



2022

Annual Report



TARA K. FREITAS, CPA
ASSESSOR / CLERK-RECORDER

Assessor's Message



Tara K. Freitas, CPA

It is an honor to present the Assessor/Clerk-Recorder's 2022 Annual Report to the people of Tulare County. This report contains information related to the assessment of real and business property as well as summaries of the many services provided by the County Clerk and Recorder.

The total net value of the 2022/2023 assessment roll is \$43.17 billion, an increase of \$2.8 billion (6.9%) from the previous fiscal year. The percentage of roll growth is consistent with what has been reported by counties throughout the state, reflecting a steady volume of real estate sales, new construction projects and continued market value increases. County roll growth typically results from the reassessment of properties that changed ownership being brought to current market value levels, which is a normal occurrence during the tax year and a requirement of the California Revenue and Taxation Code. While the total roll value for the County increased by 6.9%, the assessed value of most properties increased only 2% due to the protections of Proposition 13.

State exemptions resulted in property tax savings of nearly \$15 million for homeowners, disabled veterans, non-profit organizations and owners of affordable housing. In addition, \$49 million was saved by local farmers and ranchers whose properties receive Williamson Act tax benefits. I'm grateful these benefits are available to so many qualifying property owners.

The revenue generated from local property taxes funds vital public services such as schools, first responders, cities and special districts. A chart illustrating the allocations of property tax revenues can be found on page 11 of this report.

The 2022 tax roll reflects the great work of our team of professionals who provide excellent customer service and continue to improve our ability to produce fair, accurate and timely valuations. Over the past year, our management team has collaborated to review opportunities to empower our staff, redefine our processes and improve our technology. One notable development from these discussions is

the department's new Mission, Vision and Guiding Values statement that can be found on page 4. The guiding values are intentionally bookended by our two most important responsibilities: 1) outstanding customer service, and 2) stewardship. While all guiding values are important, outstanding customer service is at the forefront. Outstanding service meets the needs of the public in the most efficient manner when time and resources are put to their most beneficial use.

Leveraging technology to improve public services might be what is remembered most by our department in 2022. The Assessor and Auditor's offices have successfully converted all County property tax data to a new property management system that will modernize our processes and improve efficiency. Megabyte Property Tax Systems has been partnering with county assessors to organize their property and roll data for more than 35 years and is currently utilized in 36 California counties. The new system will allow County stakeholders and taxpayers to access property tax information efficiently and securely.

We're also in the midst of employing modern scanning technology to convert more than three million paper records and documents into digital format. Once all Assessor records have been scanned and uploaded into the new Megabyte system, department workflow processes will convert to a paperless system that will save the County money and improve efficiency.

In the Clerk-Recorder's Office, we are exploring new indexing software in hopes of utilizing technology to improve the public's ability to research recorded documents and improve the efficiency of our operations.

It is my honor to serve the residents and business owners of Tulare County as your Assessor/Clerk-Recorder. I feel privileged to serve alongside so many hardworking professionals. We hope you find this report useful. As always, 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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Our Mission, Vision, and Guiding Values

Our mission defines why we exist; what we do. Our vision describes who we aspire to be in the future. Our guiding values describe our shared behavioral commitments and priorities as we work together in a team-oriented department.

Our Mission

Our mission is to prepare a fair and accurate property tax roll in accordance with the laws of the state of California in a timely manner, as well as safeguard important public documents. Essential to that mission is a commitment to providing excellent service, practicing fiscal responsibility, and operating efficiently with the best interests and well-being of the public in mind.

Our Vision

To provide exceptional customer service in an accurate, innovative, and efficient manner while working in teams that emphasize mutual respect, transparency, and collaboration.

Our Guiding Values

Our focus is on empowering our employees, evaluating our processes, and maximizing our productivity as a department. In doing so, we commit to:

- **Outstanding Customer Service** - We seek to consistently meet and exceed the needs of our customers, both internal and external, through empathy, education, and understanding.
- **Mutual Trust and Respect** - We treat each other in a transparent, helpful, and kind manner.
- **Collaboration** - We work in teams that commit to exhibit a can-do attitude and hold ourselves accountable.
- **Accurate and Timely Services** - We strive to provide correct and timely information in a professional manner.
- **Employee Growth and Development** - We strive to motivate and support everyone's growth and develop their skill sets.
- **Open Two-Way Communication** - We communicate with one another and the public clearly and honestly and practice nonjudgmental, active listening.
- **Stewardship** - We commit to being good stewards of public funds by putting our time and resources to the most beneficial use.

Divisions

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 PAST ASSESSORS

Tara K. Freitas	2021*-Present**
Roland Hill	2010-2021
Gregory Hardcastle	1986-2010
Lawrence M. Nichols	1977*-1986
Carroll E. Cannon	1973-1977
Herman F. Matney	1965*-1973
Phillip U. Lucas	1955-1965
George R. Prestige	1926-1955
Thomas H. Blair	1910-1926
Arthur Crowley	1902-1910
J.F. Gibson	1894-1902
Alex S. Gilliam	1893-1894
D.F. Coffee	1890-1893
Seth Smith	1882-1890
F.C. Jeffers	1871-1882
W.J. Ellis	1869-1871
T.H. Hawkins	1867-1869
A.H. Glassock	1865-1867
H.C. Townsend	1865*
E.H. Dumble	1863*-1865
R.B. Sageley	1861-1863
T.C. Hays	1858-1861
Claude G. Sayle	1855-1858
J.B. Hatch	1853*-1855
Thomas McCormick	1853*
James B. Davis	1852

*Appointed

**Elected by voters June 2022

TULARE COUNTY BOARD OF SUPERVISORS

We at the Assessor's Office are very grateful for the hard work and leadership provided by the Board of Supervisors. The Board is the governing body of the County and represents each of the five supervisorial districts. Board members are elected officials serving four-year terms. The board chairman and vice-chair positions rotate annually among the five members.

The Board sets policy for the Assessor's Office and other County departments, oversees the County budget, adopts ordinances on local matters, and establishes land-use policies that affect unincorporated areas of the county. Board members also make appointments to the Assessment Appeals Board, County advisory boards and commissions.

The Board of Supervisors meets weekly on Tuesdays at 9:00 a.m., unless indicated otherwise on the calendar, in the Board Chambers inside the Administrative Offices building. For information about Board of Supervisors meetings, visit <https://tularecounty.ca.gov/board/>

DISTRICT 1
LARRY MICARI



DISTRICT 2
PETE VANDER POEL III



DISTRICT 3
AMY SHUKLIAN



DISTRICT 4
EDDIE VALERO



DISTRICT 5
DENNIS TOWNSEND



OFFICE LOCATION

Tulare County Board of Supervisors
County of Tulare Administrative Offices
2800 W. Burrel Ave.
Visalia, CA 93291

CONTACT

E-mail: AskBOS@TulareCounty.ca.gov

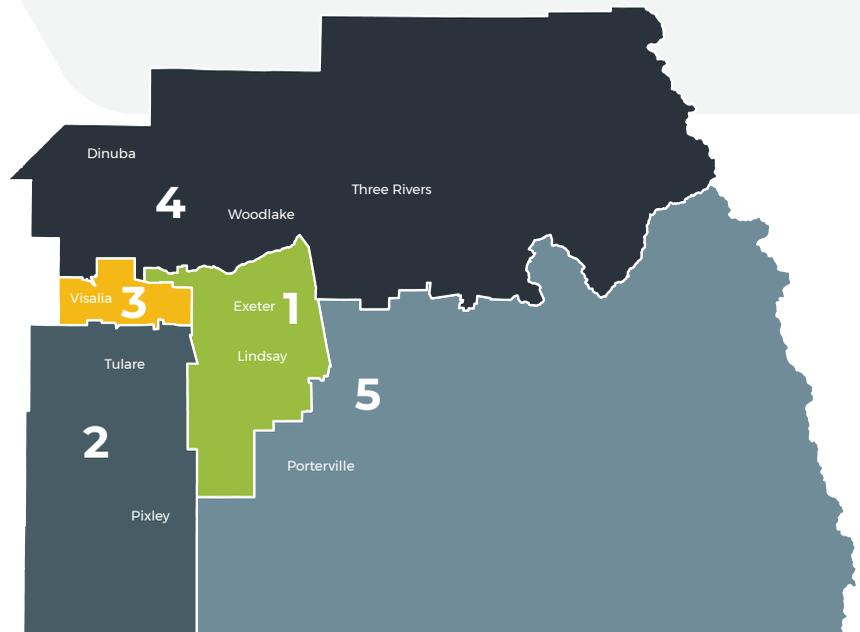
Call: (559) 636-5000

Office hours:

Monday-Thursday 7:30 a.m.- 5:30 p.m.

Friday: 8:00 a.m.- 12:00 p.m.

Closed on holidays

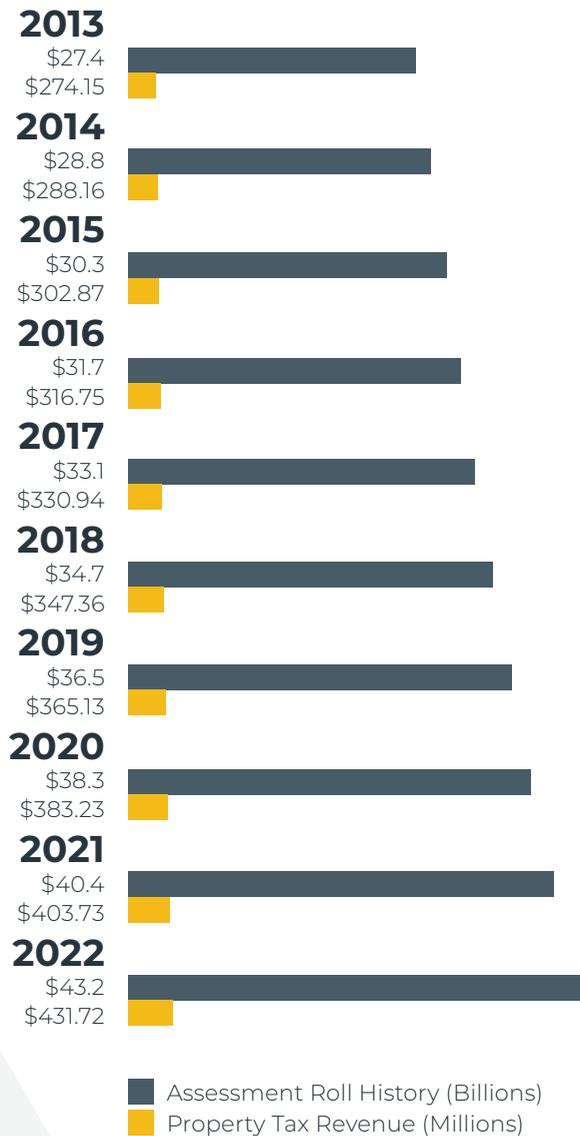


PROPERTY TAX WORKFLOW



STEADY GROWTH IN 2022

The Tulare County Assessment Roll increased by 6.9% in 2022, the 11th consecutive year of growth. The gross assessed value reached \$44.6 billion and the net taxable value after exemptions is \$43.2 billion. We continue to see assessment roll growth from steady real estate sales, new construction and consistent market value increases. These growth factors affirm a growing local economy and help to provide the tax revenues needed to provide critical services.



TOP 20 BUSINESSES

These businesses represent private sector investment in Tulare County. They are ranked by the amount of total business property assessment.

CALIFORNIA DAIRIES INC
 LAND O'LAKES
 VENTURA COASTAL LLC
 SETTON PISTACHIO TERRA BELLA
 SAPUTO CHEESE AND PROTEIN LLC
 UNITED PARCEL SERVICE INC
 CALGREN DAIRY FUELS
 DREYERS GRAND ICE CREAM INC
 SAPUTO CHEESE USA INC
 LACTALIS
 FOSTER POULTRY FARMS
 TREEHOUSE CALIF ALMONDS LLC
 AMAZON.COM SERVICE INC
 RUIZ FOOD PRODUCTS INC
 BEST BUY
 WESTERN MILLING LLC
 WAL-MART STORES EAST LP
 VF OUTDOOR INC
 PENINSULA PACKAGING LLC
 GRAPHIC PACKAGING INTL INC

ASSESSMENT GROWTH BY CITY

8.36%

VISALIA

50,708 Assessments

\$14,645 M

6.36%

TULARE

21,868 Assessments

\$5,521 M

7.43%

PORTERVILLE

18,246 Assessments

\$3,481 M

2.03%

LINDSAY

3,103 Assessments

\$522 M

8.07%

DINUBA

6,776 Assessments

\$1,489 M

6.06%

EXETER

3,693 Assessments

\$711 M

5.65%

FARMERSVILLE

2,864 Assessments

\$381 M

8.70%

WOODLAKE

2,088 Assessments

\$315 M

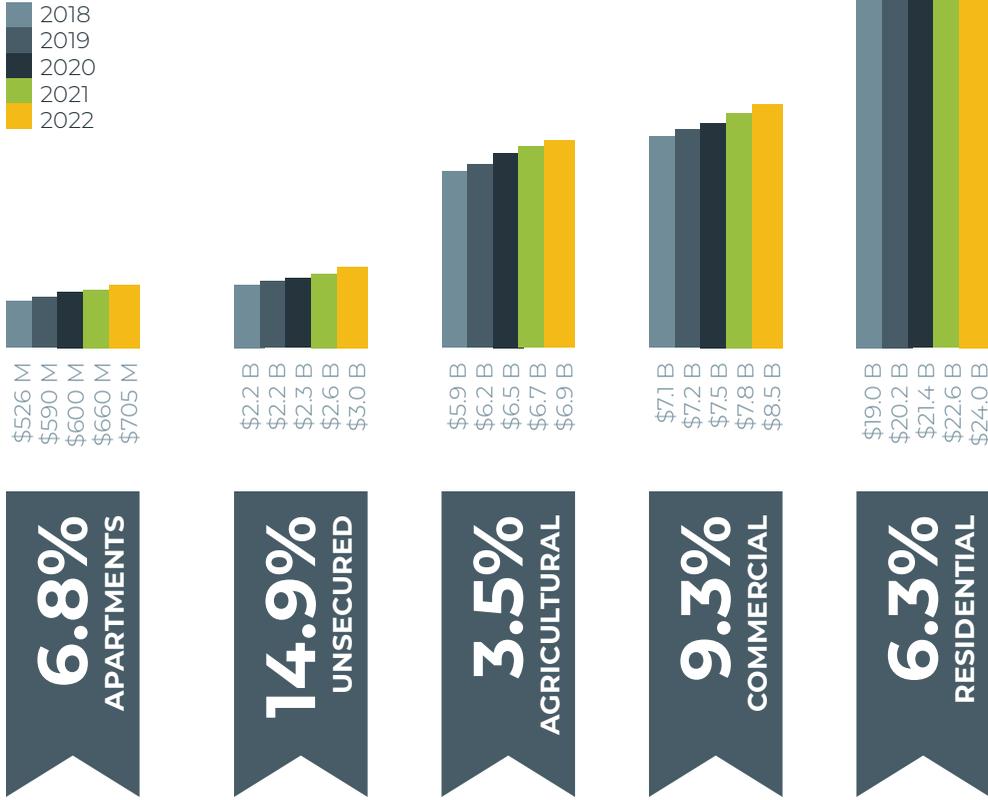
5.85%

UNINCORPORATED AREA

65,953 Assessments

\$16,102 M

ANNUAL INCREASE BY ASSESSMENT TYPE



2022 INCREASE BY CATEGORY

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



UNDERSTANDING PROPOSITION 13

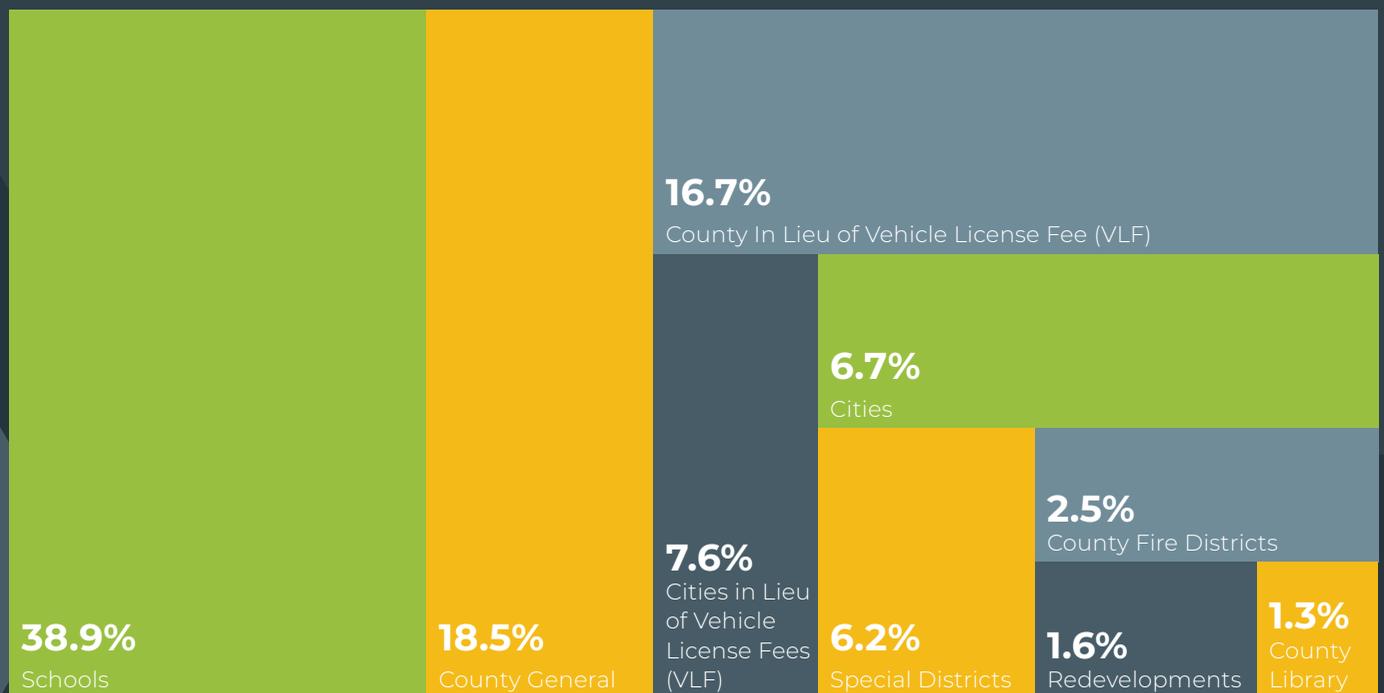
On June 6, 1978, California voters overwhelmingly approved Proposition 13, a property tax limitation initiative. This amendment to California's Constitution was the taxpayers' collective response to dramatic increases in property taxes.

Prop. 13 rolled back 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



Source: Tulare County Auditor-Controller

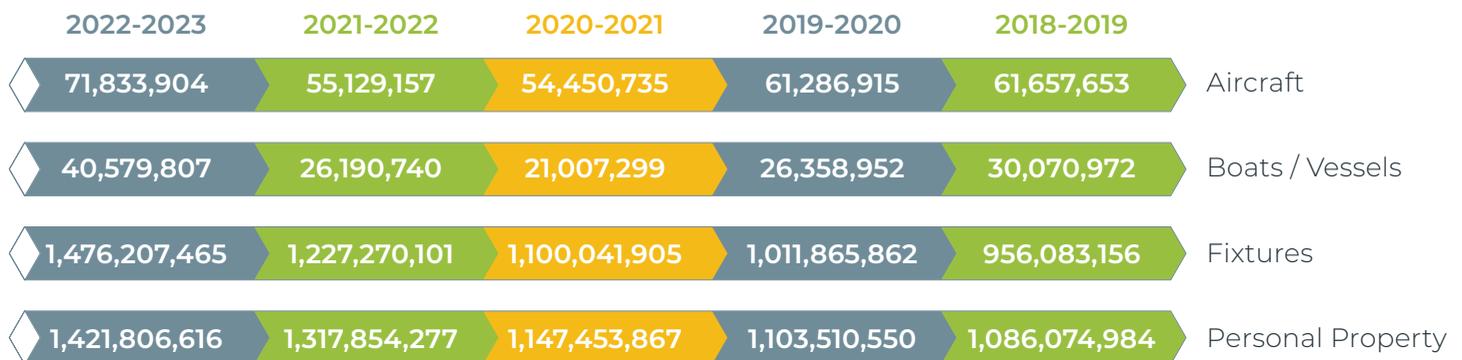
BUSINESS & PERSONAL PROPERTY

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 division also values boats, personal watercraft and aircraft. The threshold for business and personal property to be taxable is \$10,000 in assessed value.

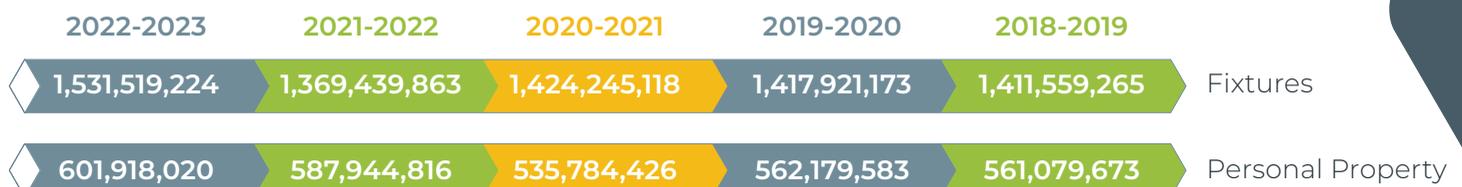
Auditor-appraisers from the Assessor's Office perform site visits for any business that has not filed for the last three or more consecutive years, correcting bills when appropriate and eliminating bills for businesses no longer in operation.

Many businesses with personal property are subject to audit every four years by law.

UNSECURED VALUES



SECURED VALUES



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 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.

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 include corn, alfalfa, silage and cotton. All permanent plantings are exempt from taxation until the year they become productive, which is the fourth year for grapes and the fifth year for trees.

The Sustainable Groundwater Management Act (SGMA) continues to impact property owners who depend on groundwater for irrigation. SGMA was passed by the state legislature in 2014 to bring groundwater basins into balanced levels of pumping and recharge. As the market for ag properties reacts to the requirements of SGMA, it is the responsibility of county assessors to reflect the changing market in their annual determination of fair and accurate assessments. Accurate valuations will largely depend on sales of similar properties. Our agriculture appraisers are closely examining these transactions as they occur. We encourage the farming community to share information on ag property sales, especially when sale prices appear to be affected by SGMA requirements. Sales of agricultural land as of Jan. 1, 2022, did not indicate a decline in market value has taken place.

16%

of Total Tax Roll

\$6.9B

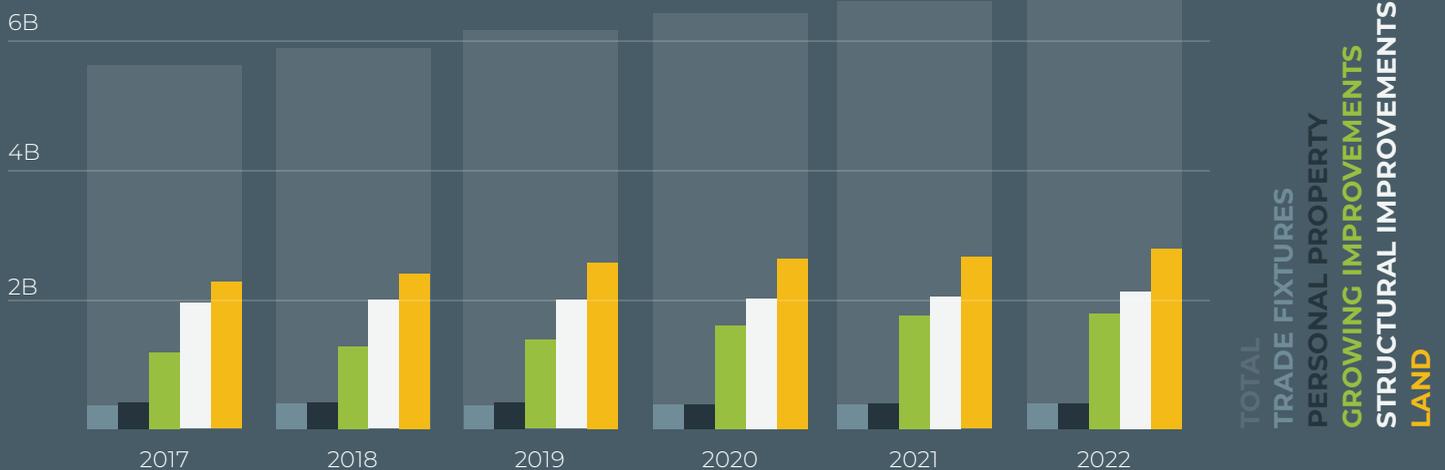
2022 Total Assessed Value

318K

Williamson Act Planted Acres

\$4.89B

Savings from Williamson Act



WILLIAMSON ACT SAVINGS

The Williamson Act, also referred to as the Ag Preserve, has been saving farmers and ranchers money since its inception in 1965. The program enables local governments, such as Tulare County, to sign contracts with landowners to restrict their land to agricultural, open-space or approved compatible uses. In exchange for agreeing to restrict the use of their property, landowners receive substantially reduced property tax assessments. According to the California Department of Conservation, the average tax savings can be as much as 83% depending upon how recently a property has changed ownership. The minimum benefit amount is 10%.

The Tulare County Resource Management Agency (RMA) accepts applications for Ag Preserve contracts until Aug. 31. When applications are approved by the Board of Supervisors, Williamson Act assessments take effect the following tax year.

The minimum parcel size requirements to qualify for an Ag Preserve contract are 10 acres for irrigated farmland (prime land) and 40 acres for grazing land (non-prime land, usually located in the foothills or mountains). The term for contracts is nine years. However, since the contract term automatically renews on each anniversary date of the contract, the effective term is essentially indefinite.

As with all properties in the Ag Preserve, the Assessor's Office annually sends questionnaires to owners of these parcels to compile data that is used to ensure Williamson Act assessments are fair and accurate.

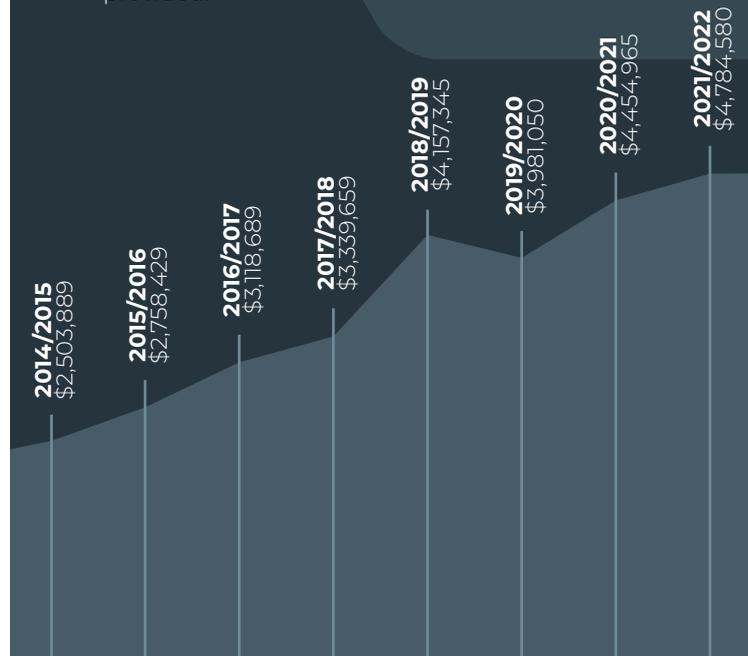
Before applying for a new contract, it's advisable to consider the cost to cancel the contract if there are plans to convert the property from ag to a different use, develop the property or sell it to a developer in the next nine years. Contracts may be terminated by initiating a process called non-renewal, but this process requires the full contract term to expire before the contract is terminated. Contracts may be canceled without completing the non-renewal process, but cancellation requires payment of a hefty fee equal to 12.5% of the full market value of the property as of the date of cancellation. This fee is specified by the legislature and goes directly to the state.

Further information regarding the Williamson Act can also be found on the state's website at conservation.ca.gov.

Farmland Security Zone (FSZ) is an agricultural preserve surrounding municipal boundaries to limit urban sprawl. FSZ contracts are similar to Williamson Act (WA) contracts, except the term is 18 years. In Tulare County, 10,526 acres are under FSZ contract and 317,960 are under WA contract.

AB 1265 CHARGES

Subvention funds from the state, intended to partially replace local tax revenue lost from the Williamson Act, ended in the 2008/2009 tax year. The California State 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. While the amount collected enables the County to continue this beneficial program, it does not make up 100% of the tax relief provided.



\$4.89B

CLCA & FSZ
Total Tax Relief

\$2.85B 14,087

Assessed Value
of CLCA & FSZ
Parcels

Parcels
Receiving
Reductions

EXEMPTIONS & 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 by a slim margin of voters in 2020, made sweeping changes to property owners' ability to transfer their Proposition 13 assessed values.

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: 811

Tax Relief: \$81,897,767

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: 660

Tax Relief: \$746,632,224

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: 37,931

Total Tax Reduction: \$265,502,860

DISABLED 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.

Total: 728

Total Tax Reduction: \$101,337,627

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.

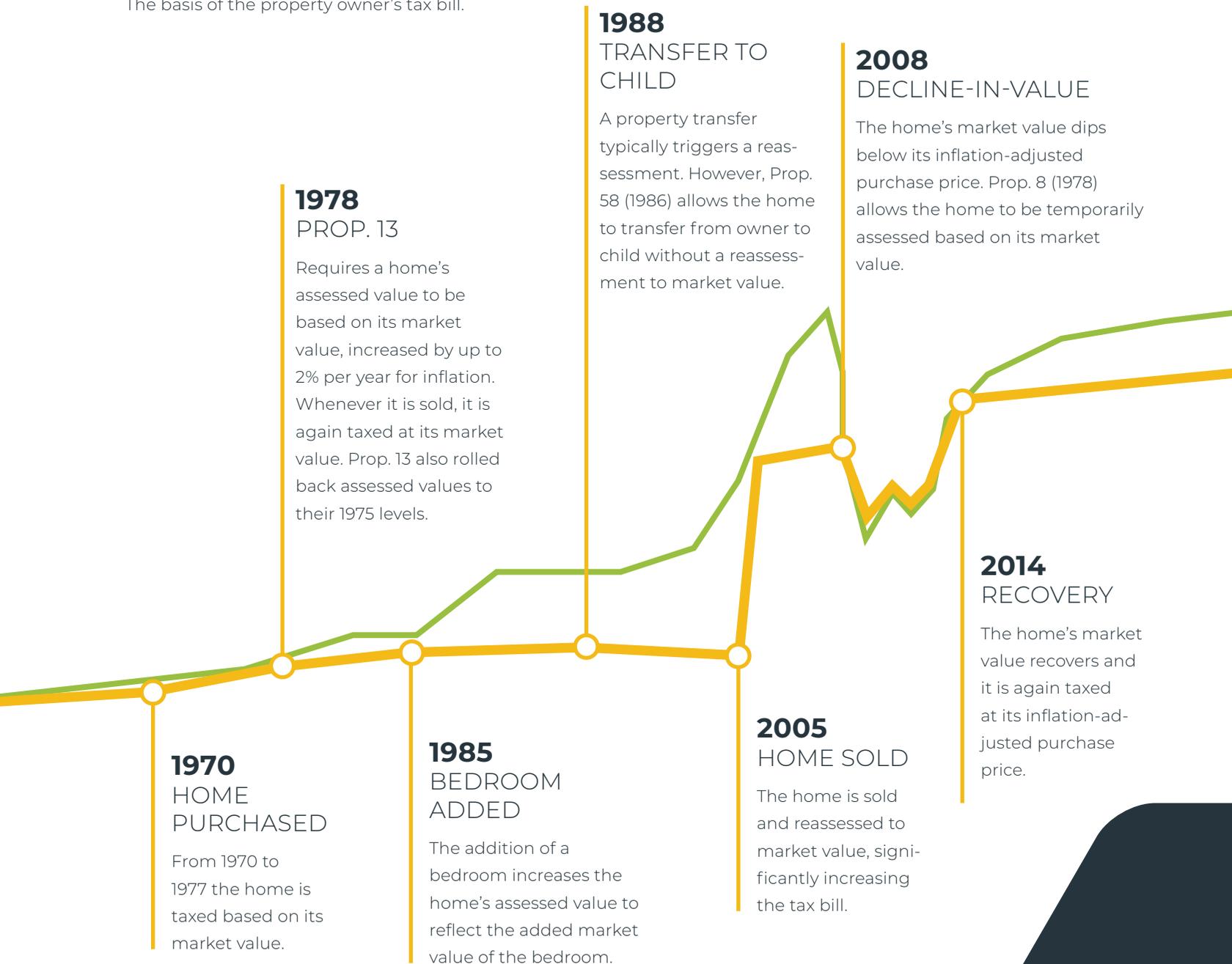
HOW LIFE EVENTS AFFECT THE FAMILY HOME

MARKET VALUE

The price the home could be sold for.

ASSESSED VALUE

The basis of the property owner's tax bill.



1978 PROP. 13

Requires a home's assessed value to be based on its market value, increased by up to 2% per year for inflation. Whenever it is sold, it is again taxed at its market value. Prop. 13 also rolled back assessed values to their 1975 levels.

1988 TRANSFER TO CHILD

A property transfer typically triggers a reassessment. However, Prop. 58 (1986) allows the home to transfer from owner to child without a reassessment to market value.

2008 DECLINE-IN-VALUE

The home's market value dips below its inflation-adjusted purchase price. Prop. 8 (1978) allows the home to be temporarily assessed based on its market value.

1970 HOME PURCHASED

From 1970 to 1977 the home is taxed based on its market value.

1985 BEDROOM ADDED

The addition of a bedroom increases the home's assessed value to reflect the added market value of the bedroom.

2005 HOME SOLD

The home is sold and reassessed to market value, significantly increasing the tax bill.

2014 RECOVERY

The home's market value recovers and it is again taxed at its inflation-adjusted purchase price.

A timeline graphic consisting of two parallel lines, one green and one yellow, both sloping upwards from left to right. Two white circles are placed on the yellow line, with vertical lines extending downwards to text boxes. The background features abstract geometric shapes in shades of blue, grey, and white.

NOV. 2020 PROPOSITION 19

Places new restriction on the Parent-Child and Grandparent-Grandchild Transfer Exclusions. See page 19 for more info.

2021 TRANSFER TO CHILD UNDER PROP. 19

The property owner passes away and leaves the home to their child. The current assessed value of the home exceeds the market value of the home, less \$1 million. The child moves into the home and files a Homeowners' Exemption claim. The child inherits parent's tax base and the property is not reassessed.

TEMPORARY DECLINE IN VALUE

In 1978, California voters passed Proposition 8, a constitutional amendment that allows a temporary 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.

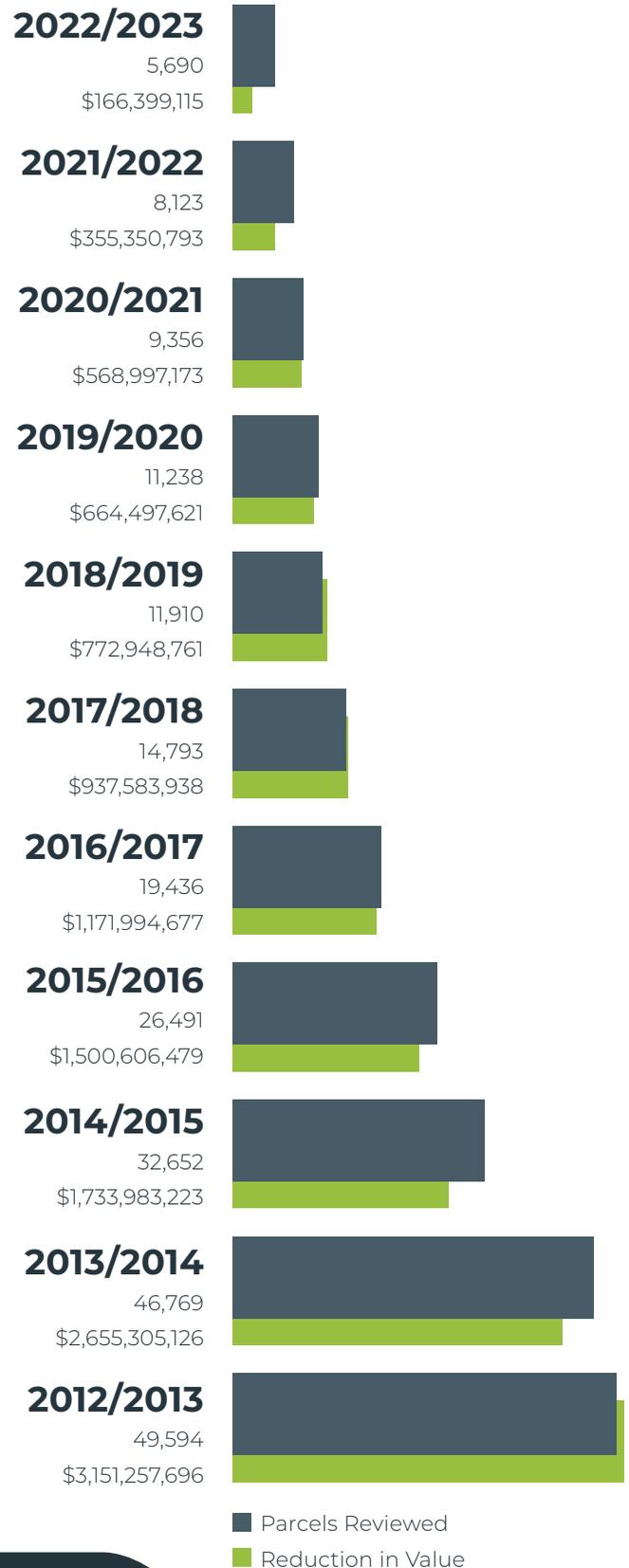
The decline in value may be the result of changes in the real estate market, the neighborhood or the property itself. When a property's market value exceeds its adjusted base year value, the Assessor must return the taxable value to its adjusted base year value. The recovery of the residential real estate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

Prop. 8 assessments 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.

Note: The consistent reduction of parcels in decline-in-value status over time is clearly indicative of a recovery of the real estate market following The Great Recession of 2008.



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 - no longer qualify for reassessment exclusion. 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 take place 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.

More information on Prop. 19 can be found on the state Board of Equalization website at boe.ca.gov/prop19

PARENT-CHILD & GRANDPARENT-GRANDCHILD EXCLUSIONS

FORMER LAW (BEFORE 02/16/2021)

PROPOSITION 19 EFFECTIVE 02/16/2021

PRINCIPAL RESIDENCE

- Principal residence of transferor
- No value limit
- Residence and homesite (excess land may be excluded)

- 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

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

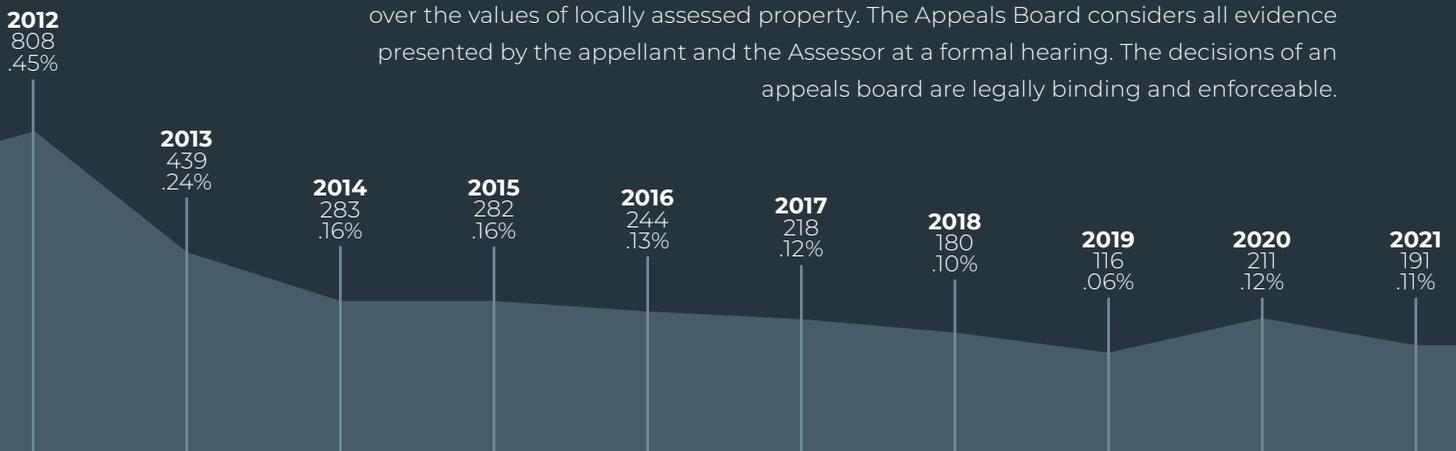
File claim within 3 years of transfer or before transfer to third party, whichever is earlier.

File for Homeowners' Exemption within 1 year of transfer (Exclusion applied prospectively if filed after 1 year.).

ASSESSMENT APPEALS

When taxpayers disagree with the values established for their properties, they often contact the Assessor's Office to share their concerns. Through informal dialogue and exchange of information, their issues are frequently resolved. When agreements cannot be reached, taxpayers have a right to formally appeal their values to the Tulare County Assessment Appeals Board. An assessment appeal is a legal mechanism that ensures property owners are afforded their rights to due process to contest their property values.

The Board is an independent, five-member panel made up of local tax and real estate professionals whose function is to resolve disputes between the Assessor and taxpayers over the values of locally assessed property. The Appeals Board considers all evidence presented by the appellant and the Assessor at a formal hearing. The decisions of an appeals board are legally binding and enforceable.



% = percentage of the total number of assessments

REQUEST FOR VALUE REVIEW

Taxpayers can request the Assessor review their assessments when they believe the taxable values of their properties exceed current market value. Value reviews are performed free of charge and apply only to assessments in the current tax year. Requests for value review cannot be made for prior tax years.

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.

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.

2021

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 documents filed with the County Clerk increased in nearly all categories in 2021, possibly indicating a change related to the COVID-19 pandemic. With the deadline to acquire a REAL ID approaching, an increase is expected in the number of requests for certified copies of birth and marriage certificates. As of May 3, 2023, air travelers must present federal-compliant identification such as a passport, military ID, or REAL ID, to board domestic flights. The ID requirement also applies to the entrance of certain federal buildings and facilities. Documented proof of identity is required by the California Department of Motor Vehicles to obtain a REAL ID.

Orders of birth, death and marriage certificates can also be purchased online through a third-party service called VitalCheck. Please visit the Clerk's website at

tularecounty.ca.gov/clerkrecorder/
for more information.

2020 13,835
2019 18,313
2018 17,172



18,596

Birth Certificates

2020 1,605
2019 1,688
2018 1,700



1,988

Death Certificates

2020 1,726
2019 1,852
2018 2,018



1,989

Marriage Licenses

2020 3,811
2019 4,930
2018 4,216



4,191

Marriage Certificates

202017
201966
201874



17

Confidential Marriage Licenses

2020122
2019214
2018198



129

Confidential Marriage Certificates

202055
2019 424
2018 317



327

Environmental Documents

2020 2,299
2019 2,323
2018 2,271



2,455

Fictitious Business Name Statements

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 increased from 100,300 in 2020 to 113,424 in 2021, a 13% increase. Low mortgage interest rates continued to motivate refinancing activity. Recordings of mortgages and deeds of trust increased 11.7% in 2021. Release of property encumbrances also saw a significant increase (15%), indicating loans were replaced or paid off.

The number of documents recorded electronically increased from 56,676 in 2020 to 63,716 in 2021..

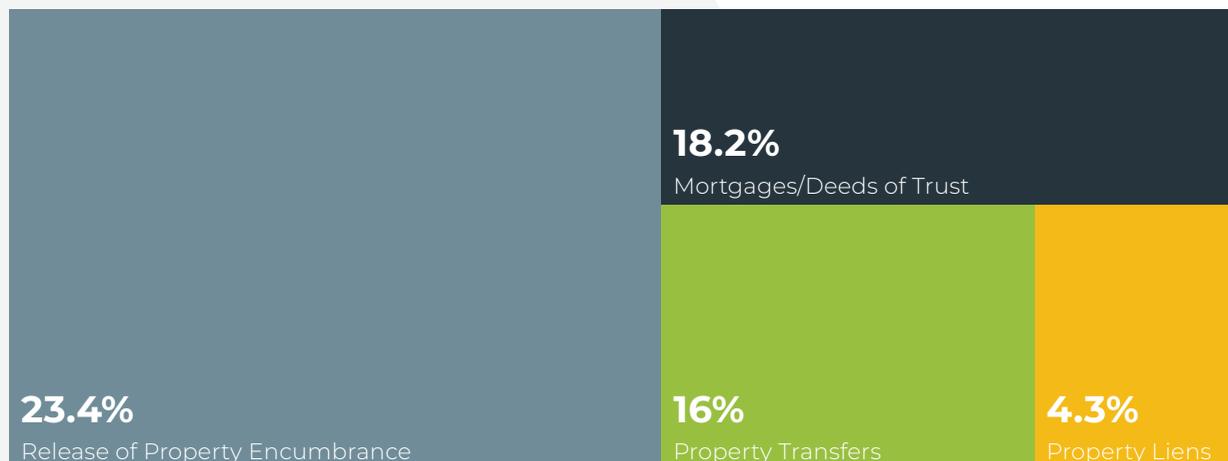
REAL ESTATE DEEDS BY AREA

NO TRANSFER TAX*	9,133
UNINCORPORATED	2,063
VISALIA	3,133
TULARE	1,113
PORTERVILLE	864
DINUBA	331
EXETER	250
LINDSAY	113
FARMERSVILLE	81
WOODLAKE	79

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

113,424 DOCUMENTS RECORDED IN 2021

13% increase from 2020



*Note: 43,207 other documents were recorded, many with multiple types

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.

Deadline to file with RMA an application for Williamson Act contract. If approved, contracts take effect the following roll year.

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.

Our vision is to provide exceptional customer service in an accurate, innovative and efficient manner. If our office can ever be of assistance to you, please don't hesitate to contact us.



Office of the Assessor

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-  (559) 737-4468 Fax
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tularecounty.ca.gov/assessor

Office of the Recorder

221 S. Mooney Blvd., Room 103
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-  (559) 740-4329 Fax
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