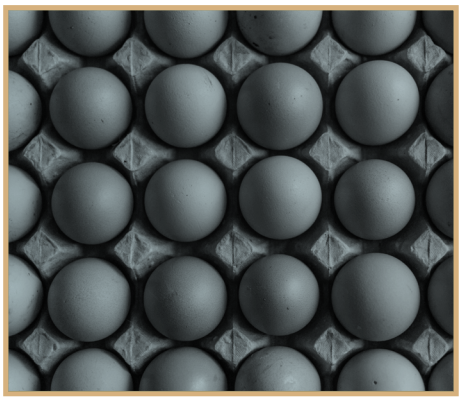
2023
ANNUAL REPORT

TARA K. FREITAS, CPA
ASSESSOR / CLERK-RECORDER



ASSESSOR/CLERK-RECORDER'S **MESSAGE**

Tara K. Freitas, CPA

It gives me great pleasure to present to the people of Tulare County the 2023 Annual Report of the Assessor/Clerk-Recorder's Office. In it, you will find updates on the various ongoing modernization projects as well as highlights of the 2023/2024 Assessment Roll. This year's tax roll will generate $460 million in property tax revenue for the County General Fund budget, providing support for local schools, law enforcement, firefighters, parks, communities and many other constituent services.

The 2023 tax roll, similar to other counties in the state, saw another year of growth as the real estate market maintained its strength. Total assessed values were $47 billion, a 6.7% increase over last year. Despite this overall increase, the assessed value of most properties will increase by only 2% due to the safeguards provided under Proposition 13. Most of the roll growth resulted from new base year values established at current market levels for properties that changed ownership or experienced new construction.
The assessment roll reflects the gross assessed value of locally assessed real, business, and personal property in Tulare County as of Jan. 1, 2023. After the deduction of property tax exemptions for homeowners, disabled veterans, and charitable organizations, the net assessed value is $46 billion.

Since I took office in 2021, we have been committed to modernizing our processes by upgrading outdated computer systems and reviewing department procedures. Modernization is already enhancing our efficiency by automating certain tasks, which is reducing production hours and improving accuracy. Modernizing processes is also allowing for better collaboration and communication among staff, which is facilitating quicker decision-making and problem-solving.

Updating our processes is also enabling better data management and analysis. By implementing modern systems, we are storing and analyzing data more efficiently and improving our data-driven decision-making. Long-term cost savings is another significant benefit of modernization. By upgrading to modern technologies, we are streamlining operations, reducing manual errors and better utilizing staff time.

Last year was marked by significant technological advances in our office, not the least of which was converting the data from our 30-year-old legacy system to an integrated property tax system that is currently used in 36 counties throughout the state. Since going live in August 2022, the system has brought numerous efficiencies to our workflow processes. In 2024, we are planning to pilot a program that will allow for the online filing of Business Property Statements. Taxpayers will receive a letter after the first of the year notifying them of their eligibility to e-file using their business identification number.
In the Recorder's Office, we are upgrading our document indexing software to a modern system that will improve efficiency and provide the public with online options that are not available in our current system. An added feature is a free security service that is designed to protect property owners from fraud by notifying them when a public document is recorded in their name.
A new application we're installing in the Assessor's Office will streamline our change-of-ownership reassessment workflow by improving the accuracy of the data entry of ownership information into our property tax system through an automated data population.

During the implementation phases of all these technology projects, Assessor's staff have diligently worked to eliminate a historical backlog of change-of-ownership reassessments, which will result in supplemental assessments being issued more timely. While we still have work to do to be 100% current, we are excited about the progress and the continued opportunities to innovate and better serve our community in the future.

Winter storms caused significant damage and, in some cases, devastating losses. I want to encourage anyone who is in the process of rebuilding or replanting to contact our office if you suffered at least $10,000 in property damage. You may be eligible for tax relief, but you must file a claim within 12 months of the disaster.

In closing, I want to acknowledge our County leaders and community partners who are critical to our success. Thank you to the Board of Supervisors for your continued support and guidance. I also want to express sincere appreciation to the Auditor-Controller/Treasurer-Tax Collector, Cass Cook. Finally, I cannot say enough about the managers and staff of the Assessor/Clerk-Recorder's Office with whom I am privileged to serve. Our achievements and success over the past year are due to their hard work, commitment and professionalism. I genuinely appreciate their knowledge, skill and effort in service to the people of Tulare County.

Thank you for taking the time to review this annual report. Please do not hesitate to contact us at Assessor@tularecounty.ca.gov or (559) 636-5100 if you have any questions or suggestions on how we might serve you better.

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What's inside the 2023 Annual Report?

The Annual Report offers a comprehensive statistical analysis of the local assessment roll, which is the official list of all the assessed property within the county as of the Jan. 1, 2023, lien date.

The Annual Report includes information for all real and business property, legal exemptions and assessment appeals from July 1, 2022, through June 30, 2023. The report is an important source of information for public finance officials, real estate professionals, tax experts, academics and taxpayers, as well as business, government and community leaders, seeking insights into real estate trends in Tulare County.

The Assessment Roll value is determined as of the lien date of Jan. 1 each year. Property taxes help fund local schools, law enforcement, firefighters, parks, communities and many other essential services.

OUR **MISSION, VISION AND VALUES**

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.

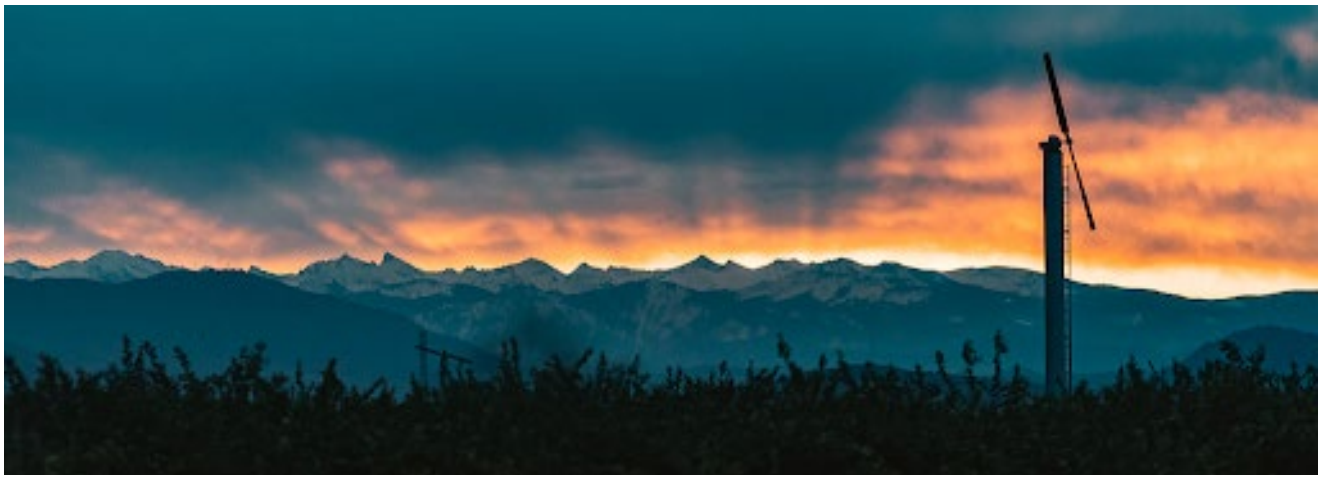
Our Vision

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

Our 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
- Mutual Trust and Respect
- Collaboration
- Accurate and Timely Services
- Employee Growth and Development
- Open Two-Way Communication
- Stewardship



OUR **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 creating and maintaining a public record of real property transactions, including sales, liens, easements, and map filings. The official records are open for public inspection and copies are available for purchase.

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. Jefferds	**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 chair 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 every Tuesday at 9:00 a.m. (unless indicated otherwise) in the Board Chambers inside the Administrative Offices building. For more information about the Board of Supervisors, visit https://tularecounty.ca.gov/board/

DISTRICT 1
VICE CHAIR
LARRY MICARI

DISTRICT 2
PETE VANDER POEL III

DISTRICT 3
AMY SHUKLIAN

DISTRICT 4
EDDIE VALERO

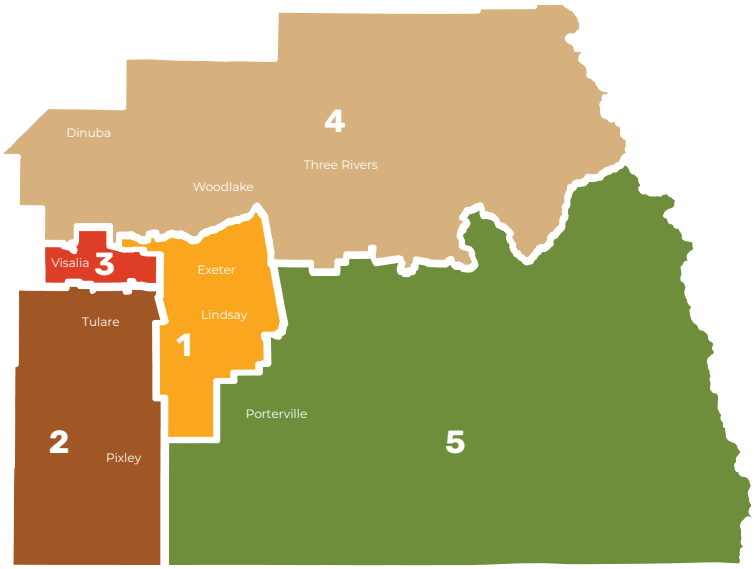
DISTRICT 5
CHAIRMAN
DENNIS TOWNSEND

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**

1

CITY & COUNTY AGENCIES

Provide copies of building permits issued.

1

COUNTY RECORDER

Provides copies of deeds and other recorded documents.

2

ASSESSOR

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

3

AUDITOR-CONTROLLER

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

4

TREASURER-TAX COLLECTOR

Mails the property tax bills and collects payments.

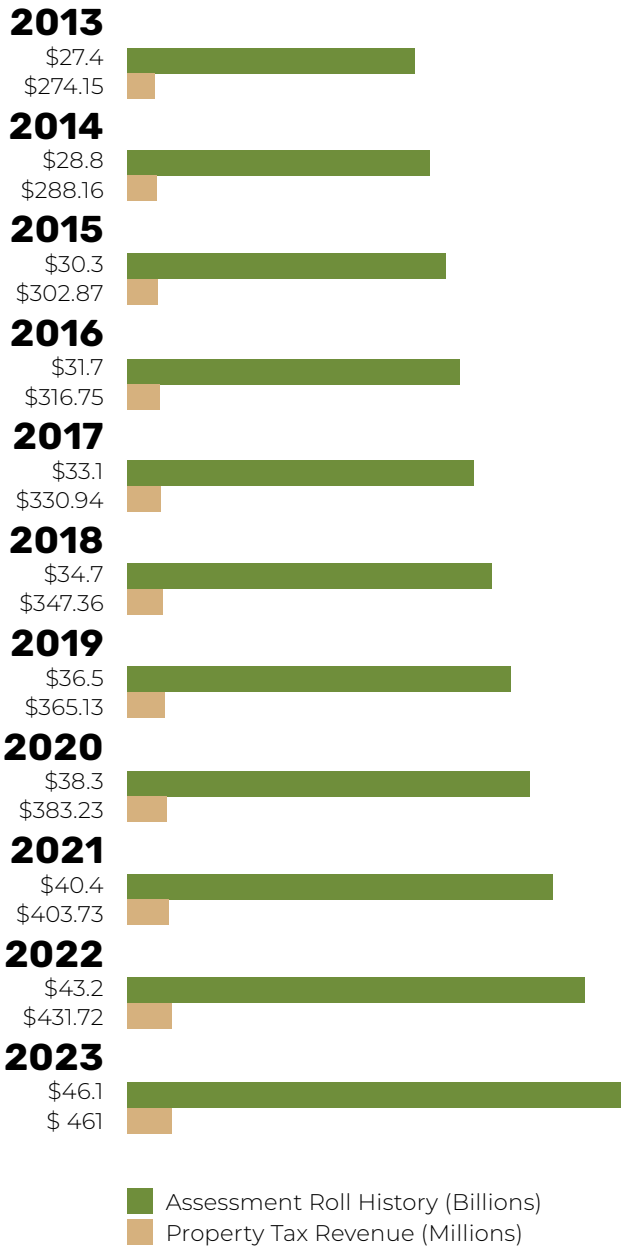
5

AUDITOR-CONTROLLER

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

STEADY GROWTH **IN 2023**

The Tulare County Assessment Roll increased by 6.7% in 2023, the 12th consecutive year of growth. The gross assessed value reached $47 billion and the net taxable value after exemptions is $46 billion. Most roll growth typically results from the creation of new base year values established at current market levels for properties that changed ownership or experienced new construction. These factors affirm a growing local economy and help to provide the tax revenues needed to provide essential public 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.

SETTON PISTACHIO TERRA BELLA

VENTURA COASTAL, LLC.

LAND O'LAKES, INC.

AMAZON.COM SERVICE, LLC

SAPUTO CHEESE AND PROTEIN LLC

UNITED PARCEL SERVICE, INC.

TOUCHSTONE PISTACHIO CO LLC

CALGREN DAIRY FUELS

DREYERS GRAND ICE CREAM, INC.

SAPUTO CHEESE USA, INC.

TREEHOUSE CALIF ALMONDS LLC

WAL-MART STORES EAST, LP

LACTALIS

FOSTER POULTRY FARMS

PERFECTION PET FOODS LLC

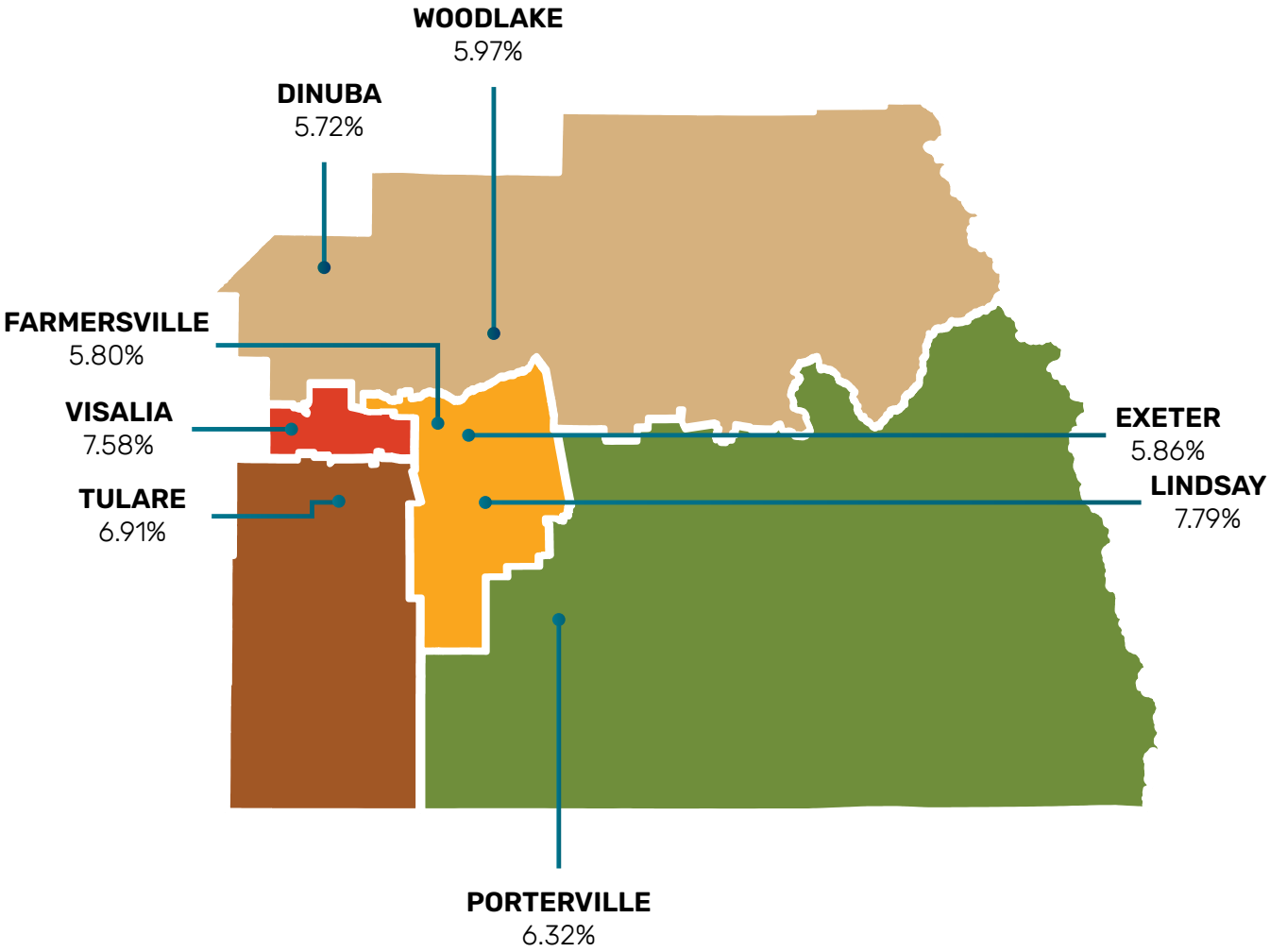
RUIZ FOOD PRODUCTS, INC.

PORTERVILLE CITRUS, INC.

BEST BUY

WESTERN MILLING LLC

ASSESSMENT GROWTH
BY CITY



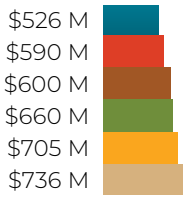
City	Assessment Count	Net Value Total
Dinuba	6,866	1,575,180,281
Exeter	3,702	753,597,333
Farmersville	2,863	403,410,941
Lindsay	3,099	562,936,044
Porterville	18,407	3,701,958,499
Tulare	22,421	5,902,523,871
Visalia	51,500	15,754,991,482
Woodlake	2,176	334,282,186
Incorporated Cities	111,034	28,988,880,637
Unincorporated Communities	66,292	17,062,158,358
Total	**177,326**	**46,051,038,995**

INCORPORATED CITIES
7.09%

UNINCORPORATED COMMUNITIES
5.96%

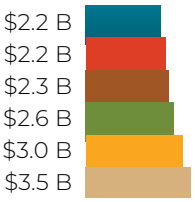
ANNUAL INCREASE BY **ASSESSMENT TYPE**

4.4%
APARTMENTS

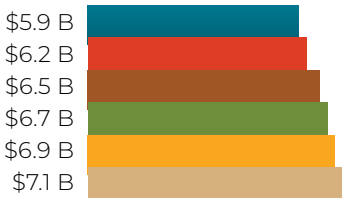


5.9%
COMMERCIAL

16.7%
UNSECURED



2.9%
AGRICULTURAL



6.3%
RESIDENTIAL

2018 2019 2020 2021 2022 2023

ROLL COMPARISON OF **NEIGHBORING COUNTIES**

San Joaquin Valley 2023-2024 Total Net Assessment Rolls

County	Total Secured Roll	+	Total Unsecured Roll	=	Total Roll	% Change Over Prior Year
Kern	$107,170,571,880		$11,388,659,714		$118,559,231,594	7.09%
San Joaquin	$101,925,190,297		$6,346,604,151		$108,271,794,448	9.17%
Fresno	$99,461,765,489		$5,296,953,795		$104,758,719,284	7.06%
Stanislaus	$62,196,379,983		$3,492,320,379		$65,688,700,362	6.59%
Tulare	**$42,509,948,122**		**$3,541,090,873**		**$46,051,038,995**	**6.67%**
Merced	$31,167,466,278		$2,443,044,262		$33,610,510,540	7.40%
Madera	$18,750,125,611		$1,038,850,925		$19,788,976,536	8.82%
Kings	$13,226,327,276		$983,810,067		$14,210,137,343	8.52%

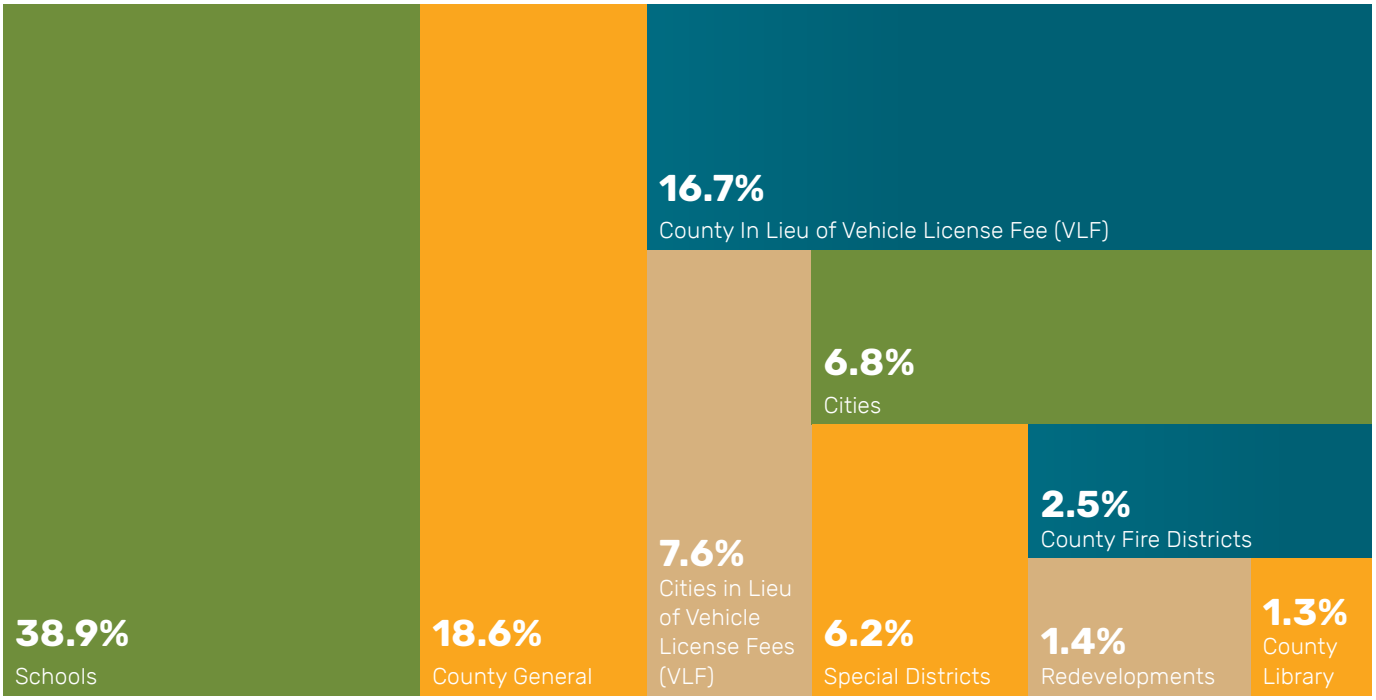
UNDERSTANDING **PROPOSITION 13**

On June 6, 1978, California voters overwhelmingly approved Proposition 13 (Prop. 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. Since property values were systematically reviewed and updated, assessed values were usually kept at or near current market value levels. In contrast, under Prop. 13, properties are reassessed to current market value (called the base year value) only upon change of ownership or completion of new construction. In addition, Prop. 13 generally limits annual increases in the base year value of real property to no more than 2%, except when property changes ownership or undergoes new construction. Essentially, Proposition 13 converted the market value-based property tax system to an acquisition value-based system.

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 Business Property Statement listing supplies, equipment and fixtures. This division also values boats, personal watercraft and aircraft.

Auditor-appraisers perform site visits of businesses that have not filed property statements for the past three or more consecutive years, correcting bills when appropriate and eliminating bills for businesses no longer in operation.

The California Revenue and Taxation Code requires county assessors to annually conduct a significant number of audits of the books and records of taxpayers engaged in a profession, trade or business who own assessable trade fixtures and business tangible personal property.

UNSECURED **VALUES**

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Aircraft	$82 M	$72 M	$55 M	$54 M	$61 M
Boats / Vessels	$63 M	$41 M	$26 M	$21 M	$26 M
Fixtures	$1.72 B	$1.48 B	$1.23 B	$1.1 B	$1.01 B
Personal Property	$1.69 B	$1.42 B	$1.32 B	$1.15 B	$1.1 B

SECURED **VALUES**

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Fixtures	$1.78 B	$1.53 B	$1.34 B	$1.42 B	$1.42 B
Personal Property	$614 M	$602 M	$588 M	$536 M	$562 M

AGRICULTURAL **ASSESSMENTS**

15.5%

of Total Tax Roll

2.9%

Annual Increase of Ag Assessments

$7.14 B

2023 Total Ag Assessment Value

The Tulare County Agricultural Commissioner reported the county's total gross agriculture production value for 2022 was $8.6 billion, an increase of 6.5% above 2021's value. Milk continued to be the leading agricultural commodity in Tulare County, with a gross value of $2.67 billion, an increase of 37%. Milk represented 31% of the total crop and livestock value for 2022.

Tulare County's agricultural strength is based on crop diversity. The 2022 crop report produced by the Ag Commissioner's Office covered more than 150 different commodities, 41 of which had a gross value of more than $1 million. Although commodity values may fluctuate from year to year, Tulare County continues to produce high-quality crops that provide food to more than 90 countries.

Many agricultural commodities and crops grown in Tulare County are not assessable. Milk, the county's most valuable ag commodity, is not subject to assessment. 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. Market 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, 2023, did not indicate a decline in market value has taken place.

WILLIAMSON **ACT**

The Williamson Act, also referred to as the Ag Preserve, has been saving farmers and ranchers taxes since its inception in 1965. The program enables local governments 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, tax savings can be as much as 83% depending upon how recently a property has changed ownership. The minimum benefit amount is 10%. Participating counties and cities are required to establish their own rules and regulations regarding implementation within their jurisdiction. These rules include enrollment guidelines, acreage minimums, enforcement procedures, allowable uses and compatible uses.

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.

$5.12B Williamson Act Tax Relief

321,821 Planted Acres

14,151 Parcels Receiving Reductions

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 is 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 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.

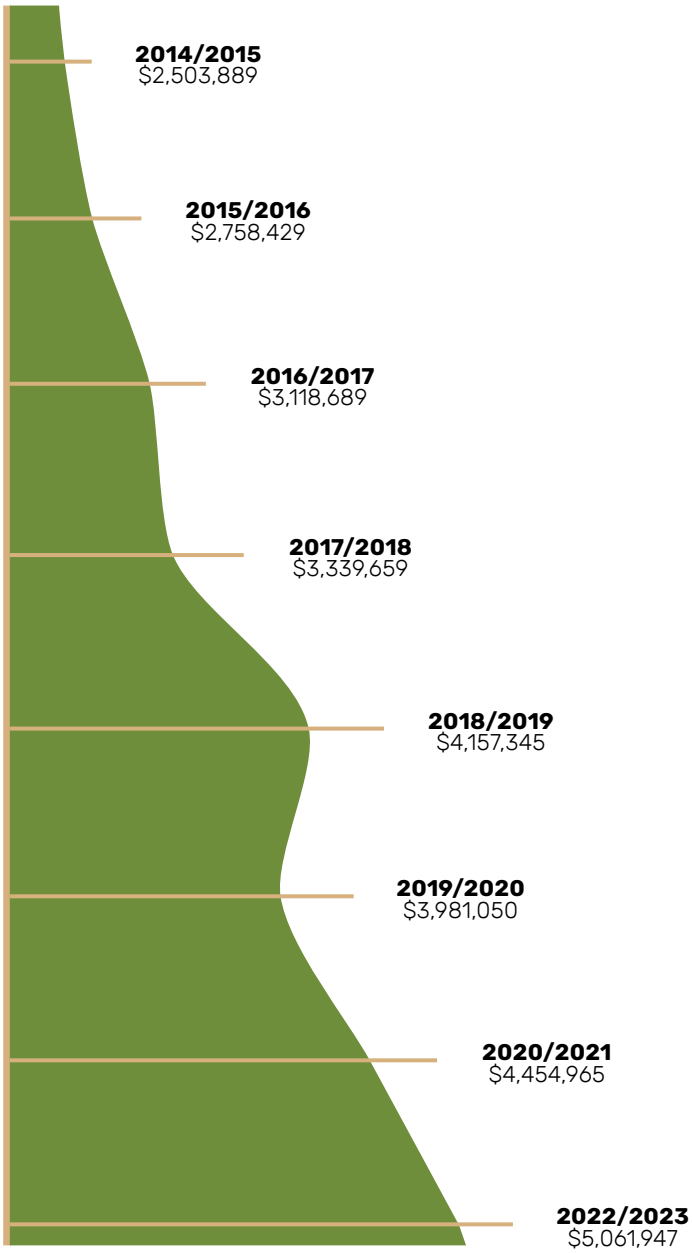
Further information regarding the Williamson Act can also be found on the state's website at conservation.ca.gov/dlrp/wa.

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, 10,525 acres are under FSZ contract and 1,123,641 are under WA contract.

WILLIAMSON **ACT**

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.



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.

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. Proposition 19 passed by a slim margin of voters in 2020 and made sweeping changes to property owners' ability to transfer their Proposition 13 assessed values. (See page 21 for more information on Prop. 19.)

Total: 316 | Value Reduction: $43,311,468

WELFARE EXEMPTION

Property can be exempt 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: 710 | Value Reduction: $811,370,294

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: 37,781 | Value Reduction: $263,802,924

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: 837 | Value Reduction: $125,264,802

LOW-VALUE EXEMPTION

The California Revenue and Taxation Code permits county assessors to exempt from taxation all property with values so low that, if not exempt, the amount received would amount to less than the cost to assess and collect. With some exceptions, properties with assessed values of $10,000 or less are exempt from taxation under the County's low-value ordinance.

Total: 13,030 | Value Reduction: $46,825,663

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, flooding 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.

1970
HOME PURCHASED

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

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.

1985
BEDROOM ADDED

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

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.

2005
HOME SOLD

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

2008
DECLINE-IN-VALUE

The home's market value dips below its inflation-adjusted purchase price (Prop. 13 value) allows the home to be temporarily assessed based on its market value.

2014
RECOVERY

The home's market value recovers and it is again taxed at its inflation-adjusted purchase price (Prop. 13 value).

NOV. 2020
PROPOSITION 19

Places new restriction on the Parent-Child and Grandparent-Grandchild Transfer Exclusions. See page 21 for more information.

2022
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.

PROPOSITION 8
DECLINE IN VALUE

Temporary Decline in Value

In 1978, California voters passed Proposition 8 (Prop. 8) , a constitutional amendment that allows a temporary assessment reduction when real property suffers a decline in value. A decline in value occurs when the current market value of real property is less than its factored base year value (i.e., Prop. 13 value) as of Jan. 1. Please see page 12 for more information on Prop. 13.

The decline in value may be the result of changes in the real estate market, the neighborhood or the property itself. When the market value of a property on the Jan. 1 lien date falls below the factored base year value, the assessor will review the property's assessment and enroll the lesser of the factored base year value or market value.

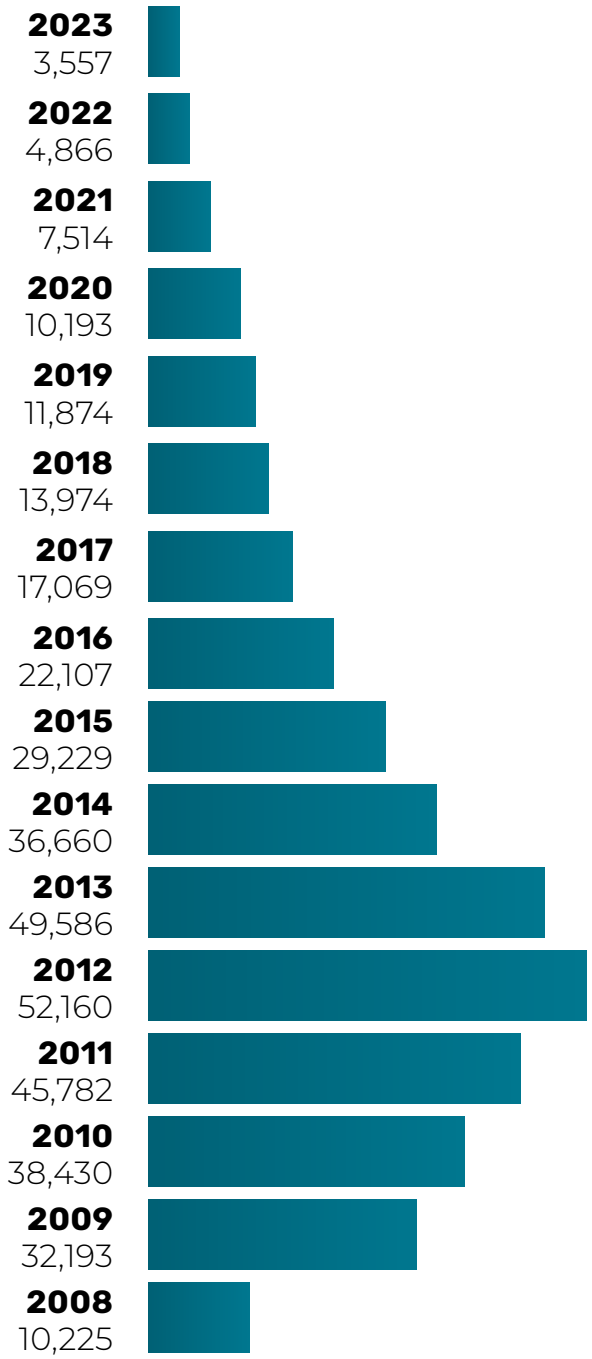
Once a property's assessment has been reduced, the Assessor reviews the assessment annually to determine whether it should remain in decline-in-value status. The assessed value of a property in decline-in-value status may increase each lien date (Jan. 1) by more than the standard 2% maximum allowed for properties assessed under Prop. 13; however, unless there is a change in ownership or new construction, a property's assessed value can never increase above its existing factored base year value.

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 factored 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 are encouraged to contact the Assessor to request an appraiser review the assessment for accuracy before deciding if an assessment appeal is warranted.

NUMBER OF PROP. 8 **ASSESSMENTS**



UNDERSTANDING **PROPOSITION 19**

Visit the Prop. 19 page on the Board of Equalization website for more information.

Proposition 13 (Prop. 13), passed in 1978, prohibits the reassessment of real property except when there has been either a change in ownership or new construction. Some change in ownership transactions qualify for an "exclusion" from reassessment. Examples of change-in-ownership exclusions include interspousal (marriage, death, divorce) and intergenerational (parent/child and grandparent/grandchild) transfers.

On November 3, 2020, California voters aproved the Home Protection for Seniors, Severely Disabled, Families and Victims of Wildlife or Natural Disasters Act, commonly known as Proposition 19 (Prop. 19). Prop. 19 made sweeping changes to property owners' ability to transfer their Prop. 13 assessed values.

The measure, enacted in two parts, generally:

- Expands a qualifying homeowner's ability to transfer the assessed base year value to another property throughout California (effective April 1, 2021).
- Narrows the property tax benefits provided to transfers of commercial and residential properties (effective February 16, 2021).
- Adds new transfer provisions for victims of disasters and severely handicapped individuals.

Parent-Child/Grandparent/Grandchild Exclusions

Proposition 19 narrows the property tax benefits for intergenerational transfers. Specifically, the measure:

- Narrows the assessed value that can be transferred to two kinds of property: Property used continuosly by the child or grandchild as a primary residence, or property held as a family farm.
- Added a value limit of current taxable value plus $1 million (adjusted for inflation).
- Repealed the former parent-child and grandparent-grandchild exclusions from Propositions 58 and 193, respectively, now only effective for eligible transfers that occured on or before February 15, 2021.

Base Year Value Transfer - Persons at Least Age 55/Disabled

Prop. 19 permits eligible homeowners (defined as over 55, severely disabled, or whose homes were destroyed by wildfire or other natural disaster) to transfer their primary residence's property tax base year value to a replacement residence.

Under Prop. 19, eligible homeowners can:

- Transfer a primary residence base year value to another primary residence anywhere in the state.
- Transfer the primary residence base year value up to three times during their lifetimes.
- Prop. 19 substantially modifies, and in some instances eliminates, portions of Propositions 58, 60, 90, 110 and 193.

Disaster Relief

Prop. 19 also applies to disaster relief within the county (intracounty) and anywhere in California (intercounty).

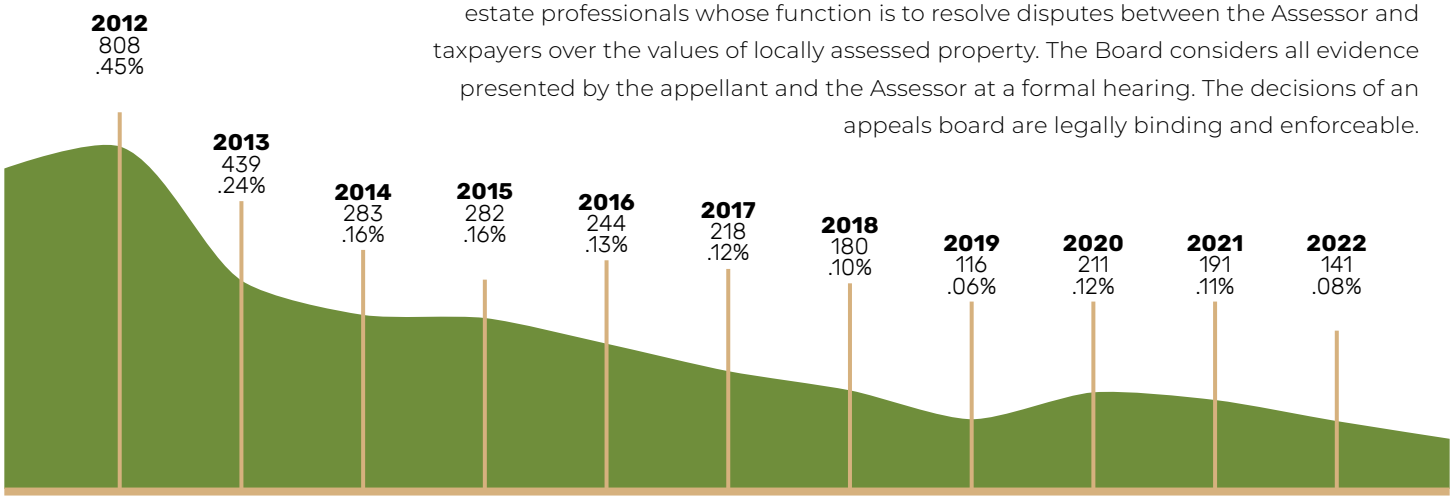
To be eligible, the homeowner must:

- Purchase or newly contruct principal residence within two years of sale.
- Have incurred the transfer due to a governor-declared wildfire or natural disaster.

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 usually 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 Appeals 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 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 reduced to reflect current market value, the Assessor reviews the assessment annually to determine whether it should remain in decline-in-value status. The assessed value of a property in decline-in-value status may increase each lien date (Jan. 1) by more than the standard 2% maximum allowed for properties assessed under Prop. 13; however, unless there is a change of ownership or new construction, a property's assessed value can never increase above its existing factored base year value (i.e., Prop. 13 value).

SUPPLEMENTAL AND ESCAPE **ASSESSMENTS**

Over the past year, tax revenue from supplementals and escapes has been gradually decreasing as our office diminished a backlog of unprocessed change-of-ownership documents. This means taxpayers will receive their new assessment values and tax bills in a more timely manner. Supplemental assessments constitute additional value upon change of ownership or new construction and are prorated for the remaining portion of the fiscal year. The entire new assessed value is reflected on the annual property tax bill the following fiscal year.

SUPPLEMENTAL ASSESSMENTS

Supplemental assessments were created by Senate Bill 813 in 1983. Whenever there is a reappraisal due to a change in ownership (e.g., property bought or sold) or due to the completion of new construction, state law requires county assessors to determine a new base year value for the property.

A Notice of Supplemental Assessment is then issued by the Assessor's Office and sent to the owner at the address of record. Following this notice, a supplemental tax bill is issued by the Tax Collector's Office.

Tax Year	Total Supplemental Tax	Number of Supplemental Assessments	Average Supplemental Tax Bill
2022/23	$14,894,334	12,241	$1,772
2021/22	$12,042,808	12,317	$1,422
2020/21	$10,790,774	13,673	$1,066
2019/20	$9,081,656	16,773	$761
2018/19	$8,891,895	16,729	$732

The supplemental tax bill is based on the difference between the prior value and the new, reappraised value. This value is prorated for the number of months remaining in the fiscal year (July 1 to June 30). Usually it is not prorated in escrow during purchase, nor is it paid by the lender through an impound account. Unlike the secured tax bill, lending agencies do not typically receive a copy of the supplemental tax bill.

ESCAPE ASSESSMENTS

An escape assessment is a correction of an assessed value on the current or a prior tax year's property tax roll. Because escape assessments involve value that should have been assessed but wasn't, new or corrected tax bills will be issued by the Tax Collector's Office. However, current owners are not responsible for taxes on escape assessments that cover a time period before they acquired the property.

Notices of escape assessment are sent to notify property owners of the amount of the value change, the property being assessed and the year(s) of assessment being corrected.

California tax law requires county assessors to generate escape assessments upon discovery of property that was not properly assessed (Revenue and Taxation Code section 531) for every year that escaped assessment (typically up to four years per section 532).

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.

Orders of birth, death and marriage certificates can also be purchased online through a third-party service called VitalChek. Please visit the Clerk's website at **tularecounty.ca.gov/clerkrecorder/** for more information.

The County Clerk-Recorder's Office is open Monday through Friday from 8:00 a.m. to 5:00 p.m. (Closed on holidays)

Documents can be recorded and certificates issued until 3:00 p.m. Both offices are open through lunch.

17,899 Birth Certificates

2021 18,596
2020 . . . 13,835
2019 18,313

4,397 Marriage Certificates

2021 4,191
2020 3,811
2019 4,930

2,474 Fictitious Business Name Statements

2021 2,455
2020 . . . 2,299
2019 2,323

2,004 Marriage Licenses

2021 1,989
2020 1,726
2019 1,852

1,963 Death Certificates

2021 1,988
2020 1,605
2019 1,688

346 Professional Registrations

2021 349
2020 190
2019 335

334 Environmental Documents

2021 327
2020 55
2019 424

157 Confidential Marriage Certificates

2021 129
2020 122
2019 214

44 Confidential Marriage Licenses

2021 17
2020 17
2019 66

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 issuance of certified copies.

The total number of recordings declined last year from 113,424 in 2021 to 78,219 in 2022, a 31% decrease. Rising interest rates in response to high inflation played a significant role in the reduced number of real estate sales and mortgage refinancing loans. Deed recording declined 14% in 2022.

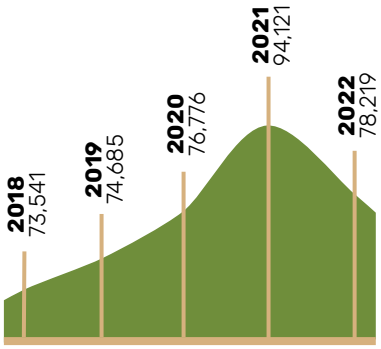
E-RECORDING

Authorized submitters of recorded documents are able to electronically submit and receive specific electronic records that are instruments of real estate transactions.

- An authorized submitter may be a title insurer, title company, institutional lender or government entity.
- An authorized submitter may have to work with agents who are certified and approved by the State of California Department of Justice (DOJ) in order to transmit documents electronically.

Anyone interested in recording documents electronically can contact our office at (559) 636-5050 for assistance on beginning the e-recording process.

78,219 DOCUMENTS RECORDED IN 2022



TOTAL DOCUMENTS RECORDED

REAL ESTATE **DEEDS BY AREA**

NO TRANSFER TAX*	**7,705**
UNINCORPORATED	**1,850**
INCORPORATED	
VISALIA	**2,772**
TULARE	**931**
PORTERVILLE	**780**
DINUBA	**272**
EXETER	**165**
LINDSAY	**81**
FARMERSVILLE	**80**
WOODLAKE	**82**

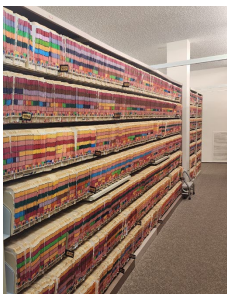
**Indicates gifts, family transfers, transfers in and out of trusts, and other types of ownership changes.*

MODERNIZATION **PROJECTS**

Many of our technology upgrades are funded through the County Recorder's modernization fund. These funds come from an accumulation of state-mandated $1 charged for each recording and must be spent to modernize the functions of the County Recorder's Office. We are committed to putting these funds to the most beneficial use for the public we serve.

Scanning Project

The Assessor's records scanning project will digitize more than 3 million documents from approximately 160,000 assessment records, which will effectively convert our business processes to a paperless system. We've surpassed 50% completion on that project and expect to be finished by Spring 2024. As the project progresses, the digitized records are being integrated with our property management system so that staff can have instant access to the archived records. This is already improving response times to taxpayer questions and saving countless hours of retrieving, filing and searching for paper records.



Megabyte Property Tax System

Since going live in August 2022, the Megabyte Property Tax System has brought numerous efficiencies to our workflow processes. For example, the system employs computer-assisted mass appraisal technology known as direct enrollment to determine whether a sale price reflects fair market value and can be automatically enrolled as a new base year value. This will save many hours of manual review of straightforward sales by our appraisal division. The program also separates property sales that require closer examination by trained real property appraisers. Next year, we're planning to pilot a Megabyte program that allows for the online filing of Business Property Statements

MEGABYTE SYSTEMS INCORPORATED

Eagle Recorder by Tyler Technologies

A conversion project taking place in the Clerk-Recorder's Office will drastically improve the efficiency of business processes for Clerk and Recorder functions. A modern system called Eagle Recorder by Tyler Technologies will provide the public with exceptional self-service opportunities through a secure online portal and in-office terminals. Its advanced search capabilities will make locating relevant documents easier for the public. The software promotes data accuracy and efficient indexing by leveraging Optical Character Recognition (OCR) to automatically populate index information. The estimated completion date is Spring 2024.

Just Appraised

A state-of-the-art application that's being implemented in the Assessor's Office is a program called Just Appraised. The software is designed to streamline workflow processes by using machine learning to extract ownership information from grant deeds and populate the Assessor's property management system with improved accuracy. This process removes the need to enter information manually by department staff, freeing up time to focus on more complicated tasks, as well as improving the accuracy of the data entry process. This will greatly expedite the change-in-ownership process and result in tax bills being issued sooner. Just Appraised is slated to be integrated with our property management system by Spring 2024.

Just Appraised

Enhancing the Clerk-Recorder's Office Visitor Experience Through Updated Signage

Complementing the ongoing modernization endeavors, the Clerk-Recorder's Office embarked on an enhancement initiative aimed at elevating the visitor experience. Drawing insights from both valued customers and dedicated staff, a new workstation was installed, which allows the public to conveniently access and complete forms necessary for obtaining vital documents such as marriage, birth, and death certificates, as well as environmental records and Fictitious Business Name Statements. As a testament to our commitment to clarity and ease of navigation, the installation of new wayfinding signage ensures that the locations of each office are clearly identified.

Leadership Development

As our Guiding Values state, employee growth and development are important to our office and its success. We recognize that leadership development is crucial for individuals and organizations to adapt, grow and thrive in an everchanging and competitive world. The Assessor/Clerk-Recorder is investing in its current and future leaders by utilizing leadership training courses offered by various entities including the Tulare County Supervisory Academy, the California State Association of Counties (CSAC) and the National Association of Counties (NACo).

NATIONAL ASSOCIATION of COUNTIES NACo

CSAC

GLOSSARY **OF TERMS**

AD VALOREM PROPERTY TAX
Taxes imposed on the basis of the property's value.

ASSESSED VALUE (AV)
The taxable value of a property against which the tax rate is applied.

ASSESSMENT APPEAL
Due process initiated by taxpayer if the assessed value of their property cannot be agreed upon with the Assessor.

ASSESSMENT APPEALS BOARD (AAB)
A five-member panel appointed by the Board of Supervisors to resolve disputes between the Assessor's Office and property owners.

ASSESSMENT ROLL
The official list of all property within the county assessed by the Assessor.

BASE YEAR VALUE (BYV)
The fair market value of a property at the time of the 1975 lien date or upon the date of a subsequent change of ownership or new construction.

BUSINESS PERSONAL PROPERTY
Property which is movable and not affixed to the land and which is owned and used to operate a business, such as machinery, equipment, computers, furniture and supplies.

CHANGE IN OWNERSHIP
A transfer of real property resulting in the transfer of the present interest and beneficial use of the property.

CALIFORNIA CONSUMER PRICE INDEX (CCPI)
Determined annually by the California Bureau of Labor Statistics.

ESCAPE ASSESSMENTS
Assessments levied outside the normal assessment period for the lien date(s) in question.

EXCLUSIONS
Qualifying transfers or new construction of real property which are excluded from reappraisal if a timely claim is filed with the Assessor's Office.

EXEMPTIONS
Legally qualified deductions from the assessed value of property.

FACTORED BASE YEAR VALUE (FBYV)
A property's base value, adjusted annually by the change in the CCPI, not to exceed 2%. It is the upper limit of taxable value each year.

FISCAL YEAR
The period beginning July 1 and ending June 30. Also known as the tax year for property tax purposes.

FIXTURE
Tangible property securely affixed to real property.

FULL CASH VALUE
The amount of cash or its equivalent value that property would bring if exposed for sale in the open market, and as further defined in Revenue & Taxation Code §ll0.

LIEN
The amount owed and created by the assessment of the property, or the amount levied against property by a taxing agency or revenue district.

LIEN DATE
The date when taxes for any fiscal year become a lien on property. The Lien Date for California property is 12:01 a.m., Jan. 1.

NEW CONSTRUCTION
The construction of new buildings, additions to existing buildings, or alterations, which convert the property to another use or extends the economic life of the improvement.

PERSONAL PROPERTY
Any property except real estate, including airplanes, boats and business property.

POSSESSORY INTEREST (PI)
Interest of a lessee in government-owned real property. Some examples of taxable possessory interests include cabins located on publicly owned land, aircraft hangars and tie-downs at publicly owned airports, grazing permits issued on publicly owned land, and concessionaires at county owned fairgrounds.

PROPOSITION 13 (PROP. 13)
Passed by California voters in June 1978, Proposition 13 is a

Constitutional amendment that rolled back most local real property 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 limited annual property tax increases to 2%.

PROPOSITION 8 (PROP. 8)

Passed by California voters in November 1978, Proposition 8 requires the temporary reduction in the assessed value when there is a decline in market value below the property's factored base year value (Prop. 13 value).

PROPOSITION 19 (PROP. 19)

Passed by California voters in November 2020, Proposition 19 generally expands the ability to transfer assessed value and narrows property tax benefits for intergenerational transfers. New transfer provisions were added for victims of disasters and the severely handicapped.

REAL PROPERTY

Land that has been legally defined and improvements that have been made to the land. For property tax purposes, real property includes the possession of, the claim to, the ownership of, and the right to the possession of land and improvements.

SECURED ROLL

Assessment roll on which the taxes are secured by a lien against the real estate.

SPECIAL ASSESSMENTS

Direct charges or flat fees against property which are included in the total tax bill but are not based upon the Assessor's valuation of the property. Examples are pest control district and landscaping and lighting district charges.

STATE BOARD OF EQUALIZATION (BOE)

The Board consists of four members elected by California voters by district and the State Controller. Their duties include administering various State taxes and fees and serving as an appellate body for property, business and income tax assessments. Through guidelines and rules, the Board promotes uniformity in local assessment practices.

STRUCTURAL IMPROVEMENTS

Buildings or structures generally attached to the land.

SUPPLEMENTAL ASSESSMENT

Upon a change of ownership or completion of new construction, a supplemental assessment may be issued in addition to the annual regular assessment and is based on the net difference between the previous assessed values and the new value for the remainder of the assessment year(s).

TAX RATE

The ratio of the tax to the tax base. The ad valorem property tax rate is 1% of the net taxable value of the property. The effective tax rate may be higher due to voter-approved general obligation bonds that are secured by property taxes for the annual payment of principle and interest.

TAX ROLL

The official list of property subject to property tax, together with the amount of assessed value and the amount of taxes due, as applied and extended by the Auditor-Controller.

TAX RATE AREA (TRA)

A tax rate area (TRA) is a geographic area within the jurisdiction of a unique combination of revenue districts, which includes local agencies (i.e., a city, county or special district) and school districts for the current fiscal year. Each TRA is assigned a six-digit numeric identifier, referred to as a TRA number. TRAs are primarily used by county assessors and county auditors for the allocation, collection and distribution of property tax revenue in the state.

TRANSFER OF OWNERSHIP

Change in ownership or change in manner in which property is held.

UNSECURED ROLL

Assessment roll consisting largely of business personal property on which the property taxes are not secured by a lien against the real estate.

Explanation of terms are provided for information purposes only and are not a substitute for legal definitions.

IMPORTANT **DATES**

JANUARY 1

Known as lien date because on this date taxes become a lien against all real property assessed on the secured roll for the next fiscal year.

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

Unsecured property taxes are due in one installment. Deadline to file with RMA an application for Williamson Act contract. If approved, contracts take effect the following fiscal 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.

WHAT THE **PUBLIC IS SAYING**

We recognize that taxpayers need our office at times of transition, both good and difficult. The change may be because of buying a home or a business, or it could be because of a loss in the family. The staff is trained to **respond timely**, **with accuracy** and **empathy.**

Customer service is a value our office takes very seriously. These customer comments are actual quotes taken from customer feedback surveys we use to identify weaknesses and strengths in our public service and to make adjustments or celebrate accordingly.

"Professional, proficient and pleasant."
— Rob M.

"Amazing! I couldn't have asked for a better experience."
— Anonymous

"Very professional and helped with all my questions."
— William L.

"Amazing and patient associates."
— Brandy V.

"Service is always wonderful."
— Carolyn S.

"This department was great. So satisfying to work with folks who greet you with a smile. :)"
— Anonymous

"All staff was awesome with their assistance. Very happy with their service and friendliness."
— David

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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Office of the Recorder

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(559) 636-5050
(559) 740-4329 Fax
Recorder@tularecounty.ca.gov
tularecounty.ca.gov/clerkrecorder

Office of the County Clerk

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tularecounty.ca.gov/clerkrecorder