



2008 ANNUAL REPORT

TOM J. BORDONARO, JR.
SAN LUIS OBISPO COUNTY ASSESSOR



CHANGES WE'RE MAKING TO BETTER SERVE YOU!

IMPROVED WEBSITE

The Assessor's office has provided a variety of improvements to our website to enrich the experience and increase the information provided to our visitors. The Assessor's website development team is currently working on a major update to the property information search. The new search will provide almost double the information we currently show with greatly improved performance. We added a [Decline in Value Calculator](#) to help homeowners determine if they may be eligible for a decline in their property value. All forms on the website have been converted to online fillable forms. We have also added the Annual Report to our site which offers detailed information about our office and community.

GIS TECHNOLOGY

The Assessor's office staff, working jointly with other County Geographic Information Systems (GIS) staff, completed a five-year GIS Strategic Plan in March 2008. The goal of this plan is to centralize governance and data in order to create efficiencies throughout the departments currently utilizing this technology, and to provide better public service through more dynamic public access to maps and information.

Some Assessor specific GIS projects underway are the ongoing development of a more accurate shared GIS parcel layer, the preparation of Assessor's Maps using GIS technology, and the development of Intranet mapping applications.

The GIS Community of Interest (GIS COI), comprised of key GIS personnel within the County, is working to create Internet applications that will allow the public similar access to this important GIS information. The group will also be actively pursuing collaboration with other agencies within San Luis Obispo County to provide regional support for its important functions, including emergency preparedness and response.

BUSINESS PROPERTY STATEMENT E-FILING

For the last two years, business owners have had the opportunity to e-file their business property statements. Statements are conveniently stored on-line for seven years, are encrypted, and held on a secure server. Prior years reported costs can be accessed and updated for changes, then electronically filed with our office. Each year, more features are added to improve the program. Visit the e-file website at www.calbps.org for more information.





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MESSAGE FROM THE ASSESSOR



Thank you for your interest in the San Luis Obispo County Assessor's office. I am pleased to present you with our 2008 Annual Report, which provides information regarding California's property tax assessments, as well as specific San Luis Obispo County assessment data.

In the past several years, the Annual Report has focused on the tremendous growth experienced in the local real estate market and the resulting high percentage of growth in assessed value. That scenario surely is not the case today as we have seen lower prices and a slowdown in home sales.

With this slowdown in the residential market, our workload has increased dramatically. Even with a decrease in staff this year, we took the initiative to review the values of over 14,000 residential properties and reduce the total assessed value by approximately \$750,000,000. This was

accomplished at the same time we completed over 98% of our regular workload, which resulted in a 5.3% increase in the total assessment roll.

I am extremely proud of our staff and their dedication to providing a fair assessment in a declining market. They proactively reduced assessed values under the safeguards of Proposition 8, which protects property owners from paying more taxes than they should. They will continue to seek out assessments that deserve the temporary reduction provided under Proposition 8 until our real estate market recovers from its' current suppressed state.

We have made several changes this year to better serve our stakeholders. Our website is constantly being upgraded. A few changes this year include fillable forms and a calculator to help property owners decide whether they might be eligible for a decline in value on their property. We are also working on a major update to improve our property information search to greatly increase the information available and enhance the performance of the search. If you haven't visited our website recently, please do so at slocounty.ca.gov/assessor.

We are also heavily involved in a countywide collaborative effort to utilize Geographic Information Systems (GIS) to increase the accuracy of our maps and provide better public service through more dynamic public access to maps and information.

Business owners now have the opportunity to file their business property statements online. They are secure, encrypted, and stored for seven years on our system. The e-file process saves time and money for the business owner and our office and is a true win-win for all concerned! If you are interested, visit the website at www.calbps.org.

I would like to take this opportunity to thank my staff for their excellence in public service. No matter which part of the team they are, they continue to amaze me with their dedication to a job well done! I also wish to thank the taxpayers and citizens of San Luis Obispo County for the privilege of serving you as County Assessor. It truly is an honor and I pledge to protect the trust you have given me by continuing to provide fair and accurate assessments and services.

Sincerely,

A handwritten signature in green ink that reads "Tom J. Bordonaro, Jr." The signature is written in a cursive, slightly slanted 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.

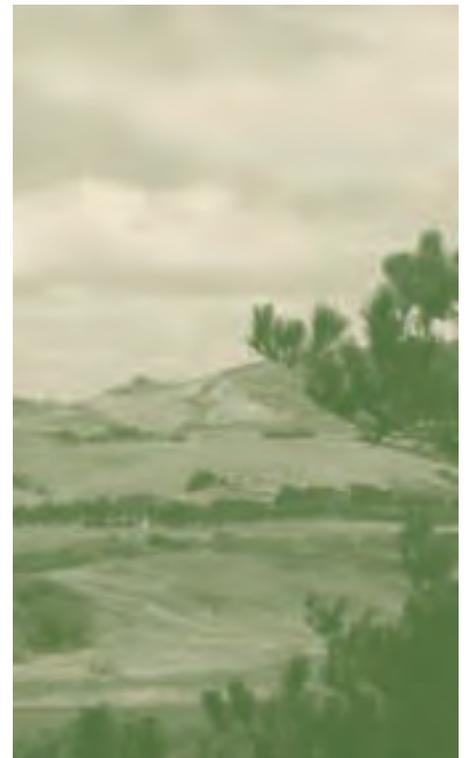


VISION STATEMENT WE ENVISION:

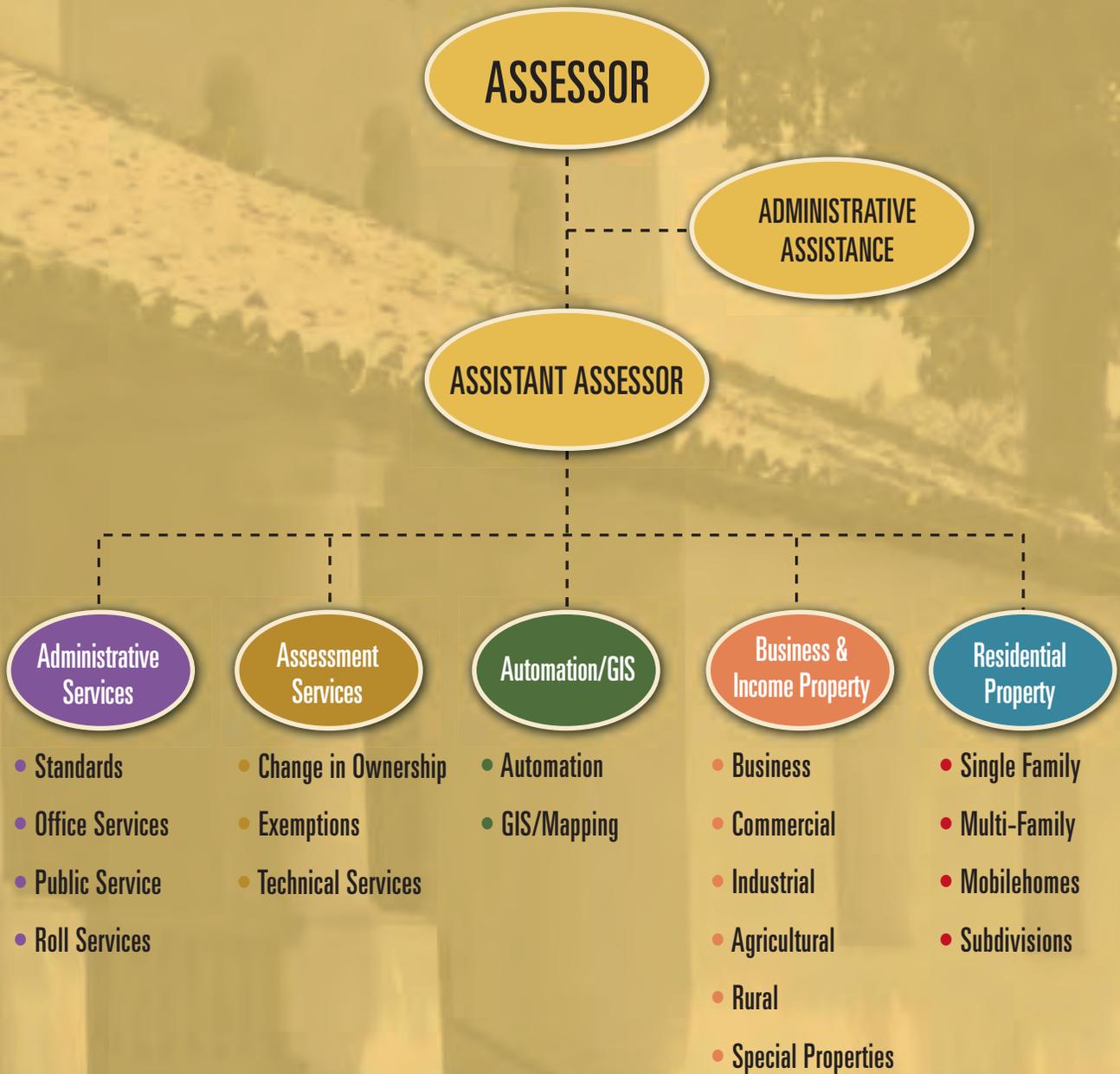
- *A proactive approach to educating and serving the public*
- *A healthy, productive, and effective organization where each individual is valued*
- *Teamwork cultivated through honesty, cooperation, and trust*
- *Self-motivated, happy employees working with passion and purpose toward the public good*
- *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*



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 5,100 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 \$40.6 billion in assessed value. The Assessor does not set tax amounts or collect taxes.

The Assessor's office maintains and processes over 125,000 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 26,000 recorded documents per year affecting title to real property, and approximately 15,000 building permits are tracked for completed new construction. The total workload for real property assessments is approximately 76,000 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 68,000 property exemptions which include Homeowners', Veterans', Welfare, and Low Value exemptions.



Over 35,000 business personal property accounts, which include boats, aircraft, and all business machinery and equipment, are annually assessed in the County of San Luis Obispo. Approximately 100 mandatory audits are performed annually.

Other functions of the Assessor's office include the maintenance of over 5,100 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.

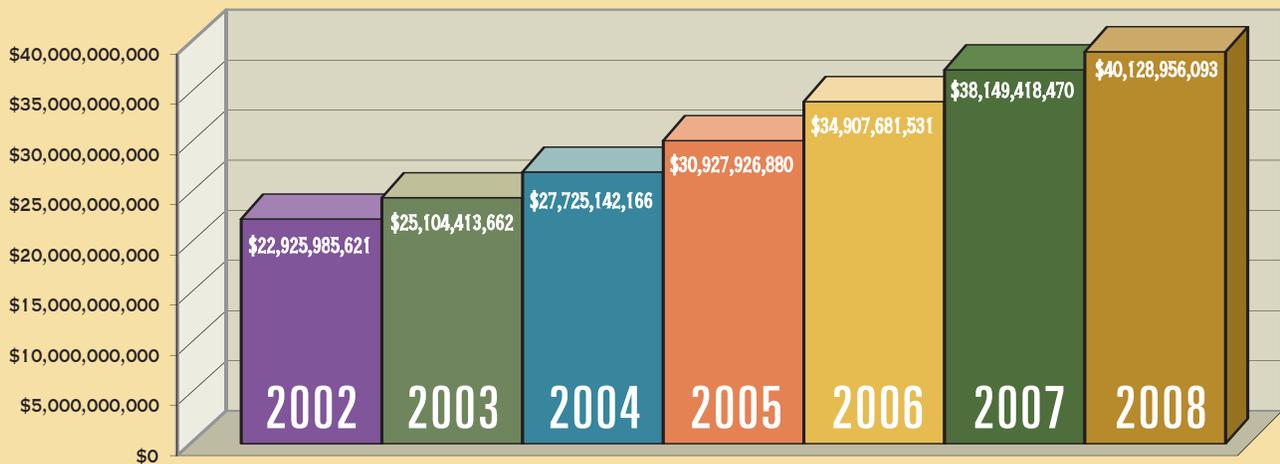
As a result of Proposition 13, most real properties are reassessed when there is a change in ownership or when there is new construction. When real property is reassessed, a new base value is established, and thereafter an inflationary factor of 2% or less is applied by State law to the assessed value. Last year, the total value of the assessment roll increased by 5.26%. A majority of this increase, approximately 90% 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	2007/2008	2008/2009	DIFFERENCE	% CHANGE
Land	\$18,296,650,484	\$19,261,961,992	\$965,311,508	5.3%
Improvements & Fixtures	\$19,408,599,299	\$20,388,580,669	\$979,981,370	5.0%
Personal Property	\$937,028,952	\$1,026,289,006	\$89,260,054	9.5%
Total Tangible Property	\$38,642,278,735	\$40,676,831,667	\$2,034,552,932	5.3%
Non-Reimbursed Exemptions	(\$492,860,265)	(\$547,875,574)	(\$55,015,309)	11.2%
Total Assessed Value	\$38,149,418,470	\$40,128,956,093	\$1,979,537,623	5.2%



SEVEN-YEAR ASSESSMENT ROLL SUMMARY (IN ASSESSED VALUE)





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 DATE DISTRIBUTION (SECURED ROLL)

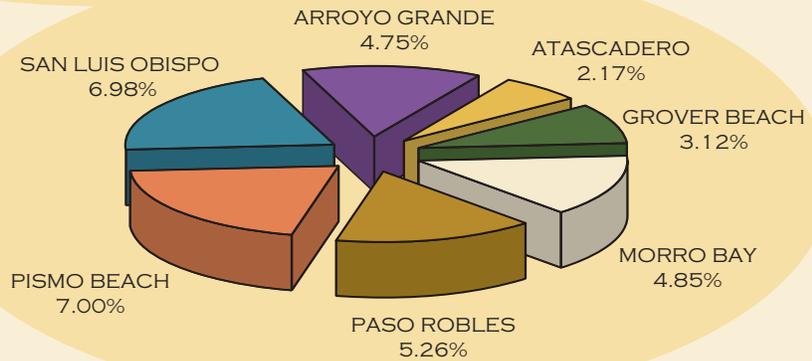
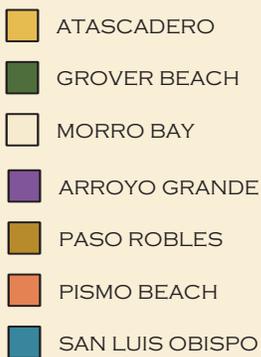
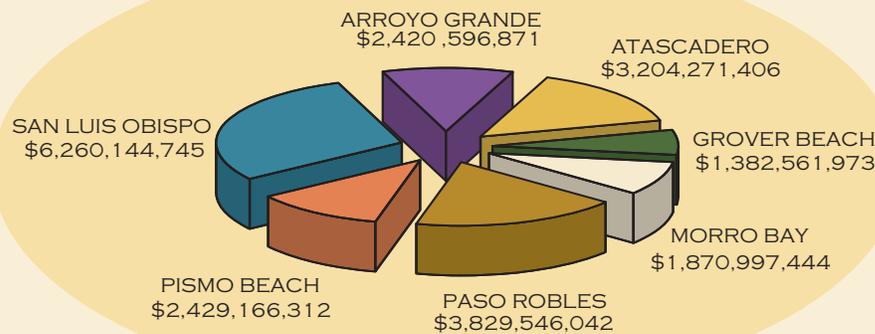
The “Base Date” represents the oldest ownership interest held by the current owner(s) of record in a piece of property valued by the Assessor’s office under the guidelines of Proposition 13.

BASE DATE	PARCEL COUNT	PARCEL COUNT %	TOTAL ASSESSED VALUE	TOTAL ASSESSED VALUE %
1975	16,190	11.96%	\$1,259,312,112	3.30%
1976	1,443	1.07%	\$146,311,977	0.38%
1977	2,147	1.59%	\$271,374,279	0.71%
1978	2,303	1.70%	\$339,311,410	0.89%
1979	1,840	1.36%	\$240,046,994	0.63%
1980	1,851	1.37%	\$272,651,660	0.71%
1981	1,599	1.18%	\$236,517,870	0.62%
1982	1,495	1.10%	\$258,615,661	0.68%
1983	1,148	0.85%	\$213,889,037	0.56%
1984	1,766	1.30%	\$358,681,760	0.94%
1985	1,941	1.43%	\$463,975,636	1.22%
1986	2,157	1.59%	\$443,871,227	1.16%
1987	2,291	1.69%	\$509,569,864	1.34%
1988	2,448	1.81%	\$533,016,160	1.40%
1989	3,041	2.25%	\$733,895,934	1.92%
1990	4,041	2.98%	\$794,751,746	2.08%
1991	3,356	2.48%	\$544,255,666	1.43%
1992	1,791	1.32%	\$531,043,387	1.39%
1993	1,864	1.38%	\$498,736,857	1.31%
1994	2,261	1.67%	\$617,006,367	1.62%
1995	2,537	1.87%	\$682,830,954	1.79%
1996	2,603	1.92%	\$708,060,985	1.86%
1997	2,888	2.13%	\$726,250,491	1.90%
1998	4,362	3.22%	\$1,105,536,361	2.90%
1999	5,258	3.88%	\$1,488,682,804	3.90%
2000	5,819	4.30%	\$1,786,683,517	4.68%
2001	5,634	4.16%	\$1,898,130,269	4.97%
2002	5,426	4.01%	\$1,846,271,844	4.84%
2003	6,087	4.50%	\$2,364,899,735	6.20%
2004	6,785	5.01%	\$2,707,780,292	7.10%
2005	8,191	6.05%	\$3,536,406,885	9.27%
2006	8,872	6.55%	\$3,885,920,527	10.18%
2007	6,781	5.01%	\$3,209,531,939	8.41%
2008	7,197	5.31%	\$2,948,634,054	7.73%
TOTALS	135,413	100%	\$38,162,456,261	100%

ASSESSED VALUE BY CITY (BEFORE EXEMPTIONS)

CITY	2002	2003	2004	2005	2006	2007	2008	'07 to '08 % change
ARROYO GRANDE	\$1,471,485,553	\$1,628,326,537	\$1,774,430,190	\$1,952,792,391	\$2,154,764,089	\$2,310,857,727	\$2,420,596,871	4.75%
ATASCADERO	\$1,820,002,756	\$1,993,991,365	\$2,201,908,392	\$2,461,601,392	\$2,839,055,368	\$3,136,296,352	\$3,204,271,406	2.17%
GROVER BEACH	\$861,441,578	\$913,626,956	\$1,014,298,703	\$1,111,991,129	\$1,251,324,168	\$1,340,720,912	\$1,382,561,973	3.12%
MORRO BAY	\$1,259,480,951	\$1,282,706,578	\$1,381,812,512	\$1,494,601,024	\$1,658,778,983	\$1,784,403,632	\$1,870,997,444	4.85%
PASO ROBLES	\$1,837,974,632	\$2,100,482,354	\$2,358,522,822	\$2,778,988,491	\$3,258,491,069	\$3,638,347,674	\$3,829,546,042	5.26%
PISMO BEACH	\$1,371,104,305	\$1,493,855,889	\$1,645,252,238	\$1,842,068,510	\$2,057,456,161	\$2,270,239,385	\$2,429,166,312	7.00%
SAN LUIS OBISPO	\$3,780,234,495	\$4,127,757,750	\$4,488,960,051	\$4,887,437,483	\$5,448,596,035	\$5,851,803,558	\$6,260,144,745	6.98%

ASSESSED VALUE BY CITY

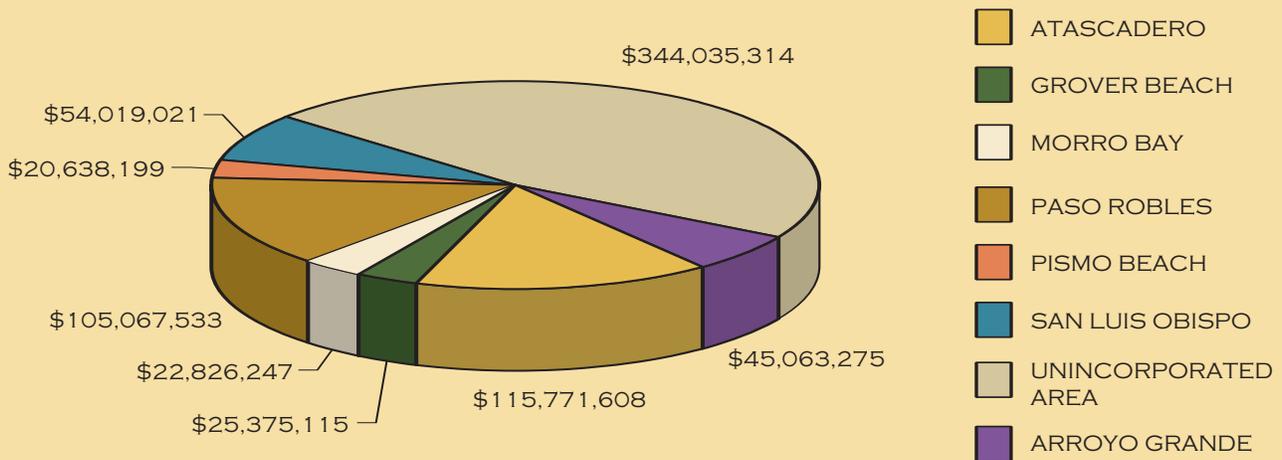


% CHANGE IN 2008 ASSESSED VALUE (BEFORE EXEMPTIONS)

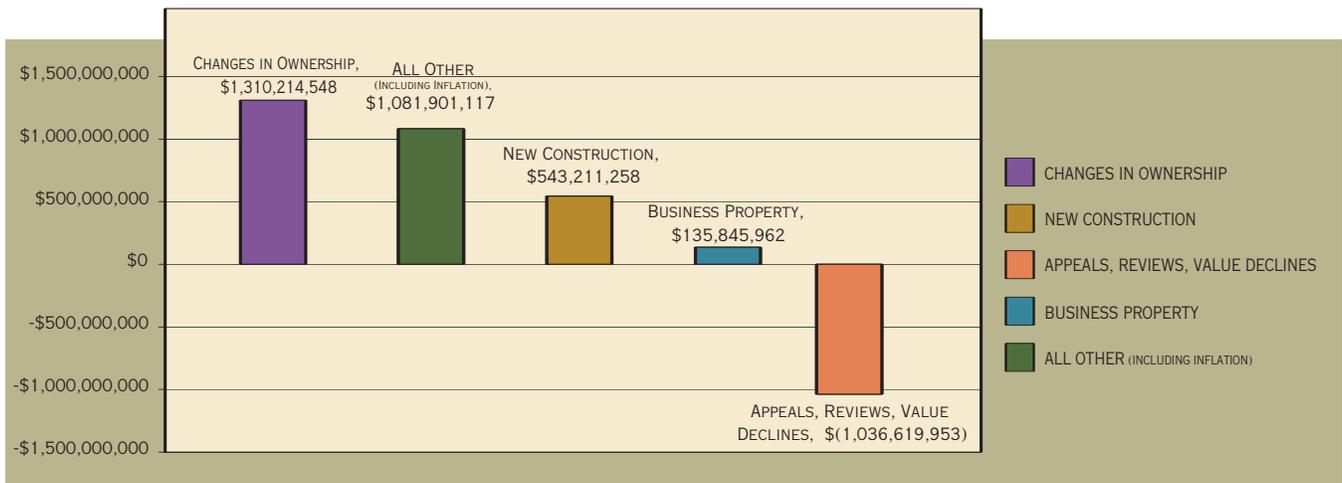
RECORDED DOCUMENTS AND PERMIT WORKLOAD

WORK ITEMS	2002	2003	2004	2005	2006	2007	2008
NEW CONSTRUCTION	17,049	17,410	18,840	18,194	18,372	17,907	15,285
REAPPRAISABLE CHANGES IN OWNERSHIP	12,764	12,765	12,306	12,998	13,220	11,295	9,206
NON-REAPPRAISABLE CHANGES IN OWNERSHIP	10,403	14,478	13,424	13,649	14,037	12,628	14,677
TOTAL	40,216	44,653	44,570	44,841	45,629	41,830	39,168

DECLINES IN ASSESSED VALUE BY JURISDICTION (PROPOSITION 8)



FACTORS CAUSING ASSESSMENT VALUE CHANGE



FACTS ABOUT LAND CONSERVATION ACT PROPERTIES (WILLIAMSON ACT)

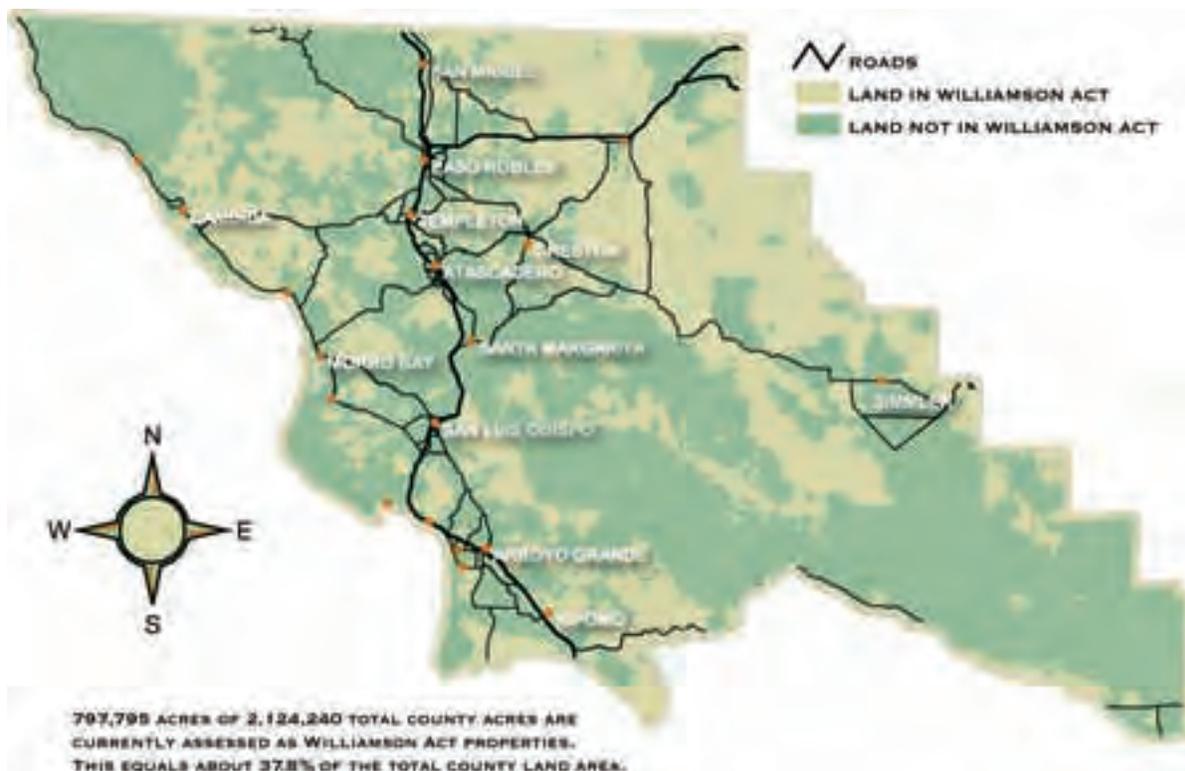
The objectives of the California Land Conservation Act of 1965 are to protect agricultural lands for continued production of food and fiber, to protect very limited types of land devoted to open space and recreational uses, and to prevent the splitting of large acreage parcels into small residential 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

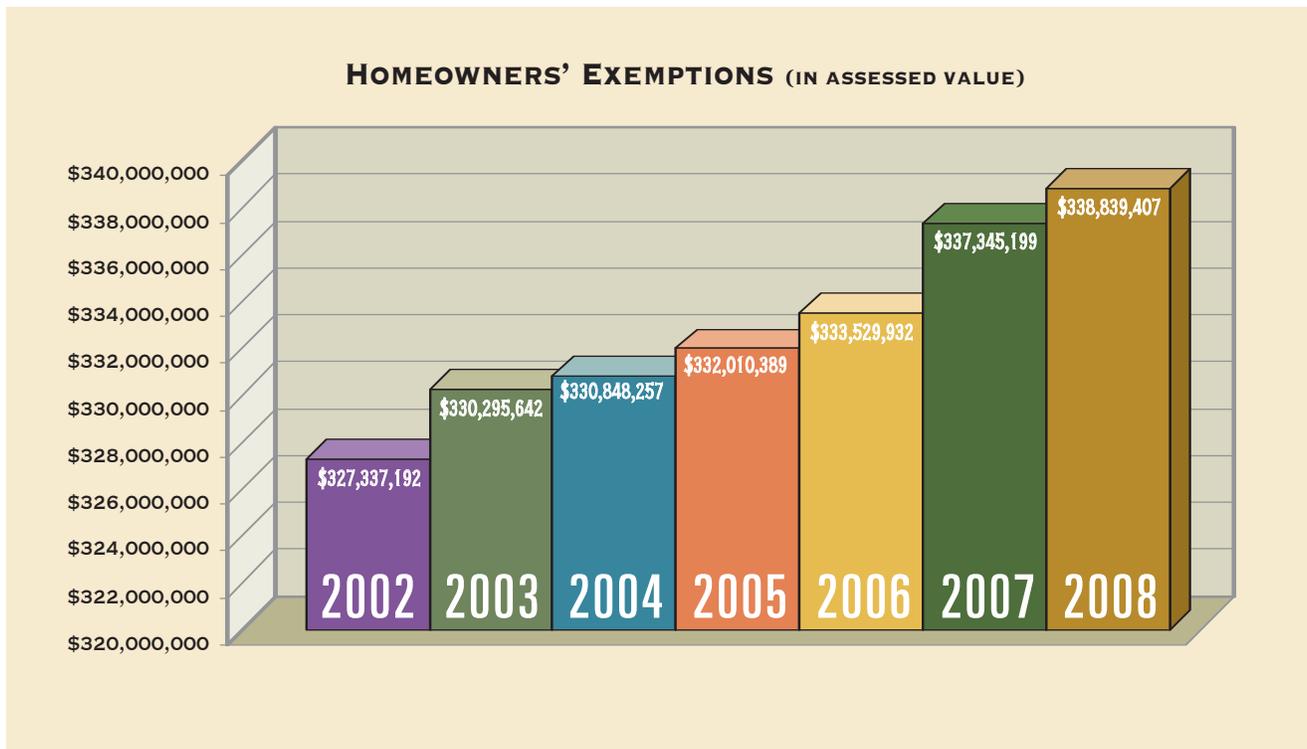
If you own and occupy your home as your principal place of residence, you may be eligible for an exemption of up to \$7,000 off the assessed value.

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.



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. 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.

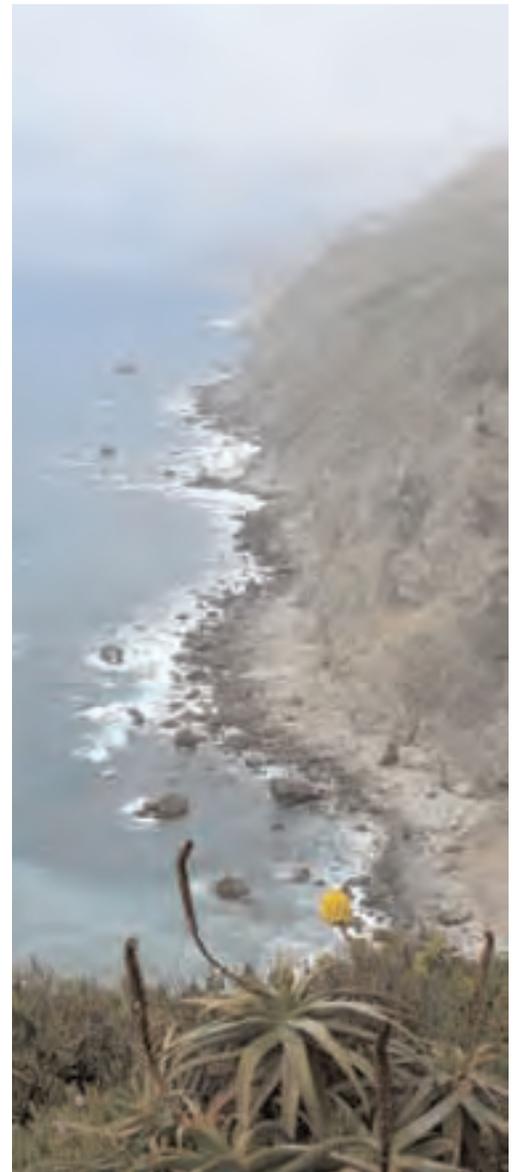
Non-Qualifying Use

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 month following the month of date of purchase.*
- *A late-filing penalty, not to exceed \$250, will be applied to claims received after the deadline.*





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 \$111,296 or \$166,944 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

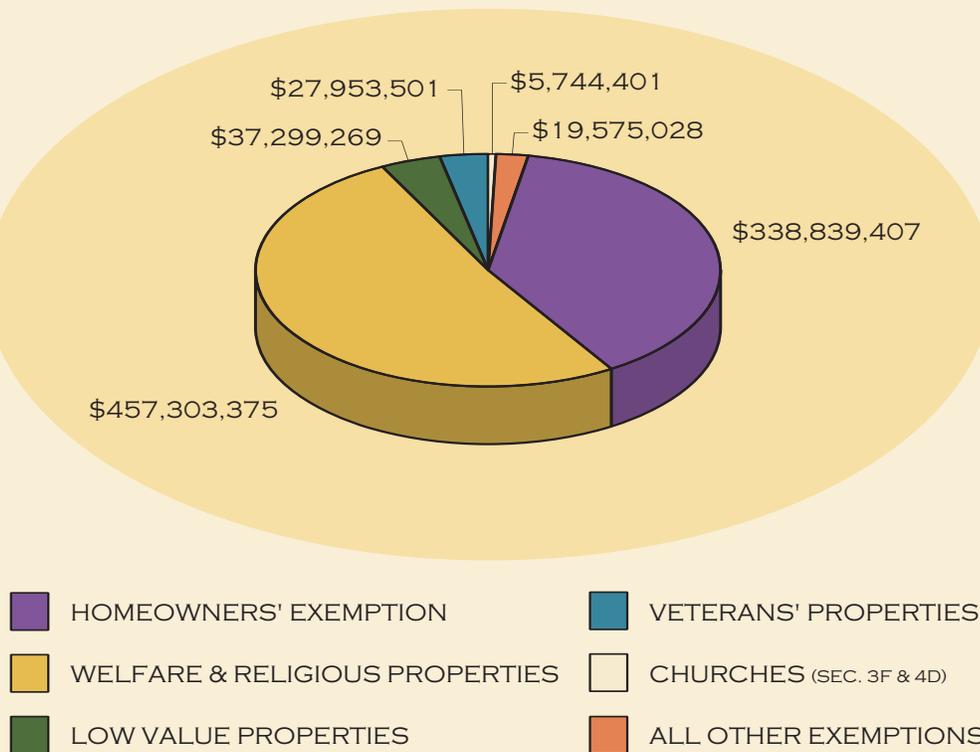
Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption.



ROLL EXEMPTION TOTALS

	2002	2003	2004	2005	2006	2007	2008
Homeowners' Exemption	\$327,337,192	\$330,295,642	\$330,848,257	\$332,010,389	\$333,529,932	\$337,345,199	\$338,839,407
Welfare & Religious Properties	\$261,911,618	\$136,164,975	\$240,226,830	\$317,292,527	\$361,623,636	\$408,252,327	\$457,303,375
Low Value Properties	N/A	N/A	\$31,354,778	\$33,407,994	\$34,808,129	\$35,848,670	\$37,299,269
Veterans' Properties	\$16,155,802	\$19,599,241	\$20,969,946	\$22,016,661	\$23,350,070	\$25,508,497	\$27,953,501
Churches (sec. 3f & 4d)	\$2,376,172	\$4,749,345	\$3,629,902	\$2,858,410	\$4,419,094	\$4,725,786	\$5,744,401
All Other Exemptions	\$18,526,001	\$16,220,686	\$16,724,841	\$17,275,710	\$17,210,280	\$18,524,985	\$19,575,028
TOTAL EXEMPTIONS	\$626,306,785	\$507,029,889	\$643,754,554	\$724,861,691	\$774,941,141	\$864,147,925	\$886,714,981

BREAKDOWN OF PROPERTY EXEMPTIONS ON THE 2008 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 new construction. The property must be held for sale and the owner 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. Contact the Assessor's office for more information.



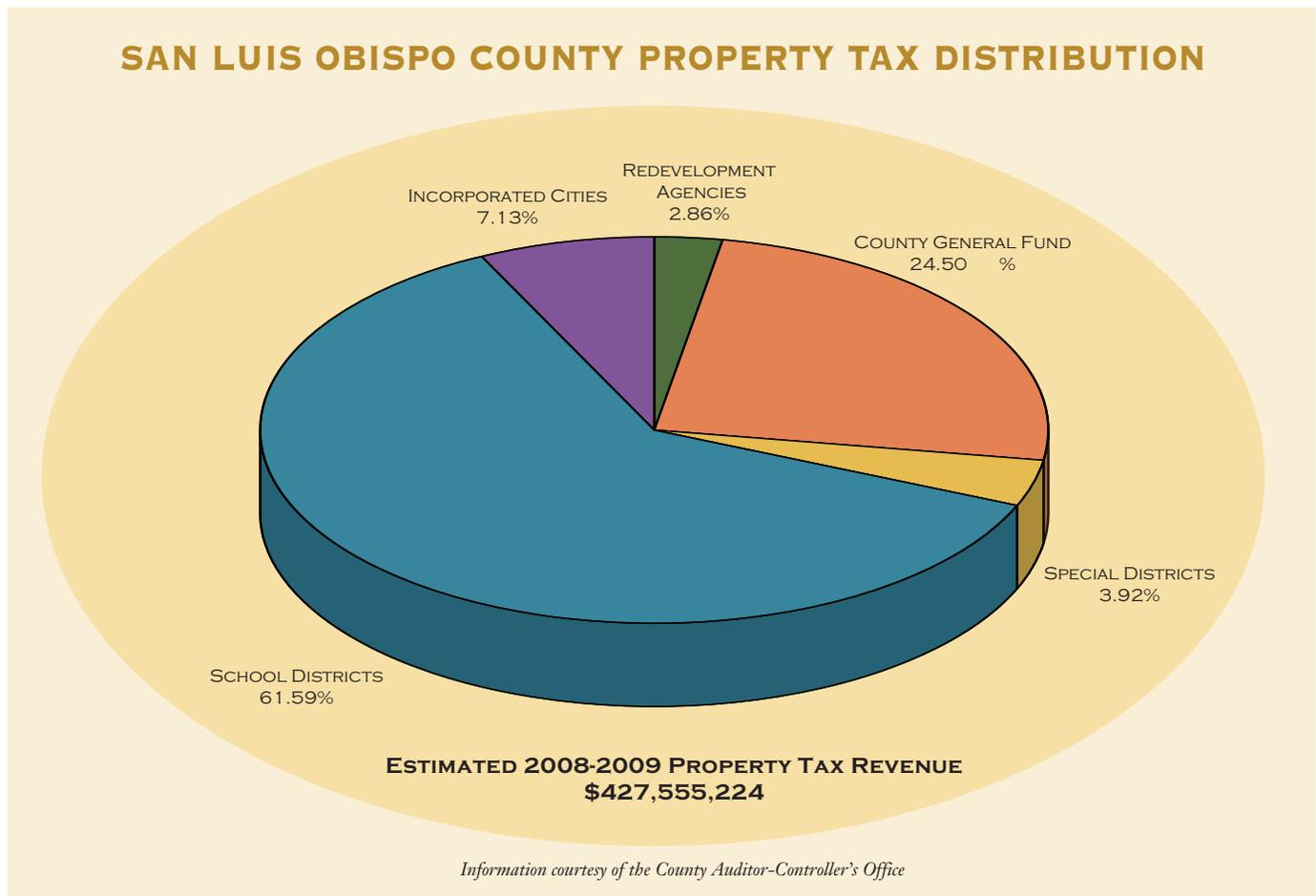
PROPERTY TAX INFORMATION

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.





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. Assessment Review Requests will be accepted throughout the year. Assessed values are corrected in accordance with the time restrictions mandated by the Revenue and Taxation Code as well as the California State Board of Equalization guidelines.

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 assessment appeal 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.*



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.”



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 multiple factors must be considered when determining assessed value.

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 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) 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.



ASSESSMENT REVIEW/APEAL FILING DATES

TYPE OF FILING	TAX YEAR APPLICABLE	FILING DATE APPLICABLE
Request for Assessment Review	Current Tax Year	Requests are accepted year round. Value corrections are made under time restrictions mandated in the Revenue and Taxation Code and the Board of Equalization guidelines.
Request for Assessment Review	Next Tax Year	
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

Declines in Value Review — Contact the Assessor's office

PROPERTY ASSESSMENT CALENDAR

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

DEADLINE FOR FILING AFFIDAVITS AND CLAIMS

FEBRUARY 15	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.
APRIL 1	Agricultural Property, Apartment House, and Business Property statements. (Property owners can file property statements online at www.calbpsfile.org)

DEADLINE FOR TAX PAYMENTS

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

03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ACTUAL RESULTS	06/07 ACTUAL RESULTS	07/08 ADOPTED	07/08 ACTUAL RESULTS	08/09 TARGET
94%	93%	95%	97%	98%	98%	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 the costs associated with property taxes. In addition, property owners are 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. Despite the dramatic downturn in the real estate market, the workload for the Assessor's office increased 14 percent in 2007/2008, in large part because of the need to review over 24,000 properties for possible reductions in assessed value. The assessed value was lowered on over 18,400 properties resulting in \$732 million being removed from the assessment roll. Our office must continue to review the assessed value of properties receiving a reduction each year until such time as the original assessed value is restored. These additional work items plus, the expectation that requests for reduced assessment will continue to be received, will impact production for the next few years. However, by utilizing the Assessment Evaluation Services (AES) mass appraisal program when applicable, coupled with the projected continued slowdown in the real estate market and multiple other factors, we should be able to meet our targeted goal for 2008/2009.

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

03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ACTUAL RESULTS	06/07 ACTUAL RESULTS	07/08 ADOPTED	07/08 ACTUAL RESULTS	08/09 TARGET
.72	.57	.50	.50	<1	.78	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? According to the State Board of Equalization "Report on Budgets, Workloads, and Assessment Appeals Activities" for the 2006/2007 fiscal year, San Luis Obispo County, with .52 assessment appeals filed per 1,000 assessments had the lowest number of assessment appeals compared with 11 similar counties. The 2007/2008 actual results compiled by the Assessor's office indicate the number of assessment appeals filed has increased somewhat; however, we continue to maintain a low assessment appeal ratio. The 2007/2008 data for other counties will be available from the State Board of Equalization in January 2009. In fiscal year 2007/2008 140 assessment appeals were filed in San Luis Obispo County which equates to .78 assessment appeals filed per 1,000 property assessments. The increase can be directly attributed to the declining real estate market. We will continue to be proactive in addressing Prop. 8 reductions in value by reviewing files where likely reductions in value have occurred and responding to requests for assessment review in a timely manner. Despite these efforts, it is anticipated the number of assessment appeals filed will increase in 2008/2009 and we may exceed our target.

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

03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ACTUAL RESULTS	06/07 ACTUAL RESULTS	07/08 ADOPTED	07/08 ACTUAL RESULTS	08/09 TARGET
1,938	1,941	1,977	2,183	2,000	2,561	2,100

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? For 2007/2008, we exceeded our projection of 2,000 completed assessments per appraiser. The new Attribute Inventory Rewrite (AIR) program has increased the ease and speed of entering property attributes into the system. Two Assessment Technicians have been assigned to the appraisal section to assist them with the more mundane appraisal tasks allowing the appraisers to devote their time to valuation of properties. Also, Administrative Assistant II's assigned to the Transfer section have been assigned parceling duties for the less complicated documents, which has allowed our department to become current with these duties. Getting the documents parceled quickly allows the transfer staff and the appraisers to work the triggers in a timely fashion, and allows the mapping staff to concentrate on keeping the parcel boundary changes current. We were able to utilize the AES Mass Appraisal module to review approximately 10,900 properties for possible reductions in assessed value. In addition, 678 hours of overtime were approved by Admin which, coupled with the Herculean efforts of our staff, allowed our office to address more work items than we originally thought possible. We currently have one vacancy in the appraisal ranks and we anticipate additional vacancies due to retirements and resignations. Staff attrition will result in newer employees who will lack the training and expertise to address the more complex work items. Our ability to meet our projected 2008/2009 target will depend on if and when we are able to fill vacant positions, the number of properties that will need to be reviewed for a reduction in value (in addition to our regular workload), and our ability to utilize overtime if necessary to complete the assessment roll.

4. Performance Measure: Net County Cost per assessment.

03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ACTUAL RESULTS	06/07 ACTUAL RESULTS	07/08 ADOPTED	07/08 ACTUAL RESULTS	08/09 TARGET
\$33.79	\$34.29	\$37.50	\$41.13	\$42.00	\$45.89	\$44.00

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 2008 indicates the San Luis Obispo County Assessor's costs were within range of 11 similar counties. The report reflects data for the 2006/2007 fiscal year. During that time period the cost per assessment for the 11 similar counties was \$22 to \$49 per assessment, and San Luis Obispo's cost was \$42.22. The State's data for 2007/2008 is still pending. We are striving to work as efficiently and cost effectively as possible. In 2007/2008 the loss of revenues, the increase in salary costs and overhead costs, plus the unanticipated pension increase had a significant impact on the Assessor's costs. Several vacant positions and employees on leave without pay provided sufficient salary savings to absorb the COLA increases. Last year's salary expenses rose due to a 6 percent cost of living adjustment, 9.75 percent retirement increase, and associated employee costs. Because of these large increases, the Assessor was above the projected goal of \$42.00. Projected results for 2008/2009 will most likely not be met due to the increased cost of living adjustment, retirement increase, and a significant rise (16%) in county overhead costs. (Salaries comprise 90 percent of our expenditures.)

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.

03/04 ACTUAL RESULTS	04/05 ACTUAL RESULTS	05/06 ACTUAL RESULTS	06/07 ACTUAL RESULTS	07/08 ADOPTED	07/08 ACTUAL RESULTS	08/09 TARGET
Not Available	Not Available	Not Available	84%	90%	67%	90%

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 Customer Satisfaction Survey has been available in our public lobby and on our website for approximately two years. In 2007/2008 we received 21 completed surveys; seven of those had negative ratings. The negative ratings were all generated from our website, but did not include any comments to point us to a specific problem. (It should be noted that although tens of thousands of people visited our website in 2007/2008, only seven responded with negative comments.) Privacy laws preclude us from posting ownership information on our website, and we are reasonably certain the frustration of website users stems from this. We are in the process of revising the website survey to try to elicit specific comments relating to the problems encountered by the public. In addition, we will be posting a notice on our website regarding privacy laws. This may help to alleviate the number of negative responses generated from those who are hoping to find ownership information on our website. All of the Customer Satisfaction Surveys resulting from visits to our public counter were rated Above Satisfactory and Outstanding and are reflective of the high standard of service we aspire to provide.

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 5,100 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.

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 Number(s) of all affected properties, and to sign the request. If you do not know your Assessor's Parcel Number(s), 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 WEBSITE AT WWW.SLOCOUNTY.CA.GOV/ASSESSOR WHERE YOU CAN:

- *Download parcel maps*
- *Download forms*
- *Research assessed values and property characteristics*
- *Complete an on-line survey*

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) 781-5831
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.slocounty.ca.gov

“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>Ross Feltbousen</i>	<i>Doug Mannon</i>	<i>Jeff Stranlund</i>
<i>Pat Anderson</i>	<i>Rex Fitch</i>	<i>Angela Mees</i>	<i>Tom Struble</i>
<i>Pattie Annon</i>	<i>Helen Florez</i>	<i>Jon Mendez</i>	<i>Sara Sylwester</i>
<i>Dan Babcock</i>	<i>Michael Garcia</i>	<i>Nancy Milner</i>	<i>Debbie Takamura</i>
<i>Mark Bailie</i>	<i>Stella Garcia</i>	<i>Gina Mullins-Randise</i>	<i>Rebecca Tanner</i>
<i>Tabira Banu</i>	<i>Jack Gatz</i>	<i>Susie Nelson</i>	<i>Joanie Teixeira</i>
<i>Mary Baxstresser</i>	<i>Lesa Gofourth</i>	<i>Beth Oates</i>	<i>Gena Thomas</i>
<i>Gloria Becerra</i>	<i>Leslie Guy</i>	<i>Dana O'Brien</i>	<i>Judy Thompson</i>
<i>Gayla Beck</i>	<i>Sheila Hall</i>	<i>Darren Oliver</i>	<i>Kathleen Toscano</i>
<i>Joni Benakovich</i>	<i>Louise Hallikainen</i>	<i>Terilee Ouimette</i>	<i>Nancy Towle</i>
<i>Carrie Bisterfeldt</i>	<i>Rod Hallin</i>	<i>Irene Policastri</i>	<i>Donna Van Matre</i>
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<i>Juliann Clauson</i>	<i>Mary Ann Hess</i>	<i>Desiree Ramos</i>	<i>Kendra Whittington</i>
<i>Mark Connelly</i>	<i>Stephanie Hillman</i>	<i>Michelle Rodkey</i>	<i>Jan Wilson</i>
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<i>Heidi DeWalt</i>	<i>Monica Johnson</i>	<i>Steve Schulte</i>	<i>Steve Wolfinger</i>
<i>Anna D'Dornellas</i>	<i>Kirk Kidwell</i>	<i>Jay Secbrist</i>	<i>Don Wright</i>
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<i>Raydeen Eckberg</i>	<i>Jim Mallon</i>	<i>Charron Sparks</i>	
<i>Barbara Edginton</i>	<i>Preston McKelvy</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

Annual Report Committee Members: Pattie Annon, Kirk Kidwell, Daina Leary, Beth Oates, Desiree Ramos, Donna Van Matre, Jan Wilson, Steve Wolfinger



SAN LUIS OBISPO COUNTY ASSESSORS

Francisco Ziba Branch (1850 – 1852)

Don Jose de Jesus Peco (1852 – 1853)

S.J. Pici (1853 – 1855)

Captain John Wilson (1855 – 1857)

Charles Varian (1857 – 1859)

B.P. Brown (1859 – 1861)

N. Gaxioca (1861 – 1863)

P. Hook (1863 – 1864)

John Bains (1864 – 1867)

Zenobio Pico (1867 – 1869)

James W. Buffum (1869 – 1871)

John J. Schieferle (1871 – 1879)

Angus McPherson Hardie (1879 – 1886)

J.M. Felts (1886 – 1894)

Charles O. King (1894 – 1906)

J.H. Hollister (1906 – 1913)

William M. Hollister (1913 – 1914)

Warren M. John (1914 – 1915)

P.J. McCaffrey (1915 – 1918)

William M. Hollister (1918 – 1943)

Charles A. Slater (1943 – 1951)

F. Bruce Bailey (1951 – 1961)

Joe Warnagieris (1961 – 1976)

Dick Frank (1976 - 2003)



