**November 19, 2019**

**Phong La, Alameda County Assessor**

Phong Labegan his presentation with an inspiring tale of how his family came to the United States as refugees from Vietnam when he was two years old (i.e., picked up at sea by the U.S. Navy) and settled in Union City.  He described how his parents went from picking lettuce to starting their own successful small businesses to provide a better life for him and his siblings.  Phong is a graduate of James Logan High School in Union City, lived in Fremont after law school, and he, his wife and daughter now live in Alameda.  Phong received his BA from UC Davis in 2000, his JD from the UC Hastings College of the Law in 2003, and is a member of the Rotary Club of Alameda.

After describing his personal background, Phong explained why he decided to run for office and his beliefs that guide his leadership of the office, one of the largest Assessor's Office in California.

The presentation included the following topics:

* About the Assessor’s Office
* Business & Personal Property
* Property Renovations & Assessments
* Change is Ownership
* Base Property Transfer
* Exemptions
* Appeals

[Click here to see the full presentation.](2019%2011%2019%20Assessor%20PDF.pdf)

As mandated by the California Constitution, the primary purpose of the Assessor is to accurately determine the taxable value of all land, improvements, and business and personal property located in Alameda County.

The Assessor and his staff:

* Locates and identifies the ownership of all taxable property in Alameda County
* Determines the taxability of all property
* Determines if property is subject to reappraisal at fair market value when it changes ownership
* Determines if property that undergoes new construction or alteration is subject to reappraisal
* Annually assesses all real estate in accordance with the California Constitution (Proposition 13)
* Annually assesses all taxable business personal property at its fair market value
* Determines and applies all legal exemptions
* Surrenders an accurate assessment roll to the Auditor-Controller’s Office prior to July 1st.

Phong went on to explain the roles of the Assessor’s Office (designates a value to property and determines eligibility and applies exemptions) in relationship Auditor’s Office (calculates taxes and applicable refund) and the Treasurer-Tax Collector’s Office (collects taxes). In his presentation, Phong explained the different types of property exemptions (i.e, Church, Religious, Welfare, Homeowner, Disabled Veteran’s).

Currently, La has joined a "fair share lawsuit" headed by the LA County Assessor to challenge some companies that rely on original property uses that no longer reflect actual uses (e.g. Comcast & AT&T whose rates do not include Internet usage.)

Among the other interesting information that Phong shared were

* Tesla is the largest tax payer in Alameda County;
* The minimum value to assess is $2,000, but he wants to increase the value to $10,000 to make the operation more efficient;
* The only times the assessment changes is when either the square footage or the use of the property changes;
* State law now allows a property owner to add a second unit on a residential property and La recommends doing that to provide more housing space.