



PUBLICAN'S POSTINGS



Your Tax Bill, Part 1

This is my first blog post. I intend to write about tax collection issues during our busy tax season, which ends on December 10, 2019, and then I will switch to other topics. I hope to be somewhat personal and provide some humor as I give you insight into our department.

This is posted on our website and will also be sent to everyone who has subscribed.

I assume that most of you who are reading this are property tax owners and paying your tax bill. Let me tell you about **my** tax bill, how it may differ from yours, and some of my experiences. Remember that everybody's tax bill is different. You may want to grab your tax bill so you can follow along.

The assessed value is, generally, what you paid for your house, plus an adjustment every year either up or down, depending on market values. Assessments cannot rise more than 2% per year, but there is no limit to downward assessments during market slowdowns, though that is rare. We all pay 1% "countywide tax" based on the assessed value. Don't assume that this "countywide" tax revenue all goes to the county; very little goes to the county, but we can talk about that on a future post.

I live in Berkeley. This means that I am charged with 6 different voter-approved bond debt services. For me, in Berkeley, this amounts to another .22% on my assessed value. The combined amount of the countywide tax and the bond measures make up what is called "ad valorem" taxes, which are based on the assessed value of my home.

For me, the largest bond measures is the Berkeley Unified School District bond measure, which is .12% of my assessed value. This is not the only charge on my property tax bill which goes to the Berkeley schools; there is also two other charges: one for "School Ed Progs/BSEP" and another for "School Maintenance". There are phone numbers on the bill that I could call to get an explanation of these charges, but I found good websites which explains these to me. The "School Ed Progs/BSEP" explanation is at: <https://www.berkeleyschools.net/2016/05/bsep-measure-of-2016-overview-faq/> and the "School Maintenance" is explained at: <https://www.berkeleyschools.net/departments/maintenance/>.

These two taxes were based on the improvements on my property, which is different than my assessment. The BSEP charge, according to this website, is essential for the funding of the Berkeley schools. Per this website, the tax is 37 cents per square foot. The "school maintenance" fee is 6.31 cents per square foot. I did the math, and the square footage is different than what the county thinks is my square footage. It seems the City of Berkeley has their own way of calculating square footage, using a different standard than the county. In future posts, we will discuss this further, as well as other charges which may appear on the bill.

OK, back to my tax bill. Together with the bond measures, I am contributing approximately \$2,300 to the Berkeley schools. My kids are grown now, but three of them did go to the Berkeley public schools, so I am not unhappy to continue paying this every year. Sometimes we talk about the generational pay, that the younger generation is paying for the older generation (think social security and pension plans); however, this tax is going the other way, from us older folks to pay for the schools, which younger parents need.

I hope you enjoyed the first of Publican's Postings. Please stay tuned in for future posts.