

Disaster Relief

If a major calamity such as fire or flooding damages or destroys your property, you may be eligible for property tax relief. When a claim is filed, the Assessor's Office will immediately reappraise the property to reflect its damaged condition. In addition, when you rebuild it in a like or similar manner, the property will retain its previous assessed value.

Assessment Appeals

The Assessment Appeals Board handles unresolved differences between the Assessor and the taxpayer over the valuation of property. They consider all evidence presented by the property owner and the Assessor's Office at a formal hearing. The Appeals Board then determines the value of the property in question.

Appeals of regular assessments must be filed between July 2 and November 30. Appeals of supplemental assessments must be filed within 60 days of the supplemental notice date. All appeal applications must be filed with the Clerk of the Board, Clerk of the Board, County Administration Building, 481 4th Street, First Floor, Hollister, CA. 95023-3840.

Help With Paying Taxes

Property Tax Postponement—Property Tax Assistance—To be eligible, you must be blind, disabled, or 62 years of age or older and have a total household income of \$24,000 or less. Forms are available from the County Tax Collector. For more information, call the State Franchise Tax Board at 1-800-852-5711.

Related County Offices

Tax Collector	831-636-4034
Auditor	831-636-4090
Recorder	831-636-4046
Clerk of the Board	831-636-4000

Important Property Assessment Dates

January 1 - Lien date for the next assessment roll year (July 1-June 30). This is the time when taxes for the next fiscal year become a lien on the property.

February 15 - Deadline to file all exemption claims.

April 1 - Due date for filing statements for business personal property, boats and aircraft.

April 10 - Last day to pay second installment on secured property without penalty. This tax payment is based on property values determined for the January 1 lien date fifteen (15) months earlier.

May 7 - Last day to file business personal property, boat and aircraft statements without incurring a 10% penalty.

July 1 - Close of assessment roll and start of the new assessment roll year. The assessment roll is the official list of all assessable property within the County.

July 2 - First day to file assessment appeal application(s) with the Clerk of the Board of Supervisors.

Mid-July - Annual mailing of assessment notices to all property owners having more than a 2% adjustment to property values. Property owners should call the Assessor's office with any questions.

August 31 - Last day to pay unsecured property taxes without penalty.

November 30 - Last day to file an assessment appeal for reduced assessment on the regular roll with the Clerk of the Board of Supervisors.

December 10 - Last day to pay the first installment of secured property taxes without penalty.

PROPERTY TAXES

After the deed is recorded, the Assessor processes the transfer by assessing the property at fair market value (usually the purchase price). You will receive a Notice of Supplemental Assessment and sixty days later you will receive a supplemental bill. Sometimes all of your taxes will be paid in escrow. The title company will prorate the taxes owed from the time of your closing, please examine your title papers carefully as to the responsible party paying all taxes due.

The tax amount (according to Prop. 13) is 1% of assessed value. Many properties will also be subject to special levies, fees, and bonds. You will need to make reference to your specific tax bill to find out what levies, fees and bonds must be paid.

How do I calculate my taxes?

If the tax rate in your community has been established at 1.25% (1.00 base rate & .25 for prior indebtedness) the property tax would be calculated as follows:

Full cash value	\$300,000
	x .0125
Tax calculation: Multiply The rate times the full Cash value	
	Approximate Tax Amount: \$3,750.00

The tax amount may be adjusted for any special levies, such as County Service Areas (CSA's), Mello Roos, Landscape/Lighting Districts, Parking or reduced by any legal exemption that may apply.

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Hollister, CA. 95023-3893
www.san-benito.ca.us/departments/assessor

LAST UPDATE 10/08



What Does The Assessor Do?



“What Does The Assessor Do?”

This pamphlet, produced by the San Benito Assessor, explains what the Assessor does.

What does the Assessor do?

The Assessor has the following basic responsibilities:

- ◆ Locate all taxable property in the county and identify the ownership.
- ◆ Establish a value for all property subject to property taxation, according to applicable laws and rules.
- ◆ List the value of all property on the assessment roll.
- ◆ Apply all legal exemptions and exclusions.

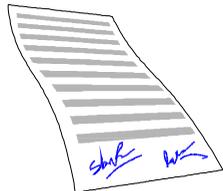
Contrary to popular opinion, the Assessor:

- ◆ Does not compute property tax bills.
- ◆ Does not collect property taxes.
- ◆ Does not establish property tax laws.
- ◆ Does not set rules by which property is appraised.

PROPERTY ASSESSMENTS

Real Estate

Under proposition 13, real property is reappraised only when a change in ownership occurs, or as a result of new construction. Generally, a change in ownership is a sale or transfer of property, while new construction is an addition or improvement to property. Except for these two instances, property assessments cannot be increased by more than 2% annually.



Proposition 13

Passed by the voters in June 1978, Proposition 13 substantially changed the taxation of real property in California. As a result of this Constitutional amendment.

- ◆ The maximum amount of property tax cannot exceed 1% of the property's appraised value, plus any bonds or fees approved by the voters.
- ◆ Real property can only be reappraised upon change of ownership, or partial/completed new construction. Business personal property, including boats and airplanes, and restricted properties are subject to annual appraisal.
- ◆ Except for these two instances, no increase in the assessed value of any real property can exceed 2% annually, regardless of the rate of inflation.

Declines In Value

Please refer to our pamphlet entitled: **Prop 8 Reductions—“These Assessments are too High! What to do in a Declining Real Estate Market”**

Change in Ownership Reappraisals

When a transfer occurs, the Assessor receives a copy of the deed and determines if a reappraisal is required under State law. If it is required, an appraisal is made to determine the fair market value of the property. The property owner is then notified of the new assessment and has the right to appeal.

Preliminary Change of Ownership Report

State law requires the property owner to file this form with the County Recorder when recording certain documents. If the form is not filed, the recorder will charge an additional recording fee of \$20.00. Information furnished on this form by the property owners, assists the Assessor in fulfilling their legal responsibilities. It is not a public document.

Change in Ownership Statement

The Assessor will use this form when the Preliminary Change of Ownership Report is either not filed or is filed incomplete. The Assessor also sends this form to owners of unique or special use properties when they change ownership. State law provides for a penalty if this form is not returned to the Assessor. This form is not a public document.

Supplemental Assessment

State law requires the Assessor's Office to reappraise property immediately upon change in ownership or completion of new construction. The Assessor's Office must issue a supplemental assessment, which reflects the difference between the prior assessed value, and the new assessment. The value is prorated based on the number of months remaining in the fiscal year, ending June 30. This is in addition to the regular tax bill. Notices of the supplemental assessments are mailed out to property owners prior to the issuance of the tax bill. For more information, call the Assessor's office at 636-4030 or refer to our pamphlet entitled:

- ◆ **Facts about Supplemental Assessments**

Mobile Homes

All new mobile homes purchased after June 30, 1980, and those on permanent foundations, are subject to property taxes. As with real property, the assessed value on mobile homes cannot be increased by more than 2% annually, unless there is a change in ownership or new construction. Mobile homes purchased before June 30, 1980 are generally not subject to property taxes. They pay a license fee to the state Department of Housing and Community Development. The agency can be reached (toll free) at 1-800-952-8356.



New Construction Reappraisal

The Assessor's office will try to answer, what the property tax consequences might be of adding on to the property. We must first explain that only the value of the addition will be added to the factored base year value of the property. The entire property is not reappraised. One method we use to arrive at a value contributed by the new improvement is from market-derived data, i.e. a house with a pool will sometimes sell for more than a house without a pool and developed land will sell for more than bare land. We also use the estimated cost of any additional improvements as another indicator of value. If the owner can tell us about the size and quality of the addition, we can give an estimated range of values of what the cost figures would indicate as the new value. We often inspect the finished project and review market data before arriving at a final value for the new improvement. We notify the property owner of the final value and offer an opportunity to discuss any questions about that value. A supplemental assessment is then issued for the additional value added to the property. For more information, refer to our pamphlet entitled:

- ◆ **“What happens when I build on my property?” - “If I add a room, will my property taxes go up?”**

Business Personal Property

Unlike real property, business personal property is reappraised annually. The owners of all businesses must file a property statement each year detailing costs of all supplies, equipment and fixtures at each location. This annual statement is required unless the property qualifies for direct assessment. Business inventory is exempt from taxation. Boats and airplanes are taxable and are subject to annual appraisal. Their value is determined by reviewing the purchase price and the sales of comparable boats and airplanes. Information of their location and ownership is obtained from the Department of Motor Vehicles, the U.S. Coast Guard, the Federal Aviation Administration and on-site inspections.