

# Reasons for Property Tax Reassessment in California

Property tax reassessment is a process in which the market value of a property is reevaluated for tax purposes. In California, property tax reassessment usually occurs when a property is sold or transferred to an unrelated party, which can result in a higher tax rate. However, some transfers, such as those between parents and children, or grandparents and grandchildren, may be exempt from reassessment if they meet certain requirements.

## **Transfers that will trigger a reassessment:**

- **Change in Ownership:** Purchases and non-primary residence transfers among friends or family.
- **New Construction:** New buildings or additions, with only the new construction value added to the assessment.
- **Remodels:** Adding square footage or new features like a spa/pool, and complete kitchen or bath upgrades.

## **Transfers that will not trigger a reassessment:**

- **Family Transfers:** Between spouses or from parent to child if it's the primary residence.
- **Refinancing:** As long as the title remains unchanged.
- **Trust Transfers:** When the trustor and deed grantor are the same.
- **Routine Maintenance:** Normal repairs and retrofitting for safety or disability accommodations.

## **Can my assessed value be reduced?**

This is possible if there is property damage or structure removal, but requires that you apply for a review of assessment with your county assessor office.

