



# Annual Report

Office of the Assessor,  
Sacramento County  
**Christina Wynn**, Assessor

2025



# 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 \$256.9 billion representing a 5.41% 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, 2025.

This report provides comprehensive details about Sacramento County's 2025-2026 assessment roll, property tax savings programs, and other key information. These impressive 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.

I welcome your feedback, and you can contact me directly at [wynnc@saccounty.gov](mailto:wynnc@saccounty.gov).

Best regards,

A handwritten signature in blue ink that reads "Christina Wynn". The signature is fluid and cursive.

**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 \$244 billion.

### Property Value Growth

While the overall assessment roll increased by 5.41%, 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 \$10.7 billion in value.

### Business Investment Impact

Businesses invested over \$1.1 billion in personal property assets.

### Revenue Generation

The assessment roll is expected to generate approximately \$2.4 billion in property tax revenue—an increase of \$123 million over last year. 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.

### Disabled Veterans' Exemption

#### Program Reaches New Milestone

This program aimed to reach over 5,000 disabled U.S. Military Veterans homeowners in Sacramento County. We tripled the original savings goal and closed the gap with over 4,517 qualified disabled veterans receiving this benefit in 2025.

### Award Winning Innovation

Our program is the first of its kind in California, setting a new standard for adding detailed ADU-specific attributes to our property database.



# 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

<b>Clerk Recorder</b>	Provides copies of all deeds and recorded documents
<b>City &amp; County Agencies</b>	Provide copies of all building permits issued
<b>Assessor</b>	Assesses all real and personal property (businesses, manufactured homes, boats, and airplanes) located throughout the County
<b>Auditor-Controller</b>	Receives the assessments from the Assessor and applies the appropriate tax rate and special assessments to determine the actual amount of property taxes owed
<b>Treasurer-Tax Collector</b>	Prepares and distributes property tax bills and processes property tax payments
<b>Auditor-Controller</b>	Allocates property tax revenue to over 175 local taxing agencies, including the County, cities, schools, and special districts

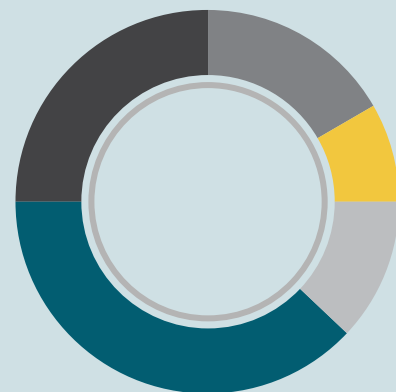
## Property Assessments & Tax Revenue Distribution

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 2025-26 is \$244 billion. This year’s assessment roll generates over \$2.4 billion in property tax revenue, yielding an added \$123 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 2025-26 Distributions, Rounded



- 49.1% Schools**
- 17% Special Districts**
- 15.8% County General Fund**
- 11% Incorporated Cities**
- 7.1% Redevelopment Successor Agencies**

# 2025-2026 Sacramento County Assessment Roll

Secured and Unsecured Net of Exemptions with Comparison to 2024-2025

Year	Land	Improvements	Pers. Property	Total Before Ex	Non H/O Ex	Total	Homeowners Ex	Net Total
2025-26	68,811,299,742	175,821,380,251	12,248,613,546	256,881,293,539	11,404,358,476	245,476,935,063	1,448,159,347	244,028,775,716
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
Difference	3,289,964,429	8,749,372,696	1,140,480,884	13,179,818,009	839,444,213	12,340,373,796	(10,780,395)	12,351,154,191
<b>Net Increase in Assessed Values for Sacramento County</b>				<b>5.41%</b>		<b>5.29%</b>		<b>5.33%</b>
<b>Total Number of Secured Assessments</b>				<b>504,305</b>				
<b>Total Number of Unsecured Assessments</b>				<b>32,645</b>				
<b>Total Assessments</b>				<b>536,950</b>				

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

## Distribution of Value by Property Type

Secured Real Property Value Comparison 2024 vs 2025

Property Type	Parcel Count				Assessed Values			
	2025	2024	# Change	% Change	2025	2024	\$ Change	% Change
Vacant Land - Residential	17,779	17,537	242	1.4%	3,029,446,307	2,971,136,056	58,310,251	2.0%
Single Family Residences	403,361	398,509	4,852	1.2%	158,529,254,756	149,312,255,173	9,216,999,583	6.2%
Condominiums	14,117	14,133	-16	-0.1%	3,530,595,758	3,402,565,243	128,030,515	3.8%
Manufactured Homes	8,238	8,219	19	0.2%	621,932,174	586,040,389	35,891,785	6.1%
Multi-Family 2 to 4 units	15,480	16,209	-729	-4.5%	6,107,762,624	6,093,148,576	14,614,048	0.2%
Agricultural	2,995	2,990	5	0.2%	1,867,597,249	1,895,693,833	-28,096,584	-1.5%
Multi-family 5 or more units	4,126	3,921	205	5.2%	20,134,337,215	18,830,697,760	1,303,639,455	6.9%
Commercial/Industrial	17,291	17,247	44	0.3%	47,173,618,584	46,201,336,725	972,281,859	2.1%
Vacant Commercial/Industrial Land	3,512	3,472	40	1.2%	1,919,862,850	1,822,783,958	97,078,892	5.3%
Oil, Gas, and Minerals	119	119	0	0.0%	58,848,234	58,863,134	-14,900	-0.0%
Church & Welfare Parcels	1,351	1,344	7	0.5%	2,709,513,286	2,215,841,155	493,672,131	22.3%
Common Area Parcels	3,520	3,435	85	2.5%	3,290,286	1,713,360	1,576,926	92.0%
Locally Assessed Utility Parcels (owned/leased)	567	566	1	0.2%	0	0	0	0.0%
Government Owned	8,249	8,104	145	1.8%	0	0	0	0.0%
Misc. Other	3,600	3,460	140	4.0%	265,510,761	251,514,463	13,996,298	5.6%
<b>Totals</b>	<b>504,305</b>	<b>499,265</b>	<b>5,040</b>	<b>1.0%</b>	<b>245,951,570,084</b>	<b>233,643,589,825</b>	<b>12,307,980,259</b>	<b>5.3%</b>

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

## 2025-2026 Sacramento County Assessment Roll - Cities

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

Jurisdiction	2025-26	2024-25	Net Increase	% Increase
Citrus Heights	10,025,689,554	9,655,026,938	370,662,616	4%
Elk Grove	30,447,141,962	28,732,989,483	1,714,152,479	6%
Folsom	21,947,218,449	20,668,487,354	1,278,731,095	6%
Galt	3,447,832,371	3,232,113,014	215,719,357	7%
Isleton	90,177,374	86,380,870	3,796,504	4%
Rancho Cordova	14,722,242,063	13,444,934,790	1,277,307,273	10%
Sacramento City	78,585,412,259	75,396,324,743	3,189,087,516	4%
Unincorporated Area	86,211,221,031	81,920,304,075	4,290,916,956	5%
<b>Totals</b>	<b>245,476,935,063</b>	<b>233,136,561,267</b>	<b>12,340,373,796</b>	<b>5%</b>


# 2025-2026 Sacramento County Assessment Roll - Schools

## With Comparison to 2024-2025

School District	2025-26	2024-25	Net Increase	% Increase
Arcohe Union	1,050,174,614	1,048,628,999	1,545,615	0.15%
Center Joint	2,930,725,162	2,815,038,076	115,687,086	4%
Dry Creek Joint	2,679,588,739	2,581,471,283	98,117,456	4%
Elk Grove Unified	56,043,698,536	52,455,221,208	3,588,477,328	7%
Elverta Joint	392,382,907	370,972,989	21,409,918	6%
Folsom Cordova	96,028,750,509	90,579,570,177	5,449,180,332	6%
Galt Joint Union Elem	4,161,651,649	3,906,553,895	255,097,754	7%
Galt Joint Union High	5,211,826,263	4,955,182,894	256,643,369	5%
Los Rios CCD	232,566,531,847	220,695,668,611	11,870,863,236	5%
Natomas Unified	17,998,502,690	16,789,170,578	1,209,332,112	7%
River Delta Unified	2,405,962,942	2,378,642,036	27,320,906	1%
Robla	4,293,461,381	4,056,905,503	236,555,878	6%
Roseville Joint Union	2,679,588,739	2,581,471,283	98,117,456	4%
Sacramento City Unified	52,434,732,808	50,485,288,277	1,949,444,531	4%
San Joaquin Delta CC	5,866,029,399	5,598,369,759	267,659,640	5%
San Juan Unified	50,647,271,342	48,581,033,721	2,066,237,621	4%
Sierra Joint CC	5,610,313,901	5,396,509,359	213,804,542	4%
Twin Rivers Unified	58,960,541,124	55,756,019,731	3,204,521,393	6%

# 49%

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



## 10 Year History of Local Assessment Roll

Year	Assessed Value*	Amount of Increase	% Change
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%
2025-26	256,881,293,539	13,179,818,009	5.41%

\*Gross Totals, Secured and Unsecured

# Exciting Update: Disabled Veterans' One Million More Thanks Campaign

## Connecting and Caring for Our Heroes

Imagine a campaign dedicated to honoring and supporting our disabled veterans, easing their financial burdens while acknowledging their invaluable contributions. This vision became a reality during the 2019-2020 tax year with the launch of the Sacramento County Assessor's "One Million More Thanks Campaign."

## Aiming for Impact

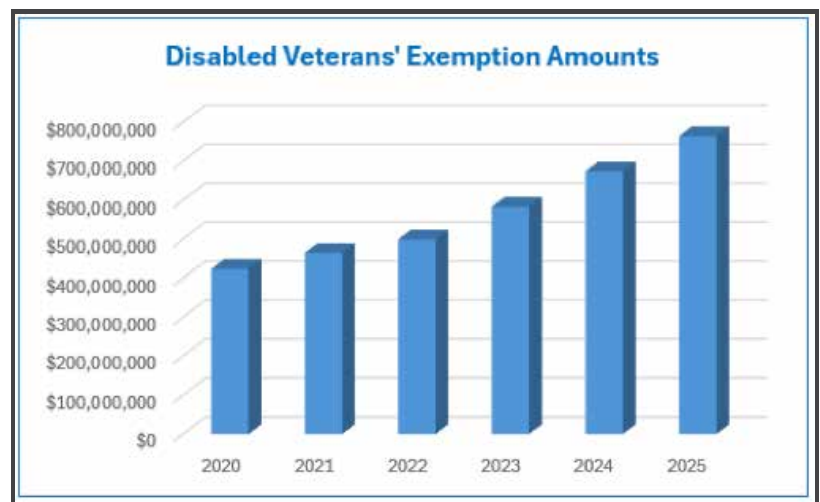
This program aimed to reach over 5,000 disabled U.S. Military Veterans and their families in Sacramento County, informing them about the significant savings available through the Disabled Veterans' Property Tax Exemption. The goal was clear: if around 550 more veterans qualified, they would collectively save over \$1 million.

## Building Bridges

The campaign was a collaborative effort, with the Assessor's Office partnering with Sacramento County Veterans Services, CAL VET Loans, and local organizations including the Sacramento County Board of Realtors. Enhancements to the Assessor's website made information more accessible, with a prominent feature on the front page and user-friendly webpages. A direct phone line and email address provided veterans and their families with easy access to the experienced and responsive Disabled Veterans' Exemption team.

## Celebrating Success

We're thrilled to share the results of this campaign. The number of Disabled Veterans' Exemptions soared from 3,141 in 2020 to 4,517 in 2025, an increase of 1,376 qualified claims and resulting in more than triple the original savings goal. The total amount of exemptions grew from \$423,756,895 to an impressive \$763,700,170, resulting in a net increase of \$339,943,275. At a 1% ad valorem tax rate, that's a staggering \$3.4 million in savings.



Join us in celebrating this monumental achievement and continue to support our disabled veterans. A million more thanks to our Disabled Veterans' Exemption team, their dedication and participation has made this campaign an overwhelming success.

# Understanding Proposition 13:

## The Foundation of Property Tax in California

Proposition 13, passed by California voters in 1978, remains the cornerstone of how property is assessed and taxed in our state. Here’s how it works—and how it affects your property taxes:

### How Property Is Assessed Under Proposition 13

#### Base Year Value:

When property is acquired, it’s assessed at its market value as of the date of purchase. This becomes the base year value.

#### Annual Increases Limited:

Each year after that, the assessed value can increase by a maximum of 2% per year, regardless of how much the market value changes.

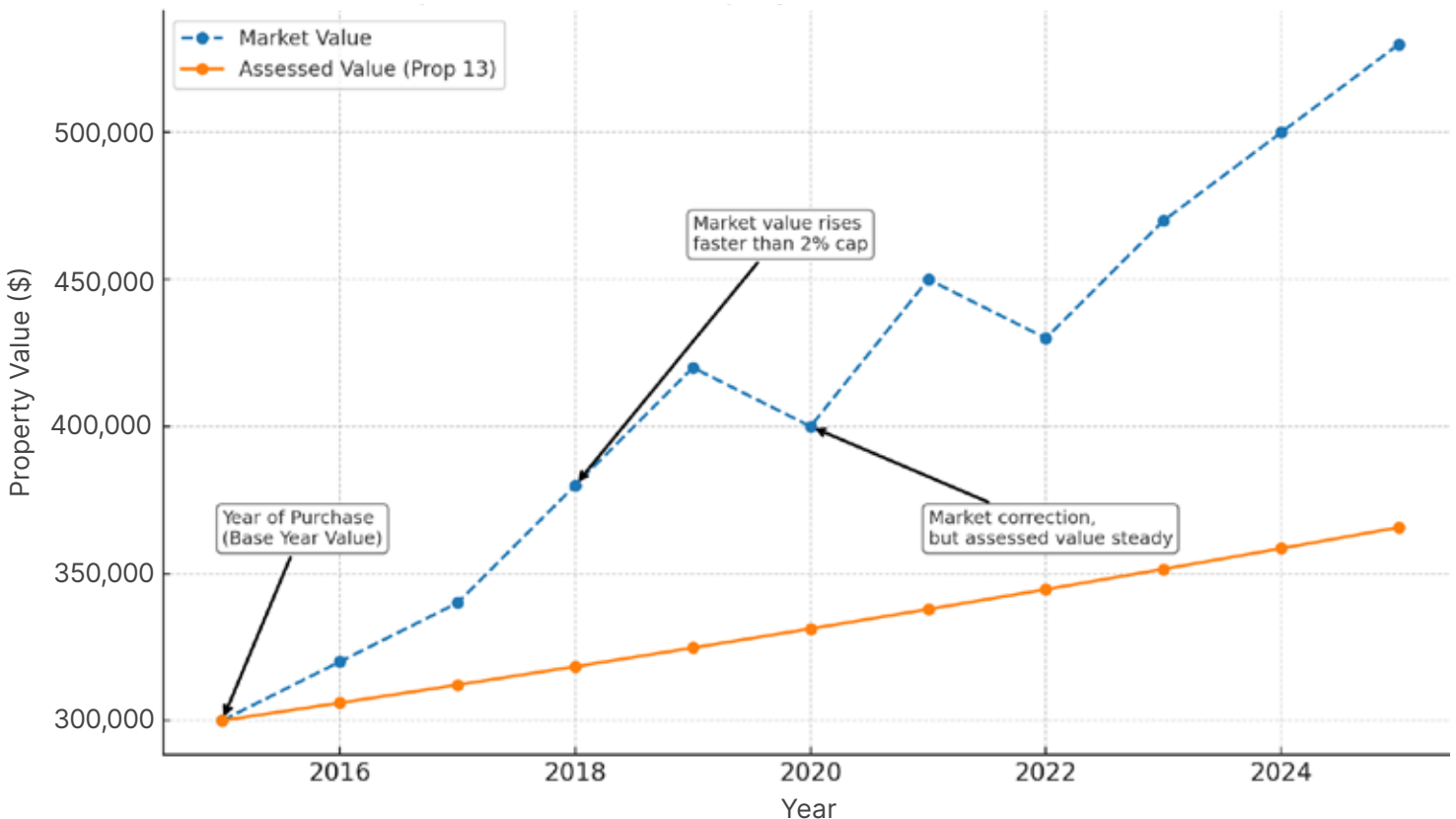
#### Tax Rate Cap:

Property taxes are capped at 1% of the assessed value, plus any voter-approved local taxes or special assessments.

#### What This Means for Property Owners

- Property taxes remain predictable and stable over time, even if the property’s market value goes up dramatically.
- Property is not reassessed to market value each year—only when the property changes ownership or undergoes major new construction.
- This system gives property owners peace of mind and protection from sudden spikes in their tax bills.

### Proposition 13 in Action: Property Value vs. Assessed Value Over Time



*Example: A home was purchased in 2015 for \$300,000. That becomes your base year value. Even if similar homes are now selling for \$500,000, the assessed value might only be around \$350,000 due to the 2% cap.*

# Proposition (Prop 8): Temporary Property Tax Relief

## Understanding How It Works

A property qualifies for a temporary assessed value reduction when the market value of that property, as of January 1 (lien date), dips below its Prop 13 factored base year value. This temporary reduction is referred to as a Prop 8 reduction.

## What Can Cause a Drop in Market Value?

- Declines in the real estate market
- Physical deterioration of the property
- Damage from events like wildfires

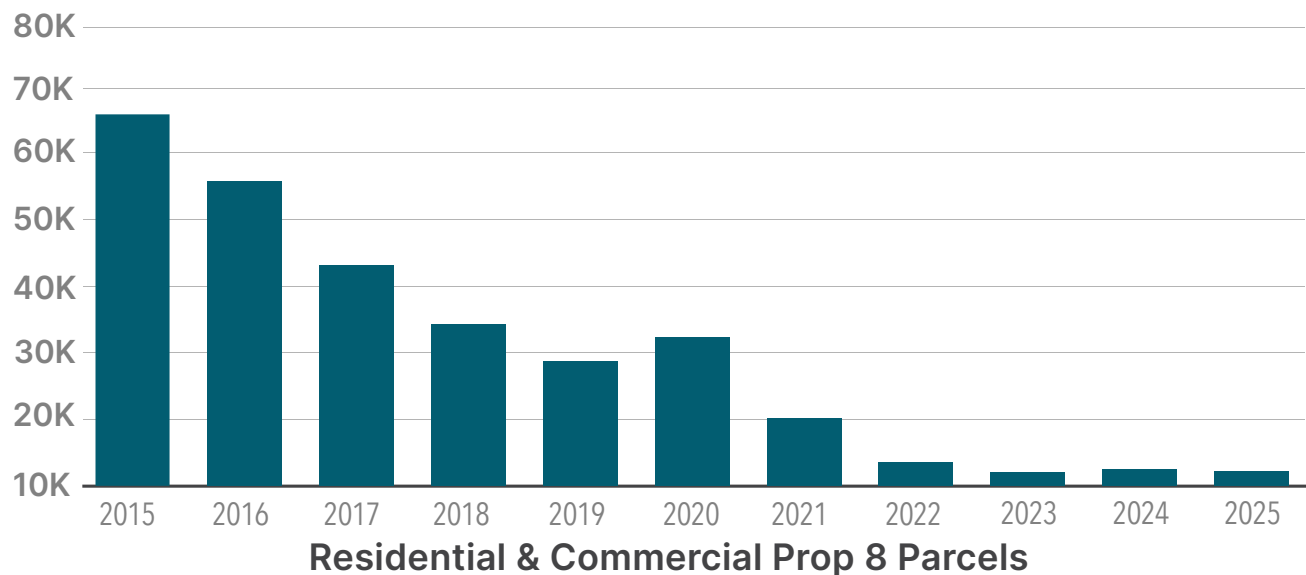
## Annual Adjustments

After a Prop 8 reduction, the assessor reviews your property value annually to determine whether it should remain in the reduced status. Your assessed value may increase or decrease each lien date by more than the 2% maximum allowed for properties assessed under Prop 13; however, unless there is a change in ownership or new construction, it can never increase above its existing Prop 13 factored base year value.

To get more information about Prop 8, use this QR Code to visit our website



## Total Number of Prop 8 Assessments



## What Special Districts and Schools Should Know About Proposition 13 & Proposition 8

### Stable, But Capped Growth

Annual assessed value increases are limited to 2%, capping property tax revenue growth—even in strong markets.

### Reassessment Triggers = Revenue Opportunities

District revenue typically increases when properties are sold or newly constructed, which resets their assessed value to market level.

### Market Downturns Don't Affect All Properties Equally

Under Proposition 8, assessed values may be temporarily reduced if market values fall below a property's Prop 13 value. However, many long-held properties already have assessed values well below market value—and are not reduced during downturns. This helps stabilize a portion of the property tax base, even when the real estate market declines.

### New Development Drives Future Revenue

The pace of new construction and permitting activity plays a direct role in growing the tax base.

# Inheritance Estate

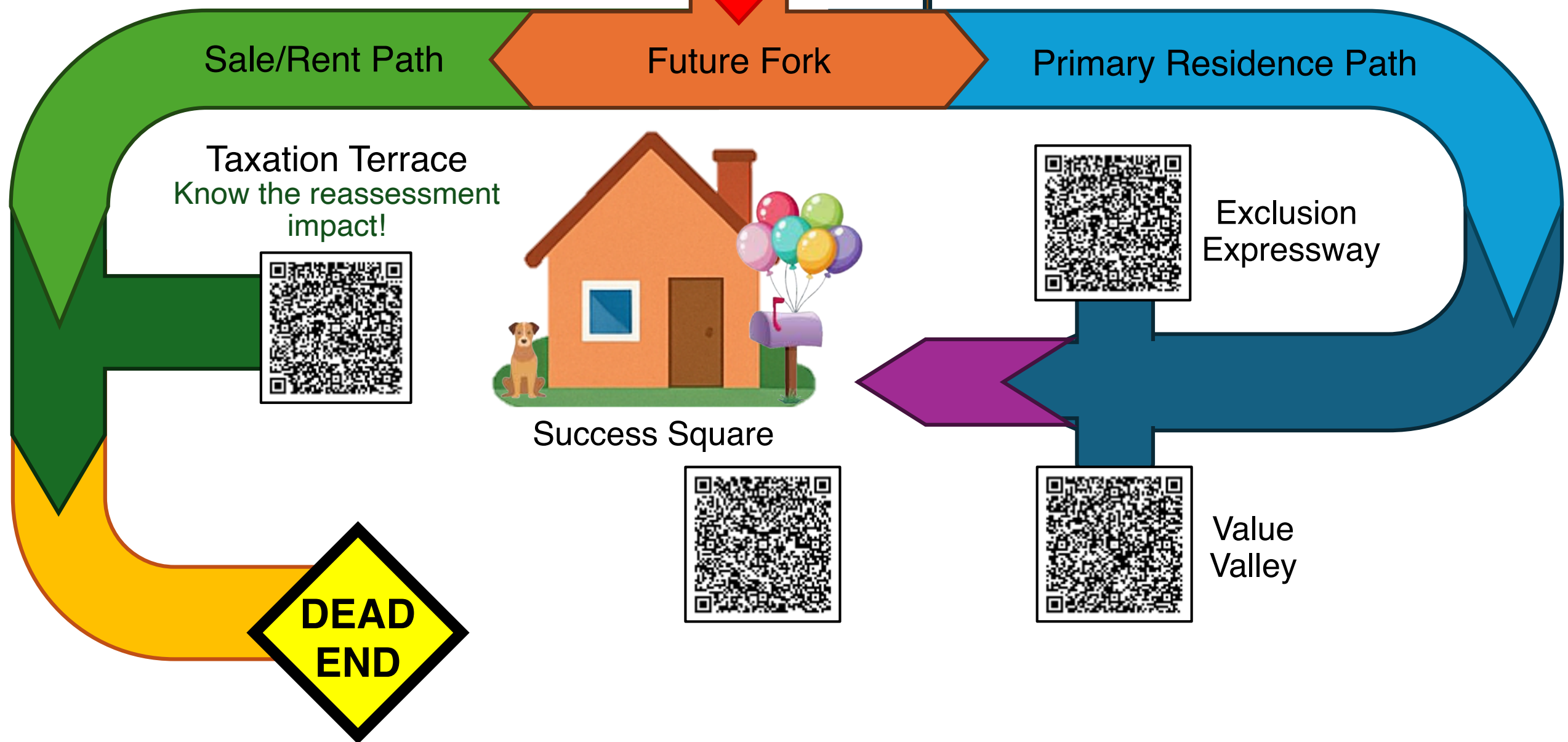
You have inherited a home valued at **\$1,150,000**  
Your journey begins!



Residence Road



Delay Alley (Caution!)



Sale/Rent Path

Future Fork

Primary Residence Path

Taxation Terrace  
Know the reassessment impact!



Success Square



Exclusion Expressway



Value Valley

**DEAD END**

# Business & Personal Property Assessments

Unlike real property, which is protected under Proposition 13, business personal property is not subject to value caps and is assessed annually at full market value, as required by California Revenue and Taxation Code Section 441.

## What Is Business Personal Property?

Business personal property includes items such as:

- Machinery and equipment
- Office furniture and computers
- Fixtures and supplies

Each year, businesses must file a Business Property Statement (BPS) with the Assessor for every location they operate in Sacramento County. This statement lists all taxable business assets and is mandatory for any business with personal property with a total cost of \$100,000 or more at a single location. However, the Assessor may request a filing regardless of value.

To streamline reporting, businesses can file online through the Standard Data Record (SDR) or eSDR portals.

## How Is It Assessed?

The Personal Property Division determines the fair market value of business personal property as of January 1 each year. These assets are generally assessed annually and placed on either the Unsecured Roll or the Secured Roll, depending on how they are tied to real property.

- If the business owns the land or building where the property is located, personal property and fixtures are typically enrolled on the Secured Roll, which is backed by the real estate.
- If the business is a tenant or lessee, the assessment is placed on the Unsecured Roll, meaning it is not secured by the real estate and is the responsibility of the business owner.

## What About Other Personal Property?

The Assessor also appraises non-business personal property owned by individuals, including:

- Boats
- Aircraft

Like business personal property, these items are reassessed annually at market value and are typically listed on the Unsecured Roll, since they are movable and not connected to real estate.

## Top 15 Businesses As of June 30, 2025

Ranking	Business Name	Fixture & BPP Value
1	Tesla Inc. 405705	952,878,176
2	Intel Corp.	469,373,293
3	NTT Global Data Centers Americas, Inc.	211,275,637
4	HP Hood LLC	175,590,057
5	Southwest Airlines (Aircraft Only)	164,064,213
6	AMPAC Fine Chemicals LLC	157,387,051
7	Calif-American Water Company	153,661,754
8	Target Distribution Center T-3712	120,808,840
9	Amazon.com Services LLC	116,462,091
10	Amazon.com Services LLC	108,075,715
11	Siemens Mobility	105,026,363
12	FedEx Ground Package-Hub #958	95,859,940
13	SK HYNIX NAND Product Solutions Corp.	94,761,695
14	Apple Inc.	94,503,752
15	Procter & Gamble	82,292,423

## Business and Personal Property Assessment Analysis

Unsecured Assessments	2021-22 Gross Value	2022-23 Gross Value	2023-24 Gross Value	2024-25 Gross Value	2025-26 Gross Value
Aircraft	255,205,056	335,167,060	404,522,809	353,065,185	404,550,996
Boats/Vessels	230,099,994	298,054,897	267,491,299	228,460,246	217,918,537
Fixtures	2,722,710,070	3,101,749,418	3,210,345,555	3,231,464,457	3,581,347,088
Personal Property	4,001,708,634	4,327,824,646	4,553,765,048	5,045,287,012	5,787,503,390
Secured Assessments					
Fixtures	1,010,658,754	952,962,733	1,344,163,647	1,201,036,022	1,142,229,336
Personal Property	1,103,556,743	1,051,880,872	1,112,689,163	1,048,819,740	1,115,064,199

# Assessor's Office Informal Review



Each year, from July 1 to December 31, property owners may submit a Request for Assessment Review. This service is available at no cost and can be completed online or by mail through the Assessor's website.

Even outside of the filing period, owners are encouraged to contact the Assessor's Office promptly if they believe there is an error in their assessment. Many concerns can be resolved quickly and informally — without the need for a formal appeal.

# Formal Appeals Process



If a property owner is not satisfied with the outcome of the informal review, they may file a formal appeal with the Sacramento County Assessment Appeals Board — an independent body established to resolve assessment disputes. The Appeals Board is composed of members appointed by the Sacramento County Board of Supervisors.

To begin this formal process, an application must be filed with the Appeals Board, along with a \$30 filing fee. Supporting documentation or evidence is required to support the appeal.

## Historical Assessment Appeals

Year	Appeals Filed	Total Assessments	% of Total
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%
2024-25	3,596	536,950	0.7%



# Requests for Review

2021-22  
344

2022-23  
430

2023-24  
885

2024-25  
691

# ADU Characteristics Program Released

We're proud to share some exciting news! The Sacramento County Assessor's Office has been honored with the 2025 National Association of Counties (NACo) Achievement Award for Innovation for our groundbreaking Accessory Dwelling Unit (ADU) Characteristics Program.

As featured in last year's Annual Report, this forward-thinking initiative was created in response to California's growing support for ADUs—those backyard cottages, in-law units, and converted garages that are becoming increasingly common in neighborhoods across the state.

Until recently, property characteristics in our system captured only the basics: square footage, number of bedrooms and bathrooms, and general building features. But ADUs brought new complexity—and new opportunities. We recognized the need to clearly identify and categorize these units separately from other structures, and we acted.

Our program was the first of its kind in California, setting a new standard by adding detailed ADU-specific attributes to our property database. This not only improves accuracy in property tax assessments but also provides valuable data for homeowners, developers, permitting agencies, lenders, appraisers, and real estate professionals.

This recognition isn't just a win for our office, it's a win for transparency, innovation, and smarter government service. We're honored to lead the way as our communities evolve and grow.



## 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](mailto: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
<b>TOTAL HOMES</b>	<b>2023</b>				<b>2024</b>			
Average Price	\$687,943	\$690,152	\$689,371	\$686,119	\$683,456	\$686,964	\$692,730	\$690,665
Average Size	2,353	2,378	2,392	2,370	2,365	2,330	2,339	2,333
Average Price/Sq Ft	\$296.85	\$295.23	\$294.61	\$297.97	\$296.53	\$302.24	\$306.38	\$303.68
Quarter Sales	745	945	867	794	1,220	999	1,285	937
Quarter WSR	0.53	0.71	0.62	0.55	0.85	0.69	0.89	0.59
YTD Sold	745	1,690	2,557	3,351	1,220	2,219	3,504	4,441
Total WSR	0.62	0.68	0.67	0.64	0.78	0.76	0.77	0.72
Average Lot Size	4,575	4,657	4,678	4,646	4,620	4,629	4,602	4,640
Number of Projects	109	103	107	112	111	112	111	122
Total Inventory	6,410	6,751	6,593	6,959	7,772	7,870	7,057	8,393
Unsold Inventory	592	541	661	697	726	850	734	879
Weeks of Inventory	9	8	9	10	8	10	9	10
<b>DETACHED HOMES</b>	<b>2023</b>				<b>2024</b>			
Average Price	\$694,692	\$695,712	\$692,863	\$688,164	\$684,322	\$687,848	\$693,683	\$691,472
Average Size	2,377	2,399	2,407	2,380	2,371	2,337	2,345	2,339
Average Price/Sq Ft	\$296.58	\$294.88	\$294.03	\$295.38	\$295.87	\$301.62	\$303.21	\$303.10
Quarter Sales	697	917	858	775	1,212	999	1,283	927
Quarter WSR	0.52	0.71	0.63	0.54	0.85	0.69	0.90	0.59
YTD Sold	697	1,614	2,472	3,247	1,212	2,211	3,494	4,421
Total WSR	0.62	0.68	0.68	0.64	0.78	0.76	0.77	0.59
Average Lot Size	4,575	4,657	4,678	4,646	4,620	4,629	4,602	4,640
Number of Projects	104	99	104	110	110	111	110	121
Total Inventory	6,277	6,661	6,512	6,923	7,747	7,845	7,034	8,380
Unsold Inventory	564	526	639	679	713	837	723	866
Weeks of Inventory	9	8	9	10	8	10	8	10
<b>ATTACHED HOMES</b>	<b>2024</b>				<b>2024</b>			
Average Price	\$484,002	\$504,325	\$529,542	\$536,485	\$557,328	\$557,328	\$557,328	\$562,328
Average Size	1,626	1,676	1,691	1,610	1,421	1,421	1,421	1,421
Average Price/Sq Ft	\$304.94	\$306.91	\$321.28	\$339.16	\$392.13	\$392.13	\$392.13	\$395.65
Quarter Sales	48	28	9	19	8	0	2	1
Quarter WSR	0.74	0.54	0.23	0.73	0.62	0	0.15	0.77
YTD Sold	48	76	85	104	8	8	10	11
Total WSR	0.69	0.62	0.55	0.56	0.37	0.34	0.33	0.36
Average Density	--	--	--	--	--	--	--	--
Number of Projects	5	4	3	2	1	1	1	1
Total Inventory	133	90	81	36	25	25	23	13
Unsold Inventory	28	15	22	18	13	13	11	13
Weeks of Inventory	8	6	13	16	35	38	34	36

## 2025 Apartment New Construction

**\$1,072,756,500 in value added to the roll**

- 70 apartment new construction projects were valued 2024-2025
- 8,560 total units

## Construction in progress

**\$777,301,500 in value added for 7,083 units**

- 51 projects still under construction:
- 4,554 units Market Rate & Student Housing
  - 639 Units Low-Income Housing (Homekey)
  - 1,784 Units Low-Income Housing (Tax Credit)
  - 106 units Mixed-Use

## Completed new construction

**\$295,455,000 in value added for 1,477 units**

- 19 projects completed in 2024:
- 415 units Market Rate
  - 30 units Low-Income Housing (Homekey)
  - 931 units Low-Income Housing (Tax Credit)
  - 101 units Mixed-Use

# Yearly Comparison of Assessor's Workload



	2021-22	2022-23	2023-24	2024-25	2025-26
<b>REAL PROPERTY APPRAISALS</b>					
Sales and Transfers	32,041	37,360	30,808	25,541	26,058
Assessable New Construction	6,934	8,306	7,618	7,127	7,086
Prop 8 Assessments	20,820	12,906	11,717	11,983	11,506
<b>BUSINESS AND PERSONAL PROPERTY</b>					
Boats	10,947	11,150	11,475	10,829	9,713
Aircraft	499	472	480	467	475
Business Accounts	22,628	23,084	21,781	22,456	23,743
Audits	218	239	226	231	225
<b>MAPPING SERVICES</b>					
Assessor's Maps Maintained	9,815	9,916	9,985	10,045	10,119
New Parcels Created	3,927	5,068	6,761	4,694	5,611
<b>DOCUMENTS RECEIVED</b>					
Recorded Documents Received	80,177	92,352	67,503	52,759	57,892
Total Building Permits Received	57,721	62,996	64,058	56,124	57,016
Mailing Address Changes	7,977	7,990	7,860	13,058	21,957
Prop 60 Base Year Transfers	176	41	13	6	5
Parent-Child Exclusions	3,853	1,359	1,647	1,284	1,770
Prop 19 Base Year Transfers	30	598	766	634	815
<b>EXEMPTIONS PROCESSED</b>					
Homeowners'	27,975	24,391	18,540	16,349	16,003
Institutional	7,480	7,547	7,774	8,158	8,504
Disabled Veterans'	3,625	3,746	4,010	4,415	4,756

# Property Tax Exemptions: Expanding Access to Savings for Property Owners

As part of our commitment to equitable taxation and public service, the Assessor's Office continues to promote and administer a variety of property tax exemptions designed to provide meaningful financial relief to eligible property owners. These exemptions reduce the assessed value on qualifying properties, resulting in lower annual tax liabilities and increased awareness of property tax rights and benefits under California law.

## Homeowners' Exemption

The Homeowners' Exemption remains one of the most widely utilized property tax savings tools in California. Property owners who occupy their home as their principal place of residence may qualify for an annual exemption of \$7,000 off their assessed value—resulting in more than \$70 in annual tax savings.

This exemption is automatically renewed each year, provided the claimant remains eligible, and continues to serve as the foundation for qualification under Proposition 19's base year value transfer and parent-child exclusion provisions.

## Disabled Veterans' Exemption

California provides enhanced property tax relief to veterans with service-connected disabilities and their unmarried surviving spouses through the Disabled Veterans' Exemption. For the 2025 assessment year:

- The Basic Exemption provides annual savings exceeding \$2,104.
- The Low-Income Exemption, available to qualified claimants with total household income under \$78,718, offers savings of more than \$3,155.

Eligibility is based on specific criteria, including total disability, blindness, or the loss of limbs due to military service. The exemption applies to the principal place of residence and must be renewed annually for low-income claimants.

## Institutional Exemptions

Properties used exclusively for qualifying nonprofit purposes may be eligible for Institutional Exemptions under California law. Eligible uses include:

- Religious worship
- Educational instruction
- Charitable or hospital services
- Scientific or library purposes
- Cemeteries and museums

These exemptions apply only to property owned and operated by organizations that meet specific legal and operational requirements under the California Constitution and Revenue and Taxation Code.

## Filing Requirements and Deadlines

It is important to note that none of these exemptions are granted automatically. Claimants must file the appropriate forms with the Assessor's Office and provide documentation verifying eligibility. Timely filing is critical to avoid the loss of benefits and to preserve eligibility.

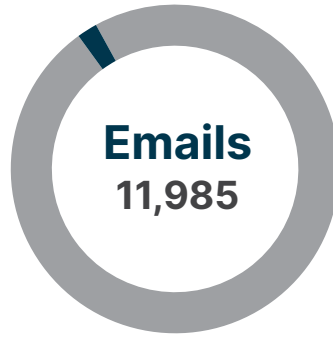
## Qualifying Exemptions

As of June 30, 2025

Exemption Type	QTY	Total Value	% of Total Value
Homeowners <sup>1*</sup>	206,900	1,448,159,347	11.27%
Disabled Veterans <sup>1</sup>	4,517	763,700,170	5.94%
Charities	1,606	6,020,035,428	46.84%
Religious and Church	853	963,253,809	7.49%
School, Library, Museum	204	773,448,413	6.02%
Hospitals	104	2,758,928,522	21.47%
Cemeteries	32	65,565,821	0.51%
Colleges	24	59,193,354	0.46%
Historical Aircraft	4	232,959	0.00%
<b>Totals</b>	<b>214,244</b>	<b>12,852,517,823</b>	<b>100.00%</b>

*\*Reimbursed by the State*

# Solution-Oriented Customer Service



## Customer Service Feedback

"...He was terrific! He was patient and had a smile on his face and seems like a person who loves his job. Very professional, efficient, competent and courteous."

"...All the staff was very friendly, professional and knowledgeable! ... deserves a raise!! We need more people like her!!"

"...Very Sweet and great smile. I had a great experience. I appreciate you."

"...Don't lose that guy, he is great. I am impressed with his ethic, knowledge, performance, and attitude."

"...very prompt staff. Compassionate, helpful, attentive, and listened."

"...Very welcoming, friendly, courteous, great memory. Overall, very knowledgeable and helpful. Couldn't ask for a better person at the front counter. I hope she gets promoted!"

"...Thank you everyone for the flexibility and willingness to look into it."

"...great service, was very helpful. Best service we have had in a long time!"

"Outstanding customer service! I can't emphasize enough how much his service stands out as outstanding and exemplary marked by knowledge level, ability to communicate information, enthusiasm, patience, etc!! Can't thank him enough!"



### 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



**Russ Deleon**  
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



**District 1**  
Phil Serna, Chair



**District 2**  
Patrick Kennedy



**District 3**  
Rich Desmond



**District 4**  
Rosario Rodriguez, Vice Chair



**District 5**  
Pat Hume

# Property Tax Assessment Calendar

<b>JAN 1</b>	Annual Lien Date. All taxable property is assessed annually for property tax purposes as of 12:01 a.m. on January 1.
<b>FEB 15</b>	Deadline to file exemption claims – Veterans’, Homeowners’, Church, Religious, Welfare, Historical Aircraft, and other Institutional Exemptions.*
<b>APR 1</b>	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.
<b>APR 10</b>	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.*
<b>MAY 7</b>	Last day to file a business personal property statement without incurring a 10% penalty.
<b>JUN 30</b>	Last day to close the local annual assessment rolls for current fiscal year. Assessment roll data released to Sacramento County Department of Finance.
<b>JUL 1</b>	First day of new assessment roll year and new fiscal year.
<b>JUL 2</b>	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.
<b>AUG 31</b>	Last day California Law allows the TAX COLLECTOR to receive taxes on unsecured tax bills without accruing a penalty.*
<b>NOV 30</b>	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.*
<b>DEC 10</b>	Last day California Law allows the TAX COLLECTOR to receive first installment of secured property tax bills without accruing a penalty.*
<b>DEC 31</b>	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>