

# Contra Costa County

# Office of Assessor

2530 Arnold Drive, Suite 400  
Martinez, California 94553-4359  
FAX: (925) 313-7660  
Telephone: (925) 313-7500

**Gus S. Kramer**  
Assessor

**Sara Holman**  
Assistant Assessor  
Administration

**Louis Rivara**  
Assistant Assessor  
Valuation



June 21, 2016

Michael Simmons, Foreperson  
Contra Costa County Civil Grand Jury  
725 Court Street  
Martinez, CA 94553-0091

Dear Mr. Simmons,

Attached is a copy of the Assessor's responses to the 2015-2016 Contra Costa County Civil Grand Jury Report No. 1602, entitled, "Protecting Our Groundwater Resources."

If you have any questions related to the Assessor's responses, please contact our Assistant Assessor-Valuation, Louis Rivara at (925) 313-7504.

Sincerely,

GUS S. KRAMER  
County Assessor

C: David Twa, County Administrator  
Linda Wilcox, Deputy County Counsel

**Assessor's Response to Grand Jury Report 1602, entitled  
"Protecting our Groundwater Resources"  
as prescribed by Penal Code 933.05.**

Assessor's response to Finding F5

The Contra Costa County Assessor agrees with Finding F5. The Contra Costa County Assessor can access Department of Water Resources well log data and related historical data that are made available to the Assessor either by manually sorting through paper records or by accessing electronic data as allowed by the Department of Water Resources. The Contra Costa County Assessor can access water district backflow preventer installation records and related historical data that are made available to the Assessor either by manually sorting through paper records or by accessing electronic data as allowed by the water district.

Assessor's response to Recommendation R3

The Contra Costa County Assessor will not implement the Grand Jury Recommendation R3 because it is not warranted or reasonable.

The Contra Costa County Assessor does not need to verify or review the assessed value of each parcel.

In 1978, the California voters overwhelmingly approved Proposition 13 which established the new property tax laws for the State of California. Proposition 13 established a 1975 base year value for all property. That means every water well in the State as well as Contra Costa County was valued and included on the assessment roll with a 1975 base. Proposition 13 also established the law for changes to the base year value of a parcel. Base year values can change for reasons like new construction, removals, and changes in ownership. When a change in ownership occurs as in the sale of a property to a new buyer, all of the property is sold and establishes a new base year value based on the sale date and the market value at the time of sale. This new assessment

includes the value of the well in its current condition. Drilling a new water well is considered new construction. In order to drill a well the owner must take out a permit. The Environmental Health Department is the department that issues permits for new wells. They notify the Assessor which triggers a new assessment and new base year value for the water well. The Environmental Health Department is also the department that issues permits for the removal or abandonment of water wells. They notify the Assessor which triggers a new assessment and new base year value for the removal of the water well. Collecting, assembling, reviewing, and confirming data from many agencies would be enormously costly and labor intensive. Matching paper to paper and then making a field visit to verify on-site, adds to the extreme cost of this idea. Currently there is no funding or staffing for the enormously costly and labor intensive idea. The reason the Contra Costa County Assessor disagrees is, if funding was available it will not create or impact any assessments, property values, or tax revenue. Presently, there are no funds available for this project. The Assessor will cooperate with these departments as allowed by law.

The recommendations in this report should be the sole responsibility of the Contra Costa County Environmental Health Department not the County Assessor.