Assessment 101

Nuts & Bolts of an Assessor’s Office
Local Assessment Roll Totals

Secured APNs 96,158
Decline in Value Assessments 2,071

2019 Assessed Value [net of ‘other exemptions']
Secured $ 80,543,588,673
Unsecured $ 1,613,349,302
Total $ 82,156,937,975

*As of 8-8-2019
Assessor's Office

Appraisers
- Value Changes in Ownership
- Inventory and Value New Construction
- Allocate Value to New APNs

Valuation Specialist
- Inputs Roll Values

Exemption Specialist
- Reviews/Inputs Exemptions

Assessment Technician
- Maintain Assessment Roll
- Deliver Roll to Auditor

Transfer Specialist
- Analyzes documents
- Inputs into Megabyte

Permit Specialist
- Analyzes Permits
- Inputs into Megabyte

Cadastral Specialist
- Review maps
- Edit maps
- Create new APNs

Deeds from Recorder's Office

LEOP Reports from State BOE

Permits from Building Department

Permits from Environmental Health

Permits from City of Angels & TriDam

Williamson Act Contracts from Ag Commissioner & Planning Department

Maps from Surveyor

Assessment Roll & Maps
- County Departments
- Tax Collector's Office
- Auditor's Office
- Building Department
- Solid Waste
- Code Compliance
- Planning Department
- LAFCo
- GIS
- Elections
- Sheriff

Outside Agencies
- COG
- CDF
- City of Angels
- Fire Districts
- State Board of Equalization
- State Dept of Conservation

Private Parties
- Public
- Realtors
- Title Companies
- Engineering Firms
- Developers
- Appraisers
- Data Resellers
County Assessors

- Assess all taxable property in the county
- Discover, Inventory, and Value Property
- Produce an Assessment Roll and Supplemental Roll
- Administer Property Tax Exemptions
- Maintain Assessment Maps
Article XIII A

- Enacted by the voters on June 6, 1978

- Commonly referred to as Proposition 13

- Applies to locally assessed property, including fixtures
Article XIII A

- Rolled assessed values back to their 1975 AV

- Established concept of Base Year Value [BYV]

- Limited increases to Assessed Value:
  - 2% inflation factor
  - Based on the California CPI
Article XIII A

- Property is reassessed with new base year value when there is
  - a Change in Ownership
  - New Construction
Valuation

- Inspect and Inventory all property in the County
  - Photograph all real estate sales
  - Measure and sketch all improvements
  - Classify all property for accurate assessment
Valuation

- Appraise all property for property tax purposes
  - Determine Base Year Value for each property component
  - Estimate Value of New Construction
  - Estimate Value of Incomplete New Construction as of January 1 (Lien Date)
  - Estimate Value of all transfers or sales of property
Valuation

- Annually appraise all:
  - Decline In Value properties
  - Williamson Act properties (CLCA)
  - Business Property
  - Personal Property (Boats, Planes)
  - Timber Preserve Property (TPZ)
  - Manufactured Homes in Parks
  - Mills Act Properties
Valuation

- Allocate Value to Newly Created Parcels
- Initiate Roll Corrections as needed
  - Calamity Reassessment
  - Base Year Value Transfers
- Defend Assessment Appeals
Assessment

- Receive and Input Building Permit Documents
  - County Building Department
  - Environmental Health
  - City Building Departments
Assessment (Cont’d)

- Identify, Analyze, and Input Ownership Change Documents
  - Deeds
  - Death Certificates
  - Contracts of Sale
  - Legal Entity Ownership Change Reports from BOE
  - Trusts
Assessment (Cont’d)

- Maintain Personal Property Files
  - Business License Questionnaire
  - DMV Vessel Database
  - Property Statements
    - Businesses
    - Boats
    - Aircraft
Assessment

- Administer Property Tax Exemptions (Partial List)
  - Homeowners’
  - Disabled Veterans’
  - Welfare
  - Church
  - Religious
  - Low Value
  - Historical Aircraft
  - Cemetery
Assessment

- Produce and Mail Required Notices
  - Assessed Value Changes
  - Decline in Value Letters
  - Supplemental Assessment Notices
  - Roll Correction Notices
  - Notices of Enrollment of Escape Assessment
Assessment

- Departmental Interaction
  - Process Tentative Map Tax Clearance Requests
  - Work with Tax Collector and Auditor regarding Roll Corrections
  - Work with Clerk of the Board on Assessment Appeals
Assessor

- Certify the Assessment Roll
- Deliver the Assessment Roll to the Auditor by July 1
- Equalized Roll (August)
Questions?