia Frazer-Robinow Richard Prien Gail Sherman Daniel Lozza Estela Bustos
Rita Shaby June Hickman Douglas Takeda Raquel Anguiano Guia Corral Stephanie Brown
Ted Uemoto Nilda Bilardello Russ Hall Gerone Thompson Fred Watkins Maurice Walker
Maurice Taylor Leslie Rein Brian Hitomi Mark Bluford Robin West Virginia Francisco
Max De Santis Ty Ding Deanna Maness Steven Hunter Amy Legaspi Loretta Richard
Editha Ednalaga Marites Felber Judith Ibalio Marceal McMillian Nida Ward Rachel Garcia
Harold Julien Dennis Sta Ana Patricia Ross Jasmine Fidela Barga John Thomson
Angeli Williams Corinna Domagas Norman Mallillin Wil Gex Elvia Diaz Lai Yee Wan
Vitalis Ugochukwu Leonides Jesuitas David Tung Josefina Mitra Juliette Young
Leticia Flores Neriveh Evangelista Emma Fleming Sara Compton Sharon Wilkes
Erlinda Virrey Quan Lu Tsu-Loong Wu Mary Vanderbeck Sheila Green James Johnson
Ester Camacho Luviminda Lumibao John Grice Mitos 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 Renaldo Gloria Lee Millet Enrique Legaspi Trang Nguyen Maria Zelaya
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 Amy Wong Sylvia Craig Eugene Mafnas Johann Navarro Mimi Chau
Lesley Semmel Susan Wickson Flora Yuen Henry Ruelos Jose Valentin Cheryl Jean DeCastro
Rhonda Newman Emma Hernandez Jeffrey Nygaard Mary Christine Stark Rebecca Li
Chau Pham Van Lam Rhian Pierce-Jones Barbara Massey Erick Mendoza Mitra Aliabadi
Raymond Magtibay Suzanne Mah Eugene Ancheta Reno Ursal Rozel Perez-Work
Zachary Caster John Fossett Leticia Briseno Bonnie Lau-Darabian Christyn Medina
Dennie Warren Eileen Lee Josephine Tang Daisy Jew Carol Clemons Agnes Wu
Robert Peck Eric Leung Joe Pomar Linh Dang Dizona San Pedro Maggie Lee
Meesha Parker Kenneth Wong Tiffany Richardson David Gramlich John Abbott
Janine Roberts Georgia Stevenson Melissa Padilla Shannon Hall Maryann Smith
Buendalene Lozada Leland Leong Fidelito Ibalio Jonathan Ries Gary Duyrea
Marion Navassartian Brad Genung Oscar Ortiz Steven Mord Michael Shieh Michael Young
Kristi Roy Herbert Javier Catherine Wong Jingxuan Li Pat Minor Heather Butler
Israel Padilla Stephen Buxton Sandy Humphreys Teri Davis Kenneth Chan Neysan Soleiman
Jodie Bland Lynette Craig Tahisha Harris Christopher Nguyen

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

