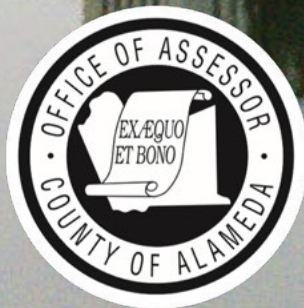


**PHONG LA
ASSESSOR**

2019 ANNUAL 2020 REPORT



**IMAGE OF THE SUPERIOR COURT OF ALAMEDA COUNTY AND
COUNTY OF ALAMEDA ADMINISTRATION BUILDING (HOME OF THE COUNTY ASSESSOR'S OFFICE)**

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2019-2020

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ABOUT ALAMEDA COUNTY

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.

Assessor's Office Values

- To improve services and increase productivity.
- To provide a cohesive and unified organization.
- To maintain a professional and knowledgeable staff.
- To develop and maintain an effective communication system.
- To be dedicated to leadership in the field of assessor administration.
- To be dedicated to leadership in the field of taxpayer services and taxpayer information.
- To provide fair and professional treatment to the public while performing these functions with quality and efficiency.
- To maintain a staff of knowledgeable professionals who demonstrate integrity, honesty and courtesy towards the Office of Assessor, its employees, and the general public.

WELCOME MESSAGE



I am pleased to present the 2019-20 Annual Report for the County of Alameda on behalf of the Office of the Assessor. The contents of this report not only relate to the assessment of both real property and business personal property, but also the various programs and services that are available to County residents.

Thanks to the dedication and efforts of the staff at the Assessor's Office, the local assessment roll was timely delivered on June 28th, 2019 reflecting 510,511 taxable properties. The gross value of all taxable property in Alameda County was a record \$321.5 billion, a \$21.4 billion or 7.13% increase above last year's roll. The growing economy and increase in real estate values are responsible for this 7.13% increase. Since 2014, the Assessment Roll has increased by 35% or \$73 billion. The revenue generated by the Assessment Roll will continue to support schools, public safety, parks, roads, and other essential services for our community.

Of the 14 cities and unincorporated areas within Alameda County, the City of Oakland remains the highest assessment jurisdiction in the County, with a total assessed value of \$68.4 billion. The City of Fremont continues to have the second-highest assessed value of \$55.4 billion. The City of Dublin received the highest percentage increase in assessed value from the prior year at 10.3% followed by the City of Newark at 9.86%.

While I am proud of the work we did this year, I continue to look forward to newer opportunities to increase customer service and office efficiency. In 2019, we organized approximately 200 workshops, forums, and community outreach events, which had never been done before by our department. Our Office also continued with growing e-Forms that allow applicants to file forms online from convenient locations, we started working with the Clerk of the Board to expedite scheduling and hearings of appeals, and we began digitizing real property records.

I want to thank my predecessor, Ron Thomsen, for his work in completing the first half of this fiscal year's Assessment Roll and for his service to the residents of Alameda County. I am grateful and honored to serve the residents of Alameda County and to present this report in my first year as your elected Assessor.

Sincerely,

A handwritten signature in black ink that reads "Phong La". The signature is written in a cursive, flowing style.

Phong La, Alameda County Assessor

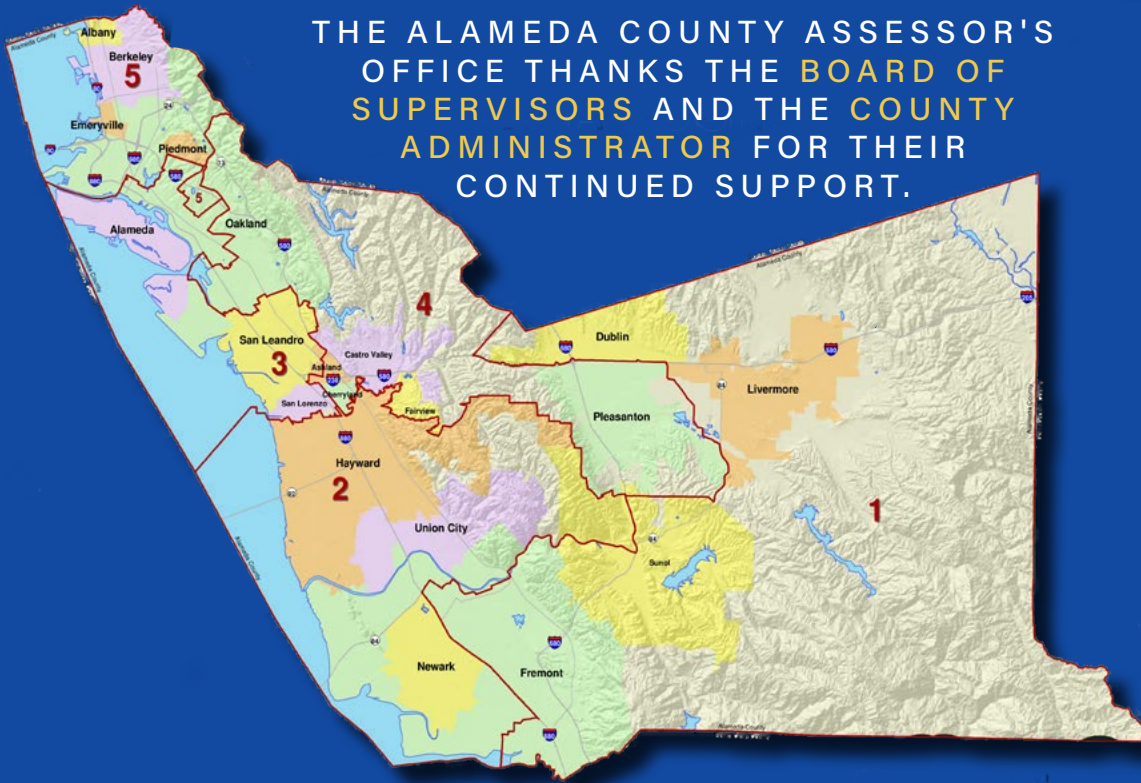
ASSESSOR IN THE COMMUNITY



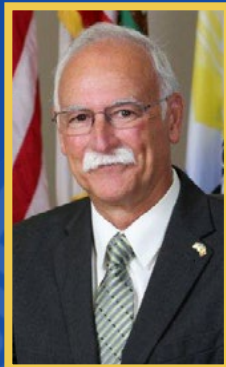
BOARD OF SUPERVISORS & COUNTY ADMINISTRATOR



THE ALAMEDA COUNTY ASSESSOR'S
OFFICE THANKS THE BOARD OF
SUPERVISORS AND THE COUNTY
ADMINISTRATOR FOR THEIR
CONTINUED SUPPORT.



DISTRICT 1
SCOTT
HAGGERTY



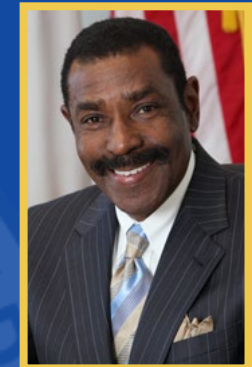
DISTRICT 2
RICHARD
VALLE



DISTRICT 3
WILMA
CHAN



DISTRICT 4
NATE
MILEY



DISTRICT 5
KEITH
CARSON

COUNTY ADMINISTRATOR
SUSAN S.
MURANISHI



ASSESSMENT ROLL SUMMARY

\$321.5 BILLION

IN GROSS ASSESSED VALUE

\$21.4 BILLION
OR 7.13%

INCREASE ABOVE
LAST YEAR'S ROLL

510,511

TAXABLE PROPERTIES
IN ALAMEDA COUNTY



\$11.3 BILLION

ADDED FROM SALES/TRANSFERS OF REAL ESTATE



\$2.5 BILLION

ADDED FROM NEW CONSTRUCTION



\$1.1 BILLION

INCREASE IN BUSINESS PERSONAL PROPERTY



\$6.5 BILLION

INCLUSIVE OF THE 2% INFLATION FACTOR, ROLL
CORRECTIONS, BASE VALUE RESTORATIONS, AND
OTHER MISCELLANEOUS FACTORS

ASSESSMENT ROLL COMPARED BY JURISDICTION

JURISDICTION	2019-20 ROLL	AMOUNT CHANGE	PERCENT CHANGE	PARCELS & ACCOUNTS
ALAMEDA	\$14,710,748,223	\$1,054,522,241	7.722%	25,609
ALBANY	\$3,026,857,628	\$196,012,376	6.924%	6,123
BERKELEY	\$21,733,001,629	\$1,445,636,166	7.126%	33,404
DUBLIN	\$18,010,776,604	\$1,682,718,731	10.306%	23,109
EMERYVILLE	\$6,127,767,269	\$403,584,877	7.051%	6,847
FREMONT	\$55,424,606,279	\$3,573,240,674	6.891%	71,492
HAYWARD	\$23,891,990,007	\$1,555,794,227	6.965%	44,075
LIVERMORE	\$20,594,129,712	\$1,135,168,624	5.834%	34,606
NEWARK	\$10,463,589,023	\$939,457,449	9.864%	16,416
OAKLAND	\$68,465,970,479	\$5,087,252,377	8.027%	121,402
PIEDMONT	\$4,753,466,478	\$207,192,109	4.557%	4,062
PLEASANTON	\$25,691,885,944	\$1,553,649,117	6.436%	28,067
SAN LEANDRO	\$15,423,181,761	\$959,977,141	6.637%	27,902
UNION CITY	\$11,307,695,872	\$504,131,313	4.666%	20,132
UNINCORPORATED	\$21,199,462,052	\$1,127,158,062	5.615%	46,464
GENERAL AIRCRAFT & PIPELINES	\$674,224,655	-\$34,658,130	-4.889%	801
TOTAL	\$321,499,353,615	\$21,390,837,354	7.129%	510,511*

*PURSUANT TO ALAMEDA COUNTY'S LOW VALUE ORDINANCE, CERTAIN TYPES OF PROPERTIES ASSESSED AT \$2,000 OR LESS ARE NOT SURRENDERED.

ALAMEDA COUNTY PROPERTY TAX DISTRIBUTION

42%
SCHOOLS



18%
CITIES



15%
COUNTY



13%
SPECIAL
DISTRICTS



12%*
REDEVELOPMENT &
SUCCESSOR AGENCIES



*OVER TIME, REDEVELOPMENT AGENCIES' SHARE OF PROPERTY TAXES SHOULD BE DISTRIBUTED TO OTHER ENTITIES.

HOW THE PROPERTY TAX SYSTEM WORKS

CLERK-RECORDER

PROVIDES COPIES OF ALL DEEDS AND RECORDED DOCUMENTS

CITIES AND COUNTY

PROVIDES COPIES OF ALL BUILDING PERMITS ISSUED



ASSESSOR'S OFFICE

ASSESSES PROPERTY VALUES IN ACCORDANCE WITH PROPOSITION 13 AND APPLIES ALL LEGAL EXEMPTIONS



AUDITOR'S OFFICE

CALCULATES TAXES AND APPLICABLE REFUNDS



TREASURER-TAX COLLECTOR'S OFFICE

MAILS THE PROPERTY TAX BILLS AND COLLECTS TAXES



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 463,000 parcels of real estate and nearly 47,000 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 analyzes over 57,000 recorded documents affecting title to real estate and more than 33,000 building permits annually. These events typically require the Assessor's staff to reappraise more than 22,000 parcels of real estate that have changed ownership and more than 10,000 new construction activities on an annual basis in accordance with Proposition 13. The basic principles of Proposition 13 are covered on page 20 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 47,000 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 10 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 28, 2019 totaled \$321.5 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 21.

The Assessor also justifies 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

(510) 272-3787

The Real Property Section appraises single and multi-family residential, rural, and commercial/industrial properties in Alameda County.

BUSINESS PERSONAL PROPERTY

(510) 272-3836

The Business Personal Property Unit appraises all taxable business personal property including equipment, fixtures, boats, and aircraft.

ASSESSEE SERVICES

(510) 272-3787

The Assessee Services staff responds to all public inquiries regarding real property ownership and assessment.

ASSESSMENT ROLL

(510) 272-3800

The Assessment Roll Unit researches, verifies, and processes all changes of ownership for properties within the County.

MAPPING

(510) 208-4878

The Mapping Unit maintains a mapping system that inventories all real property within the County using a discrete parcel numbering system.

EXEMPTIONS

(510) 272-6587

The Exemptions Unit researches and processes all requests for institutional and veterans' exemptions. For Homeowners' Exemptions please call 510-272-3770.

EXEMPTIONS



The Exemptions Unit at the Assessor's Office researches, processes and applies a wide range of institutional exemptions for properties owned and used exclusively for exempt purposes by religious organizations, non-profit corporations, cemeteries, hospitals, public and non-profit private schools, free public libraries, 100% disabled veterans and others. Please contact our Exemptions' customer service line at 510-272-6587 to obtain claims and detailed requirements regarding these exemptions.

DISABLED VETERANS' EXEMPTION

If you are a veteran who is certified 100% disabled, blind, or paraplegic due to a service connected disability while in the armed forces (or if you are the unmarried widow of such a veteran), you may be eligible for a Disabled Veterans' Exemption. The Veterans Administration must certify 100% disability.

CHURCH / RELIGIOUS EXEMPTION

Land, buildings, and personal property owned, leased, or rented by a religious organization and used exclusively for religious worship may be exempt. The exemption does not include excess property or property used for purposes other than religious worship. This exemption requires an annual filing.

WELFARE EXEMPTION

The Welfare Exemption includes property owned, irrevocably dedicated to, and used for religious, hospital, scientific, and/or charitable purposes. The Welfare Exemption is unique in that it is co-administered by the county assessors and the State Board of Equalization (BOE). The BOE determines whether the organization itself is eligible for the exemption. The Exemptions Unit at the Assessor's Office determines annually whether an organization's specific property qualifies for the exemption based on the property's use.

EXCLUSIONS



The Assessment Roll Unit researches, verifies, and processes all changes in ownership of 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. Please contact our customer service line at 510-272-3800 for more information.

PARENT-TO-CHILD AND GRANDPARENT-TO-GRANDCHILD EXCLUSION

Also known as Propositions 58 and 193. The principal residence and other real property may be excluded from reappraisal when transferred between parent and child or grandparent and grandchild, provided specific criteria are met.

CO-TENANCY EXCLUSION

Transfers of a co-tenancy interest from one co-tenant to another that occurs due to the death of one co-tenant on or after January 1 may be excluded from reassessment if certain conditions are met. These conditions include:

- The sole two co-tenants together must own 100% interest in the property; the transfer results in the surviving co-tenant owning 100% of the property.
- The two co-tenants owned and continuously resided in the property for the one year period as their principal residence preceding the date of transfer.

BASE VALUE TRANSFER



The Appraisal Support Unit maintains files for real properties and provides appraisal support through managing calls, processing and scanning city and county permits, parcelizing and distributing architectural plans, and processing all Base Value Transfers. Please contact our customer service line at 510-272-3797 for more information.

BASE VALUE TRANSFER

Proposition 60 allows persons 55 and older to transfer their protected Proposition 13 tax base from an existing property to a replacement property within the same county.

Proposition 90 allows for the transfer of a base year value from one county to another county in California (intercounty) if the county has authorized such a transfer by an ordinance. The following ten counties in California have an ordinance enabling the intercounty base year value transfer:

Alameda, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Clara, Tuolumne, and Ventura.

Proposition 110 extends the Prop 60/90 provisions to any severely and permanently disabled person.

In addition to the Prop 60/90 and 110 base transfer, Proposition 3 provides property tax relief, under certain conditions, to a person whose property has been taken by eminent domain proceedings, acquisition by a public entity, or governmental action resulting in a judgment of inverse condemnation.

VALUE REDUCTIONS



Assessee Services operates as the customer service section of the Assessor's Office. They process Homeowners' Exemptions, correspond with the Tax Collector and Auditor for bill corrections, input requests for review of property characteristics, calamities, decline in market value reassessments, and appraiser initiated reviews. Please contact our customer service line at 510-272-3787 for more information.

DECLINE-IN-VALUE

Allows for a temporary reduction in a property's assessed value. This occurs when the current market value of a property is less than the assessed base-year value as of January 1st, also known as Proposition 8.

DISASTER RELIEF

A property that is damaged in a fire, flood, or earthquake may qualify for a temporary reduction in taxable value. The property must experience a minimum of \$10,000 in damage. A claim for property tax relief must be filed within one year of the calamity date.

HOMEOWNERS' EXEMPTION

A homeowner's primary residence may be eligible for an exemption. The Homeowners' Exemption can reduce a property's taxable value by \$7,000 and can reduce a property owner's taxes by approximately \$70 annually.

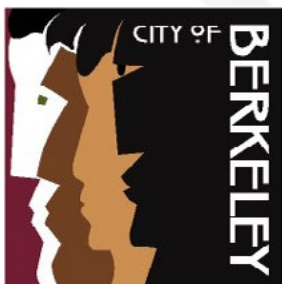
THE CITIES OF ALAMEDA COUNTY



ALAMEDA offers a charming, small-town working environment with an exceptional public school system, waterfront vistas, and its own municipal utility company. New residential development is occurring along key waterfront sites along the estuary and bay. 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, 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.



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, Berkeley 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, Berkeley also has a multitude of cultural events, parks, and recreational facilities.



DUBLIN, located in the desirable Tri-Valley region, has emerged as an outstanding community for families. Known as the “New American Backyard”, Dublin is an attractive destination for businesses and residents alike who want access to transportation (two major freeways and two BART stations), excellent schools, beautiful parks and public facilities, safe neighborhoods, and a wide variety of housing types. Dublin has progressive policies that promote quality growth in office, retail and residential development. Dublin continues to work to expand and enhance the quality of life for all members of our community.



EMERYVILLE accommodates 12,000 residents and over 20,000 jobs in an area of only 1.2 square miles. Emeryville is home to both small and large businesses that make Emeryville a center of art and innovation. Well known for its corporate leaders—Grifols, Clif Bar, Peets Coffee, Pixar Animation Studios and many more—Emeryville is also a magnet for biotechnology enterprises and arts/creative businesses from gaming to video production. Emeryville has over 4.0 million square feet of office space, an estimated 1 million square feet of space for laboratory research and development, and over 1.4 million square feet of retail space.



FREMONT is the fourth largest city in the Bay Area, with an estimated population of 235,439, and is home to advanced manufacturing, clean tech and life sciences—just a few of the leading-edge industry clusters. Fremont values its many companies, excellent schools, wide range of housing options, and acres of parks and open space, all of which provide a strong and diverse economic base and high quality of life. Fremont continues to develop the Innovation District in Warm Springs/South Fremont. With the opening of the new Warm Springs/South Fremont BART station and planned future openings further south, Fremont has strengthened its connection to the rest of Silicon Valley.



HAYWARD is characterized by its strong and growing advanced industries sector, unparalleled regional connectivity and commitment to sustainable development. Each day, more than 45,000 people go to work in the City's industrial corridor alone, where some of the country's most innovative firms are hard at work developing tomorrow's technologies. The City's economy—one of the most diversified in America—mirrors its population, which is one of the most diverse in California. With a warm and inviting climate, easy access to three international airports, affordable real estate, superior water resources, strong higher education institutions and a wide range of outdoor recreation opportunities from the hills to the shoreline, Hayward occupies a unique position within the region.



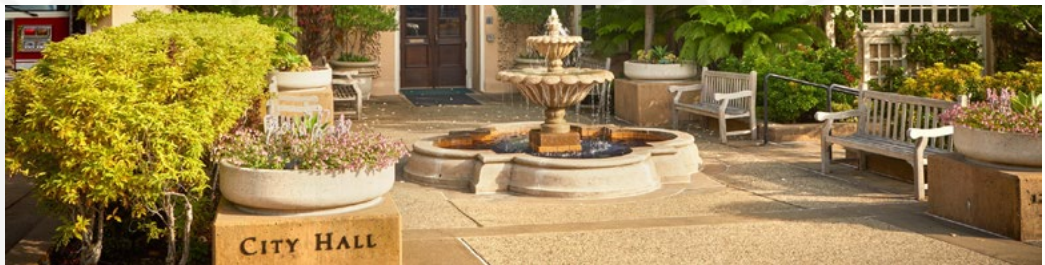
LIVERMORE is a community that reflects an eclectic blend of science, arts, western culture, and award-winning wineries and breweries. The City's renowned reputation in science, technology and innovation is showcased by the Lawrence Livermore and Sandia National Laboratories, and its regional i-GATE Innovation Hub and "Switch" facility. The San Francisco Premium Outlets and the vibrant downtown highlight a wide-range of shopping, dining, and entertainment opportunities for Livermore's 89,000 residents and visitors. Livermore's diverse community amenities, business friendly atmosphere, and strong public schools make it the perfect location for entrepreneurs and businesses of all sizes including new arrivals Tesla Motors and the Gillig Bus Company.



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, Alameda County's largest city and the 8th largest in the state, is the region's air, rail and sea gateway. Long a center for industrial and food manufacturing, Oakland has a thriving dining, arts scene, growing green industry and tech sectors. Vacancy rates for commercial, industrial and residential properties are at historic lows with rents and property values continuing to rise. Oakland remains an affordable choice among large Bay Area cities, notably San Francisco. Projects under construction are adding thousands of housing units and significant amounts of commercial space. The nation's most diverse large city, Oakland has received accolades ranging from its walkability to being among the top places to score dream jobs.



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 carries a small town ambiance with a metropolitan edge that contributed to its inclusion as the only Bay Area city on Money Magazine's 2010 list of America's 100 Best Small Cities. This city of 70,000 supports a thriving business community of more than 4,000 companies, from Fortune 500 to home-grown innovation firms. Pleasanton's highly educated population and workforce reflect a community that values education and has a preeminent school system. Downtown Pleasanton is a charming historic destination with a mix of unique shops, services and restaurants. Nearby Stoneridge Shopping Center features more than 165 specialty stores.



SAN LEANDRO is a dynamic and diverse community of more than 89,000 that is known for its small-town feel while offering a wide range of shopping, dining, recreation, miles of shoreline, and easy access to regional parks and nature areas. Local businesses enjoy many advantages including close proximity to Oakland International Airport and the Port of Oakland, two major freeways, two BART stations, and access to a large, well-educated workforce. Through a public-private partnership known as Lit San Leandro (www.LitSanLeandro.com), a fiber optic network circles the city's industrial and commercial core offering potential limitless internet connectivity.



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



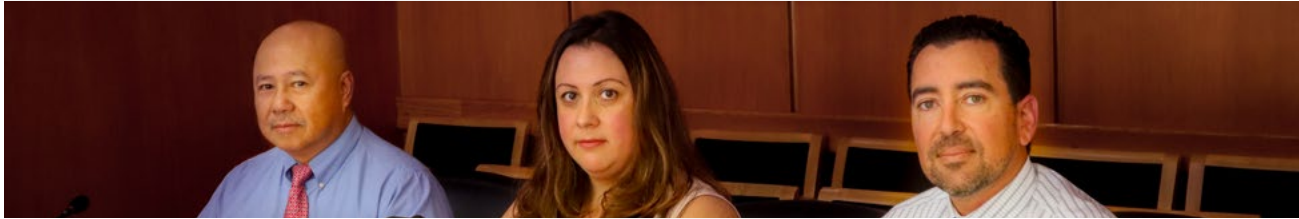
UNINCORPORATED ALAMEDA COUNTY

UNINCORPORATED ALAMEDA COUNTY encompasses over 375 square miles and has a diverse population in excess of 139,000 residents. 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.

The area has six distinct communities:

Ashland, Castro Valley, Cherryland, Fairview, San Lorenzo and Sunol.

ASSESSMENT APPEALS



In Alameda County, a Notification of Assessed Value indicating the taxable value of each property is mailed in July to all secured 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 74% of filed cases being resolved with no change in assessed value. Nearly 24% 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 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.

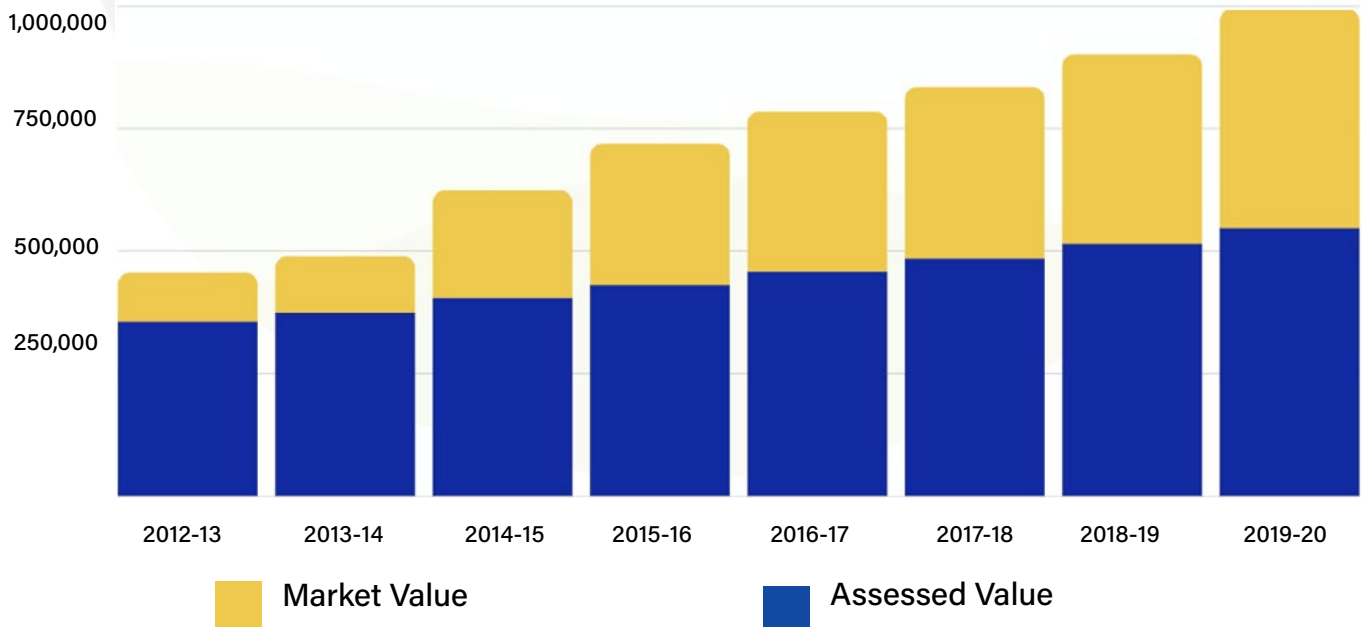
When a taxpayer appeals the Assessor's determination that a change in ownership has occurred leading to a changed assessment, the legal issue is heard and adjudicated by an independently appointed legal hearing officer.

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, improvement bonds, and special assessments.

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.

ASSESSMENT ROLL COMPARED BY JURISDICTION

ROLL CATEGORY	NUMBER OF PARCELS OR ACCOUNTS	PERCENT OF TOTAL PARCELS OR ACCOUNTS	ASSESSED VALUE	PERCENT OF ASSESSED VALUE
SECURED	463,890	90.87%	\$304,834,943,219	94.82%
UNSECURED	46,621	9.13%	\$16,664,410,396	5.18%
TOTAL LOCAL ROLL VALUE	510,511	100%	\$321,499,353,615	100%

10-YEAR HISTORY OF LOCAL ASSESSMENT ROLLS SECURED & UNSECURED

ROLL YEAR	GROSS LOCAL ROLL	AMOUNT OF CHANGE	PERCENT CHANGE
2010-11	\$199,686,160,435	-\$2,888,829,943	-1.43%
2011-12	\$200,415,501,016	\$729,340,581	0.37%
2012-13	\$204,700,974,963	\$4,285,473,947	2.14%
2013-14	\$215,286,632,022	\$10,585,657,059	5.17%
2014-15	\$229,217,121,786	\$13,930,489,764	6.47%
2015-16	\$245,456,517,353	\$16,239,395,567	7.08%
2016-17	\$262,619,888,727	\$17,163,371,374	6.99%
2017-18	\$280,185,632,039	\$17,565,743,312	6.69%
2018-19	\$300,108,516,261	\$19,922,884,222	7.11%
2019-20	\$321,499,353,615	\$21,390,837,354	7.13%

SECURED LOCAL ROLL DISTRIBUTION BY PROPERTY AND VALUE

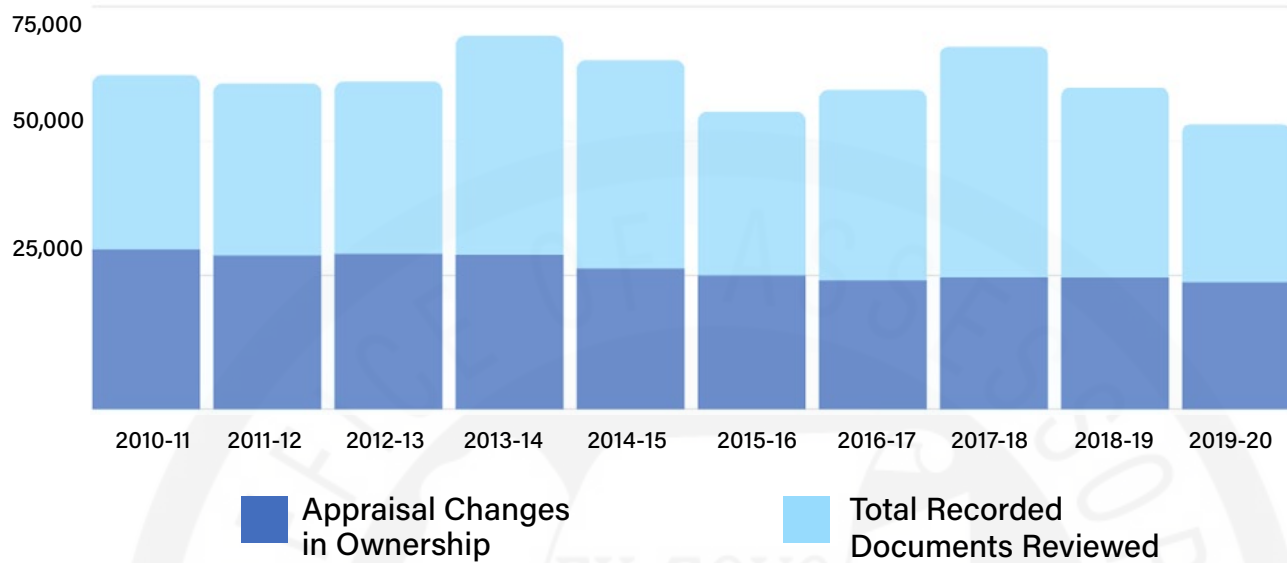
PROPERTY TYPE	NUMBER OF PARCELS	PERCENT OF TOTAL PARCELS	ASSESSED VALUE	PERCENT OF TOTAL VALUE
SINGLE FAMILY RESIDENTIAL	378,378	81.57%	\$192,772,827,151	63.24%
MULTI-FAMILY RESIDENTIAL	33,757	7.28%	\$33,248,541,092	10.91%
COMMERCIAL & INDUSTRIAL	21,162	4.56%	\$65,341,513,376	21.44%
AGRICULTURAL	3,503	0.76%	\$1,972,428,695	0.65%
VACANT LAND	13,097	2.82%	\$7,959,681,884	2.61%
INSTITUTIONAL	2,102	0.45%	\$3,539,951,021	1.16%
EXEMPT & UTILITY	11,891	2.56%	\$0	0.00%
TOTAL	463,890	100%	\$304,834,943,219	100%

UNSECURED LOCAL ROLL DISTRIBUTION BY PROPERTY AND VALUE

TYPE OF ACCOUNT	NUMBER OF ACCOUNTS	PERCENT OF TOTAL ACCOUNTS	ASSESSED VALUE	PERCENT OF UNSECURED VALUE
GENERAL BUSINESS	26,316	56.45%	\$10,344,273,352	62.07%
LEASED BUSINESS PROPERTY	5,979	12.82%	\$1,086,043,435	6.52%
CABLE TV	28	0.06%	\$258,442,694	1.55%
COMMERCIAL AIRCRAFT	31	0.07%	\$923,800,363	5.54%
OTHER AIRCRAFT	801	1.72%	\$670,032,805	4.02%
DOCUMENTED BOATS	1,677	3.60%	\$172,211,746	1.03%
OTHER BOATS	7,713	16.54%	\$106,656,330	0.64%
POSSESSORY INTERESTS	3,904	8.37%	\$2,994,927,469	17.97%
IMPROV. ON LEASED LAND	172	0.37%	\$108,022,202	0.66%
TOTAL	46,621	100%	\$16,664,410,396	100%

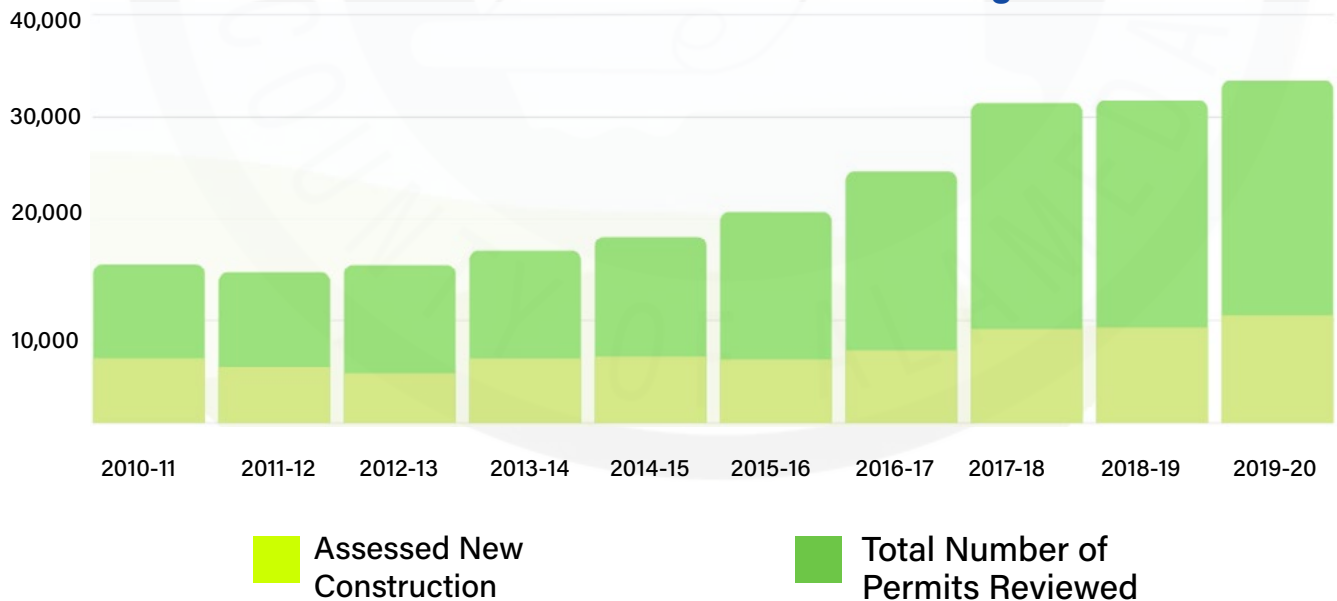
REAL ESTATE RELATED PRODUCTION

Changes In Ownership vs. Recorded Documents



NOTE: The Assessment Roll Unit 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.

VALUING NEW CONSTRUCTION

HOW DOES THE ADDED VALUE FOR NEW CONSTRUCTION AFFECT YOUR TAXES?

New construction will trigger a supplemental tax bill from the date of completion based on the assessed value of the new improvements. In the following year, the additional assessment for new construction is combined with the existing assessment and becomes part of the annual tax bill due in December and April. If construction is in progress beyond any January 1 lien date, an estimate of value of the portion completed is added to the property's annual assessment.

HOW DOES THE ASSESSOR ARRIVE AT THE ADDED VALUE FOR NEW CONSTRUCTION?

The Assessor is obligated to enroll the market value of assessable new construction. When valuing additions to a property, partial completion of new construction, new and "like new" projects, the sales comparison and/or cost approaches are used. New construction associated with income producing properties may be appraised using the income approach. Appraisers typically utilize standardized cost tables, provided by the State Board of Equalization, based on annual surveys of construction professionals. These costs vary by the size of the addition and the quality of the new construction.

ASSESSABLE (TAXABLE) NEW CONSTRUCTION MAY BE ANY OF THE FOLLOWING:



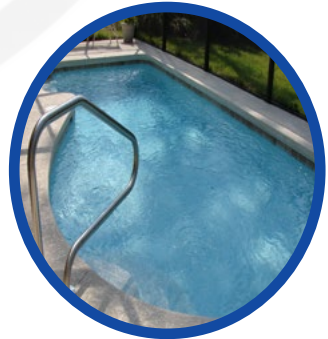
**Land
Development**



**New
Construction**



**Physical
Alterations**



**New
Additions**

BUSINESS PERSONAL PROPERTY

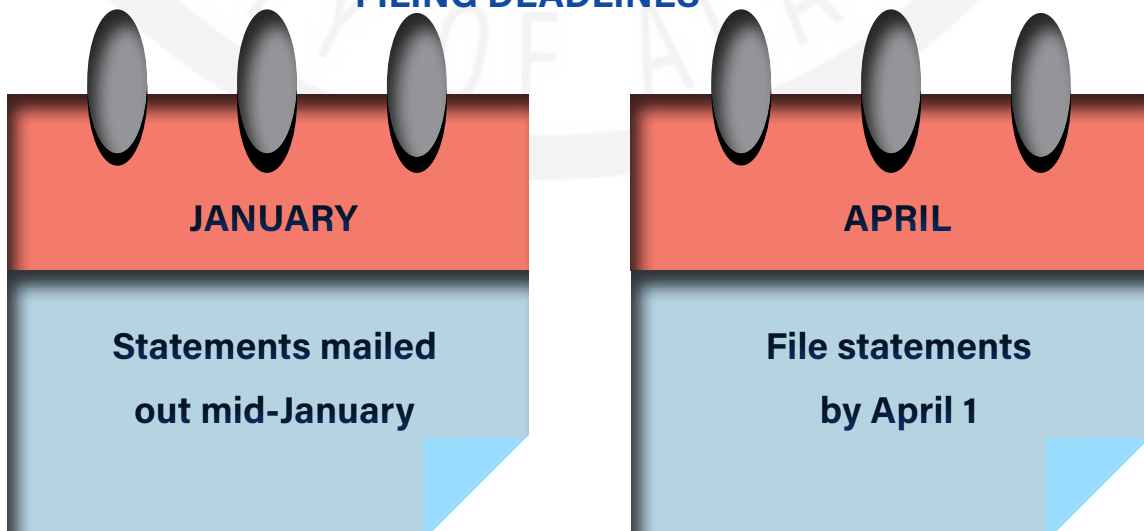


The Business Personal Property Unit is responsible for the discovery and valuation of taxable personal property for assessment purposes. They conduct property tax audits to determine taxability, value, and to verify an assessee's reported costs and other information that may influence the assessment of all taxable property. Please contact our customer service line at 510-272-3836 for more information.

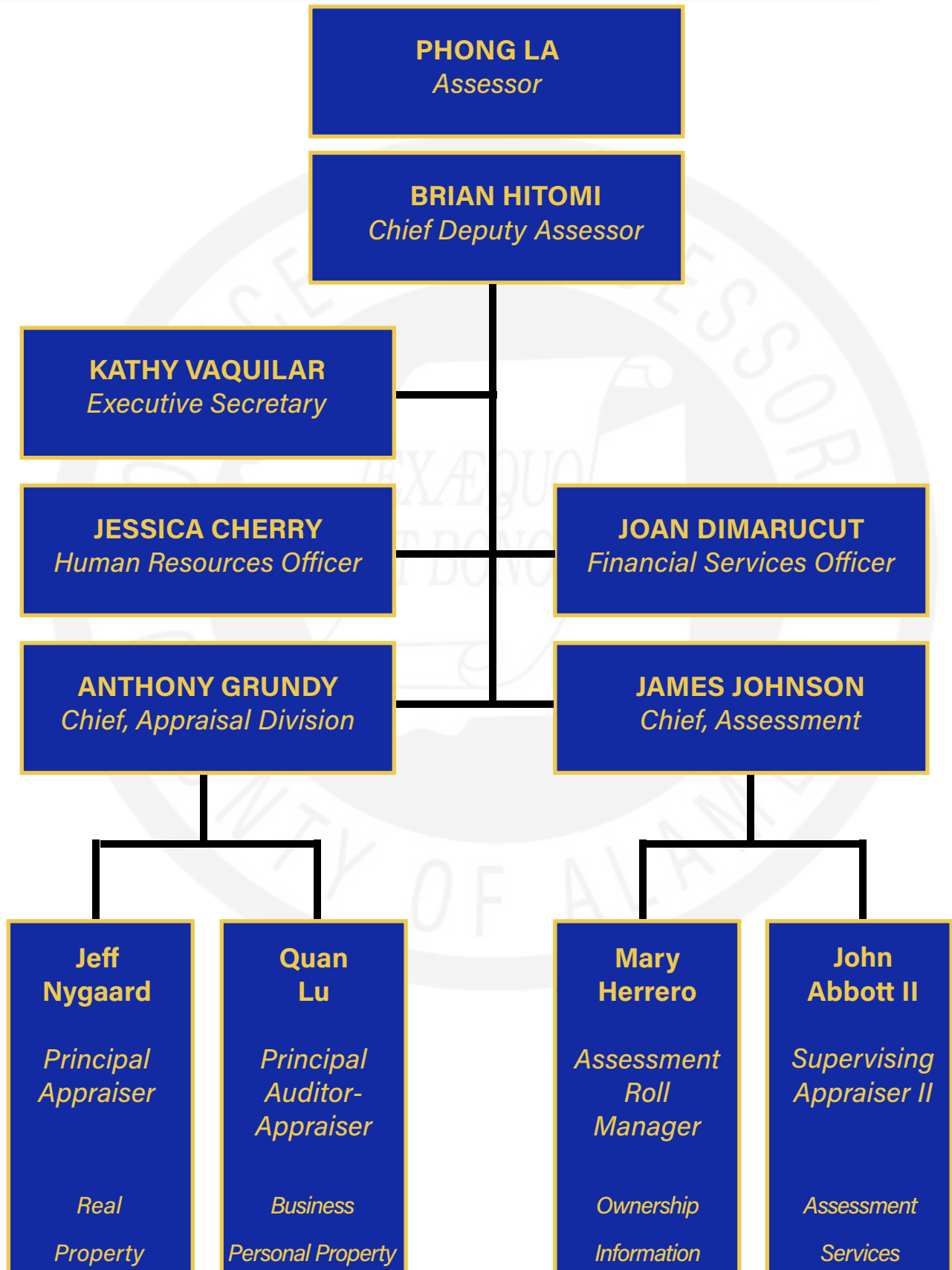
BUSINESS PERSONAL STATEMENTS (FORM 571L)

All business owners must fill out and turn in their mandatory business personal property statements to the Assessor's Office (unless otherwise notified by the Assessor's Office). Filing can be done by mailing the paper statement or by filing electronically at calbpsfile.org.

FILING DEADLINES



OFFICE LEADERSHIP



ACKNOWLEDGEMENTS

I would like to thank my staff, listed here by length of service to the Assessor's Office, for their dedication and hard work in producing the 2019-20 Assessment Roll.

-Phong La, Assessor

Doug Takeda, Stephanie Brown, Maurice Taylor, Brian Hitomi, Mark Bluford, Virginia Francisco, Deanna Thomsen, Edith Ednalaga, Marites Felber, Judith Ibalio, Marceal McMillian, Rachel Garcia, Patricia Ross, Jasmine Fidela Barga, Norman Mallillin, Corinna Domagas, Elvia Diaz, Lai Yee Wan, Vitalis Ugochukwu, Leonides Jesuitas, Leticia Flores, Emma Fleming, Quan Lu, Tsu-Loong Wu, James Johnson, Ester Camacho, Luviminda Lumibao, Mito Del Rosario, Norayda Pollarca-Gambucci, Liza Akima, Mary Herrero, Kevin Lopez, Kathy Vaquilar, Joann Chau, Steven Liu, Monica Lantican, Kathy Chinn, Trang Nguyen, Maria Zelaya, Mel Ednalaga, Kamal Bello, Versie McGee, Tserha Yishak, Arcelia 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, Emma Hernandez, Jeffrey Nygaard, Rebecca Li, Chau Pham, Rhian Pierce-Jones, Erick Mendoza, Mitra Aliabadi, Raymond Magtibay, Suzanne Mah, Eugene Ancheta, Reno Ursal, Rozel Perez, John Fossett, Leticia Briseno, Bonnie Lau-Darabian, Christyn Medina, Josephine Tang, Daisy Jew, Carol Clemons, Agnes Wu, Robert Peck, Eric Leung, Linh Dang, Maggie Lee, Kenneth Wong, David Gramlich, John Abbott II, Melissa Padilla, Mary Ann Shivers, Buendalene Lozada, Leland Leong, Fidelito Ibalio, Oscar Ortiz, Michael Young, Kristi Martinez, Herbert Javier, Israel Padilla Villafuerte, Stephen Buxton, Teri Davis, Joan Dimarucut, Neysan Soleiman, Tahisha Truehill, Christopher Nguyen, Mai-Ling Boujwa, Mika Hankins, Andrew Greenlees, Vickie Miyashiro, John Merlie, Elizabeth Bourland, Krista Jones, Matthew Lim, Evguenia Guilbert, Solomon Kiflom, Charles Ludwig, Cynthia Clifton, Gabriela Hernandez Beltran, Jonathan Lawton, Angelina Miley, Rhianon Maple, Heidi Blackmon, Felicia Walker, Larry Smith Jr, Joshua Frumin, Rebecca Richardson, Natasha Zamula, Loan Nguyen, Buenaflor Poblete, Rhonda Agers, Connie Liang, Ratsamy Dela Torre, Nathaniel Stubblefield, Nguyen Ha, Becky Thieu, Azer Moore, Ronald Gutierrez Aguilar, Javier Marquez, Theodore Polyzos, Joel Wong, Joshua Johnson, Jobelle Macaraeg, Wei Zhang, Pauline Fong, Carlos Toscano, Ruth Noguera, Julie Ann Payopay, Jeannie Fredrickson, Mia Lo, Sheldon Kwong, Jimmy Yu, Jessica Cherry, Warren Yee, Stacey Lynch, Sarah Chen, Breena Gonzales, Sandra Espejo, Michael Greenlees, Christine Lei, Princess Alforque, Candice Chang, Jensen Novak, Constanze Wilde, Stacy Zhang, Wanda Winquist, Joy Ho, Deborah Calvo, Michael Gabriel, Pamela Boyle, Gary Chan, Shayla Bohanon, Victoria Rubio, Julia Sarkis-Kelly, Sue Tang, Masayoshi Ken Kakazu, Abel Kifle, Francis Lau, Kristina Molina, Montoya Naly, Shane Nand, Doriona Thomas, Mark Williams, Jessica Stroube, Cijie Kuang, and Onaissa Khan.

ADDITIONAL STAFF PHOTOS



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County Counsel Donna Ziegler, Deputy
County Counsel Andrew J. Massey, the
57 other County Assessors throughout
California, and the California State Board of
Equalization for their continued support and
cooperation to help our Office succeed.

-Phong La, Assessor

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City Photography provided by the Cities in Alameda County

JURISDICTIONAL MAP:

Michael Munk, Alameda County Community Development Agency

ALAMEDA COUNTY FLAG:

Benjamin W. Hazard

2019-2020



Office of the Assessor

COUNTY ADMINISTRATION BUILDING

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(510) 272-3787

Email: AssessorWebResponse@acgov.org

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(Tax bills and payment information)

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Auditor-Controller
(Tax rates)

(510) 272-6565

Clerk-Recorder
(Deed recording information)

(510) 272-6362

