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CREDITS: Design, image editing, and photography: Lee Millet, Alameda County Assessor’s Office
Jurisdictional map: Janie Chambers, Alameda County Community Development Agency
Alameda County flag: Benjamin W. Hazard

This publication was printed using soy–based inks on paper made from 50% total recycled content and 25% post-consumer waste.
Alameda County’s Mission, Vision, and Values

Mission
To enrich the lives of Alameda County residents through visionary policies and accessible, responsive, and effective services.

Vision
Alameda County is recognized as one of the best counties in which to live, work and do business.

Values
- Integrity, honesty and respect fostering mutual trust.
- Transparency and accountability achieved through open communications and involvement of diverse community voices.
- Fiscal stewardship reflecting the responsible management of resources.
- Customer service built on commitment, accessibility and responsiveness.
- Excellence in performance based on strong leadership, teamwork and a willingness to take risks.
- Diversity recognizing the unique qualities of every individual and his or her perspective.
- Environmental stewardship to preserve, protect and restore our natural resources.
- Social responsibility promoting self-sufficiency, economic independence and an interdependent system of care and support.
- Compassion ensuring all people are treated with respect, dignity and fairness.
A MESSAGE FROM THE ASSESSOR

Ron Thomsen

The decline in real estate market values continues to present a major challenge for our department to timely complete our mandated duties. My staff rose to this challenge by proactively providing reduced assessments to 110,000 properties evidencing market value declines below their Proposition 13 indexed base year value. This was accomplished while still completing all 29,000 changes in property ownership reassessments and 15,000 new construction activities.

The 2010-11 local roll was timely completed and delivered on June 29, 2010 and included assessments of 490,000 properties within Alameda County. The assessed value of these properties totaled $199.7 billion, a $2.9 billion decrease from the previous year. While reassessments due to property changes in ownership and new construction activity led to a positive assessment roll growth, they were more than offset by the effect of declining real estate market values.

An additional factor this year in contributing to a decline in the assessment roll was a .237 percent drop in the California Consumer Price Index. The index typically increases the assessment roll by 2 percent each year. Even in its depressed state this year’s assessment roll will generate $2 billion in much needed revenue for our public schools, Alameda County, our 14 cities, special districts and redevelopment areas.

The Office of Assessor mission is to provide timely and accurate assessment services to all Alameda County citizens and taxpayers in a manner resulting in fair and equitable treatment. We will continue to administer your quality assessment program in a cost-efficient manner, while providing you the best public service possible.

Our focus this coming year will be to timely complete the local assessment roll while once again staying under budget, and to be responsive to the fluctuating real estate market conditions.

With more than 1.5 million people, Alameda County is the 7th most populous of the 58 counties in California. It is both a great responsibility and an honor to be your Assessor. I thank my entire team for their dedication and commitment in performing their duties and for providing you with the highest level of public service.

I wish to acknowledge all Alameda County departments/agencies for their continued support and dedication, and appreciate the significant assistance and cooperation provided by the staff of our 14 incorporated cities and the unincorporated areas within Alameda County.

I hope you find this year’s annual report both informative and useful. If you have any suggestions on how we might serve you better, please let me know.

Sincerely,

Ron Thomsen

Ron Thomsen, Alameda County Assessor

www.acgov.org/assessor
Responsibilities of the Assessor

Your County Assessor is committed to providing timely and accurate assessment services in a manner resulting in fair, equitable, and courteous treatment for all Alameda County taxpayers. As mandated by State law, your Assessor locates and identifies the ownership of more than 442,000 parcels of real estate and nearly 49,000 business personal property accounts. The taxability of these properties is then determined. All tangible property is taxable unless constitutionally exempt.

Another function of your Assessor is to determine if real estate parcels are required to be reassessed upon a change in ownership or the completion of new construction in accordance with the provisions of Proposition 13. To accomplish this task, the Assessor’s staff analyze more than 62,000 recorded documents affecting title to real estate and more than 15,500 building permits annually. These events typically require the Assessor’s staff to reappraise more than 29,700 parcels of real estate that have changed ownership and 6,200 new construction activities on an annual basis in accordance with Proposition 13. The basic principles of Proposition 13 are covered on page 8 of this report.

Other functions of the Assessor include the mapping of all parcels of real estate within Alameda County and performance of audits of business personal property owners.

The Business Personal Property section of the Assessor’s Office is required to annually assess all business personal property located in Alameda County as of January 1st at its fair market value. Nearly 48,000 business personal property accounts including boats, aircraft, and all business machinery and equipment are annually assessed in Alameda County.

The Assessor next processes and applies all legal exemptions, reducing the tax liability on every property that qualifies. The most common exemption is the homeowners’ exemption. Available exemptions are explained on page 18 of this report.

The timely and accurate submission of the annual local assessment roll to the Auditor prior to July 1st of each year is another responsibility of each County Assessor. The most recent local assessment roll submitted by the Alameda County Assessor to the Auditor on June 29, 2010 totaled nearly $199.7 billion in assessed value before exemptions were applied. A history of the ten most recently submitted annual local assessment rolls can be found on page 16.

The Assessor is also required to justify before the Assessment Appeals Board any assessment that has been appealed to the Assessment Appeals Board by the timely filing of a formal application for reduction of assessed value. Information regarding the appeals process may be found on page 19.
**Major Service Areas**

**Real Property**

The Real Property Section appraises single and multi-family residential, rural, and commercial/industrial property in Alameda County for the purpose of property tax assessment. It also assists the Assessment Appeals Unit in the preparation and presentation of real property Assessment Appeals Board cases.

**Business Personal Property**

The Business Personal Property Section appraises all taxable business personal property including machinery, equipment, fixtures, boats, and aircraft. Auditor-Appraisers perform “mandatory” audits of business property accounts, as well as prepare and present business personal property Assessment Appeals Board cases.

**Assessee Services**

The Assessee Services staff responds to all public inquiries regarding real property ownership and assessment; processes calamity claims, disabled person accessibility exclusions, seismic retrofitting exclusions, and all real property roll corrections. Its managers respond to taxpayers’ claims for refund of taxes for the Assessor.

**Assessment Roll**

The Assessment Roll Section researches, verifies and processes all changes of ownership for properties within the County; maintains all mailing addresses for properties; processes all parent/child and grandparent/grandchild exclusion applications, and provides other clerical assistance as needed by the department.

**Mapping**

The Mapping Unit maintains a mapping system that inventories all real property within the County using a discrete parcel numbering system; annually processes all new tract maps, parcel maps, and lot-line adjustments; and processes all Tax Rate Area changes for redevelopment projects, annexations, and special district formations.

**Exemptions**

The Exemptions Unit researches and processes all requests for homeowners’ exemptions and veterans’ exemptions; researches and processes a wide range of institutional exemptions that may apply to such organizations as churches, non-profit foundations, hospitals and private schools; and provides public information as required to all exemptions related inquiries.

www.acgov.org/assessor
Staff Photos

2010 Service Awardees for 5 to 30 years of Alameda County Service

Leland Leong, Information Systems Manager
Melissa Padilla, Assessor’s Technician
Mary Ann Smith and Rebecca Li Assessor’s Technicians
Israel Padilla, Assessor’s Technician
Kamal Bello and Pat Minor, Auditor Appraisers
Catherine Wong, Payroll Records Clerk
Wen Xu and Steve Buxton Commercial and Industrial Appraisers
Ester Camacho and Nury Poliarc-Cambucci Assessor’s Technicians
Leslie Rein, Principal Appraiser
Real Estate Related Production

Changes In Ownership vs. Recorded Documents

NOTE: The Assessment Roll Section reviews all real estate related recorded documents each year. When fully researched, many real estate transactions do not lead to appraisable events under Proposition 13.

Assessed New Construction vs. Building Permits

NOTE: Appraisal staff investigates all building permits each year to determine which projects result in assessable new construction such as added building area. Many permits are found to relate to normal repairs and replacements which, in accord with Proposition 13, often do not amount to assessable new construction. Real estate appraisers determine the market value of all assessed new construction.
**Proposition 13**

Proposition 13 was passed by the California voters on June 6, 1978 amending the California Constitution to limit the assessment and taxation of property in California. Except in certain instances real property is assessed at its 1975-76 base year level and cannot be increased by more than 2 percent annually. Real property is reassessed however, at its current fair market value at the time a change in ownership occurs, establishing a new base year. Similarly, the market value of any new construction is also added to assessments as of its completion date, changing the base year. With the passage of Proposition 8, also in 1978, the Assessor is required to assess real property at the lesser of its Proposition 13 level indexed by no more than 2 percent per year, or its current market value as of January 1st. If a property is assessed at its lower market value, the Assessor is required to restore the Proposition 13 assessment in subsequent years if the market value increases to that level or above. (*Business personal property is assessed at its fair market value as of January 1st each year.*)

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to 1 percent of the property’s taxable value, plus any voter approved bonded indebtedness, service fees, improvements bonds and special assessments.

**Proposition 13 Base Year Distribution**

<table>
<thead>
<tr>
<th>Base Year</th>
<th>Parcels</th>
<th>Percent of Total Parcels</th>
<th>Assessed Value</th>
<th>Percent of Total Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1975 - 1980</td>
<td>73,840</td>
<td>16.65%</td>
<td>$6,439,808,972</td>
<td>3.44%</td>
</tr>
<tr>
<td>1981</td>
<td>3,385</td>
<td>0.76%</td>
<td>$576,360,823</td>
<td>0.31%</td>
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<tr>
<td>1982</td>
<td>2,751</td>
<td>0.62%</td>
<td>$488,256,716</td>
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<tr>
<td>1983</td>
<td>2,398</td>
<td>0.54%</td>
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<td>1984</td>
<td>6,507</td>
<td>1.47%</td>
<td>$1,251,303,131</td>
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<tr>
<td>1985</td>
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<td>1.43%</td>
<td>$1,248,719,317</td>
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<tr>
<td>1986</td>
<td>6,816</td>
<td>1.54%</td>
<td>$1,493,157,342</td>
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<tr>
<td>1987</td>
<td>7,745</td>
<td>1.73%</td>
<td>$1,973,548,944</td>
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<td>1988</td>
<td>8,019</td>
<td>1.81%</td>
<td>$1,967,820,181</td>
<td>1.05%</td>
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<td>1989</td>
<td>8,186</td>
<td>1.85%</td>
<td>$2,249,603,369</td>
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<td>1990</td>
<td>7,342</td>
<td>1.66%</td>
<td>$2,238,966,925</td>
<td>1.20%</td>
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<tr>
<td>1991</td>
<td>6,948</td>
<td>1.57%</td>
<td>$2,189,800,929</td>
<td>1.17%</td>
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<tr>
<td>1992</td>
<td>8,644</td>
<td>1.95%</td>
<td>$2,724,569,797</td>
<td>1.46%</td>
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<tr>
<td>1993</td>
<td>8,748</td>
<td>1.98%</td>
<td>$2,557,570,825</td>
<td>1.37%</td>
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<td>1994</td>
<td>9,763</td>
<td>2.20%</td>
<td>$3,135,297,026</td>
<td>1.68%</td>
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<tr>
<td>1995</td>
<td>8,466</td>
<td>1.91%</td>
<td>$2,765,853,377</td>
<td>1.48%</td>
</tr>
<tr>
<td>1996</td>
<td>9,462</td>
<td>2.13%</td>
<td>$3,209,633,758</td>
<td>1.72%</td>
</tr>
<tr>
<td>1997</td>
<td>11,143</td>
<td>2.51%</td>
<td>$4,010,939,342</td>
<td>2.14%</td>
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<tr>
<td>1998</td>
<td>12,967</td>
<td>2.92%</td>
<td>$5,523,876,533</td>
<td>2.95%</td>
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<tr>
<td>1999</td>
<td>15,360</td>
<td>3.46%</td>
<td>$6,746,491,680</td>
<td>3.61%</td>
</tr>
<tr>
<td>2000</td>
<td>15,674</td>
<td>3.53%</td>
<td>$7,326,409,157</td>
<td>3.92%</td>
</tr>
<tr>
<td>2001</td>
<td>14,074</td>
<td>3.17%</td>
<td>$8,009,655,808</td>
<td>4.28%</td>
</tr>
<tr>
<td>2002</td>
<td>15,340</td>
<td>3.46%</td>
<td>$8,304,853,038</td>
<td>4.44%</td>
</tr>
<tr>
<td>2003</td>
<td>18,347</td>
<td>4.14%</td>
<td>$10,762,829,128</td>
<td>5.75%</td>
</tr>
<tr>
<td>2004</td>
<td>23,303</td>
<td>5.26%</td>
<td>$13,028,913,988</td>
<td>6.96%</td>
</tr>
<tr>
<td>2005</td>
<td>24,961</td>
<td>5.63%</td>
<td>$15,562,679,785</td>
<td>8.32%</td>
</tr>
<tr>
<td>2006</td>
<td>22,199</td>
<td>5.01%</td>
<td>$15,910,754,802</td>
<td>8.50%</td>
</tr>
<tr>
<td>2007</td>
<td>23,257</td>
<td>5.24%</td>
<td>$16,395,783,605</td>
<td>8.76%</td>
</tr>
<tr>
<td>2008</td>
<td>19,535</td>
<td>4.41%</td>
<td>$14,261,305,009</td>
<td>7.62%</td>
</tr>
<tr>
<td>2009</td>
<td>23,816</td>
<td>5.37%</td>
<td>$14,111,528,592</td>
<td>7.54%</td>
</tr>
<tr>
<td>2010</td>
<td>18,067</td>
<td>4.07%</td>
<td>$10,186,287,974</td>
<td>5.44%</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>443,425</strong></td>
<td><strong>100%</strong></td>
<td><strong>$187,100,705,828</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
A Word About Property Taxes

Having determined the assessed value of all taxable property and applied all legal exemptions, the Assessor forwards assessments to the Auditor-Controller’s Agency. The Auditor assures that the correct tax rate and any special assessments are applied to each property’s net taxable value. Then the Auditor calculates the tax amount and extends the property tax to the Treasurer-Tax Collector for billing. Proposition 13 limits the ad valorem property tax rate to 1% of the property’s net taxable value. Any percentage over 1% is necessary to make annual payment on voter approved general obligation bonds and other bonded indebtedness.

The property tax revenue collected on the basic 1% tax rate is divided among the public taxing agencies in Alameda County. It supports local schools, cities, redevelopment agencies and special districts and, of course, Alameda County. Refer to the chart below to see how the tax dollar in Alameda County was allocated in 2009-10, the most recent year available.

The fair and equitable valuation and assessment of all taxable property by the Assessor’s staff supports the delivery of essential public services provided to all residents and property owners in Alameda County. The Assessor does not apportion, calculate, or bill taxes. For information regarding the allocation of property taxes, please contact the Auditor-Controller at (510) 272-6564. For information regarding the collection of property taxes, please contact the Treasurer-Tax Collector at (510) 272-6800.

Alameda County Property Tax Distribution
(of each dollar of property tax collected)
**Alameda County Cities**

**Alameda** offers an amiable, small-town working environment with an exceptional public school system, waterfront vistas, and its own municipal utility company. Residential development is fueled by the conversion of the former Alameda Naval Air Station. A growing list of premium companies, including North Face, Celera Diagnostics, Abbott Diabetes Care, Donuemor, Semifreddi’s, and Perforce are located in Alameda to take advantage of easy access to transportation and a skilled labor force.

**Albany** combines a small-town ambiance with its central location in a major metropolitan area. Albany prides itself on being a community-oriented city, with strong programs for youth, families and seniors, and an emphasis on sustainability. Albany’s public schools have an outstanding reputation. The commercial sector includes a pedestrian-friendly small business district, home to the annual “Solano Stroll”, the high visibility San Pablo Avenue, including service, retail and mixed use development, and a redevelopment zone abutting I-80/I-580 which houses large retail and light industry.

The City of **Berkeley** on the San Francisco Bay, is well known for its environmental policies, disaster preparedness efforts, maintaining affordable housing, preventing homelessness, and promoting healthy families and youth. Committed to building a sustainable community nurtured with economic diversity and a rich cultural environment, the City works in partnership with the community to encourage innovative, creative ideas to maintain a healthy city. Berkeley’s economic base includes government, academic, manufacturing, and retail and service sectors. The City also has a multitude of cultural events, parks, and recreational facilities.

**Dublin** is A Great Place to Grow! The City has become an attractive destination for businesses and residents alike who want to have access to transportation (2 major freeways and BART), excellent schools and public facilities, and the full range of housing opportunities. The City has implemented progressive strategies that have seen a tremendous growth in office, retail and residential development in the past decade, with new development underway to meet the demand to live in the Tri-Valley area. The City of Dublin continues to work to expand and enhance the quality of life for members of our community.

**Emeryville** houses only 10,227 people but employs twice that number. Emeryville is home to both small and large businesses and prides itself on supporting a business-friendly culture. Well known for its corporate giants, Novartis and Pixar Animation Studios that have their headquarters in the City, Emeryville is also a magnet for bio-technology enterprise on the leading edge of alternative bio-fuel development. Emeryville has over 4.0 million square feet of office space, an estimated 1.2 million square feet of space devoted to laboratory research and development, and over 1.0 million square feet of retail space.

**Fremont** is the fourth largest City in the Bay Area, with a population of over 210,000, and is home to a wide variety of technology firms engaged in research and development, and manufacturing. An emerging clean technology segment is providing economic diversity to the industrial areas. The City values its high-tech and biotech companies, top notch schools, and acres of parks and open space, all of which provide a strong economic base and quality of life. The City has successfully emphasized new retail development, further diversifying the property tax base, and bolstering the volatile sales tax base.

The City of **Hayward** has a diverse economic base with major components of light and heavy industry, construction materials, food products, auto and truck sales, general retail and business-to-business transactions. This diversity cushions the impact on employment and revenues of major changes in the national and regional economies. Hayward has two BART stations, a historic downtown, and has experienced a significant increase in new, higher density housing with attendant retail development.
Alameda County Cities

Livermore’s science and technology, arts, western heritage, and award-winning wineries provide a unique blend to this special community. Recently selected as one of six inaugural State Innovation Hubs, the i-GATE (Innovation for Green Advanced Transportation Excellence) links the City, Sandia and Lawrence Livermore National Laboratories, the business community, academia, and other local governments to increase technology transfer and support new business incubation. This new venture complements the City’s recent success in expanding the downtown into a vibrant, family-friendly dining, shopping, and entertainment district that celebrates the community’s character.

Newark is a pleasant community with a “small town” atmosphere that offers quiet residential areas, a plethora of recreation and open space options, convenient retail, and a varied industrial base. Strategically located for businesses, Newark is home to one of the largest retail malls in the East Bay -- the NewPark Mall. The City continues to experience growth in both the high-tech and commercial industries.

Oakland is the eighth largest city in California with a diverse urban-suburban real estate environment, steadily rising property values and household income, and growing traditional and emerging local economy. The high standard of living and comparably affordable pricing continue to drive strong demand for housing. Oakland is rated the 4th best commercial real estate market in the U.S. by Moody’s, with vacancy rates continuing to decline and asking rates remaining competitive.

The City of Piedmont is a charter city of approximately 11,000 residents located in the beautiful Oakland Hills, overlooking the San Francisco Bay. The city, which is virtually built out, consists of established, high-quality single-family homes on quiet tree-lined streets. Piedmont is centrally located within a few minutes from Oakland and San Francisco on the West and Concord and Walnut Creek on the East. Within Piedmont’s 1.8 square-mile area there are five city parks and numerous landscaped areas which offer wooded paths, tennis courts, children’s playgrounds and picnic facilities.

Pleasanton is a thriving community of 68,000 residents with award-winning schools, a broad and diverse business community and the established Stoneridge Shopping Center that serves the entire 580/680 region. There is civic pride in Pleasanton’s historic past with an eye to the future as the home of several leading companies in the technology and biotech industries. Pleasanton’s Hacienda Business Park is the largest business park in Northern California with 450 businesses. The city’s historic downtown offers unique shopping and fine dining opportunities and a full roster of annual events that combine to make Pleasanton a destination community.

Situated in the heart of the greater East Bay, San Leandro is a hub of commercial and retail business. With a burgeoning local economy, a wide range of housing options, a highly professional workforce, and a proud history of industry, San Leandro is home to such international companies such as Coca-Cola, Kraft, Otis Spunkmeyer, and Ghirardelli Chocolate. Rich in cultural diversity, San Leandro has been acknowledged as being one of the most neighborhood-diverse communities in California.

Located at the center of the San Francisco Bay Area, Union City is a hub for commerce, providing convenient access to major regional transportation links that will be further enhanced by a visionary transportation intermodal center. The City’s strong economy balances professional, business and retail services with manufacturing, transportation, warehousing and new-economy firms. Mixed-use development around the Union City BART station will include retail, housing, office, and community facilities. The City’s well-maintained neighborhoods provide housing opportunities for both executives and middle-income families.
**Unincorporated Alameda County**

*Unincorporated Alameda County* encompasses over 375 square miles and has a diverse population in excess of 139,000 residents. The area has six distinct communities: Ashland, Castro Valley, Cherryland, Fairview, San Lorenzo and Sunol. Municipal services are provided by County departments under the policy direction of the Board of Supervisors. The Eastern portion of the unincorporated area is mainly agricultural while the Western portion is home to a thriving business community that includes light industrial, retail and other sectors providing goods and services throughout the Bay Area.

**Alameda County Districts**

![Alameda County Districts Map](image)

**Board of Supervisors**

- District 1 – Scott Haggerty
- District 2 – Gail Steele
- District 3 – Alice Lai-Bitker (President)
- District 4 – Nate Miley (Vice-President)
- District 5 – Keith Carson

**Alameda County Demographics**

- Incorporated: March 25, 1853
- County Seat: Oakland
- 2009 Population: 1,556,657
- Square Miles: 813
- Jurisdictions: 14 cities plus unincorporated areas
## Local Assessment Roll Comparison By Jurisdiction

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>2009-10 Roll</th>
<th>2010-11 Roll</th>
<th>Amount of Change</th>
<th>Percent Change</th>
<th>Parcels and Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alameda</td>
<td>$9,410,693,560</td>
<td>$9,325,893,920</td>
<td>-$84,799,640</td>
<td>-0.90%</td>
<td>24,792</td>
</tr>
<tr>
<td>Albany</td>
<td>$1,898,702,784</td>
<td>$1,923,568,649</td>
<td>$24,865,865</td>
<td>1.31%</td>
<td>6,169</td>
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<tr>
<td>Berkeley</td>
<td>$13,529,127,338</td>
<td>$13,503,553,510</td>
<td>-$25,573,828</td>
<td>-0.19%</td>
<td>33,125</td>
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<td>Dublin</td>
<td>$8,390,319,445</td>
<td>$8,305,389,045</td>
<td>-$84,930,400</td>
<td>-1.01%</td>
<td>16,672</td>
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<tr>
<td>Emeryville</td>
<td>$4,217,857,169</td>
<td>$4,190,790,315</td>
<td>-$27,066,854</td>
<td>-0.64%</td>
<td>6,660</td>
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<tr>
<td>Fremont</td>
<td>$34,666,487,776</td>
<td>$34,644,104,304</td>
<td>-$22,383,472</td>
<td>-0.06%</td>
<td>68,638</td>
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<tr>
<td>Hayward</td>
<td>$15,401,261,656</td>
<td>$15,052,324,745</td>
<td>-$348,936,911</td>
<td>-2.27%</td>
<td>41,381</td>
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<td>Livermore</td>
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<td>Newark</td>
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<td>Oakland</td>
<td>$42,547,801,651</td>
<td>$41,234,044,680</td>
<td>-$1,313,756,971</td>
<td>-3.09%</td>
<td>120,153</td>
</tr>
<tr>
<td>Piedmont</td>
<td>$3,024,823,020</td>
<td>$3,027,278,586</td>
<td>$2,455,566</td>
<td>0.08%</td>
<td>4,069</td>
</tr>
<tr>
<td>Pleasanton</td>
<td>$17,655,082,908</td>
<td>$17,326,290,380</td>
<td>-$328,792,528</td>
<td>-1.86%</td>
<td>27,112</td>
</tr>
<tr>
<td>San Leandro</td>
<td>$9,672,832,263</td>
<td>$9,654,888,215</td>
<td>-$17,944,048</td>
<td>-0.19%</td>
<td>28,257</td>
</tr>
<tr>
<td>Union City</td>
<td>$7,896,467,380</td>
<td>$7,849,794,994</td>
<td>-$46,672,386</td>
<td>-0.59%</td>
<td>19,893</td>
</tr>
<tr>
<td>Unincorporated</td>
<td>$14,370,753,414</td>
<td>$14,127,904,708</td>
<td>-$242,848,706</td>
<td>-1.69%</td>
<td>46,514</td>
</tr>
<tr>
<td>General Aircraft &amp; Pipelines</td>
<td>$870,061,344</td>
<td>$740,827,723</td>
<td>-$129,233,621</td>
<td>-14.85%</td>
<td>1,032</td>
</tr>
<tr>
<td><strong>Total Alameda County</strong></td>
<td><strong>$202,574,990,378</strong></td>
<td><strong>$199,686,160,435</strong></td>
<td><strong>-$2,888,829,943</strong></td>
<td><strong>-1.43%</strong></td>
<td><strong>491,033</strong></td>
</tr>
</tbody>
</table>

### 2010-11 Local Roll

**$199,686,160,435**

[Diagram of Local Assessment Roll Comparison By Jurisdiction]

---

www.acgov.org/assessor
### 2010-11 Local Roll Distribution by Property Type and Value

**Secured Roll**

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Number of Parcels</th>
<th>Percent of Total Parcels</th>
<th>Assessed Value</th>
<th>Percent of Total Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single Family Residential</td>
<td>359,961</td>
<td>81.18%</td>
<td>$116,447,196,761</td>
<td>62.24%</td>
</tr>
<tr>
<td>Multi-Family Residential</td>
<td>33,545</td>
<td>7.56%</td>
<td>$18,925,028,807</td>
<td>10.11%</td>
</tr>
<tr>
<td>Commercial and Industrial</td>
<td>21,639</td>
<td>4.88%</td>
<td>$44,430,881,866</td>
<td>23.75%</td>
</tr>
<tr>
<td>Agricultural</td>
<td>3,540</td>
<td>0.80%</td>
<td>$1,435,642,724</td>
<td>0.77%</td>
</tr>
<tr>
<td>Vacant Land</td>
<td>11,126</td>
<td>2.51%</td>
<td>$3,411,857,289</td>
<td>1.82%</td>
</tr>
<tr>
<td>Institutional</td>
<td>2,011</td>
<td>0.45%</td>
<td>$2,450,098,381</td>
<td>1.31%</td>
</tr>
<tr>
<td>Exempt and Utility</td>
<td>11,603</td>
<td>2.62%</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>443,425</td>
<td>100%</td>
<td>$187,100,705,828</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Unsecured Roll**

<table>
<thead>
<tr>
<th>Type of Account</th>
<th>Number of Accounts</th>
<th>Percent of Total Accounts</th>
<th>Assessed Value</th>
<th>Percent of Total Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Business</td>
<td>28,115</td>
<td>59.06%</td>
<td>$8,144,692,419</td>
<td>64.72%</td>
</tr>
<tr>
<td>Leased Business Property</td>
<td>5,628</td>
<td>11.82%</td>
<td>$769,327,888</td>
<td>6.11%</td>
</tr>
<tr>
<td>Cable TV</td>
<td>37</td>
<td>0.08%</td>
<td>$142,755,339</td>
<td>1.13%</td>
</tr>
<tr>
<td>Commercial Aircraft</td>
<td>35</td>
<td>0.07%</td>
<td>$571,459,835</td>
<td>4.54%</td>
</tr>
<tr>
<td>Other Aircraft</td>
<td>1,027</td>
<td>2.16%</td>
<td>$737,171,130</td>
<td>5.86%</td>
</tr>
<tr>
<td>Documented Boats</td>
<td>1,746</td>
<td>3.67%</td>
<td>$155,821,580</td>
<td>1.24%</td>
</tr>
<tr>
<td>Other Boats</td>
<td>7,316</td>
<td>15.37%</td>
<td>$87,671,350</td>
<td>0.70%</td>
</tr>
<tr>
<td>Possessory Interests</td>
<td>3,519</td>
<td>7.39%</td>
<td>$1,865,271,666</td>
<td>14.82%</td>
</tr>
<tr>
<td>Improvements on Leased Land</td>
<td>185</td>
<td>0.39%</td>
<td>$111,283,400</td>
<td>0.88%</td>
</tr>
<tr>
<td>Total</td>
<td>47,608</td>
<td>100%</td>
<td>$12,585,454,607</td>
<td>100%</td>
</tr>
</tbody>
</table>

### 2010-11 Total Local Roll

<table>
<thead>
<tr>
<th>Roll Category</th>
<th>Number of Parcels or Accounts</th>
<th>Percent of Total Parcels or Accounts</th>
<th>Assessed Value</th>
<th>Percent of Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secured</td>
<td>443,425</td>
<td>90.30%</td>
<td>$187,100,705,828</td>
<td>93.70%</td>
</tr>
<tr>
<td>Unsecured</td>
<td>47,608</td>
<td>9.70%</td>
<td>$12,585,454,607</td>
<td>6.30%</td>
</tr>
<tr>
<td>Total Local Roll Value</td>
<td>491,033</td>
<td>100%</td>
<td>$199,686,160,435</td>
<td>100%</td>
</tr>
</tbody>
</table>
**Local Assessment Roll Comparison by Category**

<table>
<thead>
<tr>
<th>Category</th>
<th>2009-10 Roll</th>
<th>2010-11 Roll</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$61,963,065,120</td>
<td>$60,996,375,112</td>
<td>-1.56%</td>
</tr>
<tr>
<td>Improvements (structures)</td>
<td>$126,639,670,253</td>
<td>$124,815,732,441</td>
<td>-1.44%</td>
</tr>
<tr>
<td><strong>Total Land &amp; Improvements</strong></td>
<td>$188,602,735,373</td>
<td>$185,812,107,553</td>
<td>-1.48%</td>
</tr>
<tr>
<td>Fixtures</td>
<td>$4,402,041,929</td>
<td>$4,623,702,689</td>
<td>5.04%</td>
</tr>
<tr>
<td><strong>Total Real Property</strong></td>
<td>$193,004,777,302</td>
<td>$190,435,810,242</td>
<td>-1.33%</td>
</tr>
<tr>
<td>Business Personal Property</td>
<td>$9,510,694,249</td>
<td>$9,193,695,314</td>
<td>-3.33%</td>
</tr>
<tr>
<td>Household Personal Property</td>
<td>$59,518,827</td>
<td>$56,654,879</td>
<td>-4.81%</td>
</tr>
<tr>
<td><strong>Total Business Personal Property</strong></td>
<td>$9,570,213,076</td>
<td>$9,250,350,193</td>
<td>-3.34%</td>
</tr>
<tr>
<td><strong>Total Local Taxable Value:</strong></td>
<td>$202,574,990,378</td>
<td>$199,686,160,435</td>
<td>-1.43%</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Homeowners’ Exemptions</td>
<td>$1,770,237,352</td>
<td>$1,755,233,199</td>
<td>-0.85%</td>
</tr>
<tr>
<td>Other Exemptions</td>
<td>$5,481,873,354</td>
<td>$5,798,075,401</td>
<td>5.77%</td>
</tr>
<tr>
<td><strong>Net Taxable Value:</strong></td>
<td>$195,322,879,672</td>
<td>$192,132,851,835</td>
<td>-1.63%</td>
</tr>
</tbody>
</table>

**2010-11 Net Taxable Value**

$192,132,851,835
# 10-Year History of Local Assessment Rolls
*(Secured and Unsecured)*

<table>
<thead>
<tr>
<th>Roll Year</th>
<th>Gross Local Roll</th>
<th>Amount of Change</th>
<th>Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001-02</td>
<td>$123,891,182,151</td>
<td>$11,876,537,747</td>
<td>10.60%</td>
</tr>
<tr>
<td>2002-03</td>
<td>$133,905,836,714</td>
<td>$10,014,654,563</td>
<td>8.08%</td>
</tr>
<tr>
<td>2003-04</td>
<td>$143,195,135,746</td>
<td>$9,289,299,032</td>
<td>6.94%</td>
</tr>
<tr>
<td>2004-05</td>
<td>$152,906,020,919</td>
<td>$9,710,885,173</td>
<td>6.78%</td>
</tr>
<tr>
<td>2005-06</td>
<td>$167,009,041,170</td>
<td>$14,103,020,251</td>
<td>9.22%</td>
</tr>
<tr>
<td>2006-07</td>
<td>$182,812,759,218</td>
<td>$15,803,718,048</td>
<td>9.46%</td>
</tr>
<tr>
<td>2007-08</td>
<td>$197,589,813,473</td>
<td>$14,777,054,255</td>
<td>8.08%</td>
</tr>
<tr>
<td>2008-09</td>
<td>$207,212,661,324</td>
<td>$9,622,847,851</td>
<td>4.87%</td>
</tr>
<tr>
<td>2009-10</td>
<td>$202,574,990,378</td>
<td>$-4,637,668,946</td>
<td>-2.24%</td>
</tr>
<tr>
<td>2010-11</td>
<td>$199,686,160,435</td>
<td>$-2,888,829,943</td>
<td>-1.43%</td>
</tr>
</tbody>
</table>

---

## 10-Year Local Assessment Roll Summary
*(Secured and Unsecured)*

![Graph showing the 10-Year Local Assessment Roll Summary](chart.png)
Single Family Homes
(Average Assessed Value vs. Average Market Value)

NOTE: Proposition 13 limits real estate assessments to a maximum 2% increase per year unless the property changes ownership, has new construction added, or has had a Proposition 8 reduction in the prior year.
Exemptions

The Homeowner’s Exemption is the exemption with which most taxpayers are familiar. To be eligible homeowners must own and occupy a dwelling as their principal place of residence on January 1. However, there are many other exemptions available to taxpayers: qualifying charitable non-profit organizations, religious institutions and private non-profit colleges are a few examples. In addition, there is an exemption for 100% service-connected disabled veterans. For more information, please call (510) 272-3770 or visit our web site at www.acgov.org/assessor.

<table>
<thead>
<tr>
<th>Exemptions</th>
<th>2010-11 Roll</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homeowner’s Exemption</td>
<td>$1,755,233,199</td>
<td>250,437</td>
</tr>
<tr>
<td>Other Exemptions</td>
<td>$5,798,075,041</td>
<td>3,005</td>
</tr>
<tr>
<td>Total Exemptions</td>
<td>$7,553,308,240</td>
<td>253,442</td>
</tr>
</tbody>
</table>

Exclusions

Revenue & Taxation Code Section 63.1

Section 63.1 excludes from reappraisal the principal residence and other property when transferred between parent and child and between grandparent and grandchild provided specific criteria are met. These criteria include the date of the transfer, total cumulative value transferred, legal relationships of the individuals involved, and the eligibility of the principal residence for a homeowner’s exemption.

Revenue & Taxation Code Section 69.5

Section 69.5 allows any person age 55 or older, or severely and permanently disabled to transfer the base year value of their original property to a replacement dwelling of “equal or lesser value” that is purchased or newly constructed within two years of the sale of the original property. If the base value transfer claim is not filed timely, prospective relief can be granted from the year the claim is filed.

Revenue & Taxation Code Sections 74.3 & 74.6

Section 74.3 provides a disabled person accessibility exclusion from reassessment to new construction if it is performed to make an existing single or multiple-family dwelling that is eligible for a homeowner’s exemption more accessible to a severely and permanently disabled resident of the dwelling.

Section 74.6 similarly excludes from assessment the construction or modification of any portion or structural component of an existing building except for those structures that qualify for the exclusion provided for in section 74.3 if the work is done for the purpose of making the structure more accessible to, or more usable by, a disabled person.

More information on various exclusions and the forms pertinent to them can be found on the Assessor’s website: www.acgov.org/assessor.
Assessment Appeals Process

In Alameda County, a Notification of Assessed Value indicating the taxable value of each property is mailed in July to all property owners. A taxpayer who disagrees with this assessed value, believing it to be above the January 1 lien date market value, may request an informal review by the Assessor. Property owners should present to the Assessor’s Office pertinent factual information important to the determination of the property’s market value as of January 1st of the current calendar year. If the Assessor agrees that a reduction is warranted the property owner need not file a formal assessment appeal with the Clerk of the Board of Supervisors.

If a difference of opinion still exists, the taxpayer may file a formal appeal application for reduction in the assessed value with the local Assessment Appeals Board. Once an appeal application reaches the Assessor’s Office a dialogue starts that historically results in almost 75% of filed cases being resolved with no change in assessed value. Nearly 25% of all cases result in stipulations (agreements) to reduce the assessed value. These cases are forwarded to the Appeals Board and rarely require the appearance of the property owner at a hearing. Less than 2% of filed cases are contested before, and decided by, the Appeals Board.

Appeal applications must be filed between July 2 and September 15 with the Assessment Appeals section of the Clerk of the Board of Supervisors. To appeal a roll correction or supplemental assessment, the application must be filed within 60 days of the date of notice of enrollment of that assessment.

The Assessment Appeal process may result in a Proposition 8 reduction indicating a temporary reduction in value due to a decline in market value below the property’s factored base year value (its upper limit). The reduction in assessed value and corresponding reduction in taxes applies only to the year for which the application was filed.

If the Assessment Appeal process results in a change in the base year value set by the Assessor for new construction or change in ownership, the reduction in value applies to the assessment for the year the application was filed and establishes a new base year value for subsequent years.

When a taxpayer appeals the Assessor’s determination that a change in ownership has occurred leading to a changed assessment, the legal issue is heard and adjudicated by an independently appointed legal hearing officer.

Assessment Appeals

<table>
<thead>
<tr>
<th>Year</th>
<th>Cases Per Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003</td>
<td>3,681</td>
</tr>
<tr>
<td>2004</td>
<td>2,955</td>
</tr>
<tr>
<td>2005</td>
<td>2,653</td>
</tr>
<tr>
<td>2006</td>
<td>2,861</td>
</tr>
<tr>
<td>2007</td>
<td>4,539</td>
</tr>
<tr>
<td>2008</td>
<td>11,662</td>
</tr>
<tr>
<td>2009</td>
<td>11,873</td>
</tr>
</tbody>
</table>

NOTE: Typically less than 1% of locally assessed property is appealed in Alameda County. Less than 2% of these filed cases are contested before, and decided by, the Assessment Appeals Board.

www.acgov.org/assessor
Acknowledgements

I would like to thank my staff, listed here by length of service to Alameda County, for their dedication and hard work in producing the 2010-11 Assessment Roll.

Ron Thomsen, Assessor

Administration Building

Directions
The County Assessor’s Office is located in the County Administration Building, 1st Floor, 1221 Oak Street, Oakland.

Business Personal Property is located at 125 12th Street, Suite 320, Oakland.

Parking is available in the Alcopark parking garage on Jackson Street between 12th and 13th.

I-880 North from Fremont/Hayward/San Leandro
Take the Oak Street exit, turn right on Oak Street and proceed 5 blocks toward the courthouse.

I-580 West from Livermore/Castro Valley
Take I-580 West, exit Lakeshore Drive, turn left and proceed around Lake Merritt to 14th Street. Cross Oak Street, turn left on Madison Street, cross 13th Street, and park.

I-80 East from San Francisco/Emeryville
Take I-580 East to I-980 South to I-880 South to the Jackson Street exit. Turn left on Jackson Street then turn right on 13th Street. Proceed 2 blocks to Oak Street.

Contact List

<table>
<thead>
<tr>
<th>Service</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessor</td>
<td>(510) 272-3755</td>
</tr>
<tr>
<td>Assessee Services</td>
<td>(510) 272-3787</td>
</tr>
<tr>
<td>Toll Free South County</td>
<td>(800) 660-7725</td>
</tr>
<tr>
<td>Administration/Personnel</td>
<td>(510) 272-3760</td>
</tr>
<tr>
<td>Business Personal Property</td>
<td>(510) 272-3836</td>
</tr>
<tr>
<td>Exemptions (Homeowners)</td>
<td>(510) 272-3770</td>
</tr>
<tr>
<td>(Other)</td>
<td>(510) 272-6587</td>
</tr>
<tr>
<td>Ownership Information</td>
<td>(510) 272-3800</td>
</tr>
</tbody>
</table>

OTHER PROPERTY TAX RELATED DEPARTMENTS

<table>
<thead>
<tr>
<th>Service</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recorder (Documents)</td>
<td>(510) 272-6363</td>
</tr>
<tr>
<td>Auditor (Tax Rates)</td>
<td>(510) 272-6564</td>
</tr>
<tr>
<td>Tax Collector</td>
<td>(510) 272-6800</td>
</tr>
<tr>
<td>(Tax Payment Issues)</td>
<td></td>
</tr>
<tr>
<td>Clerk, Board of Supervisors</td>
<td>(510) 272-6352</td>
</tr>
<tr>
<td>(Assessment Appeals)</td>
<td></td>
</tr>
</tbody>
</table>

Taking BART
Take the appropriate train to the Lake Merritt station and walk 3 blocks on Oak Street toward the courthouse.
### Property Assessment Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>The date taxes for the next fiscal year become a lien on property</td>
</tr>
<tr>
<td>February 15</td>
<td>Deadline to file all exemption claims</td>
</tr>
<tr>
<td>April 1</td>
<td>Due date for filing statements for business personal property, aircraft, and boats</td>
</tr>
<tr>
<td>April 10</td>
<td>Last day to pay second installment of secured property taxes without penalty</td>
</tr>
<tr>
<td>May 7</td>
<td>Last day to file a business personal property statement without incurring a 10% penalty</td>
</tr>
<tr>
<td>July 1</td>
<td>Local assessment roll is surrendered to the County Auditor. The local assessment roll is the official list of all taxable property within the county</td>
</tr>
<tr>
<td>July 2</td>
<td>First day to file assessment appeal application with the Clerk of the Board of Supervisors</td>
</tr>
<tr>
<td>Mid-July</td>
<td>Annual mailing of assessment notices to all Alameda County real property owners stating the taxable value of the property</td>
</tr>
<tr>
<td>August 31</td>
<td>Regular roll unsecured taxes due</td>
</tr>
<tr>
<td>September 15</td>
<td>Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors</td>
</tr>
<tr>
<td>December 10</td>
<td>Last day to pay first installment of secured property taxes without penalty</td>
</tr>
</tbody>
</table>