

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

Deeds from Recorder's Office

LEOP Reports from State BOE

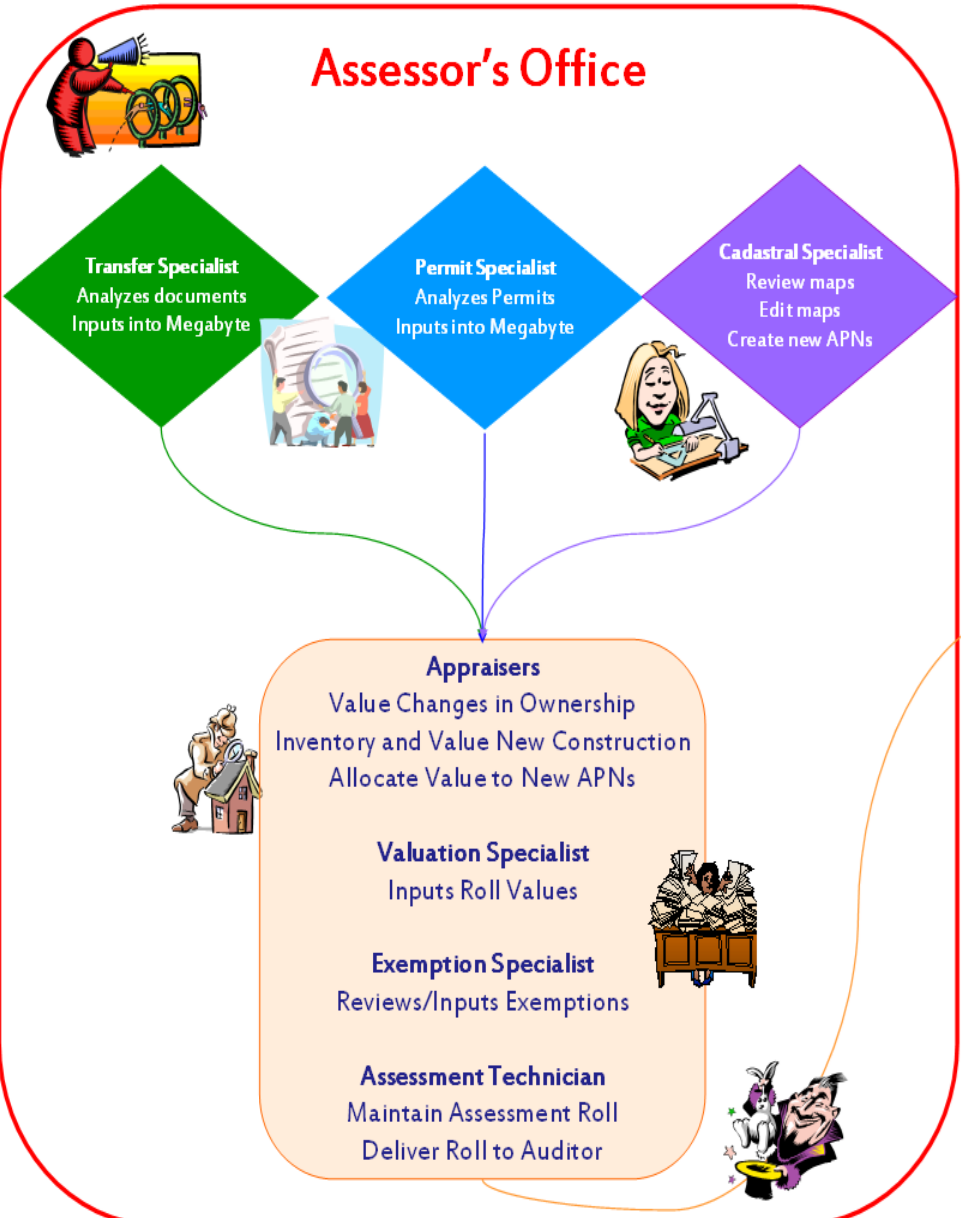
Permits from Building Department

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?