

# MADERA COUNTY

**2018-2019  
ANNUAL  
REPORT**



**Gary Svanda,  
Assessor**

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## **Madera County Mission**

Creating a countywide Culture of Excellence through dedicated public service.



## **Assessor's Office Mission and Goal**

### **Mission:**

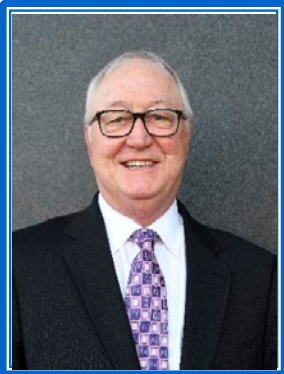
To be timely, impartial, and efficient, in producing accurate assessments in a manner consistent with State laws; to maximize the resources entrusted in us, by the community we serve.

### **Goal:**

To provide outstanding customer service for the general public and collaborating agencies in a professional, respectful, and helpful manner while promoting honesty and integrity as we move into an ever improving community.



# Meet Our Staff



Gary Svanda,  
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(559) 675-7710 ext. 2515



Bonnie Hendrickson,  
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(559) 675-7710 ext. 2509

**Hours of Operation:  
Monday-Friday  
8am-5pm**

Main Phone:  
(559) 675-7710

Fax:  
(559) 675-7654

E-mail:  
assessor@maderacounty.com

Our Website  
<https://www.maderacounty.com/government/assessor>

# The Assessor's Team

## Deputy Assessor Business & Personal Property

Consists of 2 Auditor/ Appraiser  
III

Responsible for locating, valuing, & enrolling all personal property including boats, aircrafts, manufactured homes, & business equipment. They mail Business, Agriculture, & other statements to collect information for locations, supplies, fixtures, & equipment.

Responsible for valuations on all real property including commercial, industrial, & ag land properties. They identify and value assessments for possessory interest accounts.

## Deputy Assessor Real Property

Consists of 1 Supervising  
Appraiser, 1 Appraiser II, & 7  
Appraiser III

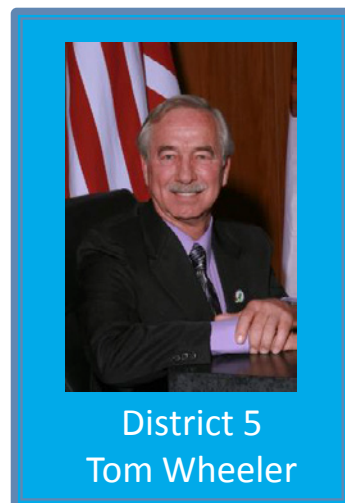
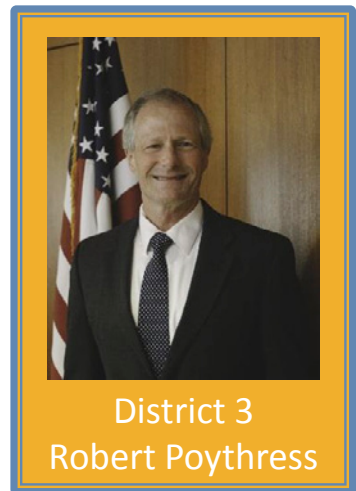
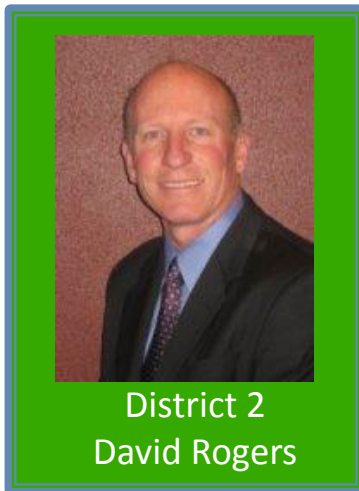
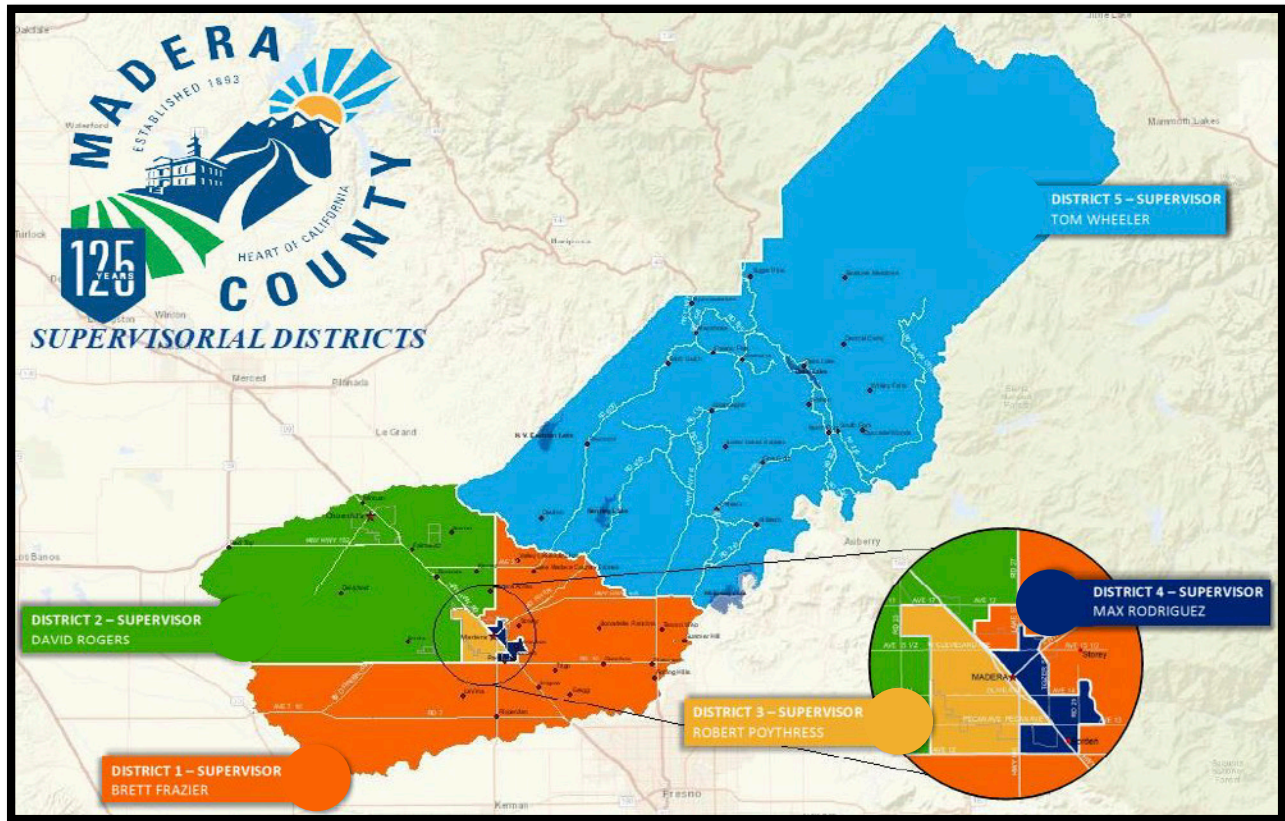
## Deputy Assessor Appraisal Support

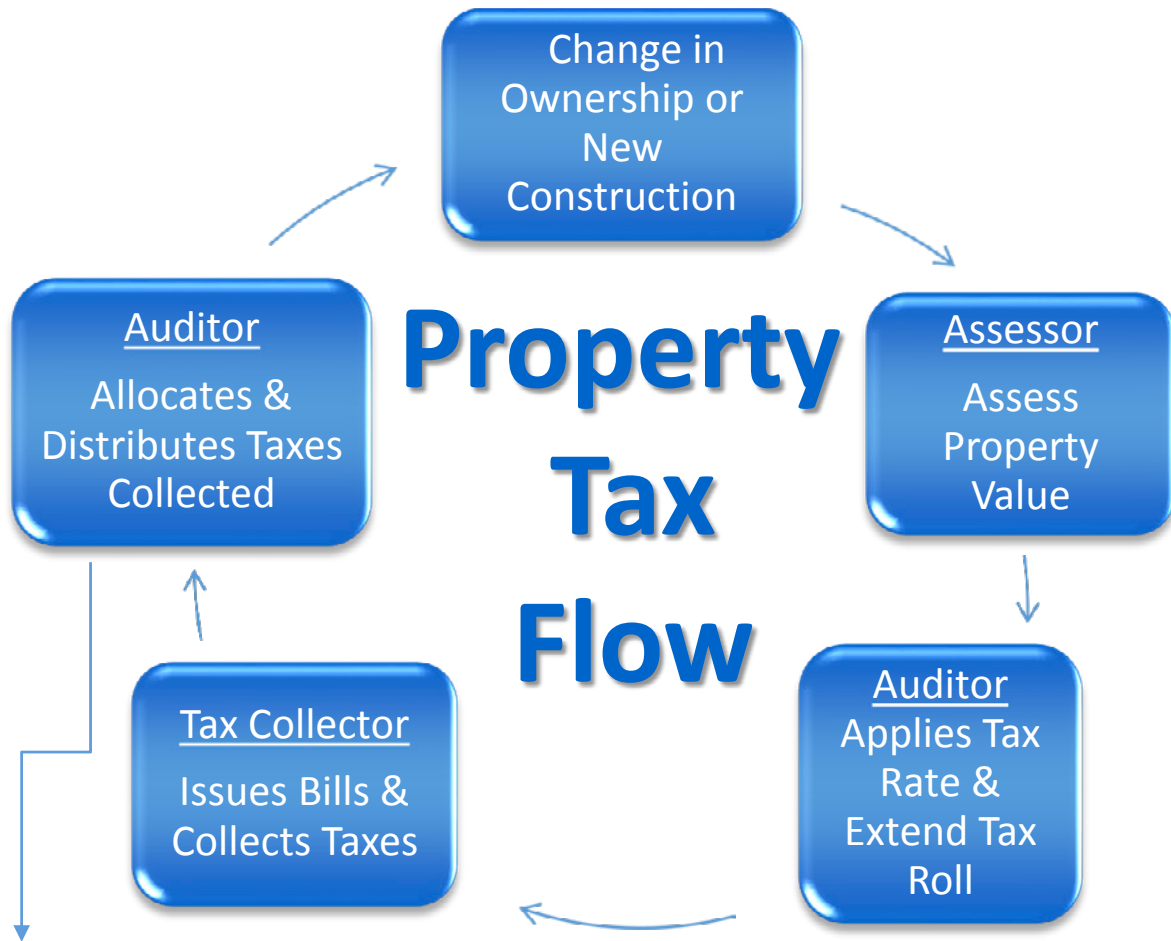
Consists of 6 Assessment  
Technicians, 1 Assessment Clerk  
II, 1 Office Assistant II, 1 Office  
Assistant I, & 1 Senior Cadastral  
Drafting Technician

Responsible for assisting the appraisal side in the processing of various documents before & after a value is determined on real & personal property. They process change of ownerships, exemptions, permits, & update general information to assessments, GIS & mapping.

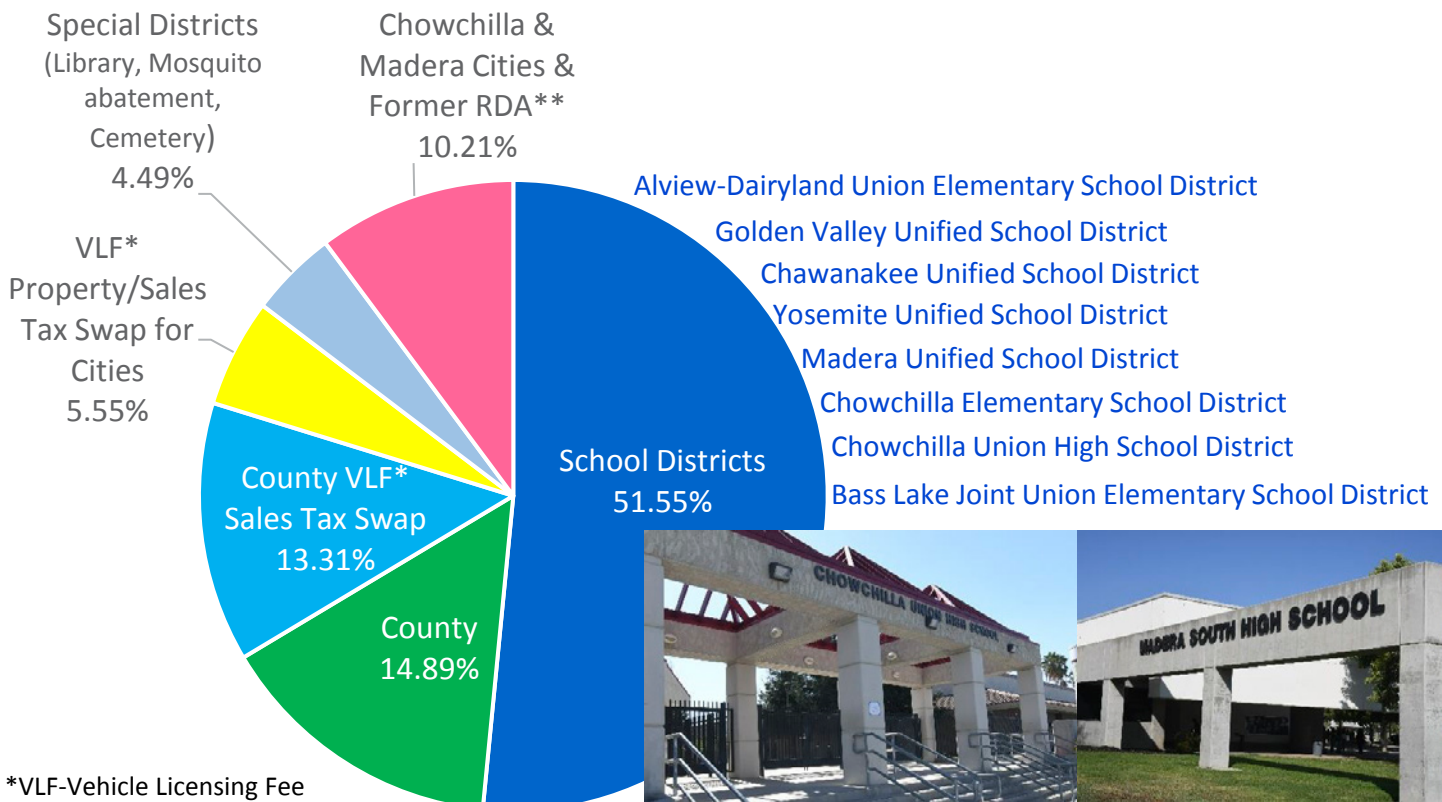


# The Board of Supervisors





# Property Tax Distribution



\*VLF-Vehicle Licensing Fee  
 \*\*RDA-Redevelopment Agency

# Understanding Value

## Proposition 13

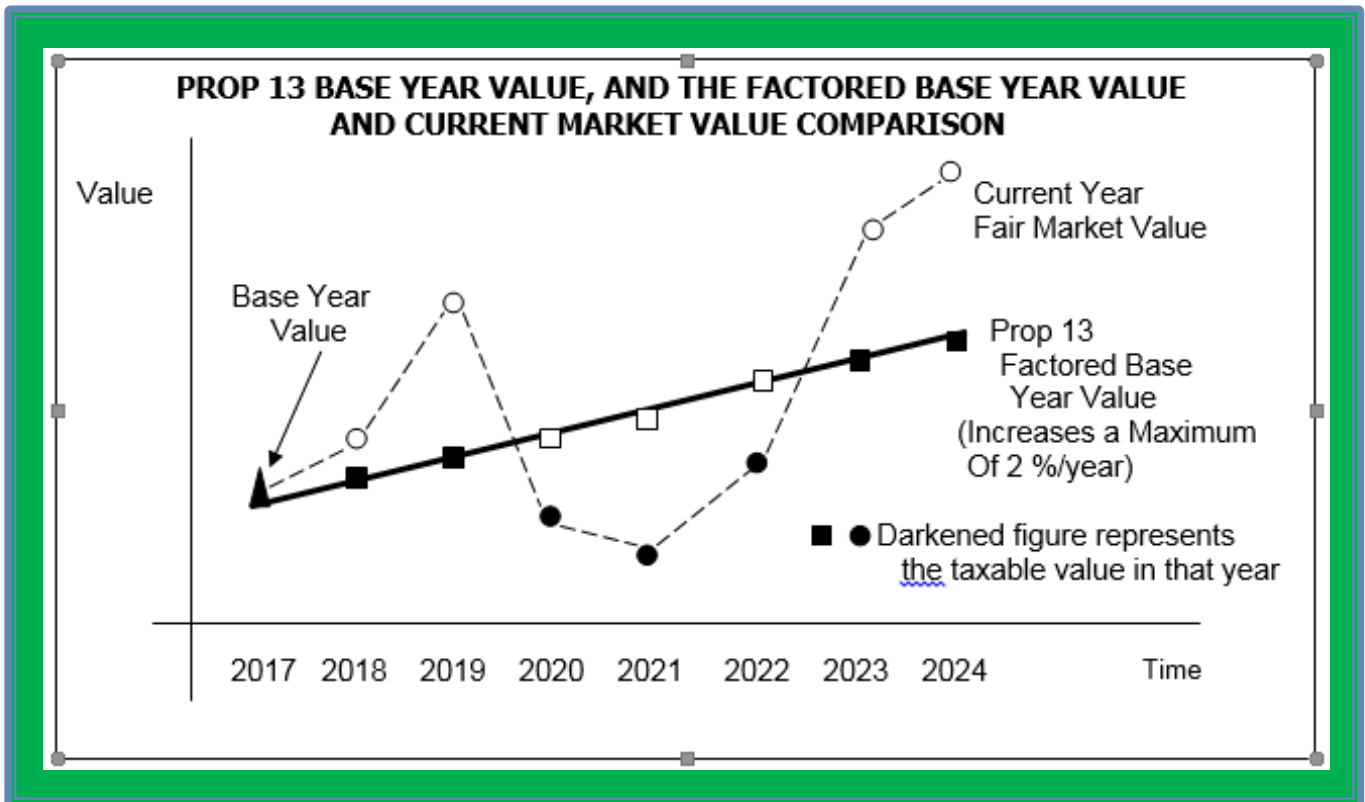
Proposition 13 was an initiative passed by the voters on June 6, 1978. The base year value can be increased each year by a maximum of 2% under Prop 13. The taxable value of property can never be greater than the Prop 13 “factored base year value.”

## Factored Base Year Value (The Inflation Factor)

The increased value (from Prop 13) is called “Factored Base Year Value.” This is determined by the annual change of the California Consumer Price Index. In the chart below, the heavy dark line illustrates the Prop 13 annual increase. If the index were to decline, the factored base year value could decrease.

## Assessed Value

The dashed line in the chart below indicates that the fair market value of the real property in each year is subject to change. All of the darkened figures represent the taxable value in that year. Revenue and Taxation Code Section 51 requires the Assessor to enroll the lower of the current fair market value or the factored base year value on the property tax roll.





# Agriculture

## THE WILLIAMSON ACT

In 1965, the Legislature passed the Williamson Act. The landowner and the county enter into a contract, which, each year, automatically renews ten years into the future. The owner of the property promises not to develop the property, and the landowner typically benefits from lower property taxes.

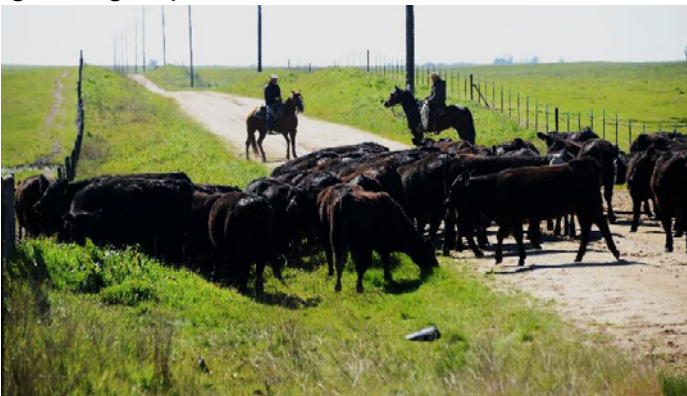
The land and any growing improvements are valued on their income earning ability. Though Prop 13 says that taxable value cannot increase more than 2% from one year to the next, there is no such protection under the Williamson Act. The land and growing improvement values can vary greatly from year-to-year because the components of the formula above can change every year. However, any non-living improvements, like a pump, or barn, are assessed under and protected by Proposition 13.

If a property is enrolled in the Williamson Act, Proposition 13 acts as a ceiling above which the assessed value of the total If a property is enrolled in the Williamson Act, the taxable value is the lower of the Prop 13 factored base year value or Restricted Value.

## FARMLAND SECURITY ZONE ACT

The Farmland Security Zone Act was passed by the Legislature in 1999, to ensure that long-term farmland preservation is a part of public policy.

Under the provisions of the act, the landowner applies for FSZ status, and enters into a contract with the county, which, each year, automatically renews twenty years into the future. The owner of the property promises not to develop the property into alternative non-agricultural uses, in return for a further 35 percent reduction in the taxable value of land and growing improvements.



# Exemption Information

## Homeowners' Exemption

A Homeowners' Exemption is an exemption that reduces your assessed value up to \$7,000, which will lower your annual tax bill up to \$70. In some cases, you may receive an 80% exemption, if not filed timely.

Homeowners that are on title and occupy their home as their principal place of residence on January 1<sup>st</sup> may apply.

To receive the full exemption, you must:

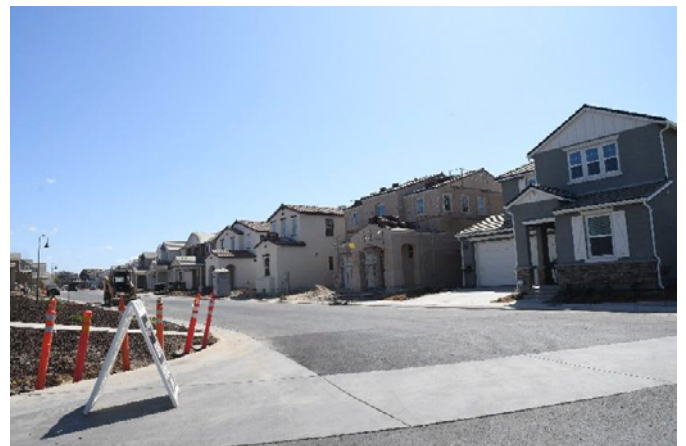
- Live in your home within 90 days of the completion of new construction **or** the change in ownership.
- Apply within 30 days of receiving a Notice of Supplemental Assessment.

As of 2019	
Parcels	Exemption Amount
16,996	\$118,681,010

## Disabled Veterans' Exemption

If you are a veteran who is 100% disabled (service connected), blind in both eyes, or has lost the use of more than one limb as a result of injury or disease during military service, you may apply for a Disabled Veteran's Exemption.

As of 2019	
Parcels	Exemption Amount
385	\$52,874,681





# Other Tax Savings: Propositions, Exemptions, Exclusions

<p><b>Prop 58: Claim for Reassessment Exclusion for Transfer between Parent &amp; Child</b></p>	<p>A claim must be filed within 3 years after the date of the transfer, before the transfer, or within 6 months of receiving the Supplemental Assessment. This law allows parents to transfer property to their children, or children to transfer property to their parents, without reappraisal of the property granted.</p>
<p><b>Proposition 60: Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling</b></p>	<p>Prop. 60 allows homeowners 55 years of age and older to transfer the base year value of their principal residence to a newly purchased residence within Madera County, providing that certain requirements are met.</p>
<p><b>Disaster Relief (Calamity):</b></p>	<p>A claim must be filed within 12 months from the date of calamity. If a calamity such as a fire or flooding damages or destroys your property you may be eligible for property tax relief. Your loss must exceed \$10,000. In such cases, the Assessor's Office will immediately reappraise the property to reflect its damaged condition.</p>
<p><b>Proposition 193: Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild</b></p>	<p>The transfer of a principal residence between grandparents and grandchildren, and the transfer of up to one million dollars of other real property between grandparents and grandchildren, is excluded from reappraisal under certain circumstances. A timely Prop 193 must be filed to receive the exclusion. Transfers of property other than principal residences will be checked State wide for the \$1,000,000 limit.</p>
<p><b>List of other Qualifying Exemptions:</b></p>	<p>Religious, Welfare, Historical Aircraft</p>





# 2018-2019 Transfers

## Real Property Assessments

Total number of ALL recorded documents received	7,610
Re-appraisable transfers of single-family residences/manufactured homes	1,976
Re-appraisable transfers of multi-family residences	92
Re-appraisable transfers of all commercial/industrial properties	73
Re-appraisable transfers of all other property types	1,189
Claims granted for Prop 60/90/110 (base year value transfers for person over age 55)	7
Claims granted for Prop 58/193 (parent-child or grandparent-to-grandchild transfers)	272



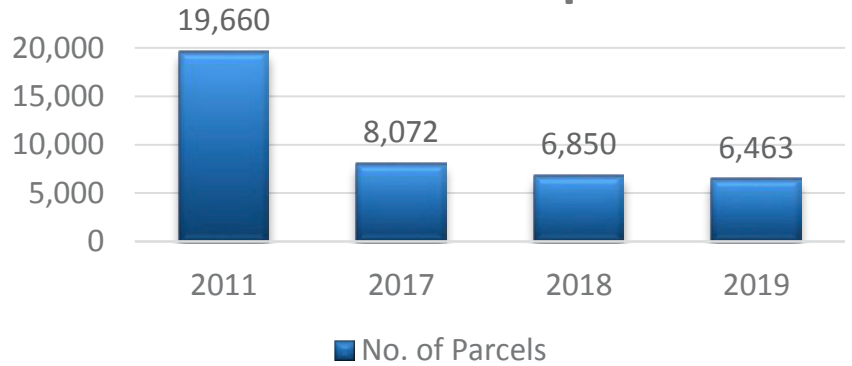


# Proposition 8

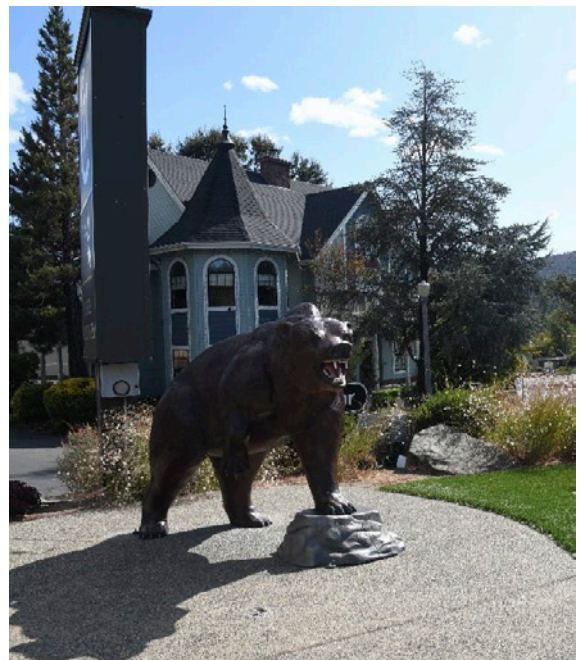
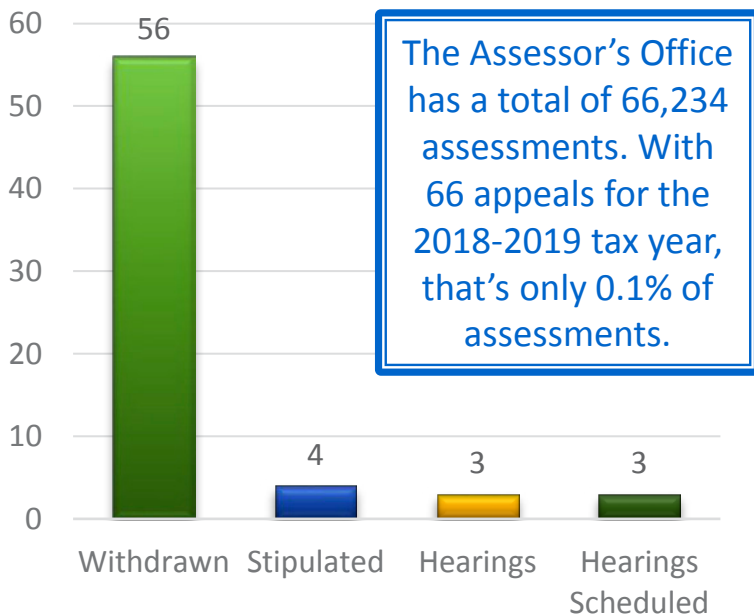
California's Proposition 13 caps the growth of a **property's** assessed value at no more than 2 percent a year unless the market value of a **property** falls lower. When that happens, **Proposition 8** allows the **property** to be temporarily reassessed at the lower value.



## Parcels in Prop 8



# Appeals



# 2018-2019 ASSESSED VALUES

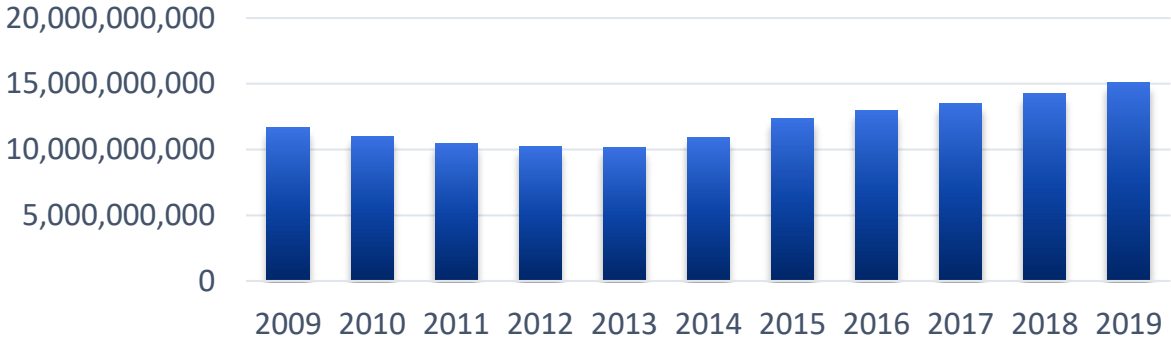
City/Town	Parcel Count	Assessed Value
Ranchos	14,768	\$4,224,185,060
Chowchilla	13,319	\$3,645,878,531
City of Madera	17,586	\$3,437,233,270
Eastern Madera County	20,561	\$3,782,045,746
<b>Total</b>	<b>66,234</b>	<b>\$15,089,342,607</b>



Type	Parcel Count	Assessed Value
Agriculture	8,316	\$4,025,132,633
Commercial	6,588	\$2,043,062,142
Residential	45,014	\$7,599,586,172
Personal Property	6,316	\$1,421,561,660
<b>TOTAL</b>	<b>66,234</b>	<b>\$15,089,342,607</b>



# Current/Previous Roll Values



YEAR	VALUE	% INCREASE
2019	\$15,089,342,608	5.69%
2018	\$14,276,304,971	5.79%
2017	\$13,495,073,944	4.21%
2016	\$12,950,235,323	4.92%
2015	\$12,342,389,334	5.98%
2014	11,646,153,786	5.69%
2013	11,018,984,794	5.03%
2012	10,491,746,440	2.56%
2011	10,229,859,864	0.86%
2010	10,142,506,926	-7.37%
2009	10,948,919,190	-8.38%



# FAQ's

**What is a Supplemental Assessment?** Supplemental Assessments are generated whenever there is a change of ownership and/or new construction. A supplemental assessment reflects the difference between the previous value and the current value. A "Notice of Supplemental Assessment" is mailed to inform the property owner of the new valuation.

**My property value was reduced under Proposition 8. Now the assessment has increased. Why?**

Proposition 8 provides that your taxable value does not exceed the current market value of the property. Once a value is temporarily reduced under Proposition 8, **it is reviewed annually and adjusted**, according to the market value. Once a market value exceeds the factored base year value, it will be restored. This increase is not limited to 2% as it is for your base year value.

**What if I disagree with my assessment?** If you disagree with an assessment made by the Assessor, we recommend you first discuss it with an Appraiser from the Assessor's Office. Whether or not you discuss the matter with the Assessor, you also have the right to file an "Application for Changed Assessment" (assessment appeal) with the Assessment Appeals Board. The Appeals Board is an independent agency and is not connected with, nor is under the control of, the Assessor's Office in any way.

**Does the Assessor pro-rate taxes between buyer and seller in the event a business is sold?** No. Any arrangement regarding property tax liability must be worked out between the buyer and seller.





# FAQ's

**If I construct an addition to my property and do the work myself, will I only be assessed on the cost of materials?** No. New construction is assessed at the market value added to the property as of the date of completion, or on January 1, if incomplete.

**Why do I need to supply Social Security Numbers when applying for a Homeowners' Exemption?** Social Security Numbers are used to verify the eligibility of persons claiming the exemption and prevent multiple claims. Claim forms and Social Security Numbers are kept strictly confidential.

**How do I accomplish a split parcel or combine a parcel?** If the parcel is in an unincorporated area you will need to speak to the County Planning Department. If the parcel is within a city you will need to speak to the City Planning Department where the parcel exists.

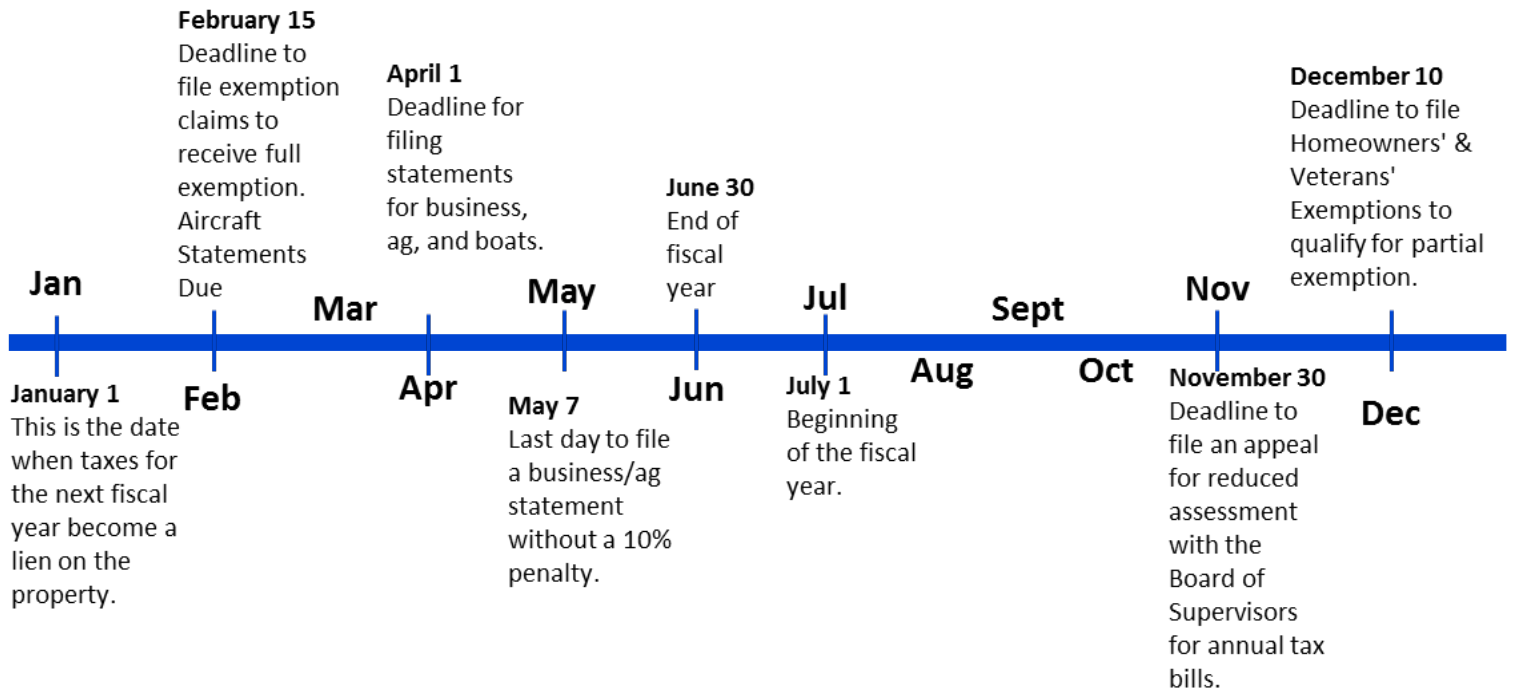
**What if I have sold my boat after January 1?** To release the boat from our tax roll, you will need to submit a note to our office. Please note that this only releases the boat from the upcoming tax year. Because the sale was after January 1, you will still be responsible for the tax bill for the year.

**What are examples of tax-exempted properties?** Property used exclusively for religious worship, colleges, cemeteries, museums, schools, or libraries may qualify for an exemption from property taxes. Properties owned and used exclusively by a non-profit religious, charitable, scientific, or Hospital Corporation are also eligible for an exemption.





# A Timeline of Important Dates



\* If date falls on Saturday, Sunday or legal holiday, mail postmarked on the next business day shall be deemed on time.

# *A Message from Our Assessor*

It is my honor and great pleasure to serve as the Madera County Assessor.

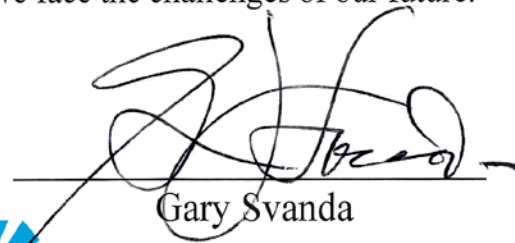
The Assessor's office provides the correct name, address, and value for every parcel of land, boat, airplane, manufactured home, and commercial property in Madera County. We deliver this information annually to the Auditor/ Controller for the purpose of creating property tax bills. We are also responsible for making sure everyone, who is qualified, receives a proper tax exemption. The goal is to make sure everyone is treated fairly under the provisions of California's property tax law.

My personal goal is to make sure the Assessor's Office realizes that we are a "Service Center" for the people of Madera County, not a "Government Office". We strive to provide the highest quality of customer service possible, and to conduct our work in the most effective and efficient way.

I am extremely proud of the team that represents this office and the work that they produce every day.

We have produced this report so that agencies and individuals might better understand what economic activity is taking place in our County and the effects it has on everyone.

Our County is experiencing a remarkable period of growth and change. The formation of two enormous residential developments on our Eastern border with Fresno County, and the dramatic change in groundwater policies dictated by the State will continue to make dramatic changes to the economic and quality of life issues facing Madera County. We should feel excited and optimistic as we face the challenges of our future.



Gary Svanda





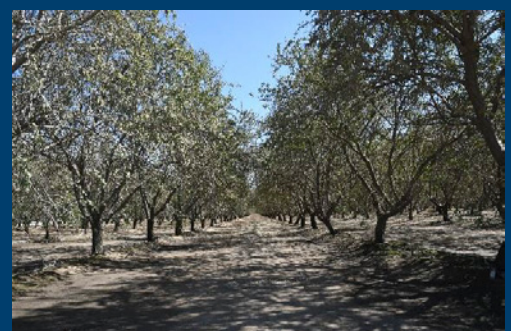
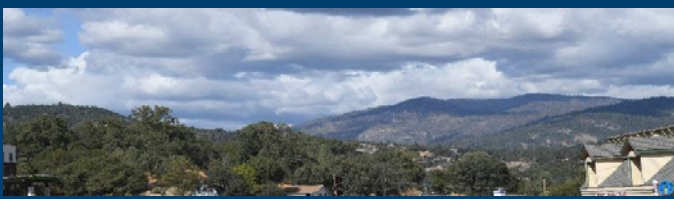


Photo Credit: Wendy Alexander