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FOR IMMEDIATE RELEASE: 2018/19 Assessment Roll Figures Announced

Today, Don H. Gaekle, Stanislaus County Assessor announced that the 2018-19 Regular Assessment Roll total is \$49,522,001,766. This is a **5.81%** increase over the 2017-18 roll total. The assessment roll increase is again broadly based throughout the unincorporated area (6.18%) and the combined cities (5.64%). The average increase for the incorporated cities is bracketed by Ceres (5.09%) on the low end and Patterson (7.38%) on the high end.

The increases result from reassessments for new construction, changes in ownership, annual review of decline in value properties as well as from mandated CPI (Consumer Price Index) increases on Proposition 13 values. The personal property portion of the roll, including business property, airplanes and boats increased 10.35%. Residential led the real property portion of the roll, increasing by 6.43%, followed by farm/rural property 5.83%, industrial property 5.16% and commercial property 3.28%.

It is the responsibility of the County Assessor's Office to establish assessed values of all taxable real property, mobile homes, boats, airplanes and business personal property located within the county on an annual basis. The current roll reflects activity occurring during calendar year 2017. In addition, the office reviewed the market value of over 19,000 parcels that were still valued below their Proposition 13 values in the prior year. Owners of these parcels may see increases in their assessed value for the 2018-19 roll that exceed 2%.

The number of properties assessed at market values that are below their Proposition 13 factored base values continues to decline. This year that percentage has dropped to 9% of all real property parcels. Included in this remaining percentage are approximately 1,700 commercial and industrial parcels, 1,100 farm and ranchette parcels and 12,000 single family and multiple family parcels that were purchased in the year(s) closest to the last market peak in July of 2006.

Proposition 13, enacted in 1978, requires that the Assessor establish a "Base Year Value" for real property as of the 1975 lien date, the date of any subsequent change in

ownership or for the completion of any new construction. This Base Year Value receives an annual adjustment for inflation, not to exceed 2%.

For the 2018-19 assessment roll, the inflation factor applied to Proposition 13 “Factored Base Values” is 2%. This Factored Base Value is also adjusted to reflect the addition of any new construction. If the Market Value of a property on January 1st of any year is less than the Factored Base Value, the Assessor is required to enroll the lower Market Value as of the January 1st lien date.

The roll, which includes over 178,000 assessment units of real and personal property, is the basis upon which property taxes are levied. *The 2018-19 assessment roll will produce approximately \$495 million in revenue to be shared by public schools, the county, cities and special districts.*

The majority of agricultural property in Stanislaus County is valued for tax purposes in accordance with the California Land Conservation Act (Williamson Act). This act was established in 1965 in an effort to preserve farm land and open space.

Taxpayers are advised that the Assessor does not mail annual value notices. Beginning July 2, 2018, taxpayers will be able to view their 2018-19 assessed property value(s) online at: <http://qa.co.stanislaus.ca.us/AssessorWeb/public/ValueNotice-Search.jsp>. This change was approved by the Board of Supervisors in 2011 and has saved the county taxpayers in excess of \$25,000 annually and over \$200,000 since inception.

Taxpayers who have questions about their assessed value are encouraged to contact the Assessor’s Office at (209) 525-6461 or in person at 1010 10th Street, 2nd Floor, Suite 2400, Modesto, between the hours of 8:00 a.m. and 4:30 p.m., Monday thru Friday. *“Our goal is to provide the taxpayer courteous, professional service and do our best to help them understand the complexities of the property tax process.”* Gaeklesaid.

Annual assessments may be appealed between July 2nd and November 30th 2018. Assessment Appeal forms are available from the Clerk of the Assessment Appeals Board at 1010 10th Street, 6th Floor, Suite 6700, Modesto, CA 95354 or on their website at www.stancounty.com/board/aab.shtm. Their telephone number is (209) 525-6414.

“I want to once again thank the staff of the Assessor’s office for their dedication in completing the assessment roll. They are professionals who remain committed to customer service, innovative solutions and working to develop new tools that provide more cost effective assessments and services for the residents of Stanislaus County. Our success is a direct result of the professionalism, enthusiasm and determination of our staff”.

(2018-19 Assessment Roll summary reports for Stanislaus County, and breakout reports by unincorporated area and by city, appear on the following pages.)

Historical Assessment Roll Information

| | Assessment Roll Value | Change from Prior Roll |
|---------|-----------------------|------------------------|
| 2018/19 | \$49,522,001,766 | 5.81% |
| 2017/18 | \$46,803,221,993 | 5.71% |
| 2016/17 | \$44,276,415,460 | 5.88% |
| 2015/16 | \$41,818,523,879 | 6.75% |
| 2014/15 | \$39,175,319,581 | 11.50% |
| 2013/14 | \$35,134,919,019 | 4.94% |
| 2012/13 | \$33,480,321,043 | (-1.45%) |
| 2011/12 | \$33,974,305,271 | (-3.36%) |
| 2010/11 | \$35,156,923,896 | (-4.67%) |
| 2009/10 | \$36,879,868,103 | (-7.84%) |
| 2008/09 | \$40,016,874,475 | (-6.87%) |
| 2007/08 | \$42,968,669,981 | 9.82% |
| 2006/07 | \$39,125,852,578 | 16.99% |
| 2005/06 | \$33,412,511,370 | 14.71% |
| 2004/05 | \$29,128,915,183 | 9.88% |
| 2003/04 | \$26,509,639,647 | 9.26% |
| 2002/03 | \$24,262,545,541 | 8.80% |
| 2001/02 | \$22,283,500,081 | 8.04% |
| 2000/01 | \$20,625,642,493 | 6.42% |
| 1999/00 | \$19,381,399,854 | 4.44% |
| 1998/99 | \$18,558,015,471 | 2.38% |
| 1997/98 | \$18,127,371,836 | 2.28% |
| 1996/97 | \$17,724,042,188 | 1.58% |
| 1995/96 | \$17,447,661,171 | 2.23% |
| 1994/95 | \$17,066,108,245 | 1.74% |
| 1993/94 | \$16,774,139,969 | 5.56% |

STANISLAUS COUNTY

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|------------------------------|------------------------------|-------------------------|---------------------|
| Land | 14,127,843,994 | 15,202,699,384 | 1,074,855,390 | 7.61% |
| Improvements, Fixtures, Personal Property & Penalty | 34,559,611,560 | 36,302,217,240 | 1,742,605,680 | 5.04% |
| Less: | | | | |
| *Exemptions | 1,884,233,561 | 1,982,914,858 | 98,681,297 | 5.24% |
| Total | <u>46,803,221,993</u> | <u>49,522,001,766</u> | 2,718,779,773 | <u>5.81%</u> |

| | | | | |
|---------------------------|-------------|-------------|---------|-------|
| **Homeowner Exemptions | 496,255,589 | 496,873,075 | 617,486 | 0.12% |
|---------------------------|-------------|-------------|---------|-------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

UNINCORPORATED
TAXABLE VALUE RECAP

| | | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|-----|------------------------------|------------------------------|-------------------------|---------------------|
| Land | *** | 4,898,842,313 | 5,278,386,981 | 379,544,668 | 7.75% |
| Improvements, Personal Property & Penalty | | 9,707,069,540 | 10,205,766,374 | 498,696,834 | 5.14% |
| Less: | | | | | |
| *Exemptions | | 159,547,040 | 145,402,645 | (14,144,395) | -8.87% |
| Total | *** | <u>14,446,364,813</u> | <u>15,338,750,710</u> | 892,385,897 | <u>6.18%</u> |

**Homeowner Exemptions 102,799,380 102,491,894 (307,486) -0.30%

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

*** Adjusted to include pipeline right of way value 2017-18 \$2,641,960 and 2018-19 \$2,694,797

CITIES

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|------------------------------|------------------------------|-------------------------|---------------------|
| Land | 9,229,001,681 | 9,924,312,403 | 695,310,722 | 7.53% |
| Improvements, Personal Property & Penalty | 24,852,542,020 | 26,096,450,866 | 1,243,908,846 | 5.01% |
| Less: | | | | |
| *Exemptions | 1,724,686,521 | 1,837,512,213 | 112,825,692 | 6.54% |
| Total | <u>32,356,857,180</u> | <u>34,183,251,056</u> | 1,826,393,876 | <u>5.64%</u> |

| | | | | |
|------------------------|-------------|-------------|---------|-------|
| **Homeowner Exemptions | 393,456,209 | 394,381,181 | 924,972 | 0.24% |
|------------------------|-------------|-------------|---------|-------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

CERES

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|-----------------------------|-----------------------------|-------------------------|---------------------|
| Land | 863,451,224 | 923,427,017 | 59,975,793 | 6.95% |
| Improvements, Personal Property & Penalty | 2,139,703,071 | 2,227,878,457 | 88,175,386 | 4.12% |
| Less: | | | | |
| *Exemptions | 65,382,474 | 63,972,633 | (1,409,841) | -2.16% |
| Total | <u>2,937,771,821</u> | <u>3,087,332,841</u> | 149,561,020 | <u>5.09%</u> |

| | | | | |
|------------------------|------------|------------|---------|--------|
| **Homeowner Exemptions | 37,970,552 | 37,966,163 | (4,389) | -0.01% |
|------------------------|------------|------------|---------|--------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

HUGHSON

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|--------------------|--------------------|-------------------------|--------------|
| Land | 145,327,089 | 159,785,665 | 14,458,576 | 9.95% |
| Improvements, Personal Property & Penalty | 440,235,179 | 457,935,495 | 17,700,316 | 4.02% |
| Less: | | | | |
| *Exemptions | 74,715,603 | 74,768,070 | 52,467 | 0.07% |
| Total | 510,846,665 | 542,953,090 | 32,106,425 | 6.28% |

**Homeowner Exemptions 7,189,000 7,444,537 255,537 3.55%

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

MODESTO

TAXABLE VALUE RECAP

| | <u>2017/2018 VALUE</u> | <u>2018/2019 VALUE</u> | <u>Increase or Decrease</u> | <u>% Change</u> |
|---|------------------------------|------------------------------|---------------------------------|---------------------|
| Land | 4,540,159,483 | 4,870,767,068 | 330,607,585 | 7.28% |
| Improvements, Personal Property & Penalty | 12,421,799,164 | 12,982,546,832 | 560,747,668 | 4.51% |
| Less: | | | | |
| *Exemptions | 1,268,668,250 | 1,345,877,627 | 77,209,377 | 6.09% |
| Total | <u>15,693,290,397</u> | <u>16,507,436,273</u> | 814,145,876 | <u>5.19%</u> |

**Homeowner Exemptions 201,096,708 201,430,177 333,469 0.17%

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

NEWMAN

TAXABLE VALUE RECAP

| | <u>2017/2018 VALUE</u> | <u>2018/2019 VALUE</u> | <u>Increase or Decrease</u> | <u>% Change</u> |
|---|----------------------------|----------------------------|---------------------------------|---------------------|
| Land | 171,603,746 | 185,209,464 | 13,605,718 | 7.93% |
| Improvements, Personal Property & Penalty | 505,100,362 | 540,886,946 | 35,786,584 | 7.09% |
| Less: | | | | |
| *Exemptions | 20,271,456 | 21,425,975 | 1,154,519 | 5.70% |
| Total | <u>656,432,652</u> | <u>704,670,435</u> | 48,237,783 | <u>7.35%</u> |

**Homeowner Exemptions 9,889,600 10,081,400 191,800 1.94%

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

OAKDALE

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|-----------------------------|-----------------------------|-------------------------|---------------------|
| Land | 622,572,034 | 677,566,758 | 54,994,724 | 8.83% |
| Improvements, Personal Property & Penalty | 1,516,403,865 | 1,586,643,570 | 70,239,705 | 4.63% |
| Less: | | | | |
| *Exemptions | 35,135,895 | 36,800,333 | 1,664,438 | 4.74% |
| Total | <u>2,103,840,004</u> | <u>2,227,409,995</u> | 123,569,991 | <u>5.87%</u> |

**Homeowner Exemptions 23,605,400 23,832,200 226,800 0.96%

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

PATTERSON

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|-----------------------------|-----------------------------|-------------------------|---------------------|
| Land | 476,788,140 | 528,495,973 | 51,707,833 | 10.85% |
| Improvements, Personal Property & Penalty | 1,498,539,661 | 1,591,377,257 | 92,837,596 | 6.20% |
| Less: | | | | |
| *Exemptions | 20,087,925 | 20,311,637 | 223,712 | 1.11% |
| Total | <u>1,955,239,876</u> | <u>2,099,561,593</u> | 144,321,717 | <u>7.38%</u> |

| | | | | |
|------------------------|------------|------------|---------|-------|
| **Homeowner Exemptions | 17,998,400 | 18,124,400 | 126,000 | 0.70% |
|------------------------|------------|------------|---------|-------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

RIVERBANK

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|-----------------------------|-----------------------------|-------------------------|---------------------|
| Land | 512,191,599 | 550,779,968 | 38,588,369 | 7.53% |
| Improvements, Personal Property & Penalty | 1,221,368,316 | 1,278,952,892 | 57,584,576 | 4.71% |
| Less: | | | | |
| *Exemptions | 21,955,050 | 30,763,417 | 8,808,367 | 40.12% |
| Total | <u>1,711,604,865</u> | <u>1,798,969,443</u> | 87,364,578 | <u>5.10%</u> |

| | | | | |
|------------------------|------------|------------|-----------|--------|
| **Homeowner Exemptions | 23,688,934 | 23,587,003 | (101,931) | -0.43% |
|------------------------|------------|------------|-----------|--------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

TURLOCK

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|-----------------------------|-----------------------------|-------------------------|---------------------|
| Land | 1,763,816,414 | 1,882,647,447 | 118,831,033 | 6.74% |
| Improvements, Personal Property & Penalty | 4,786,516,722 | 5,094,894,855 | 308,378,133 | 6.44% |
| Less: | | | | |
| *Exemptions | 200,274,382 | 224,532,908 | 24,258,526 | 12.11% |
| Total | <u>6,350,058,754</u> | <u>6,753,009,394</u> | 402,950,640 | <u>6.35%</u> |

| | | | | |
|------------------------|------------|------------|----------|--------|
| **Homeowner Exemptions | 64,056,747 | 64,016,881 | (39,866) | -0.06% |
|------------------------|------------|------------|----------|--------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total

WATERFORD

TAXABLE VALUE RECAP

| | 2017/2018 VALUE | 2018/2019 VALUE | Increase or Decrease | % Change |
|---|--------------------|--------------------|-------------------------|--------------|
| Land | 133,091,952 | 145,633,043 | 12,541,091 | 9.42% |
| Improvements, Personal Property & Penalty | 322,875,680 | 335,334,562 | 12,458,882 | 3.86% |
| Less: | | | | |
| *Exemptions | 18,195,486 | 19,059,613 | 864,127 | 4.75% |
| Total | 437,772,146 | 461,907,992 | 24,135,846 | 5.51% |

| | | | | |
|---------------------------|-----------|-----------|----------|--------|
| **Homeowner Exemptions | 7,960,868 | 7,898,420 | (62,448) | -0.78% |
|---------------------------|-----------|-----------|----------|--------|

*Total Veteran, Church, Welfare, School, and Religious Exemptions.

**Reimbursable Exemptions Not Subtracted From Total