



PUBLICAN'S POSTINGS



Your Tax Bill, Part 2

For now, tax season has ended. As you know, December 10th was the deadline for the first installment, after which penalties and interest are imposed. I want to continue to review the tax bill before I shift to other topics. Go grab your bill and follow along.

In my first blog, I mentioned that everyone's tax bill is different. Tax bills are not different because of law; they are different due to the variations and conditions between different properties.

As I previously said, I live in Berkeley. Everyone in Berkeley pays the same tax rate on bond measures. How do I know that? There is a box towards the upper left of the tax bill, called "Tax Rate Area" (TRA). My tax rate area is 13-000; all tax rate areas which start with the number 13 are in Berkeley. Berkeley has 5 different TRAs. The City of Fremont has 236 TRAs, which is the most in Alameda County. In a future blog, I will discuss how TRAs came into existence, and why some cities have so many.

If you wish to look up your own TRA, the Auditor-Controller publishes the "Tax Rate Book" (<http://acgov.org/auditor/tax/districtRpts19/2019-20-TaxRateBook.pdf>). There you can see that everyone in Berkeley pays the same rate on bond measures. This is not true for all other cities. Some taxpayers within the City of Oakland, for example, pay to bond measures in the Alameda Unified School District, some pay to bond measures in the Hayward Unified School District, some are in the Peralta Community College District, and some are in the Chabot-Las Positas Community College District. Your TRA will affect your taxes.

Let's zoom in on those charges which show up in the upper right corner of your bill called "Fixed Charges and/or Special Assessments." Berkeley has so many of these that my bill continues to a second page, which is unique for Alameda County. On my bill, there are the fixed charges and/or special assessments from 26 different sources, which cost me about \$4,300. If I sold my home, the new owner would also pay this same \$4,300. However, because I have lived in my home for 25 years, this represents about 36% of my total tax bill. A new owner would have a higher overall tax assessment, and the fixed charges, although the same amount, would be a smaller percentage.

Previously, I discussed two special charges which go to the Berkeley Unified School District, which cost me about \$1,500. But, 11 out of those 26 special charges, which cost me \$2,400, are for the city where I live, and which I love.

It can be difficult to find a clear explanation of the amount of the tax rates, but there are phone numbers on the bill. One must do a bit of digging to get information on these, although a web search can often get you this information.

The City of Berkeley has a website which has an explanation of all the charges on the property tax bill: https://www.cityofberkeley.info/Finance/Home/Real_Property_Annual_Tax_Statements.aspx#Property_Tax_Assessments_&_Fees. Unfortunately, only a few of these have links to websites for further information.

Some taxes are based on my square footage. I know there is an issue with how the City of Berkeley measures square footage, which is discussed here: <https://www.berkeleyside.com/2019/11/27/can-an-unfinished-but-usable-basement-space-be-taxed-berkeley-says-yes-and-the-courts-have-agreed>.

If I wish to find the names and charges online, I can access the online version of my tax bill is HERE: https://www.acgov.org/ptax_pub_app/RealSearchInit.do?showSearchParmsFromLookup=true. I can also find the names of the 26 special charges HERE: <http://acgov.org/auditor/tax/specialcontactinfo.htm>.

Wishing everyone Happy Holidays and a Happy New Year!!