

# Madera County Assessor



**Gary Svanda**  
Assessor

**2021**  
Annual Report

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# 2021 Parcels & Assessed Values

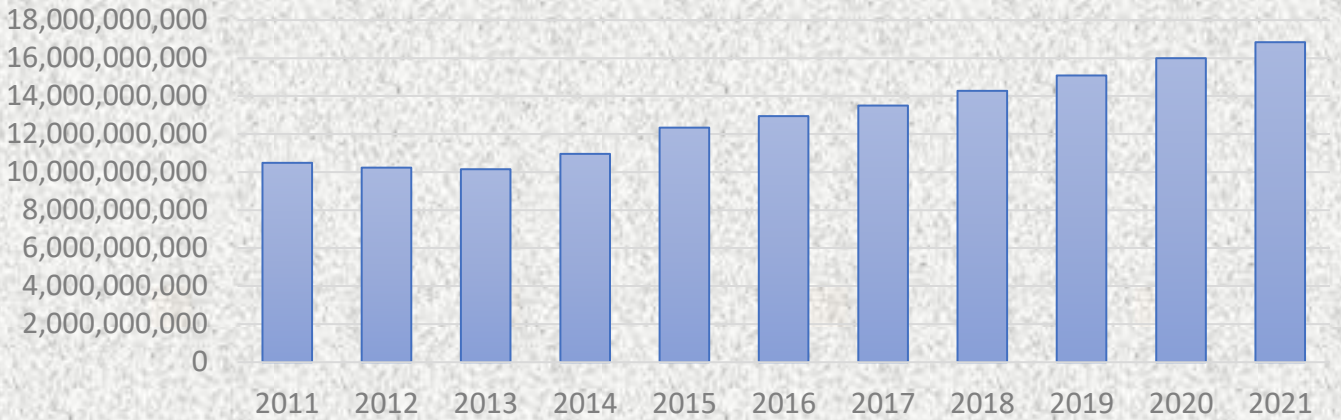
Type	# of Parcels	Assessed Value
Residential	48,105	9,012,410,952
Commercial	4,127	2,197,997,177
Agricultural	8,521	4,879,077,975
Unsecured Personal Property	3,052	739,629,541
<b>TOTALS</b>	<b>63,805</b>	<b>16,829,115,645</b>



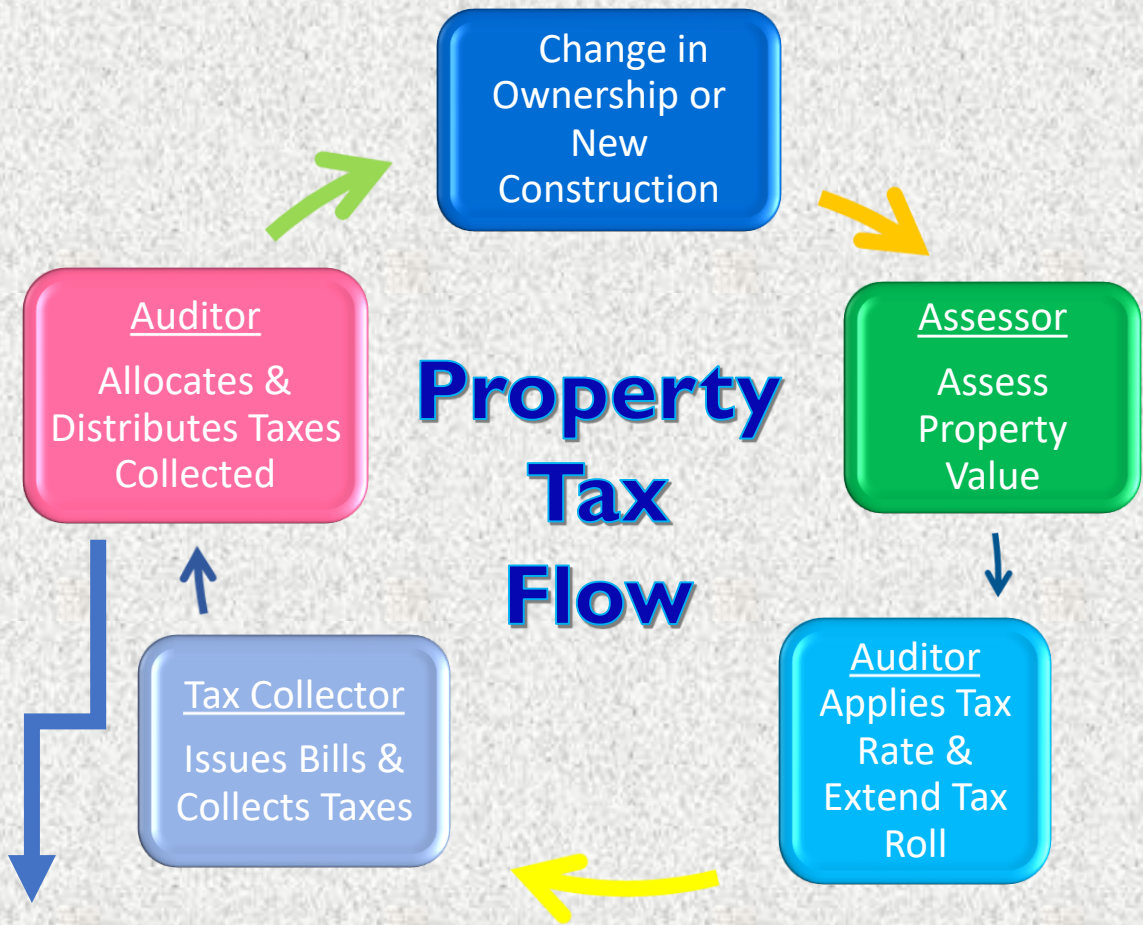
Area	# of Parcels	Assessed Value
Ranchos & Vicinity	14,203	4,803,468,241
Chowchilla & Vicinity	12,438	4,042,833,483
City of Madera	17,333	3,881,775,136
Eastern County	19,831	4,101,038,785
<b>TOTALS</b>	<b>63,805</b>	<b>16,829,115,645</b>



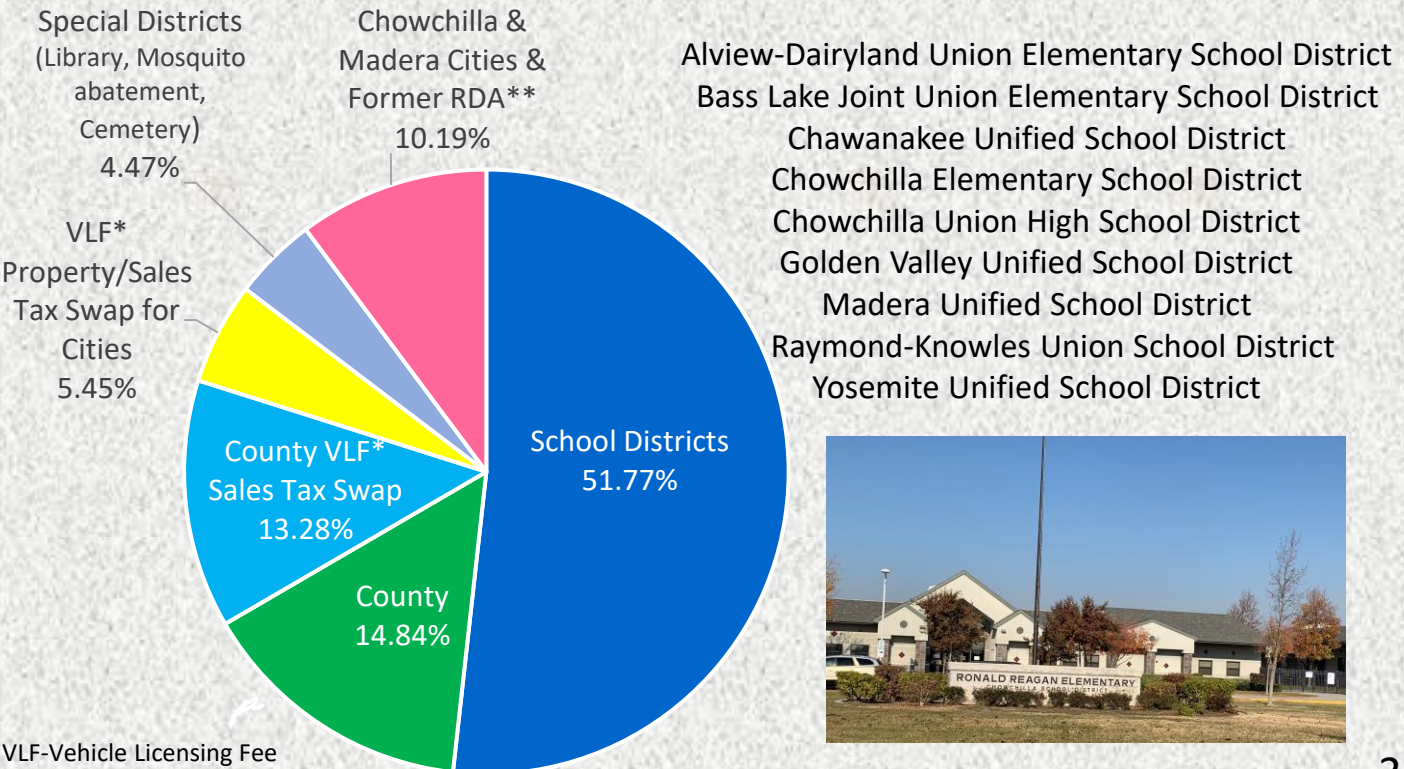
# 2021 Current/Previous Roll Values



YEAR	VALUE	% INCREASE
<b>2021</b>	<b>16,829,115,645</b>	<b>5.28%</b>
2020	\$15,984,650,550	<b>5.93%</b>
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%



## Property Tax Distribution



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

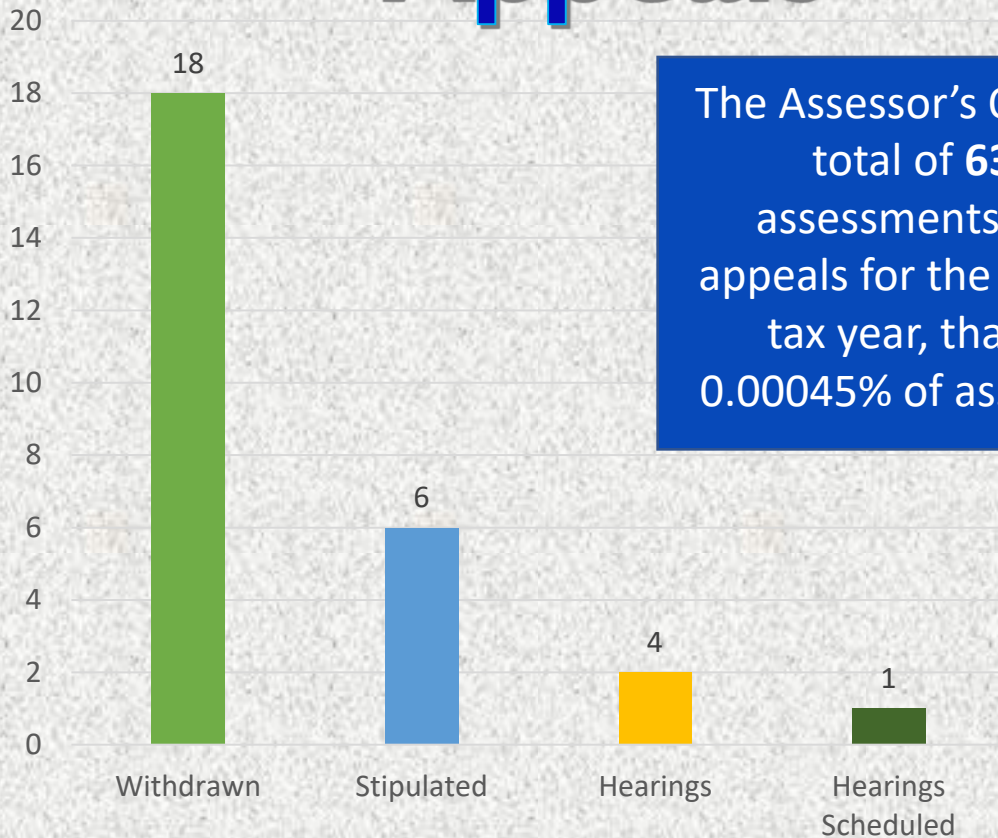


# 2021 Real Property Transfers

Total number of ALL Recorded Documents received	10,966
Number of Reappraisable Transfers of Single-Family Residences/Manufactured Homes	3,726
Number of Reappraisable Transfers of Multi-Family Residences	79
Number of Reappraisable Transfers of Commercial/Industrial Properties	192
Number of Reappraisable Transfers of all Other Property Types	567
Total Transfers	4,564



# Appeals



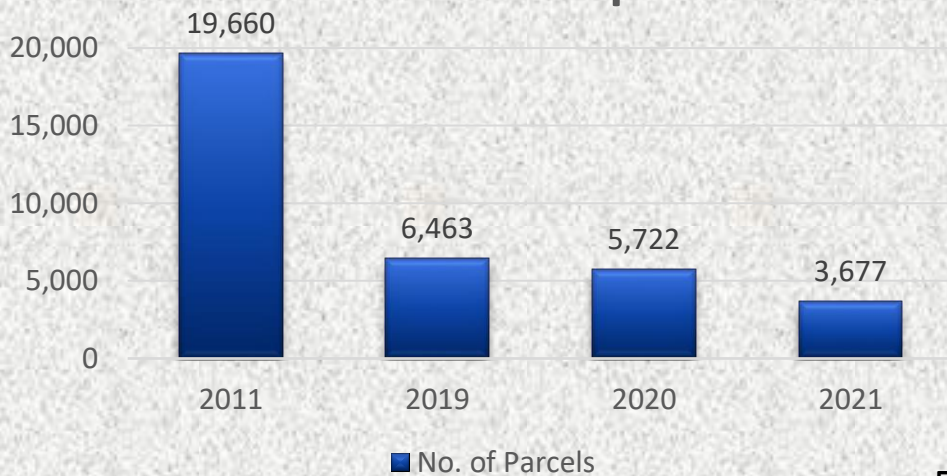
The Assessor's Office has a total of **63,805** assessments. With **29** appeals for the 2020-2021 tax year, that's only **0.00045%** of assessments.

# 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.

We had a total of **3,677** parcels in prop 8 for 2021. That is a **35.74%** decrease from 2020.

## Parcels in Prop 8



# Tax Savings:

## Propositions, Exemptions, Exclusions

<b>Prop 58: Claim for Reassessment Exclusion for Transfer between Parent &amp; Child</b>	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>
<b>Proposition 60: Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling</b>	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>
<b>Disaster Relief (Calamity):</b>	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>
<b>Proposition 193: Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild</b>	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>
<b>Other Qualifying Exemptions:</b>	Religious, Welfare, Historical Aircraft

### 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 2021

Parcels	Exemption Amount
16,405	\$114,504,005

### 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 2021

Parcels	Exemption Amount
455	\$67,348,542





# 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 became 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 became 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 became effective 4/1/2021.**

# FAQs (Prop 19)

**On the Preliminary Change of Ownership Report that was recorded with the deed, I indicated that it was a gift between parent(s) & child(ren). How come the property was still reassessed?** You must still submit the proper exclusion forms (either BOE-19 or 58 depending on transfer date) to the Assessor's Office to apply for the parent to child exclusion. All exclusions are not automatically applied to a property and require specific forms to be filled out and returned to our office.

**My parents transferred the family home to me prior to the effective date of Prop 19, but we have not filed a parent to child exclusion claim with your office and it is already after the Prop 19 effective date. Which form do I fill out- BOE-19-P or BOE-58-AH?** Since the transfer occurred prior to the effective date of Prop 19, the property is possibly eligible for exclusion under Prop 58, so you would fill out the BOE-58-AH.

**To qualify for the Proposition 19 Parent-Child Exclusion, do I have to claim a Homeowner's Exemption and reside in the family home inherited from my parents or grandparents?** Yes, Prop 19 requires you to claim a Homeowner's Exemption and make the family home as your primary residence **within 1 year of the transfer**.

**Under Proposition 19, can I transfer my tax base more than once?** Yes. Prop 19 allows homeowners who are 55 & older or disabled to transfer their tax base up to 3 times, regardless if Prop 60 was used prior. Victims of wildfires or other natural disasters may transfer their tax base once per event.





# FAQs (Prop 19)

**What happens if I buy a new home that costs more than my original home and I want to transfer my base year value?** You may be eligible for the exclusion however the portion that is over the value of the original property will be reassessed at current market value.

**Does the home that was sold have to be the owner's primary residence at the time of sale?** The home from which the property owner wants to transfer the base year value must have been the owner's primary place of residence as of one of the following: (1) the date of sale of the original primary residence, (2) the date of disaster that resulted in the substantial damage or destruction of the original primary residence, or (3) within two years of the purchase of the replacement primary residence.

**Can I have a co- owner on title and still qualify to transfer my base year value under Proposition 19?** Yes, there is no requirement that the homeowner who is over 55, or severely disabled, or a victim of a wildfire be the sole owner of either the original primary residence or the replacement primary residence.

**I am interested in buying a property that is located in a Mello-Roos Community Facilities District. Under Proposition 19, will the base year value transfer from my original primary residence to the replacement primary residence eliminate the Mello-Roos assessment bonds on the property?** No. The Mello-Roos assessment bonds are a separate assessment for a property located in a Mello-Roos Community Facilities District; they are not ad-valorem property taxes. Transferring a base year value will have no impact on the amount of Mello-Roos assessment owed for the replacement property.

**I purchased my replacement primary residence in February 2021. A year later, I sell my original primary residence and file a claim for the base year value transfer. Under Proposition 19, will I get a refund of the taxes I paid while waiting for my claim to be approved to transfer my base year value to my replacement primary residence?** Once your claim is approved, any taxes that were levied on the replacement primary residence prior to the filing of the claim on the basis of the replacement primary residence's full cash value at the time of purchase or new construction, and any allowable adjustments, shall be cancelled or refunded to the extent that the taxes exceed the amount that would be due when determined on the basis of the adjusted new base year value.



# 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.

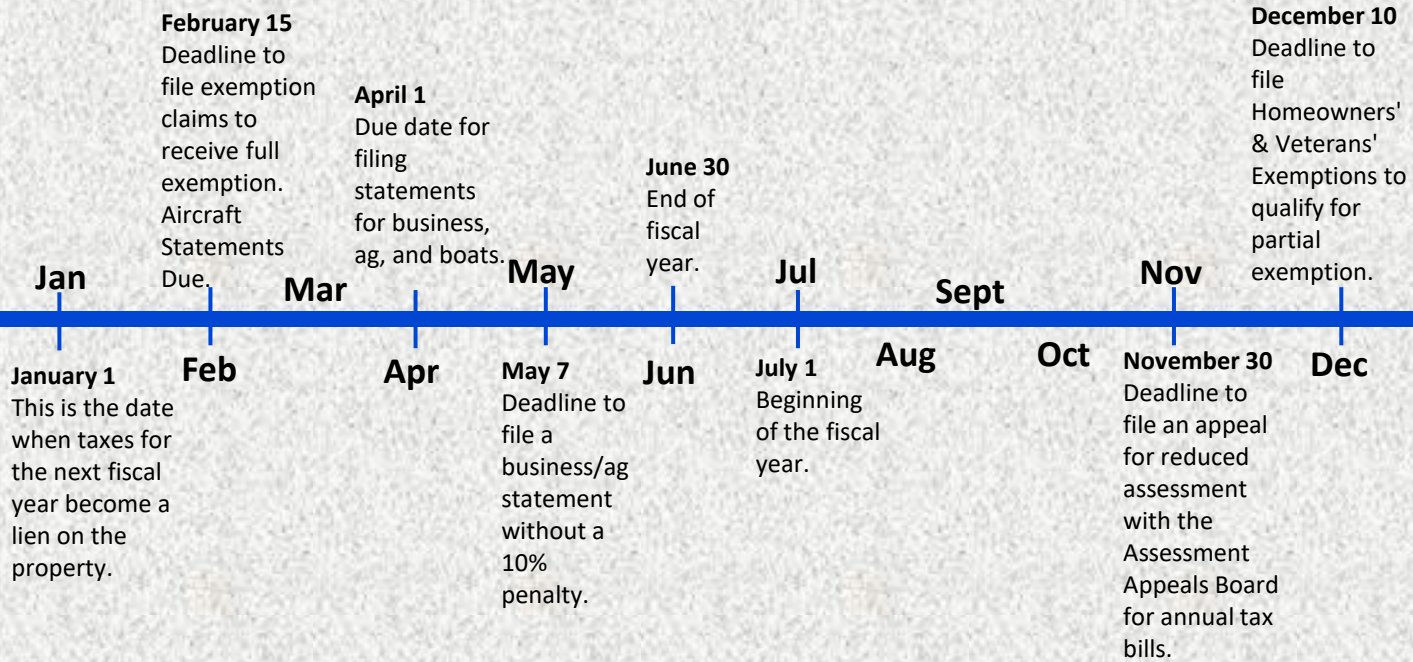
## Assessed Value

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.





# 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.



# Agriculture

## THE WILLIAMSON ACT

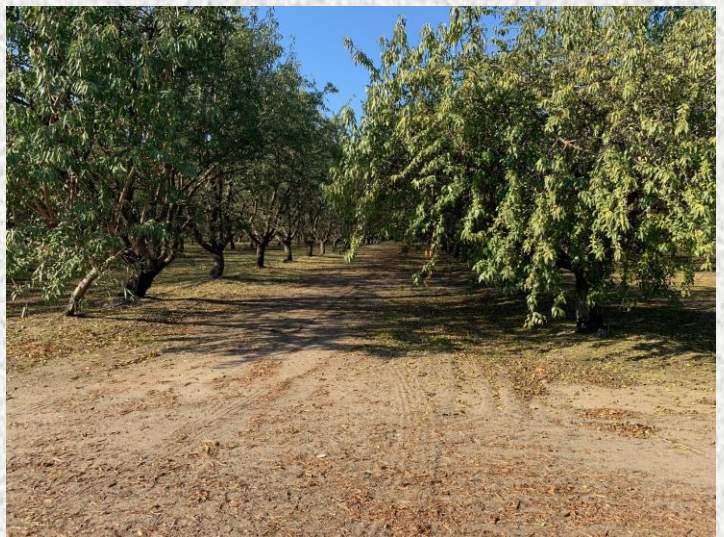
In 1965, the Legislature passed the Williamson Act. The landowner and the county enter into a contract, which, each year, automatically renews ten years into the future. The owner of the property promises not to develop the property, and the landowner typically benefits from lower property taxes.

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.







## **Madera County Mission**

**Creating a countywide Culture of Excellence through dedicated public service.**



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

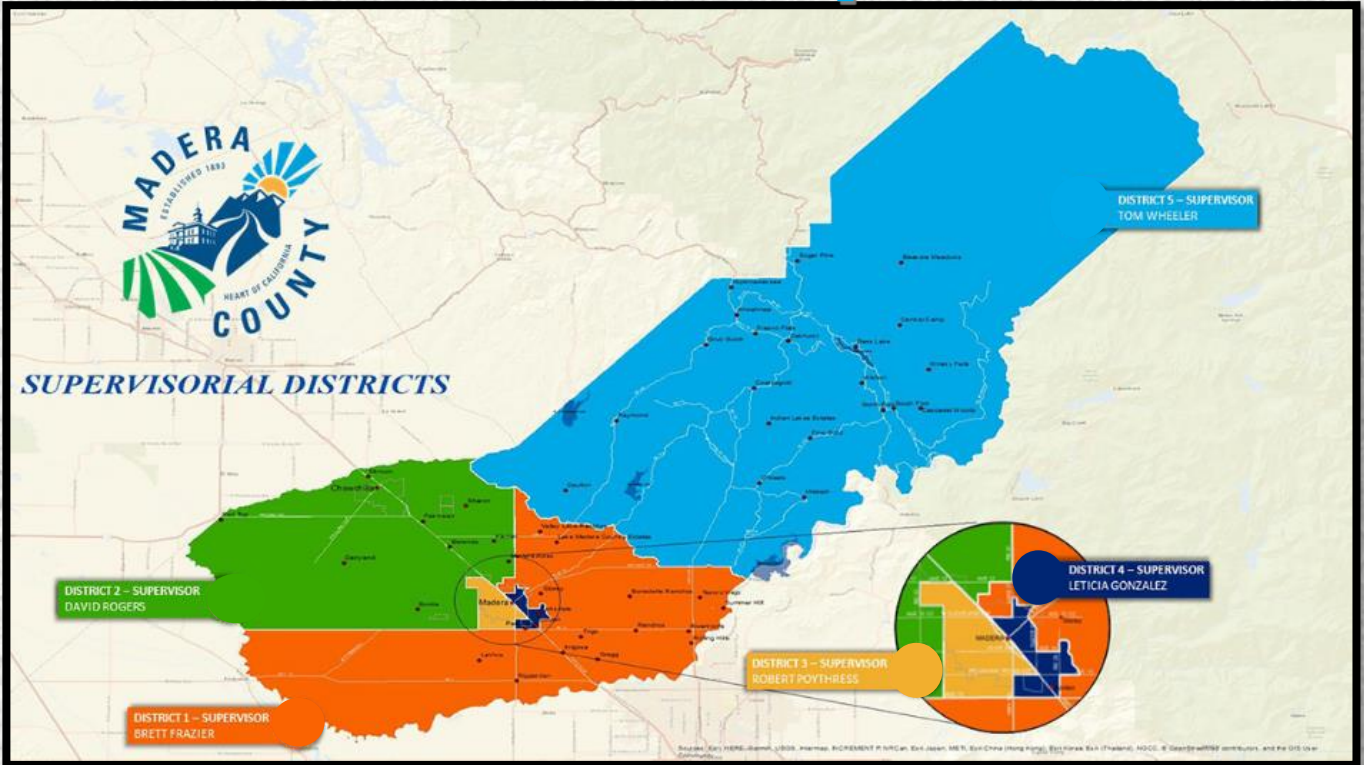
### **Mission:**

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.

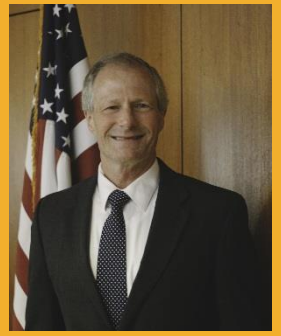
# The Board of Supervisors



District 1  
Brett Frazier



District 2  
David Rogers



District 3  
Robert Poythress



District 4  
Leticia Gonzalez



District 5  
Tom Wheeler

District  
Max Rodr



# 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.

## Deputy Assessor Real Property

Consists of 1 Supervising  
Appraiser & 6 Appraiser III



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

## Deputy Assessor Appraisal Support

Consists of 1 Principle  
Administrative Analyst, 5  
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

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

Phone:  
(559) 675-7710

Fax:  
(559) 675-7654

E-mail:  
assessor@maderacounty.com



## Our Website

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



Gary Svanda,  
Assessor, Retired



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Trang Cooper,  
Deputy Assessor  
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(559) 675-7710 ext. 2002539



Brian Glover,  
Acting Assessor, Deputy Assessor  
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(559) 675-7710 ext. 2002509

# A Message from the Assessors

The end of the second year of a global pandemic is upon us. The success of the Assessor's office has been accomplished through the dedication of its staff. Like the general population of Madera County, our people have families to care for, children to educate, and friends and neighbors we want to meet with, celebrate with, and share our faith with. Through all these challenges, the Assessor's office completed a successful tax roll, remained available to help taxpayers get answers to their questions and solutions to their problems.

We have become proficient in working away from the County Government Center. We have learned that our staff is capable of productivity and creativity without direct oversight. The revelations about how work is done, enlightened by a pandemic, will be the new direction of the public sector.

The use of technology to multiply the effectiveness and efficiency of people is here to stay. I know that the Assessor's office is prepared to meet any and all obstacles that may lie ahead. 2020 and 2021 has proven that good people following good leadership will overcome any and all challenges.

Gary Svanda



Madera County Assessor, Retired

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As the Acting Assessor of Madera County, I would like to take this opportunity to thank Gary Svanda on behalf of the entire office for his years of service as Assessor. His experience, guidance and wisdom brought a number of beneficial changes during his 7 years. His desire to have the most efficient and effective department possible lead to a streamlined organizational structure with an emphasis placed on cross training and adoption of technology where it made sense. Customer service was made a priority and backlogs were eliminated.

One of the biggest changes was made in 2016 with the completion of digitizing almost 50,000 pounds of assessment records. While that transition was monumental at the time, nobody could have envisioned how beneficial having digital records that could be accessed securely, both in the office and remotely, would be four years later.

Those changes and others allowed us to make the 2021 Assessment Roll reflected in this report one of the most timely, accurate and complete rolls produced despite the many challenges faced by all in these last 2 years.

Sincerely,

Brian Glover



Acting Assessor

Deputy Assessor – Real Property.



