

COUNTY OF SACRAMENTO
OFFICE OF THE ASSESSOR



SACRAMENTO
COUNTY

2010 ANNUAL REPORT

KENNETH D. STIEGER
ASSESSOR

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MESSAGE FROM THE ASSESSOR



The Assessor's office has completed another difficult year.

Large workloads of Proposition 8 properties and assessment appeals combined with staff reductions due to budget cuts have created the perfect storm for our office. It has made our ability to deliver timely valuations impossible. Taxpayers, in addition to entities that receive property tax revenue, will feel the impact.

Even though it appears that real estate values are stabilizing, the revenue from property taxes is still declining. This year the assessment roll has decreased by 2.17%, or nearly \$3 billion in gross value. This is due to three factors.

First, all Proposition 13 factored base values were lowered by about one-quarter of a percent. For the first time since Prop 13 was enacted, the cost of living, as defined by the California Consumer Price Index, declined.

Second, we reviewed about 160,000 properties for declines in value, with approximately two-thirds remaining at last year's value. The remainder were lowered further, increased, or restored to their Prop 13 base value.

Lastly, appeals are still being filed in record numbers, with almost 20,000 filed in the last two years.

This unusual real estate market has directly impacted our office, as we have heard from many taxpayers over the last year about their assessed value. We continue to make improvements through systems development that allow us to operate more efficiently and effectively. Even with these advancements, we will be unable to deliver services timely and will be testing the patience of taxpayers as we work through their assessment issues.

It is with great pride that I commend the hard work that Assessor's staff perform on a daily basis. They are dedicated professionals resolved to making customer service their highest priority. Even in these trying times they continue to exhibit great work ethics and attitudes in serving our community. I am thankful for this strong commitment.

As you may have heard, this is my last year as Assessor. After serving our county for the last three terms, I am retiring. I leave the office in very capable hands as my Assistant Assessor, Kathleen Kelleher, will assume the reigns on January 4, 2011. I thank you for all the confidence you have placed in me these last twelve years. I am thoroughly honored to have served you in this capacity. I hope you enjoy this sixth issue of our annual report.

As always, we strive to improve our endeavors, so if you have suggestions to better this report, or ideas for increasing the effectiveness of the office, please do not hesitate to contact us.

Sincerely,

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

Kenneth D. Stieger
County Assessor

THE ASSESSOR'S RESPONSIBILITIES

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

For property tax purposes, the Assessor is responsible for determining the assessed value of all taxable real and personal property located within Sacramento County. The Assessor has four primary duties:

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

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



Chief Appraiser of Real Property and staff supervisors

OUR VALUES

Achievement

Communication

Competence

Continuous Improvement

Creativity

Initiative

Quality Service

Respect

Responsibility

Teamwork

Trust

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'S ROLE IN PROPERTY ASSESSMENT

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

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

- A change in ownership occurs
- New construction is completed
- New construction is unfinished on the lien date (January 1)
- Market value declines below Proposition 13 factored value on the lien date, often referred to as a Prop 8

If none of these things occurs, the assessed value of a property should increase by no more than 2% per year. The law provides that the sales price of the property is presumed to be its market value unless the Assessor can demonstrate through market or other evidence that the sales price does not accurately reflect market value. The Assessor must also adjust the sales price of a property to reflect any value attributable to non-cash items exchanged in a sale.

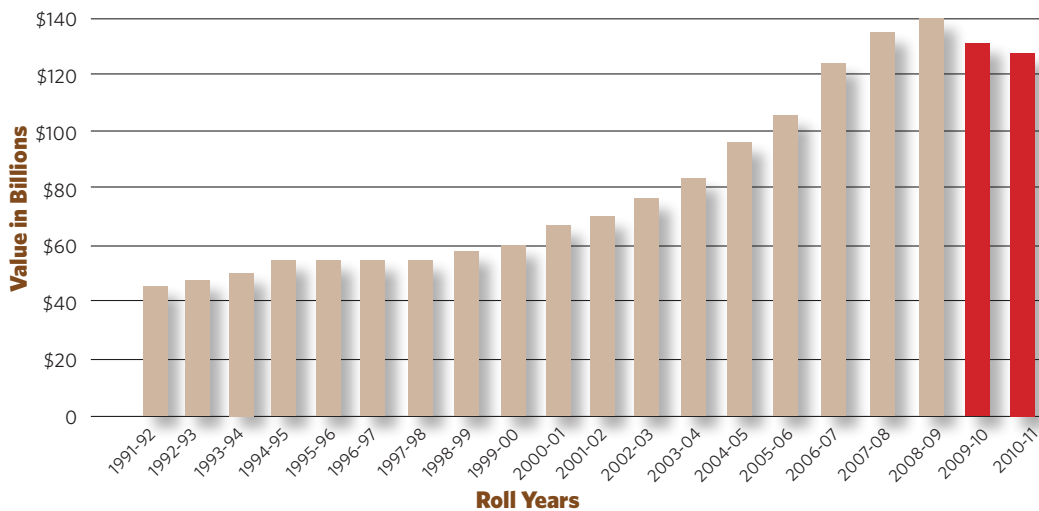


Staff members exhibit teamwork - cooperating with others toward a common goal.

20 YEAR HISTORY OF LOCAL ASSESSMENT ROLLS

For the second time since the passage of Proposition 13 in 1978, the assessment roll suffered a year over year decline in assessed value.

Year	Gross Roll Values	Change from Prior Year	Percent Change
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	2,200,982,050	5.21
1999-00	60,683,947,741	3,559,207,548	6.23
2000-01	65,492,664,146	4,808,716,405	7.92
2001-02	70,865,516,436	5,372,852,290	8.20
2002-03	77,723,045,414	6,857,528,978	9.68
2003-04	85,081,667,450	7,358,622,036	9.47
2004-05	95,302,760,110	10,221,092,660	12.01
2005-06	109,328,224,993	14,025,464,883	14.72
2006-07	125,674,965,255	16,346,740,262	14.95
2007-08	137,707,020,735	12,032,055,480	9.57
2008-09	140,630,362,269	2,923,341,534	2.12
2009-10	131,627,517,985	9,002,844,284	-6.40
2010-11	\$128,769,550,688	\$2,857,967,297	-2.17



REAL PROPERTY BASE YEAR DISTRIBUTION

Secured Roll Proposition 13 and Proposition 8 Base Year Values

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	44,430	9.9%	\$4,832,629,483	4.0%
1976	3,535	0.8%	570,544,111	0.5%
1977	4,424	1.0%	518,745,805	0.4%
1978	5,523	1.2%	726,475,226	0.6%
1979	5,363	1.2%	811,216,765	0.7%
1980	4,854	1.1%	843,816,689	0.7%
1981	3,510	0.8%	629,000,846	0.5%
1982	2,993	0.7%	599,538,854	0.5%
1983	2,683	0.6%	881,343,518	0.7%
1984	5,621	1.3%	1,225,496,431	1.0%
1985	4,426	1.0%	905,528,109	0.7%
1986	5,457	1.3%	1,211,265,069	1.0%
1987	7,402	1.7%	1,606,633,085	1.3%
1988	6,458	1.4%	1,591,232,530	1.3%
1989	7,577	1.7%	1,750,591,148	1.5%
1990	8,871	2.0%	2,304,911,432	1.9%
1991	6,546	1.5%	1,847,924,060	1.5%
1992	5,578	1.2%	1,883,138,951	1.6%
1993	5,995	1.3%	1,716,318,418	1.5%
1994	7,573	1.7%	2,068,635,515	1.7%
1995	6,761	1.5%	1,788,564,065	1.5%
1996	7,652	1.7%	1,921,320,167	1.6%
1997	8,558	1.9%	2,349,414,701	1.9%
1998	10,324	2.3%	2,810,687,987	2.3%
1999	12,806	2.9%	3,555,135,388	2.9%
2000	11,787	2.6%	3,614,527,097	3.0%
2001	8,203	1.8%	3,534,409,970	2.9%
2002	5,981	1.3%	3,013,721,025	2.5%
2003	4,255	0.9%	3,229,802,697	2.7%
2004	3,017	0.7%	3,042,784,603	2.5%
2005	3,310	0.7%	2,734,788,293	2.3%
2006	2,688	0.6%	3,458,155,719	2.9%
2007	3,077	0.7%	3,885,916,872	3.2%
2008	3,194	0.7%	3,036,727,562	2.5%
2009	25,292	5.6%	5,925,054,365	4.9%
2010	182,691	40.7%	44,550,752,399	36.8%
Total	448,415	100%	\$120,976,748,955	100%

* Total does not include nontaxable and non-assessable parcels.

REAL PROPERTY BASE YEAR DISTRIBUTION

Secured Roll Proposition 13 Base Year Values

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	44,471	9.9%	\$4,932,896,701	3.5%
1976	3,541	0.8%	570,973,014	0.4%
1977	4,431	1.0%	520,413,818	0.4%
1978	5,525	1.2%	728,411,713	0.5%
1979	5,367	1.2%	815,587,399	0.6%
1980	4,862	1.1%	847,288,571	0.6%
1981	3,540	0.8%	637,211,153	0.5%
1982	3,055	0.7%	619,317,116	0.4%
1983	2,740	0.6%	899,526,060	0.6%
1984	5,713	1.4%	1,273,903,219	0.9%
1985	4,510	1.0%	925,596,785	0.7%
1986	5,553	1.2%	1,305,622,560	0.9%
1987	7,519	1.7%	1,742,933,252	1.3%
1988	6,555	1.5%	1,628,486,024	1.2%
1989	7,720	1.7%	1,827,274,562	1.3%
1990	9,087	2.0%	2,395,837,231	1.7%
1991	6,834	1.5%	1,937,875,837	1.4%
1992	5,743	1.3%	1,964,995,780	1.4%
1993	6,121	1.4%	1,745,683,505	1.3%
1994	7,701	1.7%	2,138,238,718	1.5%
1995	6,906	1.5%	1,824,580,791	1.3%
1996	7,817	1.7%	1,946,091,740	1.4%
1997	8,733	1.9%	2,384,577,301	1.7%
1998	10,524	2.3%	2,899,526,559	2.1%
1999	13,906	3.1%	3,944,132,208	2.8%
2000	15,250	3.4%	4,345,278,130	3.1%
2001	17,910	4.0%	5,687,655,327	4.1%
2002	20,814	4.6%	6,755,231,632	4.9%
2003	23,197	5.2%	8,886,070,310	6.4%
2004	28,537	6.4%	12,030,354,195	8.7%
2005	29,978	6.7%	13,897,747,372	10.0%
2006	22,742	5.1%	13,362,358,175	9.6%
2007	19,714	4.4%	11,671,575,925	8.4%
2008	20,716	4.6%	8,531,377,668	6.1%
2009	33,283	7.4%	7,720,917,425	5.6%
2010	17,800	4.0%	3,761,783,551	2.7%
Total	448,415	100%	\$139,107,331,327	100%

* Total does not include nontaxable and non-assessable parcels.

PROPOSITION 8 DECLINE IN MARKET VALUE

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

Prop 8 assessments are temporary reductions. After a Prop 8 value has been enrolled, that property's value is reviewed each year as of January 1 to determine whether its current market value is less than its factored value. These values are not subject to the 2% cap

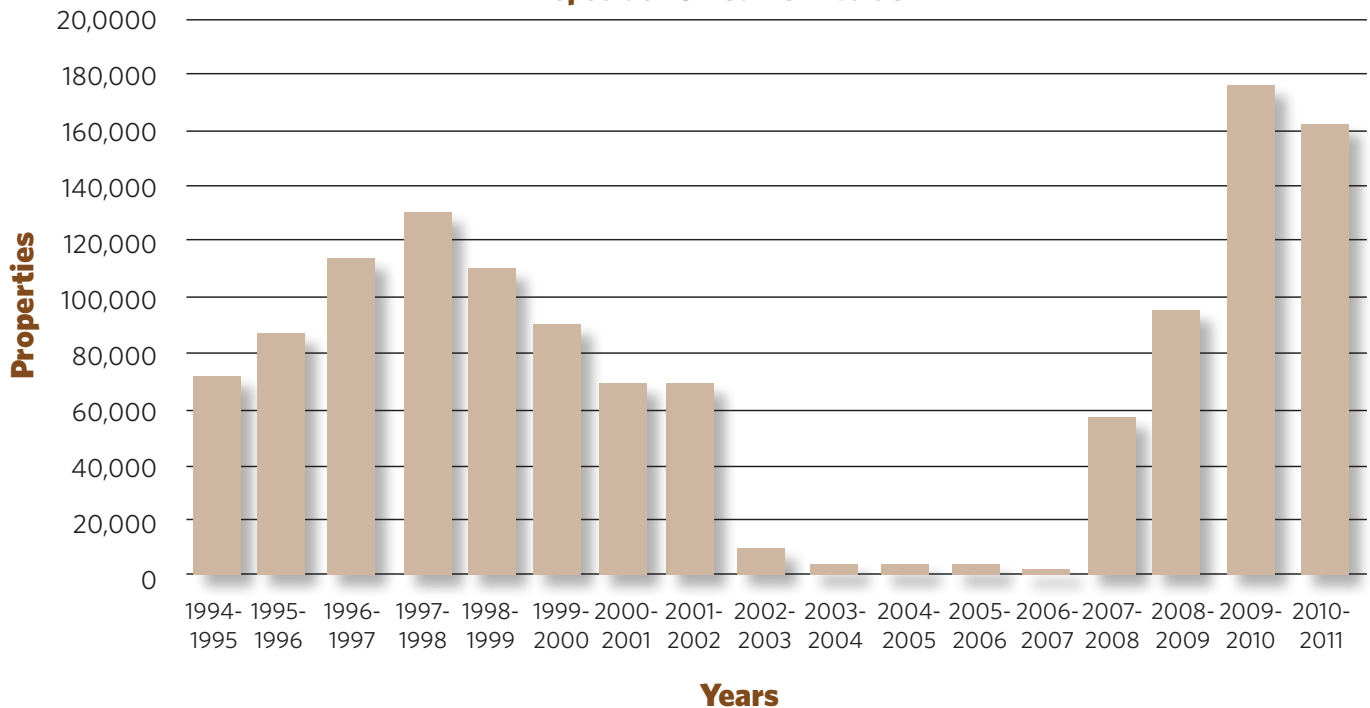
on annual increases. At no time, however, may an assessed value exceed its Prop 13 factored base year value level.

For the last 4 years, the Assessor's Office has recognized the real estate market's significant decline in value. The Assessor reduced the assessed values of over 160,000 parcels for the 2010-11 fiscal year, per the provisions of Proposition 8. This follows reductions on over 170,000 parcels in 2009-10, 90,000 properties in 2008-09 and over 50,000 properties in fiscal year 2007-08. These latest reductions will appear on tax bills issued in October 2010.

Proposition 8 Assessments

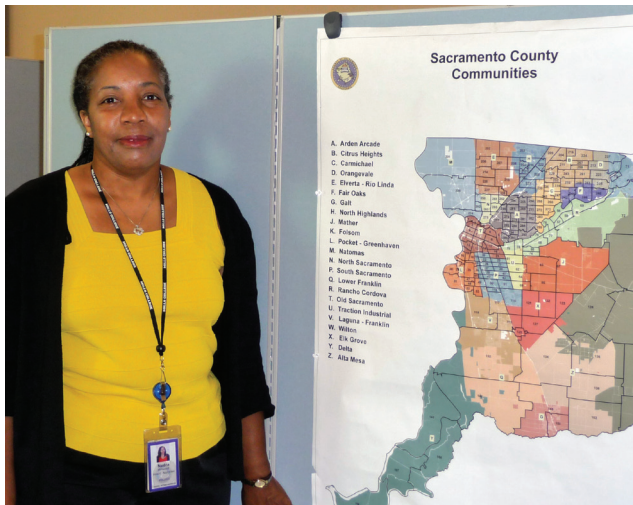
Year	Assessments
1994-95	72,187
1995-96	89,787
1996-97	111,796
1997-98	126,338
1998-99	109,612
1999-00	92,032
2000-01	70,197
2001-02	70,561
2002-03	7,138
2003-04	1,837
2004-05	1,307
2005-06	1,400
2006-07	945
2007-08	57,862
2008-09	90,199
2009-10	176,524
2010-11	161,637

Proposition 8 Decline in Value



2010-11 PROPOSITION 8 ASSESSMENTS FOR CITIES AND UNINCORPORATED AREA

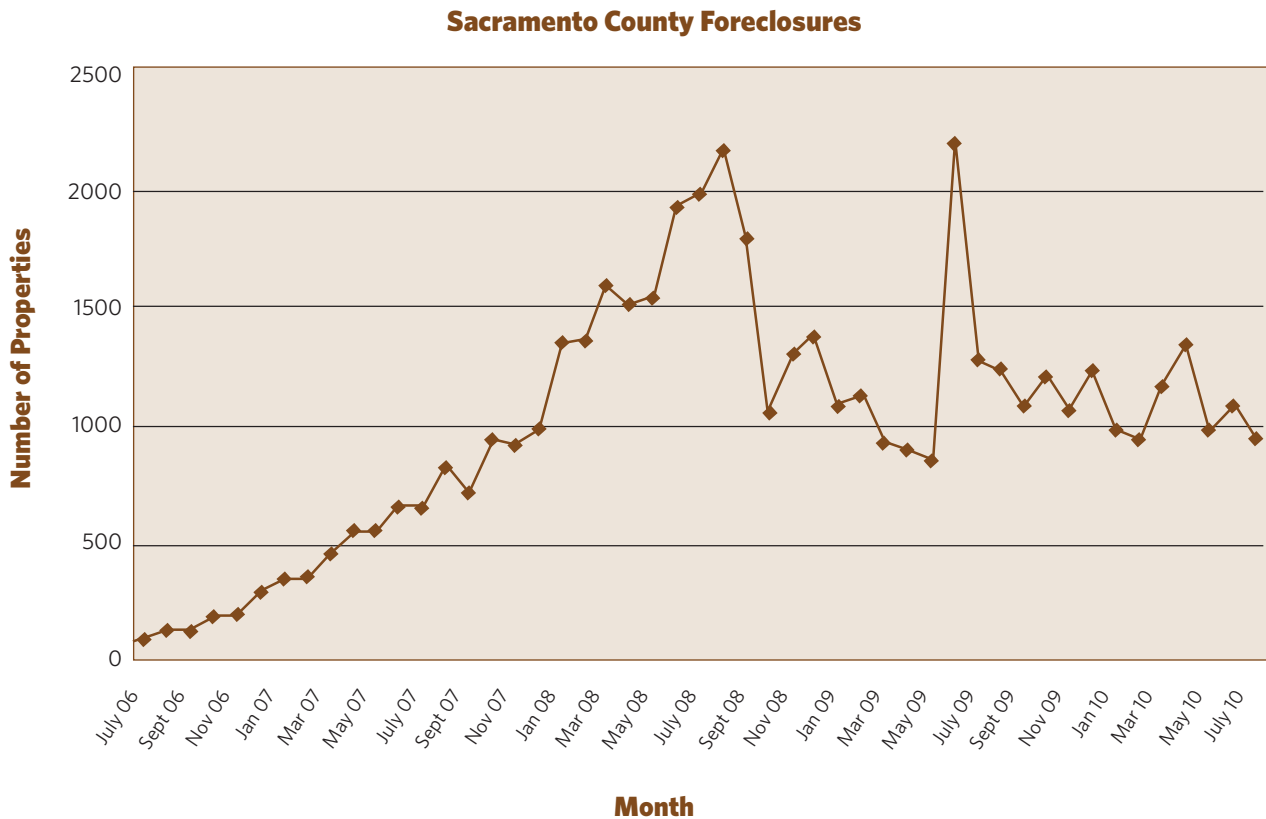
Jurisdiction	Parcels	2010-11 Prop 13 Value	2010-11 Prop 8 Value	Reduction Amount
Citrus Heights	8,036	\$1,725,923,618	\$1,683,329,328	\$42,594,290
Elk Grove	27,053	\$7,771,872,795	\$7,578,814,498	\$193,058,297
Folsom	8,149	\$3,473,232,999	\$3,302,701,416	\$170,531,583
Galt	3,161	\$649,793,051	\$616,467,732	\$33,325,319
Isleton	66	\$13,867,765	\$11,630,377	\$2,237,388
Rancho Cordova	8,604	\$2,365,384,190	\$2,145,725,710	\$219,658,480
Sacramento City	51,331	\$13,079,015,335	\$12,305,037,865	\$773,977,470
Unincorporated Area	55,237	\$14,274,333,664	\$13,706,196,190	\$568,137,474
Totals (Gross)	161,637	\$43,353,423,417	\$41,349,903,116	\$2,003,520,301



Associate appraisers study parcel maps

FORECLOSURES

Sacramento County has seen foreclosures rise from near zero to record numbers over the last 4 years. The number of filings continues at a very high level in the summer of 2010. Foreclosures are a critical driver in the overall decline in real estate values.



“Foreclosure is the legal process in which a mortgagee forces the sale of a property to recover all or part of a loan on which the mortgagor has defaulted. The optional right of the mortgagee or lending institution to sell mortgaged property if the mortgagor fails to make payment, applying proceeds from the sale toward the outstanding debt.”

— The Dictionary of Real Estate

FORECLOSURES BY PROPERTY TYPE AND JURISDICTION

2009 Foreclosures by Property Type

Month	Total Foreclosures	Single Family Units	Multi Family Units	Commercial Properties	Land	Other
Jan	1,074	917	32	6	111	8
Feb	1,123	1,017	48	9	44	5
Mar	924	782	33	12	95	2
April	892	828	36	12	13	3
May	856	788	51	1	12	4
Jun	2,191	1,403	56	10	710	12
Jul	1,278	1,195	52	15	7	9
Aug	1,251	1,062	52	13	106	18
Sep	1,088	960	92	15	18	3
Oct	1,208	1,101	47	8	50	2
Nov	1,063	993	49	14	7	0
Dec	1,226	1,138	67	7	13	1
Totals	14,174	12,184	615	122	1,186	67

Yearly Foreclosures by Jurisdiction

Jurisdiction	2002	2003	2004	2005	2006	2007	2008	2009	2009 Rate
Citrus Heights	36	20	12	5	81	413	919	725	2.65%
Elk Grove	28	19	11	7	138	1,143	2,920	1,802	3.54%
Folsom	8	6	5	2	28	138	388	483	1.94%
Galt	13	9	3	0	18	169	413	268	3.46%
Isleton	0	0	0	0	5	1	15	13	2.29%
Rancho Cordova	26	5	5	5	47	316	897	693	3.13%
Sacramento City	219	130	78	57	517	2,858	6,971	4,838	3.17%
Unincorporated Area	264	165	66	46	503	2,949	6,536	5,352	2.90%
Total	594	354	180	122	1,337	7,987	19,059	14,174	3.01%

ASSESSMENT APPEALS

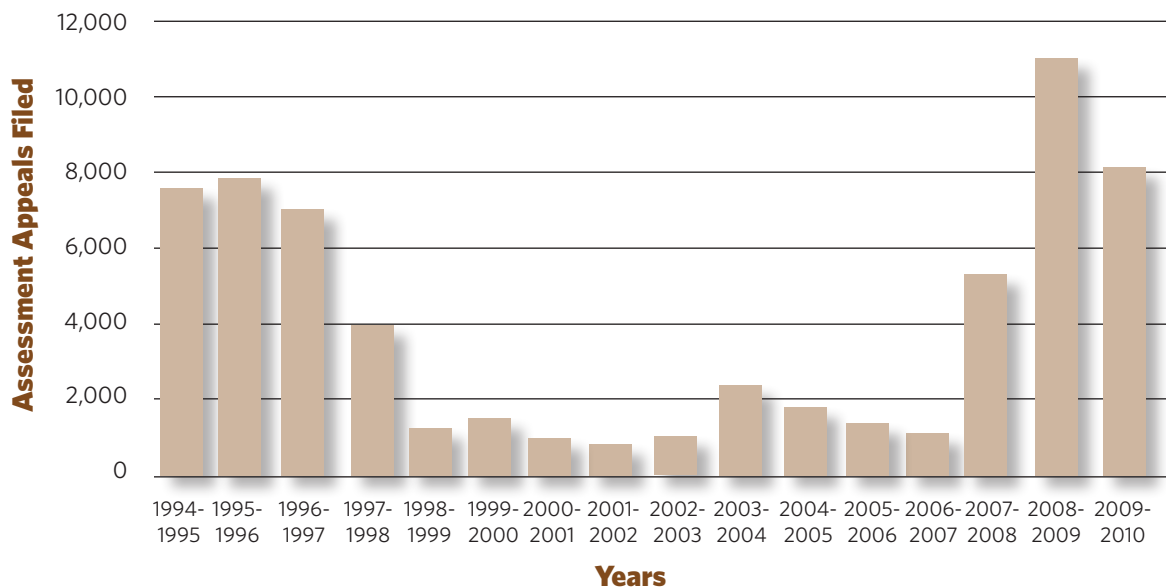
Taxpayers have the right to appeal their property's valuation. The Assessment Appeals Board considers all evidence presented by the property owner and the Assessor's Office at formal hearings. They then rule on the value of the property in question. Residential taxpayers are first encouraged to ask for a review of their assessment before filing an appeal.

10 Year History of Assessment Appeals

Years	Number of Appeals Filed
2000	969
2001	948
2002	1,188
2003	2,034
2004	1,446
2005	901
2006	854
2007	4,642
2008	11,549
2009	8,119

TOTALS 32,650

Historical Assessment Appeals



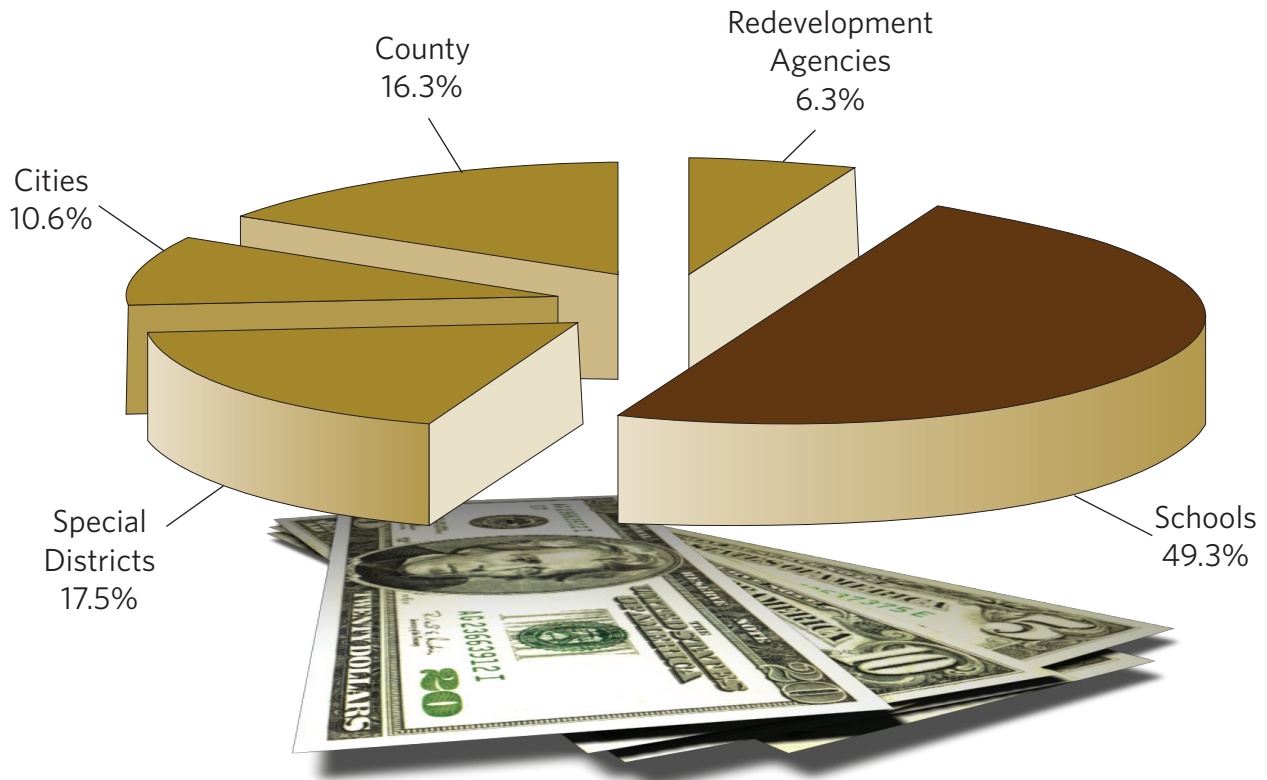
PROPERTY TAXES AT WORK

Property Tax Revenue Allocations

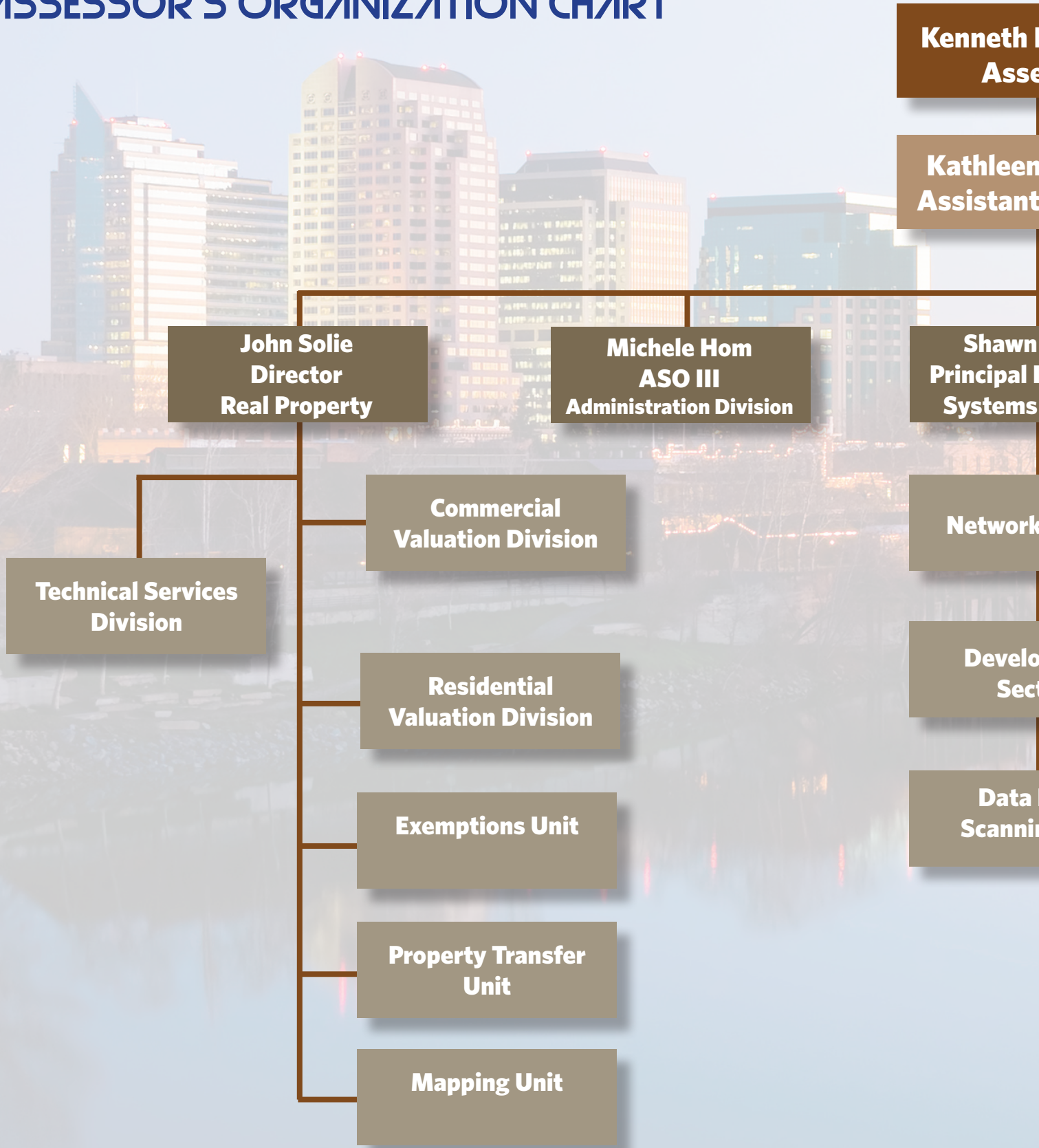
Property taxes constitute the largest source of money for Sacramento County's general fund. Property taxes are a 1 percent tax on a property's assessed value under California's laws. The Assessor's net property tax roll for fiscal year 2010-11 totals \$124,133,700,732.

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



ASSESSOR'S ORGANIZATION CHART



D. Stieger
Assessor

Kelleher
Assessor

Echols
T Analyst
Division

Section

Department
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Entry
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Mary Conde
Chief Business
Personal Property

**Assessment
Standards**

**Audit Crew
A**

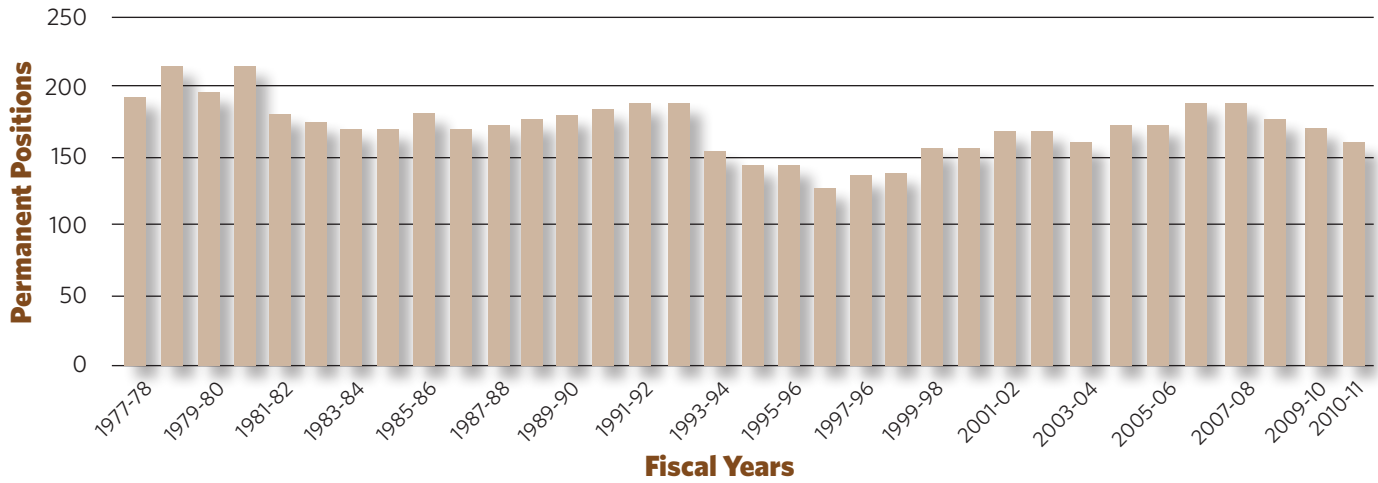
**Audit Crew
B**

Audit Support

Discovery Unit

YEARLY COMPARISON OF STAFFING LEVELS

Historical Staffing Levels



Staff members constantly strive to improve business processes and professional skills by being innovative.

CUSTOMER SERVICE COMES FIRST, DOING MORE WITH LESS

Lobby Services Available

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

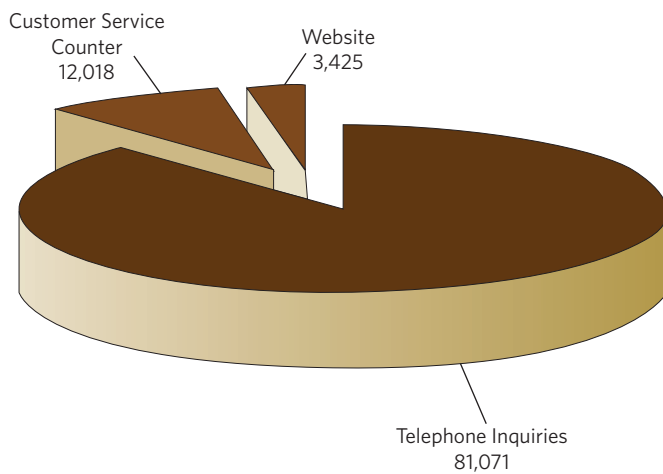
Information Available Online

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



Customer Service Counter

Customer Contacts



Appraisers assisting customers

EXEMPTIONS

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.

Homeowners' Exemption

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

Disabled Veterans' Exemption

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

Institutional Exemptions

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

EXCLUSIONS

Exclusions provide that some changes in ownership are 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 do not trigger a reappraisal.

Refinancing

Refinancing is not considered a change in ownership, though documentation is required.

Husband and Wife

Transfers of property between husband and wife do not result in a reassessment.

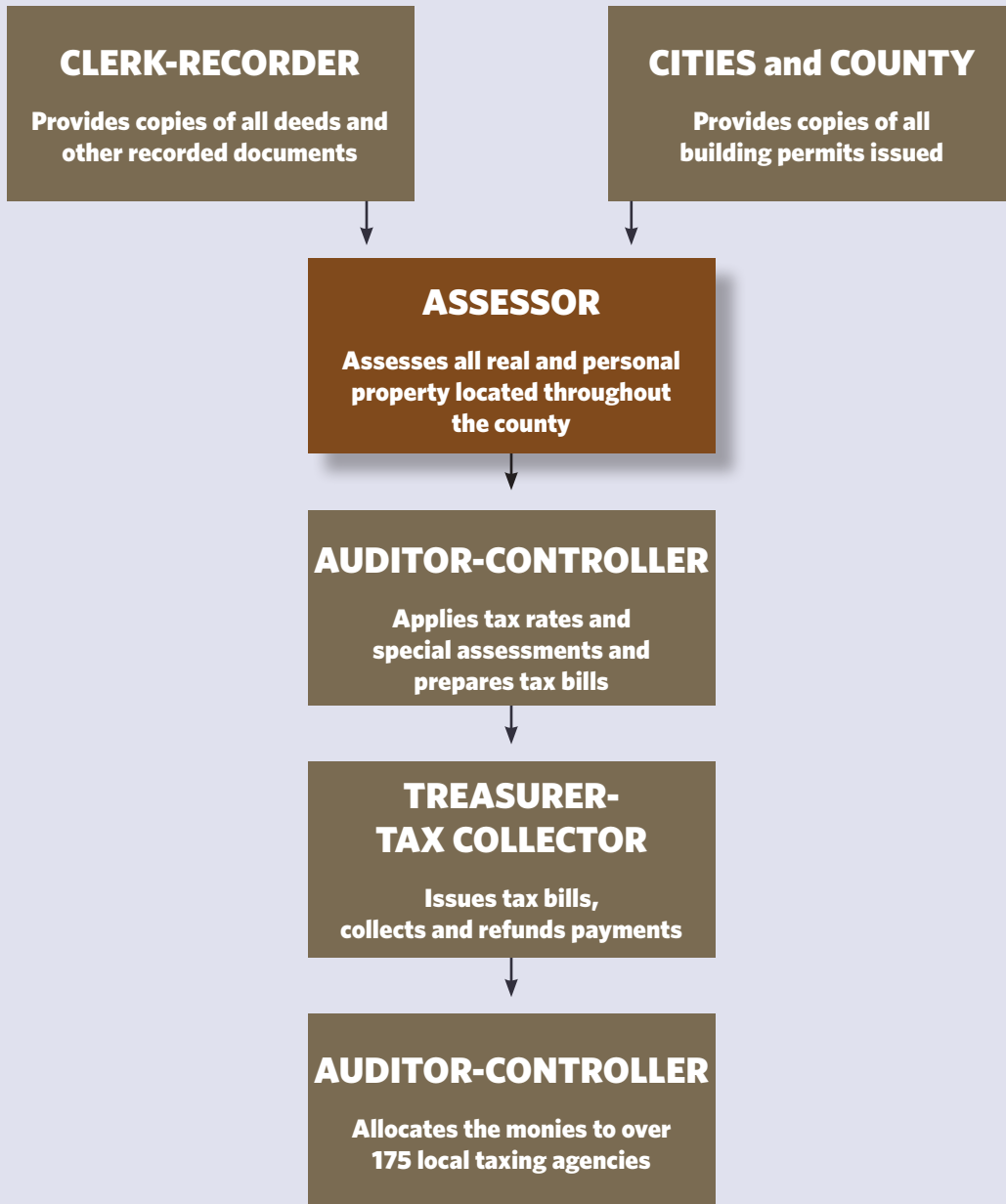
Parent-Child and Grandparent-Grandchild

In some cases, transfers of property between a parent and child or between a grandparent and grandchild will not cause a reassessment.

Prop 60 Base Year Values

Homeowners who are at least 55 years old, or are severely and permanently disabled, may be able to transfer their Prop 13 assessed value from their current home to a replacement home when they move. An application must be filed with the Assessor's Office.

PROPERTY TAX WORK FLOW



YEARLY COMPARISON OF ASSESSOR'S WORKLOAD

Real Property Appraisals	2006-07	2007-08	2008-09	2009-10	2010-11
Sales and Transfers	53,739	37,314	33,827	54,734	49,483
New Construction Permits	25,232	10,680	9,597	7,541	5,945
Prop 8 Assessments	945	57,862	90,199	176,686	161,637
Business and Personal Property					
Boats	10,968	11,551	11,414	10,553	8,796
Aircraft	658	656	622	628	613
Business Accounts	36,456	39,575	39,949	34,930	31,861
Audits	437	391	438	422	274
Mapping Services					
Assessor's Maps Maintained	9,004	9,168	9,260	9,336	9,359
New Parcels Created	10,196	12,101	3,407	921	544
Documents Processed					
Ownership Changes	94,184	72,053	70,964	77,603	67,322
Mailing Address Changes	50,875	61,959	36,713	19,093	15,263
Prop 60 Base Year Transfers	360	280	193	77	47
Parent/Child Exclusions	5,923	4,695	3,104	3,263	2,997
Exemptions					
Homeowners'	27,861	18,115	18,481	21,224	17,654
Institutional	3,320	3,126	2,915	3,559	3,578
Disabled Veterans'	1,659	1,685	1,780	1,880	1,956
Assessment Appeals and Requests for Review					
Appeal Applications	1,398	1,347	5,138	11,909	8,119
Review Requests	162	409	2,920	10,509	7,214

2010-11 DISTRIBUTION OF VALUE BY PROPERTY TYPES

Secured Real Property Value

Property Type	Assessments	2009-10 Value	2010-11 Value	Ratio of Current Year to Prior Year
Single Family Residential	374,942	73,618,521,001	73,122,371,477	.993
Mobile Homes	7,738	410,968,654	404,949,687	.985
Multi Family Residential	21,052	11,813,684,826	11,545,938,912	.977
Vacant Residential Land	16,162	1,843,116,442	1,514,719,066	.822
Improved Commercial	13,112	23,839,482,210	23,458,326,943	.984
Vacant Commercial Land	1,931	811,304,915	787,853,544	.971
Improved Industrial	4,625	5,669,365,397	5,566,733,808	.982
Vacant Industrial Land	1,381	453,381,263	411,839,715	.908
Vacant and Improved Rural	5,661	1,813,099,386	1,754,631,056	.968
Unrestricted Rural	1,161	629,874,794	622,932,248	.989
Restricted Rural	1,448	450,841,123	459,131,144	1.018
Oil, Gas, Mineral Rights	173	447,586,020	283,454,082	.633
Other*	21,861	1,031,649,137	1,043,867,273	1.012
Totals	471,247	122,832,875,168	120,976,748,955	.985

*Churches and miscellaneous vacant land.

LOCAL ASSESSMENT ROLL TOTALS BY JURISDICTIONS

Jurisdiction	2009-10	2010-11	Current Year Change	Percent of Current Roll
Citrus Heights	\$5,845,021,324	\$5,777,082,877	-1%	4%
Elk Grove	15,466,200,283	15,249,229,956	-1%	12%
Folsom	10,664,632,604	10,589,458,409	-1%	8%
Galt	1,563,703,049	1,524,082,037	-3%	1%
Isleton	62,315,962	62,079,349	0%	1%
Rancho Cordova	6,754,934,538	6,594,272,205	-2%	5%
Sacramento City	42,021,205,601	41,051,542,801	-2%	32%
Unincorporated Area	49,222,157,483	48,288,728,894	-2%	37%
Total Value (Gross)	\$131,600,170,844	\$129,136,476,528	-2%	100%

Note: Percentages rounded to the nearest whole number.



Assessors' Office at 3701 Power Inn Road

RESIDENTIAL PARCEL ANALYSIS

Jurisdictions	Single Family with HEX*	Single Family without HEX*	Multi Family Residential	Vacant Land	Commercial	Agricultural	Mobile Homes	Other	Total
Citrus Heights	14,354	8,187	1,422	486	623	0	1,919	380	27,371
Elk Grove	28,941	16,901	326	2,810	935	28	251	820	51,012
Folsom	14,080	6,293	295	1,970	750	2	925	627	24,942
Galt	3,994	2,399	195	451	208	3	362	137	7,751
Isleton	89	138	20	149	87	1	45	38	567
Rancho Cordova	9,689	6,139	922	2,655	1,007	26	1,355	338	22,131
Sacramento City	68,411	52,113	8,569	8,194	7,375	7	3,222	4,726	152,617
Unincorporated Area	94,425	54,288	7,409	7,957	6,327	2,542	7,861	4,047	184,856
Totals	233,983	146,458	19,158	24,674	17,312	2,609	15,940	11,113	471,247

Note: *Homeowners' Exemption.



Folsom Truss Bridge

BUSINESS AND PERSONAL PROPERTY

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

Personal Property Assessment Analysis

UNSECURED PERSONAL PROPERTY

GROSS VALUE

Aircraft	\$ 141,580,023
Boats/Vessels	\$159,466,029
Fixtures	\$1,730,972,110
Personal Property	\$2,907,970,059

SECURED PERSONAL PROPERTY

Fixtures	\$1,104,090,830
Personal Property	\$1,135,326,217



Business Property Division

VISIT OR CONTACT US

The County Assessor's Office is located at 3701 Power Inn Road, Suite 3000, Sacramento, CA 95826. Visitor parking is available at the main entrance of the building.

Real Property Assessment

(916) 875-0700

E-Mail: assessor@sacounty.net

- Property Assessment Information
- Assessor's Request for Review (Prop 8)
- Assessment Records
- Exemptions
 - Homeowners', Veterans, Charitable
- Property Transfer Information
 - Parent to Child Exclusions
 - Prop 60 Base Year Value Transfers

Business Property Assessment

(916) 875-0730

E-Mail: PPDutyApr@SacCounty.net

- Business Property Information
- Reporting Changes in Business Location
- Fixtures
- Boat and Aircraft
- Leased Equipment

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.



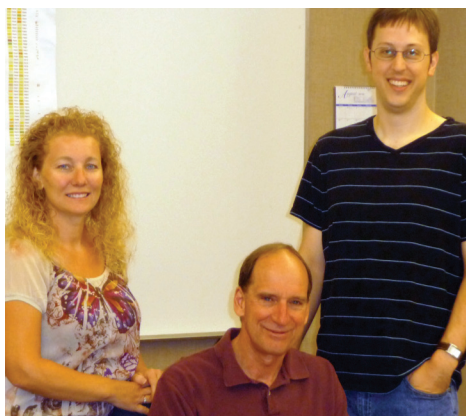
Customer Service Staff

PROPERTY ASSESSMENT CALENDAR

www.assessor.sacounty.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.



Business Property and Real Property staff members address customer needs in a prompt, effective, and courteous manner.

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.



*Steven C. Szalay
Interim County Executive*

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 GIS Department

County Counsel

California State Board of Equalization

California Assessors' Association

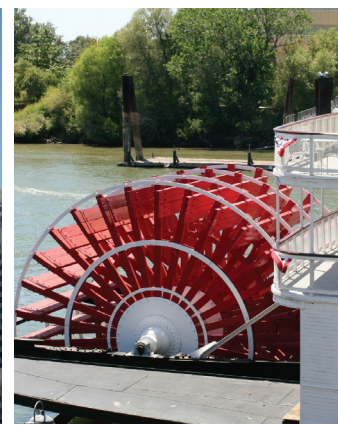
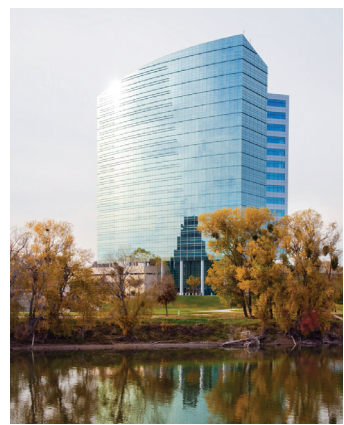
Department of Finance

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