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JOHN TUTEUR
ASSESSOR-RECORDER-COUNTY CLERK

NEWS RELEASE

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TOPIC: 2017-2018 \$2.4 billion assessment roll increase is largest dollar amount in history

Thanks to the work of the dedicated staff of the Assessor Division, Napa County Assessor-Recorder-County Clerk John Tuteur presented a local assessment roll of \$37.426 billion for the 2017-2018 fiscal year to Auditor Controller Tracy Schulze based on the value of all local property as of January 1, 2017. The \$2.4 billion (6.88 percent) increase in the total roll is the largest dollar increase in Napa County history. The \$2.4 billion increase for 2017-2018 is slightly greater than the entire value of the local roll in Napa County in 1980 which was \$2.37 billion. "Our \$37.426 billion local roll is the third highest per capita assessed value of California's 58 counties, just behind Marin and San Mateo and just ahead of San Francisco," Tuteur added.

Approximately \$500 million of the \$2.4 billion increase comes from the Proposition 13 required inflationary increase not to exceed 2% which applies to those properties which did not change ownership; had no new construction and were not in a decline in value status. Another approximately \$207 million represents continued upward adjustment of properties that were in a decline in value status. The number of properties in a decline in value status dropped from 4,430 in 2016-2017 to 3,763 as of January 1, 2017. The aggregate decline in value of these 3,763 properties is almost \$700 million below their Proposition 13 factored base year value. "These upward adjustments were based on real estate market data showing that the recovery remained steady during calendar year 2016," Tuteur explained. Non-residential new construction added \$238.4 million in assessed value which was the third largest increase since 1990. The balance of the 6.88 percent increase comes from changes of ownership of properties with older Proposition 13 base year values and residential new construction.

"For the eighth year in a row our certified appraisers reviewed every condo and single family residence on less than five acres throughout Napa County which meant that residential owners receive fair values that reflect market conditions as of January 1, 2017" Tuteur said. "We also reviewed commercial and industrial properties where owners supplied us with current income and expense information."

All of the municipalities showed an increase in their assessed value: American Canyon 6.04 percent; Calistoga 9.58 percent; the City of Napa 6.29 percent, Saint Helena 6.56 percent and Yountville 20.69 percent. Yountville's increase related to the sale of several major properties within the town limits.

10,406 online value notices are now available to property owners in a decline in value status and also for properties with business and farm equipment assessments; agricultural properties under California Land Conservation (Williamson Act) contracts and properties that had construction in progress between Jan. 1, 2016 and Dec. 31, 2016. Notices can be searched by either assessor parcel number or property address at <http://www.countyofnapa.org/assessorparceldata/>.

"I encourage property owners to compare their 2017-2018 value notices to their 2016-2017 property tax bills to understand the nature of the change," Tuteur said, "For those who have questions about the value shown on their notice please call or e-mail the assessor division for an informal review prior to November 15, 2017. Our staff is available to answer any questions at (707) 253-4459 or john.tuteur@countyofnapa.org"

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