



2021

Assessor's Annual Report



Tara K. Freitas, CPA
Assessor/Clerk-Recorder

Assessor's Message

It is with great pleasure that I present the Assessor/Clerk-Recorder's 2021 Annual Report to the people of Tulare County. Contained in this report are information and data related to the assessment of both real property and business property as well as the many services provided by the offices of the Clerk and Recorder.

In 2021, the total net assessed value of all real and business property grew by more than \$2 billion to a total of \$40.37 billion, an increase of 5.35%. The assessment roll reflects the total net assessed



Tara K. Freitas, CPA

value of all real and business property in Tulare County as of Jan. 1, 2021.

The annual increase in the assessment roll can be attributed to many factors, including changes of ownership, new construction, business property reporting, exemptions, the California Consumer Price Index, and increases in the assessed values of properties that were previously reduced during declines in the real estate market.

The vast majority of assessments are initiated when grant deeds are recorded, indicating change of ownership; building permits are approved, indicating new construction is commencing; or the acquisition of business property is reported

to the Assessor. When property changes ownership or is newly constructed, the state Revenue and Taxation Code requires that it be initially assessed at fair market value. This "base year value" cannot increase more than two percent per year unless there is a subsequent change of ownership or new construction.

The property taxes derived from the assessment roll fund important services that are vital to the safety, health and welfare of the local community. Local property taxes provide funding for public schools, cities and special districts, with the largest percentage supporting public education.

One of the significant changes that occurred in 2020 that will affect the local assessment roll is the decision by the Tulare County Board of Supervisors to accept applications for Agricultural Preserve contracts. The Ag Preserve, also known as the Williamson Act, is a tax relief measure for owners of farmland. Passed in 1965 as the California Land Conservation Act, the CLCA permits landowners whose land is used for farming to enter into agreements with the county guaranteeing that the land will remain in farming for a period of at least nine years. In return for the guarantee, the Assessor annually values land and growing improvements using a restricted income approach rather than at their adjusted base year values pursuant to Proposition 13. The tax benefit of Ag Preserve contracts can be significant. Owners with contracts enjoy the benefit of being taxed at the lesser of their adjusted base year value, restricted (i.e., Williamson Act) value, or current market

value. Applications must be submitted to the Tulare County Resource Management Agency by Aug. 31 to be eligible for Ag Preserve benefits the following tax year.

I am humbled and grateful to the members of the Board of Supervisors — Larry Micari, Amy Shuklian, Dennis Townsend, Eddie Valero and Pete Vander Poel, III — for the trust they have demonstrated by appointing me to this important position. I also wish to thank my predecessor, Roland Hill, for his work in completing the first half of this fiscal year’s assessment roll and for his 40 years of service to the people of Tulare County.

I greatly appreciate the hard work and

excellent customer service provided by the management and staff of the Assessor/Clerk-Recorder, especially during a pandemic. The daily efforts of these dedicated professionals to produce an accurate and timely assessment roll make possible essential county services such as law enforcement, fire protection, public health and safety, libraries and parks.

I am honored to serve the residents and business owners of Tulare County and to present this report in my inaugural year as your Assessor/Clerk-Recorder. Please do not hesitate to contact us if you have any questions or suggestions on how we might 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

Tara K. Freitas 2021*-Present	Seth Smith 1882-1890
Roland Hill 2010-2021	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

* Appointed

Property Tax Workflow

City and County Agencies

Provide copies of building permits issued.



County 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.



2021/2022 Tax Roll



5.35% increase

\$40.37 billion total assessed value

Secured: \$37,757,211,998 Unsecured: \$2,615,890,501

126,869 RESIDENTIAL ASSESSMENTS

19,504 AGRICULTURAL ASSESSMENTS

16,958 UNSECURED ASSESSMENTS

10,275 COMMERCIAL & INDUSTRIAL ASSESSMENTS

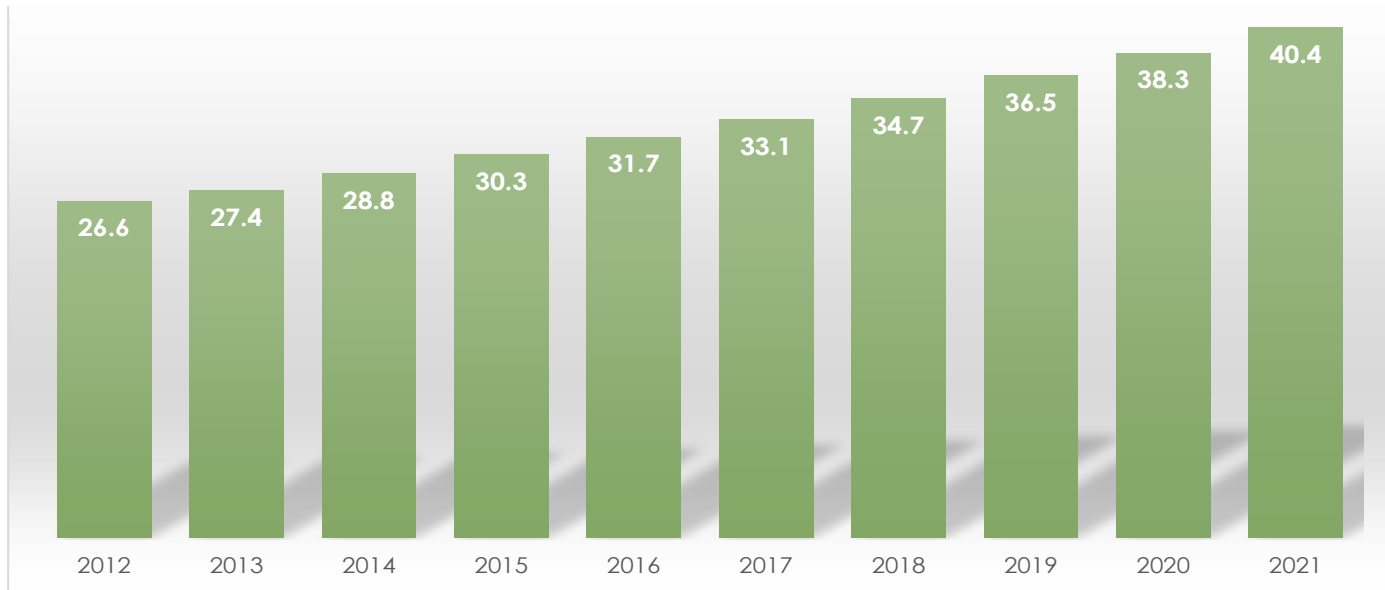
818 APARTMENTS (5 UNITS OR MORE)

640 MISCELLANEOUS ASSESSMENTS

Steady Growth in 2021

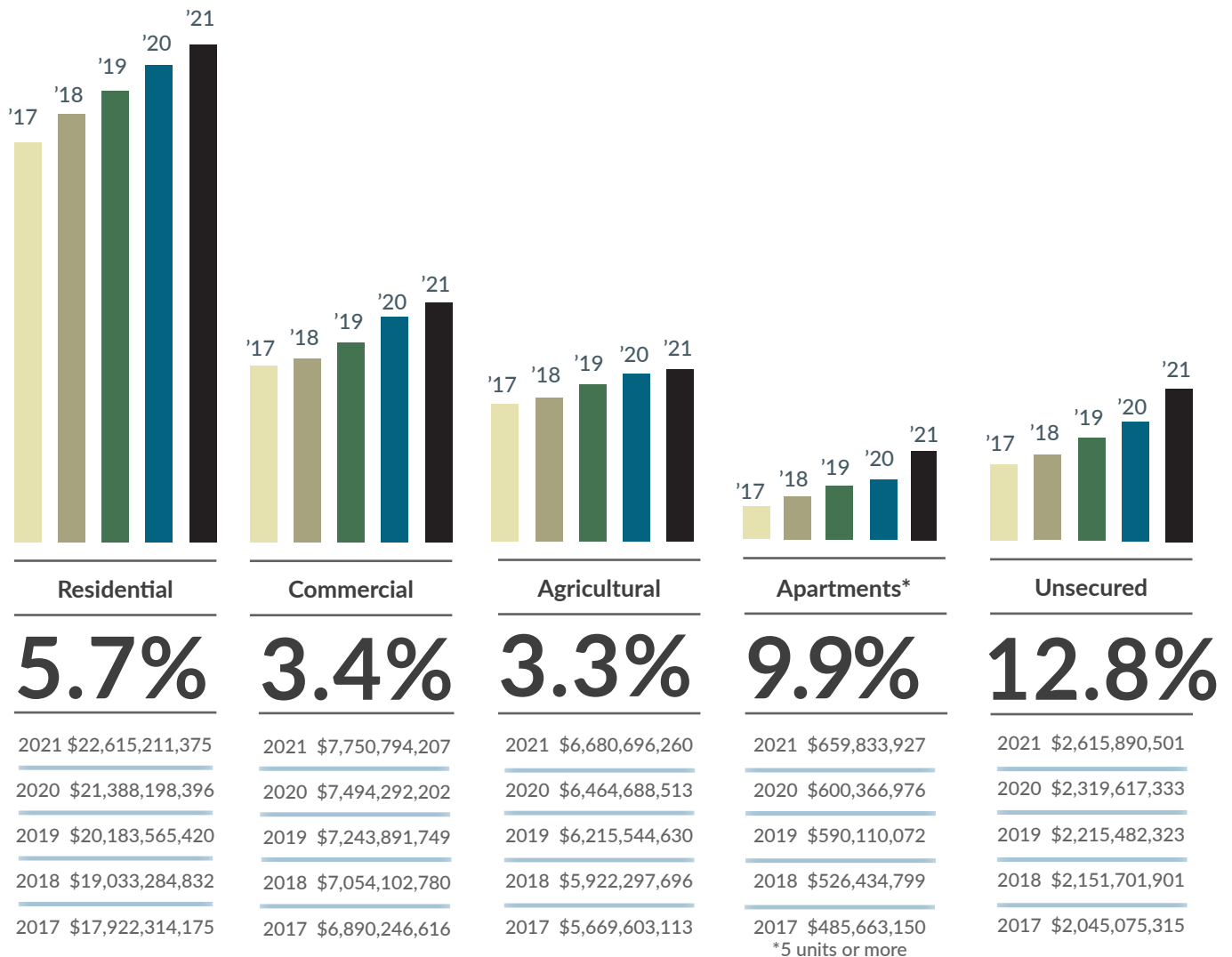
The Tulare County Assessment Roll increased by 5.35 percent in 2021, the 10th consecutive year of growth. The gross assessed value reached \$41,827,773,198, and the net taxable value after exemptions is \$40,373,102,499.

ASSESSMENT ROLL HISTORY (BILLIONS)



Year	Roll Value	Property Tax Revenue (millions)
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
2021	\$40,373,102,499	\$403.73

Annual Increase by Assessment Type



2021

Increase by Category

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

Change of Ownership

\$1,142,212,840

Consumer Price Index

\$429,049,360

New Construction

\$403,821,278

Automated Value Review

\$210,894,660

Assessment Growth by City

Visalia



5.99%

\$13,515,686,875
50,540 assessments

Tulare



5.14%

\$5,190,971,102
21,724 assessments

Porterville



3.32%

\$3,241,174,431
18,316 assessments

Lindsay



7.26%

\$511,859,411
3,108 assessments

Dinuba



8.07%

\$1,378,716,433
6,756 assessments

Exeter



3.25%

\$671,225,735
3,701 assessments

Farmersville



3.35%

\$360,891,086
2,869 assessments

Woodlake



12.17%

\$290,199,562
2,003 assessments

Unincorporated area



5.02%

\$15,212,377,864
66,047 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 was the taxpayers' collective response to dramatic increases in property taxes and a growing state revenue surplus of nearly \$5 billion.

Prop. 13 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.

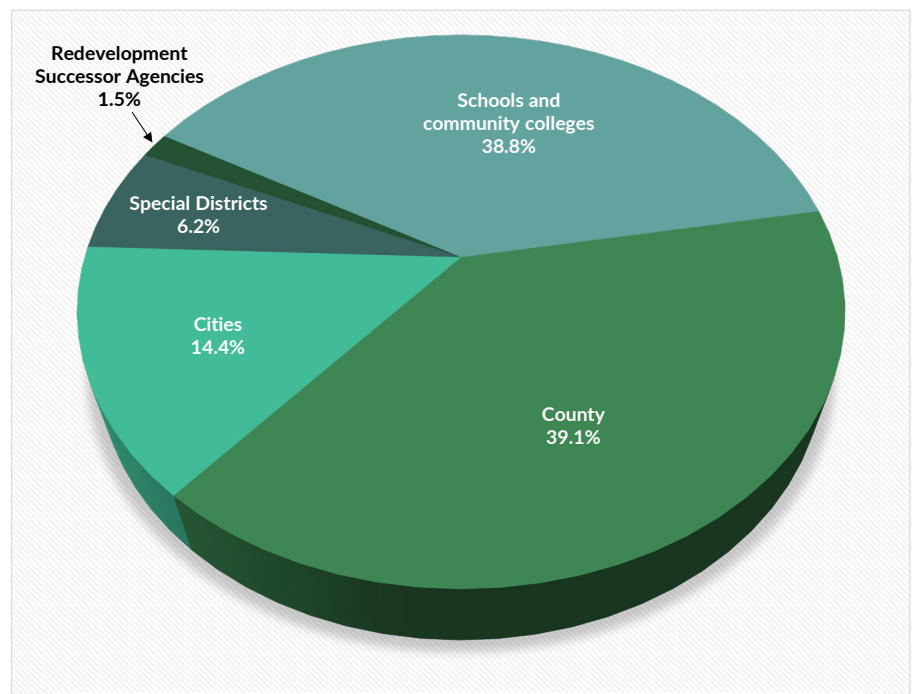
Prop. 13 created an acquisition-based tax system which limits the annual assessment growth of real property to 2% or the rate of inflation, whichever is lower. Taxable values of real property are established or modified only when taxable property is sold or newly constructed. As a result, two identical 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.

Allocation of Property Tax Revenue

Fiscal Year 2020/2021

Total Revenue:

\$404,886,285



Source: Tulare County Auditor/Controller

Business and Personal Property

Business property 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 were 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. Boat and personal watercraft assessments are down from 4,863 in 2018 to 1,042 in 2021.

The Business Division accepted electronic filing of property statements for the first time in 2019. This year 431 accounts submitted forms electronically.

Property Statements Mailed	
Business:	8,891
Agriculture:	4,800
Boats:	1,042
Aircraft:	402
Apartments:	83
Total:	15,218

Business Division staff members continue to clear a backlog of non-filing accounts, reducing the number from 4,000 four years ago to about 500 this year. Staff members perform site visits for any business that has not filed for the last three or more consecutive years, correcting bills when appropriate and eliminating bills for businesses no longer in operation.

Many businesses with personal property are subject to audit every four years. Our staff completed 116 audits for the 2020/2021 cycle, well above the 98 required by the state.

Unsecured Values	2021	2020	2019
Aircraft	\$55,129,157	\$54,450,735	\$61,286,915
Boats/Vessels	\$26,190,740	\$21,007,299	\$26,358,952
Fixtures	\$1,227,270,101	\$1,100,041,905	\$1,011,865,862
Personal Property	\$1,317,854,277	\$1,147,453,867	\$1,103,510,550
Secured Values			
Fixtures	\$1,369,439,863	\$1,424,245,118	\$1,417,921,173
Personal Property	\$587,944,816	\$535,784,426	\$562,179,583

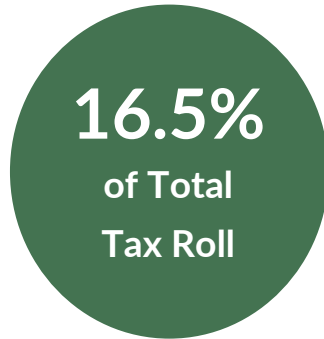
Agricultural Assessments

Tulare County's agricultural assessments saw a 3.3 percent increase in 2021, rising to \$6.7 billion. Permanently planted farm acreage was up, along with crop value. Almonds jumped 22% to become the county's most valuable crop. Pistachios were second, with navel oranges rounding out the top three. Almonds have surpassed navels in planted acreage as citrus growers continue moving to lemon and tangerine varieties. See table on page 13.

In 2020, the Tulare County Resource Management Agency (RMA) resumed accepting new Williamson Act contracts, adding 158 parcels and 62,800 acres in 2021. This program provides landowners with reduced property tax assessments in exchange for keeping their land undeveloped. In addition to new contracts, some parcels were reinstated after having gone through the non-renewal process, and acreage was added to others. See more information on page 13.

A Williamson Act contract provides a minimum 10% tax benefit. Contact RMA at 559-634-7000 for information on the application process.

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 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.



Subvention funds:	
2008/2009	\$3,016,090
AB 1265 charges:	
2020/2021	\$4,454,965
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

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 go straight to the county's general fund.

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	2021	2020
ALMONDS	\$323,340,261	\$265,038,325
PISTACHIOS	\$322,459,590	\$296,112,249
NAVELS	\$244,740,260	\$230,188,343
WALNUTS	\$164,525,769	\$160,634,993
TABLE GRAPES	\$115,868,617	\$113,729,519
TANGERINES	\$82,857,600	\$72,063,859
VALENCIAS	\$39,322,096	\$38,142,805
PEACHES (FREESTONE)	\$39,273,350	\$38,842,948
WINE GRAPES	\$25,827,065	\$23,058,662
LEMONS	\$23,902,649	\$22,478,408
NECTARINES	\$21,661,637	\$21,921,427
PLUMS	\$20,964,965	\$22,764,611
OLIVES	\$20,106,728	\$18,944,966
CHERRIES	\$7,415,684	\$7,957,181
KIWIS	\$6,378,525	\$6,251,575
POMEGRANATES	\$6,297,938	\$3,186,988
GRAPES, RAISIN	\$5,601,041	\$4,257,686
PRUNES	\$5,166,337	\$5,298,662
BERRIES	\$4,578,750	\$4,578,750
GRAPEFRUIT	\$3,836,070	\$3,680,455
BLOOD ORANGES	\$3,290,200	\$2,400,734
PECANS	\$2,728,651	\$2,499,661
PERSIMMONS	\$2,179,283	\$27,041
PEACHES (CLING)	\$2,013,410	\$1,420,707
PUMMELOS	\$1,414,305	\$1,325,210
APRICOTS	\$1,002,600	\$825,525
APPLES	\$463,520	\$0
PEARS	\$444,660	\$435,826
ORO BLANCO GRAPEFRUIT	\$233,550	\$227,711
MELOGOLD GRAPEFRUIT	\$226,125	\$228,825
QUINCES	\$172,800	\$220,050
AVOCADOS	\$149,128	\$118,361
OTHER	\$106,616	\$100,096

\$2.75B

Assessed value of CLCA
and FSZ parcels

\$4.62B

CLCA and FSZ
total tax relief

14,031

Number of parcels
receiving reductions

Exemptions 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.

Proposition 19, passed in 2020, made sweeping changes to property owners' ability to transfer their Proposition 13 assessed value. See more on page 15.

Homeowners' Exemption

Taxpayers who own their homes and claim them as their primary residences 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: 39,163

Total Tax Reduction: \$274,126,860

Parent-to-Child Exclusion

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

Total Applications: 1,524

Total Granted: 1,494

Tax Relief Granted: \$136,513,194

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: 702

Tax Relief Granted: \$94,497,078

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: 674

Tax Relief Granted: \$743,643,955

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.

Proposition 19

Proposition 19, approved by voters in November 2020, made significant changes to property tax benefits for families, seniors, severely disabled persons and victims of natural disasters.

Prop. 19 imposes new limits on intergenerational transfer exclusions, the ability to transfer property to children or grandchildren without reassessment. Prior law, set forth in Propositions 58 and 193, allowed for the transfer of a principal residence in addition to any other real property up to a limit of \$1 million in taxable value. The new legislation limits the types of properties allowed to be transferred without reassessment to principal residences (family homes) and family farms. All other

property types - including commercial, industrial or homes not used as principal residences, such as vacation or rental homes - will be subject to reassessment. Previously there was no value limit on principal residences transferred from parent to child or grandparent to grandchild, whereas now the limit of value to be exempted from reassessment will be the current taxable value plus \$1 million.

Our office receives an average of 500 applications annually for protection under the intergenerational transfer exclusion. It is estimated this statutory change will result in an annual increase of \$9 million in assessed value for Tulare County.

For persons 55 or older or disabled, transfer of a base year value on a principal residence may now be done up to three times and may occur anywhere within California. Previously, base year value transfers were limited to one occurrence and only within the same county. The disaster relief exclusions also now apply to transfers throughout the state as opposed to within the same county or counties that had approved intercounty transfers. For all of these exclusion types, the effective date is April 1, 2021.

The California State Board of Equalization has helpful resources available to taxpayers at boe.ca.gov/prop19.

PARENT-CHILD & GRANDPARENT-GRANDCHILD EXCLUSIONS		
	Former law - before Feb. 16, 2021	Proposition 19 - effective Feb. 16, 2021
Principal Residence	<ul style="list-style-type: none"> Principal residence of transferor No value limit Residence and homesite (excess land may be excluded) 	<ul style="list-style-type: none"> Principal residence of transferor and transferee Value limit current taxable value plus \$1 million Family homes and farms
Other Real Property	Transferor lifetime limit of \$1 million of factored base year value	Eliminates exclusion for real property other than the principal residence and family farms.
Grandparent to Grandchild	Parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer	
Filing Period	File claim within 3 years or before transfer to third party	File for homeowners' exemption within 1 year of transfer

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.

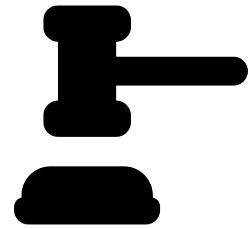
Assessor Initiated Review

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.

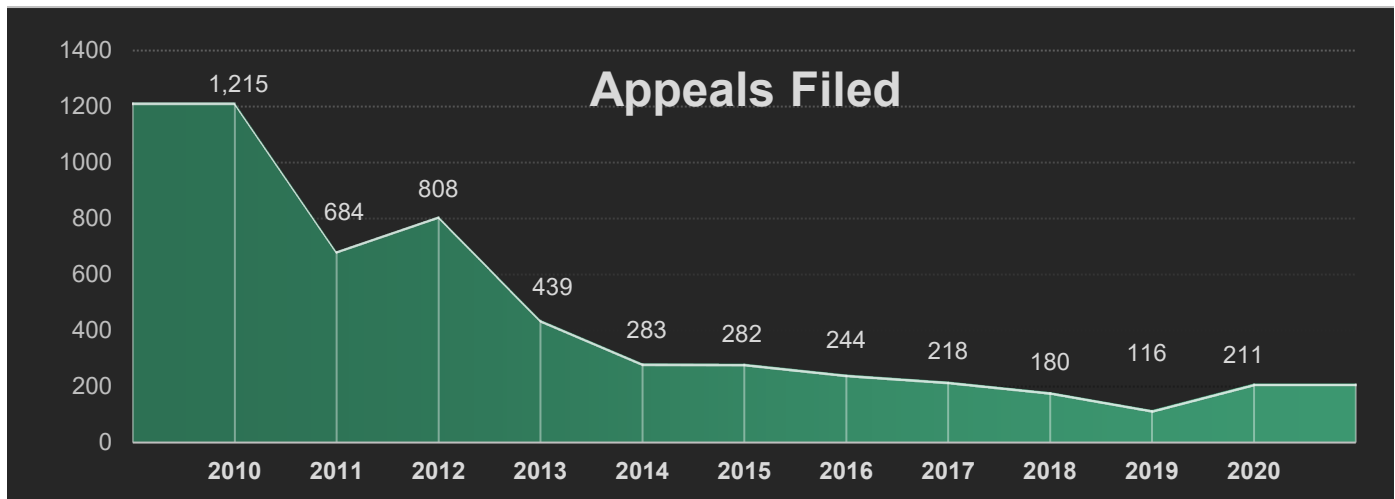
Year	Parcels Reviewed	Reduction in Value
2021/2022	8,123	\$355,350,793
2020/2021	9,356	\$568,997,173
2019/2020	11,238	\$664,497,621
2018/2019	11,910	\$772,948,761
2017/2018	14,793	\$937,583,938
2016/2017	19,436	\$1,171,994,677
2015/2016	26,491	\$1,500,606,479
2014/2015	32,652	\$1,733,983,223
2013/2014	46,769	\$2,655,305,126
2012/2013	49,594	\$3,151,257,696

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 the 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

The Tulare County Clerk issues many of the documents marking the milestones of life, including birth, death and marriage certificates. The Clerk also issues public and confidential marriage licenses and 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 2020 dropped 24%, possibly due to a combination of factors related to the COVID-19 pandemic. No birth certificates were issued for a six-week period, and the deadline to acquire a "REAL" ID was delayed.

REAL IDs are a federally ac-

cepted 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. The deadline to use the REAL ID has been extended to May 3, 2023.

Online orders of official documents through a third-party service called VitalChek doubled in 2020. Birth, death and marriage certificates can all be acquired through VitalChek. See the Clerk's website at <https://tularecounty.ca.gov/clerkrecorder> for more information.

Vital Documents Issued	2020	2019	2018
Birth Certificates	13,835	18,313	17,172
Death Certificates	1,605	1,688	1,700
Marriage Certificates	3,811	4,930	4,216
Confidential Marriage Certificates	122	214	198
Marriage Licenses	1,726	1,852	2,018
Confidential Marriage Licenses	17	66	74
Fictitious Business Name Statements	2,299	2,323	2,271
Environmental Documents	55	424	317

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 77,490 in 2019 to 100,300 in 2020, a 29% increase. Record low mortgage interest rates created a surge in refinance activity. In Tulare County, recordings of mortgages and deeds of trust climbed from 8,964 in 2019 to 18,501 in 2020. Release of property encumbrances also saw a major increase as existing loans were replaced or paid off.

The number of documents recorded electronically increased from 51% in 2019 to 74% in 2020, reflecting the need for no-contact service during a year of public counter closures and required social distancing.

100,300

Documents Recorded in 2020
29.44% increase from 2019

- 17,516 Property Transfers 17.5%
- 7,437 Property Liens 7%
- 18,501 Mortgages/Deeds of Trust 18.5%
- 23,035 Release of Property Encumbrance 23%
- 33,811 Other 34%

Real Estate Deeds by Area

Visalia: 2,883
Exeter: 189

Tulare: 1,212
Lindsay: 82

Porterville: 766
Farmersville: 76

Dinuba: 385
Woodlake: 105

Unincorporated: 1,700 No transfer tax 7,526*

*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 benefit.

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 by the Tax Collector's Office

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

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