



*FACTS*  
*ABOUT*  
*PROPERTY*  
*ASSESSMENTS*

**LESLIE MORGAN**  
*SHASTA COUNTY ASSESSOR-RECORDER*

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## DUTIES OF THE ASSESSOR

The County Assessor is responsible for the preparation of the local secured and unsecured assessment rolls that constitute the major portion of the ad valorem tax base for local government. ("Ad valorem" means taxes are based on the assessed value of the property.) This responsibility includes: discovering and inventorying all tangible property within the county; determining the taxability of each item of property; and valuing each item of taxable property in accordance with the California Constitution and state laws.

## PROPERTY ASSESSMENTS

Property assessments fall into two categories:

- Real Property assessments are for real estate such as land and buildings. They are appraised whenever there is a change in ownership or new construction.
- Business Property assessments are for personal items such as trade fixtures, watercraft, aircraft, etc. They are appraised annually.

### Supplemental Assessments

Supplemental assessments are generated whenever there is a change in ownership and/or new construction. A supplemental assessment reflects the difference between the previous value and new value. Notices of Supplemental Assessments are mailed to advise the property owner of the new valuation.

#### Change in Ownership

A change in ownership includes many different transfers of title to real property. Some types of ownership changes that generally will be excluded from appraisal are:

- Transfers of property between husband and wife.
- Transfers of property to revocable family trusts.

For further information, call the Assessor's Office.

NOTE: The Assessor's staff **cannot give legal advice**, but they can explain whether or not a transfer would be appraised. It may be advisable to consult an attorney, title company representative, or other expert for advice before transferring title.

#### Change in Ownership Statement

State law requires property owners to file a Change in Ownership Statement whenever real property or locally assessed manufactured homes change ownership, even if no deed is recorded. A "Preliminary Change of Ownership Report" must accompany most deeds and certain other documents at the time of recording or the County Recorder may charge a \$20 fee. If this form is not filed, or is improperly completed, the Assessor may mail a "Change in Ownership Statement." Failure to return this statement usually results in penalties. These forms are used to assist in the appraisal of property and are not open for public inspection.

#### New Construction

The Assessor is required to add value to the property for most new construction (e.g., a house, shed, garage, workshop, etc.) that increases the value of the property. Normal maintenance is not considered new construction (e.g., painting, re-roofing, etc.) When additional value for new construction is added to the property, the taxable value of the remainder of the property does not change except for the annual inflationary factor. The value of the new construction is simply added.

#### Manufactured Homes

All new manufactured homes purchased after June 30, 1980, and those on permanent foundations, regardless of age, are subject to property tax. As with real property, the assessed value of manufactured homes may be increased by no more than 2% annually, unless there is a change in ownership or new construction. Accessories on licensed manufactured homes also may be subject to property tax. Manufactured homes built and sold before June 30, 1980 can

be voluntarily transferred to the property tax roll or remain on the in-lien tax system administered by the State Dept. of Housing and Community Development (HCD). They can be reached at 530-224-4815 or 800-952-8356

### **Business Personal Property**

Business property is taxable, and is appraised annually. The owners of all businesses with business assets in excess of \$100,000 must file a property statement on or before April 1 of each year detailing costs of all supplies, equipment and improvements. Businesses with less than \$100,000 in assets must file at the request of the Assessor. For more information, call the Assessor's Business Property Section at 530-225-3640.

### **Watercraft and Aircraft**

Watercraft and aircraft are taxable and appraised annually to the owner as of the lien date. The value is determined by reviewing the purchase price and sales of comparable watercraft and aircraft. Location and ownership information is obtained from the Dept. of Motor Vehicles, the Federal Aviation Administration, and on-site inspections. For more information, call the Assessor's Business Property Section at 530-225-3640.

### **Williamson Act Properties**

The California Land Conservation Act of 1965, commonly referred to as the Williamson Act, allows certain agricultural properties to enter into a contract to be valued as an agricultural economic unit for a period of at least 10 years. Land and living improvements subject to such a contract are valued annually based on income. Non-living improvements are valued under Proposition 13. The lesser of the following three values is then enrolled on the tax rolls:

- Current market value
- Proposition 13 value
- Restricted value

The result is usually a reduction in taxable value, and thus annual property taxes. Additional information or applications are available through the Planning Division of the Shasta County Resource Management Dept. at 520-225-5184.

## **SPECIAL REDUCTIONS/RELIEF**

Special situations such as **disasters**, a **decline in market value**, the taking of property by **eminent domain**, etc., may qualify you for either short-term or long-term tax reduction or relief. Call 530-225-3600 for more information.

## **EXEMPTIONS/EXCLUSIONS**

Exemption and exclusion claim forms are available from the Assessor's Office. Call 530-225-3636 for more information.

### **Homeowners' Exemption**

If you own and occupy your home as your principal place of residence, you may apply for an exemption of up to \$7000 of the assessed value. New property owners are automatically sent an exemption application in the mail. Homeowners' Exemptions may also be claimed on a supplemental assessment if the property was not receiving an exemption on the prior assessment roll.

### **Veterans' Exemption**

In order to be eligible for a Veterans' Exemption, a single veteran may not have assets valued over \$5000. A married veteran (or a veterans' unmarried widow) may not have assets valued over \$10,000.)

### **Disabled Veterans' Exemption**

If you are a veteran who is rated 100% disabled, blind, or paraplegic because of a service-connected disability (or if you are the unmarried widow/widower of a veteran who died of service-connected causes), you may be eligible for an exemption of either \$100,000 or \$150,000 of the assessed value of your home depending on your household income. For 2016 this exemption will increase to \$127,510 and \$191,266 with a household income limit of \$57,258.

## **Institutional Exemptions**

Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption.

## **Welfare Exemptions**

Property used exclusively for religious, hospital, scientific, or charitable purposes, owned and operated by corporations or other entities organized for nonprofit purposes, may qualify for an exemption.

## **Exclusion for the Permanently Disabled**

If you are permanently disabled, you have a one-time opportunity to sell your existing principal residence and purchase a replacement principal residence of equal or lesser value, and transfer the taxable value from your original to your replacement home, subject to certain conditions. Both residences must be in Shasta County, and a claim must be filed timely. It is also possible to exclude from reappraisal changes to an existing home for the purpose of making it more accessible to a severely and permanently disabled resident.

## **Reappraisal Exclusion for Persons Age 55+**

Property owners age 55 years or older may transfer their property's taxable value when they sell their principal residence. This is a one-time opportunity that transfers the assessment value from the original principal residence to the new one (of equal or lesser value). Both residences must be in Shasta County, and a claim must be filed in a timely fashion.

## **Parent/Child Exclusion**

The transfer of a principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) may be excluded from consideration as a change in ownership upon timely filing of an application. Certain restricted transfers from grandparents and grandchildren whose parents are deceased may also be excluded from consideration as a change in ownership upon timely filing of an application.

## **New Construction Exclusion**

An exclusion from a supplemental assessment is available for builders of new construction. The property must be held for sale and the builder must file the necessary claim form with the Assessor prior to or within 30 days from the start of construction. This exclusion has no impact on the regular assessment roll.

## **Property Tax Assistance (State Program)**

This program provides the claimant a cash reimbursement to pay for property taxes. To be eligible, you must be either blind, disabled, or 62 years of age or older, and have a total household income of \$39,699 or less for the year 2004. Filing for this program will not reduce the amount of taxes owed, nor will it result in a lien being placed on your property. The annual filing period is between May 16<sup>th</sup> and August 31<sup>st</sup>. For more information or an application call the State Franchise Tax Board roll free at 1-800-338-0505.

## **Property Tax Postponement (State Program)**

If you are blind, disabled, or 62 years of age or older as of December 31, 2003 and if you have an annual income of \$24,000 or less, you may have the option of having the State pay all or part of the property taxes on your house or manufactured home. This deferred payment is a lien on the property and becomes due on sale, change of residence, or death. The annual filing period is between May 18<sup>th</sup> and December 10<sup>th</sup>. For more information or an application, call the State Controller's Office at 1-800-952-5661.

**ASSESSMENT REVIEWS/APEALS**

<b>Assessment Review/Appeal Filing Dates</b>		
<b>Type of Filing</b>	<b>Tax Year Applicable</b>	<b>Filing Date Applicable</b>
*Request for Assessment Review *Request for Assessment Review	Current Tax Year  Next Tax Year	July 1 <sup>st</sup> To Nov 30th  Dec 1st to Jun 30th
*Supplemental Assessments And Roll Revisions (for both reviews and appeals)	Current or Prior Tax Year(s)	60 days from the mailing date of the Notice of Supplemental Assessment or revision notice
*Assessment Appeal	Current Tax Year	July 2 <sup>nd</sup> to Nov 30 <sup>th</sup>

***You, as the property owner, are responsible for initiating a request for review and/or appeal on your property.***

**Assessment Reviews**

If you disagree with the taxable value of your property, you may request a review of your assessment. All original data used to assess your property, and any additional information provided by you, will be reviewed by the Assessor's staff to determine if the assessed value should be changed. Requests for Assessment Reviews must be submitted to the Assessor's Office, 1450 Court Street, Suite 208-A, Redding, CA 96001. If the review of your property assessment is not resolved to your satisfaction, you may have the opportunity to file for an assessment appeal.

**Assessments Appeals**

Differences over the valuation of property may be handled by the Assessment Appeals Board (AAB). The AAB considers all evidence presented by the property owner and the Assessor's staff at a formal hearing. After hearing evidence, the AAB then establishes the value of the property in question. Assessment Appeals must be filed with the Clerk of the Board's Office, 1450 Court Street, Suite 308-B, Redding, CA 96001. For more information or an application, call the Clerk of the Board's Office at 530-225-5550.

## BRIEF DESCRIPTION OF SERVICES

The Assessor's Office provides assistance to taxpayers and the public with questions about property ownership and assessments.

**Office Hours:** Monday – Friday, 8 a.m. to 5 p.m.

**Location:**

1450 Court Street, Suite 208-A  
Shasta County Administrative Center  
Redding, CA 96001-1667  
TEL: 530-225-3600 FAX: 530-225-5673  
Intra-County toll free: 1-800-479-8009  
Shasta County website: [www.co.shasta.ca.us](http://www.co.shasta.ca.us)

### Public Information

The Assessor's Office establishes and updates over 4,800 maps for assessment purposes that delineate all locally assessed parcels of land in the county. Staff also maintains ownership information, mailing addresses, and taxable values. This and other information is available for review, and may be purchased through the Assessor's Office.

### Related County Offices

Tax Collector (530)225-5511	Copies of tax bills Payment of tax bills
County Auditor (530)225-5199	Special assessments Property tax rates
County Recorder (530)225-5671	Recording deeds & documents
Clerk of the Board (530)225-5550	Assessment appeal filing
Resource Management (530)225-5761	Building permits
(530)225-5184	Zoning
(530)225-5787	Environmental health

This information is a synopsis of the property tax rules and services offered by the Assessor's Office. You may call the Assessor's Office for more specific information. *The information in this pamphlet reflects California assessment/taxation laws in effect January 1, 2017.*