

2023

Assessor Annual Report



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A Message from the Assessor

Dear Residents of Madera County,

I am pleased to present to you the 2023 Madera County Assessor Report, providing valuable information and insights into the assessment process and property values within our county. This report serves as a comprehensive overview of our efforts to ensure fair and accurate property assessments, reflecting our commitment to transparency and accountability.

Over the past year, the Madera County Assessor's Office has diligently worked to assess and value the diverse range of properties in our county. Our dedicated team of appraisers and auditors has applied the latest methodologies and tools to determine the fair market value of residential, commercial, and agricultural properties. This meticulous process ensures that property assessments are equitable and reflect the dynamic nature of our local real estate market.

In this report, you will find an analysis of property trends, including median sales prices, assessment appeals, and assessment roll growth. It also highlights the key initiatives undertaken by our office to enhance assessment accuracy and streamline our services for the benefit of property owners and the community at large. We have focused on leveraging technology, conducting thorough audits, and fostering strong partnerships with property owners to uphold the integrity of the assessment process.

Additionally, the report provides an overview of the property assessment appeals process and resources available to assist property owners in understanding their assessments. We recognize the importance of transparency and providing avenues for property owners to address any concerns or questions they may have regarding their assessments. Our goal is to ensure that property owners have access to the information and support necessary to navigate the assessment process with confidence.

I encourage you to review this report carefully and familiarize yourself with the information it contains. We believe that an informed community is essential to maintaining a fair and equitable property tax system. The report will be available on our official website [[website URL](#)], and printed copies can be obtained from the Madera County Assessor's Office.

We remain committed to serving you, the residents of Madera County, with integrity and professionalism. The Madera County Assessor's Office is dedicated to providing accurate assessments, excellent customer service, and a strong foundation for our local tax base. We value your feedback and welcome any suggestions or comments you may have to help us improve our services.

Brett Frazier
Assessor





Madera County Mission

Creating a countywide Culture of Excellence through dedicated public service.



Assessor's Office Mission

Providing accurate assessments with transparency and integrity with the dedication of serving the communities.



Meet Our Staff



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Our Website
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E-mail:
assessor@maderacounty.com



The Assessor's Team

Deputy Assessor Business & Personal Property

- Responsible for locating, valuing, & enrolling all personal property including boats, aircrafts, manufactured homes, & business equipment
- Mail business, agriculture, & other statements to collect information for locations, supplies, fixtures, & equipment

Consists of 1 Auditor/ Appraiser III

Deputy Assessor Real Property

- Responsible for valuations on all real property, commercial, industrial, & ag land properties
- Identify and value assessments for possessory interest accounts & manufactured homes

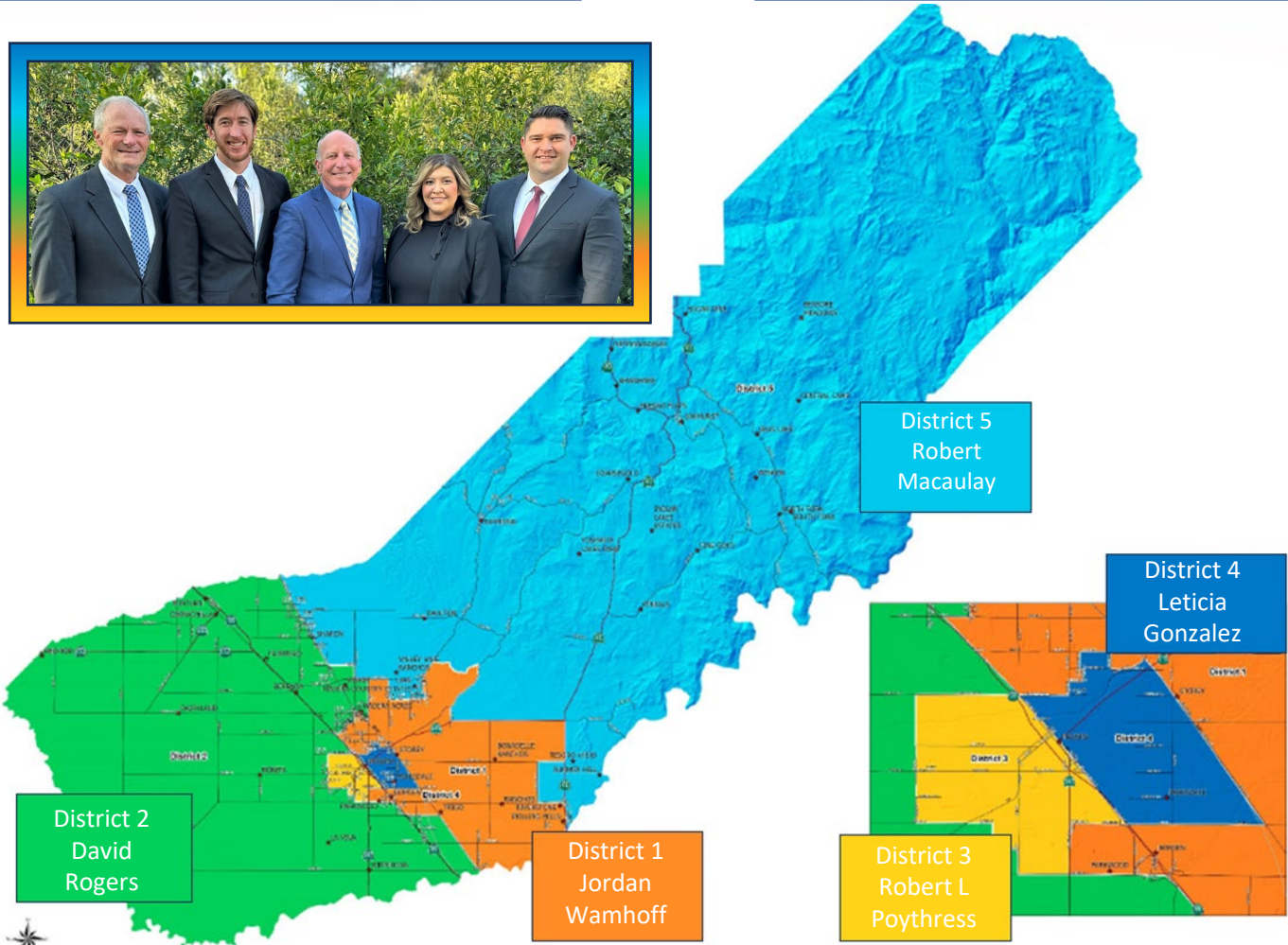
Consists of 7 Appraiser III

Deputy Assessor Appraisal Support

- Responsible for assisting the appraisal side in the processing of various documents before & after a value is determined on real & personal property
- Process change of ownerships, exemptions, permits, & update general information to assessments, GIS & mapping

Consists of 1 Principal Admin Analyst, 4 Assessment Technicians, 2 Assessment Clerk II, & 1 Senior Cadastral Drafting Technician

Supervisory Districts



District 2
David Rogers

District 1
Jordan Wamhoff


District 5
Robert Macaulay

District 4
Leticia Gonzalez


District 3
Robert L Poythress




District 1
Jordan Wamhoff



District 2
David Rogers



District 3
Robert L Poythress



District 4
Leticia Gonzalez



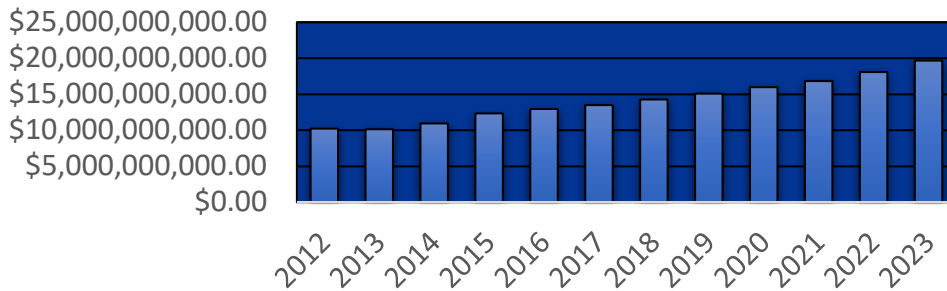
District 5
Robert Macaulay

2023 Parcels & Assessed Values

Type	# of Parcels	Assessed Value
Residential	51,581	\$11,282,284,465
Commercial	3,975	\$2,486,385,799
Agricultural	8,435	\$4,866,918,115
Personal Property	2,842	\$1,038,363,345
TOTALS	66,833	19,673,951,724

District	# of Parcels	Assessed Value
District 1	12,600	\$3,773,750,133
District 2	13,796	\$6,189,126,146
District 3	9,746	\$2,760,036,307
District 4	6,613	\$1,065,940,215
District 5	24,078	\$5,885,098,923
Totals	66,833	\$19,673,951,724

Current & Previous Roll Values



YEAR	VALUE	% INCREASE
2023	\$19,674,299,304	8.82%
2022	\$18,080,140,692	7.43%
2021	\$16,829,115,645	5.28%
2020	\$15,984,650,550	5.93%
2019	\$15,089,342,608	5.69%
2018	\$14,276,304,971	5.79%
2017	\$13,495,073,944	4.21%
2016	\$12,950,235,323	4.92%
2015	\$12,342,389,334	5.98%
2014	\$11,646,153,786	5.69%
2013	\$11,018,984,794	5.03%
2012	\$10,491,746,440	2.56%



Real Property Transfers

Total number of ALL Recorded Documents received	12,630
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Total Reappraisable Transfers	5,245
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A Breakdown of all Reappraised Transfers

Single-Family Residences/Manufactured Homes	4,388
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Multi-Family Residences	43
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Commercial/Industrial Properties	225
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Other Property Types	579
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How do I change the name on the tax bill or ownership records?

To change the name as it appears on the assessment records, a new deed should be recorded. Record the notarized deed in the County Recorder's Office along with a Preliminary Change of Ownership Report (PCOR). We recommend that you seek legal advice and/or assistance before filling out documents that affect ownership of your property.

If I add a friend or sibling on as a joint tenant to my property, would this cause a reappraisal at today's market value? What if I add them as tenants-in-common?

No. Adding joint tenants does not result in reappraisal so long as you, as the original joint tenant, remain as one of the joint tenants. As a result of this exclusion, you become an "original transferor." Once you no longer have an interest in the property, at that time, the entire property would be reappraised. However, adding someone to title as tenants-in-common is a change in ownership, unless an exclusion applies.

My domestic partner and I live in a home that I own. May I transfer one-half of my ownership interest in the property to my partner so that we could hold title as tenants-in-common without the transfer being a change in ownership reassessment?

Yes. If you are registered with the California Secretary of State, transfers of real property between registered domestic partners are excluded from reassessment

I recorded a document, why was it not transferred?

Although we cannot give legal advice, we can provide you with the requirements to make your document acceptable for processing.

- Name(s) of the Grantor(s). (Also known as the seller(s)/old owners)
- Name(s) of the Grantee(s). (Also known as the buyer(s), new owners)
- Legal Description/identification of real property located in Madera County, such as lot and tract number
- Signature(s) of grantor(s)
- Signature(s) of grantor(s) acknowledged by a notary public

In addition, a Preliminary Change of Ownership Report (Form BOE-502-A) must accompany the document. This form is available in our office or via the Assessor's website.



I just purchased a manufactured home but it's not on permanent foundation. How do I transfer it to my name?

You will need to contact the HCD (Housing and Community Development) for all necessary forms to transfer ownership of your mobile home. Some of the forms required for a title transfer include, a bill of sale signed by the owner and purchaser. Please see our resource page for website information.



Resources

Housing & Community Development

www.hcd.ca.gov

Board of Equalization

www.boe.ca.gov

Sacramento County-Public Law Library

www.saclaw.org

Madera County Tax Collector

www.maderacounty.com/government/treasurer-tax-collector

Madera County Auditor

www.maderacounty.com/government/auditor-controller

Madera County Clerk-Recorder-Elections

www.maderacounty.com/government/county-clerk-recorder-elections

Important Dates

January

January 1

- Lien date for all taxes for the coming fiscal year.

February

February 15

- Due date to file exemption claims timely and receive full exemption.
- Aircraft Statement Due

April

April 1

- Due date for filing statements for business, agriculture and vessels

May

May 7

- Deadline to file a business and agriculture statement without a 10% penalty.

June

June 30

- End of fiscal year.

July

July 1

- Beginning of the fiscal year.

November

November 30

- Deadline to file an appeal for reduced assessment with the Assessment Appeals Board for annual tax bills.

December

December 10

- Deadline for late filing Homeowners' and Veterans' Exemptions to qualify for partial exemption

* If date falls on Saturday, Sunday or legal holiday, mail postmarked on the next business day shall be deemed on time.

Personal Property

In California, personal property is assessed for property tax purposes by County Assessors. The assessment includes tangible assets such as equipment, machinery, and fixtures used in a business or farming operation. Boats and general aircraft are also considered personal property and therefore assessable. The Assessor determines assessed value based on factors such as age, condition, and market value. The assessed value is used to calculate property taxes, which support local government services and infrastructure.

Why must sales tax and freight and installation costs be included in the reported cost?

Sales tax and freight and installation costs are part of the total cost of purchasing assets for business use. These costs are components of asset value and, therefore, must be reported as part of your total reported cost.

2023 Personal Property Statements Received

Business	2,244
Agriculture	1,703
Vessels	148
Aircraft	510
Total Statements Received	4,605

Nothing has changed since last year, why do I have to still fill out the statement?

It's an annual opportunity for you to review the information we have is correct and a once a year chance for you to update any information that may have changed during the previous calendar year. If there were no changes, please sign, date, and submit the statement.

Can the county assessor prorate assessments or taxes between the buyer and seller of taxable personal property?

No. The county assessor must annually assess all property in the county to the person owning, possessing, or controlling it on the lien date. There is no provision in the law that allows the county assessor to prorate assessments between the buyer and seller of taxable personal property that is sold in the ensuing fiscal year.

I sold my personal property (boat, aircraft, machinery, or equipment) after January 1. Shouldn't the new owner be required to pay the property tax?

Even though you may no longer own the property, you are still liable for the taxes because you owned it on the January 1 lien date. When taxable personal property is sold subsequent to the lien date, it is the duty of the seller to pay the taxes on the property for the ensuing fiscal year.

Understanding Value

Assessed Value

VS

Market Value

The assessed value is the dollar value assigned to a property by an appraiser in the Assessor's office to measure applicable taxes. It determines the value of a property for tax purposes and takes comparable sales into consideration at the time of purchase.

Market value is used by lenders, buyers and sellers to estimate the appropriate selling price given current market conditions. It's essentially the value that assessors attempt to come up with before applying the assessment rate. The market value of a home typically increases more rapidly than its assessed value. However, economic downturns may cause market value to dip below assessed value.

Proposition 13

Proposition 13 was an initiative passed by the voters on June 6, 1978. The base year value can be increased each year by a maximum of 2% under Prop 13. The taxable value of property can never be greater than the Prop 13 "factored base year value."

Factor Base Year Value (The Inflation Factor)

The increased value (from Prop 13) is called "Factored Base Year Value." This is determined by the annual change of the California Consumer Price Index.

What determines market value?

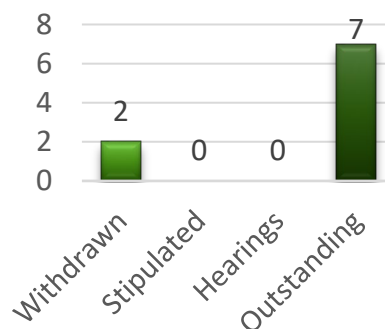
- Overall condition
- Curb appeal
- Size
- Amenities
- Comparable properties
- Buyer's or seller's market

What if I disagree with my assessment?

If you disagree with an assessment made by the Assessor, we recommend you first discuss it with an Appraiser from the Assessor's Office. Whether or not you discuss the matter with the Assessor, you also have the right to file an "Application for Changed Assessment" (assessment appeal) with the Assessment Appeals Board. The Appeals Board is an independent agency and is not connected with, nor is under the control of the Assessor's Office in any way.

Appeals

The Assessor's Office has a total of **66,397** assessments. With **9** appeals for the 2023 tax year, that's only 0.00014% of assessments.

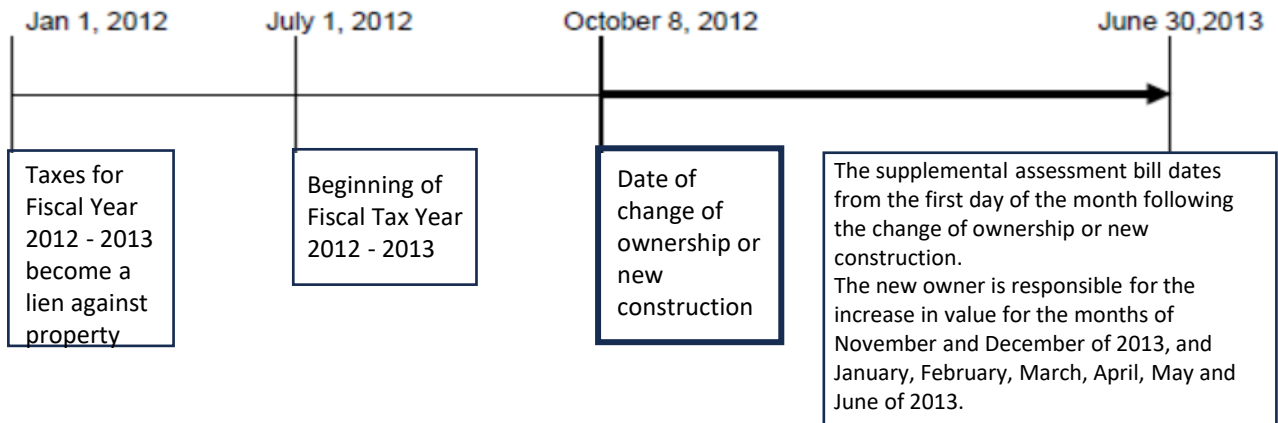


Supplemental Assessments

Supplemental Assessments are generated whenever there is a change in ownership or completion of a new construction, the Assessor shall reappraise the property at its full cash value (unless there is a qualifying exclusion or exemption from reassessment). The supplemental assessment reflects the difference between the previous value and the current value. A "notice of supplemental assessment is mailed to inform the property owner of the new valuation. The appraised value then becomes the new base year value of the property.

SUPPLEMENTAL ASSESSMENT OF PROPERTY DUE TO A CHANGE OF OWNERSHIP OR NEW CONSTRUCTION

Example: Change of Ownership - October 8, 2012



The supplemental tax estimator is a tool designed to help you estimate property taxes after purchasing your home or after new construction has been done on your property.



Supplemental Tax Estimator

Why do I have two supplementals?

If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

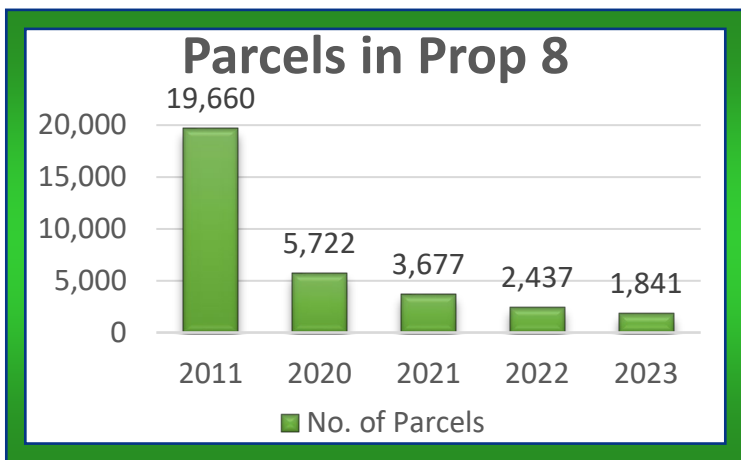
My mortgage company pays my tax bills, why do I have to pay this supplemental bill?

Usually, it is not prorated in escrow during purchase, nor is it paid by the lender through an impound account. Unlike the secured tax bill, lending agencies do not receive a copy of the Supplemental Tax Bill.

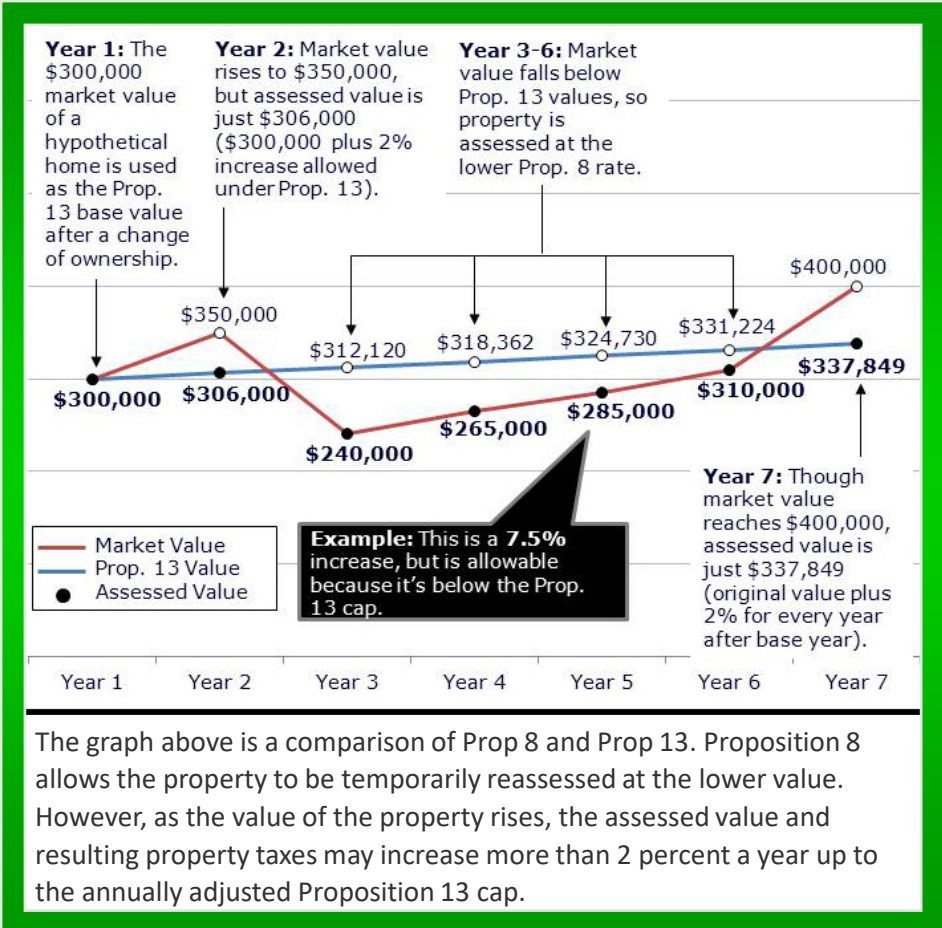
Proposition 8

California's Proposition 13 caps the growth of a property's assessed value at no more than 2 percent a year unless the market value of a property falls lower. When that happens, Proposition 8 allows the property to be temporarily reassessed at the lower value which translates into a lower property tax.

For example, if you purchase your property during a time when the real estate market falls dramatically, or if your property is damaged due to a storm or fire that causes a reduction in your property's value, you may qualify for Proposition 8. The decline in value is typically temporary and may be the result of changes in the real estate market, the neighborhood, or the property itself.



We had a total of 1,841 parcels in prop 8 for 2023. That is a 24.46% decrease from 2022.



My property value was reduced under Proposition 8. Now the assessment has increased. Why?

Proposition 8 provides that your taxable value does not exceed the current market value of the property. Once a value is temporarily reduced under Proposition 8, it is reviewed annually and adjusted, according to the market value. Once a market value exceeds the factored base year value, it will be restored. This increase is not limited to 2% as it is for your base year value

The graph above is a comparison of Prop 8 and Prop 13. Proposition 8 allows the property to be temporarily reassessed at the lower value. However, as the value of the property rises, the assessed value and resulting property taxes may increase more than 2 percent a year up to the annually adjusted Proposition 13 cap.

Proposition 19

A Breakdown of Proposition 19 that passed in California, as of November 2020....

Parent/ Child- Grandparent/ Grandchild

The property transferred must be the principal residence of the transferor and transferee. There is a value limit of current taxable value plus \$1 million (as annually adjusted). The exclusion would include family homes and farms and excludes other properties other than the principal place of residence. If transferring to a grandchild, the parents of the grandchild must be deceased at the date of transfer. **It is effective 2/16/2021**

Base Year Value Transfer Person 55 & Older/ Disabled

The properties must be the principal place of residence. To qualify, the replacement home must be purchased or newly constructed within 2 years of sale of the original property. This proposition allows transfer of value anywhere in California for any value of the replacement home. The value amount will be 100% added to the transferred value. A person may exercise this 3 times. **It is effective 4/1/2021.**

My parents transferred the family home to me prior to the effective date of Prop 19, but we have not filed a parent to child exclusion claim with your office and it is already after the Prop 19 effective date. Which form do I fill out- BOE-19-P or BOE-58-AH?

Since the transfer occurred prior to the effective date of Prop 19, the property is possibly eligible for exclusion under Prop 58, so you would fill out the BOE-58-AH.

Base Year Value Transfer- Intracounty/ Intercounty Disaster Relief

The property must be the principal place of residence. To qualify, the replacement home must be purchased or newly constructed within 2 years of the sale of the original property. This proposition allows the transfer of value anywhere in California for any value of the replacement home. The value amount will be 100% added to the transferred value. The disasters would include wildfire, as defined, or natural disaster as declared by the Governor. **It is effective 4/1/2021.**

On the Preliminary Change of Ownership Report that was recorded with the deed, I indicated that it was a gift between parent(s) & child(ren). How come the property was still reassessed?

You must still submit the proper exclusion forms (either BOE-19 or 58 depending on transfer date) to the Assessor's Office to apply for the parent to child exclusion. All exclusions are not automatically applied to a property and require specific forms to be filled out and returned to our office.

Under Proposition 19, can I transfer my tax base more than once?

Yes. Prop 19 allows homeowners who are 55 & older or disabled to transfer their tax base up to 3 times, regardless if Prop 60 was used prior. Victims of wildfires or other natural disasters may transfer their tax base once per event.

What happens if I buy a new home that costs more than my original home and I want to transfer my base year value?

You may be eligible for the exclusion however the portion that is over the value of the original property will be reassessed at current market value.

Exemption Information

Homeowner's Exemption

As of 2023	
Parcels	Exemption Amount
16,423	\$114,677,232

A Homeowners' Exemption reduces your assessed value up to \$7,000, which will lower your annual tax bill up to \$70. You may receive an 80% exemption, if not filed timely.
Homeowners that are on title and occupy their home as their principal place of residence on January 1st may apply.

How do I qualify for the homeowner's exemption?

To receive the full exemption, you must:

- Live in your home within 90 days of the completion of new construction **or** the change in ownership.
- Apply within 30 days of receiving a Notice of Supplemental Assessment.

Why do I need to supply Social Security Numbers when applying for a Homeowners' Exemption?

Social Security Numbers are used to verify the eligibility of persons claiming the exemption and prevent multiple claims. Claim forms and Social Security Numbers are kept strictly confidential.

Disabled Veterans' Exemption



The Assessor's Office would like to thank you for your service. If you are a veteran who is 100% disabled (service connected), blind in both eyes, or has lost the use of more than one limb as a result of, injury or disease during military service, you may be eligible for the Disabled Veteran's Exemption. An application must be filed with us to determine eligibility.

As of 2023	
Parcels	Exemption Amount
527	\$21,332,463



Applying for an exemption is easy. Simply scan our QR code



You can also visit our webpage at maderacounty.com/assessor then click on the Exemptions tab or give us a call at (559) 675-7710 and we will be happy to assist you.

Additional Tax Savings: Propositions, Exemptions, Exclusions

Prop 58: Claim for Reassessment Exclusion for Transfer between Parent & Child

A claim must be filed within 3 years after the date of the transfer, before the transfer, or within 6 months of receiving the Supplemental Assessment. This law allows parents to transfer property to their children, or children to transfer property to their parents, without reappraisal of the property granted. **Transfers prior to February 16, 2021.**

Proposition 193: Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild

The transfer of a principal residence between grandparents and grandchildren, and the transfer of up to one million dollars of other real property between grandparents and grandchildren, is excluded from reappraisal under certain circumstances. A timely Prop 193 must be filed to receive the exclusion. Transfers of property other than principal residences will be checked Statewide for the \$1,000,000 limit. **Transfers prior to February 16, 2021.**

Disaster Relief (Calamity):

A claim must be filed within 12 months from the date of calamity. If a calamity such as a fire or flooding damages or destroys your property you may be eligible for property tax relief. Your loss must exceed \$10,000. In such cases, the Assessor's Office will immediately reappraise the property to reflect its damaged condition. **Transfers prior to April 1, 2021.**

Proposition 60: Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling

Prop. 60 allows homeowners 55 years of age and older to transfer the base year value of their principal residence to a newly purchased residence within Madera County, providing that certain requirements are met. **Transfers prior to April 1, 2021.**

What are examples of tax-exempted properties?

Property used exclusively for religious worship, colleges, cemeteries, museums, schools, or libraries may qualify for an exemption from property taxes. Properties owned and used exclusively by a non-profit religious, charitable, scientific, or Hospital Corporation are also eligible for an exemption.

Agriculture

Williamson Act

In 1965, the Legislature passed the Williamson Act. The landowner and the county entered into a contract, which automatically renews each year for ten years. The owner of the property promises not to develop the property, and the landowner typically benefits from lower property taxes.

The land and any growing improvements are valued on their income earning ability. Though Prop 13 says that taxable value cannot increase more than 2% from one year to the next, there is no such protection under the Williamson Act. The land and growing improvement values can vary greatly from year-to-year because the components of the formula above can change every year. However, any non-living improvements, like a pump, or barn, are assessed under and protected by Proposition 13. If a property is enrolled in the Williamson Act, Proposition 13 acts as a ceiling above which the assessed value of the total If a property is enrolled in the Williamson Act, the taxable value is the lower of the Prop 13 factored base year value or Restricted Value.

Where can I apply for the Williamson Act?

You will need to contact your local city or county building and/or planning department where the agricultural property is located to apply or inquire if your property is eligible for this program.

What happens to my value if I remove trees/vines from my Ag property?

If growing improvements are removed from the property, the Assessor's office must be made aware. An Ag appraiser will then review and adjust the value accordingly.

Where can I report any Agricultural changes on my property?

Agricultural Production Questionnaires are mailed out every February for taxpayers to update growing improvement information such as crops removed, crops planted, irrigation changes, and crop production.

For more information on the Williamson Act visit <https://www.conservation.ca.gov/dlrp/wa>

Farmland Security Zone Act

The Farmland Security Zone Act was passed by the Legislature in 1999, to ensure that long-term farmland preservation is a part of public policy.

Under the provisions of the act, the landowner applies for FSZ status, and enters into a contract with the county, which, each year, automatically renews twenty years into the future. The owner of the property promises not to develop the property into alternative non-agricultural uses, in return for a further 35 percent reduction in the taxable value of land and growing improvements.



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