

# Madera County Assessor

## 2020 Annual Report

**Gary Svanda**  
Assessor





# Table of Contents

Parcels & Assessed Values.....	1
Current/Previous Roll Values.....	2
Property Tax Flow/Property Tax Distribution.....	3
Real Property Transfers.....	4
Appeals/Proposition 8.....	5
Exemption Information.....	6
Understanding Value.....	7
Additional Tax Savings.....	8
Proposition 19.....	9
Agriculture.....	10
Important Dates.....	11
Frequently Asked Questions.....	12
Frequently Asked Questions cont.....	13
Mission Statements.....	14
Board of Supervisors.....	15
The Assessor's Team.....	16
Meet our Staff.....	17
Meet our Staff cont.....	18
A Message from the Assessor.....	19



# 2020

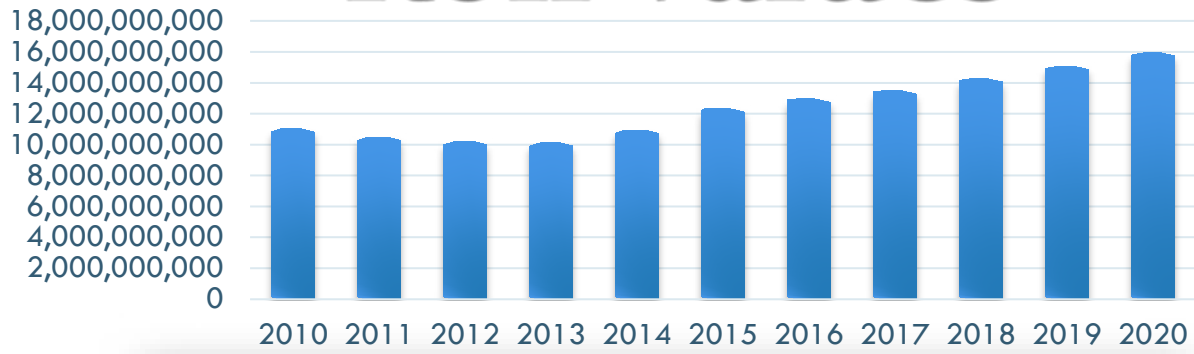
# Parcels & Assessed Values

Type	# of Parcels	Assessed Value
Residential	51,315	\$8,444,056,142
Commercial	4,372	\$2,143,228,558
Agricultural	8,966	\$4,679,376,930
Personal Property	3,176	\$717,988,920
<b>TOTALS</b>	<b>67,829</b>	<b>\$15,984,650,550</b>



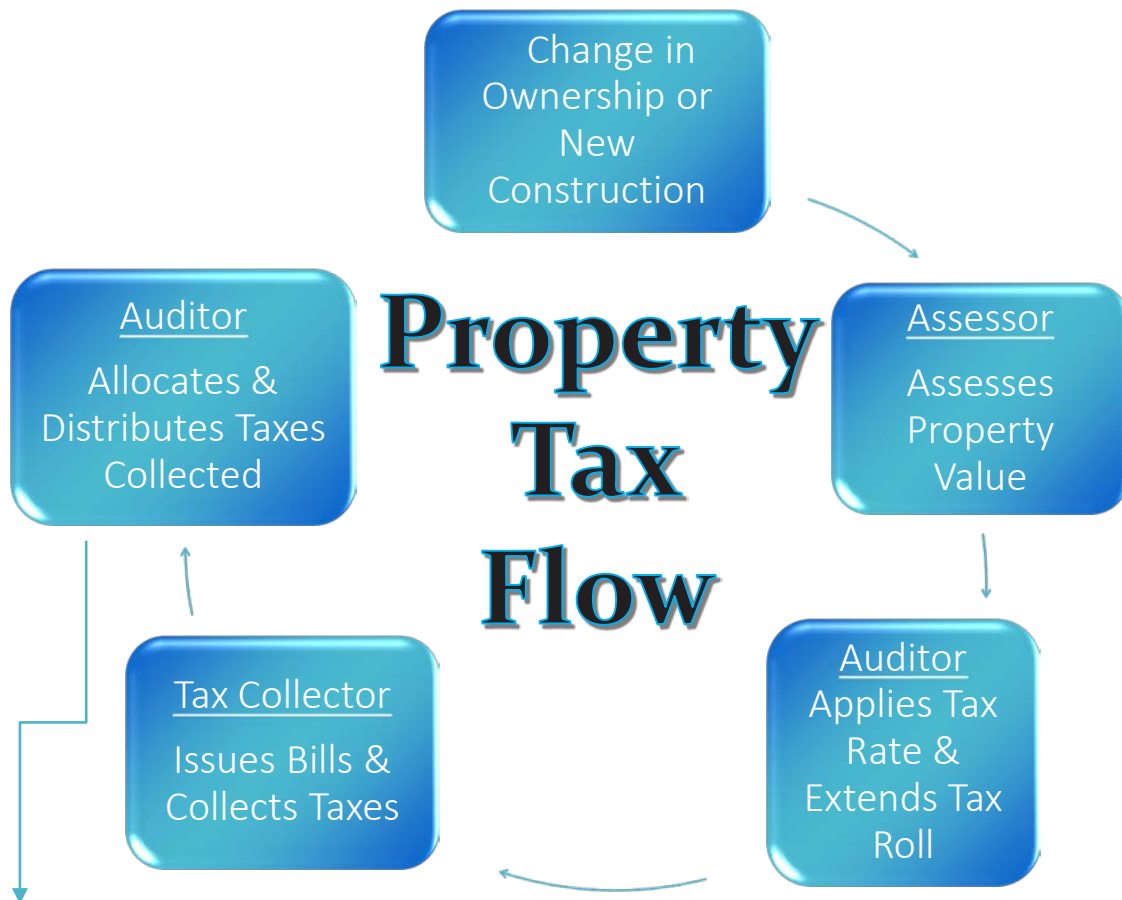
Area	# of Parcels	Assessed Value
Ranchos	14,875	\$4,424,148,627
Chowchilla	13,352	\$3,861,426,818
City of Madera	18,365	\$3,735,981,877
Eastern Madera	21,237	\$3,963,093,228
<b>TOTALS</b>	<b>67,829</b>	<b>\$15,984,650,550</b>

# 2020 Current/Previous Roll Values

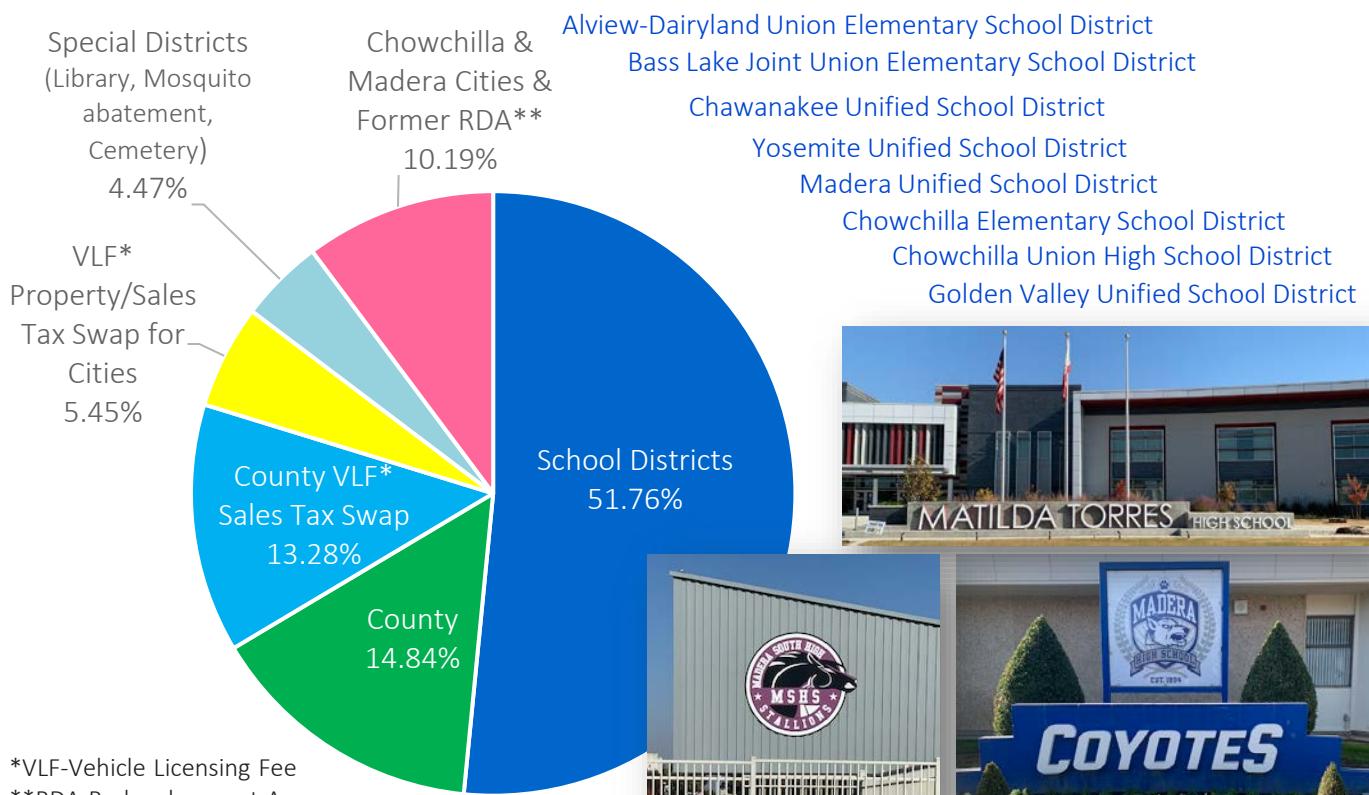


YEAR	VALUE	% INCREASE
2020	\$15,984,650,550	5.93%
2019	\$15,089,342,608	5.69%
2018	\$14,276,304,971	5.79%
2017	\$13,495,073,944	4.21%
2016	\$12,950,235,323	4.92%
2015	\$12,342,389,334	5.98%
2014	\$11,646,153,786	5.69%
2013	\$11,018,984,794	5.03%
2012	\$10,491,746,440	2.56%
2011	\$10,229,859,864	0.86%
2010	\$10,142,506,926	-7.37%





# Property Tax Distributions



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

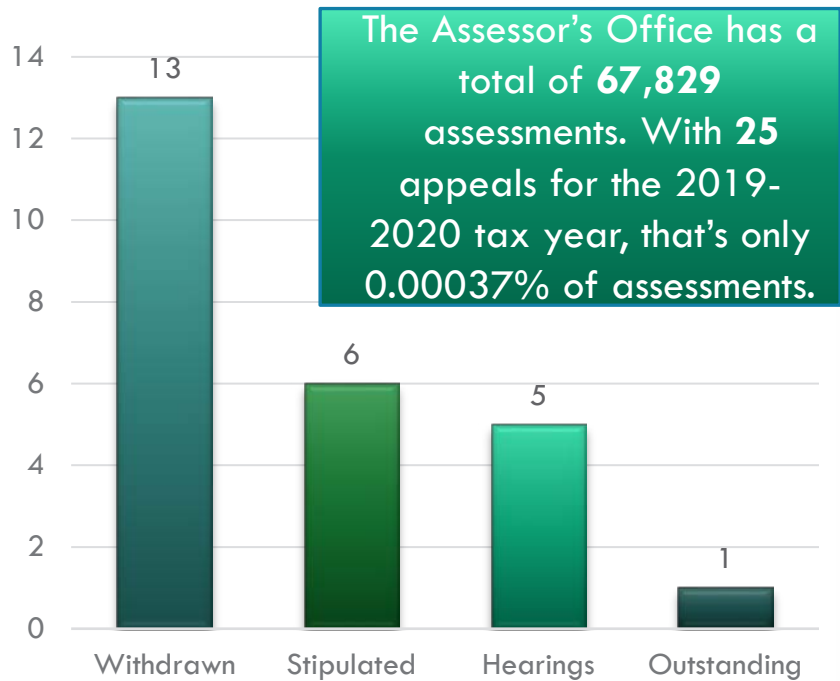
# 2020 Real Property Transfers

Total number of ALL Recorded Documents received	7,143
Number of Reappraisable Transfers of Single-Family Residences/Manufactured Homes	3,431
Number of Reappraisable Transfers of Multi-Family Residences	20
Number of Reappraisable Transfers of Commercial/Industrial Properties	166
Number of Reappraisable Transfers of all Other Property Types	471
Total Transfers	4,088





# Appeals

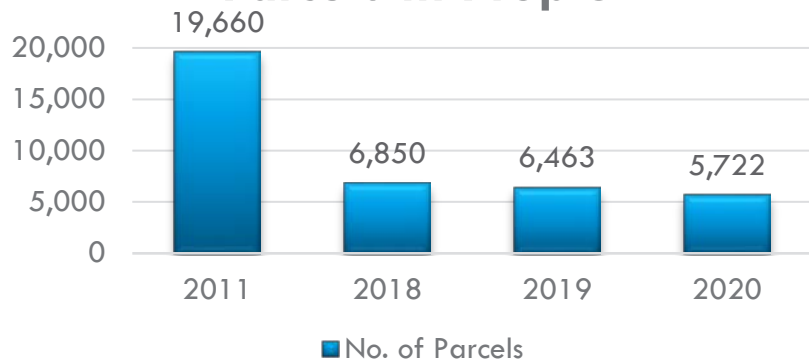


## Proposition 8

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

We had a total of 5,722 parcels in Prop 8 for 2020. That is a 11.5% decrease from 2019 with 6,463 parcels.



# 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 2020	
Parcels	Exemption Amount
16,703	\$116,861,121

## 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
423	\$60,996,571





# 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.”

## Factor 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.

## Assessed Value

The assessed value is the dollar value assigned to a property by an appraiser in the Assessor’s office to measure applicable taxes. It determines the value of a property for tax purposes and takes comparable sales into consideration.



# Additional 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. <b>See Prop 19 for modifications.</b></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. <b>See Prop 19 for modifications.</b></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. <b>See Prop 19 for additional information.</b></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 Statewide for the \$1,000,000 limit. <b>See Prop 19 for modifications.</b></p>
<p><b>Other Qualifying Exemptions:</b></p>	<p>Religious, Welfare, Historical Aircraft</p>





# Proposition 19

A Breakdown of the new Proposition 19 that recently passed in California, as of November 2020.

## Parent/ Child- Grandparent/ Grandchild

The property transferred must be the principal residence of the transferor and transferee. There is a value limit of current taxable value plus \$1 million (as annually adjusted). The exclusion would include family homes and farms and excludes other properties other than the principal place of residence. If transferring to a grandchild, the parents of the grandchild must be deceased at the date of transfer. **It is effective 2/16/2021**

## Base Year Value Transfer Person 55 & Older/ Disabled

The properties must be the principal place of residence. To qualify, the replacement home must be purchased or newly constructed within 2 years of sale of the original property. This proposition allows transfer of value anywhere in California for any value of the replacement home. The value amount will be 100% added to the transferred value. A person may exercise this 3 times. **It is effective 4/1/2021.**

## Base Year Value Transfer- Intracounty/ Intercounty Disaster Relief

The property must be the principal place of residence. To qualify, the replacement home must be purchased or newly constructed within 2 years of the sale of the original property. This proposition allows the transfer of value anywhere in California for any value of the replacement home. The value amount will be 100% added to the transferred value. The disasters would include wildfire, as defined, or natural disaster as declared by the Governor. **It is effective 4/1/2021.**

# Agriculture

## 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

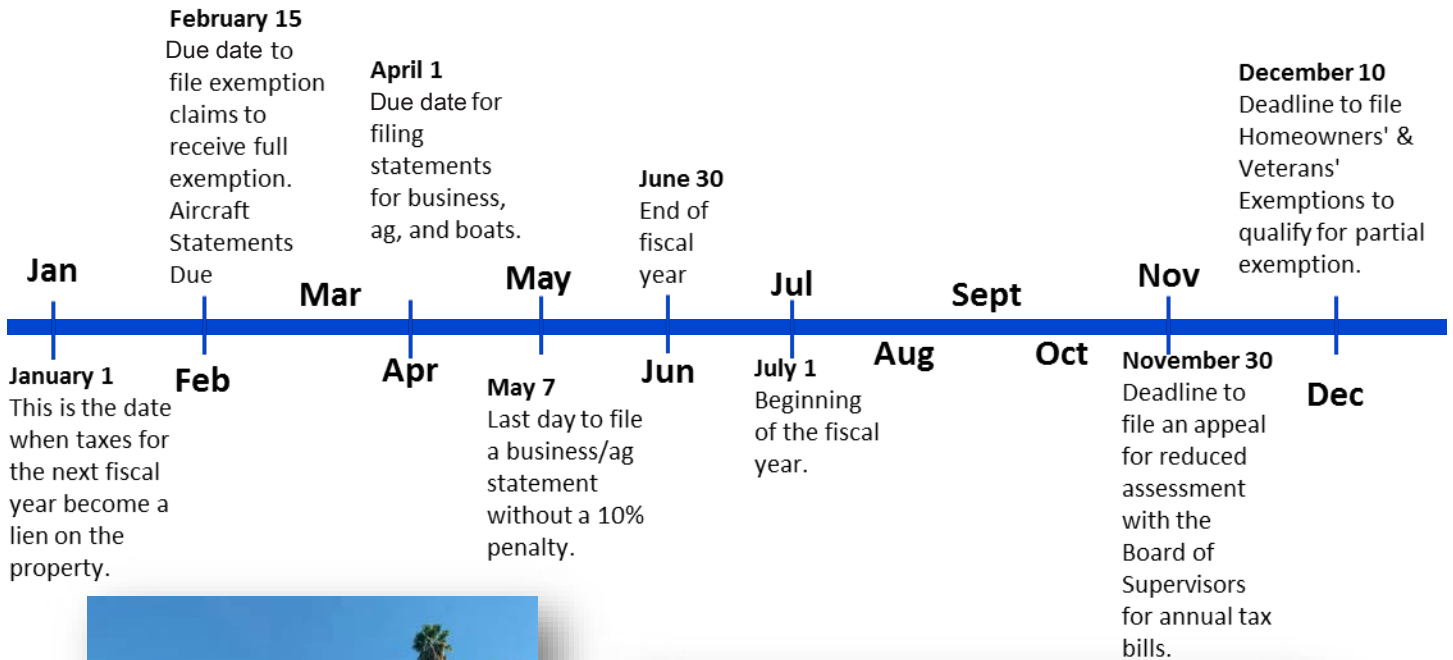
The Farmland Security Zone Act was passed by the Legislature in 1999, to ensure that long-term farmland preservation is a part of public policy.

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.





# 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.

# FAQs

**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.

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

**Is there tax relief for disabled veterans?** If you are a California Veteran rated 100% disabled, blind or paraplegic due to service-connected disability while in the armed forces (or if you are the widow or widower of such a veteran), you may be eligible for an exemption of up to \$150,000 off the assessed value of your home. An application must be filed with the Assessor's Office to determine eligibility for this program.

**How do I change the name on the tax bill or ownership records?** In order to change the name as it appears on the assessment records, a new deed should be recorded. Record the notarized deed in the County Recorder's Office along with a Preliminary Change of Ownership Report (PCOR). We recommend that you seek legal advice and/ or assistance before filling out documents that affect ownership of your property.





# FAQs

**My home and/or other structures have been damaged or destroyed by the fire. What do I need to do to get my property reassessed?** The owner or their designated agent of each impacted property needs to fill out a Disaster Relief Application available at [www.maderacounty.com/government/assessor](http://www.maderacounty.com/government/assessor) or by calling our office at (559) 675-7710. A completed application must be returned to the Assessor's Office within 12 months of the date of damage. Properties must suffer at least \$10,000 of structural damage to qualify for disaster relief. The amount of relief granted cannot exceed the assessed value of the property that has been damaged or destroyed.

**I am temporarily living at a different location due to the damage sustained on my property or cannot receive mail at my current address. How do I change the mailing address on record so I can receive information related to my disaster claim and property taxes?** Please fill out a change of address form available at [www.maderacounty.com/government/assessor](http://www.maderacounty.com/government/assessor) and select "Forms and Documents" from the menu on the left or by calling our office at (559) 675-7710. Once this form is returned to our office, we will update your records in both the Assessors Office and Tax Collectors Office

**My house was not directly impacted by the fire, but I feel that the assessed value is now too high given the damaged state of my general area. Can I get a reduction as well?**

Calamity or Disaster adjustments are only available to properties that suffered significant physical structural damage. A decline in market value (Prop 8) review can be done but the effective date of that review is January 1<sup>st</sup> of the following year. Please visit [www.maderacounty.com/government/assessor](http://www.maderacounty.com/government/assessor) for the application form and instructions.

**Can I transfer my original value to a temporary property while I rebuild my original property then back to my original property when the rebuild is completed?** No, you can either rebuild your original property and retain your factor base year value or transfer it to a replacement property. You cannot move the original value to multiple properties.





## **Madera County Mission**

Creating a countywide Culture of Excellence through dedicated public service.



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

### **Mission:**

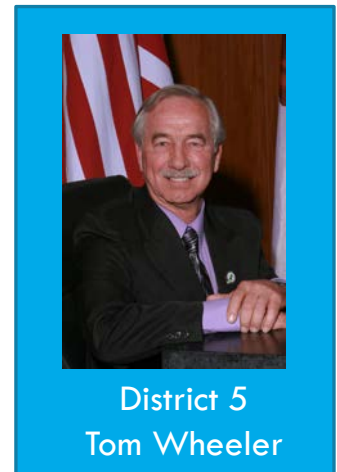
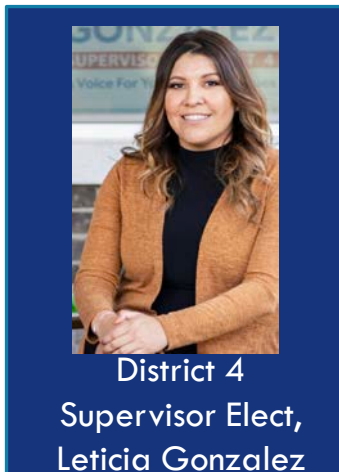
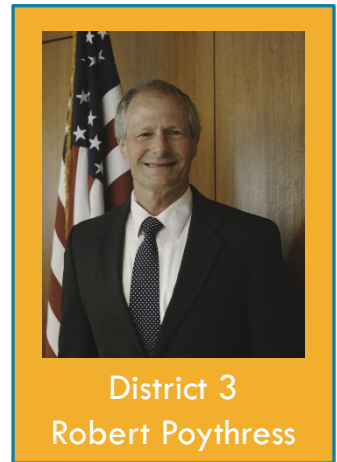
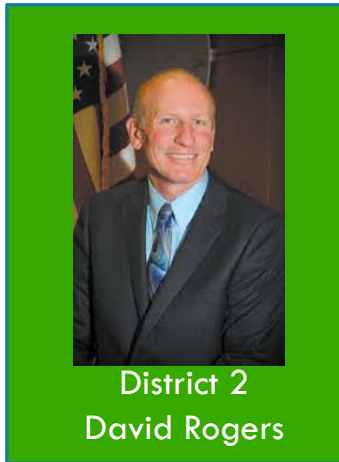
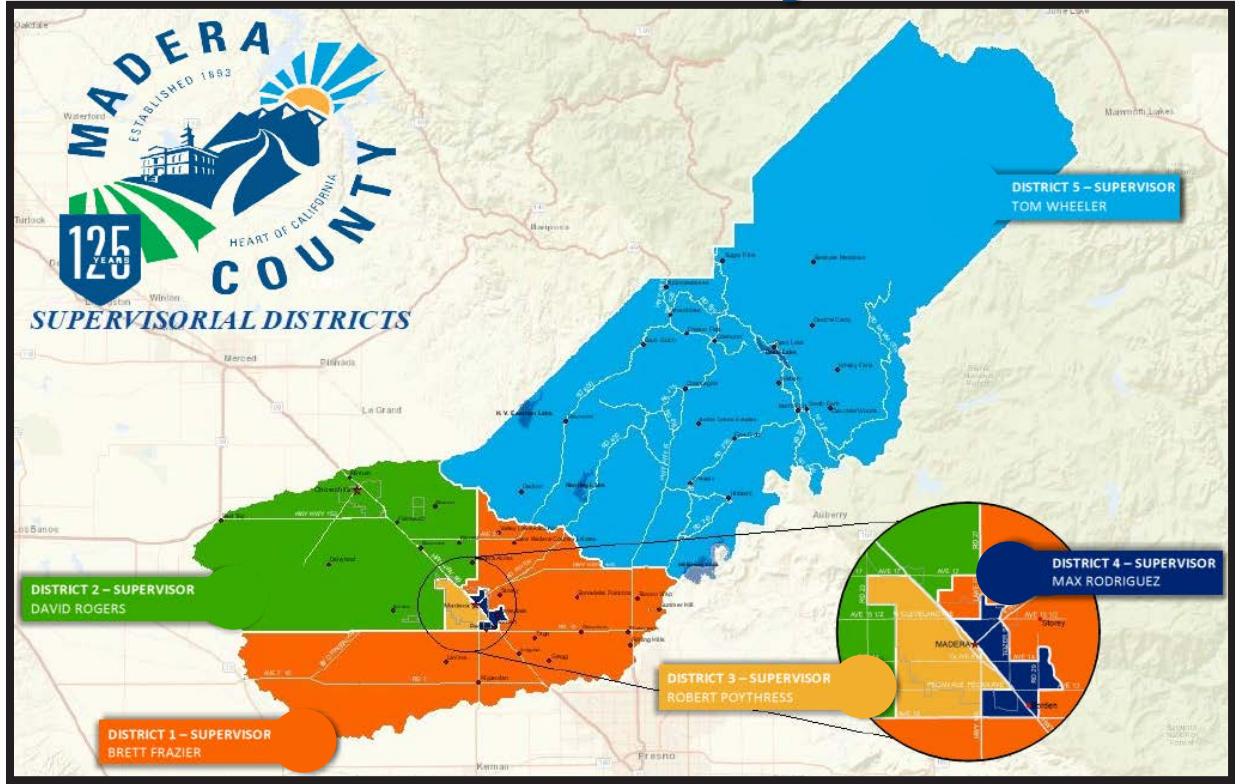
To be timely, impartial, and efficient, in producing accurate assessments in a manner consistent with State laws; to maximize the resources entrusted in us, by the community we serve.

### **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.



# The Board of Supervisors



# 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 1 Assessment Analyst, 6 Assessment Technicians, 1 Assessment Clerk 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.



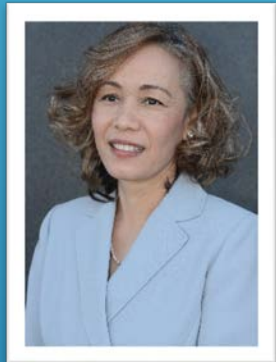
# Meet Our Staff



Gary Svanda,  
Assessor  
gary.svanda@maderacounty.com  
(559) 675-7710 ext. 2515



Bonnie Hendrickson,  
Deputy Assessor  
bhendrickson@maderacounty.com  
(559) 675-7710 ext. 2516



Trang Cooper,  
Deputy Assessor  
trang.cooper@maderacounty.com  
(559) 675-7710 ext. 2539



Brian Glover,  
Deputy Assessor  
bglover@maderacounty.com  
(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>

\*Due to covid-19 restrictions, photos have been recycled from the previous year



# Meet Our Staff



## Honorable Mentions:

Melissa Hinesley	15 years
Brian Glover	20 years
Bonnie Hendrickson	20 years
Paula Levay	20 years

\*Due to covid-19 restrictions, photos have been recycled from the previous year





# *A Message from the Assessor*

The 2020 year is mercifully about to end. A global pandemic swept across the world the likes of which has not been seen for 100 years. The economic costs and more importantly the cost in human lives is something none of us have ever experienced, and hopefully will never experience again. Madera County has not been immune from this generational tragedy. We can heap onto this reality, the effects of widespread fires in our mountain areas and throughout the state. Madera County has stood strong this year. Our Sheriff's Office bravely assisted Cal Fire in protecting people and property, our Public Health Department has worked tirelessly to bring the tools and the information to us that is designed to save lives in Madera County, our County Clerk/ Recorder Elections Department conducted an amazing general election, effectively and efficiently in the midst of all the chaos, and yes, the Assessor's Office completed our duty to produce an accurate and complete Tax Roll on time as required by law.

I have never been prouder of my affiliation with any organization. In 2020 it is truly an honor to be called the Madera County Assessor.



Gary Svanda

Assessor













