



Annual Report

2024



Office of the Assessor,
Sacramento County
Christina Wynn, Assessor

County's Valued
Behaviors Campaign
**Peer Recognition
Winners**





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Message from Assessor **Christina Wynn**



I'm pleased to announce that this year's assessment roll has reached a record \$243 billion—a 5.18% increase over last year. This milestone reflects the total gross assessed value of locally assessed real, business, and personal property in Sacramento County as of January 1, 2024.

Property tax revenue is a critical source of funding for over 175 local government agencies, including schools, fire districts, parks, and community service districts, as well as cities and redevelopment agencies. It is also one of the largest sources of discretionary funding for Sacramento County's General Fund.

This report provides comprehensive details about Sacramento County's 2024-2025 assessment roll, property tax savings programs, and other key information. These results reflect the dedication of our employees, who continue to serve our communities with excellence while performing essential property assessment functions.

I want to thank all employees for their unwavering commitment to our mission and values, their extraordinary customer service, and their ongoing efforts to improve our processes.

Thank you for taking the time to review this annual report. I welcome your questions and comments at wynnc@saccounty.gov.

Best regards,

A handwritten signature in blue ink that reads "Christina Wynn".

Christina Wynn
Sacramento County Assessor

Key Highlights:

- **Net Assessed Value:** After deductions for property tax exemptions, including those for homeowners, disabled veterans, and charitable organizations, the net assessed value stands at \$231 billion.
- **Property Value Growth:** While the overall assessment roll increased by 5.18%, most properties saw a 2% increase, thanks to the protections under Proposition 13.
- **New Development Impact:** This year's growth is largely attributed to sustained increases in residential values and ongoing new housing development, which added over \$16 billion in value.
- **Revenue Generation:** The assessment roll is expected to generate approximately \$2.3 billion in property tax revenue—an increase of \$115 million over last year.



The Role of the Assessor

The Assessor is a Constitutional Officer elected every four years by the people of Sacramento County. The Assessor's primary responsibility is to locate all taxable property in Sacramento County; identify its ownership; appraise and assess this property, apply all legal exemptions and exclusions, as of January 1st of the calendar year; and to list it on the assessment roll.

Property value is determined by the Assessor and applicable state and local laws. Although this value is then used to calculate property taxes, the Assessor does not set property tax rates, issue tax bills, or receive property tax payments.

The Assessor must maintain records of the above and provide property owners and the public access to assessment roll information, as allowed by law.



OUR MISSION

We provide equitable, timely, and accurate property tax assessments and information.

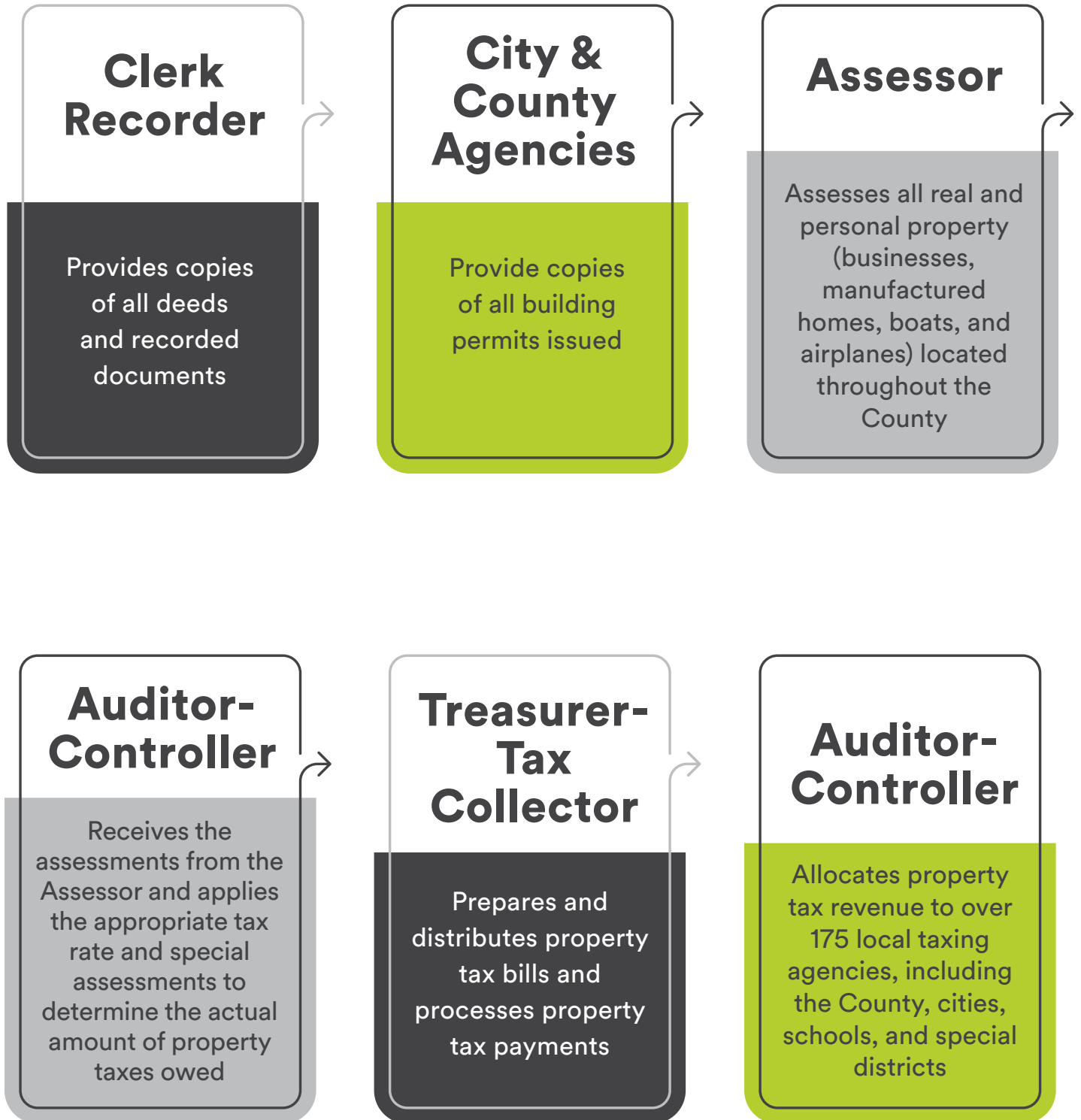
OUR VALUES

Professionalism

Integrity

Efficiency

Property Tax Workflow



Property Assessments & Tax Revenue Distribution

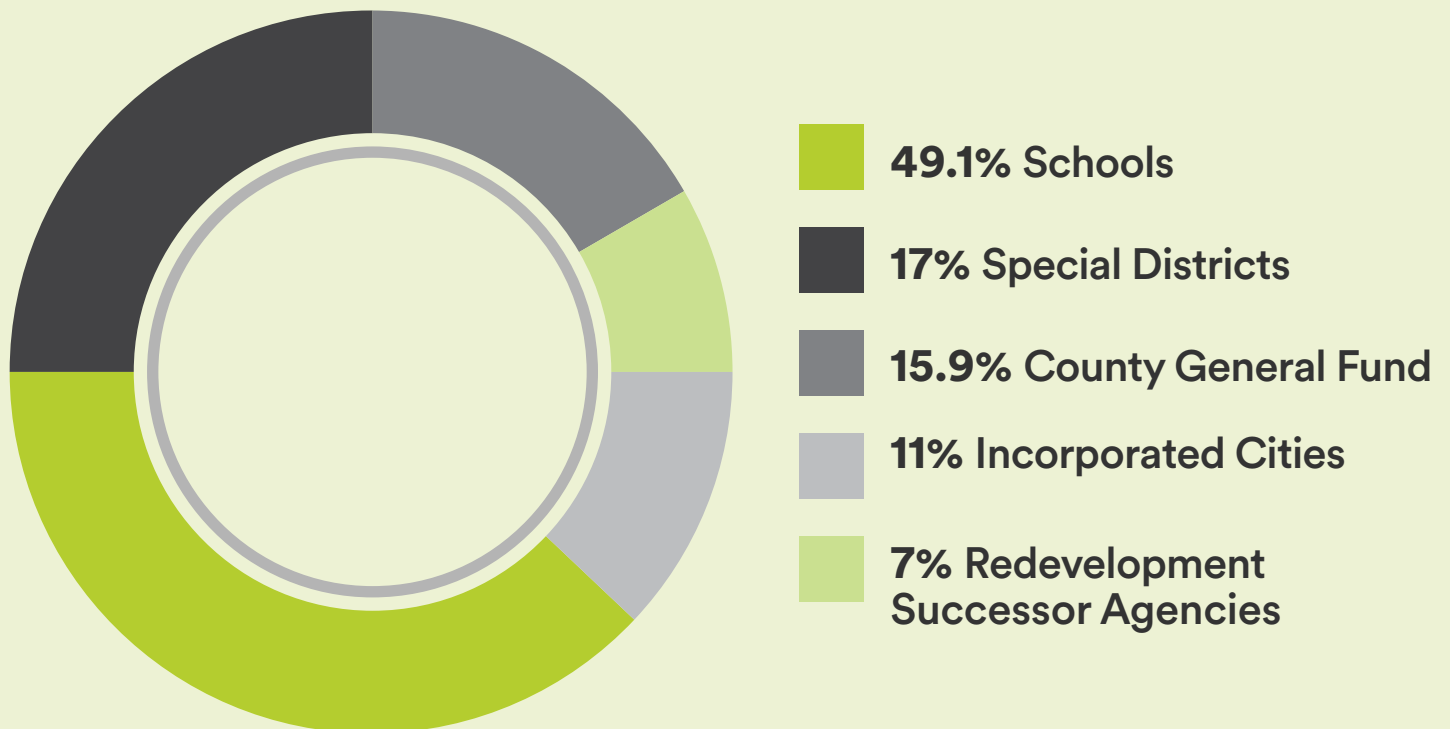
Property assessments generate significant property tax revenue, one of the largest sources of discretionary funding for Sacramento County's General Fund.

After the deduction of homeowners', disabled veterans', and charitable organization exemptions, the County's total net assessed value for 2024-25 is \$231 billion. This year's assessment roll generates over \$2.3 billion in property tax revenue, yielding an added \$115 million in gross revenue over last year.

Property tax revenue collected at the County level is distributed to over 175 local government agencies; cities, schools, and special districts such as fire, park, community service and cemetery districts.

Distribution of Property Taxes

2024-25 Distributions, Rounded



2024-2025 Sacramento County Assessment Roll

Secured and Unsecured Net of Exemptions with Comparison to 2023-2024

Year	Land	Improvements	Pers. Property	Total Before Ex	Non H/O Ex	Total	Homeowners Ex	Net Total
2024-25	65,521,335,313	167,072,007,555	11,108,132,662	243,701,475,530	10,564,914,263	233,136,561,267	1,458,939,742	231,677,621,525
2023-24	62,589,569,137	158,216,203,983	10,892,977,521	231,698,750,641	10,030,172,660	221,668,577,981	1,469,461,564	220,199,116,417
Difference	2,931,766,176	8,855,803,572	215,155,141	12,002,724,889	534,741,603	11,467,983,286	(10,521,822)	11,478,505,108
Net Increase in Assessed Values for Sacramento County				5.18%		5.17%		5.21%
Total Number of Secured Assessments				499,265				
Total Number of Unsecured Assessments				33,727				
Total Assessments				532,992				

Non H/O Ex includes Institutional and Veterans' Exemptions, Secured and Unsecured

Distribution of Value by Property Type

Secured Real Property Value Comparison 2023 vs 2024

Property Type	Parcel Count				Assessed Values			
	2024	2023	# Change	% Change	2024	2023	\$ Change	% Change
Vacant Land - Residential	17,537	17,238	299	1.7%	2,971,136,056	2,767,954,833	203,181,223	7.3%
Single Family Residences	398,509	395,075	3,434	0.9%	149,312,255,173	141,558,261,548	7,753,993,625	5.5%
Condominiums	14,133	14,137	-4	-0.0%	3,402,565,243	3,250,308,226	152,257,017	4.7%
Manufactured Homes	8,219	8,194	25	0.3%	586,040,389	568,067,137	17,973,252	3.2%
Multi-Family 2 to 4 units	16,209	16,282	-73	-0.4%	6,093,148,576	5,842,691,249	250,457,327	4.3%
Agricultural	2,990	2,991	-1	-0.0%	1,895,693,833	1,829,002,955	66,690,878	3.6%
Multi-family 5 or more units	3,921	3,888	33	0.8%	18,830,697,760	17,469,286,060	1,361,411,700	7.8%
Commercial/Industrial	17,247	17,148	99	0.6%	46,201,336,725	44,861,434,984	1,339,901,741	3.0%
Vacant Commercial/Industrial Land	3,472	3,449	23	0.7%	1,822,783,958	1,850,840,508	-28,056,550	-1.5%
Oil, Gas, and Minerals	119	123	-4	-3.3%	58,863,134	76,842,016	-17,978,882	-23.4%
Church & Welfare Parcels	1,344	1,343	1	0.1%	2,215,841,155	2,125,617,539	90,223,616	4.2%
Common Area Parcels	3,435	3,393	42	1.2%	1,713,360	3,779,791	-2,066,431	-54.7%
Locally Assessed Utility Parcels (owned/leased)	566	565	1	0.2%	0	0	0	0.0%
Government Owned	8,104	7,999	105	1.3%	0	0	0	0.0%
Misc. Other	3,460	3,387	73	2.2%	251,514,463	268,824,231	-17,309,768	-6.4%
Totals	499,265	495,212	4,053	0.8%	233,643,589,825	222,472,911,077	11,170,678,748	5.0%

Values are gross totals (land, improvement, fixtures and personal property) – before exemptions/exclusions

2024-2025 Sacramento County Assessment Roll - Cities

Secured and Unsecured Net of Institutional Exemptions, before Homeowners' Exemptions

Jurisdiction	2024-25	2023-24	Net Increase	% Increase
Citrus Heights	9,655,026,938	9,284,568,438	370,458,500	4%
Elk Grove	28,732,989,483	27,216,675,418	1,516,314,065	6%
Folsom	20,668,487,354	19,550,672,380	1,117,814,974	6%
Galt	3,232,113,014	3,036,221,019	195,891,995	6%
Isleton	86,380,870	79,879,461	6,501,409	8%
Rancho Cordova	13,444,934,790	12,587,199,643	857,735,147	7%
Sacramento City	75,396,324,743	71,906,654,953	3,489,669,790	5%
Unincorporated Area	81,920,304,075	78,006,706,669	3,913,597,406	5%
Totals	233,136,561,267	221,668,577,981	11,467,983,286	5%

2024-2025 Sacramento County Assessment Roll - Schools With Comparison to 2023-2024

School District	2024-25	2023-24	Net Increase	% Increase
Arcohe Union	1,048,628,999	990,374,450	58,254,549	6%
Center Joint	2,815,038,076	2,659,260,788	155,777,288	6%
Dry Creek Joint	2,581,471,283	2,416,543,559	164,927,724	7%
Elk Grove Unified	52,455,221,208	49,610,894,869	2,844,326,339	6%
Elverta Joint	370,972,989	349,151,021	21,821,968	6%
Folsom Cordova	90,579,570,177	86,155,922,754	4,423,647,423	5%
Galt Joint Union Elem	3,906,553,895	3,682,707,219	223,846,676	6%
Galt Joint Union High	4,955,182,894	4,673,081,669	282,101,225	6%
Los Rios CCD	220,695,668,611	209,824,502,154	10,871,166,457	5%
Natomas Unified	16,789,170,578	15,817,761,349	971,409,229	6%
River Delta Unified	2,378,642,036	2,342,269,104	36,372,932	2%
Robla	4,056,905,503	3,798,946,501	257,959,002	7%
Roseville Joint Union	2,581,471,283	2,416,543,559	164,927,724	7%
Sacramento City Unified	50,485,288,277	48,201,917,466	2,283,370,811	5%
San Joaquin Delta CC	5,605,651,980	5,318,930,822	286,721,158	5%
San Juan Unified	48,581,033,721	46,668,483,288	1,912,550,433	4%
Sierra Joint CC	5,396,509,359	5,075,804,347	320,705,012	6%
Twin Rivers Unified	55,756,019,731	52,589,903,808	3,166,115,923	6%



Over 49% of local property tax revenue goes to fund public schools.

20 Year History of Local Assessment Roll

Year	Assessed Value*	Amount of Increase	% Change
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%
2015-16	140,691,283,846	6,193,465,438	4.60%
2016-17	148,052,405,413	7,361,121,567	5.23%
2017-18	157,548,104,712	9,495,699,299	6.41%
2018-19	168,181,179,703	10,633,074,991	6.75%
2019-20	179,165,611,212	10,984,431,509	6.53%
2020-21	189,847,799,296	10,682,188,084	5.96%
2021-22	199,704,342,326	9,856,543,030	5.19%
2022-23	215,673,182,712	15,968,840,386	8%
2023-24	231,698,750,641	16,025,567,929	7.43%
2024-25	243,701,475,530	12,002,724,889	5.18%

*Gross Totals, Secured and Unsecured

Proposition 13

Proposition 13 (Prop 13), a property tax limitation initiative that amended Article XIII of the California Constitution, was passed by California voters in June of 1978. Prop 13 rolled back the assessed values of real property to the assessed values effective in 1975, establishing original base year values.

Under Prop 13, the base year value of real property is reset when a change of ownership or new construction occurs. Generally, a change in ownership is a sale or transfer of property, while new construction is any improvement to property that is not considered normal maintenance.

Proposition 13 also limited the property tax rate to 1% plus the rate necessary to fund local voter-approved bonded indebtedness; the initiative also required base year values to be increased each year based on the percentage change in the Consumer Price Index (CPI) or 2%, whichever is less.

PROPOSITION 8

Decline in Market Value

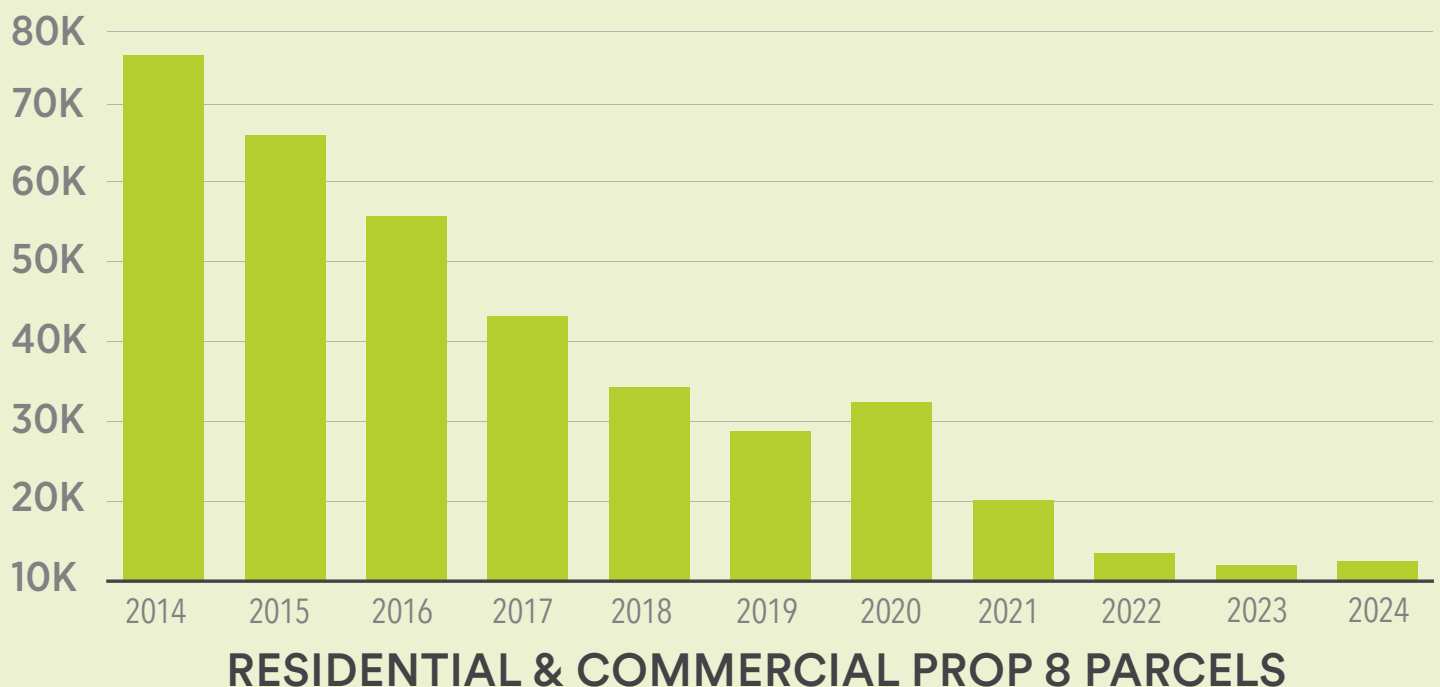
In November 1978, California voters passed Proposition 8 (Prop 8), which amended Article XIII A to allow temporary reductions in assessed value in cases where real property suffers a decline in value.

A decline in value assessment is applied when the market value of real property is determined to be less than its Prop 13 factored base year value as of the lien date, January 1. A decline in value assessment can result from fluctuations in the real estate market, deteriorating property conditions, or when property is damaged due to a storm or fire. A property's base year value is the assessed value of real property effective in 1975 or when the property last changed ownership or underwent new construction. The base year value is adjusted annually by the percentage change in the consumer price index (CPI), or 2 percent, whichever is less.

The market value of real property may decline from one lien date to the next lien date; however, the property will not benefit from a lower assessment unless its market value falls below the factored base year value.

Once a property's assessment has been reduced under Prop 8, the assessor reviews the assessment annually to determine if any adjustments are warranted. The assessed value of the property may increase or decrease depending on market evidence, and there are no limits to the annual percentage decrease or increase for Prop 8 assessments. However, once it has been determined that the value of the property is greater or equal to the factored base year value, the protections of Prop 13 are reinstated and the property's assessed value is restored to its factored base year value.

Total Number of Prop 8 Assessments



Request for Review & Assessment Appeals

Property owners can request a review of their assessment directly with the Assessor’s Office. This is a free service and applications are available, including optional online filing, through the Assessor’s website. The annual request for review filing period is July 2 – December 31. Regardless of the timing, property owners who believe there is an error in their assessment should contact the Assessor’s Office as soon as possible to discuss their concerns. Most concerns are addressed through this informal review process.

The Sacramento County Assessment Appeals Board is an independent agency established to resolve disputes between the County Assessor and property owners. The Board members are appointed by the Sacramento County Board of Supervisors. With proper evidence, the Board can lower, raise, or confirm a property’s assessed value; remove a penalty assessment imposed by the Assessor; and reverse a change in ownership or new construction assessment. This formal process requires filing an application with the Board and a \$30 filing fee.

Historical Assessment Appeals

Year	Appeals Filed	Total Assessments	% of Total
2013-14	2,729	501,887	0.5%
2014-15	2,183	503,717	0.4%
2015-16	1,446	505,436	0.3%
2016-17	1,274	506,076	0.3%
2017-18	1,186	508,941	0.2%
2018-19	1,353	504,653	0.3%
2019-20	1,251	514,745	0.2%
2020-21	1,287	517,407	0.2%
2021-22	1,285	522,902	0.2%
2022-23	1,127	529,271	0.2%
2023-24	3,268	532,992	0.6%



Requests for Review

2020-21
571

2021-22
344

2022-23
430

2023-24
885

Business & Personal Property

Unlike real property, business and personal property is not subject to Article XIII A (Prop 13). Instead, under California Revenue and Taxation Code section 441, such property is appraised annually at current market value. Upon request by the Assessor, any person or business must file a Business Property Statement. Any business that owns business property with a cost of \$100,000 or more must file an annual property statement that lists the costs of supplies, equipment, and fixtures at each business location. Businesses can file property statements electronically using the Standard Date Record (SDR) or eSDR Program for most California counties. Fixtures and Personal Property can be assessed on the Unsecured Roll or the Secured Roll, based on the ownership of the real property. Personal property includes boats and aircraft.

UNSECURED

Business and personal property not secured by a lien against real estate

FIXTURES

Tangible personal property annexed to real property

PERSONAL PROPERTY

Any property except real estate, including airplanes, boats, and business property

Business and Personal Property Assessment Analysis

Unsecured Assessments	2020-21 Gross Value	2021-22 Gross Value	2022-23 Gross Value	2023-24 Gross Value	2024-25 Gross Value
Aircraft	220,507,100	255,205,056	335,167,060	404,522,809	353,065,185
Boats/Vessels	213,308,705	230,099,994	298,054,897	267,491,299	228,460,246
Fixtures	2,774,617,467	2,722,710,070	3,101,749,418	3,210,345,555	3,231,464,457
Personal Property	4,046,943,048	4,001,708,634	4,327,824,646	4,553,765,048	5,045,287,012
Secured Assessments					
Fixtures	1,047,488,326	1,010,658,754	952,962,733	1,344,163,647	1,201,036,022
Personal Property	1,072,013,408	1,103,556,743	1,051,880,872	1,112,689,163	1,048,819,740

Top 20 Businesses As of June 30, 2024

Ranking	Business Name	Fixture & BPP Value
1	Intel Corp	431,500,169
2	Tesla Inc.	328,332,548
3	NTT Global Data Centers Americas, Inc.	234,584,554
4	Southwest Airlines (Aircraft Only)	216,734,696
5	HP Hood LLC	182,784,406
6	Calif-American Water Company	158,075,585
7	AMPAC Fine Chemicals LLC	154,231,811
8	Amazon.com Services LLC	119,765,191
9	Siemens Mobility	107,692,276
10	FedEx Ground Package-Hub #958	102,963,971

Ranking	Business Name	Fixture & BPP Value
11	Amazon.com Services LLC	100,567,643
12	Blue Diamond Growers	83,837,261
13	Proctor & Gamble	79,774,987
14	Apple Inc.	76,321,594
15	Verizon Data Services LLC	75,650,786
16	Wayne Thiebaud Foundation	72,823,374
17	Apple Inc.	66,352,268
18	A Teichert & Son Inc.	62,886,438
19	Mitsubishi Chemical Carbon Fiber & Composites Inc.	60,267,875
20	SVO Building One, LLC	59,663,636

ADU Characteristics Program Released

The Sacramento County Assessor’s Office has developed enhancements to its building characteristics data to proactively identify and describe accessory dwelling units (ADUs).

Assessors rely upon property characteristics to create and maintain fair, equitable and accurate property tax assessments and valuations. External stakeholders such as the public, appraisers and the entire residential-related real estate industry also rely upon the assessor’s characteristics data.

California legislation has been promoting an expedited entitlement and permitting process and other accommodations for the construction of ADUs to address the state’s housing shortage and the lack of affordable housing since 2017. California Government Code Section 66313(a) defines an accessory dwelling unit (ADU) as “an attached or detached residential dwelling unit that ... shall include permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-family or multifamily dwelling is or will be situated.”

ADUs have gone by many names in the past, and not all meet today’s definition of an ADU. Common names include cottage, granny flat, guest house, in-law unit, studio and the like. Based on this, the following challenge initially presented itself to our office in 2017: How do we uniquely identify accessory dwelling units (ADU) for property tax assessment purposes while also addressing the needs and expectations of external stakeholders? Historically, public property characteristics have been limited to a sum or total of the living area, bedrooms, baths and other attributes of all residential structures on a single parcel of land (i.e. Assessor Parcel Number or APN).

The detailed breakdown of each residential dwelling on a single parcel, with an emphasis on ADUs, is the first to be released in California. Our solution, shown to the right, includes specific labels (i.e. Primary, Secondary or ADU) for each dwelling as well as data fields unique to ADUs such as attached or detached, and ingress/egress. Proactive collaboration with external stakeholders was a key component of our global and innovative approach. We also created a downloadable data field description document (PDF) on Parcel Viewer to help users better understand the data being displayed.

Feedback from other Assessors, jurisdictions within our county, and real estate agents and appraisers have acknowledged our groundbreaking and proactive efforts associated with property characteristics data and ADUs. With the more detailed data on ADUs and other dwelling types we are now able to produce more accurate valuations and property tax assessments on residential properties. A presentation detailing our ADU Characteristics program to the Northern California Assessors Association (NCAA) conference in August 2024 was well received and generated several requests for us to share our program state-wide to a broader audience of assessor’s staff members for future implementation by others.



Property Building Information

Land Use Code A1A1AA

Primary

Ground Floor Area	1,182 sq ft
Upper Floor Area	0 sq ft
Finished Basement/LL Area	0 sq ft
Total Living Area.....	1,182 sq ft
Bedrooms	4
Baths.....	1
Year Built.....	1957
Effective Year	1957
Stories/Levels.....	1

ADU

Ground Floor Area	930 sq ft
Upper Floor Area	0 sq ft
Finished Basement/LL Area	0 sq ft
Total Living Area.....	930 sq ft
Bedrooms	2
Baths.....	2
Year Built.....	2022
Effective Year	2022
Stories/Levels.....	1
Location	Detached
Location Detail	
Ingress/Egress.....	Exterior Only

Total Residential Living Area	2,112 sq ft
Garage Parking Area	0 sq ft
Carport Parking Area.....	0 sq ft
Covered Parking Spaces.....	0
Pool.....	N
Spa.....	N

Disclaimer Explanation

Additional information regarding property building information can be obtained by contacting the Assessor’s Office at 916-875-0700 or assessor@saccounty.gov.

New Housing Trends

THE GREGORY GROUP New-Home Database - Sacramento County*

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
TOTAL HOMES				2022				2023	
Average Price	\$697,566	\$734,765	\$713,042	\$690,040	\$687,943	\$690,152	\$689,371	\$686,119	
Average Size	2,275	2,328	2,336	2,311	2,353	2,378	2,392	2,370	
Average Price/Sq Ft	\$314.12	\$322.18	\$310.78	\$303.46	\$296.85	\$295.23	\$294.61	\$297.97	
Quarter Sales	1,164	744	296	351	745	945	867	794	
Quarter WSR	0.93	0.58	0.23	0.26	0.53	0.71	0.62	0.55	
YTD Sold	1,164	1,908	2,204	2,557	745	1,690	2,557	3,351	
Total WSR	1.00	.92	0.79	0.65	0.62	0.68	0.67	0.64	
Average Lot Size	4,463	4,564	4,575	4,527	4,575	4,657	4,678	4,646	
Number of Projects	96	98	99	105	109	103	107	112	
Total Inventory	3,567	4,223	4,686	5,791	6,410	6,751	6,593	6,959	
Unsold Inventory	260	403	581	645	592	541	661	697	
Weeks of Inventory	3	4	7	9	9	8	9	10	
DETACHED HOMES				2022				2023	
Average Price	\$706,767	\$742,223	\$719,714	\$696,445	\$694,692	\$695,712	\$692,863	\$688,164	
Average Size	2,316	2,360	2,364	2,335	2,377	2,399	2,407	2,380	
Average Price/Sq Ft	\$311.87	\$320.70	\$309.57	\$302.99	\$296.58	\$294.88	\$294.03	\$295.38	
Quarter Sales	1,099	691	280	357	697	917	858	775	
Quarter WSR	0.96	0.58	0.23	0.27	0.52	0.71	0.63	0.54	
YTD Sold	1,099	1,790	2,070	2,427	697	1,614	2,472	3,247	
Total WSR	1.03	0.94	0.80	0.65	0.62	0.68	0.68	0.64	
Average Lot Size	4,463	4,564	4,575	4,527	4,575	4,657	4,678	4,646	
Number of Projects	88	91	93	100	104	99	104	110	
Total Inventory	3,279	4,021	4,500	2,610	6,277	6,661	6,512	6,923	
Unsold Inventory	243	375	562	614	564	526	639	679	
Weeks of Inventory	3	4	8	9	9	8	9	10	
ATTACHED HOMES				2022				2023	
Average Price	\$539,835	\$578,569	\$553,747	\$502,936	\$484,002	\$504,325	\$529,542	\$536,485	
Average Size	1,567	1,658	1,655	1,626	1,626	1,676	1,691	1,610	
Average Price/Sq Ft	\$352.73	\$353.10	\$339.56	\$317.45	\$304.94	\$306.91	\$321.28	\$339.16	
Quarter Sales	65	53	16	-4	48	28	9	19	
Quarter WSR	0.63	0.58	0.21	-0.06	0.74	0.54	0.23	0.73	
YTD Sold	65	118	134	130	48	76	85	104	
Total WSR	0.69	0.64	0.67	0.69	0.69	0.62	0.55	0.56	
Average Density	--	--	--	--	--	--	--	--	
Number of Projects	8	7	6	5	5	4	3	2	
Total Inventory	288	202	186	181	133	90	81	36	
Unsold Inventory	17	28	19	31	28	15	22	18	
Weeks of Inventory	3	6	5	9	8	6	13	16	

2024 APARTMENT NEW CONSTRUCTION
\$1,407,612,200 in value added to the roll

- 87 apartment new construction projects were valued in 2023-2024
- 10,268 total units

CONSTRUCTION IN PROGRESS
\$835,330,200 in value added for 7,171 units

- 65 projects still under construction:
- 4,250 units Market Rate
 - 92 units Low-Income Housing (Homekey)
 - 2,215 Low-Income Housing (Tax Credit)
 - 614 Mixed Use

COMPLETED NEW CONSTRUCTION
\$572,282,000 in value added for 3,097 units

- 22 projects completed in 2023-2024:
- 1,096 units Market Rate
 - 1,703 units Low-Income Housing (Tax Credit)
 - 182 units Mixed Use
 - 116 units Low-Income (HomeKey)

*The Gregory Group (916) 983-3524

PROPOSITION 19

Savings for Property Owners

The passage of Proposition 19 (Prop 19) resulted in significant changes to potential tax savings available to property owners.



MULTI-GENERATIONAL TRANSFERS

Effective February 16, 2021, certain transfers of ownership between parents/children and grandparents/grandchildren can qualify to be excluded from reassessment to current market value.

- The property must be the principal residence of the relative transferring the property.
- The property must become the principal residence of relative acquiring the property within one year of acquisition.
- The relative acquiring the property must file for and qualify to receive a homeowners' or disabled veterans' exemption.
- The benefit is limited to \$1 million of market value and the excess value above the limit is added to the existing taxable value of the property.
- The property is reassessed to market value when the property no longer is the principal residence of the qualifying relative acquiring the property.
- Family farms are exempt from the residency requirement.
- The \$1 million market value limit applies to each individual parcel of a family farm.

Prior to February 16, 2021, certain transfers of ownership between parents/children and grandparents/grandchildren can qualify to be excluded from reassessment to current market value.

- The property must be the principal residence of the relative transferring the property.
- The benefit amount is unlimited for a principal residence and includes up to \$1 million of taxable value of additional real property.

BASE YEAR VALUE TRANSFERS

Under Prop 19 and effective **April 1, 2021**, homeowners who are 55 or older, or who are severely disabled, or who are victims of a Governor declared disaster and sustained at least 50% damage, wishing to transfer their property tax benefits from their primary residence to another primary residence in California have more options:

- A homeowner can purchase/construct a higher value property. The assessed value of the original residence is transferred, and an upward adjustment is added for the difference.
- If the original property is sold after the replacement property is purchased/constructed, there is no adjustment.
- A transfer can occur between any two counties.
- A transfer can be made up to 3 times per property owner, and for Governor declared disaster victims, there is no limit on the number of times the benefit can be used.
- The sale of the original property and the purchases of the replacement property must occur within two years of each other and only one transaction must have occurred after April 1, 2021.

Sacramento County Assessor's Award-Winning Proposition 19 Processing System

The Sacramento County Assessor's Office has taken a proactive approach in implementing California Proposition 19 (Prop 19), addressing one of the most complex technological challenges faced by Assessor's Offices statewide.

In a collaborative effort, our systems developers designed a comprehensive workflow that guides the entire process—from ownership changes and claim initiation to tracking follow-up letters and multi-county certifications. This system supports informed outcomes, ensures the correct application of special valuation windows, and generates mandated annual reports.

The implementation of the Prop 19 Module has improved efficiency, reduced application processing times, and enhanced our ability to serve the public. With the simple entry of an address or parcel number, staff can now provide up-to-date information to property owners about the status of a claim in seconds. Reduced processing times mean that taxpayers receive their tax savings benefits promptly, minimizing the need for corrections and refunds.

Serving the property owners of Sacramento County is our highest honor. Our mission is to deliver equitable, timely, and accurate property tax assessments and information, with professionalism, integrity, and efficiency. The Prop 19 Module is another tool helping us achieve this mission. We are proud to announce that the National Association of Counties has recognized our efforts by awarding the Sacramento County Assessor's Office a 2024 Achievement Award for this innovation.



Go to <https://assessor.saccounty.gov> for forms and additional information on Proposition 19.

Yearly Comparison of Assessor's Workload



	2020-21	2021-22	2022-23	2023-24	2024-25
REAL PROPERTY APPRAISALS					
Sales and Transfers	33,282	32,041	37,360	30,808	25,541
Assessable New Construction	7,413	6,934	8,306	7,618	7,127
Prop 8 Assessments	31,681	20,820	12,906	11,717	11,983
BUSINESS AND PERSONAL PROPERTY					
Boats	10,457	10,947	11,150	11,475	10,829
Aircraft	519	499	472	480	467
Business Accounts	20,356	22,628	23,084	21,781	22,456
Audits	208	218	239	226	231
MAPPING SERVICES					
Assessor's Maps Maintained	9,797	9,815	9,916	9,985	10,045
New Parcels Created	4,842	3,927	5,068	6,761	4,694
DOCUMENTS RECEIVED					
Recorded Documents Received	73,412	80,177	92,352	67,503	52,759
Total Building Permits Received	63,377	57,721	62,996	64,058	56,124
Mailing Address Changes	10,850	7,977	7,990	7,860	13,058
Prop 60 Base Year Transfers	206	176	41	13	6
Parent-Child Exclusions	3,561	3,853	1,359	1,647	1,284
Prop 19 Base Year Transfers	0	30	598	766	634
EXEMPTIONS PROCESSED					
Homeowners'	24,812	27,975	24,391	18,540	16,349
Institutional	7,203	7,480	7,547	7,774	8,158
Disabled Veterans'	3,495	3,625	3,746	4,010	4,415

Exemptions

California's Constitution provides that certain properties or portions thereof, are eligible for exemption from taxation. These exemptions provide tax relief for the portion of property taxes that are based on the assessed value of property; exemptions do not provide tax relief from direct levies or special taxes.

A homeowner that occupies a property as their primary residence may be eligible for a Homeowners' Exemption. The Homeowners' Exemption deducts \$7,000 of assessed value from the annual assessed value and can save a property owner over \$70 in property taxes each year.

Disabled veterans may be eligible for the Disabled Veterans' Exemption under certain conditions; when blind in both eyes; with the loss of the use of two or more limbs; or when totally disabled as a result of injury or disease incurred while in active military service. Unmarried surviving spouses of certain deceased veterans may also qualify. For 2024, disabled veterans' save over \$2,037 with the basic exemption or over \$3,056 with the low- income exemption (\$76,235 income limit).

Homeowners' and Disabled Veterans' Exemptions are important qualifying factors necessary to receive Proposition 19 benefits and eligible homeowners are encouraged to apply for these exemptions timely to expedite qualification and processing of Proposition 19 benefits.

Real and personal property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an Institutional Exemption. Properties owned and used exclusively by a non-profit, religious, charitable, scientific, or hospital corporation are also eligible.

These exemptions are not automatic. A claim form must be filed and approved by the Assessor's Office.

Qualifying Exemptions As of June 30, 2024

Exemption Type	Quantity	Total Value	% of Total Value
Homeowners ^{1*}	208,461	1,458,939,742	12.13%
Disabled Veterans ¹	4,134	673,695,110	5.60%
Charities	1,595	5,455,275,662	45.37%
Religious and Church	848	911,138,612	7.58%
School, Library, Museum	218	759,637,613	6.32%
Hospitals	106	2,650,597,006	22.04%
Cemeteries	25	52,178,007	0.43%
Colleges	27	61,913,990	0.51%
Historical Aircraft	8	478,263	0.00%
Totals	215,422	12,023,854,005	100.00%

**Reimbursed by the State*

Solution-Oriented Customer Service

WEBSITE VISITS: 483,446

TELEPHONE: 42,984

EMAILS: 10,423

FRONT COUNTER: 5,888

Customer Service Feedback

“...Chairs enabling consumer to sit at eye level with Customer service rep is respectful and much appreciated ... Stamped copy of the documents is an amazing service to reassure consumer.”

“...was very helpful with a property legal description question.... was patient and knowledgeable and assisted until the problem was resolved. She did great!”

“...she fell out of the sky, she must be an angel, very patient, great sense of humor...need more people like her on your end.”

“...was very patient, compassionate and knowledgeable. Keep on hiring people who love what they do.”

“...was absolutely amazing. She helped me a great deal.”

“...this person deserves a raise, promotion and 2 weeks off for vacation. Her professionalism, knowledge, and courtesy are unmatched. The world would be a better place with more people like her. She is awesome!”

“...we left extremely satisfied with the help and assistance....a beautiful smile the entire time she assisted us.”

“...I want to thank you from the bottom of my heart. You made this trip very comforting and pleasurable. I know state employees get a bad reputation, but you are extra ordinary employee.... going above and beyond in helping. Please keep up the good work!”

“Every time I look at that refund, I am reminded of the pivotal role she played. Her dedication ensured that I wasn't just another caller seeking general information but was given tailored advice that ultimately benefited me financially. I wholeheartedly recommend her for outstanding service and dedication to her role.”



LOBBY SERVICE

- General Assessment Information
- Assessed Values
- Mailing Address Change
- Requests for Assessor Review
- Parcel Information and Maps
- Building Information
- Ownership Information
- Exemptions Information
- Property Transfer Information
- Forms

Information Available Online at <https://assessor.saccounty.gov>

- General Assessment Information
- Assessor Parcel Viewer
- Assessed Values Lookup
- Forms (eForms Portal)
- Mailing Address Change
- Property and Building Characteristics
- Online Review (Prop 8)
- Property Maps
- Supplemental Calculator
- Important Dates Calendar

Leadership

Sacramento County Assessor's Office Organizational Structure



CHRISTINA WYNN
Elected Assessor



WENDY PELL-CASTILLO
Administration



LINDA COGBURN
Assessment Standards



JARRET STEDIFOR
Assistant Assessor (Appointed)



LARRY GROSE
Systems



LANCE WEIBEL
Assessment & Technical Services



STEFANIE KLAPPER
Personal Property



JIM GLICKMAN
Residential



SHANNON HEREDIA
Commercial



Acknowledgments

The success of the Sacramento County Assessor’s Office is ensured because of the support and cooperation of the Board of Supervisors, the County Executive’s Office, and the following agencies and departments:

- County Department of Technology
- County Tax Collection & Business Licensing Division
- County Auditor-Controller
- County GIS Department
- County Clerk-Recorder
- County Counsel
- California State Board of Equalization



David Villanueva, *County Executive*

Board of Supervisors



PHIL SERNA District 1, Vice Chair



PATRICK KENNEDY District 2, Chair



RICH DESMOND District 3



SUE FROST District 4



PAT HUME District 5

Property Tax Assessment Calendar

JAN 1

Annual Lien Date. All taxable property is assessed annually for property tax purposes as of 12:01 a.m. on January 1.

FEB 15

Deadline to file exemption claims – Veterans', Homeowners', Church, Religious, Welfare, Historical Aircraft, and other Institutional Exemptions.*

APR 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.

APR 10

Last day California Law allows the TAX COLLECTOR to receive a second installment of secured property taxes without accruing a penalty. This tax is based on property values for the January lien date 15 months earlier.*

MAY 7

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

JUN 30

Last day to close the local annual assessment rolls for current fiscal year. Assessment roll data released to Sacramento County Department of Finance.

JUL 1

First day of new assessment roll year and new fiscal year.

JUL 2

New assessed values posted to Assessor's website. First day to file a Decline-in-Value Review with the Assessor's Office. First day to file an Assessment Appeal Application with the Sacramento County Assessment Appeals Board.

AUG 31

Last day California Law allows the TAX COLLECTOR to receive taxes on unsecured tax bills without accruing a penalty.*

NOV 30

Last day to file an Assessment Appeal Application with the Sacramento County Assessment Appeals Board based on the assessed value shown on the tax bill*

DEC 10

Last day California Law allows the TAX COLLECTOR to receive first installment of secured property tax bills without accruing a penalty.*

DEC 31

Last day to file a Decline-in-Value Review with the Assessor's Office.

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

Visit or Contact Us

Real Property Assessment (916) 875-0700 • assessor@saccounty.gov

Mobile/Manufactured Homes • ASR-MobileHomes@saccounty.gov

Property Transfer Information (916) 875-0750 • assessor@saccounty.gov

Mapping (916) 876-6745 • ASR-Mapping@saccounty.gov

Business Property Assessment (916) 875-0730 • PPDutyApr@saccounty.gov

Leasing and Leased Equipment (916) 875-0745 • ASR-Leasing@saccounty.gov

Marine, Boats and Aircraft (916) 875-0740 • ASR-Marine@saccounty.gov

Homeowners' Exemptions (916) 875-0710 • ASR-HomeownersExemptions@saccounty.gov

Institutional Exemptions (916) 875-0720 • ASR-InstitutionalExemptions@saccounty.gov

Veterans' Exemptions (916) 875-0720 • ASR-DisabledVetExemptions@saccounty.gov

Proposition 19 (916) 875-0750 • Prop19@saccounty.gov



Sacramento County Assessor's Office
3636 American River Drive, Suite 200
Sacramento, CA 95864-5952

Parking is available at the main entrance of the building.

Information is also available online at
<https://assessor.saccounty.gov>