### PHONG LA ALAMEDA COUNTY ASSESSOR



The Official Newsletter of the Alameda County Assessor's Office

### MESSAGE FROM ASSESSOR LA

I hope everyone is having a wonderful summer. Did you know that summer is the season for home renovations? As your Assessor, I wish to inform you about the impact remodeling or new construction may have on your assessment. Here are answers to some of the most frequently asked questions regarding home renovations:

#### How does the Assessor know when there is construction on a property?

The Assessor periodically receives copies of building permits issued by city and county agencies. Occasionally, the Assessor may be notified by another governmental entity, an appraiser from the Assessor's Office who is out in the field, a neighbor, or directly by the property owner. When the Assessor knows about <u>new</u> construction, whether or not it is permitted, the Assessor has a legal duty to value it for assessment purposes.

#### In general, what is considered assessable (taxable) new construction?

Assessable new construction may include any of the following:

- 1. New structures;
- 2. New area (square footage) added to existing structures;
- 3. New items added to existing structures, such as bathroom fixtures/plumbing, fireplaces, central heating/air conditioning, electrical upgrades and yard improvements such as swimming pools, pergolas, patios, outdoor kitchens, etc.
- 4. Physical alterations resulting in a change in use;
- 5. Rehabilitation, renovation, or modernization that converts an improvement to the substantial equivalent of a <u>new</u> improvement;
- 6. Land development (grading, engineered building pad, or infrastructure).

### If I add square footage to my home, will the increase in my property's assessed value be based on the new square footage of the addition or will it cause a reappraisal of the entire property, including the land?

This is one of the most commonly asked questions about new construction. Under Proposition 13, which governs California's property tax process, the entire property (land <u>and</u> improvements) will only be completely reappraised when the property transfers ownership. If adding square footage, the Assessor will typically only add value for the assessable new construction.

Will the remodel of my kitchen or bathroom trigger reassessment?

Remodeling or replacing what already exists would typically be excluded from reassessment. Remodeling is primarily cosmetic. While it usually improves a building's appearance, it does not extend a building's usable life. However, if you replace a half-bath (sink and toilet) with a full bath (sink, toilet, tub/shower), the difference in value could be added to the assessed value of your property.

#### Will my assessment increase when I replace flooring, windows, or a roof?

No. This type of work is considered routine maintenance and will not cause your assessment to change.

#### How does the added value for new construction affect my taxes?

New construction will trigger a supplemental tax bill from the date of completion based on the assessed value of the new improvements. In the following year, the additional assessment for new construction is combined with the existing assessment and becomes part of the annual tax bill due in December and April.

If construction is in progress beyond any January 1 lien date, an estimate of value of the portion completed is added to the property's annual assessment.

#### How does the Assessor arrive at the added value for new construction?

The Assessor is obligated to enroll the <u>market value</u> of assessable new construction. When valuing additions to a property, partial completion of new construction, or new and "like new" projects, the sales comparison and/or cost approach is used. New construction associated with income-producing properties may be assessed using the income approach. Appraisers typically utilize standardized cost tables, provided by the State Board of Equalization, based on annual surveys of construction professionals. These costs vary by the size of the addition and the quality of the new construction.

\*Note: The price paid by a property owner for the completed project and/or the permit value may be different than State-published costs and market value. For more information on New Construction, Remodeling, and Repair, including valuation methods, please visit our website: <a href="www.acgov.org/assessor/">www.acgov.org/assessor/</a>

We are here to serve you. If you have questions, please feel free to contact our office at 510-272-3787.

Sincerely,

Phong La

Phong La

Alameda County Assessor

### FEATURE STORY: Meet doug takeda

By Kristina Molina



Assessor Phong La, Doug Takeda, Joan Dimarucut, and Kristi Roy.

In 1978, Doug Takeda stepped into the County Administration Building for his first day of work. The 28-year-old wore a crisp collar shirt, fancy tie, slacks, and dress-up shoes. "It was very quiet," Doug recalls, "except for the tap, tap, tap, ding, and zip of the manual typewriters." Back then, there was only the first-floor office because appraisers were in the field and even their supervisors would meet them outside to assign tasks and collect data. "The appraisers would never come in the office, except to complete the roll or to assist the front counter once a month." He also remembers "The Club," an exclusive six-dollar-per-year membership organization for Assessor's Office employees. The Club gave Doug exclusive access to unlimited home-brewed coffee, holiday parties, and special performances.

Little did Doug know back then on his first day of work as the Specialist Clerk in charge of the mail, office supplies, and some equipment maintenance, that the Alameda County's Assessor's Office would be his career for the next 40 years. Doug has worked for five assessors from Donald Hutchinson to recently elected Assessor Phong La. The loyal employee witnessed many celebrated changes like the removal of rented Xerox copy machines, metal desks, vinyl upholstered chairs, and a revised dress code. "It was so uncomfortable to do maintenance with business attire; I would rip my shirts all the time!" However, there were other less festive changes that Doug experienced, like employee turnover. "I like to grow with people. I have truly enjoyed seeing my coworkers get married, have kids, and become grandparents," states Doug. "I feel like we are one big family! So when someone leaves, it breaks my heart a bit!"

For Doug, the secret to his success is that he enjoys his work. "I like my work because I get to move around and interact with people; in fact, my favorite part of my job is to make people happy!" After four decades of working at the Assessor's Office, the City of Alameda native has some advice for new employees: "first you need to work hard, then you need to study for tests, and finally, you need to ask for a promotion." Doug has been disillusioned to see many talented individuals not apply for promotions because they were too afraid to fail a Civil Service exam or too shy to ask for advancement.

When asked what the one thing that he did at the Assessor's Office that he felt proud of, he replied, "staying here for 40 years!" On May 8, 2019, Doug was honored by Assessor Phong La with a 40 Years of Service Award. Congratulations to Doug for 40 years of hard work and dedicated service!

# ASSESSOR LA CONGRATULATES YOU!

I want to congratulate Shwe Myanmar Burmese Kitchen, Us Together Center, and Livermore Shakespeare Festival on their ribbon-cutting ceremonies. I wish them success in their businesses and celebrate with them on this grand milestone.



Congratulations to Shwe Myanmar Burmese Kitchen on their grand opening ribbon-cutting ceremony in the City of Livermore. Thank you to the Livermore Chamber of Commerce for organizing this event.



Congratulations to Us Together Center on their grand opening ribbon-cutting ceremony in the City of Fremont. Thank you to the Fremont Chamber of Commerce for organizing this event.



Congratulations to the Livermore Shakespeare Festival on their ribbon-cutting ceremony for their new location.

## THE ASSESSOR'S OFFICE IN THE COMMUNITY

This summer, our Office staff and I have attended various events and speaking engagements to support the residents of Alameda County.



Assessor Phong La with the APIs Mobilize Youth Leadership Program. Assessor La believes it is important to mentor and inspire young people to achieve their full potential.



Assessor Phong La attended the Oakland Chamber of Commerce Award Luncheon. Assessor La wants to support economic development in the City of Oakland and throughout Alameda County.

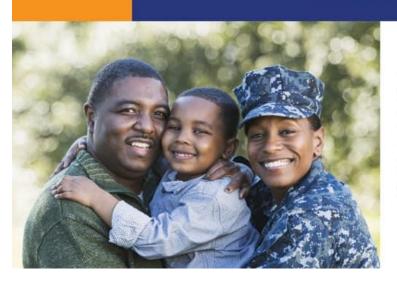


Justine Ojeda, Assessor's Office Intern, tabling with Mark Williams, Assessor's Office Communication Coordinator, at the Meek Estate 4<sup>th</sup> of July Open House in the City of Hayward.

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### VETERANS

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