

# PROPERTY ASSESSMENTS

## Office of Tom J. Bordonaro, Jr., County Assessor

[www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor)

### San Luis Obispo Office

1055 Monterey Street, Suite D360  
San Luis Obispo, CA 93408  
(805) 781-5643



### North County Office

6565 Capistrano Avenue  
Atascadero, CA 93422  
(805) 461-6143

## Duties of the Assessor

The County Assessor is responsible for the preparation of the local secured and unsecured assessment rolls, which constitute the major portion of the ad valorem tax base for local government. ("Ad valorem" means taxes are based on the assessed value of the property.) This responsibility includes: discovering and inventorying all tangible property within the county; determining the taxability of each item of property; and valuing each item of taxable property in accordance with the California Constitution and state laws.

## Property Assessments

Property assessments fall into two categories:

- Real Property assessments are for real estate such as land and buildings. They are appraised whenever there is a change in ownership or new construction. (Exception: See special Reduction/Relief)
- Business Property assessments are for personal items such as trade fixtures, watercraft, aircraft, etc. and are appraised annually.

### Supplemental Assessments

Supplemental assessments are generated whenever there is a change in ownership and/or new construction. A supplemental assessment reflects the difference between the previous value and new value. Notices of Supplemental Assessments are mailed to advise the property owner of the new valuation prior to any bill or refund being issued.

### Change in Ownership

A change in ownership includes many different transfers of title to real property. Some types of ownership changes that are generally excluded from appraisal are:

- Transfers of property between husband and wife.
- Transfers of property to revocable family trusts.

For further information, call (805) 781-5643 and ask to speak with the Transfer Section.

**NOTE:** The Assessor's staff **cannot give legal advice**, but they can explain whether or not a transfer would be reassessed. It may be advisable to consult an attorney or other expert for advice before transferring title.

### Change in Ownership Statement

State law requires property owners to file a Change in Ownership Statement whenever real property or locally assessed manufactured homes change ownership, even if no deed is recorded. Most deeds, and certain other documents, must be accompanied by a "Preliminary Change of Ownership Report" at the time of recording or the County Recorder may charge a fee. These forms are used to assist in the appraisal of property and are not open for public inspection.

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

### **New Construction**

The Assessor is required to add value to the property for most new construction (e.g. a house, shed, garage, workshop, etc.) that increases the value of the property. Normal maintenance is not considered new construction (e.g. painting, re-roofing, etc.)

When additional value for new construction is added to the property, the taxable value of the remainder of the property does not change except for the annual inflationary factor. The value of the new construction is simply added.

### **Manufactured Homes**

All manufactured homes purchased as new after June 30, 1980, manufactured homes built and sold before June 30, 1980 that have transferred to property tax, and manufactured homes on permanent foundations regardless of age, are subject to property tax. As with real property, the assessed value of manufactured homes may be increased by no more than 2% annually, unless there is a change in ownership or new construction.

Accessories on licensed manufactured homes also may be subject to property tax. Manufactured homes built and sold before June 30, 1980 can be voluntarily transferred to the property tax roll or remain licensed by the Department of Motor Vehicles and administered by the State Department of Housing and Community Development (HCD). The HCD can be reached at (805) 549-3373 or (800) 952-8356.

### **Business Personal Property**

Business property is taxable, and is appraised annually. The owners of all businesses with business assets in excess of \$100,000 must file a property statement on or before April 1<sup>st</sup> of each year detailing costs of all supplies, equipment and improvements. Businesses with less than \$100,000 in assets must file at the request of the Assessor. For more information, call (805) 781-5643 and ask to speak with the Business Property Section.

### **Watercraft and Aircraft**

Watercraft and aircraft are taxable and appraised annually to the owner as of the lien date (January 1). The value is determined by reviewing the purchase price and sales of comparable watercraft and aircraft. Location and ownership information is obtained from the Department of Motor Vehicles, the Federal Aviation Administration, and on-site inspections. For more information, call (805) 781-5643 and ask to speak with the Business Property Section.

### **Williamson Act Properties**

The California Land Conservation Act of 1965, commonly referred to as the Williamson Act, allows certain agricultural properties to enter into a contract to be valued as an agricultural economic unit for a period of at least 10 years. Land and living improvements subject to such a contract are valued annually based on income. Non-living improvements are valued under Proposition 13.

Each year the least of the following three values is enrolled on the tax rolls:

- Current market value
- Proposition 13 value
- Contract value

The result is usually a reduction in taxable value and, thus, annual property taxes. Applications are available through the San Luis Obispo County Planning Department at (805) 781-5600.

## **Special reductions and/or relief**

Special situations (such as **disasters**, a **decline in market value**, or the taking of property by **eminent domain**) may qualify you for either short-term or long-term tax reduction or relief. Visit our website at [www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor) for more information.

## Exemptions and Exclusions

Exemption and exclusion claim forms are available from the Assessor's office. Visit our website at [www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor) for more information or call (805) 781-5643 and ask to speak with our exemption section.

### Homeowners' Exemption

If you own and occupy your home as your principal place of residence, you may apply for an exemption of up to \$7,000 off the assessed value. New property owners are automatically sent an exemption application in the mail. Homeowners' Exemptions may also be claimed on a supplemental assessment if the property was not receiving an exemption on the prior assessment roll.

### 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, or are 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 the Disabled Veterans' exemption. This may exempt up to \$143,273 off the assessed value of your home for the 2020/2021 tax roll year. The exemption may increase to \$214,910 if your income was less than \$64,337 in 2019. *NOTE: Exemption amounts are adjusted by an inflationary factor each year.*

### Institutional Exemptions

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

### Welfare Exemption

Property used exclusively for religious, hospital, scientific, or charitable purposes, and that is owned and operated by corporations or other entities organized for nonprofit purposes, may qualify for an exemption.

### 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 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

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

### Parent/Child Exclusion

The transfer of a principal place of residence between parents and children (and the transfer of up to \$1 million in current assessed value 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.

### Builders Inventory Exclusion

An exclusion from a supplemental assessment for new construction may be available for builders. The property must be held for sale and the builder should file a notification with the Assessor prior to or within 30 days from the start of construction. This exclusion does not apply to the regular assessment roll, which may include "under construction" value. (A notification claim form is available on our website at [www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor).)

# Assessment Reviews and Appeals

## Assessment Reviews

If you disagree with the taxable value of your property, you may request a review of your assessment. All original data used to assess your property, and any additional information provided by you, will be reviewed by the Assessor's staff to determine if the assessed value should be changed. Requests for Assessment Reviews must be submitted to the Assessor's Office, 1055 Monterey Street, Suite D360, San Luis Obispo, CA 93408. If the review of your property assessment is not resolved to your satisfaction, you *may* have the opportunity to file for an assessment appeal.

## Assessment Appeals

Differences over the valuation of property may be arbitrated by the Assessment Appeals Board (AAB). The AAB considers all evidence presented by the property owner and the Assessor's staff at a formal hearing. After hearing evidence, the AAB then establishes the value of the property in question. Assessment Appeal applications must be filed with the County Clerk of the Board, in the Administrative Office, at 1055 Monterey Street, Suite D430, San Luis Obispo, CA 93408. For more information, call the County Clerk of the Board at (805) 781-5011. A non-refundable filing fee will be required at the time of filing.

### Assessment Review/Appeal Filing Dates:

Type of Filing	Taxable Year Applicable	Filing Date Applicable
Request for Assessment Review on an Annual Notice of Assessment	Current Tax Year	July 1 <sup>st</sup> – Dec 31 <sup>st</sup>
	Next Tax Year	July 1 <sup>st</sup> – June 30 <sup>th</sup>
Assessment Appeal	Current Tax year	July 2 <sup>nd</sup> – Sept 15 <sup>th</sup>
Assessment Review or Appeal on Supplemental Assessments or Roll Revisions	Current or Prior Tax Year(s)	60 days from the mailing date on the Notice of Supplemental Assessment or Revision Notice

***You, as the property owner, are responsible for initiating a request for review and/or appeal on your property.***