



COUNTY OF SACRAMENTO · OFFICE OF THE ASSESSOR
2007 ANNUAL REPORT
KENNETH D. STIEGER · ASSESSOR





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MESSAGE FROM THE ASSESSOR



Welcome to the third edition of our annual report. Thanks to input from our readers and the dedication of my staff, this report improves each year. As you read the following pages, I hope you enjoy learning more about the Assessor's office and the impact we have on our community.

After two years of record assessment growth (15% each year), the real estate market has changed. For the first time since the mid 1990's, we are seeing declines in the market value of residential properties. These declines are creating reductions in assessed values (what Assessors' call Proposition 8 reductions), and have caused the net roll to increase only 9.6% this year. Seen historically, this growth rate is still above average, and is unlikely to be sustainable next year.

Due to the declines mentioned above, we reduced the assessed value on over 50,000 residential properties, which equated to about \$1.5 billion loss in assessed value. The total assessment roll this year is approximately \$137 billion and includes over 457,000 parcels.

For the first time in fifteen years our office will be closing the roll timely thanks to Assessor's staff performing their jobs with incredible dedication and energy. As you can see in the section relating to workload, their workload hasn't diminished significantly. However, due to the implementation of work plans and improvements in our operational systems, staff are producing at high levels. Also, the staffing levels graph shows that our office continues to do more with less. I am very fortunate to work with such a professional and dedicated staff.

Looking at the year ahead, we will be implementing a new system that will allow any business to file their Business Property Statement electronically. This will help streamline our processing and make it easier for taxpayers to file. Other improvements this year will be further development of our New AIMS assessment application. This modern application is being developed in phases to replace 30 year old legacy computer applications.

Finally, I want to take this opportunity to thank you for allowing me to serve a third term as your County Assessor. It is my extreme pleasure to serve this community, and work with the men and women of our Assessor's office. I hope you will take the time to visit our website **www.assessor.saccounty.net**, as I believe you will find it user friendly and very educational. You can now subscribe to receive e-mail notifications anytime new information is posted on the Assessor's homepage.

Please do not hesitate to contact me if you have questions or concerns, or an idea on how our office might better serve Sacramento County

Sincerely,

A handwritten signature in black ink, which appears to read "Kenneth D. Stieger". The signature is fluid and cursive.

Kenneth D. Stieger
County Assessor



MISSION & VALUES

“With Pride We Value the County.”

OUR MISSION

*W*e 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 VALUES

- Achievement** — Successful completion of visible tasks or projects
- Communication** — Open dialogue; exchange of views; successful exchange of information of value to others
- Competence** — Being good at what we do; capable; effective
- Continuous Improvement** — Constantly striving to improve business processes and professional skills
- Creativity** — Finding new ways to do things; innovative
- Initiative** — Taking action to accomplish tasks or solve problems without prompting
- Integrity** — Honesty; incorruptibility; sincerity; truthfulness; trustworthiness
- Quality Service** — Addressing our customer and stakeholder needs in a prompt, effective and courteous manner
- Respect** — Treating others as you would have them treat you
- Responsible** — Carrying out one's duties as expected
- Teamwork** — Cooperating with others toward a common goal
- Trust** — Firm belief in the reliability of a person's word and actions

OFFICE OF THE ASSESSOR

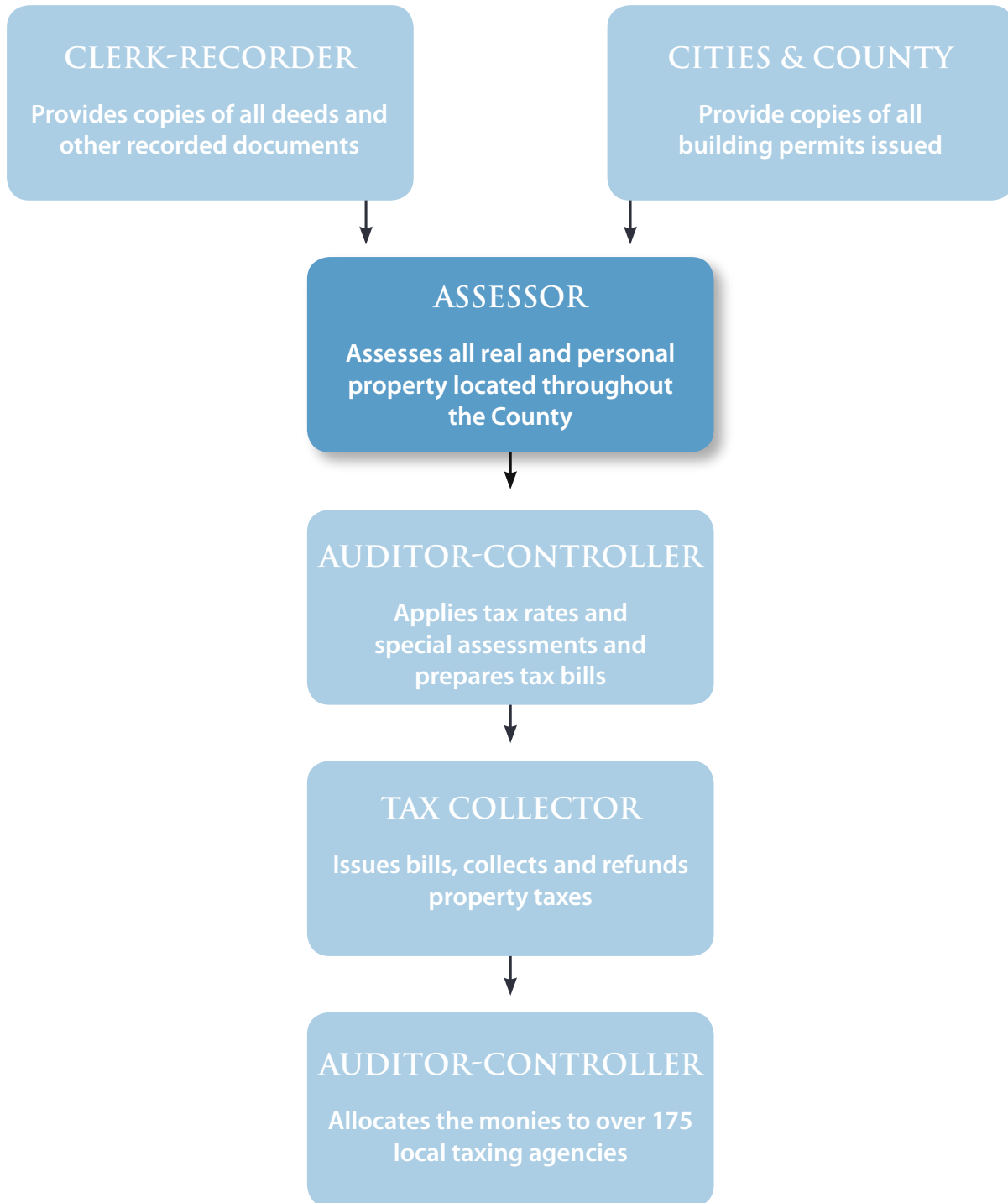
The Assessor is responsible for determining the assessed value of all taxable Real and Personal Property located within Sacramento County. The Assessor is elected by the people of Sacramento County and is the Chief Administrator of the Assessor's Office.

Under the California Constitution and the Revenue and Taxation Code, the Assessor has four primary duties: locate all taxable property within Sacramento County, identify the owner of all taxable property, establish the assessed value of all taxable property in accordance with the law, and publish both annual and supplemental assessment rolls.

As the administrator of a County department, the Assessor also is responsible for managing the Assessor's Office in an orderly and economical manner in conformance with budget constraints: adhering to provisions of the County Charter; coordinating activities with other County departments; and assuring personnel policies and practices conform with Civil Service rules and regulations and County personnel policies.

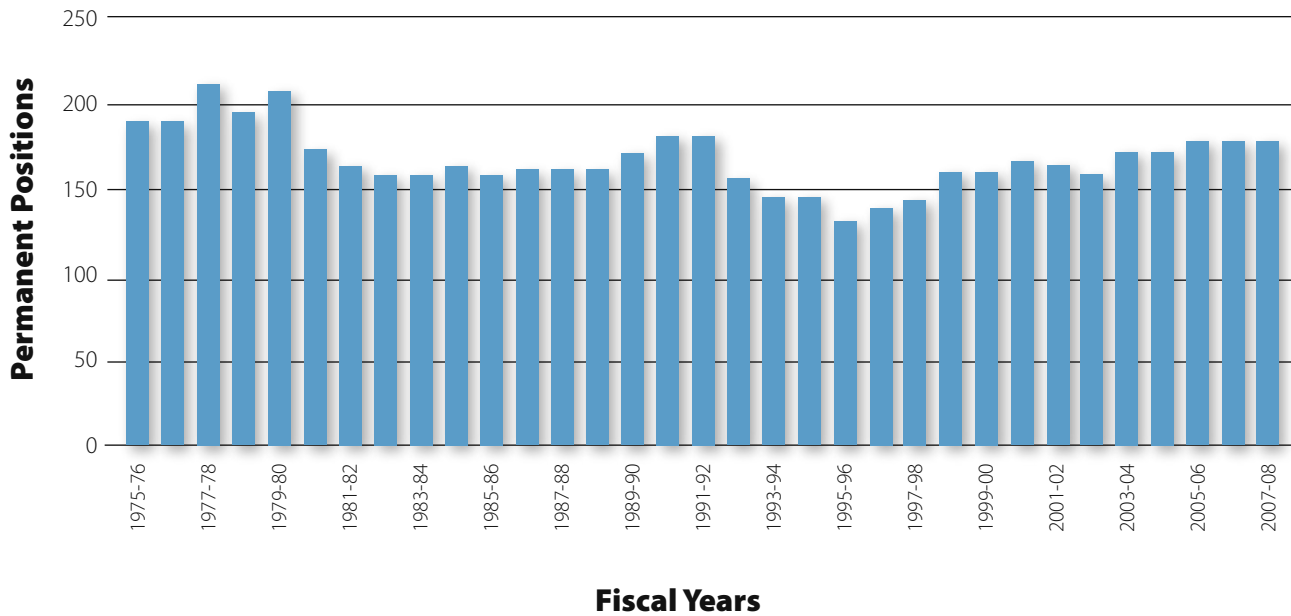


PROPERTY TAX WORK FLOW



ASSESSOR'S OFFICE STAFF

COMPARISON OF STAFFING LEVELS



CUSTOMER SERVICE

Customer Service is Our Number One Priority

The Assessor's office encompasses several units that provide a wide variety of customer services. Many of our staff are experts in specialized areas, such as Homeowner's and Veteran's Exemptions, Property Transfers, Business Property and Church and Welfare Exemptions.

Information about property ownership and assessment is available for public viewing at our front counter, where staff is available to assist visitors.



LOBBY SERVICES AVAILABLE

- **Parcel Maps**
- **Assessed Values**
- **Ownership Information**
- **Building Characteristic Information**
- **General Information**

A new call center provides enhanced ability to better respond to customer's inquiries.

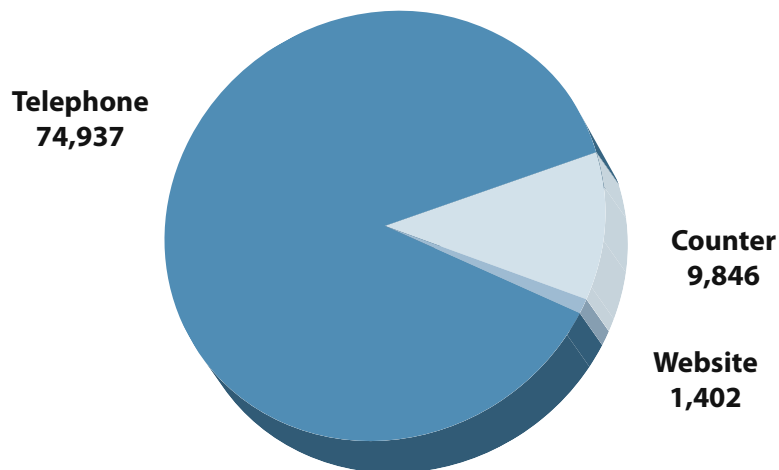
Our website contains detailed information on most property related assessment issues. It also gives customers access to individual parcel data by using the Parcel Viewer application.

Our most recent service, **e-subscribe**, allows individuals to subscribe to receive immediate e-mail notification of all Assessor news as it updates the website. Visit the website at **www.assessor.saccounty.net** to subscribe.

CUSTOMER SERVICE

We're Proud Of Our Customer Service

PUBLIC CONTACT JULY 1, 2006 - JUNE 30, 2007



INFORMATION AVAILABLE ONLINE

- **Property Maps and Characteristics**
- **Forms**
- **Exemption and Exclusion Information**
- **Important Dates Calendar**
- **Press Releases**
- **How To Request a Speaking Engagement with the Assessor**
- **Student Intern Program**

ASSESSOR WORKLOAD SUMMARY COMPARISON BY YEAR

	2006	2007
Real Property Appraisals		
Sales and Transfers	53,739	37,314
New Construction Permits	25,232	10,680
Prop 8 Reviews.	6,932	57,862
Business and Personal Property Assessments		
Boats	10,968	11,551
Aircraft.	658	656
Business Accounts	36,456	39,575
Audits	437	391
Mapping Services		
Assessor's Maps Maintained	9,004	9,168
New Parcels Created	10,196	12,101
Documents Processed		
Ownership Changes	94,184	72,053
Mailing Address Changes	50,875	61,959
Prop 60 Base Year Transfers ¹	360	280
Parent/Child Exclusions ²	5,923	4,695
Exemptions Processed		
Homeowner	27,861	18,115
Institutional ³	3,320	3,126
Disabled Veteran ⁴	578	488
Appeals		
Claims filed	1,398	1,347

¹Citizens 55 years of age or older and those who are severely and permanently disabled can buy a residence of equal or lesser value than their existing home and transfer the current taxable value to their new property.

²The Parent/Child Exclusion program excludes a property from being reappraised at its full market value when there is a transfer between a parent and their child. This program also applies to Grandparents/Grandchildren in limited circumstances.

³The Institutional Exemption provides property tax reductions to qualifying non-profit religious, hospital, museum, social service and other charitable organizations.

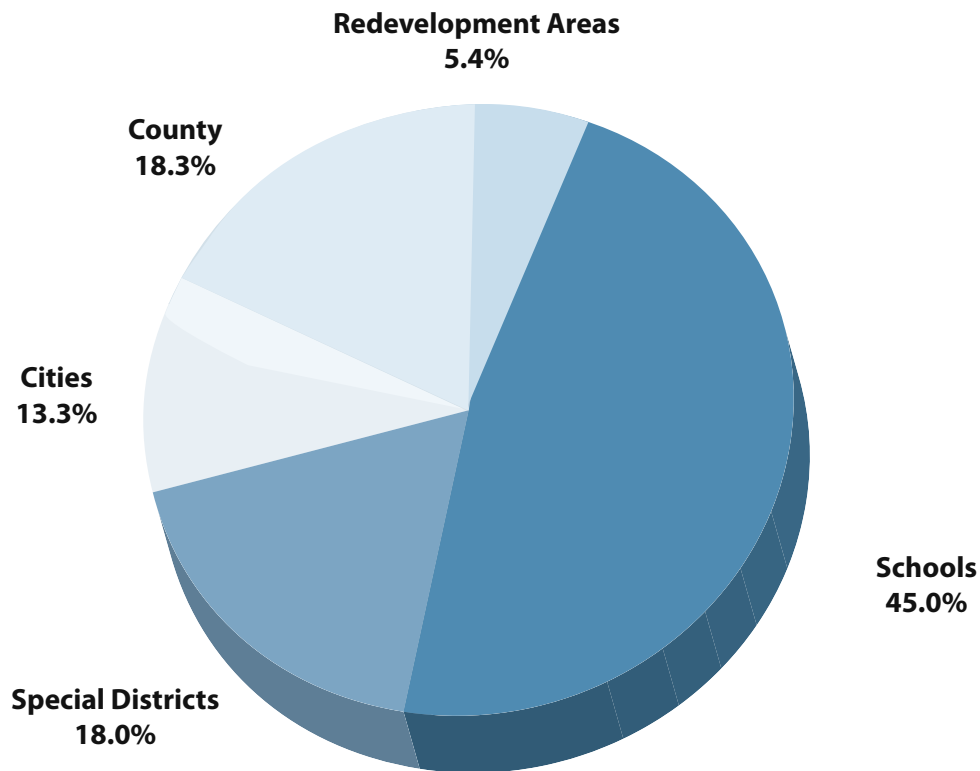
⁴The Disabled Veterans Exemption provides a qualifying 100% disabled veteran or their surviving spouse an exemption of up

DISTRIBUTION OF PROPERTY TAXES 2007-08

YOUR PROPERTY TAXES AT WORK

Property taxes constitute the second largest source of money for Sacramento County's General Fund. Property taxes are a 1 percent tax on property's assessed value under California's laws. The Assessor's property tax roll for fiscal year 2007-2008 totals \$137,707,020,735. Last year property taxes made up 9.3 percent of the County's funds.

In addition, property tax revenue supports over 175 local government agencies, including schools, local governments, cities, redevelopment agencies and special districts. Tax dollars fund a variety of services.

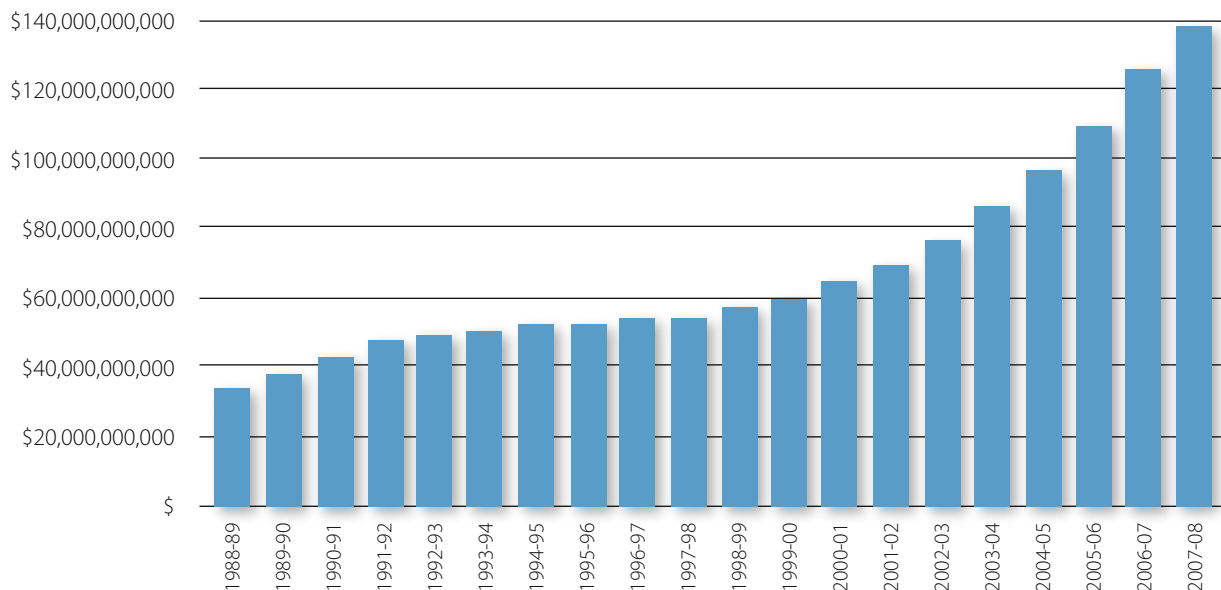


LOCAL ASSESSMENT ROLL

A 20-YEAR HISTORY SECURED AND UNSECURED

Year	Roll Values (gross)	Amount of Change	Percentage Change
1988-1989	34,223,609,513	3,247,154,205	10.48%
1989-1990	37,830,212,827	3,606,603,314	10.54%
1990-1991	42,237,297,589	4,574,150,851	12.14%
1991-1992	47,246,201,216	5,146,394,293	12.27%
1992-1993	50,646,394,762	3,382,193,546	7.15%
1993-1994	51,990,099,339	1,443,986,781	2.85%
1994-1995	53,277,885,002	1,287,785,663	2.47%
1995-1996	53,986,208,538	708,323,536	1.32%
1996-1997	54,277,136,339	290,927,801	0.54%
1997-1998	54,923,758,143	646,621,804	1.19%
1998-1999	57,124,740,193	2,830,982,050	5.21%
1999-2000	60,683,947,741	3,559,207,548	6.23%
2000-2001	65,492,664,146	4,808,716,405	7.92%
2001-2002	70,865,516,436	5,372,852,290	8.20%
2002-2003	77,723,045,414	6,857,528,978	9.68%
2003-2004	85,081,667,450	7,358,622,036	9.47%
2004-2005	95,302,760,110	10,221,092,660	12.01%
2005-2006	109,328,224,993	14,025,464,883	14.72%
2006-2007	125,674,965,255	16,346,740,262	14.95%
2007-2008	\$137,707,020,735	\$12,032,055,480	9.57%

ASSESSMENT ROLL VALUES OVER 20-YEAR PERIOD



LOCAL ASSESSMENT ROLL

ASSESSMENT ROLL BY CITY TOTAL LOCAL ROLL VALUES (GROSS)


City	2006-2007	2007-2008	Percent Growth	Percent of Current Roll
Citrus Heights	\$5,509,617,200	\$5,810,368,402	5.46%	4.22%
Elk Grove	\$15,426,281,548	\$17,044,695,037	10.49%	12.38%
Folsom	\$9,337,658,614	\$10,020,506,241	7.31%	7.28%
Galt	\$1,541,797,014	\$1,732,730,434	12.38%	1.26%
Isleton	\$52,279,887	\$58,617,985	12.12%	0.04%
Rancho Cordova	\$5,546,641,364	\$6,350,001,817	14.48%	4.61%
Sacramento (City)	\$35,018,812,488	\$38,805,890,596	10.81%	28.18%
Unincorporated Area	<u>\$53,241,877,140</u>	<u>\$57,884,210,223</u>	<u>8.72%</u>	<u>42.03%</u>
Total Value (Gross)	\$125,674,965,255	\$137,707,020,735	9.57%	100.00%



PROPOSITION 13

THE HISTORY OF THE LAW

PROPOSITION 13

 On June 6, 1978, Proposition 13 was passed by California voters, amending the State Constitution to limit the assessment and taxation of property in California.

Under California law, real property is reappraised for tax purposes when new construction is completed, new construction is unfinished on the lien date (January 1), a change in ownership occurs, or market value declines below Proposition 13 factored value on the lien date. Otherwise, real property assessed at its base year level cannot be increased by more than 2 percent annually.

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to 1 percent of the property's taxable value, plus any voter approved bonded indebtedness, service fees, improvement bonds and special assessments.

SUPPLEMENTAL ASSESSMENTS

On July 1, 1983, Senate Bill 813 amended the state Revenue & Taxation Code to create “**Supplemental Assessments**”. This law changed the manner in which changes in assessed value were billed by requiring that any increase or decrease in taxes due to a change in ownership or completed new construction became effective as of the first day of the month following the date of change of ownership or the date new construction was completed.

Supplemental assessments result in tax bills that are “in addition to” (that is, supplemental to) the annual property tax bill sent to each property owner in October.

“PROP 60” BASE YEAR VALUE TRANSFERS

On November 9, 1988 a base year value transfers provision was added to the California Constitution and adopted by ordinance in Sacramento County. Homeowners who are at least 55 years old, or are severely and permanently disabled, may be able to transfer their assessed values from their current home to a replacement home in Sacramento County when they move. The value of the new home must be equal to or less than the market value of the home being sold. Specific information on filing a claim is found on the Assessor's website www.assessor.saccounty.net.

PROPOSITION 13

PROPOSITION 13 BASE YEAR DISTRIBUTION SECURED ROLL

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	47,936	10.8%	\$4,870,286,164	3.7%
1976	3,697	0.8%	\$374,369,470	0.3%
1977	4,671	1.0%	\$529,232,148	0.4%
1978	5,809	1.3%	\$723,771,725	0.6%
1979	5,625	1.3%	\$926,071,692	0.7%
1980	5,109	1.1%	\$846,424,022	0.6%
1981	3,698	0.8%	\$632,331,870	0.5%
1982	3,163	0.7%	\$629,709,338	0.5%
1983	2,864	0.6%	\$908,715,133	0.7%
1984	5,946	1.3%	\$1,261,925,622	1.0%
1985	4,714	1.1%	\$970,728,075	0.7%
1986	5,794	1.3%	\$1,234,191,654	0.9%
1987	7,877	1.8%	\$1,607,164,480	1.2%
1988	6,919	1.6%	\$1,527,046,910	1.2%
1989	8,047	1.8%	\$1,780,382,158	1.4%
1990	9,859	2.2%	\$2,417,128,333	1.9%
1991	7,153	1.6%	\$1,938,896,220	1.5%
1992	6,048	1.4%	\$1,892,324,786	1.5%
1993	6,534	1.5%	\$1,741,844,209	1.3%
1994	8,235	1.8%	\$2,145,520,645	1.6%
1995	7,449	1.7%	\$1,884,595,676	1.4%
1996	8,428	1.9%	\$2,004,432,084	1.5%
1997	9,384	2.1%	\$2,465,564,843	1.9%
1998	12,148	2.7%	\$3,022,722,069	2.3%
1999	15,440	3.5%	\$4,313,763,712	3.3%
2000	16,919	3.8%	\$4,699,192,717	3.6%
2001	20,153	4.5%	\$6,109,858,928	4.7%
2002	23,863	5.4%	\$7,405,603,076	5.7%
2003	27,511	6.2%	\$9,914,904,594	7.6%
2004	36,817	8.3%	\$14,136,631,592	10.8%
2005	31,821	7.1%	\$13,159,771,637	10.1%
2006	8,098	1.8%	\$6,219,947,025	4.8%
2007	67,836	15.2%	\$26,031,610,477	20.0%
Total	445,565	100.0%	\$ 130,326,663,084	100.00%

REAL PROPERTY ASSESSMENT ANALYSIS

REAL PROPERTY 2007-08 ASSESSMENT ANALYSIS

Property Type	Gross Value	Value Percentage	Parcel Count	Percent Total Parcels	Average Per Assessment
Residential Single Family	\$84,485,066,477	64.83%	369,599	78.99%	\$228,586
Commercial Improved	\$20,736,631,288	15.91%	12,832	2.74%	\$1,616,009
Multi-Family Residential	\$11,459,941,265	8.79%	20,488	4.38%	\$559,349
Industrial Improved	\$5,080,580,257	3.90%	4,504	0.96%	\$1,128,015
Rural/Agricultural	\$1,847,601,972	1.42%	5,699	1.22%	\$324,198
Vacant Land	\$2,438,795,710	1.87%	18,664	3.99%	\$130,668
Other*	\$2,099,339,857	1.61%	24,919	5.33%	\$84,247
Commercial Vacant Land	\$837,022,603	0.64%	2,009	0.43%	\$416,636
Industrial Vacant Land	\$455,608,873	0.35%	1,427	0.30%	\$319,277
Manufactured Homes	\$404,244,183	0.31%	7,605	1.63%	\$53,155
Oil, Gas, & Mineral	\$481,830,599	0.37%	150	0.03%	\$3,212,204
Total	\$130,326,663,084	100.00%	467,896	100.00%	\$278,538

*Other includes Possessory Interest, Restricted and Unrestricted Rural

REAL PROPERTY RESIDENTIAL ANALYSIS BY JURISDICTION 2007-08

Jurisdiction	Single Family with HEX*	Single Family without HEX*	Multi-Family Residential	Vacant Land	Total Parcels
Citrus Heights	14,824	7,617	1,392	538	27,269
Elk Grove	28,283	16,719	322	3,566	50,689
Folsom	13,687	6,506	274	2,413	24,798
Galt	4,015	2,347	190	514	7,749
Isleton	103	107	20	175	565
Rancho Cordova	8,853	6,231	928	3,463	22,076
Sacramento City	69,217	48,704	8,294	9,525	150,716
Unincorporated Areas	97,450	51,017	7,200	8,038	161,703
Total	236,432	139,248	18,674	28,232	467,896

* Homeowners' Exemption (HEX)

BUSINESS PERSONAL PROPERTY

*B*usiness and Personal Property are not subject to the restrictions of Proposition 13 and instead are assessed each year at their full market value as of the lien date (January 1).

Business and Personal Property is reported to the Assessor annually. Any business owner to whom the Assessor sends a written request must complete, sign and file a Business Property Statement that lists the cost of supplies, equipment, and fixtures at each business location as of the lien date. Personal property also includes such non-business items as boats and aircraft.

The Assessor has implemented a new program to allow businesses that file property statements for locations in multiple counties to use the Standard Data Record (SDR) Program to file electronically via the internet.

BUSINESS PERSONAL PROPERTY ASSESSMENT ANALYSIS 2007-08

Unsecured Business Property	Gross Value
Aircraft	\$269,890,555
Boats/Vessels	\$253,142,337
Fixtures	\$1,490,056,358
Personal Property	\$2,643,494,882
Secured Business Property	
Personal Property	\$1,087,437,341
Fixtures	\$995,038,397
Totals	\$6,739,059,870*

** Total Business and Personal Property excludes Land and ILL Values*

EXEMPTIONS & EXCLUSIONS

EXEMPTIONS PROVIDE THAT CERTAIN PROPERTIES OR PORTIONS THERE OF, ARE EXEMPT FROM TAXATION UNDER THE CALIFORNIA CONSTITUTION.



Exemptions are not automatic. A claim form must be filed and approved by the Assessor's Office. The most common exemptions are:

- **Homeowners' Exemption**
- **Veteran's Exemption**
- **Welfare Exemption**
- **Religious Exemption**

EXCLUSIONS PROVIDE THAT SOME CHANGES IN OWNERSHIP ARE SPECIFICALLY EXCLUDED FROM REASSESSMENT.

The Assessor is required to assess property at its current market value when a *change in ownership* occurs. There are, however, some changes in ownership that are specifically excluded from reassessment such as:

Transfers Between Husband & Wife:

Transfers of property between husband and wife do not result in a reassessment. This includes transfers due to divorce in connection with a property settlement, or the death of a spouse. Documentation may be required.

Parent-Child/Grandparent-Grandchild Transfers:

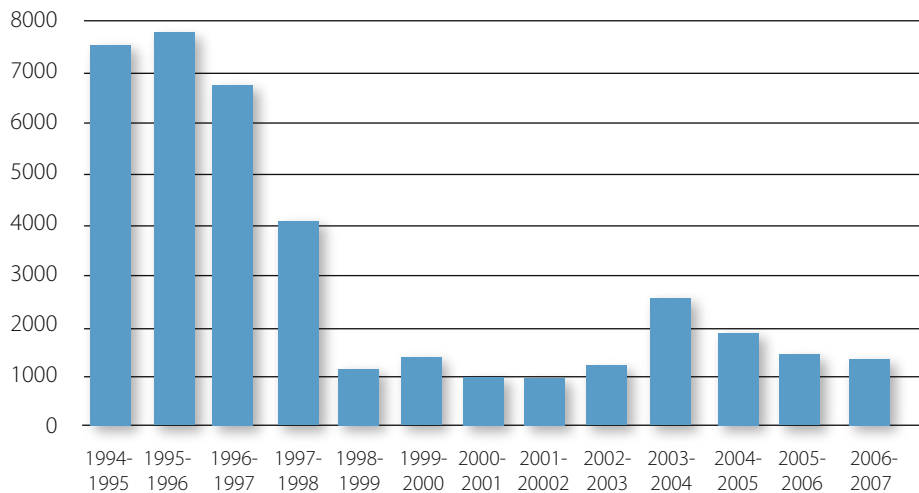
In some cases, transfer of property between parent and child, or from grandparent to grandchild will not cause a reassessment. A principal residence and other property up to \$1,000,000 in assessed value may transfer without reappraisal, if the transfer qualifies. It is necessary to file a claim with the Assessor's Office for approval to qualify for an exclusion from reassessment.

ASSESSMENT APPEALS

Taxpayers have the right to appeal their property's valuation. There are independent Assessment Appeals Boards that resolve differences in opinion of value between taxpayer and assessor. Each is composed of three private citizens appointed by the County Board of Supervisors. They consider all evidence presented by the property owner and the Assessor's Office at formal hearings. The Appeals Board then rules on the value of the property in question.

ASSESSMENT APPEALS BY FISCAL YEAR

Year	Appeals Filed	Total Assessments	Percent of Total
1994-1995	7,464	407,682	1.8%
1995-1996	7,707	433,829	1.8%
1996-1997	6,676	414,126	1.6%
1997-1998	4,008	415,433	1.0%
1998-1999	1,122	418,830	0.3%
1999-2000	1,345	434,353	0.3%
2000-2001	965	445,143	0.2%
2001-2002	944	438,503	0.2%
2002-2003	1,187	458,534	0.3%
2003-2004	2,502	464,744	0.5%
2004-2005	1,823	468,547	0.4%
2005-2006	1,398	475,062	0.3%
2006-2007	1,347	486,410	0.3%



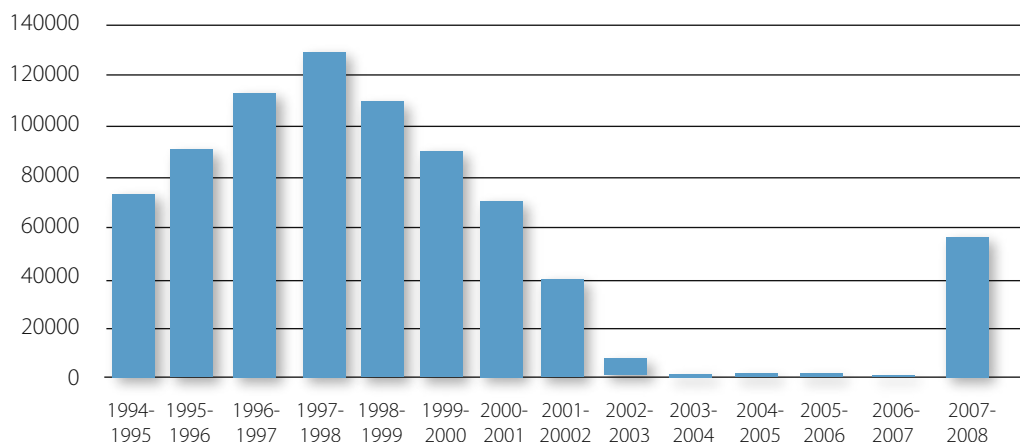
PROPOSITION 8 DECLINES IN VALUE

Proposition 8, enacted in 1978, requires the Assessor to annually enroll either a property's Proposition 13 value (factored for inflation no more than 2% annually) or its current market value as of January 1 (lien date) of each year, whichever is less. When the current market value replaces the higher Proposition 13 value on the roll, that lower value is commonly referred to as a "Prop 8 Value."

These reductions are temporary. Once established, the market value of these properties is reviewed annually as of January 1, and the lesser of the market value or Proposition 13 value is enrolled.

PROPOSITION 8 ASSESSMENTS

Year	Number Prop 8s	Total Assessments	Percent of Total
1994-95	72,187	356,722	20.2%
1995-96	89,787	361,509	24.8%
1996-97	111,796	364,156	30.7%
1997-98	126,338	367,001	34.4%
1998-99	109,612	370,840	29.6%
1999-00	92,037	384,726	23.9%
2000-01	70,197	395,270	17.8%
2001-02	40,561	398,491	17.7%
2002-03	7,138	418,806	1.7%
2003-04	1,837	424,853	0.4%
2004-05	1,307	431,173	0.3%
2005-06	1,400	438,606	0.3%
2006-07	945	448,487	0.2%
2007-08	57,862	459,398	12.6%



CONTACTS

CONTACT LIST

Assessor	(916) 875-0700
Administration/Personnel	(916) 875-0760
Real Property	(916) 875-0700
Business/Personal Property	(916) 875-0730
Homeowners' Exemptions	(916) 875-0710
Institutional Exemptions	(916) 875-0720
Leasing	(916) 875-0745
Mapping	(916) 876-6745
Marine/Aircraft	(916) 875-0740
Property Transfer	(916) 875-0750
Website Address	www.assessor.saccounty.net
E-mail Address	assessor@saccounty.net

OTHER PROPERTY TAX RELATED DEPARTMENTS

Recorder (Documents) www.ccr.saccounty.net	(916) 874-6334
Auditor (Tax Rates) www.finance.saccounty.net/auditor	(916) 874-7422
Tax Collector (Tax bills & refunds) www.finance.saccounty.net/tax	(916) 874-6622
Clerk, Board of Supervisors (Assessment Appeals) www.sccob.saccounty.net	(916) 874-8174
State Board of Equalization www.boe.ca.gov	(800) 400-7115
Taxpayers' Rights Advocate www.boe.ca.gov/tra/tra.htm	(888) 324-2798

DRIVING DIRECTIONS

DIRECTIONS

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.

Highway 50 West from Placerville

Take the Howe Ave/Power Inn Road exit, turn left over the freeway. Proceed on Howe Avenue (which becomes Power Inn Road) for approximately 1 mile to 3701 Power Inn Road.

Highway 50 East from downtown Sacramento

Take the Howe Ave/Power Inn Road exit and turn right off freeway. Proceed on Howe Avenue (which becomes Power Inn Road) for approximately 1 mile to 3701 Power Inn Road.

Taking Sacramento Light Rail

Take the appropriate train to the Granite Park station and walk south on Power Inn Road or take the Granite Park shuttle bus to 3701 Power Inn Road.



PROPERTY TAX CALENDAR

- January 1** Lien Date for assessment roll year. This is the time 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 property 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 the 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.
- December 10*** Last day to pay first installment of secured property taxes without penalty.
- January 1** Lien Date for next assessment roll year.

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

SPECIAL THANKS

The support and cooperation we receive from the following agencies and departments ensure the success of the Sacramento County Assessor's Office.

SACRAMENTO COUNTY BOARD OF SUPERVISORS

Roger Dickinson, District 1

Jimmie Yee, District 2

Susan Peters, District 3

Roberta MacGlashan, District 4

Don Nottoli, District 5

COUNTY EXECUTIVE

Terry Schutten

COUNTY OFFICE OF COMMUNICATION AND INFORMATION TECHNOLOGY

COUNTY CLERK-RECORDER

COUNTY AUDITOR-CONTROLLER

COUNTY GIS DEPARTMENT

COUNTY COUNSEL

COUNTY TREASURER TAX COLLECTOR

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CALIFORNIA ASSESSORS' ASSOCIATION

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Galt

Isleton

Rancho Cordova

Sacramento City





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COUNTY OF SACRAMENTO
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