

# 2006 Annual Report

Tom J. Bordonaro, Jr. San Luis Obispo County Assessor



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## MESSAGE FROM THE ASSESSOR

*Thank you for your interest in the San Luis Obispo County Assessor's office. This, our second annual report, provides general information regarding California property tax assessment, as well as San Luis Obispo County statistics.*

*My staff and I are committed to providing timely, fair, and accurate property tax assessments to all San Luis Obispo County citizens and taxpayers. This commitment is reflected in the fact that we have the lowest assessment appeal rate of similar sized California counties and one of the lowest appeal rates in the entire state. I am thankful and proud of my staff for their efforts to "get it right" the first time.*

*Though the very recent real estate market has cooled somewhat, the period covered by this report was an all-time record breaker. The vigorous real estate market and record new construction pushed our workload and assessed value to heights never before reached. Our local assessment roll rose nearly 13% to almost \$35 billion, an increase of about \$4 billion in one year. This is nearly twice the assessed value of 1999 – in only seven years! The resulting \$350 million in property taxes is an essential funding source for our public schools, cities, redevelopment areas, and special districts.*

*After witnessing the tremendous growth in assessed values and property taxes, I can't help but think how lucky we are to have the protection of Proposition 13. Without it, property taxes for all county residents on average would have doubled, and even increased six fold for those living in their homes for 30 years! I am dedicated to the protection of Proposition 13, which protects taxpayers from the possibility of dramatic tax increases.*

*My staff and I are continuously striving to improve our service to the public. If you haven't done so already, check out our new and improved website at [www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor). There you can download parcel maps, our forms, and research assessed values and property characteristics of residential parcels. It also contains other valuable information that I know you will find useful.*

*I would like to take this opportunity to thank the voters for their continued confidence by electing me in June to another four-year term as Assessor. It has been an honor and privilege to serve the taxpayers and residents of San Luis Obispo County. I pledge to continue to protect this public trust bestowed upon me by continuing to provide fair, accurate, and timely assessments and services.*

Sincerely,

A handwritten signature in dark ink, appearing to read "Tom J. Bordonaro, Jr." in a cursive style.

TOM J. BORDONARO, JR.

Assessor



## MISSION STATEMENT

The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork.

## VISION STATEMENT WE ENVISION:

- *A proactive approach to educating and serving the public*
- *A healthy, productive, and effective organization where each individual is valued*
- *Teamwork cultivated through honesty, cooperation, and trust*
- *Self-motivated, happy employees working with passion and purpose toward the public good*
- *A work environment that encourages direct, honest, and respectful communication with each other and the public we serve*
- *Technology used effectively to promote quality and innovation*

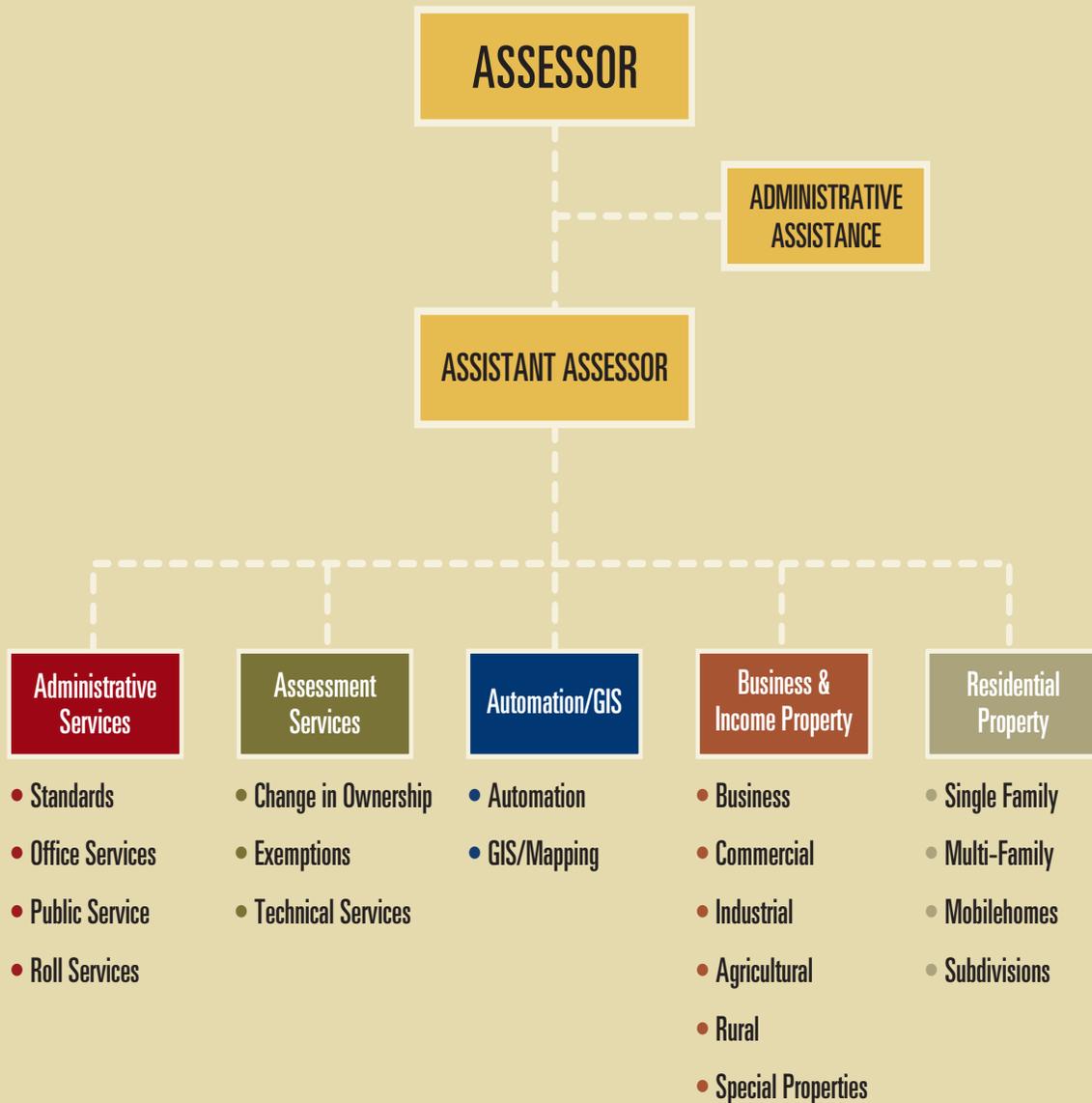
## VALUES STATEMENT WE VALUE:

- *Responsible use of public resources*
- *Consistent application of the law*
- *Quality work and results*
- *Professional and personal development where each individual has the opportunity to succeed*
- *Solution-based orientation and the willingness to change*
- *Open and honest communication that promotes good relationships*
- *Positive attitudes and outlook*



*San Luis Obispo de Tolosa Mission*

# ORGANIZATION OVERVIEW OF THE SAN LUIS OBISPO COUNTY ASSESSOR'S OFFICE



## BUSINESS UNITS OF THE SAN LUIS OBISPO COUNTY ASSESSOR'S OFFICE

### Administrative Assistance

- Provides administrative support to the Assessor and Assistant Assessor.
- Provides administrative support to other office management staff and supervisors as needed.

### Administrative Services

- Serves the public and maintains assessment roll data.
- Monitors and implements office policies and practices to assure quality and adherence to property tax laws.
- Oversees the financial and human resource activities of the office.

### Assessment Services

- Maintains ownership records for all real property assessments.
- Processes and maintains various exemptions and exclusion claims.
- Oversees the proper enrollment of property values and processes assessment corrections.

### Automation/GIS

- Manages the automated systems within the Assessor's office, administers system security, and develops new systems.
- Develops and maintains Geographic Information System (GIS) data and analysis.
- Produces and maintains over 5,000 maps for assessment purposes.

### Business & Income Property

- Values all business and personal property.
- Values all commercial, industrial, agricultural, and special properties.
- Presents appraisal evidence during Assessment Appeals Board hearings.

### Residential Property

- Values all single and multi-family property including mobilehomes and condominiums.
- Presents appraisal evidence during Assessment Appeals Board hearings.

## RESPONSIBILITIES OF THE ASSESSOR

The Assessor is responsible for locating, identifying the ownership, and determining the value of real and business personal property within the County of San Luis Obispo. The Assessor must complete an annual assessment roll showing the assessed values for all properties. The most recent local assessment roll totaled more than \$35.3 billion in assessed value. The Assessor does not set tax amounts or collect taxes.

The Assessor's office maintains and processes over 124,000 parcels of land. Staff must 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 more than 33,000 recorded documents per year affecting title to real property, and over 18,000 building permits were tracked for completed new construction. The total workload for real property assessments was over 56,000 items.

The Assessor applies all legal exemptions and exclusions, reducing the tax liability on every property that qualifies. The Assessor's staff maintains and processes over 47,500 property exemptions which include Homeowners', Veterans', and Welfare exemptions.



*Biddle House, San Luis Obispo*

Over 33,000 business personal property accounts, which include boats, aircraft, and all business machinery and equipment, are annually assessed in the County of San Luis Obispo. An additional 100 mandatory audits are performed annually.

Other functions of the Assessor's office include the maintenance of over 5,000 Assessor's Maps, the creation of new Assessor's Maps, the development and maintenance of Geographic Information Systems (GIS) data and aerial photography, the interpretation of cadastral data found on legal surveys and documents, and the maintenance of Tax Rate Area (TRA) geographic boundaries for the allocation of funding for special districts. Cadastral Mapping Systems Specialists assign new Assessor's Parcel Numbers (APN's) to properties such as subdivisions and property boundary changes when they occur. A history of over 28,000 property maps is maintained back to about 1895.

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.

## THE ASSESSMENT ROLL

The assessment roll is comprised of both secured and unsecured assessments. Secured assessments are real properties (all land and improvements) subject to liens, and constitute the portion referred to as the secured roll. Unsecured assessments are business and personal property and constitute the portion referred to as the unsecured roll; liens on these assessments are not attached to the real property upon which they are located.

### The values that are enrolled fall into the following categories:

- *Land: This is the value of assessed land and includes mineral rights. These values are enrolled only on the secured roll.*
- *Improvement: These values include buildings as well as fixtures. Depending upon the type of building or fixture, these improvements can be enrolled on the secured or unsecured roll.*
- *Personal Property: Included in this category are boats, airplanes, racehorses, and property owned by businesses such as computers, machinery, supplies, and equipment. A majority of these properties are enrolled on the unsecured roll.*



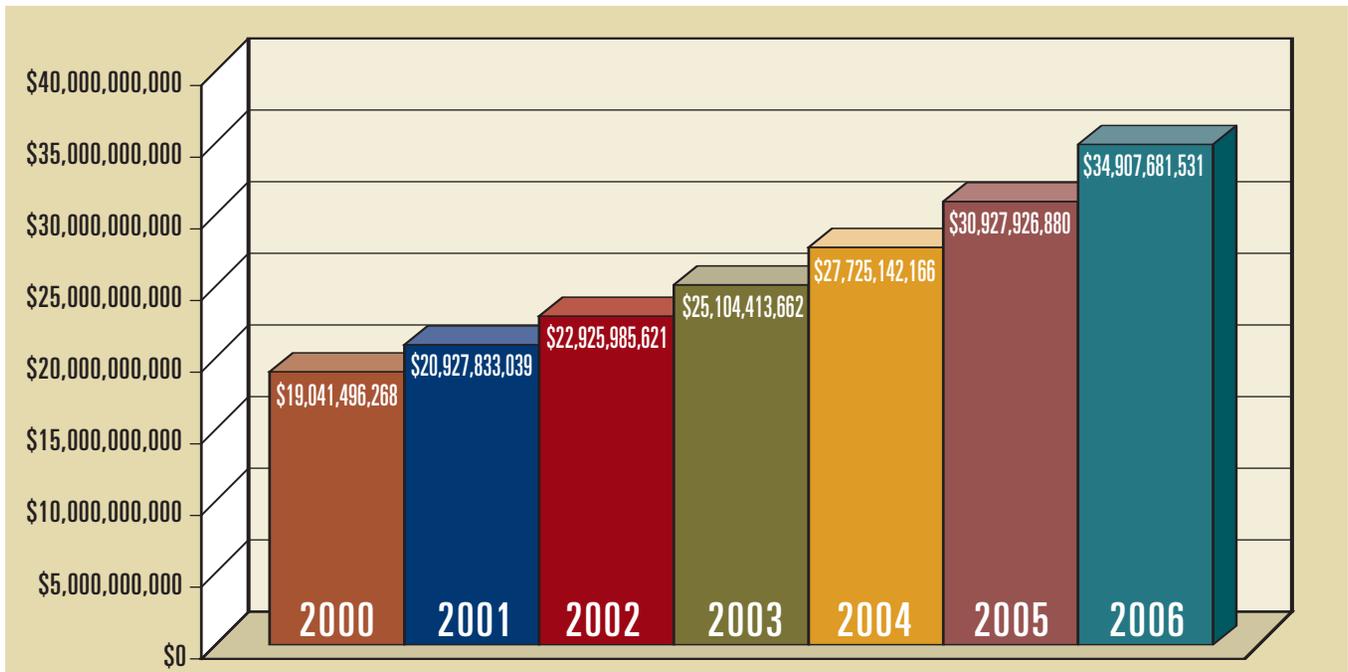
Exemptions are also part of the assessment roll. These are allowances that deduct a portion of a property's assessed value from taxation. Owners of eligible properties must apply for exemptions. The most common exemption is the Homeowners' Exemption. The State of California reimburses the County for the decrease in assessed values due to Homeowners' Exemptions. Other exemptions that are allowed are not reimbursed by the State. These include non-reimbursable exemptions for non-profit organizations such as churches, charitable institutions, colleges, hospitals, and private or parochial schools.

As a result of Proposition 13, most real properties are reassessed when there is a change in ownership or when there is new construction. When real property is reassessed, a new base value is established, and thereafter an inflationary factor of 2% or less is applied by State law to the assessed value. Last year, the total value of the assessment roll increased by 12.9%. A majority of this increase, approximately 76%, is attributed to new and higher base values for real properties that changed ownership or added new construction. The remaining portion of the increase to the assessment roll is attributable to the inflationary factor, business and personal property assessments, and other properties that are annually assessed.

## ASSESSMENT ROLL SUMMARY

ASSESSMENT ROLL	2005/2006	2006/2007	DIFFERENCE	% CHANGE
Land	\$14,259,252,728	\$16,494,604,423	\$2,235,351,695	15.7%
Improvements & Fixtures	\$16,183,021,043	\$17,936,615,510	\$1,753,594,467	10.8%
Personal Property	\$878,504,411	\$917,872,807	\$39,368,396	4.5%
Total Tangible Property	\$31,320,778,182	\$35,349,092,740	\$4,028,314,558	12.9%
Non-Reimbursed Exemptions	(\$392,851,302)	(\$441,411,209)	(\$48,559,907)	12.0%
Total Assessed Value	\$30,927,926,880	\$34,907,681,531	\$3,979,754,651	12.9%

Seven-year Assessment Roll Summary (in assessed value)





*Adelaida Schoolhouse, Adelaida*

## PROPOSITION 13

Proposition 13 is a limitation on property taxes. California voters overwhelmingly passed this legislation on June 6, 1978. Prior to 1978, real property was appraised in cycles, approximately every three to five years. This meant that every few years, each property was brought up to current market value levels. It was difficult for homeowners to predict the increases in their property taxes, which made the additional costs difficult to absorb.

Real property is now assessed at its current fair market value when a change in ownership occurs, establishing a new base year value as of the acquisition date. When Proposition 13 passed, properties owned prior to March 1, 1975 were assessed at a 1975 base year level. The base year level cannot be increased by more than 2% annually, as mandated by State law. The market value of any new construction is also added to assessments as of its completion date. With the passage of Proposition 8, also in 1978, the Assessor is required to assess real property at the lesser of its base year value indexed by no more than 2% per year, or its current market value as of January 1st.

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to 1% of the property's taxable value, plus any voter approved bonded indebtedness, service fees, improvements bonds, and special assessments.

Historically, the market value of real property has increased at a significantly greater rate than the assessed value. The result has been a widening disparity between the market value and assessed value of property in San Luis Obispo County. Long time property owners benefit from lower assessments, while newer property owners are adversely impacted by assessments that can be as much as ten times greater than that of a comparable property held by the owner for many years.

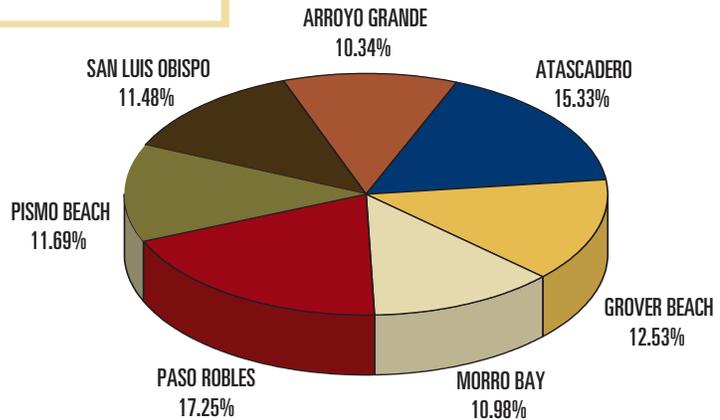
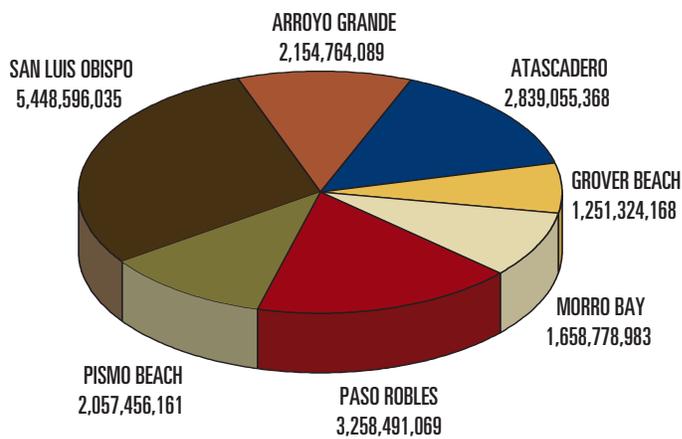
## PROPOSITION 13 BASE YEAR DISTRIBUTION (secured roll)

BASE YEAR	PARCEL COUNT	PARCEL COUNT%	TOTAL ASSESSED VALUE	TOTAL ASSESSED VALUE %
1975	16,952	13.00%	\$1,182,525,184	3.62%
1976	1,531	1.17%	\$153,901,719	0.47%
1977	2,240	1.72%	\$254,485,147	0.78%
1978	2,413	1.85%	\$293,846,413	0.90%
1979	1,937	1.49%	\$233,117,351	0.71%
1980	1,939	1.49%	\$269,658,322	0.82%
1981	1,688	1.29%	\$231,485,494	0.71%
1982	1,558	1.19%	\$253,042,597	0.77%
1983	1,182	0.91%	\$210,142,909	0.64%
1984	1,844	1.41%	\$357,457,406	1.09%
1985	2,044	1.57%	\$440,479,513	1.35%
1986	2,237	1.72%	\$431,525,871	1.32%
1987	2,429	1.86%	\$516,150,035	1.58%
1988	2,557	1.96%	\$527,810,751	1.61%
1989	3,159	2.42%	\$728,941,104	2.23%
1990	5,129	3.93%	\$813,906,515	2.49%
1991	3,392	2.60%	\$538,187,022	1.65%
1992	1,875	1.44%	\$527,081,853	1.61%
1993	1,937	1.49%	\$489,326,968	1.50%
1994	2,349	1.80%	\$621,772,090	1.90%
1995	2,642	2.03%	\$677,791,805	2.07%
1996	2,714	2.08%	\$693,936,467	2.12%
1997	3,005	2.30%	\$727,523,207	2.22%
1998	4,607	3.53%	\$1,086,689,929	3.32%
1999	5,632	4.32%	\$1,486,766,900	4.55%
2000	6,145	4.71%	\$1,723,746,759	5.27%
2001	6,139	4.71%	\$1,907,463,468	5.83%
2002	5,869	4.50%	\$1,843,940,874	5.64%
2003	6,488	4.97%	\$2,392,172,823	7.31%
2004	7,544	5.78%	\$2,760,301,545	8.44%
2005	9,456	7.25%	\$3,853,426,130	11.78%
2006	9,797	7.51%	\$4,481,357,414	13.70%
<b>TOTALS</b>	<b>130,430</b>	<b>100%</b>	<b>\$32,709,961,585</b>	<b>100%</b>

## ASSESSED VALUE BY CITY (before exemptions)

CITY	2000	2001	2002	2003	2004	2005	2006	'05 to '06 % change
ARROYO GRANDE	\$1,230,499,558	\$1,308,617,608	\$1,471,485,553	\$1,628,326,537	\$1,774,430,190	\$1,952,792,391	\$2,154,764,089	10.34%
ATASCADERO	\$1,521,709,309	\$1,627,691,006	\$1,820,002,756	\$1,993,991,365	\$2,201,908,392	\$2,461,601,392	\$2,839,055,368	15.33%
GROVER BEACH	\$703,744,995	\$743,086,639	\$861,441,578	\$913,626,956	\$1,014,298,703	\$1,111,991,129	\$1,251,324,168	12.53%
MORRO BAY	\$1,126,877,406	\$1,062,011,906	\$1,259,480,951	\$1,282,706,578	\$1,381,812,512	\$1,494,601,024	\$1,658,778,983	10.98%
PASO ROBLES	\$1,405,781,416	\$1,499,546,151	\$1,837,974,632	\$2,100,482,354	\$2,358,522,822	\$2,778,988,491	\$3,258,491,069	17.25%
PISMO BEACH	\$1,168,879,280	\$1,247,569,296	\$1,371,104,305	\$1,493,855,889	\$1,645,252,238	\$1,842,068,510	\$2,057,456,161	11.69%
SAN LUIS OBISPO	\$3,221,514,731	\$3,323,846,770	\$3,780,234,495	\$4,127,757,750	\$4,488,960,051	\$4,887,437,483	\$5,448,596,035	11.48%

### Assessed Value by City

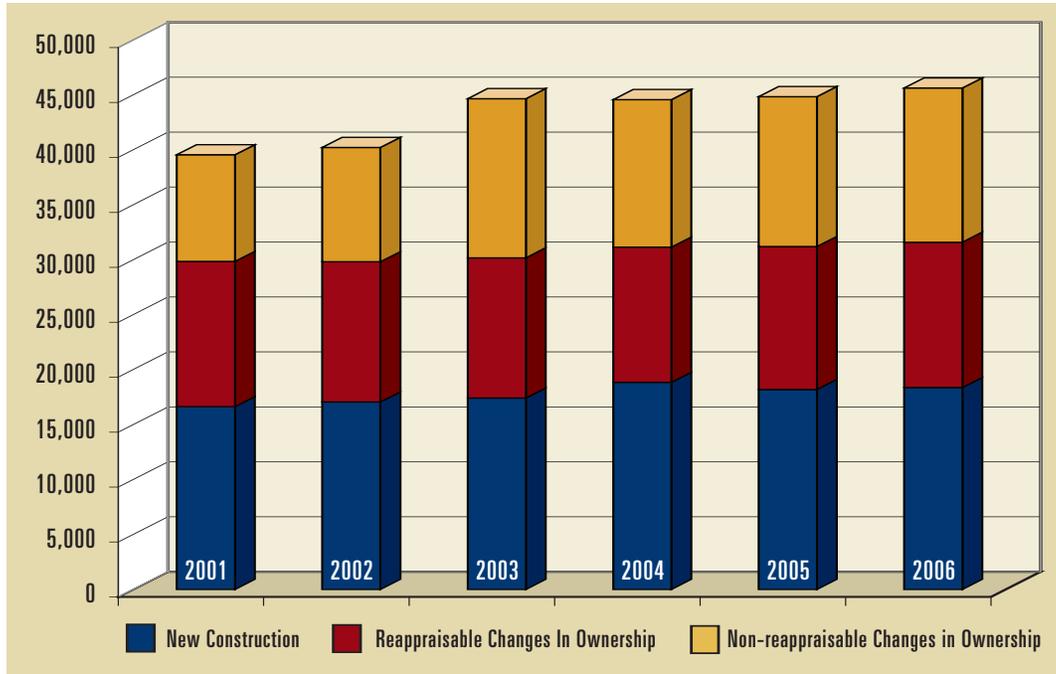


### Percent Change in 2006 Assessed Value

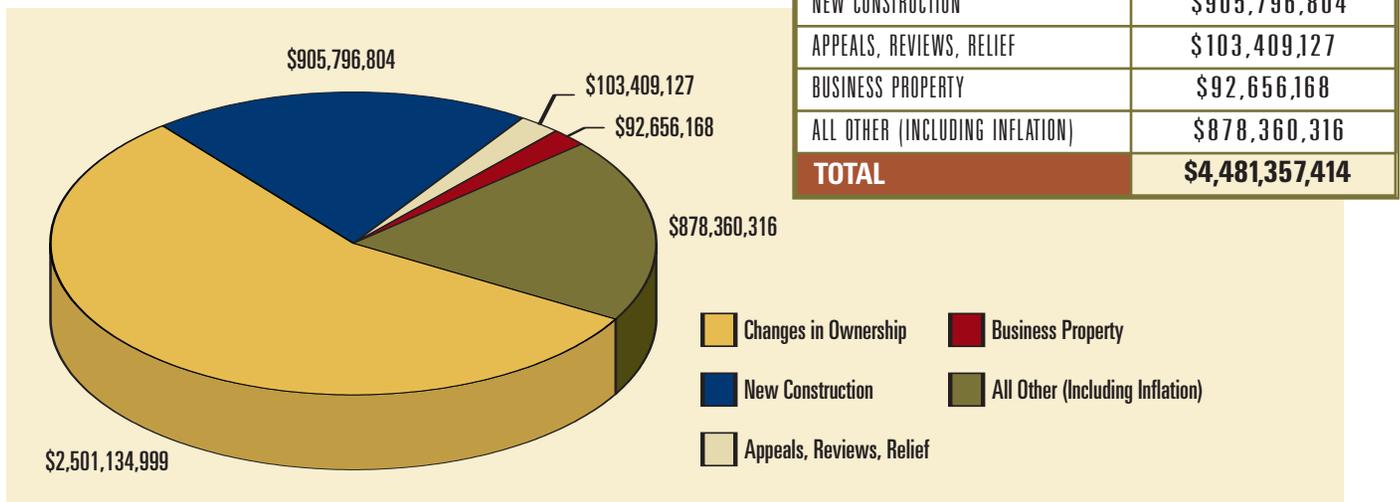
## RECORDED DOCUMENTS AND PERMIT WORKLOAD

WORK ITEMS	2001	2002	2003	2004	2005	2006
NEW CONSTRUCTION	16,631	17,049	17,410	18,840	18,194	18,372
REAPPRAISABLE CHANGES IN OWNERSHIP	13,213	12,764	12,765	12,306	12,998	13,220
NON-REAPPRAISABLE CHANGES IN OWNERSHIP	9,702	10,403	14,478	13,424	13,649	14,037
<b>TOTAL</b>	<b>39,546</b>	<b>40,216</b>	<b>44,653</b>	<b>44,570</b>	<b>44,841</b>	<b>45,629</b>

### Six-year Workload Summary (in billions of dollars)



### Factors Causing Assessment Value Change



## FACTS ABOUT LAND CONSERVATION ACT PROPERTIES (Williamson Act)

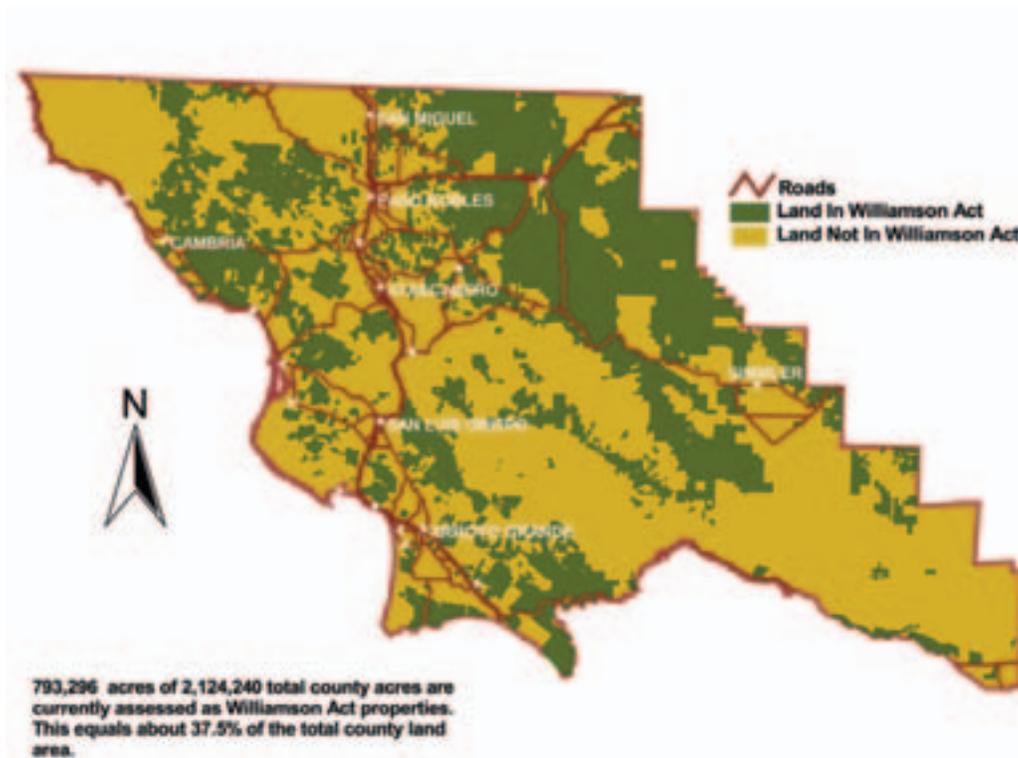
The objectives of the California Land Conservation Act of 1965 are to protect agricultural lands for continued production of food and fiber, to protect very limited types of land devoted to open space and recreational uses, and to prevent the splitting of large acreage parcels into small residential parcels. The act allows agricultural properties entered into contracts to be valued and assessed as agricultural economic units for a period of at least ten years.

A Land Conservation Contract (also known as a Williamson Act Contract or Open Space Contract) is a contract entered into by and between the property owner(s) and the county to restrict the land to agricultural uses. Land Conservation Contracts (hereafter referred to as LCC's) start out with either 10 or 20 year terms, depending on how close the property is to urban areas. Once a contract has ten years remaining on the term, it is automatically renewed each year so that there are always ten years remaining.

Minimum acreage sizes for LCC eligibility vary depending on the productive potential of the soil. The more productive soils result in smaller minimum size requirements. In order to meet the minimum size requirement, two or more parcels may be combined if they are contiguous or if they are under the same ownership.

The first step is to complete an application with the County Planning and Building Department. After the department's review, the application is then presented to the Agricultural Preserve Review Committee, the Planning Commission, and then to the County Board of Supervisors for final approval.

The primary advantage for a property owner to enter into a contract is the potential reduction in the taxable value and resulting property taxes. The disadvantage is that the landowner is prohibited from subdividing parcels into lots (or selling existing lots).



## HOMEOWNERS' PROPERTY TAX EXEMPTION

If you own and occupy your home as your principal place of residence, you may be eligible for an exemption of up to \$7,000 off the assessed value.

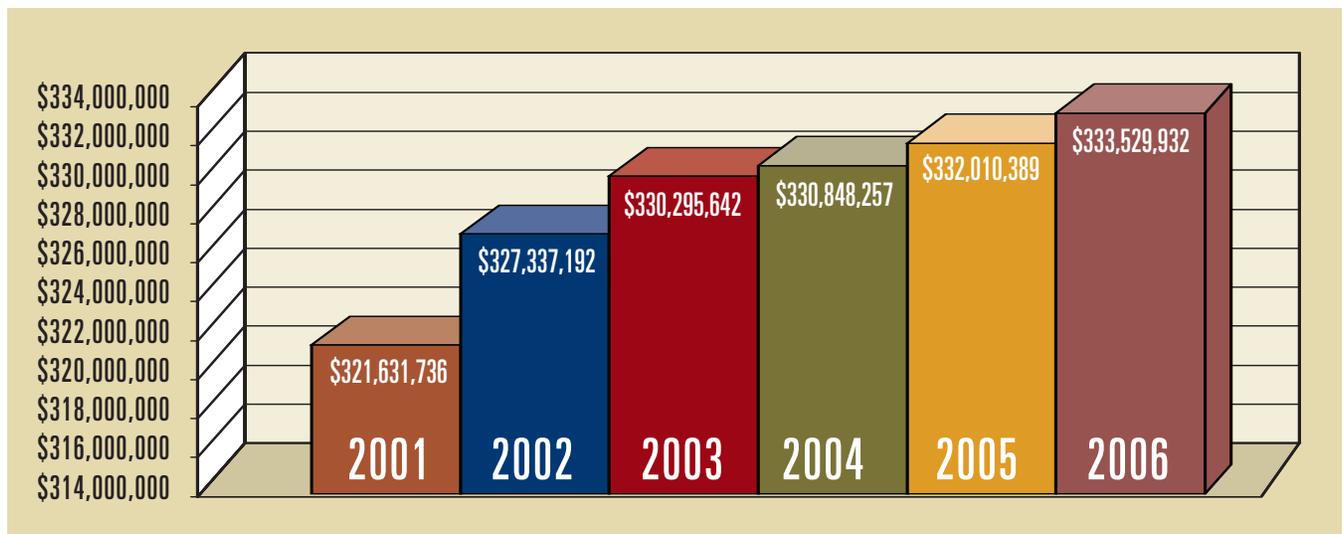
### Eligibility:

- You must be a property owner, co-owner, or a purchaser named in a contract of sale.
- You must occupy your home as your principal place of residence as of 12:01 a.m., January 1 each year.
- Principal place of residence generally means where:
  - a. you return at the end of the day
  - b. your vehicle is registered
  - c. you are registered to vote
  - d. your mail is delivered
- A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

### Filing Period:

- For the year in which you occupy the dwelling on lien date (January 1), the full exemption is available if you file by 5:00 p.m. on the following February 15.
- If you file a claim between the following February 16 and 5:00 p.m. on December 10, 80% of the exemption is available.

### Homeowners' Exemptions (in assessed value)



## WELFARE, CHURCH, AND RELIGIOUS EXEMPTIONS

### Welfare Exemptions

Welfare exemptions are available to non-profit organizations that are a hospital, or are religious, scientific, or charitable in nature, and:

- *Own their own property (real or personal) and exclusively use the property for exempt purposes.*
- *Use exempt property owned by another welfare exemption claimant.*
- *Use government-owned property.*

First-time welfare exemption claimants need to submit a claim form and a copy of their Organizational Clearance Certificate to the Assessor's office. The claim forms are available at the Assessor's office. The Organizational Clearance Certificate is obtained from the State Board of Equalization. They can be reached at (916) 445-3524, or go to the website at [www.boe.ca.gov](http://www.boe.ca.gov). If an organization does not have an Organizational Clearance Certificate, submit a claim for Welfare Exemption (first filing) form to the Assessor's office to establish timely filing and call the State Board of Equalization. No exemption will be allowed until a copy of the Organizational Clearance Certificate is sent to the Assessor's office. Once eligibility for a welfare exemption has been established for a given site, there is a simplified filing process. The annual filing period is lien date (January 1) through February 15.

### Church Exemptions

Church exemptions are available to religious organizations who rent, lease, or own property and conduct worship services on the property. The annual filing period is lien date (January 1) through February 15.

#### First-time church exemption claimants need to submit:

- *Church exemption claim form.*
- *Copy of certified articles of incorporation.*
- *Tax letter designating non-profit status.*
- *Lessor needs to file a Lessor's Exemption Claim form. Note: The annual filing period is lien date (January 1) through February 15.*
- *Copy of lease agreement - The lease should indicate that the church is responsible for paying the property taxes. If it does not, documentation must be provided to show that the church is benefiting from the tax exemption by a reduction in the rent.*
- *Property use report if outside use is allowed (outside use may jeopardize the exemption).*

It may be more beneficial for organizations that own their property to file a religious exemption instead of a church exemption.

### Religious Exemptions

Religious exemptions are available to religious organizations that own property and exclusively use the property to conduct worship services and other related religious activities (i.e. church operated schools, bible studies, weddings, etc.). The annual filing period is lien date (January 1) through February 15.

If another church uses the owner-operated church for worship services, the outside operator church must apply for the religious exemption. If any other outside use is allowed on the property, the owner church will also need to file a welfare exemption claim.

First-time religious exemption claimants need to submit:

- *Religious exemption claim form.*
- *Copy of certified articles of incorporation.*
- *Tax letter designating non-profit status.*
- *Property use report if outside use is allowed (see welfare exemptions and outside use).*

Once eligibility for the religious exemption has been granted, there is a simplified filing process and no penalty for late-filing.



### **Non-Qualifying Use**

Not all property owned or used by non-profit organizations qualifies for property tax exemption. Common reasons that a property, or a portion of a property, **does not** qualify for exemption:

- *No exempt activity on lien date (January 1).*
- *Living quarters that are not institutionally necessary, such as rental properties, some parsonages, etc.*
- *Vacant, unused, excess land (generally the intent to use at a later date does not qualify).*
- *For-profit groups using the property.*
- *Outside groups not meeting the filing requirements.*
- *Areas not exclusively used for exempt activity.*
- *Property primarily used for fund raising.*
- *Thrift stores (unless they are part of a planned, formal rehabilitation program).*
- *Property where construction has not commenced as of lien date.*

### **New Acquisition**

When a property is newly acquired, non-profit organizations may be eligible for exemption on supplemental assessments and on a prorated portion of the assessment for the fiscal year in which it was acquired. To be eligible, exempt activity or new construction must begin within 90 days after the date of acquisition.

## Filing Deadlines:

### To be eligible for a full exemption:

- *Annual claims must be filed by February 15.*
- *Generally, for supplemental assessment claims, existing claimants must file and be eligible for the exemption by the next succeeding lien date, and new claimants must file and be eligible for the exemption within 30 days of the supplemental notice.*
- *Prorated assessment claims must be filed within 90 days from the 1st day of the next succeeding lien date.*
- *A late-filing penalty, not to exceed \$250, will be applied to claims received after the deadline.*



*Mission San Miguel*



*Santa Manuela School  
Arroyo Grande*





*Railroad Square  
San Luis Obispo*



## VETERANS' EXEMPTIONS

### **Veterans' Exemption**

In order to be eligible for a Veterans' Exemption, a single veteran may not have assets valued over \$5,000. A married veteran (or a veteran's unmarried widow) may not have assets valued over \$10,000.

### **Disabled Veterans' Exemption**

If you are a veteran who is rated 100% disabled, blind, or paraplegic because of a service-connected disability (or if you are the unmarried widow of a veteran who died of service-connected causes), you may be eligible for an exemption of either \$100,000 or \$150,000 of the assessed value of your home.

## LOW VALUE EXEMPTION

The Revenue and Taxation Code provides counties with the ability to exempt properties from taxation whose cost to assess and collect those taxes exceeds the tax dollars collected. This provision allows counties to be more efficient in their property tax processing and collections. Upon recommendation from the Assessor, a low value ordinance was adopted in San Luis Obispo County in November 2003.

### **It exempts the following from property taxes:**

- *Real property with a base year value less than, or equal to, \$2,500.*
- *Personal property with a full cash value less than, or equal to, \$5,000.*
- *Manufactured homes and associated accessories subject to local assessment with a base year value less than, or equal to, \$5,000.*
- *Possessory interests with a base year value less than, or equal to, \$5,000, except possessory interests for a temporary or transient use with a base year value greater than \$50,000.*
- *Escape assessments with tax liability of \$50 or less.*
- *Supplemental assessments where the tax is \$50 or less.*

## OTHER EXEMPTIONS

### Aircraft Exemption

Aircraft of historical significance may be eligible for exemption from property taxes. Some of the specific requirements that must be met for the aircraft to qualify for this exemption include:

- *Aircraft must be at least 35 years old, or one of fewer than five that exist worldwide.*
- *Must be owned by an individual (not a corporation, partnership, etc.).*
- *May not be used for general transportation purposes.*
- *May not be used for commercial purposes.*
- *Must have been publicly displayed at legitimate events at least 12 times during the preceding calendar year.*
- *Exemption affidavit must be filed with the Assessor annually by February 15th.*

### Boat/Watercraft Exemptions

Documented vessels that are engaged or employed exclusively in commercial fishing, oceanographic research, or “for hire” for commercial passenger fishing may be eligible for a reduced assessment to 4% of the full value of the vessel (which is equivalent to a 96% exemption). In order to receive this reduced assessment, a 4% Affidavit form must be filed annually with the Assessor by February 15th. Late filing of the 4% Affidavit form entitles the owner to partial credit and may be filed up until August 1st. If you believe you qualify for this reduced assessment, please contact the Assessor’s office for additional information.

Boats which are not used for commercial purposes, and which are used by the owner as his/her principal place of residence, may be eligible for a Homeowners’ Exemption of up to \$7,000 off the assessed value of the boat. If you believe you qualify for this exemption, please contact the Exemption section of the Assessor’s office for additional information.

### Institutional Exemptions

Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption.

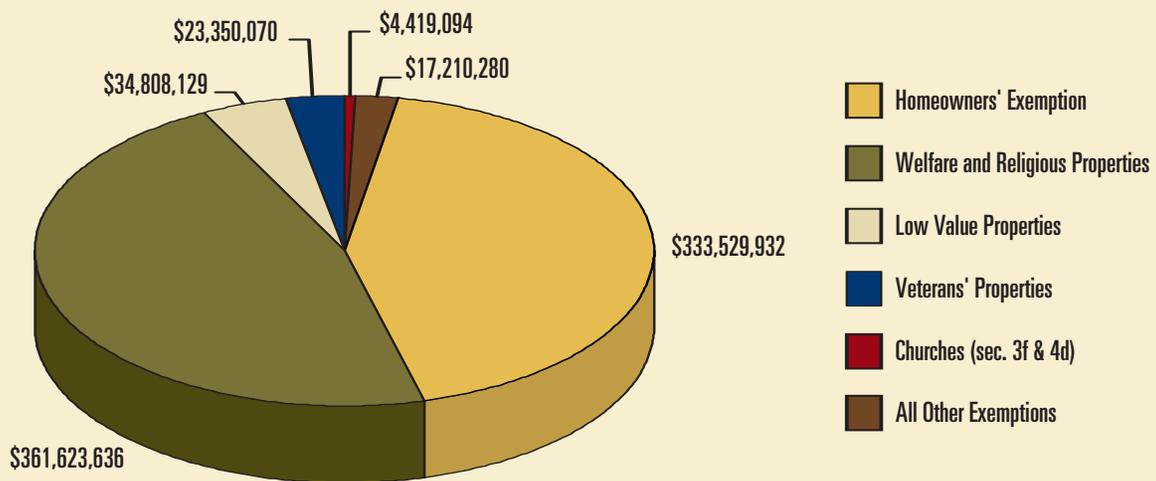


*Harford Pier  
Avila Beach*

## ROLL EXEMPTION TOTALS

	2000	2001	2002	2003	2004	2005	2006
Homeowners' Exemption	\$316,120,067	\$321,631,736	\$327,337,192	\$330,295,642	\$330,848,257	\$332,010,389	\$333,529,932
Welfare & Religious Properties	\$208,329,632	\$241,130,255	\$261,911,618	\$136,164,975	\$240,226,830	\$317,292,527	\$361,623,636
Low Value Properties					\$31,354,778	\$33,407,994	\$34,808,129
Veterans' Properties	\$12,924,034	\$13,843,045	\$16,155,802	\$19,599,241	\$20,969,946	\$22,016,661	\$23,350,070
Churches (sec. 3f & 4d)	\$2,517,822	\$3,539,179	\$2,376,172	\$4,749,345	\$3,629,902	\$2,858,410	\$4,419,094
All Other Exemptions	\$17,910,953	\$15,579,614	\$18,526,001	\$16,220,686	\$16,724,841	\$17,275,710	\$17,210,280
<b>TOTAL EXEMPTIONS</b>	\$557,802,508	\$595,723,829	\$626,306,785	\$507,029,889	\$643,754,554	\$724,861,691	\$774,941,141

Breakdown of Property Exemptions on the 2006 Assessment Roll (in assessed value)



## FACTS ABOUT EXCLUSIONS

### Exclusion for the Permanently Disabled

If you are permanently disabled, you have a one-time opportunity to sell your existing principal residence and purchase a replacement principal residence of equal or lesser value, and transfer the taxable value from your original home to your replacement home, subject to certain conditions. Both residences must be in San Luis Obispo County, and a claim must be filed timely. It is also possible to exclude from reappraisal changes to an existing home for the purpose of making it more accessible to a severely and permanently disabled resident.

### Reappraisal Exclusion for Seniors

Senior citizens 55 years or older may transfer their property's taxable value when they sell their principal residence. This is a one-time opportunity that transfers the assessment value from the original principal residence to the new one (if of equal or lesser value). Both residences must be in San Luis Obispo County, and a claim must be filed in a timely fashion.

### Parent/Child Exclusion

The transfer of a principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) may be excluded from consideration as a change in ownership upon timely filing of an application. Certain restricted transfers from grandparents to grandchildren whose parents are deceased may also be excluded from consideration as a change in ownership upon timely filing of an application.

### New Construction Exclusion

An exclusion from a supplemental assessment is available for builders of new construction. The property must be held for sale and the builder must file the necessary claim form with the Assessor prior to, or within 30 days from, the start of construction. This exclusion has no impact on the regular assessment roll.



*Downtown Arroyo Grande*



## FACTS ABOUT ASSESSMENT REVIEWS

Each year, owners are mailed a notice stating the assessed value of their property. If property is reassessed for the completion of new construction or a change in ownership, a Notice of Supplemental Assessment and/or a revision notice is mailed to property owners.

If you, as the property owner, disagree with the assessed value of your property and wish to pursue a change in the assessment, you may request an assessment review. There is no charge for filing an Assessment Review Request.

Upon receiving a notice regarding the amount of an assessment, please review it carefully. If there appears to be an error or disagreement with the value, you should contact the Assessor's staff immediately to discuss the assessment. You should not delay, as there are time constraints for requesting a review. (Refer to the information on "Assessment Review/Appeal Filing Dates" on page 26.)

Assessment Review Request forms are available at the Assessor's office or, if you prefer, we will mail one to you. When submitting a request, it is helpful if you also submit supporting documentation such as: Sales or listings of similar property, condition of the property, income and expense data (if this is an income producing property), appraisal reports, etc. During the review, staff may ask you for additional information.

Staff will verify whether or not your assessment was processed properly. They will review the data originally used to assess the property and the documentation you provide with your review request. Only facts pertinent to the property will be considered. A complete inspection of the property may be necessary.

If there is sufficient evidence to support adjusting the assessed value (increase or decrease), the Assessor's staff will initiate the change. If no revision is warranted, the value will remain unchanged. You will be notified of the results either way.

Each tax year begins on July 1st and ends the following June 30th. The value for the current tax year will be examined when Assessment Review Requests are received by the Assessor's office between July 1st and September 15th. Assessment Review Requests received between September 16th and June 30th may be examined for the next tax year.

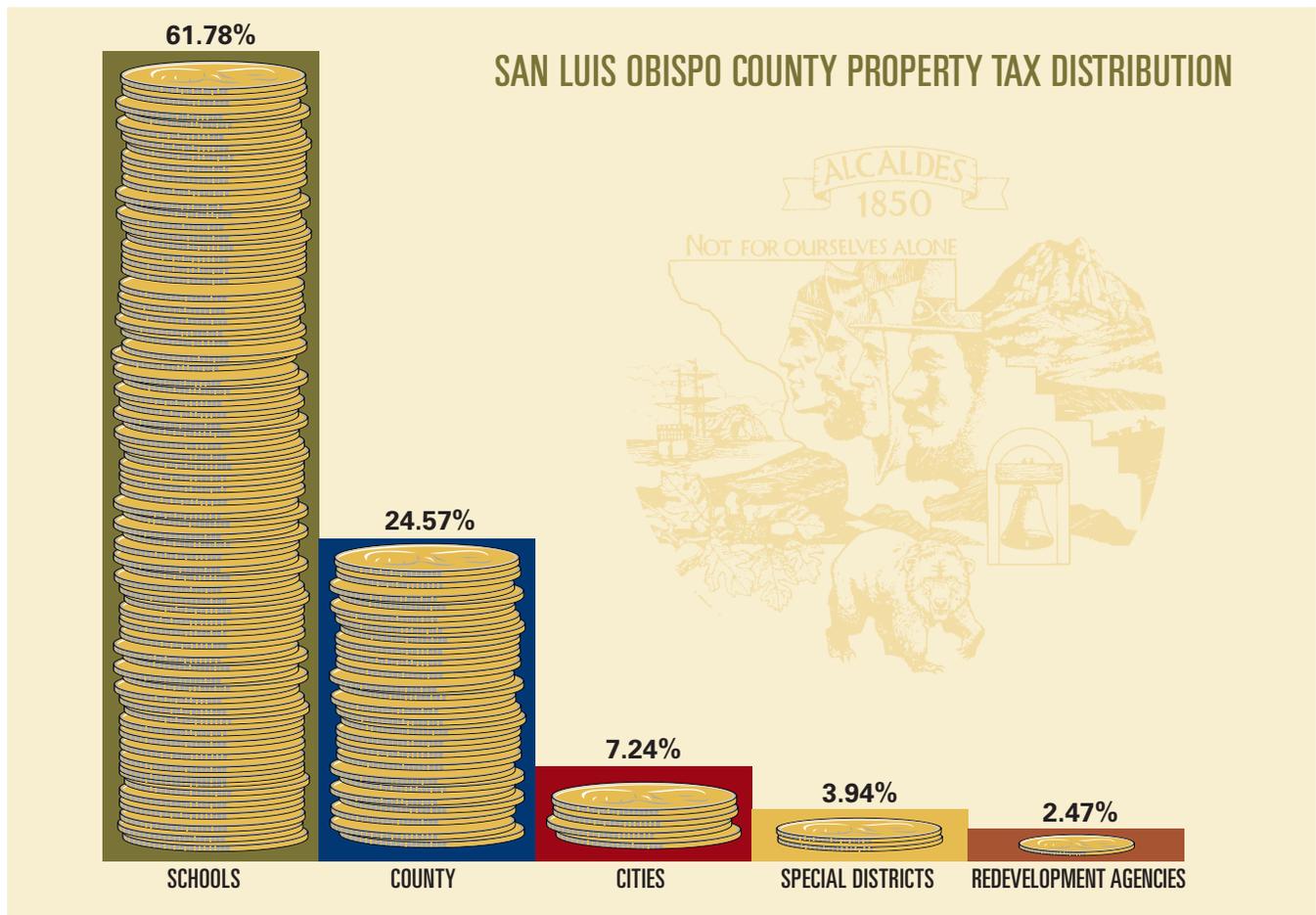
## PROPERTY TAX INFORMATION

Once the County Assessor has determined the assessed value and applied exemptions to all eligible county properties in accordance with the prescribed legal mandates, the assessment roll is forwarded to the County Auditor-Controller's office. The tax rates are calculated and the roll is delivered to the County Tax Collector for billing. Proposition 13 limits the maximum ad valorem (on the value) tax rate to 1% of the property's net taxable value. Voter approved general obligation bonds or other bonded indebtedness is added to the base tax rate of 1%.

The basic 1% tax revenue collected is distributed to schools and local government (includes county government, city government, special districts, and redevelopment agencies) in San Luis Obispo County as shown on the chart below.

The delivery of essential public services provided by local governments is supported by the fair and equitable valuation of property by the San Luis Obispo County Assessor's office. The County Assessor does not calculate, bill, collect, or allocate taxes.

*For more information on billing or collecting taxes, please contact the County Tax Collector at (805) 781-5831. For more information on the calculation or allocation of taxes, please contact the County Auditor-Controller at (805) 781-5040.*



Assessment Review Requests for supplemental or revised assessments must be received within 60 days of the mailing date of the Notice of Supplemental Assessment or revision notice.

We try to complete all reviews within 45 to 90 days; however, it may take longer if there are unusual circumstances or we need additional information. Filing an Assessment Review Request does not extend the filing period for an assessment appeal.

- *You may file for an assessment appeal if a review of your property is not resolved to your satisfaction; however, you must file before the filing deadline.*
- *If the assessment review is not completed and it is close to the appeal filing deadline, you may want to consider filing an assessment appeal before the deadline to protect your right to an appeal.*



*Carnegie Library, San Luis Obispo*

## FACTS ABOUT ASSESSMENT APPEALS

Generally, the purpose of the Assessment Appeal hearing is to determine, from the evidence presented, the market value of your property. Market value has been defined in the Revenue and Taxation Code as:

*“The amount of money, or its equivalent, the property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of the purposes to which the property is adapted and for which it is capable of being used and of enforceable restrictions upon those uses and purposes.”*



*Caledonia Adobe, San Miguel*

Before you file, you should discuss your concern with an appraiser in the Assessor’s office. This is most important because you learn first hand the Assessor’s thinking in making your appraisal. Also, it may remove the possibility that a misunderstanding exists between the Assessor’s office and yourself about your property and its value.

Remember, the Assessor and the Assessment Appeals Board are mandated to follow the Constitution of the State of California, legislative statutes, and regulations of the State Board of Equalization. Many laws under which assessments are made have changed and equity between properties is no longer a criteria allowed to the Assessor.

When visiting the Assessor’s office, it will be helpful if you bring your most recent Notification of Assessment Value card or tax bill with your assessment number(s) on it.

If, after discussing your property value with an appraiser in the Assessor’s office, you still wish to file an

application for a hearing before the Assessment Appeals Board, you may obtain the necessary forms at no cost from the Clerk/Recorder. The completed application requires two copies to be filed. In order to ensure that your request for a hearing will be granted, it is important that the rules governing applications be carefully followed.

To be accepted, your application must be made on the forms furnished by the Clerk/Recorder, showing all requested information, along with any required supporting papers, between July 2nd and September 15th or no later than 60 days after the date of the mailing printed on the notice of the assessment or the postmark, whichever is later for the notice of reappraisal or Supplemental Roll change. You may also file within six months from the mailing date of the notice relating to a calamity. The Assessor does not have the authority to extend assessment appeal filing deadlines.

The State Board of Equalization has prepared a pamphlet to assist you in completing your application. You may download a copy of Publication 30 Residential Property Assessment Appeals ([www.boe.ca.gov](http://www.boe.ca.gov)) or you can obtain a copy from the Clerk/Recorder.

Despite the fact that you have filed an application for reduction, you are still obligated to pay your property taxes before they become delinquent. If you have paid your taxes, and are subsequently granted a reduction, you will receive a refund. Failure to pay taxes before they become delinquent will expose you to penalties and interest charges.

The Assessment Appeals Board (AAB) was created by the Board of Supervisors to conduct hearings and to make decisions in its capacity as a Board of Equalization. The AAB consists of three members of the community who are appointed by the Board of Supervisors. They are independent of the Assessor's office. The AAB acts in a quasi-judicial capacity and may render its decision based on the proper evidence presented at the hearing. The AAB lacks jurisdiction to grant or deny exemptions or to consider allegations that claims for exemption from property taxes have been improperly denied (Revenue and Taxation Code Section 1605.5). The AAB can hear matters concerning an Assessor's allocation of exempt values. It cannot hear matters relating to a person's or organization's eligibility for a property tax exemption.

The AAB can increase, as well as decrease, an assessment. The decision of the AAB on an application is final. The AAB may not reconsider or rehear an application; however, either the applicant or the Assessor may bring timely action in Superior Court for review of an adverse decision.



*San Simeon Schoolhouse and Hearst Castle*

## ASSESSMENT REVIEW/APPEAL FILING DATES

TYPE OF FILING	TAX YEAR APPLICABLE	FILING DATE APPLICABLE
Request for Assessment Review	Current Tax Year	July 1st - Sept. 15th
Request for Assessment Review	Next Tax Year	Sept. 16th - June 30th
Supplemental Assessments and Roll Revisions (for both reviews and appeals)	Current or Prior Tax Year(s)	60 days from the mailing date of the Notice of Supplemental Assessment or revision notice
Assessment Appeal	Current Tax Year	July 2nd - Sept. 15th

## PROPERTY ASSESSMENT CALENDAR

<b>JANUARY 1</b>	Lien date. All taxable property is added to the assessment roll.
<b>JULY 1</b>	Assessment roll delivered by Assessor to County Auditor.
<b>AUGUST 1</b>	Last day to provide property owners with notice of assessed value for September 15th assessment appeal deadline.
<b>JULY 2 TO SEPTEMBER 15</b>	Filing period for assessment appeals with County Clerk's office.

## DEADLINE FOR FILING AFFIDAVITS AND CLAIMS

<b>FEBRUARY 15</b>	Affidavit for 4% Assessment of Certain Vessels. Aircraft Survey Record. Claims for Welfare, Church, Religious, Cemetery, Disabled Veterans', Homeowners', College, and Aircraft of Historical Significance exemptions.
<b>APRIL 1</b>	Agricultural Property, Apartment House, and Business Property statements.

## DEADLINE FOR TAX PAYMENTS

<b>AUGUST 31</b>	Payment of unsecured property taxes (vessels, aircraft, business property).
<b>DECEMBER 10</b>	Payment of first installment of secured property taxes for the regular assessment year.
<b>APRIL 10</b>	Payment of second installment of secured property taxes for the regular assessment year.

*Other deadlines may apply for supplemental and escaped assessments, and for application for exemption on supplemental assessments. Additional information concerning deadlines may be found on Notices of Supplemental Assessment or revision notices. Revised tax bills and supplemental tax bills will provide dates regarding payments. For more information on billing or collecting taxes, please contact the County Tax Collector at (805) 781-5831.*

## GOALS/PERFORMANCE MEASURES

**Department Goal:** To levy fair and equitable assessments on real property (i.e. land and structures) in an accurate and timely manner by using accepted appraisal principles and prevailing assessment practices.

**Communitywide Result Link:** A well-governed community.

### 1. Performance Measure: Percentage of the assessment roll completed by June 30th of each year.

01/02 ACTUAL RESULTS	02/03 ACTUAL RESULTS	03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ADOPTED	05/06 ACTUAL RESULTS	06/07 TARGET
97%	97%	94%	93%	98%	95%	98%

**What:** Measures the assessments that are appraised before the June 30th deadline.

**Why:** Incomplete assessments will generate inaccurate tax bills. As the assessments are completed after the year-end deadline, the Assessor, Auditor-Controller, and Tax Collector must process revised assessments and tax bills. These revisions increase the costs of preparing the assessment roll and property taxes. In addition, property owners would be inconvenienced by revisions to their assessments and the associated delays.

**How are we doing?** While we strive to achieve 100% completion of the assessment roll, there are situations that prevent the completion of all work items prior to June 30th each year. Typically, a small number of incomplete work items remain at roll turnover due to delays in obtaining information or the need for additional research. However, for the 2003/04 and the 2004/05 fiscal years, there were more than the typical number of incomplete items. This was due to the continued high volume of recorded documents impacting the workload and creating a growing backlog. For those two years it was necessary to extend the roll deadline to July 30. For the 2005/06 fiscal year the roll deadline was not extended. As a result, the Assessor's staff had until June 30th (11 months) to complete the roll. Despite having less time to complete the roll, production increased and 95% of the appraisal workload was completed. This is an improvement over the 93% completed last year.

### 2. Performance Measure: The number of assessment appeals filed for every 1,000 assessments.

01/02 ACTUAL RESULTS	02/03 ACTUAL RESULTS	03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ADOPTED	05/06 ACTUAL RESULTS	06/07 TARGET
.68	.67	.72	.57	1	.50	1

**What:** When property owners disagree with their property's assessed value, they may file for an assessment appeal hearing before the Assessment Appeals Board. The number of real property appeals is used as an indicator of accuracy and equity among assessments. A low number of appeals is associated with a greater degree of accuracy and the property owner's satisfaction with their assessments.

**Why:** The Assessor strives to make accurate and thorough assessments when property is initially valued in an effort to control the costs associated with producing the assessment roll.

**How are we doing?** For the 2004/05 fiscal year, San Luis Obispo was once again ranked the lowest of 11 similar counties at .57 assessment appeals per 1,000 assessments. This is based on the most recent data on budgets and workloads provided by the Board of Equalization in January 2006. The 2005/06 actual results indicate the Assessor's office has maintained a low assessment appeal ratio. The 2005/06 data for other counties will be available in January, 2007.

### 3. Performance Measure: The number of completed assessments per appraiser on staff.

01/02 ACTUAL RESULTS	02/03 ACTUAL RESULTS	03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ADOPTED	05/06 ACTUAL RESULTS	06/07 TARGET
1,788	1,875	1,938	1,941	1,940	1,977	2,000

**What:** This measurement compares the size of the workload per appraiser from year to year.

**Why:** This indicator tracks changes in production as new procedures or automated systems are introduced.

**How are we doing?** The appraisal staff increased production during the 2005/06 fiscal year despite having started on their workload a month later due to the previous year's extension of the roll deadline. This increase in production stems from increased utilization of automated valuation programs as well as a 35% increase in overtime hours. Production data for other county assessor offices is not available.

**4. Performance Measure:** Net County Cost per assessment.

01/02 ACTUAL RESULTS	02/03 ACTUAL RESULTS	03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ADOPTED	05/06 ACTUAL RESULTS	06/07 TARGET
\$26.99	\$29.04	\$33.79	\$34.29	\$37.50	\$37.50	\$48.00

**What:** This measurement is the net county cost (General Fund support) divided by the total number of assessments.

**Why:** The Assessor's office strives to make the most effective use of all available resources in order to produce assessments at a reasonable cost.

**How are we doing?** The budget and workload data compiled from the State Board of Equalization's report published in January of 2006 indicates the San Luis Obispo County Assessor's costs were within range of 11 similar counties. The report reflects data for the 2004/05 fiscal year. During that time period, the cost per assessment for the 11 similar counties was \$25 to \$41 per assessment, and San Luis Obispo's cost was \$34.29. The State's data for 2005/06 is still pending.

For 2005/06, the loss of revenues and the increase in salary costs had a significant impact on the Assessor's costs. The State eliminated funding for the Property Tax Administration Program (PTAP) that had provided \$736,288 of funding for the Assessor. Unspent PTAP funds from previous years had been set aside and were used to offset the loss of PTAP funds for 2005/06. Last year's salary expenses rose due to a cost of living adjustment in excess of 5%. Several vacant positions provided sufficient salary savings to absorb the COLA increases. Overall, the Assessor was able to meet the 2005/06 adopted target net County cost per assessment. For 2006/07, the remaining savings in the PTAP trust account will be spent on items encumbered in previous budget years. Without the PTAP funds, the General Fund Support for the Assessor's office will increase significantly. The Assessor is working with the California Assessor's Association, the State Legislators, and the Governor's Office to establish a new program to replace the PTAP funding. It is anticipated that a replacement program will be in effect for the 2007/08 fiscal year.

**Department Goal:** To provide high quality services to the public and taxpayers.  
**Communitywide Result Link:** A Well-Governed Community.

**5. Performance Measure:** The percentage of responses rating the Assessor's services as satisfactory or higher.

01/02 ACTUAL RESULTS	02/03 ACTUAL RESULTS	03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ADOPTED	05/06 ACTUAL RESULTS	06/07 TARGET
Not Available	Not Available	Not Available	Not Available	85%	Not Available	85%

**What:** This measures the favorable responses regarding the Assessor's services.

**Why:** To assure that the public and taxpayers receive high quality service from the Assessor's office.

**How are we doing?** The survey was delayed due to technical difficulties and staff's concentration on completing the assessment roll. The Assessor's office looked into the possibility of hiring a consultant to complete the survey. This option proved to be cost prohibitive. As of July 2006, the Assessor's staff has made the customer survey available in the Assessor's public lobby. The survey will also be made available to the public on the Assessor's web page pending the implementation of the 2nd phase of the County's standardized web page. It is anticipated that the initial survey results will be reported as part of the 2007/08 proposed budget.

## FREQUENTLY ASKED QUESTIONS

### **What information is available to the general public from the Assessor's office?**

- *Assessor's Parcel Numbers*
- *Name and mailing address of assessee (person or entity responsible for payment of taxes)*
- *Ownership history*
- *Copies of Assessment Maps and viewing of aerial photos of the county*
- *Current and historical assessed values*

The Assessor's office establishes and updates over 5,000 maps for assessment purposes which delineate all locally assessed parcels of land in the county. Staff also maintains ownership information, mailing addresses, and taxable values. This and other information is available for review and may be purchased through the Assessor's office, Public Service section.

### **Does the Assessor's office have copies of building permits and floor plans?**

Permits and plans are officially the responsibility of the local planning agency; however, sometimes our files do contain copies of plans and permits. Only the property owner has access to his/her file, and only to the parts that pertain to his/her period of ownership, including building record information.

### **May I find out the sales price of a property?**

The Assessor's office does not provide the sales price of property. A real estate agent may be able to help you find this information. We do have a listing of transfers that provides the "indicated consideration" paid for a property based on the Documentary Transfer Tax. In general, this figure can be used to calculate the sales price.

### **What do "etal," "etux," "etcon," and "tre" mean?**

"etal," "etux" and "etcon" are abbreviations for Latin terms.

- *Etal = and others*
- *Etux = and wife*
- *Etcon = and husband*
- *Tre = an abbreviation that indicates the assessee named is trustee of a trust that holds title.*

### **Does the Assessor's office need to be notified when a property owner dies?**

Yes. An owner's death always creates an ownership change, and the Assessor's office must be notified as soon as possible. The surviving owners may be entitled to certain exclusions or exemptions. Please call our office for more information.

### **How do I change my name on the Assessor's records?**

The name showing on our records is based on a recorded document. If you have changed your name, or your name is spelled incorrectly on the document, you will need to record a new document in the San Luis Obispo County Recorder's office.

### **How do I change my mailing address with the Assessor's office?**

Requests to change your mailing address must be in writing, and we need an owner's signature. You can either send us a letter requesting the change, or call our office and we will mail you an address change form. Be sure to include the Assessor's Parcel Numbers of all affected properties, and to sign the request. If you do not know your Assessor's Parcel Numbers, please call our office for assistance.

## **I bought my property this year. Why are my Notification of Assessment Value and the Property Tax Bill in the previous owner's name?**

The Assessor's office is required by law to assess the property to the owner as of 12:01 a.m. on January 1 (lien date) of each year. If you were not the owner of the real property as of lien date, the notification and tax bills will be in the previous owner's name. However, they do apply to and are often secured by your property, and the annual tax bill is yours to pay.

## **Why does my name not show on correspondence I receive from the Assessor's office?**

We are limited in the amount of space available for the mailing address, and frequently all the owners' names do not fit. Therefore, the name listed first on the last recorded document will be the name showing on correspondence.

## **TERMS AND DEFINITIONS**

### **Ad Valorem**

A Latin phrase meaning "according to value." Property taxes are levied on an ad valorem basis. This means taxes are based on the value of the property.

### **Assessor's Map**

Also known as an Assessor's Parcel Map, these show details of Assessor's parcels in a graphic format. They include such information as Assessor's Parcel Numbers, property bearings and dimensions, acreage, roads, and other information to assist the appraisal process. Assessor's maps are not to be confused with a (recorded) parcel map, which subdivides property.

### **Assessment Number**

A number used to identify assessed property. Synonymous with "APN" (Assessor's Parcel Number) when referring to the fee parcel. It is also the number given to identify improvements on leased lands, possessory interests, manufactured housing, etc. NOTE: An Assessor's parcel may have more than one assessment number tied to it.

### **Assessor's Parcel**

This is the fee parcel for assessment purposes. These parcels are shown in detail on Assessor's maps and each parcel is denoted by a specific APN. Assessor's parcels are created based on recorded documents and maps.

### **Assessor's Parcel Number (APN)**

Represents a specific configuration of property in a specific geographic location of the county. This identifies the "Fee Parcel" for assessment purposes. These are the numbers reflected on Assessor's maps and usually designated as a nine digit number grouped in threes and separated by commas or dashes. Example: 000-000-000. The groupings indicate Book-Page-Parcel.

### **Assessment Review**

Requests by property owners for Assessor's staff to review the assessment of their property to determine if the assessed value should be changed.

### **Attributes**

This term refers to a listing of the characteristics of a property (size, location, etc.).

### **Base Date**

The initial lien date for which a value has been enrolled.

**Base Year Value**

The initial value enrolled upon reassessment for new construction or transfer of ownership.

**Combination**

The combining of two or more Assessor's parcels, or portions thereof, into one. This process reallocates assessed base values to a new APN due to the changes in the assessed parcel boundary. It is usually done when a recorded document changes parcel boundaries or at the property owner's request.

**Construction Exclusion**

Excludes the assessed value of completed new construction from supplemental assessments. It must be applied for within 30 days after the commencement of construction. Property owners building a structure for sale purposes only can apply for the exclusion. The exclusion will be denied if the structure is occupied prior to the sale of the property.

**Current Roll**

The most recently completed assessment roll as of the prior lien date.

**Cut**

The division of an Assessor's parcel(s) into two or more Assessor's parcels, or the removal of a portion of an Assessor's parcel from the Assessment Roll. A cut is the process of reallocating assessed base values to the newly created APN. Cuts usually occur due to recordings of deeds and new legal descriptions (maps). Cuts can be based on road takes, tract maps, lot line adjustments, or a transfer of a portion of a parcel (also known as a split).

**Documentary Transfer Tax**

The Documentary Transfer Tax payment is made to the Recorder's office when recording a deed. Amount is based on sale price or assigned value of property.

**Exemption**

Value for which the claimant is released from liability and for which other assesses may be responsible; granted subject to proper filing and certain qualifications.

**Factored Base Year Value**

Base year value plus annual indexing.

**Fair Market Value or Full Cash Value**

The amount of cash or its equivalent that the property would bring if exposed for sale in the open market under the following conditions: Neither buyer nor seller could take advantage of the exigencies of the other. Both buyer and seller have knowledge of all the uses and purposes to which the property is adapted and capable of being used for, and the enforceable restrictions upon those uses and purposes.

**Fee Parcel**

Property owned in "Fee Simple" and used synonymously with property ownership. In Assessor's terms, this is represented by the Assessor's parcel.

**Fixture**

An item of tangible property, the nature of which was originally personal property, but is classified as real property for property tax purposes because it is constructively annexed or physically attached to the real property with the intent that it remain annexed indefinitely. Business trade fixtures are typically valued by the Business Property section.

## **Homeowners' Exemption**

If a property owner owns a home and occupies it as his/her principal place of residence, he/she may qualify for an exemption of up to \$7,000 off of the assessed value.

## **Legal Description**

The geographical identity of a specific parcel of land which is acceptable in a court of law.

## **Lien Date**

Revenue and Taxation Code Vol. 2 Section 2192 states in part that "all tax liens attach annually as of 12:01 a.m. on the first day of January 1 preceding the fiscal year for which the taxes are levied." Prior to 1997, lien date was March 1. As of 1997, lien date is January 1.

## **Personal Property**

All property that is not real property.

## **Possessory Interest**

Possessory Interests are private beneficial interests in publicly owned real property. A Possessory Interest constitutes a private right to the possession and exclusive use of publicly owned property for a period of time less than perpetuity. It is a portion of the bundle of rights that is normally something less than the value in perpetuity of the entire bundle of rights (Fee Simple Estate).

## **Proposition 8 Assessment Relief**

A Proposition 8 reduction is a form of assessment relief. It may be applied when a property's taxable value exceeds the current market value during a declining market. The Assessor's office is required to compare and assess the lower of two values on all real property.

## **Proposition 13**

Passed by the voters on June 6, 1978, it requires the Assessor to appraise real property as of the date of a change in ownership or as of the date of completion of any new construction, or the March 1, 1975 value. The property will be assessed on the basis of the new valuation. It also limits the ad valorem tax rate to 1% plus bonded indebtedness (also known as Article XIII A of the California State Constitution).

## **Parent/Child Exclusion Prop. 58**

This may exclude from reassessment transfers of real property between parents and children upon timely filing of an application.

## **Proposition 60**

This may allow a person who is at least 55 years of age, or any severely and permanently disabled person who resides on the property, and who is eligible for the Homeowners' Exemption, to transfer the base year value of their original property to a replacement dwelling of equal or lesser value within the same county.

## **Real Property**

Immovable property such as land, buildings, improvements, appurtenances, and air space. The interests, benefits, and rights inherent in the ownership of the physical real estate.

## **Secured Assessment**

Assessments which generate taxes which are a lien on real property.

## **Situs**

The physical street address of real property.

## **Supplemental Assessments**

An additional assessment for the current tax year or prior tax year (or years) based on the net change in the assessed value as a result of a reappraisal for new construction or a change in ownership. A supplemental assessment becomes a lien on the property as of the effective date. Supplemental Assessments were implemented July 1, 1983.

## **Supplemental Roll (813)**

Senate Bill 813 (SB813) enacted in 1983 to accelerate the assessment procedure of property subject to Article XIII A of the California Constitution by requiring changes in ownership and completions of new construction occurring after July 1, 1983 to be reflected on a supplemental tax roll as of the following month rather than wait for the next lien date.

## **Tax Bond**

Monetary security posted on property prior to subdividing to ensure all taxes have been paid.

## **Tax Rate Area**

A specific area of land within which there is a unique combination of tax levies yielding a given composite tax rate.

## **Title**

A person's right to ownership of real property, usually manifested by a recorded document such as a deed, decree of distribution, contract of sale, etc.

## **Transfer**

A change in ownership of certain property rights (sometimes it is used to refer to a change in title vesting which is not reassessable).

## **Transfer Development Credit**

A credit given to a property owner in exchange for giving up development rights on specific properties. These credits can be transferred to other property more conducive to development.

## **Unsecured**

Assessments that generate taxes which are a lien against the individual of record.

## **Welfare Exemption**

A property tax exemption for non-profit organizations that are charitable, religious, hospital, or scientific in nature.

## **Williamson Act**

Legislation providing agricultural landowners the opportunity to enter into a contract with the county which restricts the use of their land to farming in exchange for alternative taxation procedures.



Visit our new website at [www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor) where you can:

- Download parcel maps
- Download forms
- Research assessed values and property characteristics

## DIRECTIONS TO THE ASSESSOR'S OFFICE IN SAN LUIS OBISPO:

The San Luis Obispo County Assessor's office is located in the new Government Center Building, located on the corner of Monterey Street and Santa Rosa Street.

The physical address is 1055 Monterey Street, Suite D360, San Luis Obispo.

*Free parking is available, for the first 60 minutes, in the parking garages, located on Palm Street.*

### From Highway 101 South

Take the Santa Rosa Street exit, turn right on Santa Rosa Street and proceed five blocks to Monterey Street.

The new government center is located on the corner of Monterey and Santa Rosa Streets.

### From Highway 101 North

Take the Osos Street exit, proceed straight five blocks to Monterey Street.

Turn left at Monterey Street and proceed one block to the new Government Center Building.

The new Government Center is located on the corner of Monterey and Santa Rosa Streets.

## DIRECTIONS TO THE ASSESSOR'S OFFICE IN ATASCADERO:

The Atascadero Assessor's office is located in the Hotel Park offices, at 5955 Capistrano Avenue, Suite B, in Atascadero. Free parking is available.

### From Highway 101 North

Take the CA-41 exit toward Morro Road, turn left onto El Camino Real, turn right onto Santa Ysabel Avenue, turn left onto Capistrano Avenue, and proceed to 5955 Capistrano Avenue, Suite B, to the Atascadero office.

### From Highway 101 South

Take the CA-41/Morro Road exit, turn left onto Morro Road and continue to follow CA-41, turn left onto Capistrano Avenue, and proceed to 5955 Capistrano Avenue, Suite B, to the Atascadero office.

## OTHER PROPERTY TAX RELATED DEPARTMENTS:

Clerk/Recorder ..... (805) 781-5080  
Auditor/Controller ..... (805) 781-5040  
Treasurer/Tax Collector ..... (805) 781-5830  
Clerk of the Assessment Appeals Board ..... (805) 781-5245

## CONTACT LIST:

Assessor ..... (805) 781-5636  
Main Office ..... (805) 781-5643  
Atascadero Office ..... (805) 461-6143  
Office e-mail address ..... Assessor@co.slo.ca.us  
Office website ..... www.slocounty.ca.gov/assessor  
County website ..... www.co.slo.ca.us

*“I wish to thank my dedicated staff listed below for their commitment to producing an accurate and timely assessment roll, and providing quality service to the citizens of San Luis Obispo County.”*

**— Tom J. Bordonaro, Jr., County Assessor**

<i>Joe Alves</i>	<i>Michael Garcia</i>	<i>Jon Mendez</i>	<i>Jeff Stranlund</i>
<i>Pat Anderson</i>	<i>Stella Garcia</i>	<i>Nancy Milner</i>	<i>Tom Struble</i>
<i>Pattie Annon</i>	<i>Jack Gatz</i>	<i>Gina Mullins-Randise</i>	<i>Sara Sylwester</i>
<i>Dan Babcock</i>	<i>David Gleason</i>	<i>Susie Nelson</i>	<i>Debbie Takamura</i>
<i>Mark Bailie</i>	<i>Lesa Gofourth</i>	<i>Beth Oates</i>	<i>Sherry Taussig</i>
<i>Tabira Banu</i>	<i>Leslie Guy</i>	<i>Dana O'Brien</i>	<i>Joanie Teixeira</i>
<i>Mary Baxstreser</i>	<i>Sheila Hall</i>	<i>Darren Oliver</i>	<i>Gena Thomas</i>
<i>Gloria Becerra</i>	<i>Louise Hallikainen</i>	<i>Irene Policastrri</i>	<i>Kathleen Toscano</i>
<i>Gayla Beck</i>	<i>Rod Hallin</i>	<i>Cory Powell</i>	<i>Tonia Trisdale</i>
<i>Carrie Bisterfeldt</i>	<i>Fred Hanna</i>	<i>Ellen Ramirez</i>	<i>John Tylicki</i>
<i>Larry Brown</i>	<i>Laura Harris</i>	<i>Cheryl Roberts</i>	<i>Donna Van Matre</i>
<i>Linda Burgett</i>	<i>Shauna Heintz</i>	<i>Michelle Rodkey</i>	<i>Mieke Vriend</i>
<i>Juliann Clauson</i>	<i>Mary Ann Hess</i>	<i>Gerald Sanders</i>	<i>Rick Walsh</i>
<i>Mark Connelly</i>	<i>Jeanette Johnson</i>	<i>Cody Scheel</i>	<i>Nancy Ward</i>
<i>David Dauer</i>	<i>Kirk Kidwell</i>	<i>Randy Schuldt</i>	<i>Kendra Whittington</i>
<i>Heidi DeWalt</i>	<i>Greg King</i>	<i>Steve Schulte</i>	<i>Jan Wilson</i>
<i>Anna D'Dornellas</i>	<i>Nancy Lakin</i>	<i>Jay Secbrist</i>	<i>Joe Wittenberg</i>
<i>John Dostal</i>	<i>Daina Leary</i>	<i>David Shipman</i>	<i>Linda Wleklinski</i>
<i>Brenda Dye</i>	<i>Jim Mallon</i>	<i>Ronnie Simons</i>	<i>Steve Wolfinger</i>
<i>Raydeen Eckberg</i>	<i>Calie McElwain</i>	<i>Charron Sparks</i>	<i>Leslie Zabel</i>
<i>Barbara Edginton</i>	<i>Preston McKelvy</i>	<i>Bill Sporleder</i>	
<i>Rex Fitch</i>	<i>Laura McNamara</i>	<i>Bob Spurgeon</i>	

## SPECIAL THANKS

The continued support and cooperation we receive from the following agencies and departments ensure the success of the San Luis Obispo County Assessor's office. Their contributions are truly appreciated.

- *County Board of Supervisors*
- *County Information Technology Department*
- *County Treasurer-Tax Collector*
- *County Planning Department*
- *California Department of Finance*
- *County Administrator*
- *County Auditor-Controller*
- *County Clerk/Recorder*
- *California State Board of Equalization*
- *California Assessors' Association*

## CREDITS

*Annual Report design by Jan Wolfinger Graphic Design, Inc., Photography by Steve Wolfinger*  
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