



County of Sacramento
Office of the Assessor

2008 Annual Report

Kenneth D. Stieger
Assessor

Message from the Assessor



The past year has brought renewed challenges to our office. Through the efforts of my dedicated and professional staff, we have met them.

A severely declining residential real estate market has, contrary to expectation, created a growing workload for the office. While there has been an overall decline in the major workload components of sales and new construction, this same decline has resulted in the reassessment of over 85,000 residential parcels to reflect market values that are less than the properties' factored Proposition 13 values.

All of the owners whose properties were enrolled at a lower amount received notices in May of 2008. As would be expected, this mailing generated large numbers of customer contacts in the ensuing weeks. I am proud to say that a dedicated team of staff members provided timely and reliable responses to all who contacted our office. I consider this response team one of our major accomplishments of the year.

The enrollment of these declining values has had a major impact on assessment roll growth. The net roll increase for this fiscal year was 1.85%, a significant change over last year's 9.57% and the prior two years increases of over 14%.

This has impacted our budgetary resources. Despite growth in overall workload, county budget limitations have forced a staff reduction of over 4%, or 8 positions. We closed the roll on time for the second year in a row. However, with these cuts it is questionable whether we will be able to close on time next year.

The declining real estate market has also impacted workload as the number of assessment appeals has climbed to nearly 4,000 from a low point of less than 1,000 earlier this decade, and customer calls have increased by 25%.

Finally, we continue to innovate for improved efficiency. We have expanded the ability of business owners to file their annual business property statements electronically. Not only can major multi-location businesses now file online, but program expansion allows single location, smaller businesses to do so.

We are also continuing the incremental development of a new online computer application to replace aging legacy systems. A new module was rolled out that allows for the efficient capture and dissemination of property characteristics, with additional modules expected in the year ahead.

In closing, I'd like to hear from you. Let us know how we can better serve the community.

Sincerely,

A handwritten signature in black ink, appearing to read "Kenneth D. Stieger". The signature is fluid and cursive, written over a light blue background.

Kenneth D. Stieger
County Assessor

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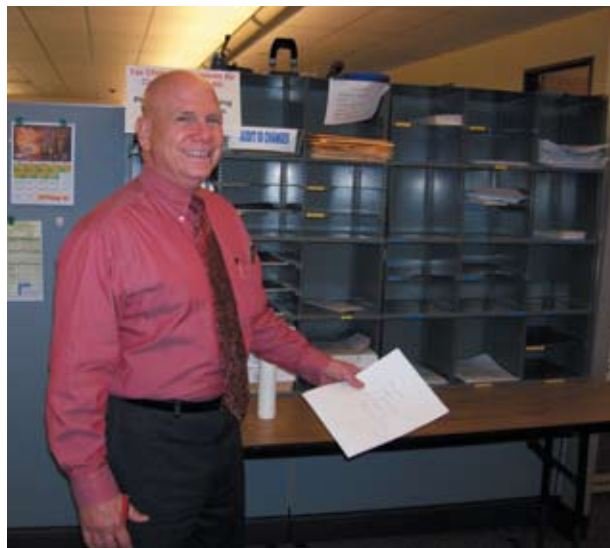
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Our Mission

We will create equitable, timely and accurate property tax assessments to fund public services. We will be a source of accurate and timely property information for local government and the community.

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

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.



Office of the Assessor

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



Proposition 13

History of the Law

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

Under California law, real property is reappraised for tax purposes only when:

- A change in ownership occurs
- New construction is completed
- New construction is unfinished on the lien date (January 1)
- Market value declines below Proposition 13 factored value on the lien date

Otherwise, real property assessed at its base year level cannot be increased by more than 2 percent annually. The assessed value initially established is referred to as the "base year value". Thereafter the base year value is subject to annual increases for inflation. This cumulative value is referred to as the "factored base year value".

Proposition 8 Declines in Market Value

Proposition 8 recognizes declines in market value for property tax purposes. As a result, Revenue & Taxation Code Section 51 requires the Assessor to annually enroll either a property's factored base year value, or its market value as of January 1st, whichever is less.

Prop 8 assessments are temporary reductions that recognize the fact that the current market value of a property has fallen below its current factored value. After a Prop 8 value has been enrolled, that property's value is reviewed each year as of January 1st to determine whether its current market value is less than its factored value.

Prop 8 values can change from year to year as the market fluctuates. The 2% limit does not apply to these properties. When the market value of the Prop 8 property increases above its Prop 13 factored value, the Assessor will once again enroll its Prop 13 factored value, but in no case may a value higher than a property's Prop 13 factored value be enrolled.

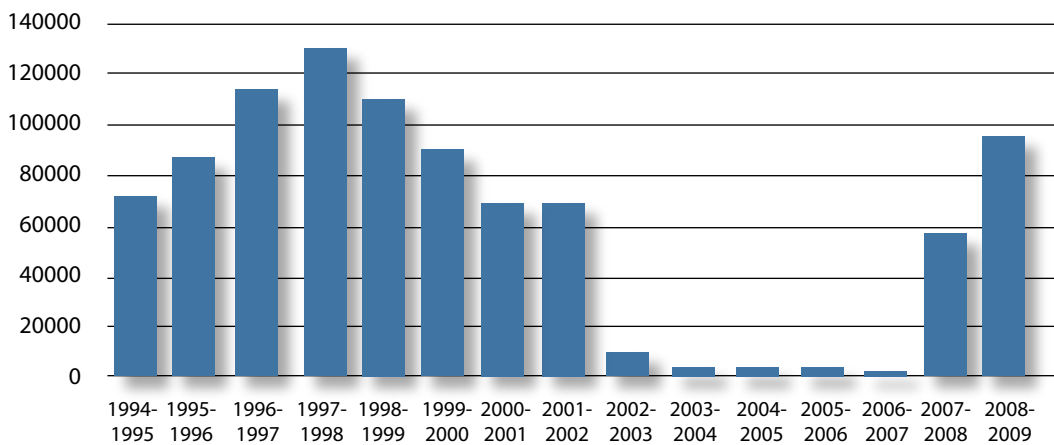
Proposition 13 Base Year Distribution Secured Roll

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	46,339	10.3%	\$4,932,116,524	3.7%
1976	3,627	0.8%	515,335,793	0.4%
1977	4,564	1.0%	536,748,570	0.4%
1978	5,700	1.3%	730,493,186	0.6%
1979	5,521	1.2%	819,414,780	0.6%
1980	5,015	1.2%	846,116,177	0.7%
1981	3,610	0.8%	632,488,008	0.5%
1982	3,091	0.7%	623,303,796	0.5%
1983	2,789	0.6%	882,100,511	0.7%
1984	5,818	1.3%	1,266,753,921	1.0%
1985	4,591	1.2%	969,380,396	0.7%
1986	5,649	1.3%	1,289,578,368	1.0%
1987	7,699	1.7%	1,614,144,861	1.2%
1988	6,760	1.5%	1,554,911,392	1.2%
1989	7,877	1.8%	1,786,387,674	1.3%
1990	9,560	2.1%	2,410,437,330	1.8%
1991	6,954	1.6%	1,916,713,489	1.4%
1992	5,883	1.3%	1,922,652,376	1.4%
1993	6,373	1.4%	1,740,537,223	1.3%
1994	8,006	1.8%	2,134,333,191	1.6%
1995	7,233	1.6%	1,855,918,949	1.4%
1996	8,140	1.8%	1,981,182,711	1.5%
1997	9,094	2.0%	2,396,305,664	1.8%
1998	11,783	2.6%	3,009,577,926	2.3%
1999	14,732	3.3%	3,958,312,306	3.0%
2000	16,242	3.6%	4,430,160,618	3.3%
2001	19,259	4.3%	5,859,541,196	4.4%
2002	22,508	5.0%	7,035,766,524	5.3%
2003	25,828	5.8%	9,632,481,863	7.3%
2004	27,033	6.0%	11,329,606,536	8.5%
2005	10,452	2.3%	6,006,004,382	4.5%
2006	6,648	1.5%	5,505,952,148	4.1%
2007	7,280	1.6%	6,310,870,221	4.8%
2008	106,372	23.7%	34,238,959,049	25.8%
Total	448,030	100.0%	\$132,674,587,659	100.0%

Declines in the Housing Market

For Sacramento homeowners, the Assessor proactively lowered 85,000 assessments for residences purchased at the peak of the housing market. These reductions reflect market values that are less than the properties factored Proposition 13 values.

Roll Year	Total Prop 8 Assessments
1994-95	72,187
1995-96	89,787
1996-97	111,796
1997-98	126,338
1998-99	109,612
1999-00	92,032
2000-01	70,197
2001-02	70,561
2002-03	7,138
2003-04	1,837
2004-05	1,307
2005-06	1,400
2006-07	945
2007-08	57,862
2008-09	90,199



Proposition 8 Assessments by Jurisdiction

Prop 8 District Values

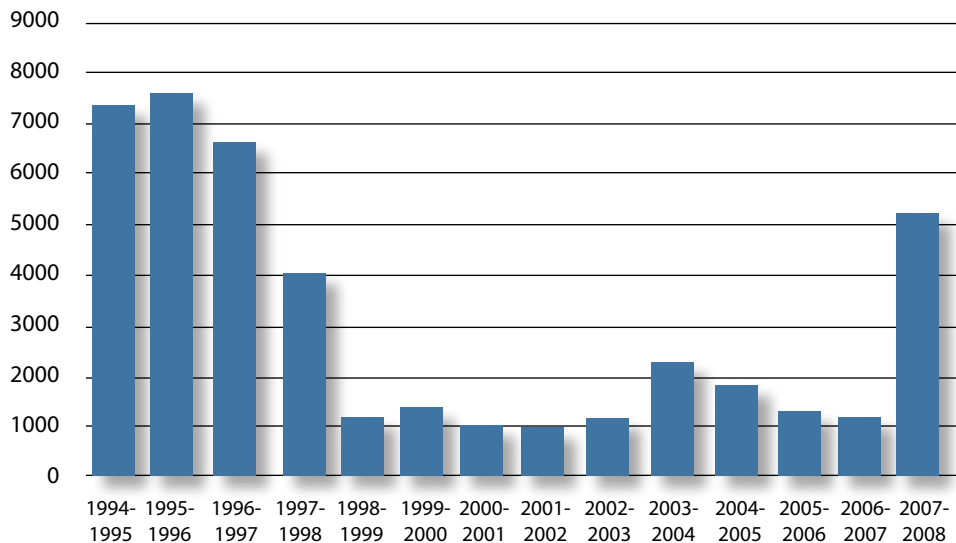
Jurisdiction	Parcels	Current Value	Prop 8 Values	Reduction Amount
Citrus Heights	4,217	\$1,323,833,858	\$1,230,063,313	\$93,770,545
Elk Grove	15,361	6,629,582,506	5,783,729,468	845,853,038
Folsom	3,958	1,782,401,839	1,747,507,058	34,894,781
Galt	1,801	608,075,090	525,366,604	82,708,486
Isleton	35	9,310,724	8,702,790	607,934
Rancho Cordova	5,714	1,838,405,556	1,657,367,184	181,038,372
Sacramento City	29,040	9,935,583,969	9,071,049,686	864,534,283
Unincorporated Area	30,073	10,712,327,309	9,698,030,600	1,014,296,709
Total Value (Gross)	90,199	\$32,839,520,851	\$29,721,816,703	\$3,117,704,148



Assessment Appeals

Taxpayers have the right to appeal their property's valuation. There is no fee or cost to file an Application for Changed Assessment. Independent Assessment Appeals Boards resolve differences in opinion of value between taxpayers and the Assessor. The Appeals Board considers all evidence presented by the property owner and the Assessor's office at formal hearings. They then rule on the value of the property in question. Taxpayers are first encouraged to call our office and ask for a review of their assessment.

Roll Year	Appeals Filed
1994-95	7,464
1995-96	7,707
1996-97	6,676
1997-98	4,008
1998-99	1,122
1999-00	1,345
2000-01	965
2001-02	944
2002-03	1,187
2003-04	2,502
2004-05	1,823
2005-06	1,398
2006-07	1,347
2007-08	5,138

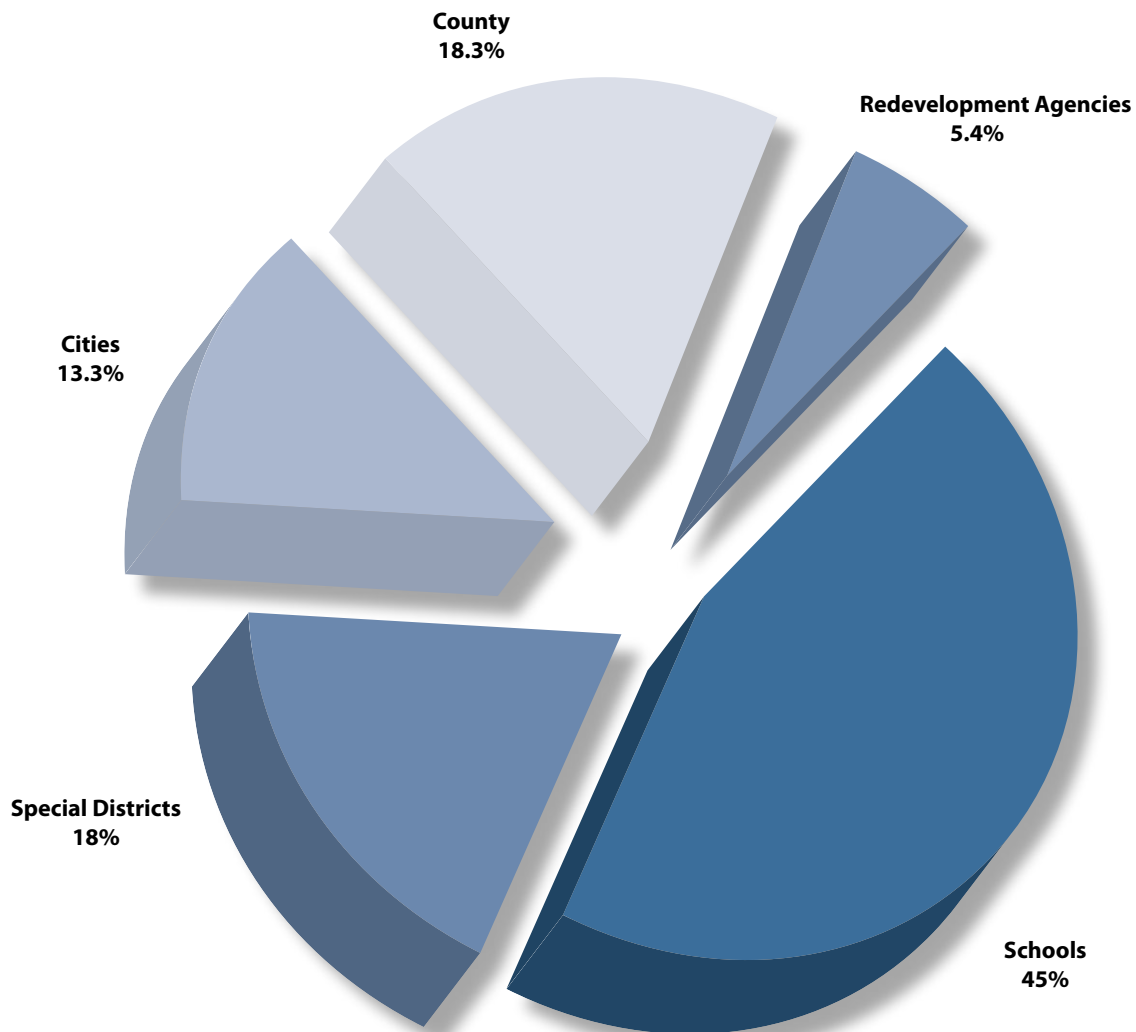


Property Taxes at Work

Property taxes constitute the second largest source of money for Sacramento County's general fund. Property taxes are a 1 percent tax on a property's assessed value under California's laws. The Assessor's net property tax roll for fiscal year 2008-09 totals \$136,244,446,056.

Property tax revenue supports over 175 local government agencies, including schools, cities, redevelopment agencies and special districts, such as fire, park, community service and cemetery districts. Consequently tax dollars fund a variety of services.

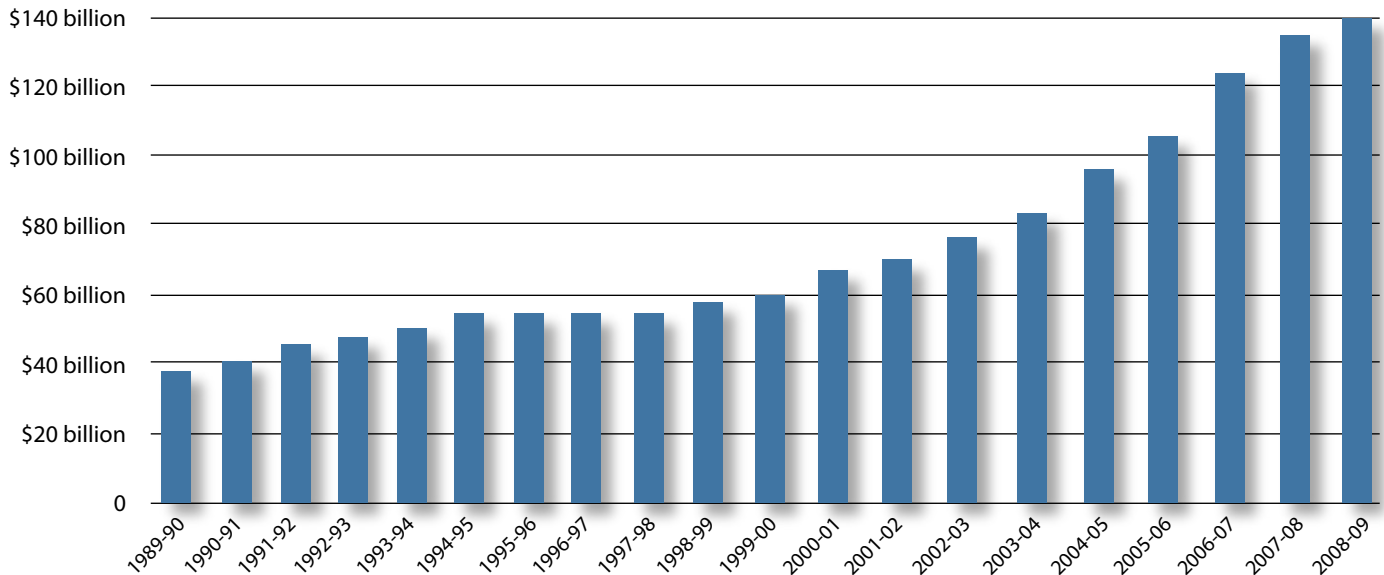
Distribution of Property Taxes 2008-09



20 Year History of Local Assessment Rolls

Roll Year	Gross Roll Values	Change from Prior Year	Percentage Increase
1989-90	\$37,830,212,827	\$3,606,603,314	10.54
1990-91	42,237,297,589	4,574,150,851	12.14
1991-92	47,246,201,216	5,146,394,293	12.27
1992-93	50,646,394,762	3,382,193,546	7.15
1993-94	51,990,099,339	1,443,986,781	2.85
1994-95	53,277,885,002	1,287,785,663	2.47
1995-96	53,986,208,538	708,323,536	1.32
1996-97	54,277,136,339	290,927,801	0.54
1997-98	54,923,758,143	646,621,804	1.19
1998-99	57,124,740,193	2,830,982,050	5.21
1999-00	60,683,947,741	3,559,207,548	6.23
2000-01	65,492,664,146	4,808,716,405	7.92
2001-02	70,865,516,436	5,372,852,290	8.20
2002-03	77,723,045,414	6,857,528,978	9.68
2003-04	85,081,667,450	7,358,622,036	9.47
2004-05	95,302,760,110	10,221,092,660	12.01
2005-06	109,328,224,993	14,025,464,883	14.72
2006-07	125,674,965,255	16,346,740,262	14.95
2007-08	137,707,020,735	12,032,055,480	9.57
2008-09	\$140,630,362,269	\$2,923,341,534	2.12

20 Year History of Assessment Rolls



Exemptions and Exclusions

Exemptions provide that certain properties or portions thereof 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. Some common exemptions are:

- Homeowners' Exemption
- Disabled Veteran Exemption
- Welfare Exemption
- Religious Exemption

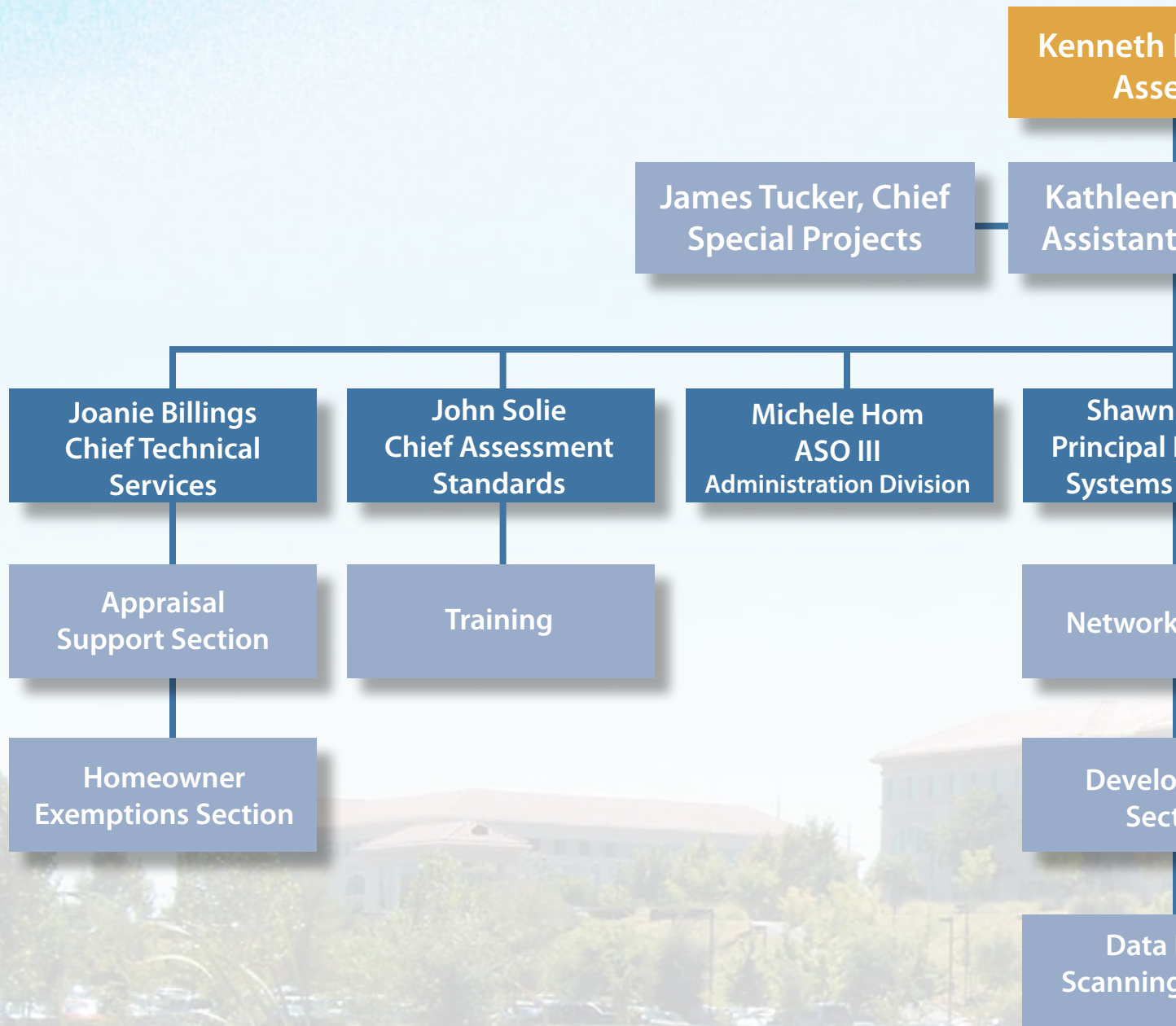
Exclusions provide that some changes in ownership are specifically excluded from reassessment.

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:

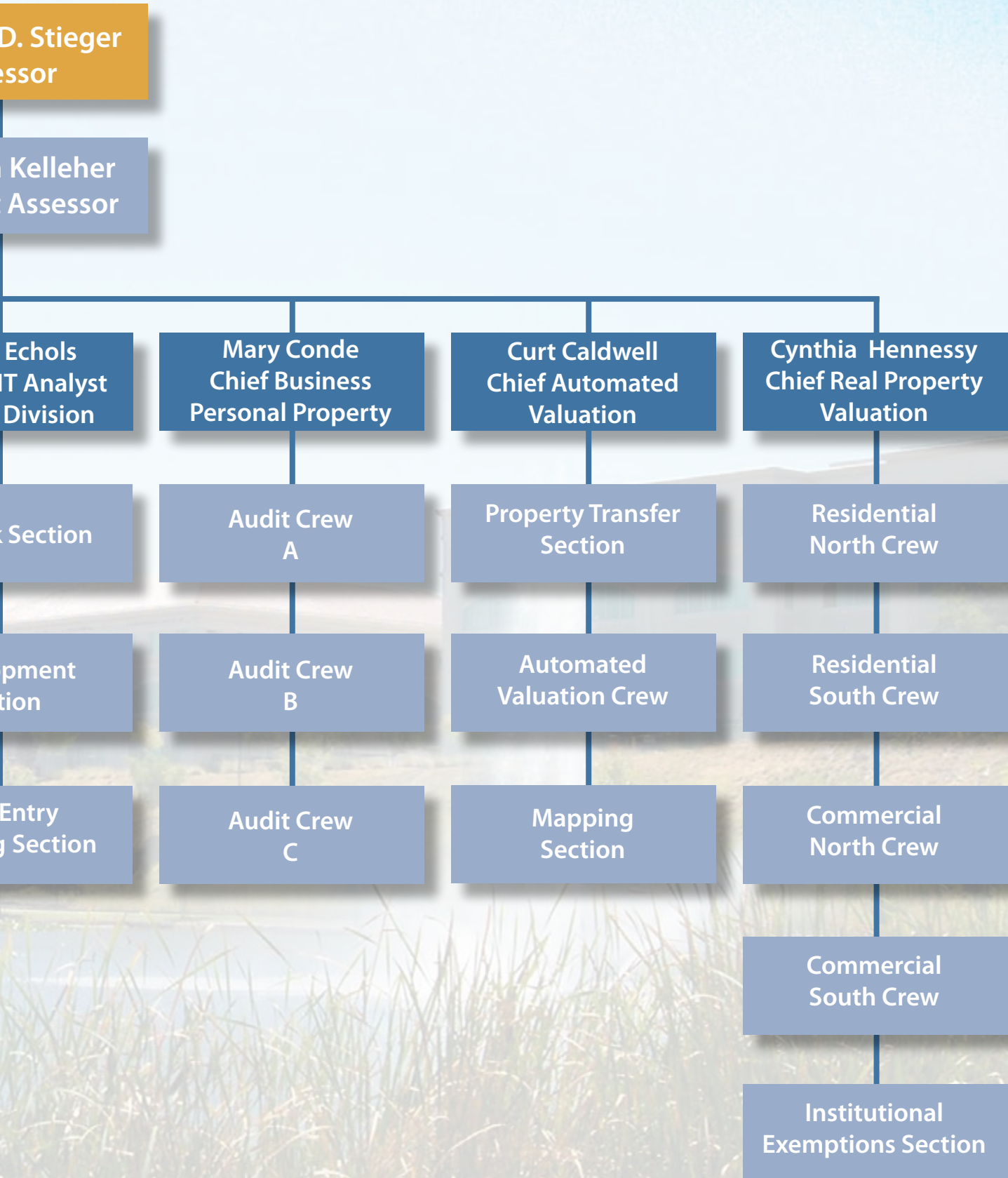
- Husband and Wife
- Domestic Partners
- Parent to Child (Application must be filed)



Sacramento County Assessor's Office

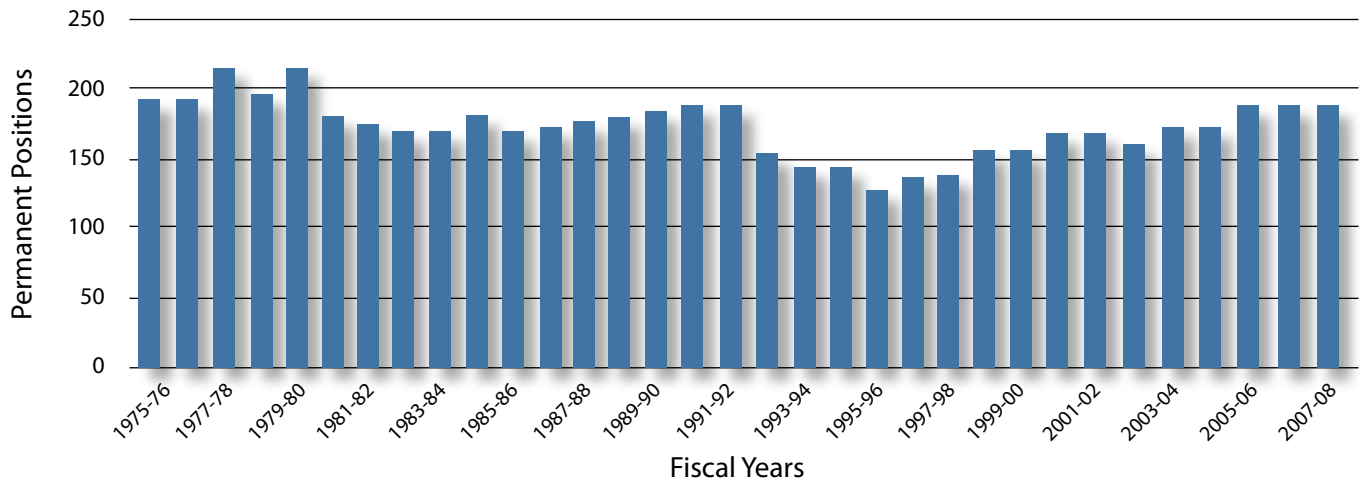


Sacramento County Assessor's Office



Assessor's Office Staff

Yearly Comparisons of Staffing Levels



Customer Service Comes First



e Strive to Make Every Contact a Positive One!

"Everyone here is always nice and helpful. Extremely helpful and knowledgeable."

"Staff was wonderful!"

"They made everything clear, quick and easy. Excellent services, I wish all departments were the same way, Thanks!"

"The staff went above and beyond the call of duty to explain minor details."

"Very efficient staff!" "Service was exceptional; staff was knowledgeable and did not give me the run-around"

"Pleasant, courteous and efficient, made it easy for us!"

"You have excellent training! Keep up the good work!"

"The parcel database is incredibly useful. Great Job!"

"We enjoyed our service and had a pleasant experience."

"I came in regarding Veteran's Exemptions, didn't have all my paperwork and staff still was helpful."

"Very friendly and helpful."

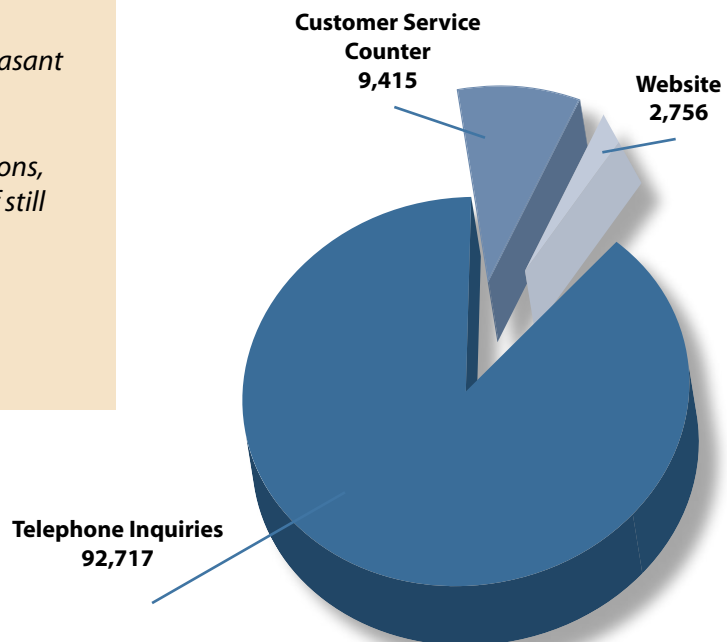
Lobby Services Available

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

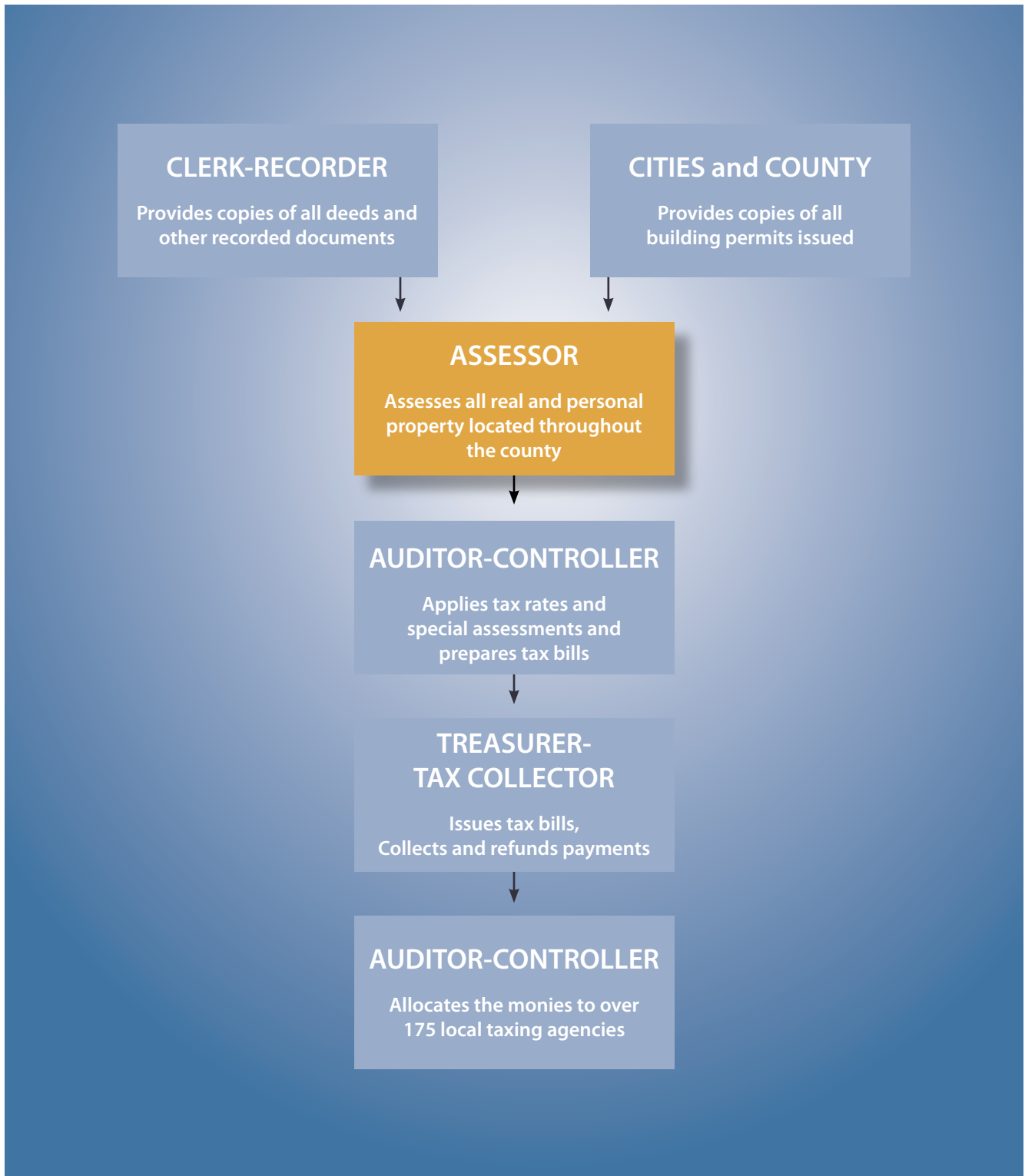
INFORMATION AVAILABLE ONLINE

- Tax Bill Information
- General Assessment Information
- Property Maps
- Forms
- Important Dates Calendar

Customer Contacts



Property Tax Work Flow



Yearly Comparison of Assessor Workload

	2005-06	2006-07	2007-08	2008-09
Real Property Appraisals				
Sales and Transfers	54,801	53,739	37,314	33,827
New Construction Permits	19,128	25,232	10,680	9,597
Prop 8 Assessments	1,400	945	57,862	90,199
Business and Personal Property Assessments				
Boats	10,225	10,968	11,551	11,414
Aircraft	645	658	656	622
Business Accounts	34,656	36,456	39,575	39,949
Audits	583	437	391	438
Mapping Services				
Assessor's Maps Maintained	8,880	9,004	9,168	9,260
New Parcels Created	8,854	10,196	12,101	3,407
Documents Processed				
Ownership Changes	129,501	94,184	72,053	70,964
Mailing Address Changes	29,608	50,875	61,959	36,713
Prop 60 Base Year Transfers	418	360	280	193
Parent/Child Exclusions	3,651	5,923	4,695	3,104
Exemptions				
Homeowner's	37,547	27,861	18,115	18,481
Institutional	3,933	3,320	3,126	2,915
Disabled Veteran's	1,568	1,659	1,685	1,780
Assessment Appeals				
Applications filed	1,823	1,398	1,347	5,138
Reviews	175	162	409	2,920

The Sacramento County Economic Region

Sacramento County was incorporated in 1850 as one of the original 27 counties of the state of California. It is the central and largest county within the four-county economic region.

2008-09 Distribution of Value by Property Types

Property Types	Net Value	Number of Assessments	Average per Assessment	% Of Total Value
Residential Single Family	\$83,852,289,855	372,714	\$224,977	63.2%
Commercial Improved	22,792,532,240	13,011	1,751,789	17.2%
Multi-Family Residential	11,950,962,672	20,684	577,788	9.0%
Industrial Improved	5,493,727,154	4,568	1,202,655	4.1%
Rural / Agricultural	1,922,591,164	5682	338,365	1.4%
Residential Vacant Land	2,355,194,640	17,831	132,084	1.8%
Commercial Vacant Land	818,941,779	1936	423,007	.6%
Industrial Vacant Land	433,967,587	1409	307,997	.3%
Manufactured Homes	416,061,069	7624	54,573	.3%
Oil, Gas, & Mineral	478,780,880	164	2,919,396	.4%
Other*	2,159,538,619	24,922	86,652	1.6%
Total	\$132,674,587,659	470,545	\$281,959	100.0%

*Includes Possessory Interest and restricted Rural Properties

Local Assessment Roll Totals by Jurisdiction

Total Local Roll Values (Gross*)

Jurisdiction	2007-2008	2008-2009	Percent Change	Percent of Current Roll
Citrus Heights	\$6,135,334,927	\$6,233,782,842	2%	4%
Elk Grove	17,717,070,192	17,400,212,319	-2%	12%
Folsom	10,514,799,680	10,933,240,183	4%	8%
Galt	1,815,957,847	1,782,186,519	-2%	1%
Isleton	61,704,681	64,645,475	5%	1%
Rancho Cordova	7,022,660,607	7,087,613,603	1%	5%
Sacramento City	42,933,668,251	44,536,794,663	4%	32%
Unincorporated Area	51,505,974,688	52,591,996,513	2%	37%
Total Value (Gross)	\$137,707,170,873	\$140,630,472,117	2%	100%

*Assessed Values reflect Equalized Roll Totals (ARC)

*Percentages rounded to nearest whole number.



Real Property Residential Analysis by Jurisdictions 2008-09

Jurisdiction	Single Family with HEX*	Single Family without HEX*	Multi-Family Residential	Vacant Land	Total Parcels
Citrus Heights	14,655	7,884	1,402	525	27,361
Elk Grove	28,531	16,922	323	3,212	50,905
Folsom	14,013	6,264	282	2,204	24,938
Galt	4,016	2,377	189	465	7,753
Isleton	101	125	19	152	567
Rancho Cordova	9,237	6,107	929	3,328	22,149
Sacramento City	69,014	50,675	8,374	8,886	152,276
Unincorporated Area	96,544	52,047	7,266	8,182	184,596
Total	236,111	142,401	18,784	26,954	470,545

*Homeowner's Exemption (HEX)



Business and Personal Property

Business 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 to use the Standard Data Record (SDR) Program to file electronically via the internet.

Business Property Assessment Analysis 2008-2009

Unsecured Business Property		Gross Value
Aircraft		\$ 206,744,797
Boats/Vessels		\$245,702,798
Fixtures		\$1,655,372,767
Personal Property		\$3,115,466,096
Secured Business Property		
Fixtures		\$1,015,386,145
Personal Property		\$1,047,622,300
Total		\$7,286,294,903



Directory of Assessment Services

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	www.assessor.saccounty.net
E-mail Address	assessor@saccounty.net

*"I want to make
Sacramento County
a place where families
can afford their own
homes ...and businesses
can prosper."*

Kenneth D. Stieger
County Assessor



Location...Location...Location

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 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 Assessment Calendar

www.assessor.saccounty.net

- January 1** Lien Date for next assessment roll year. This is the date when taxes for the next fiscal year become a lien on the property.
- February 15*** Deadline to file all exemption claims.
- April 1** Due date for filing statements for business personal property, aircraft and boats. Business property owners must file a statement each year detailing the cost of all supplies, machinery, equipment, leasehold improvements, fixtures and land owned at each location within Sacramento County.
- April 10*** Last day to pay second installment of secured property taxes without penalty. This tax is based on property values determined for the January lien date 15 months earlier.
- May 7** Last day to file a business personal property statement without incurring a 10% penalty.
- July 1** Close of assessment roll and the start of the new assessment roll year. The assessment roll is the official list of all taxable property within the County.
- July 2** First day to file assessment appeal applications with the Clerk of the Board of Supervisors.
- August 31*** Last day to pay taxes on unsecured tax bills without penalty.
- September 1** Last day to request mailing address changes for annual secured tax bill.
- November 30*** Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors for annual tax bills.
- December 10*** Last day to pay first installment of secured property tax bills without penalty.

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

The success of the Sacramento County Assessor's Office is ensured because of the support and cooperation of the County Executive and Board of Supervisors.



*County Executive
Terry Schutten*

Sacramento County Board of Supervisors



*District 1
Roger Dickinson*



*District 2
Jimmie Yee*



*District 3
Susan Peters*



*District 4
Roberta MacGlashan*



*District 5
Don Nottoli*

**Special Thanks To the following
Agencies and Departments for their Cooperation and Support**

County Office of Communication and Information Technology

County Clerk-Recorder

County Auditor-Controller

County GIS Department

County Counsel

County Tax Collector

California State Board of Equalization

California Assessors' Association

**Design and Layout
Maitri Graphics**

**Content and Staff Photos
Yvonne Littleton, Sr. Appraiser, Assessment Standards Division**



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