



Paul Angulo
County Auditor-Controller

"One team – All the time"



1

California Property Taxes

Pam Elias, Property Tax Division Chief

Auditor-Controller's Office

October 20, 2011

Telephone: (951) 955-0320

E-mail: pelias@co.riverside.ca.us

Website: www.auditorcontroller.org



2

Agenda

- Property Tax Overview
- Property Tax Bills
- Functions of the Property Tax Departments
- Allocation of Property Tax Revenue
- How to reduce your tax liability
- How Property Tax affects the County Budget


3

**Property Tax Bills... coming soon
to a home near you**



4

Property Tax Bill Charges



CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)		AMOUNT
1% TAX LIMIT PER PROP 13		1,590.00
UNIFIED SCHOOL DEBT SV		200.78
COMMUNITY COLLEGE DEBT SV		31.72
DESERT WATER AGENCY DEBT SV	(760) 323-4971	127.20
FLD CNTL STORMWATER/ CLEANWATER	(800) 439-6553@	3.62
CITY OF DHS DAD NO.1 ZONE 12	(760) 329-6411@	71.26
CITY OF DHS LMD NO.2 ZONE 13	(760) 329-6411@	58.04
CSA 152- DHTSPRINGS STORMWATER	(888) 683-5234@	1.58
CITY OF DESERT H S LT MT DIST	(760) 329-6411@	40.56
DHS PUBLIC SAFETY MEASURE TAX	(800) 676-7516@	120.86
COACHELLA VALLEY MOSQUITO & RIFA	(800) 273-5167@	9.14
DHS PUB SAFETY SERV PARCEL TAX	(800) 676-7516@	254.60
DESERT HOT SPRINGS CFD 2006-1	(800) 439-6553@	1,104.00

Ad Valorem Tax = Based On value

 Fixed Charge Special Assmts

Property Taxes

- County of Riverside levies, receives and apportions over \$3 billion in property tax revenues annually on behalf of more than 350 local taxing agencies
- Four departments share the Property Tax responsibilities:
 - Assessor Clerk Recorder
 - Treasurer- Tax Collector
 - Auditor-Controller
 - Assessment Appeals Board (Clerk of the Board)

Assessor

Assessor

Responsible for:

Inventory of all assessment/parcels

Ownership

Property/ Mailing Addresses

Values

- Real Property
- Personal Property
 - businesses,
 - manufactured homes,
 - boats
 - airplanes

Exemptions

AC AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

9

Auditor-Controller

Auditor-Controller

Based on Tax Rate Area (TRA) AC responsible for:

→ Ad valorem property tax

- General purpose tax- 1%
- Debt service tax

→ Fixed charge special assessment

Applies appropriate tax rate to Assessor's valuation to obtain ad valorem taxes and adds fixed charges for total property taxes owed

AC AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

10

Treasurer-Tax Collector

Treasurer & Tax Collector

Responsible for Tax Bill:

- Printing
- Mailing

Responsible for Collections:

- Ad valorem tax
- Fixed charge special assessments
- Penalties- 10% plus cost for late
- Interest – 1.5% per month late
- Tax Sales – After 5 years
- Redemption fees

Accounting for tax receipts and delinquencies by parcel

Auditor-Controller

Auditor-Controller

Responsible for apportioning/ distributing money to > 350 local taxing agencies including:

- County
- Cities
- Schools
- Special Districts
- Redevelopment Agencies

Where your 1% property tax levy dollar went in fiscal year 2010/11

Schools
\$0.47

**Community
Redevelopment**
\$0.28

County
\$0.11

**Special
Districts**
\$0.08

Cities
\$0.06



Portion of Property Tax Distributed To County *

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)		AMOUNT
1% TAX LIMIT PER PROP 13		1,590.00
UNIFIED SCHOOL DEBT SV		200.78
COMMUNITY COLLEGE DEBT SV		31.72
DESERT WATER AGENCY DEBT SV		127.20
	(760) 323-4971	
FLD CNTL STORMWATER/ CLEANWATER		3.62
	(800) 439-6553@	
CITY OF DHS DAD NO.1 ZONE 12		71.26
	(760) 329-6411@	
CITY OF DHS LMD NO.2 ZONE 13		58.04
	(760) 329-6411@	
CSA 152- DHTSPRINGS STORMWATER		1.58
	(888) 683-5234@	
CITY OF DESERT H S LT MT DIST		40.56
	(760) 329-6411@	
DHS PUBLIC SAFETY MEASURE TAX		120.86
	(800) 676-7516@	
COACHELLA VALLEY MOSQUITO & RIFA		9.14
	(800) 273-5167@	
DHS PUB SAFETY SERV PARCEL TAX		254.60
	(800) 676-7516@	
DESERT HOT SPRINGS CFD 2006-1		1,104.00
	(800) 439-6553@	

* Also distributed between cities, schools, special districts and redevelopment



Assessor Valuation

- Based on value at date of purchase/ transfer
- Subject to valuation increases not to exceed 2% per fiscal year (Prop 13)
- Subject to decline in value based on economic market conditions with annual valuations until value goes back up to trended value (Prop 8)

As an individual property owner,
how can you reduce your property
tax liability?



Reduce Tax Liability

- If you feel assessment value is too high, file Proposition 8 – Decline In Value Reassessment Application (Temporary Reductions In Tax Values): Deadline 9/1/12 for FY13
- File Assessment Appeal Application (Permanent Reduction): Deadline 11/30/11
- File Homeowner’s Exemption on personal residence to decrease tax value by \$7,000 – Deadline 2/15/12 for FY12 Secured Tax Bill



File a Decline-In-Value Reassessment Application (Proposition 8)

County of Riverside California [Contact Us](#) • [News](#) • [Glossary](#) • [Site Index](#)

Assessor-County Clerk-Recorder

Home General Information Services Online Services Forms/Pamphlets Locations Contact Us

- General Information
- Services
- Online Services
- Forms / Pamphlets
- Decline in Value(Prop 8)
- Foreclosure Information
- Property Information Center
- Annual Report
- Fee Schedule
- Locations
- Contact Us

- Property Tax Portal
- Helpful Links
- County Home
- State Home

Larry W. Ward
 County of Riverside
 Assessor-County Clerk-Recorder
 Website: www.riversideacr.com

Decline-In-Value Reassessment Application (Prop. 8)
(Owner's request for Review of Property Value)

IMPORTANT: To request a review of the assessed value of your property as of January 1, 2011, you must complete and file this application by September 1, 2011. For further information or assistance, please call (951) 955-6200 or visit our main public service office at 4080 Lemon St., Riverside, CA 92501. (For locations of our other public service offices, click here.)

Proposition 8 allows a temporary reduction in assessed value when property suffers a "decline-in-value" due to economic conditions. This action is authorized under Section 51 of the Revenue and Taxation Code. A decline-in-value occurs when the current market value of your property is less than the current assessed value. Please provide information to support your opinion that the market value of your property is less than the assessed value as of January 1, 2011. The best support includes information on sales of comparable properties. You should identify two (2) comparable sales that sold as close to January 1, 2011 as possible, but no later than March 31, 2011.

Owner Name <input style="width: 90%;" type="text"/>	Assessor's Parcel Number: Find Parcel Number
Property Address (Number/City/State/Zip) <input style="width: 90%;" type="text"/>	Daytime Telephone <input style="width: 80%;" type="text"/>
Mailing Address if different from property Address (Number/City/Zip) <input style="width: 90%;" type="text"/>	Purchase Date <input style="width: 80%;" type="text"/>
Your Opinion of Value as of January 1, 2011 <input style="width: 90%;" type="text"/>	

Comparable Sales Information To Support Your Opinion Of Value			
Sale	Address or APN	Sale Date No later than 3/31/2011	Sale Price
	Property Type/Description Single Family/Multi-Residential: Include bldg. and land size, year built, # of bedrooms & baths, proximity, # of units & income/expenses (multi-res). Commercial/Industrial: Include bldg. and land size, year built, use, zoning.		

18

9

File a Claim for Homeowner's Property Tax Exemption

BOE-266 (FRONT) REV 8 (8-07)
CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION

LARRY W. WARD, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
P.O. BOX 751, RIVERSIDE, CA 92502-0254
(951) 955-6200 www.riversideacr.com

If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.

SEE INSTRUCTIONS BEFORE COMPLETING
NAME AND MAILING ADDRESS

FOR ASSESSOR'S USE ONLY	
Received	
Address	
Done	
Reason for denial	

PROPERTY DESCRIPTION	
Parcel No.	
Address of dwelling	
Telephone No. (8 a.m. - 5 p.m.)	

Print your social security number and name here → SSN: _____ NAME: _____
Print co-owner's or spouse's social security number and name when this property is also his/her principal residence → SSN: _____ NAME: _____

STATEMENTS

This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the 'homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.

- When did you acquire this property? _____
- Date you occupied this property as your principal residence: _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF OWNER/OCCUPANT _____ DATE _____
SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER/OCCUPANT _____ DATE _____

Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)

If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.

IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS FORM. If you occupy this parcel at a later date, contact the Assessor at that time. This exemption claim is not subject to public inspection.



→ Must be principal place of residence and owner occupied on January 1 of each year receiving exemption

→ Exemption will reduce assessed valuation by \$7,000

www.riversideacr.com

File an Assessment Appeal Application

BOE-305-AH (S1) REV 9 (7/01/11)

APPLICATION FOR CHANGED ASSESSMENT: This form contains all the requests for information that are required for filing an application for Changed Assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Appeals Board considers necessary may result in the continuance of the hearing. A \$30 fee must be submitted with each application. PLEASE TYPE OR PRINT IN DARK INK SEE INSTRUCTIONS FOR FURTHER INFORMATION

MAIL UNCOMPLETED FORMS & FEE TO: LARRY W. WARD, COUNTY OF RIVERSIDE, CLERK OF THE BOARD, P.O. BOX 1626, RIVERSIDE, CA 92502-1626 (951) 955-1090

DO NOT WRITE IN THIS SPACE. FILL OUT THE OTHER SIDE.

APPLICATION #	
YEAR/ISSUE	ISSUE DATE
INITIALS OF CLERK	DATE RECEIVED
	TIMELY
	YES NO

1. APPLICANT'S NAME (last, first, middle initial) _____
 STREET ADDRESS P.O. BOX NUMBER (MUST be applicant's mailing address) _____
 CITY _____ STATE _____ ZIP CODE _____
 DAYTIME PHONE _____ ALTERNATE PHONE _____ FAX NUMBER _____
 E-MAIL ADDRESS _____

3. PROPERTY IDENTIFICATION INFORMATION - Please complete

REGULAR ASSESSMENT SUPPLEMENTAL ESCAPE

2. AGENT OR ATTORNEY FOR APPLICANT

STREET ADDRESS P.O. BOX NUMBER _____
 CITY _____ STATE _____ ZIP CODE _____
 DAYTIME PHONE _____ ALTERNATE PHONE _____ FAX NUMBER _____
 E-MAIL ADDRESS _____

PARCEL NUMBER (if different from above) _____

PROPERTY ADDRESS AND/OR LOCATION: _____

PROPERTY TYPE:

Single-Family Residence/Condo/Townhouse
 Apartments (Number of Units: _____)
 Commercial/Industrial Vacant Land
 Agricultural Other _____

Business Personal Property (Features)

Is this property an owner-occupied single-family dwelling? Yes No

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application-see instructions).

PRINT NAME OF AGENT AND AGENCY _____

I am hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE _____
 TITLE _____ DATE _____

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE
LAND	\$	\$
IMPROVEMENTS / STRUCTURES	\$	\$
FIXTURES	\$	\$
BUS. / PERSONAL PROPERTY	\$	\$
TREES / LINES	\$	\$
MINERAL RIGHTS	\$	\$
PENALTY (STILL FILING ONLY)	\$	\$
NET TOTAL	\$	\$

5. TYPE OF ASSESSMENT BEING APPEALED (check ONLY one)

IMPORTANT - SEE INSTRUCTIONS FOR FILING PERIODS

Regular Assessment - Value as of January 1 of the current year
 Supplemental Assessment

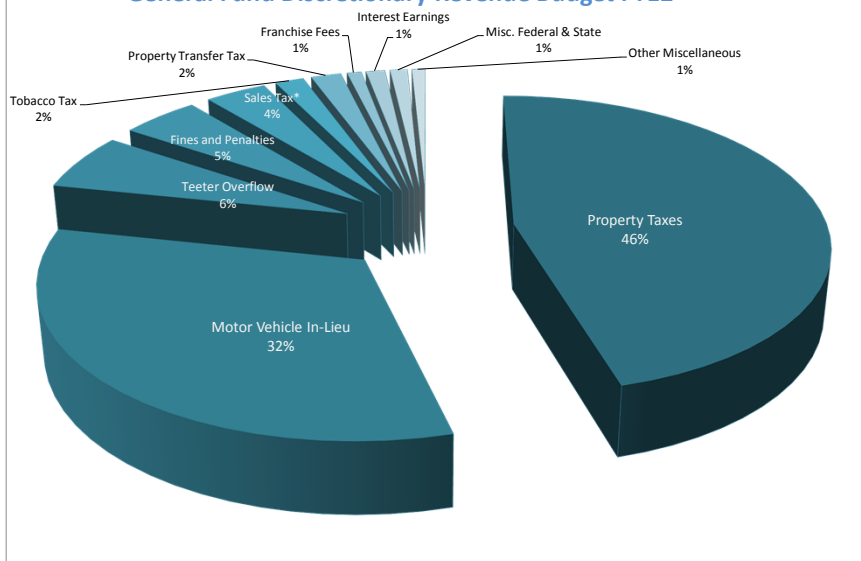
Attach 1 copy of Supplemental Notice of Tax Bill _____ TAX YEAR _____
 Date of mailing of Supplemental Notice _____ TAX YEAR _____
 Roll Change Escape Assessment Calamity Reassessment
 Attach 1 copy of Notice of Enrollment of Escape Assessment, Roll Correction or Tax Bill

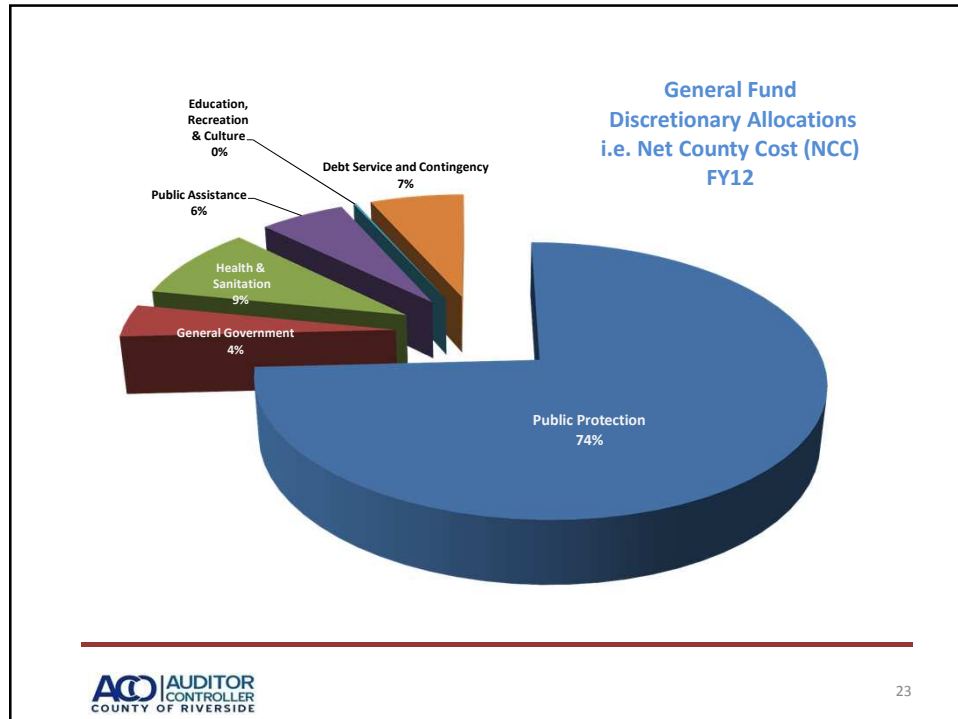


Decline in residential property =
 Reduced Assessments =
 Reduced Discretionary Revenue =
 Reduced Net County Cost Available to
 Fund County Operations



General Fund Discretionary Revenue Budget FY12





CREST Timeline

- 1972 Initial Property System Deployed
- 2006 Tax Departments agree for new system
- 2007 BOS approves contract with Sierra Systems for – Phase I
- 2009 Phase I completed
- 2010 BOS approves contract with Manatron
- 2010 Phase II begins
- 2013 Anticipated Completion of IPTMS



For additional information
visit the Property Tax Portal:

<http://www.riversidetaxinfo.com>



QUESTIONS?