



Madera County Assessor's Office
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MADERA COUNTY ASSESSOR'S OFFICE PROPERTY TAX SAVINGS PROGRAMS

COUNTY ADMINISTERED PROGRAMS

1. **Proposition 13:** A base-year value is established upon the acquisition or completion of new construction, of real property and may be increased a maximum of 2% per year.
2. **Homeowner's Property Tax Exemption:** A maximum of \$7,000 of value may be exempted following application.
3. **Parent-Child Transfer Exclusion (Prop. 58):** The value of the principal residence plus \$1,000,000 of other real property value is excluded from reappraisal upon application following transfer from grandparent to grandchild, if the parents are deceased.
4. **Grandparent-Grandchild Transfer Exclusion (Prop. 193):** The value of the principal residence plus \$1,000,000 of other real property value is excluded from reappraisal upon application following transfer from grandparent to grandchild, if the parents are deceased.
5. **Intra-County Transfer Exclusion for Those 55 Years of Age and Older, or Permanently Disabled (Prop. 60):** A replacement property, within in County of Madera, must be less than or equal in value to the original residence in order to qualify for the exclusion, following application.
6. **California Land Conservation Act – CLCA (The Williamson Act or Ag Preserve):** Taxable value for these properties is the lesser of the factored base-year value or a calculated value, whichever is less, under a twenty-year annually renewing contract.
7. **Farmland Security (FSZ's, or the Super-Williamson Act):** Taxable value for these properties is set at a maximum of 65% of the factored base-year value or a calculated value, whichever is less, under a twenty-year annually renewing contract.
8. **Calamity Relief (Revenue & Taxation Code Section 170 et. seq.):** Value is reduced by the percentage of damage incurred until repairs are completed, at which time the Prop. 13 factored base-year value is reinstated.
9. **Proposition 8 Declines in Value:** If a property's value declines below the Prop. 13 values, a review of the value may be conducted as each lien date to enroll the lesser of the two values. Once the Prop. 13 value is again established as the lesser of the two values, it is reinstated as the upper limit of taxable value.

Additional information may be found at the Madera County Assessor's Office website:
www.Madera-County.com/Assessor