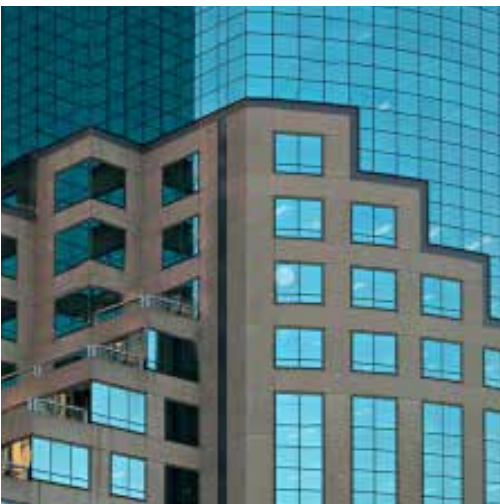


SACRAMENTO COUNTY OFFICE OF THE ASSESSOR



2014 ANNUAL REPORT

KATHLEEN KELLEHER ASSESSOR



OUR MISSION

We will create equitable, timely and accurate property tax assessments to fund public services.

We will be a source of accurate and timely property information for local government and the community.

OUR VISION

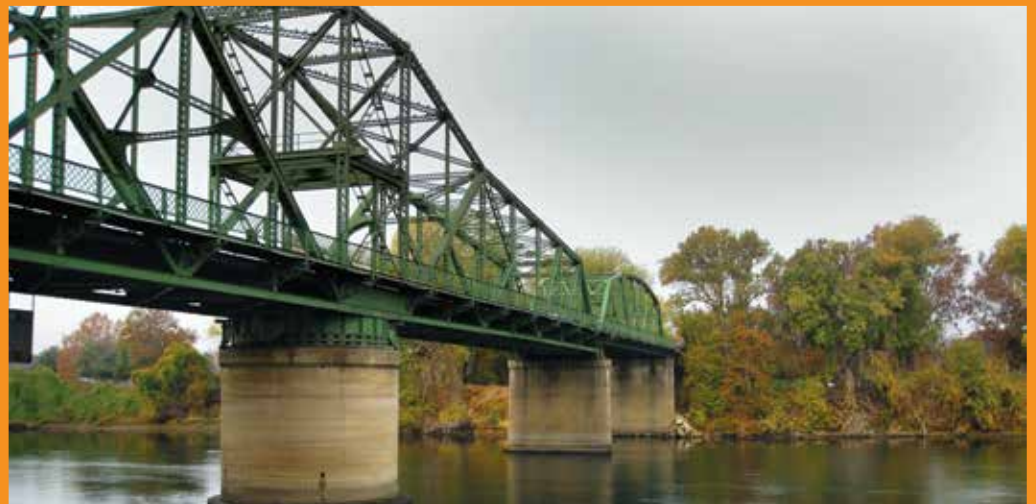
To put an accurate, timely and explainable tax bill in the hands of each property owner.

OUR VALUES

Solution-oriented Customer Service: To provide solution-oriented customer service.

Stewards of the Public Trust: To be good stewards of the public trust.

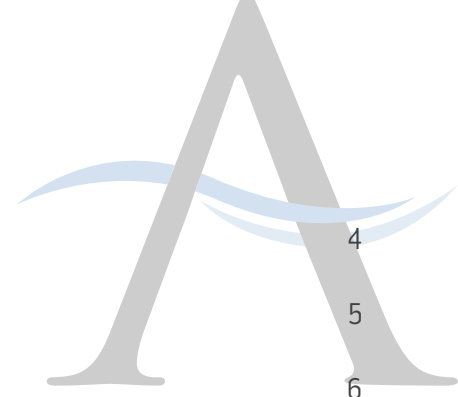
Respect: To respect the opinions and beliefs, contributions and diversity of others.





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WELCOME TO THE 2014 ASSESSOR'S ANNUAL REPORT

This report provides statistical information about the Assessor's Office workload, as well as assessed value information for the County of Sacramento and the seven Cities we serve – Citrus Heights, Elk Grove, Folsom, Galt, Isleton, Sacramento and Rancho Cordova.

The 2014-15 assessment roll showed an overall increase of 6.4% over the prior year. Most of the increase was the result of the increase in value of properties that were in a reduced status, known commonly as "Proposition 8". California has a unique tax system known as "Proposition 13", which sets the assessed value of a property at its acquisition value and caps the growth in assessed value at 2% per year, unless the market value is lower. When this occurs, Prop. 8 allows the Assessor to temporarily reduce the assessed value to market value. It also requires that the property be reevaluated each year as of January 1 to determine if the Prop. 13 value still exceeds current market value.

Despite on-going funding and staffing shortages, our office completed several notable projects. An "Assessed Value Look-Up" was added to the Assessor's website that allows taxpayers to review this year's assessed value before the annual tax bills are created. An on-line "Request for Review" process was also implemented. By providing a few pieces of information to an on-line form, property owners can request a free review of their property assessment. This has streamlined the process and allowed my office to respond faster than ever before.

In preparation for increased building activity, a new system for collecting, analyzing and storing permit information was implemented

in late spring. The system gives my staff greater flexibility and puts into place much-needed controls and reports.

The 2014 80th Annual Conference of the International Association of Assessing Officers (IAAO) was held in Sacramento in August. This prestigious event brought over 1,000 attendees and guests to the Sacramento area and allowed us to showcase all that Sacramento has to offer. I was honored to serve as Co-Chair of this event with my predecessor, Ken Stieger, retired Assessor of Sacramento County. The event also allowed my office to participate in the "Eye Make a Difference" charity, which provides refurbished eyeglasses to those in need around the world.

This year presented several other opportunities to me as well. I currently serve as the President of the Bay Area Assessor's Association and the Treasurer of the California Assessor's Association. These two organizations provide support to members on assessment issues and provide a forum for discourse on emerging issues.

In closing, I'd like to acknowledge a truly remarkable staff. All that has been achieved over the past year would have been impossible without the hard work and cooperation of the individuals who work for this office.

Finally, as elected Assessor, I recognize the great trust that has been placed in me and the responsibilities that accompany the position I hold. I remain mindful of my duty to create assessments that are fair and equitable within the guidelines of the law.

Sincerely, Kathleen Kelleher






THE ROLE OF THE COUNTY ASSESSOR

The activities of the County Assessor are governed by the California Constitution, the laws passed by the legislature, and the administrative rules adopted by the State Board of Equalization. The Assessor is an elected office.

As administrator of a County department, the Assessor is responsible for managing the department in an orderly and economical manner in conformance with budget constraints.

For property tax purposes, the Assessor is responsible for determining the assessed

value of all taxable real and personal property located within Sacramento County. The Assessor has four primary duties:

- ▶ Locate all taxable property
- ▶ Identify the owner of all taxable property
- ▶ Establish the assessed value of all taxable property in accordance with the law
- ▶ Publish both annual and supplemental assessment rolls

The Assessor ensures that all property owners are taxed at the legally-mandated level and districts that provide public services receive the funding to which they are entitled.

THE ASSESSOR'S ROLE IN PROPERTY ASSESSMENT

California's system of property taxation under Article XIII A of the state constitution, commonly referred to as Proposition 13, values real property at its 1975 fair market value with annual increases limited to the inflation rate, as measured by the California Consumer Price Index, or 2%, whichever is less.

Subsequently, real property is reappraised by the Assessor for tax purposes only when:

- ▶ A change in ownership occurs
- ▶ New construction is completed
- ▶ New construction is unfinished on the lien date (January 1)

- ▶ Market value declines below Proposition 13 factored value on the lien date, often referred to as Prop 8

If none of these things occurs, the assessed value of a property should increase by no more than 2% per year.

The law provides that the sale price of the property is presumed to be its market value unless the Assessor can demonstrate through market or other evidence that the sale price does not accurately reflect market value. The Assessor must also adjust the sales price of a property to reflect any value attributable to non-cash items exchanged in a sale.

PROPERTY TAX WORK FLOW

Clerk-Recorder

Provides copies of all deeds and recorded documents

Cities and County

Provide copies of all building permits issued



Assessor

Assesses all real and personal property throughout the county

Auditor-Controller

Applies tax rates and special assessments and prepares tax bills

Treasurer-Tax Collector

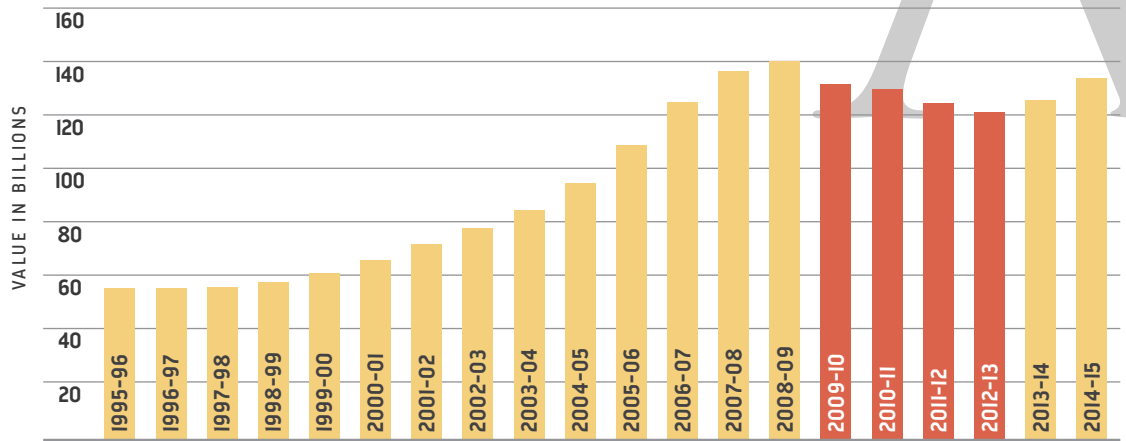
Issues tax bills, collects and refunds payments

Auditor-Controller

Allocates the monies to over 175 local taxing agencies

20 YEAR HISTORY OF LOCAL ASSESSMENT ROLLS: 2014-15

The strengthening real estate market is reflected in increasing assessed value for 2014-15.



YEAR	VALUE IN BILLIONS	AMOUNT OF INCREASE	% CHANGE
1995-96	53,986,208,538	708,323,536	1.32%
1996-97	54,277,136,339	290,927,801	0.54%
1997-98	54,923,758,143	646,621,804	1.19%
1998-99	57,124,740,193	2,200,982,050	5.21%
1999-00	60,683,947,741	3,559,207,548	6.23%
2000-01	65,492,664,146	4,808,716,405	7.92%
2001-02	70,865,516,436	5,372,852,290	8.20%
2002-03	77,723,045,414	6,857,528,978	9.68%
2003-04	85,081,667,450	7,358,622,036	9.47%
2004-05	95,302,760,110	10,221,092,660	12.01%
2005-06	109,328,224,993	14,025,464,883	14.72%
2006-07	125,674,965,255	16,346,740,262	14.95%
2007-08	137,707,020,735	12,032,055,480	9.57%
2008-09	140,630,362,269	2,923,341,534	2.12%
2009-10	131,627,517,985	-9,002,844,284	-6.40%
2010-11	128,769,550,688	-2,857,967,297	-2.17%
2011-12	124,811,746,576	-3,957,804,112	-3.07%
2012-13	121,495,031,861	-3,316,714,715	-2.66%
2013-14	126,311,591,786	4,816,559,925	3.96%
2014-15	134,497,818,408	8,186,226,622	6.48%

*GROSS TOTALS SECURED AND UNSECURED

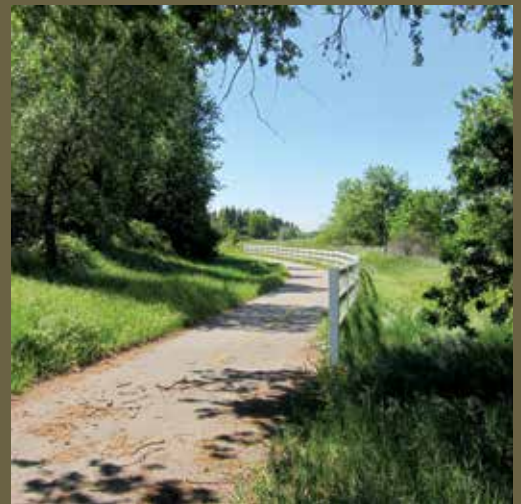
2014-15 DISTRIBUTION OF VALUE BY PROPERTY TYPE

SECURED REAL PROPERTY VALUE

PROPERTY TYPE	ASSESSMENTS	2013-14 VALUE	2014-15 VALUE	RATIO OF TOTAL VALUE TO PRIOR VALUE
Single Family Residential	378,592	74,701,786,392	81,663,663,467	1.093
Mobile Homes	7,783	380,745,489	372,111,787	0.977
Multi-Family Residential	21,156	11,056,089,589	11,767,751,540	1.064
Vacant Residential Land	14,610	1,057,240,202	1,124,828,964	1.064
Commercial	13,063	21,290,969,518	21,217,767,877	0.997
Vacant Commercial Land	1,928	619,211,434	577,682,674	0.933
Industrial	4,702	5,162,684,294	5,099,797,483	0.988
Vacant Industrial Land	1,373	356,839,908	352,815,844	0.989
Vacant and Improved Rural	5,661	1,736,092,223	1,796,437,162	1.035
Unrestricted Rural	1,228	595,427,425	695,812,238	1.169
Restricted Rural	1,415	481,343,246	520,059,697	1.080
Oil, Gas, Mineral Rights	139	94,712,630	107,481,161	1.135
Other*	21,569	1,101,635,651	1,112,930,135	1.010
TOTALS**	473,219	118,634,778,001	126,409,140,029	1.066

*Churches, miscellaneous vacant land

**Gross totals, before Exemptions, less Secured Fixtures and Personal Property



SUMMARY OF PROPERTY TYPES BY JURISDICTION

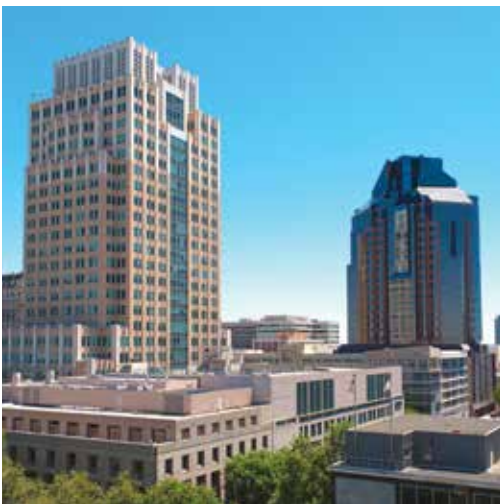
JURISDICTION	SINGLE FAMILY WITH HEX*	SINGLE FAMILY WITHOUT HEX*	MULTI FAMILY RESIDENTIAL	VACANT LAND	COMMERICAL	AGRICULTURAL	MOBILE HOMES	OTHER	TOTAL
Citrus Heights	13,126	9,434	1,415	458	622	0	1,921	362	27,338
Elk Grove	27,136	19,965	332	2,957	969	27	249	776	52,411
Folsom	13,294	7,699	309	1,659	754	22	855	623	25,215
Galt	3,670	2,759	194	414	205	3	362	132	7,739
Isleton	82	143	20	151	87	1	44	38	566
Rancho Cordova	9,069	7,650	920	1,822	1,306	26	1,356	354	22,503
Sacramento City	62,667	57,820	8,544	8,560	7,373	8	3,224	4,670	152,866
Unincorporated Area	86,757	62,821	7,464	7,127	6,052	2,556	7,825	3,979	184,581
TOTALS	215,801	168,291	19,198	23,148	17,368	2,643	15,836	10,934	473,219

*Homeowners' Exemption

LOCAL ASSESSMENT ROLL TOTALS BY JURISDICTION

JURISDICTION	2013-14	2014-15	% CURRENT YEAR CHANGE*	% CURRENT ROLL*
Citrus Heights	5,649,502,066	5,968,817,301	6%	4%
Elk Grove	14,987,766,534	16,575,873,340	11%	12%
Folsom	10,593,534,911	11,351,101,940	7%	9%
Galt	1,473,374,167	1,628,258,801	11%	1%
Isleton	47,537,038	49,531,542	4%	0%
Rancho Cordova	6,699,654,404	7,025,274,256	5%	5%
Sacramento City	40,172,252,871	42,549,870,076	6%	32%
Unincorporated Area	46,687,969,795	49,349,091,152	6%	37%
TOTAL VALUE (Gross)	126,311,591,786	134,497,818,408	6%	100%

*Percentages rounded to the nearest whole number



SECURED ROLL PROP 13 AND PROP 8 BASE YEAR VALUES

BASE YEAR	PARCELS	PERCENT OF TOTAL PARCELS	ASSESSED VALUE	% OF TOTAL ASSESSMENT
1975	38,404	8.5%	4,434,792,525	3.5%
1976	3,150	0.7%	565,910,588	0.4%
1977	3,992	0.9%	490,635,640	0.4%
1978	4,849	1.1%	676,875,782	0.5%
1979	4,813	1.1%	740,826,269	0.6%
1980	4,336	1.0%	772,462,360	0.6%
1981	3,094	0.7%	577,645,944	0.5%
1982	2,611	0.6%	519,405,420	0.4%
1983	2,316	0.5%	805,045,620	0.6%
1984	4,957	1.1%	1,104,775,079	0.9%
1985	3,908	0.9%	798,839,589	0.6%
1986	4,831	1.1%	1,049,604,431	0.8%
1987	6,529	1.4%	1,375,493,503	1.1%
1988	5,631	1.2%	1,444,461,836	1.1%
1989	6,622	1.5%	1,599,151,199	1.3%
1990	7,479	1.7%	2,030,980,392	1.6%
1991	5,254	1.2%	1,562,389,312	1.2%
1992	4,631	1.0%	1,571,183,928	1.2%
1993	5,100	1.1%	1,448,806,868	1.1%
1994	6,435	1.4%	1,823,115,010	1.4%
1995	5,729	1.3%	1,580,898,233	1.3%
1996	6,459	1.4%	1,597,811,750	1.3%
1997	7,181	1.6%	2,131,717,645	1.7%
1998	8,513	1.9%	2,234,859,058	1.8%
1999	10,982	2.4%	3,019,545,640	2.4%
2000	11,840	2.6%	3,274,039,069	2.6%
2001	13,046	2.9%	3,911,461,447	3.1%
2002	12,724	2.8%	4,420,256,468	3.5%
2003	7,792	1.7%	3,321,431,831	2.6%
2004	4,209	0.9%	2,415,241,628	1.9%
2005	2,029	0.5%	1,082,179,633	0.9%
2006	823	0.2%	923,359,632	0.7%
2007	1,128	0.3%	756,866,485	0.6%
2008	6,838	1.5%	2,533,608,123	2.0%
2009	24,470	5.4%	5,488,557,819	4.3%
2010	21,749	4.8%	5,579,572,474	4.4%
2011	21,596	4.8%	5,705,601,210	4.5%
2012	25,502	5.7%	6,092,418,206	4.8%
2013	29,269	6.5%	8,066,482,256	6.4%
2014	99,827	22.1%	36,880,830,127	29.4%
TOTAL*	450,648	100.0%	126,409,140,029	100.0%



*Total does not include nontaxable and non-assessable parcels



SECURED ROLL PROP 13 BASE YEAR VALUES

BASE YEAR	PARCELS	PERCENT OF TOTAL PARCELS	ASSESSED VALUE	% OF TOTAL ASSESSMENT
1975	38,504	8.5%	4,575,680,419	3.3%
1976	3,162	0.7%	575,929,426	0.4%
1977	3,997	0.9%	494,285,807	0.4%
1978	4,862	1.1%	684,974,163	0.5%
1979	4,833	1.1%	767,807,987	0.6%
1980	4,366	1.0%	826,551,016	0.6%
1981	3,117	0.7%	604,035,527	0.4%
1982	2,659	0.6%	581,944,599	0.4%
1983	2,392	0.5%	858,109,279	0.6%
1984	5,025	1.1%	1,213,033,830	0.9%
1985	3,951	0.9%	852,577,156	0.6%
1986	4,891	1.1%	1,189,014,768	0.9%
1987	6,619	1.5%	1,598,275,501	1.1%
1988	5,706	1.3%	1,569,426,839	1.1%
1989	6,715	1.5%	1,697,892,831	1.2%
1990	7,775	1.7%	2,236,848,699	1.6%
1991	5,817	1.3%	1,814,116,840	1.3%
1992	4,896	1.1%	1,779,879,635	1.3%
1993	5,241	1.2%	1,636,219,268	1.2%
1994	6,543	1.5%	1,969,883,033	1.4%
1995	5,819	1.3%	1,697,121,576	1.2%
1996	6,549	1.5%	1,748,368,999	1.3%
1997	7,258	1.6%	2,251,805,793	1.6%
1998	8,639	1.9%	2,493,941,047	1.8%
1999	11,315	2.5%	3,392,437,625	2.4%
2000	12,273	2.7%	3,730,100,443	2.7%
2001	13,863	3.1%	4,776,551,826	3.4%
2002	15,936	3.5%	5,875,936,380	4.2%
2003	17,214	3.8%	7,350,614,470	5.3%
2004	19,415	4.3%	9,175,750,323	6.6%
2005	17,890	4.0%	9,405,220,977	6.8%
2006	11,885	2.6%	8,579,905,471	6.2%
2007	11,142	2.5%	7,747,577,875	5.6%
2008	14,691	3.3%	6,721,786,482	4.8%
2009	26,010	5.8%	6,610,389,291	4.7%
2010	22,301	4.9%	5,871,453,134	4.2%
2011	21,720	4.8%	5,850,671,456	4.2%
2012	25,487	5.7%	6,017,264,442	4.3%
2013	28,916	6.4%	7,686,261,897	5.5%
2014	21,254	4.5%	4,746,917,582	3.4%
TOTAL*	450,648	100.0%	139,256,563,712	100.0%

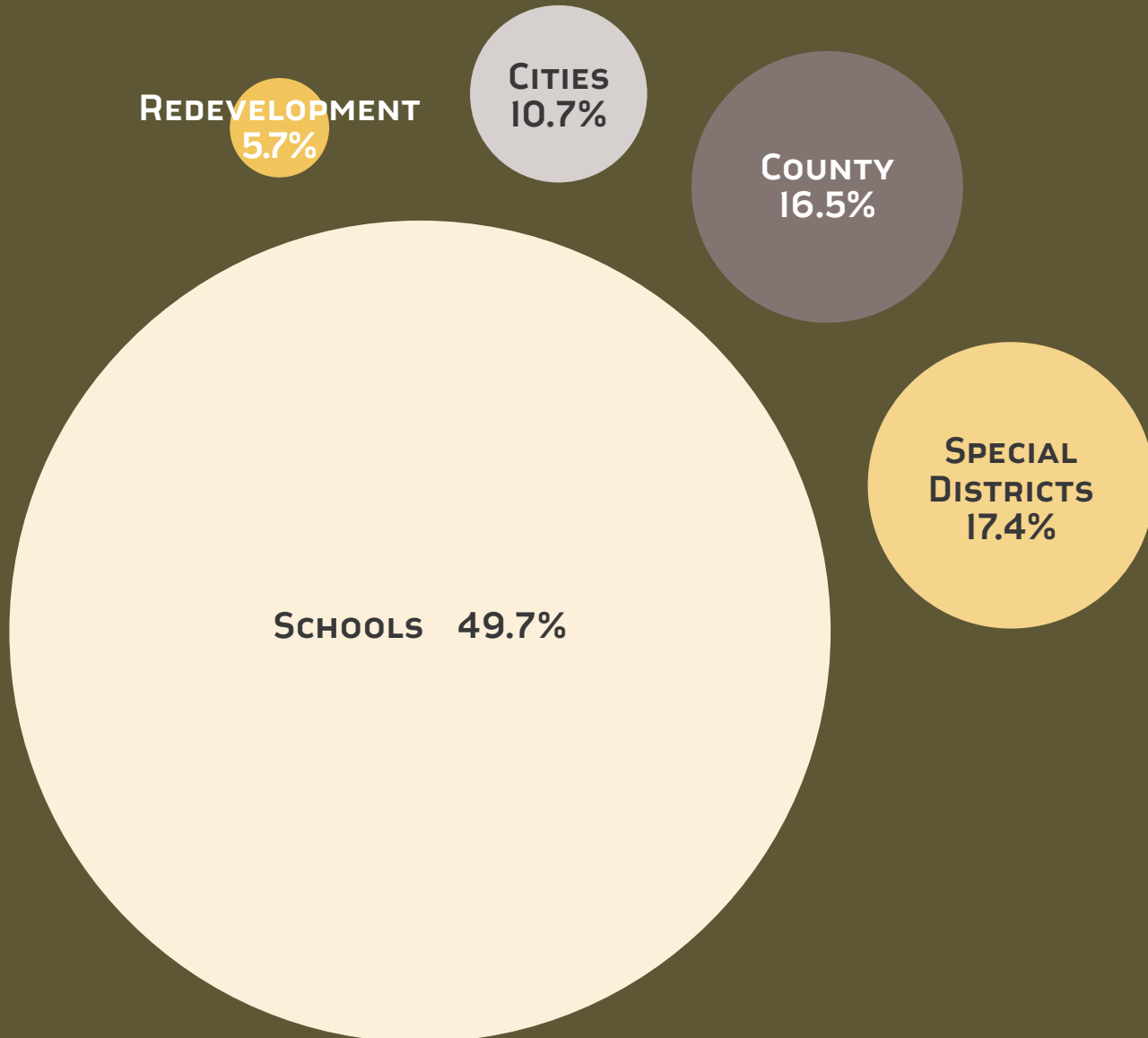
*Total does not include nontaxable and non-assessable parcels

PROPERTY TAXES AT WORK

Property Tax Revenue Allocations

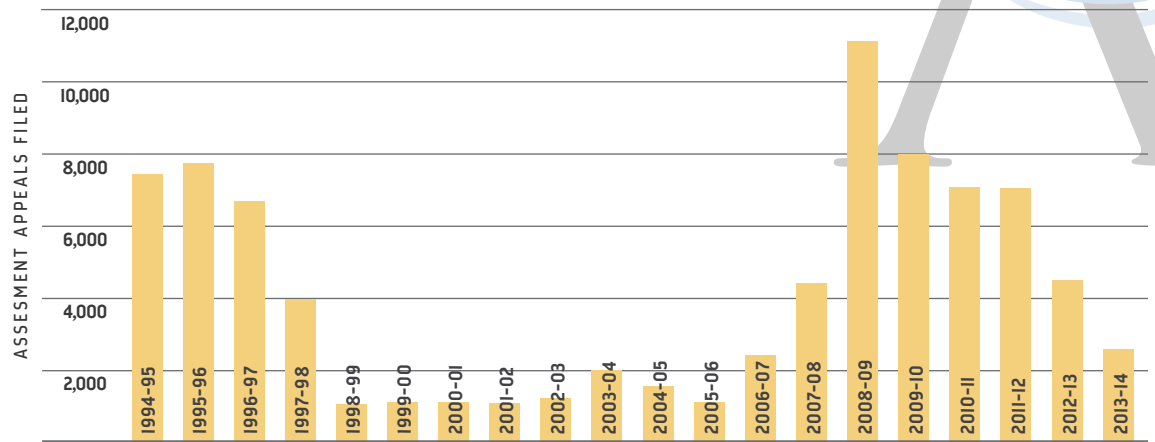
Property taxes constitute the largest source of money for Sacramento County's general fund. Property taxes are a one percent tax on a property's assessed value under California's laws. The Assessor's property tax roll for fiscal year 2014-15, net of unreimbursed exemptions, totals \$128,739,228,356.

Property tax revenue supports over 175 local government agencies, including schools, cities, redevelopment successor agencies and special districts such as fire, park, community service and cemetery districts.



*2013-2014 distributions, rounded

ASSESSMENT APPEALS

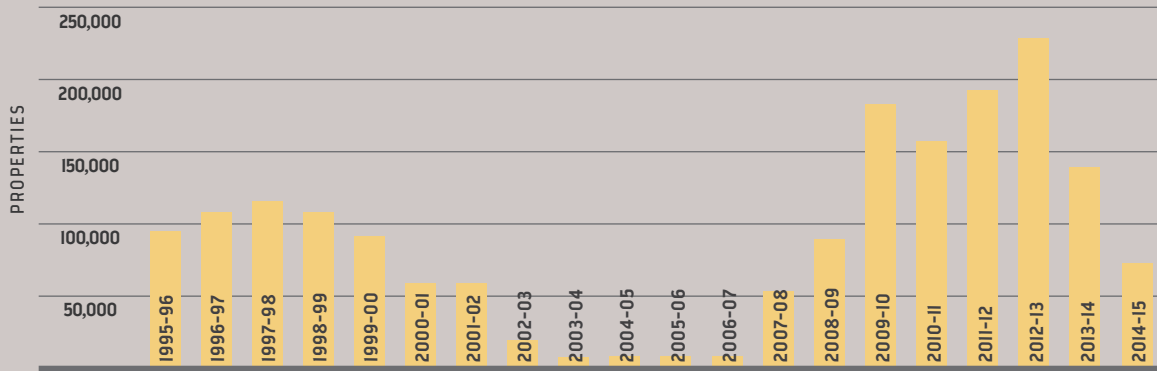


Taxpayers have the right to appeal their property's valuation. The Assessment Appeals Board considers all evidence presented by the property owner and the Assessor's Office at formal hearings. They then rule on the value of the property in question.

YEAR	APPEALS FILED
1994-95	7,464
1995-96	7,707
1996-97	6,676
1997-98	4,008
1998-99	1,122
1999-00	1,345
2000-01	969
2001-02	948
2002-03	1,188
2003-04	2,034
2004-05	1,446
2005-06	901
2006-07	854
2007-08	4,642
2008-09	11,549
2009-10	8,119
2010-11	6,675
2011-12	6,662
2012-13	4,294
2013-14	2,729



PROPOSITION 8 DECLINE IN MARKET VALUE



YEAR	PROP 8 ASSESMENTS
1995-96	89,787
1996-97	111,796
1997-98	126,338
1998-99	109,612
1999-00	92,032
2000-01	70,197
2001-02	70,561
2002-03	7,138
2003-04	1,837
2004-05	1,307
2005-06	1,400
2006-07	945
2007-08	57,862
2008-09	90,199
2009-10	176,524
2010-11	161,637
2011-12	190,154
2012-13	228,605
2013-14	136,264
2014-15	77,149

Proposition 13 did not recognize that market values could decline over time. Proposition 8, enacted in 1978, recognizes declines in market value for property tax purposes and requires the Assessor to annually enroll either a property’s Proposition 13 value (factored for inflation no more than 2% annually) or current market value as of January 1 (lien date) of each year, whichever is less.

Prop 8 assessments are temporary reductions. After a Prop 8 value has been enrolled, that property’s value is reviewed each year as of January 1 to determine whether its current market value is less than its factored value. These values are not subject to the 2% cap on annual increases. At no time, however, may an assessed value exceed its Prop 13 factored base year value level.

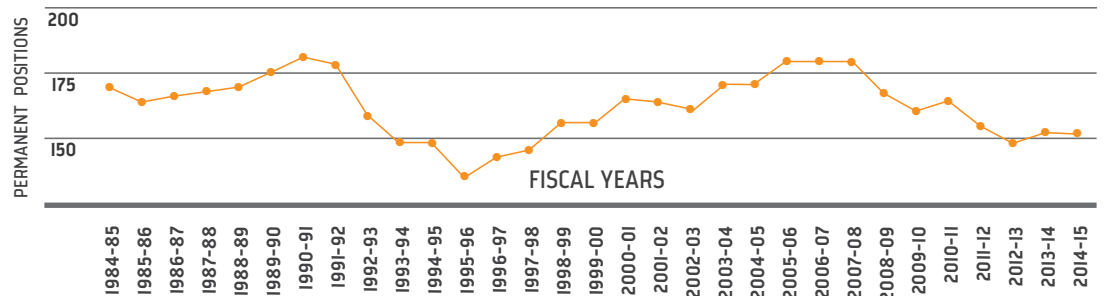
The strengthening real estate market has reduced the number of properties eligible for Prop 8 assessments. Those remaining will continue to have temporary reductions per the provisions of Proposition 8. These assessments will appear on tax bills issued in October 2014.



YEARLY COMPARISON OF ASSESSOR'S WORKLOAD

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Real Property Appraisals							
Sales and Transfers	33,827	54,734	49,483	41,425	41,989	40,411	34,559
New Construction Permits	9,597	7,541	5,945	6,654	5,419	5,915	7,663
Prop 8 Assessments	90,199	176,524	161,637	190,154	228,605	136,264	77,149
Business and Personal Property							
Boats	11,414	10,553	8,796	8,514	8,090	7,764	7,643
Aircraft	622	628	613	548	567	571	596
Business Accounts	39,949	34,930	31,861	31,361	31,149	30,155	30,498
Audits	438	422	274	293	212	186	217
Mapping Services							
Assessor's Maps Maintained	9,260	9,336	9,359	9,384	9,406	9,423	9,463
New Parcels Created	3,407	921	544	611	1,090	873	1879
Documents Processed							
Ownership Changes	70,964	77,603	67,322	69,540	66,934	70,511	58,363
Mailing Address Changes	36,713	19,093	15,263	12,811	14,636	11,956	12,879
Prop 60 Base Year Transfers	193	77	47	48	39	40	53
Parent-Child Exclusions	3,104	3,263	2,997	3,198	3,109	3,322	2,785
Exemptions							
Homeowners'	18,481	21,224	17,654	17,040	17,798	14,907	13,768
Institutional	2,915	3,559	3,578	3,583	3,683	3,704	3,821
Disabled Veterans'	1,780	1,880	1,956	2,003	2,088	2,170	2,267
Assessment Appeals and Requests for Review							
Appeal Applications	5,138	11,909	8,119	6,675	6,662	4,294	2,729
Review Requests	2,920	10,509	7,214	3,087	9,984	8,106	2,159

YEARLY COMPARISON OF STAFFING LEVELS



PERSONAL PROPERTY ASSESSMENT ANALYSIS

BUSINESS AND PERSONAL PROPERTY

Unlike real property, business personal property is appraised annually at current market value. All businesses must annually file a property statement that lists the costs of supplies, equipment, and fixtures at each business location. The Assessor has a program to allow large businesses that file property statements to use the Standard Data Record (SDR) Program to file electronically via the Internet for all California counties. Smaller businesses can use e-SDR and file per location. Personal property also includes such non-business items as boats and aircraft.

UNSECURED PERSONAL PROPERTY	GROSS VALUE
Aircraft	\$190,963,884
Boats/Vessels	\$145,270,512
Fixtures	\$2,158,672,571
Personal Property	\$3,374,783,943
SECURED PERSONAL PROPERTY	GROSS VALUE
Fixtures	\$862,594,433
Personal Property	\$796,012,083



SOLUTION-ORIENTED CUSTOMER SERVICE

Over 7,000 people visited the Assessor's Office for a variety of services. Information about property ownership and assessment may also be found on our website, www.assessor.saccounty.net

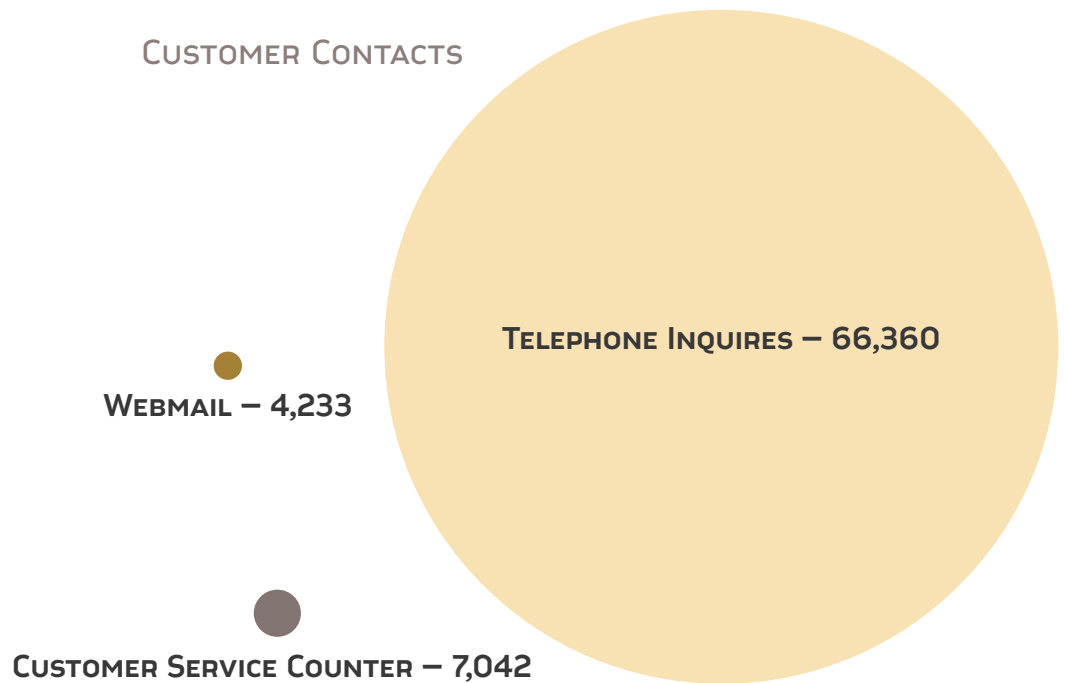
LOBBY SERVICES AVAILABLE

- File Requests for Assessor Review (Prop 8)
- Assessed Values
- Ownership Information
- Building Information
- General Assessment Information

INFORMATION AVAILABLE ONLINE

- www.assessor.saccounty.net
- Tax Bill Information
- Assessed Values Lookup
- General Assessment Information
- Property Maps
- Forms
- Important Dates Calendar
- File Review Online

CUSTOMER CONTACTS



...wonderful service...made a difficult situation for me extremely easy

APPRAISAL SUPPORT SECTION

...went out of his way to get additional information
...very understanding and willing to help

PROPERTY TRANSFER SECTION

...promptly researched the situation and resolved the problem to my satisfaction

REAL PROPERTY APPRAISER

...very impressed with the service and appreciate the hard work

REAL PROPERTY APPRAISER

EXEMPTIONS

California's Constitution provides that certain properties, or portions thereof, are exempt from taxation.

Exemptions apply to ad valorem taxation; exemptions do not apply to direct levies or special taxes. There are several types of property tax exemptions and general qualifying factors for each exemption.

Exemptions are not automatic. A claim form must be filed and approved by the Assessor's Office. Many unique situations may arise in determining eligibility.

HOMEOWNERS' EXEMPTION

A property owned and occupied as a principal residence may qualify for a homeowners' exemption. This exemption will reduce the annual tax bill by about \$70.

DISABLED VETERANS' EXEMPTION

A veteran who is totally disabled (service-related 100%) or blind in both eyes or has lost the use of more than one limb as a result of injury or disease during service may apply for a Disabled Veterans' Exemption.

INSTITUTIONAL EXEMPTIONS

Real and personal property used exclusively by a church, college, cemetery, museum, school, or library may qualify for an exemption from property taxation.



JANUARY 1 Lien Date for next assessment roll year. This is the date when taxes for the next fiscal year become a lien on the property.

FEBRUARY 15* Deadline to file all exemption claims.

APRIL 1 Due date for filing statements for business personal property, aircraft and boats. Business property owners must file a statement each year detailing the cost of all supplies, machinery, equipment, leasehold improvements, fixtures and land owned at each location within Sacramento County.

APRIL 10* Last day to pay second installment of secured property taxes without penalty. This tax is based on property values determined for the January lien date 15 months earlier.

MAY 7 Last day to file a business personal property statement without incurring a 10% penalty.

JULY 1 Close of assessment roll and the start of the new assessment roll year. The assessment roll is the official list of all taxable property within the county.

JULY 2 First day to file assessment appeal applications with the Clerk of the Board of Supervisors.

AUGUST 31* Last day to pay taxes on unsecured tax bills without penalty.

SEPTEMBER 1 Last day to request mailing address changes for annual secured tax bill.

NOVEMBER 30* Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors for annual tax bills.

DECEMBER 10* Last day to pay first installment of secured property tax bills without penalty.

*If date falls on Saturday, Sunday or legal holiday, mail postmarked on the next business day shall be deemed on time.



Jim Piskoti
 Bulldozer with Passengers, 2014
 painted steel
 7' x 22' x 6'
 Commissioned
 Power Inn Alliance
 Dumpster Donated
 Altec Disposal Services



Franky Carter
 Blue Mosaic, 2014
 painted steel
 7' x 22' x 6'
 Commissioned
 Power Inn Alliance
 Dumpster Donated
 Altec Disposal Services



ART OF THE DUMPSTER

From June 14 through August 30, 2014, the Power Inn Alliance, a nonprofit Business Improvement District created in 2006, commissioned the public art display “Art of the Dumpster” at the corner of Power Inn Road and Cucamonga Avenue.

The result of an 18 month process, supported by Power Inn Alliance members, and curated by Sacramento Metropolitan Arts Commission, “Art of The Dumpster” showcased the work of 10 local professional artists on a most unusual canvas: 22-foot-long dumpsters!

“It is a way to reconnect with the area’s past and re-introduce the area to the greater community,” states Sally Freedlander, one of the project’s organizers.

Besides being featured as part of Sacramento’s “Second Saturday” art events, the Dumpster Art exhibit daily captured the attention people traveling by foot, bicycle, automobile, and light rail to the skate park, soccer fields, or the offices located at Granite Park, including the Assessor’s Office.



Photos by Janet Lewis and Jackie Williams



Photo: Ken Stieger

The Assessor's Office was honored to host the International Association of Assessing Officers (IAAO) 80th Annual Conference on Assessment Administration held in August 2014, at the Sacramento Convention Center. The IAAO is an association of more than 7500 property assessment professionals from around the world and is the recognized leader and foremost educator in the field of mass appraisal. Sacramento Local Host Committee thanks all members of our volunteer corps and the California Assessors' Association, whose efforts and support made the 2014 IAAO Conference a huge success!

MAKING A DIFFERENCE WITH EYEGLOSS DONATIONS

In conjunction with the IAAO Conference, the Assessor's Office collected gently-used eyeglasses for the "Eye Make a Difference" program sponsored by VSP Vision Care. Donated eyeglasses are refurbished and distributed to those in need throughout the world. The local community benefits from this program as well. For the first 200 pairs of glasses donated at the conference, VSP Vision Care donates one free eye exam and pair of glasses to a Sacramento area child in need. We thank everyone who donated to the Eye Make a Difference campaign!



Photo: Mary Conde



Photo: Gary Yamada

The Success of the Sacramento County Assessor’s Office is ensured because of the support and cooperation of Sacramento County the Board of Supervisors.



Bradley J. Hudson
County Executive Officer



Left to right: **District 2: Jimmie Yee, District 4: Roberta MacGlashan, District 5: Don Nottoli, District 1: Phil Serna, District 3: Susan Peters**

VISIT OR CONTACT US

The County Assessor’s Office is located at 3701 Power Inn Road, Suite 3000, Sacramento, CA 95826.

Visitor parking is available at the main entrance of the building.

Information is also available online at www.assessor.sacounty.net

REAL PROPERTY ASSESSMENT

(916) 875-0700

assessor@sacounty.net

BUSINESS PROPERTY ASSESSMENT

(916) 875-0730

PPDutyApr@SacCounty.net

PROPERTY ASSESSMENT INFORMATION

Assessor’s Request for Review (Prop 8)

Assessment Records

Exemptions

Homeowners’, Veterans, and Non-Profit

Property Transfer Information

Parent to Child Exclusions

Transfer of a base year value to a replacement dwelling

BUSINESS PROPERTY INFORMATION

Reporting Changes in Business Location

Fixtures

Boats and Aircraft

Leased Equipment

SPECIAL THANKS TO THE FOLLOWING AGENCIES AND DEPARTMENTS FOR THEIR COOPERATION AND SUPPORT

County Department of Technology

County Clerk-Recorder

County Auditor-Controller

County GIS Department

County Counsel

County Treasurer Tax Collector

California State Board of Equalization

California Assessors' Association

ACKNOWLEDGEMENTS

Janet Lewis, Supervising Real Property Appraiser

Sue Toppenberg, IT Analyst

Cover Photo © Charlie Willard

Stump Removal Graphics

Additional photos courtesy of Sacramento County Public Information Office





KATHLEEN KELLEHER, ASSESSOR | COUNTY OF SACRAMENTO

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