

## ASSESSOR'S RESPONSIBILITIES

By law, the Assessor must locate all taxable property in the County, identify the owners, and describe the property. The Assessor must determine a value for the property and apply all legal exemptions and exclusions. The Assessor's office must complete an assessment roll showing the assessed values for all property and maintain records of the above. The Assessor does not set tax amounts or collect taxes.

The Assessor's office cannot give legal advice. It may be advisable to consult a title company or an attorney because of the legal and tax aspects involved in holding or transferring title to property.

## REAL ESTATE

Under Proposition 13, real property is reappraised only when a change-in-ownership occurs, or when new construction takes place. Generally, a change in ownership is a sale or transfer of property, while new construction is any improvement to property which is not considered normal maintenance. Except for these two instances, property assessments cannot be increased by more than 2% annually.

## CHANGE IN OWNERSHIP REAPPRAISALS

When a transfer occurs, the Assessor receives a copy of the deed and determines if a reappraisal is required under State law. If it is required, an appraisal is made to determine the new market value of the property.

The transfer of property between husband and wife usually does not require a reappraisal for property tax purposes. This includes transfers resulting from divorce or death. Similar to the inter-spousal exclusion, transfers between Registered Domestic Partners that occur on or after January 1, 2006, may also be excluded from reappraisal. In addition the transfer of the 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) is also excluded from reappraisal if an application is timely filed. Transfers between grandparents and grandchildren may also be excluded from reappraisal when both parents of the grandchild are deceased. However, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased. Some restrictions apply. Please contact our office for additional information. **Applications are available by writing to the Assessor's office or by calling (951) 955-6200.** These forms also are available in the County Recorder's office.

## NEW CONSTRUCTION

Copies of all building permits are sent to the Assessor by the cities and the county. In appraising new construction, the market value of the addition is determined and added to the existing value of property. The value of the existing property increases only by the amount of the addition/new construction.

## SUPPLEMENTAL ASSESSMENTS

Since July 1983, State law requires the Assessor to reappraise property as of the date of change-in-ownership or completion of new construction. The Assessor makes a supplemental assessment which reflects the difference between the prior assessed value and the new assessment. This value is prorated based on the number of months remaining in the fiscal year, ending June 30. This assessment is **in addition** to the regular tax bill.

## CHANGE IN OWNERSHIP STATEMENT

This form is required by State law to be filed for all property transfers. A \$20 fee will be charged if the completed form is not filed at the time of recording. If the form is not filed, the Assessor is then required to mail to the property owner a further request for the same information. This form is used to assist in the appraisal of property and is **not** open for public inspection.

## MANUFACTURED HOMES

All manufactured homes purchased new after June 30, 1980, and those on permanent foundations, are subject to property taxes. As with real property, the assessed value of manufactured homes cannot be increased by more than 2% annually, unless there is a change-in-ownership or new construction.

Many manufactured homes, originally built and sold before June 30, 1980, are on the in-lieu tax system administered by the State Department of Housing and Community Development (HCD). They can be reached at (760) 237-7808 or (951) 782-4431.

## BUSINESS PERSONAL PROPERTY

Unlike real property, business personal property is reappraised annually. The owners of all businesses must file a property statement (if the aggregate cost of the business personal property is \$100,000 or more for any assessment year or upon request of the assessor) on or prior to April 1 detailing costs of all supplies, equipment, and improvements at each location. For further information, call (951) 955-6210.

## MARINE AND AIRCRAFT

Boats and airplanes are taxable and appraised annually. Their value is determined by reviewing the purchase price and the sales of comparable boats and airplanes. Information of their location and ownership is obtained from the Department of Motor Vehicles, the Federal Aviation Administration, Fixed Based Operator (FBO) Reports and on-site inspections.

## RACEHORSES

For information on the handling of racehorse assessments, please call (951) 955-6210.

## EXEMPTIONS, EXCLUSIONS AND TAX RELIEF

### ASSESSMENT APPEALS

There are two independent Assessment Appeals Boards to handle differences in opinion on values. Each is composed of three private citizens appointed by the County Board of Supervisors. They consider all evidence presented by the property owner and the Assessor's office at a formal hearing. The Appeals Board then determines the value of the property in question. Appeals on regular assessments must be filed between July 2 and November 30. Effective for the January 1, 2003 lien date, appeals on regular assessments must be filed between July 2 and November 30. Appeals on supplemental assessments must be filed within 60 days of the date on the Supplemental Assessment Notice. All appeals must be filed with the Clerk of the Board of Supervisors at the County Administrative Center, 4080 Lemon Street, 1<sup>st</sup> Floor, Riverside CA 92501-3655. For more information, call (951) 955-1060.

### BUILDERS' EXCLUSION

There is an exclusion from the supplemental assessment for new construction. If the property is held for resale, has five or more lots and is zoned or permitted for single family residential development no claim form is necessary. However, for properties of less than five lots or those zoned or permitted for non-single family residences, 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. If the form is not filed, a supplemental assessment is made to the builder upon completion of the construction. If the form is filed, a supplemental assessment is not made until the property is sold to the new owner. This exclusion does not affect assessment of new construction on the regular assessment roll.

### HOMEOWNERS' EXEMPTION

If you own a home and occupy it as your principal place of residence on January 1, you may apply for an exemption of \$7,000 of your assessed value. New property owners should automatically receive an exemption application in the mail. Homeowners' Exemptions may also apply to a supplemental assessment if the property was not receiving a Homeowners' Exemption previously on the regular Assessment Roll.

## VETERANS' EXEMPTIONS

In order to be eligible for a Veterans' Exemption, a veteran must have been a resident of California as of January 1. Also, a single veteran or an unmarried surviving spouse of a veteran must **not** have assets valued over \$5,000. A married veteran must not have assets valued over \$10,000.

### DISABLED VETERANS' EXEMPTION

If you are a California veteran who is rated 100% disabled, blind, or a paraplegic due to service-connected disability while in the armed forces (or if you are the unmarried surviving spouse of such a veteran or of one who died of service-connected causes while on active duty) you may be eligible for an exemption of up to \$150,000 off the assessed value of your home.

### INSTITUTIONAL EXEMPTIONS

Property used exclusively for a church, college, cemetery, museum, school or library may qualify for an exemption. Properties owned and used exclusively by a non-profit religious, charitable, scientific or hospital corporation are also eligible. A claim must be filed.

### REPLACEMENT PROPERTY PROPERTIES ACQUIRED BY GOVERNMENTAL ENTITIES

This provides that if a government agency acquires property through condemnation, owners have the right to retain their existing value and transfer it to a replacement property. The replacement property must be comparable to the property acquired, and an application form must be filed with the Assessor within four (4) years from the date of acquisition.

### REAPPRAISAL EXCLUSION FOR SENIORS

Riverside County senior citizens over 55 years of age can buy a residence of equal or lesser value than their existing home and transfer their current value to the new home. Some restrictions apply.

### REVIEW WHEN VALUES DECLINE

The Assessor will lower the assessed value of any real property if it is higher than the current market value as of lien date. Each case is reviewed individually upon the filing of a Decline-in-Value Reassessment Application. (ACR Form 755P) by September 1.

# ANSWERS TO YOUR PROPERTY TAX QUESTIONS



**PETER ALDANA**

*Assessor - County Clerk - Recorder  
County of Riverside*

## **RIVERSIDE**

County Administrative Center  
4080 Lemon Street  
Riverside CA 92501-3659  
(951) 955-6200

24 hours a day 1-800-746-1544  
within Riverside County

Mailing address:  
PO Box 751  
Riverside, CA 92502-0751

**For hours of operation and additional information,  
please call our office or visit our website at  
[www.riversideacr.com](http://www.riversideacr.com)**

**Riverside County Property Tax Portal:**  
[www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)

THE ASSESSOR HAS ESTABLISHED OFFICES THROUGHOUT  
THE COUNTY TO SERVE YOU

## **BLYTHE**

270 N Broadway  
Blythe CA 92225-1608  
(760) 921-5050

## **HEMET**

880 N State Street, Suite B-6  
Hemet CA 92543-1496  
(951) 766-2500

## **PALM DESERT**

38-686 El Cerrito Road  
Palm Desert, CA 92211  
(760) 863-7800

## **RIVERSIDE (Gateway)**

2724 Gateway Drive  
Riverside, CA 92507  
(951) 486-7000

## **TEMECULA**

County Administrative Center  
41002 County Center Circle, #230  
Temecula, CA 92591-6027  
(951) 600-6200

The Assessor has available the following brochures:

- Answers to Your Business Property Tax Questions
- The Assessment of Boats, Vessels and Non-Commercial Aircraft

For more information and the following public service brochures,  
contact the Treasurer-Tax Collector at the County Administrative Center,  
4080 Lemon Street, 1<sup>st</sup> Floor, PO Box 12005, Riverside, CA 92502-2205.  
(951) 955-3900 or (760) 863-8900

- Understanding Property Taxes...The Simple Story
- When Property Taxes Become Delinquent... A Cause for Redemption
- The Moving Saga of Mobilehome Property Taxes
- The Case of the Supplemental Tax Who, What, When, and Why

## **IMPORTANT DATES**

**January 1** Lien date - the time when taxes for the following fiscal year (July 1 - June 30) become a lien on property.

**February 15\*** Deadline for filing Veterans', Homeowners', Church, Religious, Welfare, Historical Aircraft and other institutional exemptions.

**April 1** Deadline for filing Business Personal Property Statements.

**April 10\*** Deadline for payment of second installment of secured property taxes.

**July 1** Assessment Roll delivered by the Assessor to the Auditor-Controller.

**July 2 – November 30\*** Period during which the Clerk of the Board accepts petitions for Assessment Appeals Board hearings on the regular roll. (Other filing periods may apply for supplemental assessments and escape assessments.)

**August 31\*** Deadline for payment of unsecured property taxes.

**November 1\*** Deadline for filing Decline-in-Value Reassessment Application.

**December 10\*** Deadline for late filing of Homeowners', Veterans' and Disabled Veterans' Exemptions. Deadline for payment of first installment of secured property taxes.

\*If the date falls on a weekend or holiday, the deadline is extended to the next business day.

**For ACR hours of operation, forms, or additional information, please visit our website at [www.riversideacr.com](http://www.riversideacr.com).**



**Can't find what you need? Please let us know.  
(951) 955-6200 | [accrmail@asrclkrec.com](mailto:accrmail@asrclkrec.com)**

## **DISASTER RELIEF**

If a major calamity, such as fire or flooding, damages or destroys your property, you may be eligible for property tax relief. In such cases, the Assessor's office will reappraise the property to reflect its damaged condition. In addition when you rebuild it in a like or similar manner, the property will retain its previous value for tax purposes.

To qualify for property tax relief, you must file a calamity claim with the Assessor's office within 12 months from the date the property was damaged or destroyed. In addition, the loss must exceed \$10,000.

## **MAPS**

The Assessor's office establishes and maintains a set of more than 21,000 maps for assessment purposes, delineating every parcel of land in the County. These maps serve as the basis for the assessment of all real property in the County of Riverside. The maps are continuously updated to reflect new subdivisions and parcel maps.

## **PUBLIC RECORDS**

The Assessor's office provides a public information service to assist taxpayers with questions about their property. Property ownership and other property information is available for viewing on computers and microfiche. The information is available in the public area of the Assessor's office Monday through Friday from 8:00 am to 4:30 pm. Assistance is available in the various offices at the times specified on the back page of this brochure. The Assessor's parcel maps are also available for viewing. Copies of these maps as well as property characteristic information are available for purchase by the public.

## **ASSESSOR'S VOICE RESPONSE SYSTEM**

Through this system, which is available 24 hours a day, you may obtain assessment and tax payment information, request forms for Owner's Request for Review, exemptions and transfers of base year values for seniors and displaced property owners. You may also get information on Assessor's office locations and hours. Metropolitan Riverside area (951) 955-6200, outside this area but within the (951) and (760) area codes 1 (800) 746-1544.

*However, to speak with a technician you must call during regular phone service hours, Monday through Friday from 8:00 am to 5:00 pm.*