



# ANNUAL REPORT 2020

ROLAND HILL ASSESSOR/CLERK-RECORDER

# Assessor's Message

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I am pleased to present to the people of Tulare County the Assessor/Clerk-Recorder's 2020 Annual Report. During these very trying times of the coronavirus pandemic and public debate over important issues, it may seem peripheral to announce the great gains made to the annual assessment roll for the 2020/2021 tax year.

However, without the funds generated by the local property tax roll, vital services necessary to meet growing public health demands and ensure community safety would not be possible.



**Roland Hill**

Who could have anticipated on New Year's Day that businesses and schools would be forced to close in the spring to slow the spread of a potentially deadly virus? Thanks to the prudence and wisdom of the Board of Supervisors, the services provided by the Assessor/Clerk-Recorder were deemed essential, allowing the offices to stay open.

Although public service counters were closed March 19 through May 29 to protect county staff and the public from the spread of COVID-19, access to services was maintained by telephone,

email, and through applications and forms available for download from the Assessor/Clerk-Recorder's website. Thankfully, public service counters reopened June 1, yet still under an abundance of caution to mitigate spread of public infection. I want to thank the public for their patience during this difficult period, as well as my staff for their dedication and care for our constituents and each other. We press on, day by day, to provide essential services until this crisis subsides.

The 2020 Assessment Roll produced by the industrious experts of the Assessor/Clerk-Recorder's Office reveals eye popping numbers, including:

- Total Assessment Roll value of \$38.3 billion
- 4.96% property value growth
- 174,218 real estate and business assessments
- 77,490 recorded documents in 2019, a 5.4% increase

On the horizon are a number of exciting goals and some imposing challenges in 2020 and beyond. The need for a modern property information system is past due. Due to the enormous complexity of the California property tax system, there are few turn-key options available for counties with tight budgets. Our office is in discussions with vendors who can begin conversion of our assessment data soon after contract signing. Our goal is to make this a reality in 2021.

On the ballot in November will be a

statewide initiative which seeks to remove the protections of Proposition 13 for owners of commercial real estate. If passed by the voters, Proposition 15 would require county assessors to reassess the majority of commercial and industrial properties at market value every three years, removing the steady and measured assessment growth expected by property owners and local governments since Prop. 13 was passed in 1978. In addition to the absence of practical guidelines in the measure to implement such a daunting task, the cost is estimated by many assessors to exceed the increase

in tax revenue desired by its proponents. If the measure passes, assessor staffing levels statewide will have to change significantly. I'll be paying close attention to this one on election night.

I am so very proud of the hard working managers and staff at the Assessor/ Clerk-Recorder's Office who have persevered through some arduous challenges. Enforcing legal mandates is not always easy, but this team consistently carries it out with professionalism and grace. Please contact us if you have any questions or suggestions on how we can serve you better.

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## Departments

The Assessor/Clerk-Recorder's Office consists of three divisions that perform a wide variety of duties.

### ASSESSOR

The Assessor has the responsibility of annually discovering and assessing all property within the county as required by law. The Assessor must produce and deliver an assessment roll by July 1 of each year. The Assessment Roll becomes the base upon which local property taxes are levied, collected and distributed to schools, cities, redevelopment successor agencies, special districts and the County of Tulare.

### COUNTY CLERK

The Clerk's Office issues birth, death and marriage certificates and accepts the filing of Fictitious Business Name Statements, among other documents.

### COUNTY RECORDER

The Recorder's Office is responsible for recording, indexing and filing legal documents, such as property transfer records, liens, deeds, financial statements and other notices. The office also computes and collects filing fees. This repository of records is available to the public for research.

#### Tulare County Assessors

Roland Hill 2010-Present	F.C. Jefferds 1871-1882
Gregory Hardcastle 1986-2010	W.J. Ellis 1869-1871
Lawrence M. Nichols 1977*-1986	T.H. Hawkins 1867-1869
Carroll E. Cannon 1973-1977	A.H. Glassock 1865-1867
Herman F. Matney 1965*-1973	H.C. Townsend 1865*
Phillip U. Lucas 1955-1965	E.H. Dumble 1863*-1865
George R. Prestige 1926-1955	R.B. Sageley 1861-1863
Thomas H. Blair 1910-1926	T.C. Hays 1858-1861
Arthur Crowley 1902-1910	Claude G. Sayle 1855-1858
J.F. Gibson 1894-1902	J.B. Hatch 1853*-1855
Alex S. Gilliam 1893-1894	Thomas McCormick 1853*
D.F. Coffee 1890-1893	James B. Davis 1852
Seth Smith 1882-1890	

\* Appointed

# Property Tax Workflow

## City and County Agencies

Provide copies of building permits issued.



## Clerk-Recorder

Provides copies of deeds and other recorded documents.



## Assessor

Appraises all real property and personal property (business equipment, boats and airplanes) throughout the county.



## Auditor-Controller

Applies the appropriate tax rate and special assessments to determine the amount of property taxes owed.



## Treasurer-Tax Collector

Mails the property tax bills and collects payments.



## Auditor-Controller

Allocates the money to local taxing agencies, including the county, schools, cities and special districts.



## 2020/2021 Tax Roll



**4.96%** increase

\$38.3 billion total assessed value

Secured: \$36,003,113,393 Unsecured: \$2,319,617,333

**125,657** RESIDENTIAL ASSESSMENTS

**19,717** AGRICULTURAL ASSESSMENTS

**17,383** UNSECURED ASSESSMENTS

**10,119** COMMERCIAL & INDUSTRIAL ASSESSMENTS

**816** APARTMENTS (5 UNITS OR MORE)

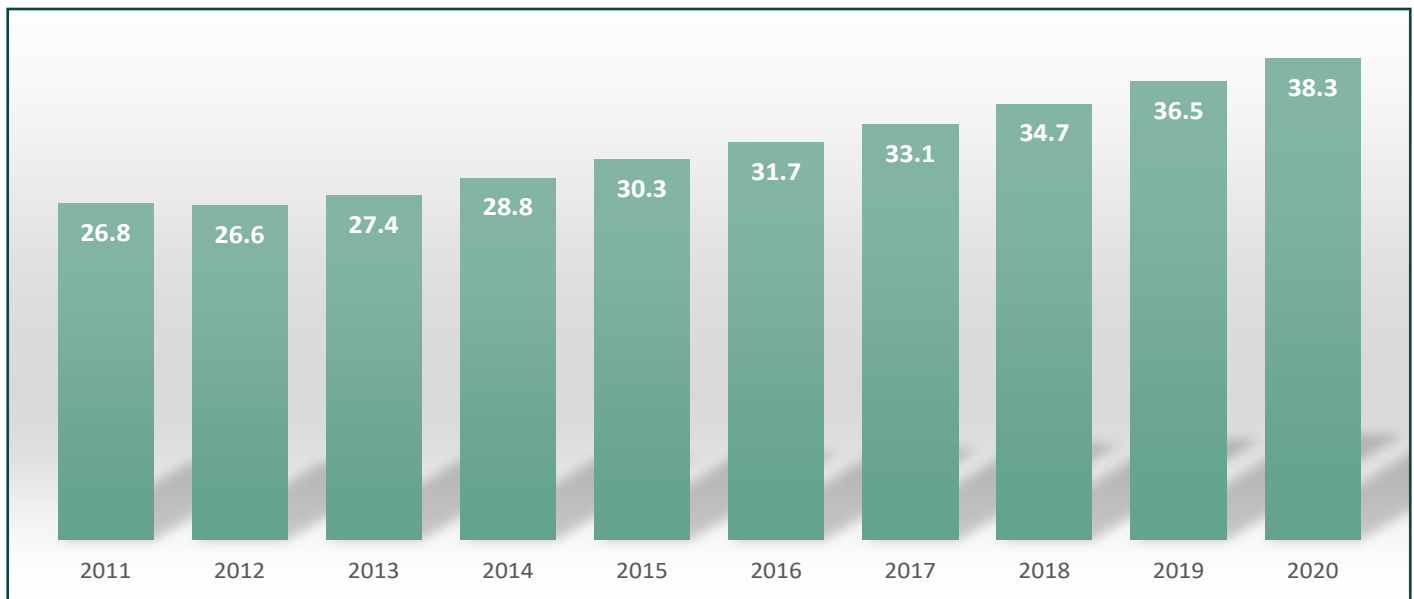
**526** MISCELLANEOUS ASSESSMENTS



## Continued Growth in 2020

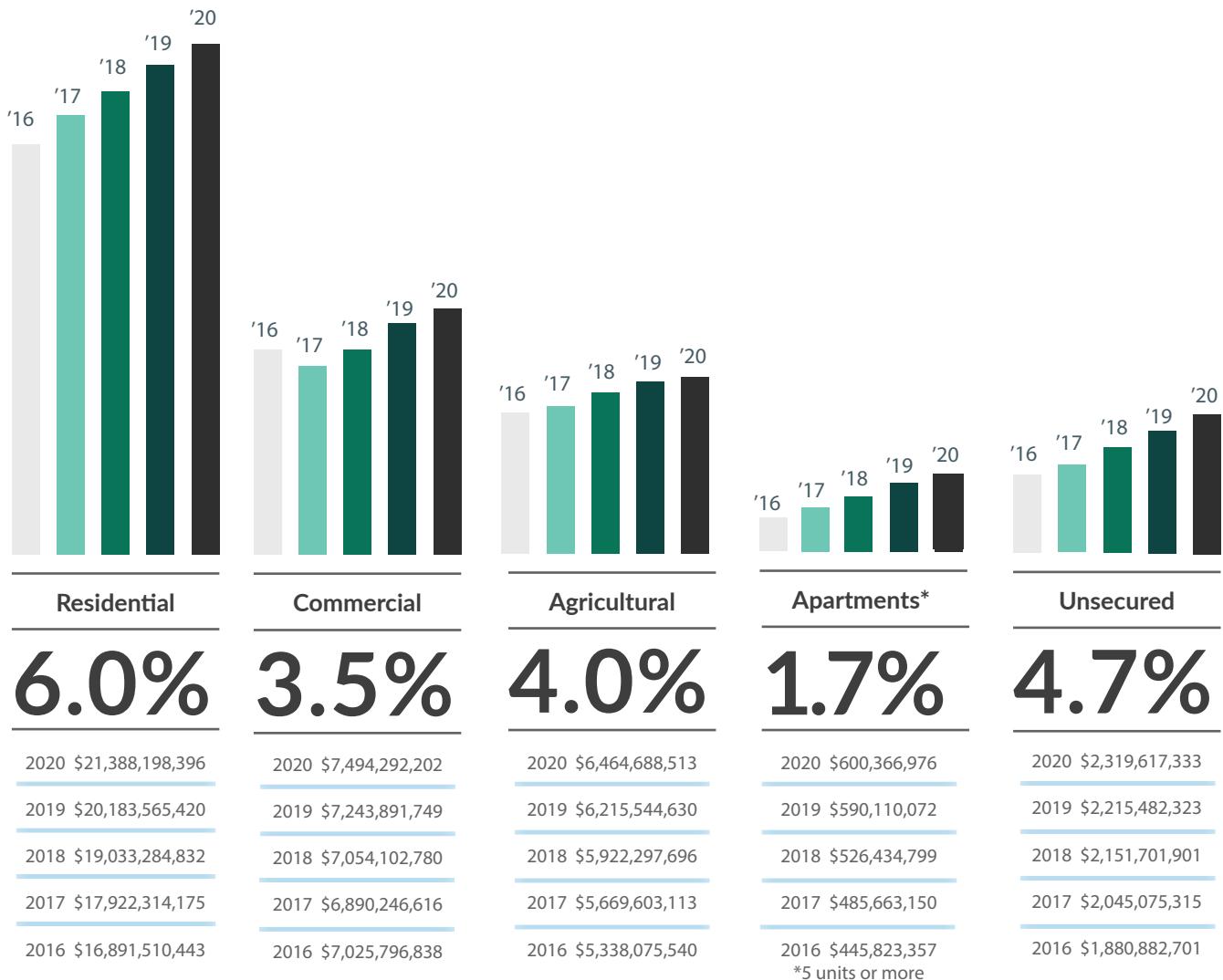
The Tulare County Assessment Roll increased by 4.96 percent in 2020, the eighth consecutive year of growth. The gross assessed value reached \$39,674,613,867, and the net taxable value after exemptions is \$38,322,730,726.

### ASSESSMENT ROLL HISTORY (BILLIONS)



Year	Roll Value	Property Tax Revenue (millions)
2011	\$26,804,098,868	\$268.04
2012	\$26,620,080,486	\$266.20
2013	\$27,415,183,391	\$274.15
2014	\$28,816,338,163	\$288.16
2015	\$30,286,558,317	\$302.87
2016	\$31,674,668,552	\$316.75
2017	\$33,093,933,814	\$330.94
2018	\$34,735,655,684	\$347.36
2019	\$36,512,936,469	\$365.13
2020	\$38,322,730,726	\$383.23

## Annual Increase by Assessment Type



# 2020

### Increase by Category

Proposition 13 limits real property tax increases to 2% unless a change of ownership or new construction occurs.

Change of Ownership

\$969,421,126

2% Consumer Price Index

\$785,907,241

New Construction

\$294,673,407

Automated Value Review

\$108,967,450



## Assessment Growth by City

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Visalia



5.70%

\$12,752,471,094  
50,203 assessments

Tulare



5.12%

\$4,937,137,272  
21,490 assessments

Porterville



4.12%

\$3,136,898,033  
18,175 assessments

Lindsay



2.06%

\$477,226,015  
3,116 assessments

Dinuba



6.03%

\$1,275,816,795  
6,626 assessments

Exeter



4.33%

\$650,087,428  
3,726 assessments

Farmersville



4.04%

\$349,194,209  
2,861 assessments

Woodlake



7.49%

\$258,706,357  
1,937 assessments

Unincorporated area



4.45%

\$14,485,193,523  
66,084 assessments

# Understanding Proposition 13

On June 6, 1978, California voters overwhelmingly approved Proposition 13, a property tax limitation initiative. This amendment to California's Constitution rolled back most local real estate assessments to 1975 market value levels, limited the property tax rate to 1% plus the rate necessary to fund local voter-approved bonded indebtedness, and capped future property tax increases.

Prior to 1978, real property was appraised cyclically, with no more than a five-year interval between reassessments, keeping assessed values at or near current market value levels. Prop. 13 created an acquisition-based tax system which limits the annual assessment growth of real property to 2% or the rate of inflation, whichever is lower. Taxable values of real property are established or modified only when taxable property is sold or newly constructed. As a result, two identical properties can have different assessed values, depending on when they were purchased. These restrictions allow property taxes to be predictable for owners of real estate and for entities that rely on tax dollars for funding.

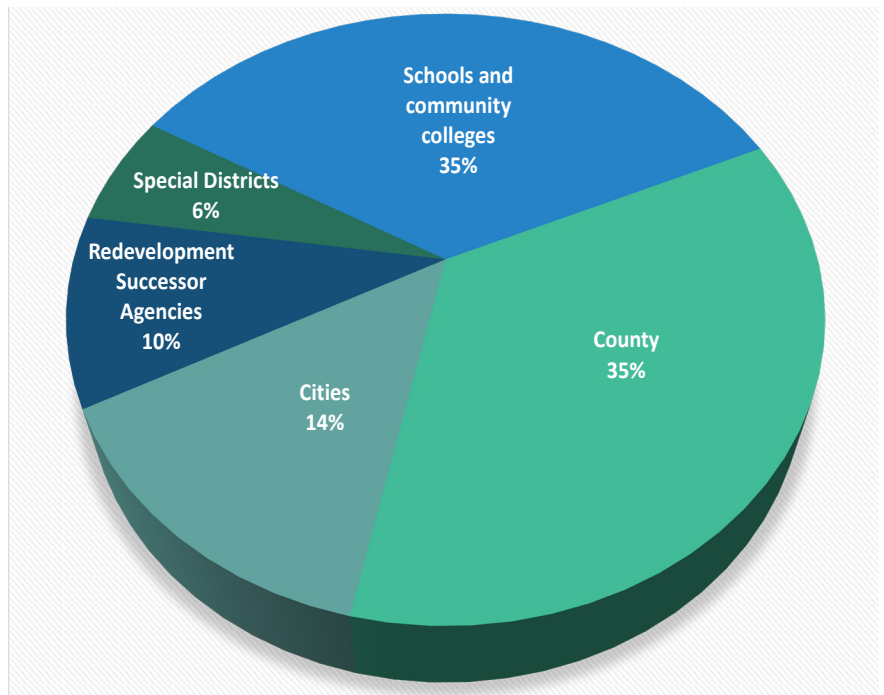
The restrictions of Proposition 13 could be amended by Proposition 15, a measure on the November 2020 ballot informally known as the "split roll" initiative. If passed by voters, most commercial and industrial property would be reassessed every three years. The initiative excludes the property of independently owned and operated businesses with 50 or fewer full-time employees. The changes would be phased in beginning in January 2022.

## Allocation of Property Tax Revenue

Fiscal Year 2019/2020

Total Revenue:

**\$378,481,612**



Source: Tulare County Treasurer-Tax Collector

# Exemption and Exclusions

Property tax exemptions and exclusions allow for tax savings under qualifying circumstances. Exemptions prevent all or a portion of an assessment from being taxed. Exclusions protect property from assessment or reassessment resulting from qualifying ownership changes or new construction.

The Assessor performs outreach annually to inform taxpayers of these programs. The Homeowners' Exemption is the most frequently claimed exemption.

## Homeowners' Exemption

Taxpayers who own their home and claim it as their primary residence may be eligible for a Homeowners' Exemption. The exemption reduces a property's taxable value by \$7,000, or \$70 in taxes. It is the most frequently claimed exemption.

Total Allowed: 40,170

Total Tax Reduction: \$281,175,860

## Parent-to-Child Exclusion

Transfers between parents and their children (or between grandparents and their grandchildren, under limited circumstances) will not be reassessed if certain conditions are met and the proper application is timely filed.

Total Applications: 1,885

Total Granted: 1,277

Tax Relief Granted: \$128,129,998

## Veterans' Exemption

The Disabled Veterans' Exemption reduces the property tax liability for qualified veterans who, due to a service-related injury or disease, have been rated 100% disabled or are being compensated at the 100% rate due to unemployability.

Current Active Exemptions: 651

Tax Relief Granted: \$84,618,466

## Welfare Exemption

Property can be exempted from taxation if used exclusively for religious, hospital, or charitable purposes and if owned or held in trust by non-profit organizations operating for those purposes.

Total Allowed: 645

Tax Relief Granted: \$651,613,795

## Other Ways to Save

**Solar System:** The initial purchaser of a building with an active solar energy system may qualify for an assessment exclusion. Solar systems added to existing buildings are automatically excluded.

**Calamities:** Properties damaged by fire or other causes may qualify for a temporary reduction in taxable value.

# Agricultural Assessments

Agriculture has been the mainstay of Tulare County's economy since non-native settlers first arrived in the mid-1800s. They planted wheat and barley and developed rudimentary canal systems that later made it possible to irrigate field crops, grapes, nuts, peaches and citrus. Elijah Packwood brought the first milk cows to Tulare County in 1850. Today, Tulare County produces more than 240 different crops, and nearly one in four jobs is tied to agriculture.

**\$6.5B**

2020 Total  
Assessed

Permanently planted acreage continues to increase, along with crop value. Pistachios continue to lead in assessed value, followed closely by almonds and navel oranges. Navels lead the pack with the most producing acreage in the county, but that will change in the coming years as more new almond and pistachio plantings come into production.

**16.9%**

of Total  
Tax Roll

In January, the implementation of the Sustainable Groundwater Management Act (SGMA) became official. Because SGMA will be implemented in phases, it may take some time to measure its effect on property value in Tulare County. On the whole, land values remain steady, with decreases observed mainly in areas without access to surface or irrigation district water. The Assessor's staff will continue to review land rents and sales throughout the county to ensure any market changes are reflected in agricultural assessments.

**301K**

Planted Acres in  
Williamson Act

In July, the Tulare County Board of Supervisors voted to allow the Tulare County Resource Management Agency (RMA) to accept new Williamson Act contracts. This program provides land owners with reduced property tax assessments in exchange for keeping their land undeveloped (see page 13).

Property owners seeking to receive a Williamson Act tax benefit (10% minimum) should contact RMA to begin the application process. To receive the benefit, property owners must agree to the terms of the contract, which include restricting use of their property to agriculture or approved compatible uses.

## Williamson Act Values

Most agricultural properties in the county receive tax relief from the California Land Conservation Act of 1965, commonly known as the Williamson Act. The CLCA is a voluntary, nine-year, automatically renewing contract for land owners who agree to development restrictions in exchange for reduced real property assessments. The CLCA can be applied to agriculture, agribusiness and other uses considered to be compatible, such as cell tower sites and solar farms.

The Farmland Security Zone (FSZ) is an agricultural preserve surrounding municipal boundaries to limit urban sprawl. FSZ contracts are similar to CLCA contracts, except the term is 18 years. In Tulare County, 10,572 acres are under FSZ contract.

Variety	2020	2019
Pistachios	\$296,112,249	\$262,160,749
Almonds	\$265,038,325	\$219,751,094
Navels	\$230,188,343	\$232,480,745
Walnuts	\$160,634,993	\$158,074,326
Table Grapes	\$113,729,519	\$117,662,836
Tangerines/Minneolas	\$72,063,859	\$66,713,041
Peaches (freestone)	\$38,842,948	\$38,348,928
Valencias	\$38,142,805	\$38,650,043
Wine Grapes	\$23,058,662	\$24,478,567
Plums	\$22,764,611	\$24,639,613
Lemons	\$22,478,408	\$22,200,167
Nectarines	\$21,921,427	\$23,370,729
Olives	\$18,944,966	\$21,688,820
Cherries	\$7,957,181	\$8,252,997
Kiwis	\$6,251,575	\$6,098,597
Prunes	\$5,298,662	\$6,697,039
Berries	\$4,578,750	\$4,349,925
Grapes, Raisin	\$4,257,686	\$4,517,889
Grapefruit	\$3,680,455	\$3,696,937
Pomegranates	\$3,186,988	\$4,033,818
Pecans	\$2,499,661	\$2,654,832
Blood Oranges	\$2,400,734	\$2,282,763
Peaches (clingstone)	\$1,420,707	\$1,662,328
Pummelos	\$1,325,210	\$1,323,206
Apricots	\$825,525	\$920,790
Pears	\$435,826	\$460,920
Melogold Grapefruit	\$228,825	\$228,825
Oroblanco Grapefruit	\$227,711	\$229,590
Quinces	\$220,050	\$220,050
Avocados	\$118,361	\$132,448
Other	\$100,096	\$109,713
Persimmons	\$27,041	\$694,658

**\$2.57B**

Assessed value of CLCA  
and FSZ parcels

**\$4.25B**

CLCA and FSZ  
total tax relief

**13,932**

Number of parcels  
receiving reductions

## Not All Commodities Are Assessed

**Tulare County  
leads the  
nation in  
dairy production**

Many agricultural commodities and crops grown in Tulare County are not assessable. Milk, the county's most valuable ag commodity, is not assessed. Livestock and poultry, together with the commodities they produce, are second in value, but neither the animals nor the commodities they produce are assessable. In addition, no annual plantings are subject to taxation. These includes corn, alfalfa, silage and cotton, among others. Additionally, all permanent plantings are exempt from taxation until the fourth year (grape varieties) or fifth year (all others) after being planted, which is when they become productive.



Subvention funds:	
2008/09	\$3,016,090
AB 1265 charges:	
2019/2020	\$3,981,050
2018/2019	\$4,157,345
2017/2018	\$3,339,659
2016/2017	\$3,118,689
2015/2016	\$2,758,429
2014/2015	\$2,503,889
2013/2014	\$2,543,601

### AB 1265 Charges

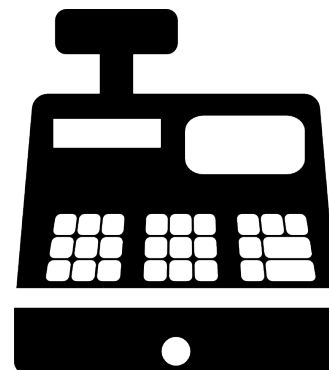
Subvention funds from the state, intended to partially replace local tax revenue lost from the Williamson Act, ended in the 2008/09 tax year. The Legislature passed AB 1265 in 2011, allowing counties to collect a calculated charge on each parcel with a Williamson Act contract. The legislation also shortened the contract term from 10 years to nine, and Farmland Security Zone contracts from 20 years to 18. AB 1265 charges are direct charges that go straight to the county's general fund.



## Business and Personal Property

Business and personal property are appraised annually at current market value. All businesses with \$100,000 or more in personal property or that are asked by the Assessor must file an annual statement listing supplies, equipment and fixtures. This department also values boats, personal watercraft and aircraft.

Tax bills of \$100 or less have been eliminated in 2020 thanks to an ordinance passed by the Tulare County Board of Supervisors. This allowed the Business Division to inactivate more than 6,000 accounts. Boats and personal watercraft assessments are down from 4,863 in 2018 to 950 in 2020.



The Business Division began accepting electronic filing of property statements for the first time in 2019, and 344 accounts have taken advantage of the program. The department also received approval from the Board of Equalization to accept electronic signatures, which enables taxpayers to email or fax copies of their business property forms. Many filers expressed their gratitude for this added convenience.

Business property staff also continued clearing a backlog of non-filing accounts, correcting bills for active accounts and eliminating bills for businesses no longer in operation. The number of non-filers is 717, down from approximately 4,000 three years ago.

Unsecured Values	2020	2019	2018
Aircraft	\$54,450,735	\$61,286,915	\$61,657,653
Boats/Vessels	\$21,007,299	\$26,358,952	\$30,070,972
Fixtures	\$1,100,041,905	\$1,011,865,862	\$956,083,156
Personal Property	\$1,147,453,867	\$1,103,510,550	\$1,086,074,984
Secured Values			
Fixtures	\$1,424,245,118	\$1,417,921,173	\$1,411,559,265
Personal Property	\$535,784,426	\$562,179,583	\$561,079,673



## Temporary Decline in Value

In 1978, California voters passed Proposition 8, a constitutional amendment that allows a reduction in assessed value when real property suffers a decline in value. A decline in value occurs when the current market value of real property is less than the current adjusted base year value (i.e. Prop. 13 value) as of January 1.

The decline in value is typically temporary and may be the result of changes in the real estate market, the neighborhood or the property itself. When a property's market value exceeds its adjusted base year value, the Assessor must return the taxable value to its adjusted base year value. The recovery of the residential real estate market has allowed the Assessor to restore many properties to their adjusted base year values.

Temporary reductions can be achieved through formal assessment appeals, informal petitions to the Assessor, or Assessor initiated reviews.

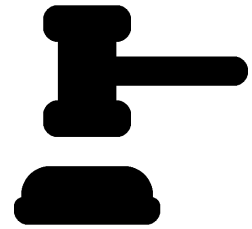
### Assessor Initiated Review

Following the stark decline in the real estate market in 2007/2008, the Tulare County Assessor's Office developed a computer-assisted value review program that continues to provide tax relief to thousands of property owners. The program uses local sales to calculate individual market values of single-family residential properties. It then compares each property's market value to its adjusted base year value (Prop. 13) and enrolls the lower of the two values on the annual tax roll. Property owners dissatisfied with the outcome of the automated review should contact the Assessor to request an appraiser review the assessment for accuracy before deciding if an assessment appeal is warranted.

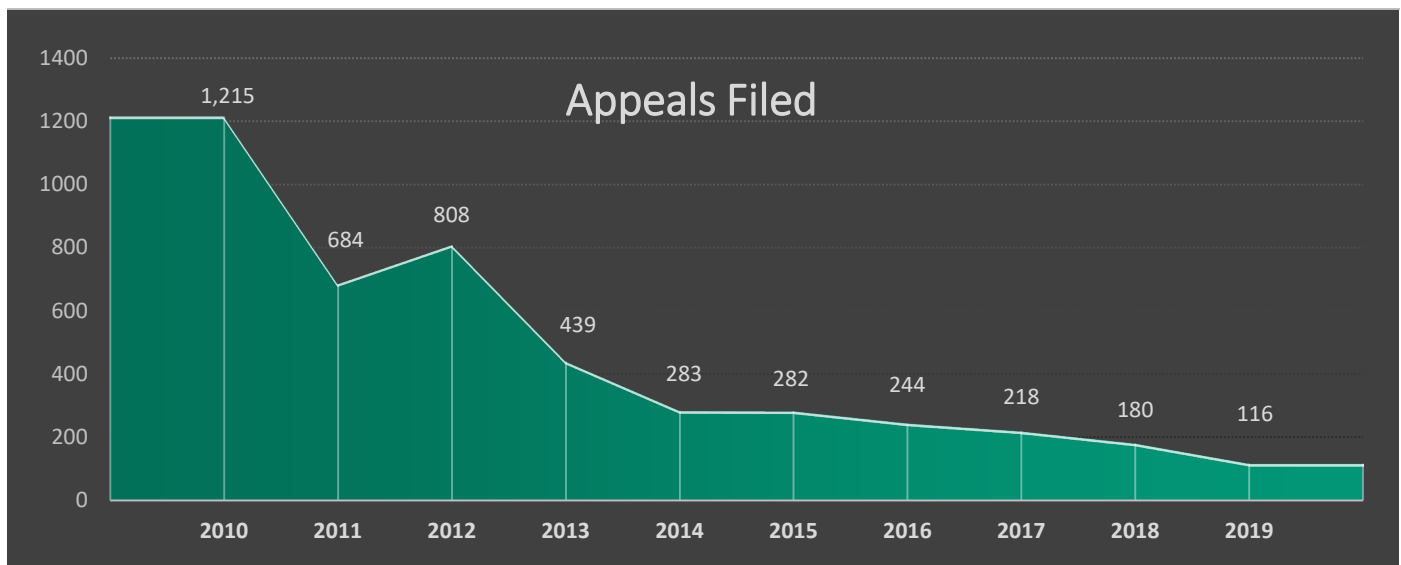
Year	Parcels Reviewed	Reduction in Value
2020/2021	9,356	\$568,997,173
2019/2020	11,238	\$664,497,621
2018/2019	11,910	\$772,948,761
2017/2018	14,793	\$937,583,938
2016/2017	19,436	\$1,171,994,677
2015/2016	26,491	\$1,500,606,479
2014/2015	32,652	\$1,733,983,223
2013/2014	46,769	\$2,655,305,126
2012/2013	49,594	\$3,151,257,696
2011/2012	43,119	\$2,687,128,331

# Assessment Appeals

Property owners who disagree with their assessed values can file assessment appeals with the Clerk of the Board of Supervisors between July 2 and November 30 each year. An appeal hearing is then set before the local, independent Assessment Appeals Board.



State law requires assessment appeals be resolved within two years of filing unless the right is waived by an applicant. If the Assessment Appeals Board renders a decision granting a temporary reduction in value, the decrease in value applies to the property tax due only for the year the application was filed. However, many appeals are resolved between the Assessor and the taxpayer without a hearing.



## Request for Value Review

Taxpayers can request the Assessor review their assessments when they believe the taxable value of their property exceeds current market value. The Assessor performs these free reviews annually.

Request for Value Review applications are available at the Assessor's Office and on the Assessor's website,

or they can be sent by mail upon request. Requests for value review cannot be made for prior tax years.

When a completed application is received by the Assessor, a staff appraiser reviews the assessment. If the market value is determined to be less than the taxable value, the assessment will be reduced,

resulting in a credit of taxes owed or a refund.

Once an assessment is adjusted to reflect current market value, the Assessor is required to perform annual reviews, making adjustments to the taxable value either positively or negatively based on market trends, until the market value exceeds the adjusted base year value.

## County Clerk

Many of the important documents marking the milestones of life are issued by the Tulare County Clerk, including birth, death and marriage certificates. The Clerk also issues public and confidential marriage licenses as well as deputy commissioner of marriage certificates for those who want to officiate weddings.

The Clerk files and posts for public inspection Notices of Determination, Notices of Exemption and all other environmental related documents. The Clerk accepts for filing Fictitious Business Name Statements, Statements of Fact, Oaths of Office and Surety Bonds.

The Clerk is responsible for the registration of notaries, legal document assistants, process servers, unlawful detainer



assistants and professional photocopiers.

The number of birth certificates issued in 2019 rose by 6.64% as people sought to meet the deadline to acquire "real" IDs, a federally accepted form of identification that will be required for air travel or for entering secured federal facilities such

as military bases and federal courthouses.

Proof of identity, such as a certified copy of a birth or marriage certificate, is required by the Department of Motor Vehicles to obtain a REAL ID Card. Without the required documents, only a lesser "Federal Limits Apply" ID will be issued.

The previous deadline of October 1, 2020, to use the REAL ID has been extended to October 1, 2021, due to processing delays caused by the coronavirus pandemic.

Birth, death and marriage certificates can be ordered online through a third party service called VitalChek. See the Clerk's website at <https://tularecounty.ca.gov/clerkrecorder> for more information.

Vital Documents Issued	2019	2018	2017
Birth Certificates	18,313	17,172	16,382
Death Certificates	1,688	1,700	1,729
Marriage Certificates	4,930	4,216	3,898
Confidential Marriage Certificates	214	198	144
Marriage Licenses	1,852	2,018	2,229
Confidential Marriage Licenses	66	74	45
Fictitious Business Name Statements	2,323	2,271	2,229
Environmental Documents	424	317	341

## County Recorder

The County Recorder files, indexes and maintains a wide variety of public documents associated with land transactions in Tulare County. These recorded documents are often used to determine the history and ownership of real property and for other real estate transactions.

Recorded documents include grant deeds, deeds of trust, mechanic's liens, tax liens, reconveyances, subdivision and parcel maps, mining claim records and military discharge papers. Document recording requirements are governed by California legal statute. Recorded documents are kept permanently for research purposes and the issuing of certified copies.

Overall recordings jumped from 73,541 in 2018 to 77,490 in 2019, a 5.4% increase.

The Recorder's Office began accepting electronically submitted documents in 2018. Last year the number of electronic submissions doubled, reducing public wait times and increasing staff efficiency. The number of documents recorded electronically increased from approximately 12% in 2018 to about 51% in 2019. Electronic submission of documents proved to be essential during the 10-week period public service counters were closed at the onset of the pandemic as it enabled the Recorder's Office to continue to provide this necessary public service.

**77,490** Documents Recorded in 2019  
5.4% increase from 2018

- 16,566 Property Transfers 21%
- 10,592 Property Liens 14%
- 8,964 Mortgages/Deeds of Trust 12%
- 13,537 Release of Property Encumbrance 17%
- 27,831 Other 36%

### Real Estate Deeds by Area

Visalia: 2,810  
Exeter: 186

Tulare: 1,171  
Lindsay: 125

Porterville: 767  
Farmersville: 109

Dinuba: 319  
Woodlake: 67

Unincorporated: 1,698      No transfer tax 6,753\*

\*Includes gifts, family transfers, transfers in and out of trusts, etc.

# Important Dates

## January 1

Taxes for the next fiscal year become a lien on all taxable property.

## February 15

Deadline to file exemption claims, including those for veterans and disabled veterans.  
Last day to file a Homeowners' Exemption claim to receive the maximum exemption.

## April 1

Deadline to file statements for business personal property, aircraft and boats.

## April 10

Last day to pay the second installment of secured property taxes without penalty.

## July 1

First day of the property tax year (fiscal year).

## July 2

First day to file an Assessment Appeal Application for the current tax year with the Clerk of the Board of Supervisors.

## August 31

Regular roll unsecured taxes are due.

## September/October

Annual secured tax bills are mailed.

## November 30

Last day to file an Assessment Appeal Application for the current tax year.

## December 10

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

## Tulare County Assessor/Clerk-Recorder

Tulare County Civic Center  
221 S. Mooney Blvd., Room 102-E  
Visalia, CA 93291-4593  
Phone: 559-636-5100  
assessor@co.tulare.ca.us