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May 9, 2024

Sonoma County Assessor Response to Concentrated Feeding Operations Petition Report

Under Proposition 13, a property is appraised at market value as of the date of the transfer or the completion of construction. That value becomes the assessed value and increases no more than 2% a year based on the CPI that the State Board of Equalization publishes. Under the Williamson Act, a property must be in contract to remain in agricultural operation for a minimum of 10 years. Under the contract, the Assessor must annually value the agricultural component at a restricted value based on income. This typically results in a significant reduction in the assessed value. At a minimum, a property should see a reduction of 25% of the agricultural component under California Revenue and Taxation Code § 423.3. The reduction varies per property as the Proposition 13 base year value of each property is individually dependent on when that assessment was made. Should a property owner decide to not renew their Williamson Act contract, they must record the nonrenewal, which is a process that takes 10 years. Each year following the nonrenewal, the value increases towards the Proposition 13 value and at year 10, the property is at its full Proposition 13 value. If the County enacts the nonrenewal process due to non-compliance, that nonrenewal period is also 10 years. The property owner could protest and the increase in value would be halted for 5 years while they work with the County to bring the property into compliance.

In order to determine what the property tax implications would be from this initiative, the Assessor would need a list of properties that would be impacted. The Assessor does not track the data necessary to identify large or medium CAFOs and, since each property's base year value is determined individually, the Assessor cannot make a generalized estimate of the impact of value.