

County of Sacramento • Office of the Assessor

# 2012 Annual Report



**Kathleen Kelleher • Assessor**



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## Message from the Assessor

Welcome to the 2012 Assessor's Annual Report!

Within the pages of this report, you'll find statistical data relating to the assessment of both real property and business personal property in the County of Sacramento.

The administration of a property tax program is a complex process involving several distinct entities — primarily the Tax Collector, Auditor-Controller and Assessor.

As an elected official, the role of the Assessor is to determine the assessed value of all taxable property within the County of Sacramento. The Assessor has a duty to create fair and equitable assessments so that property owners pay the correct amount in taxes each year. Once the assessed values are determined, they are turned over to the Tax Collector for billing and collection. The Auditor-Controller is responsible for the issuance of refunds, as well as the distribution of property tax revenue to public entities.



Last year at this time, we were hopeful that the real estate market had reached its lowest level, but this was not the case. The 2011 year brought further declines in property values in the Sacramento region. 228,000 properties had assessed values in excess of current market value. My office proactively identified these properties and reduced the assessments accordingly. While property owners will benefit from this tax savings, public services including schools, law enforcement, fire protection and parks, will suffer from cuts to their funding. The revenue problems caused by property tax reductions have also been laid at our doorstep, resulting in further cuts to staffing.

Despite these challenges, we continue to make progress on our strategic plan which identifies five critical areas — improving the accuracy and timeliness of assessments; leadership development; organizational sustainability; customer/stakeholder satisfaction; and effective use of technology.

As a result of technology advancements, the Sacramento County Assessor's Office is a contender for the International Association of Assessing Officers Distinguished Jurisdiction Award for streamlining the assessment appeal process. We've also completed a project to capture commercial characteristic data electronically and make it available to customers on our website.

During the next several months, my staff will be involved in substantial improvements to our website. The changes will make the site easier to use and give us greater flexibility in responding to the needs of our customers.

In my second year as an elected Assessor, my staff has continued to show their commitment to "solution-oriented customer service." This is evidenced by the positive customer service surveys we receive. One of our customers has urged us to write a handbook on customer service and provide it to other agencies! I am proud of the work that is carried out in the office and of the people behind that effort.

Finally, I remain mindful of our responsibilities to those we serve and will continue to focus on the idea that, as a government department, we are first and foremost stewards of the public trust.

Sincerely,

A handwritten signature in cursive script that reads "Kathleen Kelleher".

Kathleen Kelleher  
Sacramento County Assessor

## The Assessor's Mission and Responsibilities

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

As administrator of a County department, the Assessor is responsible for managing the department in an orderly and economical manner in conformance with budget constraints.

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 and districts that provide public services receive the funding to which they are entitled.

### 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

### Our Vision

To put an accurate, timely and explainable tax bill in the hands of each property owner

### Our Values

- **Solution-oriented Customer Service:** To provide solution-oriented customer service
- **Stewards of the Public Trust:** To be good stewards of the public trust
- **Respect:** To respect the opinions and beliefs, contributions and diversity of others

## 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.

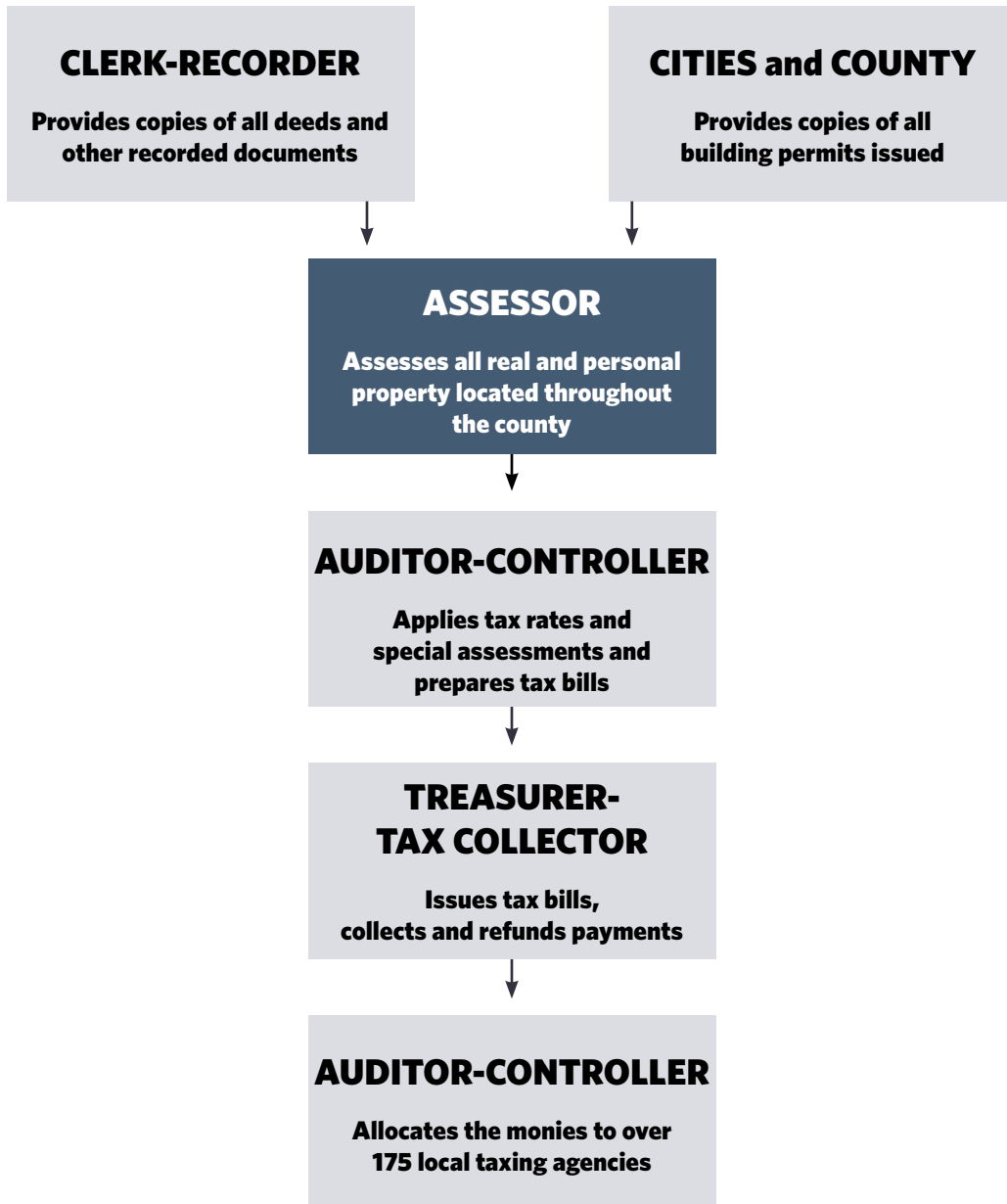
Subsequently, real property is reappraised by the Assessor for tax purposes only when:

- 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 sale 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 sale price of a property to reflect any value attributable to non cash items exchanged in a sale.

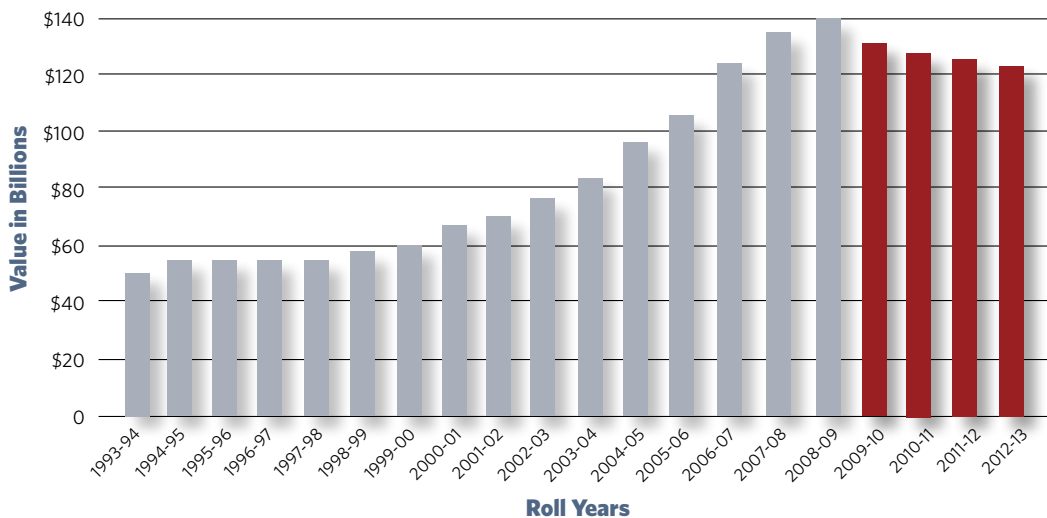




## 20 Year History of Local Assessment Rolls

For the fourth 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
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
2011-12	124,811,746,576	3,957,804,112	-3.07
2012-13	121,495,031,861	3,316,714,715	-2.66





## 2012-13 Distribution of Value by Property Types

### Secured Real Property Value

Property Type	Assessments	2011-12 Value	2012-13 Value	Ratio of Current Year to Prior Year
<b>Single Family Residential</b>	376,086	71,430,934,654	69,087,946,782	0.967
<b>Mobile Homes</b>	7,830	393,887,954	387,600,097	0.984
<b>Multi Family Residential</b>	21,145	10,775,088,431	10,648,163,481	0.988
<b>Vacant Residential Land</b>	15,381	1,194,218,268	1,114,468,004	0.933
<b>Improved Commercial</b>	13,069	22,288,744,632	21,944,821,334	0.985
<b>Vacant Commercial Land</b>	1,914	688,811,594	650,137,453	0.944
<b>Improved Industrial</b>	4,642	5,340,742,513	5,326,414,844	0.997
<b>Vacant Industrial Land</b>	1,367	377,482,490	378,492,769	1.003
<b>Vacant and Improved Rural</b>	5,649	1,699,822,561	1,699,000,769	1.000
<b>Unrestricted Rural</b>	1,183	591,327,571	595,894,309	1.008
<b>Restricted Rural</b>	1,448	433,491,893	467,609,211	1.079
<b>Oil, Gas, Mineral Rights</b>	138	263,093,335	259,151,155	0.985
<b>Other*</b>	21,526	1,043,717,345	1,105,544,257	1.059
<b>Total</b>	<b>471,378</b>	<b>116,521,363,241</b>	<b>113,665,244,465</b>	<b>0.975</b>

\*Churches and miscellaneous vacant land.

## 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
<b>1975</b>	41,888	9.3%	4,726,259,177	4.2%
<b>1976</b>	3,365	0.8%	569,592,018	0.5%
<b>1977</b>	4,259	0.9%	519,340,665	0.5%
<b>1978</b>	5,289	1.2%	715,594,010	0.6%
<b>1979</b>	5,127	1.1%	784,344,217	0.7%
<b>1980</b>	4,635	1.0%	808,920,272	0.7%
<b>1981</b>	3,296	0.7%	600,528,341	0.5%
<b>1982</b>	2,828	0.6%	561,317,504	0.5%
<b>1983</b>	2,542	0.6%	856,555,349	0.8%
<b>1984</b>	5,291	1.2%	1,178,020,217	1.0%
<b>1985</b>	4,151	0.9%	870,126,598	0.8%
<b>1986</b>	5,122	1.1%	1,093,415,675	1.0%
<b>1987</b>	6,584	1.5%	1,496,502,388	1.3%
<b>1988</b>	5,213	1.2%	1,393,106,332	1.2%
<b>1989</b>	5,507	1.2%	1,470,366,020	1.3%
<b>1990</b>	3,941	0.9%	1,352,532,866	1.2%
<b>1991</b>	2,472	0.6%	997,440,824	0.9%
<b>1992</b>	2,232	0.5%	1,121,004,178	1.0%
<b>1993</b>	2,527	0.6%	1,024,114,928	0.9%
<b>1994</b>	3,958	0.9%	1,418,791,760	1.2%
<b>1995</b>	4,058	0.9%	1,337,919,448	1.2%
<b>1996</b>	5,181	1.2%	1,460,801,139	1.3%
<b>1997</b>	6,495	1.4%	1,993,702,686	1.8%
<b>1998</b>	7,893	1.8%	2,206,990,079	1.9%
<b>1999</b>	8,961	2.0%	2,767,434,704	2.4%
<b>2000</b>	7,179	1.6%	2,469,462,833	2.2%
<b>2001</b>	4,863	1.1%	2,263,136,720	2.0%
<b>2002</b>	3,261	0.7%	1,857,433,959	1.6%
<b>2003</b>	1,989	0.4%	1,575,403,690	1.4%
<b>2004</b>	1,605	0.4%	1,690,622,207	1.5%
<b>2005</b>	2,418	0.5%	1,458,344,813	1.3%
<b>2006</b>	1,417	0.3%	1,553,582,745	1.4%
<b>2007</b>	1,339	0.3%	1,338,260,244	1.2%
<b>2008</b>	1,519	0.3%	1,183,347,615	1.0%
<b>2009</b>	6,829	1.5%	1,852,040,722	1.6%
<b>2010</b>	5,866	1.3%	3,132,942,712	2.8%
<b>2011</b>	9,040	2.0%	6,703,118,658	5.9%
<b>2012</b>	248,400	55.4%	53,262,826,152	46.9%
<b>Total</b>	<b>448,540</b>	<b>100%</b>	<b>113,665,244,465</b>	<b>100%</b>

\* Total does not include nontaxable and nonassessable 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	41,966	9.4%	4,833,917,125	3.5%
1976	3,377	0.8%	575,417,127	0.4%
1977	4,268	1.0%	523,528,598	0.4%
1978	5,295	1.2%	721,025,997	0.5%
1979	5,144	1.1%	814,568,241	0.6%
1980	4,657	1.0%	820,591,679	0.6%
1981	3,373	0.8%	630,923,439	0.5%
1982	2,921	0.7%	617,081,690	0.4%
1983	2,629	0.6%	901,590,587	0.7%
1984	5,459	1.2%	1,269,624,763	0.9%
1985	4,289	1.0%	910,003,465	0.7%
1986	5,295	1.2%	1,250,838,036	0.9%
1987	7,167	1.6%	1,749,461,849	1.3%
1988	6,198	1.4%	1,580,436,842	1.1%
1989	7,314	1.6%	1,798,124,967	1.3%
1990	8,520	1.9%	2,331,205,253	1.7%
1991	6,403	1.4%	1,912,168,441	1.4%
1992	5,355	1.2%	1,885,014,406	1.4%
1993	5,748	1.3%	1,699,177,605	1.2%
1994	7,176	1.6%	2,078,117,388	1.5%
1995	6,393	1.4%	1,782,802,981	1.3%
1996	7,223	1.6%	1,879,467,958	1.4%
1997	8,043	1.8%	2,307,591,720	1.7%
1998	9,626	2.1%	2,705,875,151	2.0%
1999	12,705	2.8%	3,822,564,525	2.8%
2000	13,841	3.1%	4,169,432,239	3.0%
2001	15,946	3.6%	5,280,783,723	3.8%
2002	18,578	4.1%	6,308,246,158	4.6%
2003	20,173	4.5%	8,127,677,446	5.9%
2004	23,208	5.2%	10,676,357,139	7.7%
2005	22,832	5.1%	11,335,638,289	8.2%
2006	15,949	3.6%	10,568,548,135	7.7%
2007	14,539	3.2%	9,641,453,486	7.0%
2008	17,825	4.0%	7,761,379,286	5.6%
2009	30,684	6.8%	7,265,480,173	5.3%
2010	26,399	5.9%	6,461,776,215	4.7%
2011	25,213	5.6%	5,542,600,243	4.0%
2012	16,809	3.7%	3,224,388,127	2.3%
<b>Total</b>	<b>448,540</b>	<b>100%</b>	<b>137,764,880,492</b>	<b>100%</b>

\* Total does not include nontaxable and nonassessable parcels.

## Local Assessment Roll Totals by Jurisdiction

Jurisdiction	2011-12	2012-13	Current Year Change	Percent of Current Roll
<b>Citrus Heights</b>	5,548,661,201	5,423,257,399	-2%	5%
<b>Elk Grove</b>	14,521,313,446	13,904,738,182	-4%	12%
<b>Folsom</b>	9,983,865,971	10,154,178,567	2%	8%
<b>Galt</b>	1,452,730,867	1,370,421,977	-6%	1%
<b>Isleton</b>	59,205,381	48,548,613	-18%	0%
<b>Rancho Cordova</b>	6,664,828,728	6,614,541,884	-1%	5%
<b>Sacramento City</b>	38,998,147,597	38,916,108,310	0%	32%
<b>Unincorporated Area</b>	45,298,201,957	45,063,236,929	-1%	37%
<b>Total Value (Gross)</b>	<b>122,526,955,148</b>	<b>121,495,031,861</b>	<b>-1%</b>	<b>100%</b>

Note: Percentages rounded to the nearest whole number.



## Residential Parcel Analysis

Jurisdiction	Single Family with HEX*	Single Family without HEX*	Multi Family Residential	Vacant Land	Commercial	Agricultural	Mobile Homes	Other	Total
Citrus Heights	13,717	8,844	1,422	448	623	0	1,917	365	27,336
Elk Grove	27,996	18,428	329	2,524	950	28	248	783	51,286
Folsom	13,728	6,760	298	1,909	749	2	856	620	24,922
Galt	3,829	2,565	194	453	210	3	362	135	7,751
Isleton	87	138	20	151	87	1	44	38	566
Rancho Cordova	9,429	6,726	919	2,339	1,308	26	1,358	361	22,466
Sacramento City	65,645	54,730	8,562	8,258	7,367	8	3,223	4,766	152,559
Unincorporated Area	90,712	58,244	7,439	7,693	5,989	2,563	7,851	4,001	184,492
<b>Total</b>	<b>225,143</b>	<b>156,435</b>	<b>19,183</b>	<b>23,775</b>	<b>17,283</b>	<b>2,631</b>	<b>15,859</b>	<b>11,069</b>	<b>471,378</b>

\*Homeowners' Exemption

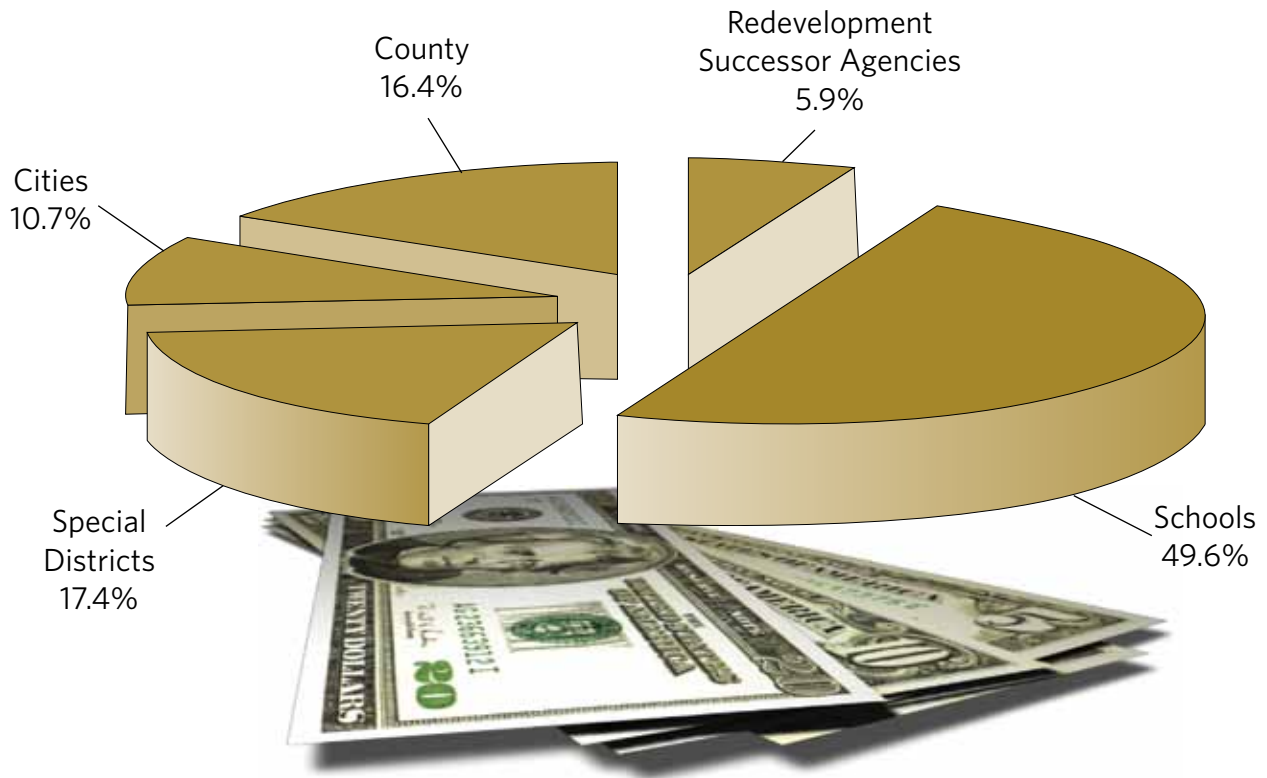


## Property Tax Revenue Allocations

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 2012-13 totals \$116,146,415,265.

Property tax revenue supports over 175 local government agencies, including schools, cities, redevelopment successor agencies and special districts such as fire, park, community service and cemetery districts.

### Distribution of Property Taxes



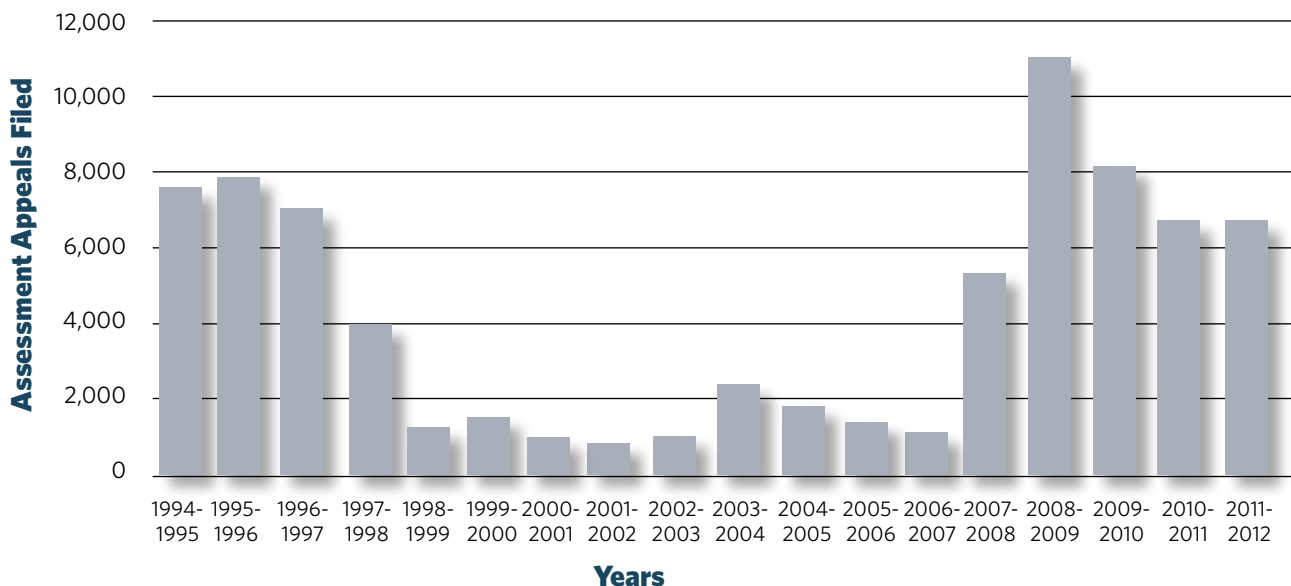
\* 2011-2012 Distribution, rounded to nearest tenth.

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.

## 10 Year History of Assessment Appeals

Years	Number of Appeals Filed
2002	1,188
2003	2,034
2004	1,446
2005	901
2006	854
2007	4,642
2008	11,549
2009	8,119
2010	6,675
2011	6,662

## Historical Assessment Appeals



## 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

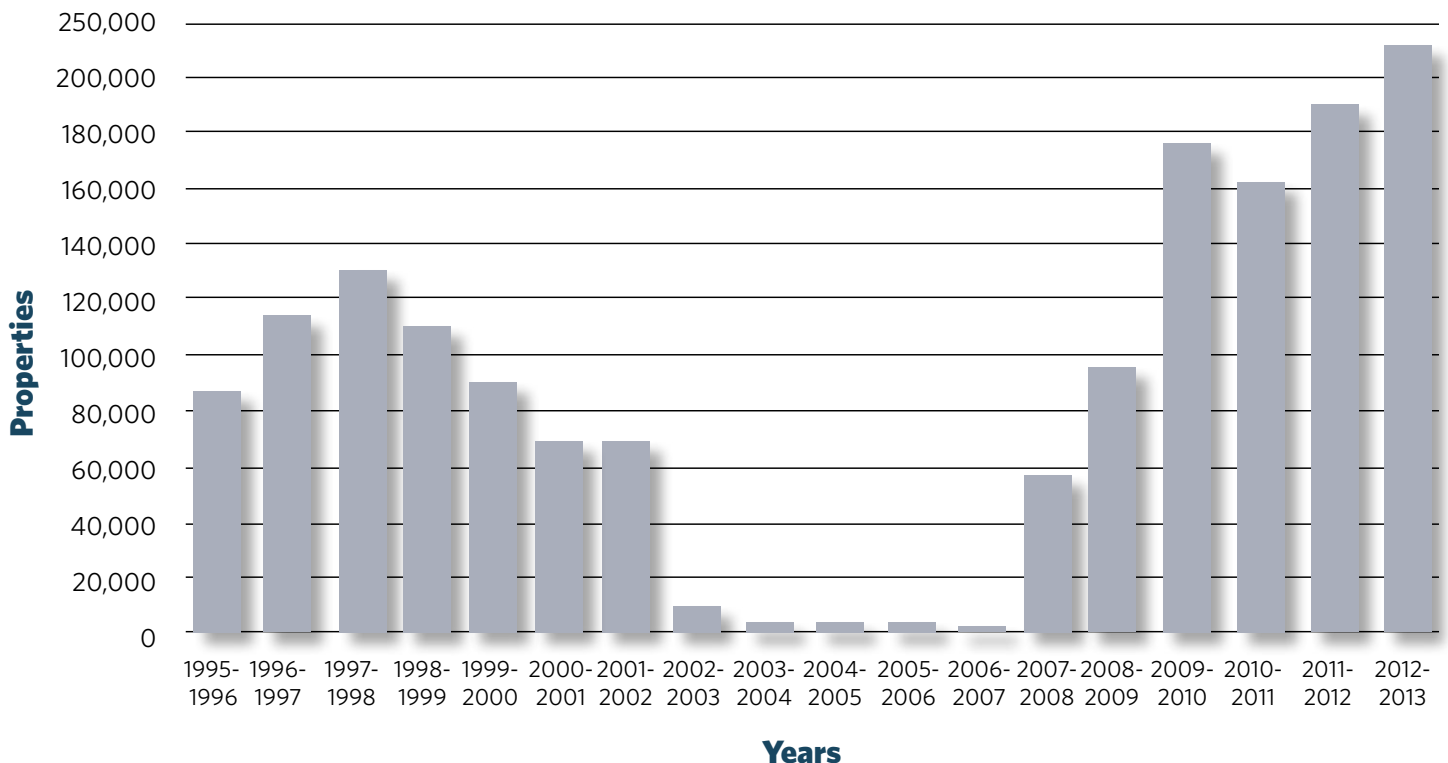
on annual increases. At no time, however, may an assessed value exceed its Prop 13 factored base year value level.

For the last 6 years, the Assessor's Office has recognized the real estate market's significant decline in value. The Assessor reduced the assessed values of over 228,000 parcels for the 2012-13 fiscal year, per the provisions of Proposition 8. These latest reductions will appear on tax bills issued in October 2012.

### 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
2011-12	190,154
2012-13	228,605

### Proposition 8 Decline in Value





## 2012-13 Proposition 8 Assessments for Cities and Unincorporated Area

Jurisdiction	Parcels	2012-13 Prop 13 Value	2012-13 Prop 8 Value	Amount of Reduction
<b>Citrus Heights</b>	11,050	2,465,013,732	2,298,011,362	167,002,370
<b>Elk Grove</b>	37,905	10,564,935,131	9,877,948,483	686,986,648
<b>Folsom</b>	11,576	4,951,619,243	4,674,189,890	227,429,353
<b>Galt</b>	5,223	994,350,464	901,643,573	92,706,891
<b>Isleton</b>	58	9,967,533	9,268,177	699,356
<b>Rancho Cordova</b>	10,672	3,105,219,308	2,877,724,734	227,494,574
<b>Sacramento</b>	71,243	18,207,414,268	16,942,267,514	1,265,146,754
<b>Unincorporated Area</b>	80,878	19,463,064,181	18,300,832,863	1,162,231,318
<b>Total (Gross)</b>	<b>228,605</b>	<b>59,761,583,860</b>	<b>55,881,886,596</b>	<b>3,879,697,264</b>

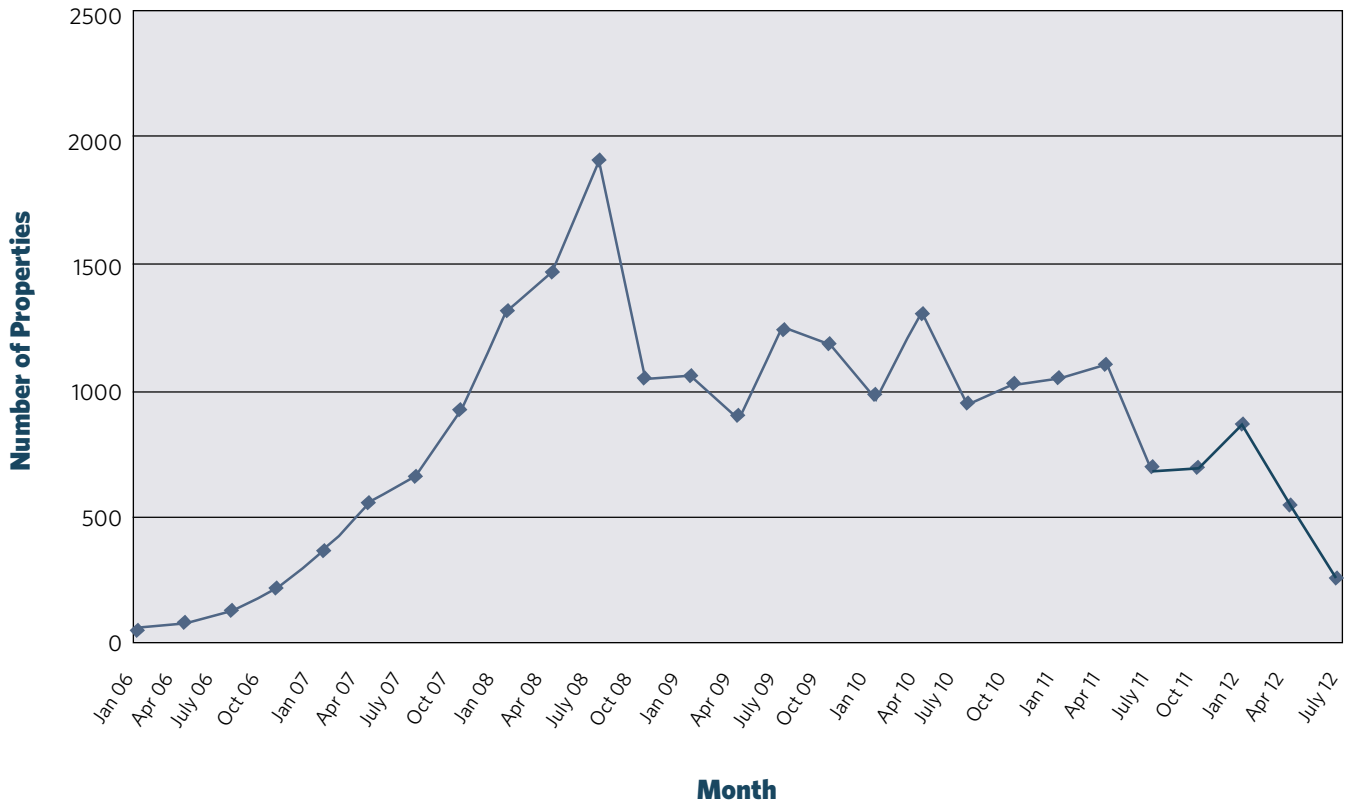


# Foreclosures

Foreclosure sales have always been a part of the real estate market. In recent years it has been the large number of foreclosures which have negatively affected the market. Foreclosures continued to be a critical driver in the overall decline in real estate values in 2012. Though some neighborhoods have seen increasing values, questions about a “shadow inventory” of homes still owned by lending institutions and soon to be released on the market have made investors and home buyers wary of further market declines.

Sacramento County has seen foreclosures rise from near zero in 2006 to record numbers over the last 6 years.

**Sacramento County Foreclosures**



## Foreclosures by Property Type and Jurisdiction

### 2011 Foreclosures by Property Type

Month	Total Foreclosures	Single Family Units	Multi Family Units	Commercial Properties	Land	Other
Jan	1069	995	50	14	6	4
Feb	922	872	37	12	1	0
Mar	1190	1103	37	38	9	3
April	1123	1029	33	11	50	0
May	1033	982	30	12	6	3
Jun	1074	1009	37	14	11	3
Jul	861	804	28	18	9	2
Aug	1204	1139	25	12	16	12
Sep	1017	840	25	10	128	14
Oct	693	644	33	13	1	2
Nov	654	630	17	6	1	0
Dec	843	781	23	8	25	6
<b>Total</b>	<b>11,683</b>	<b>10,828</b>	<b>375</b>	<b>168</b>	<b>263</b>	<b>49</b>

### Yearly Foreclosures by Jurisdiction

Jurisdiction	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2011 Rate
<b>Citrus Heights</b>	36	20	12	5	81	413	919	725	728	710	<b>2.60%</b>
<b>Elk Grove</b>	28	19	11	7	138	1,143	2,920	1,802	1,564	1,612	<b>3.14%</b>
<b>Folsom</b>	8	6	5	2	28	138	388	483	317	344	<b>1.38%</b>
<b>Galt</b>	13	9	3	0	18	169	413	268	261	221	<b>2.85%</b>
<b>Isleton</b>	0	0	0	0	5	1	15	13	13	170	<b>30.04%</b>
<b>Rancho Cordova</b>	26	5	5	5	47	316	897	693	641	581	<b>2.59%</b>
<b>Sacramento</b>	219	130	78	57	517	2,858	6,971	4,838	4,343	3,842	<b>2.52%</b>
<b>Unincorporated Area</b>	264	165	66	46	503	2,949	6,536	5,352	4,493	4,203	<b>2.28%</b>
<b>Total</b>	<b>594</b>	<b>354</b>	<b>180</b>	<b>122</b>	<b>1,337</b>	<b>7,987</b>	<b>19,059</b>	<b>14,174</b>	<b>12,360</b>	<b>11,683</b>	<b>2.48%</b>

## Yearly Comparison of Assessor's Workload

<b>Real Property Appraisals</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Sales and Transfers	37,314	33,827	54,734	49,483	41,425	41,989
New Construction Permits	10,680	9,597	7,541	5,945	6,654	5,419
Prop 8 Assessments	57,862	90,199	176,524	161,637	190,154	228,605
<b>Business and Personal Property</b>						
Boats	11,551	11,414	10,553	8,796	8,514	8,090
Aircraft	656	622	628	613	548	567
Business Accounts	39,575	39,949	34,930	31,861	31,361	31,149
Audits	391	438	422	274	293	212
<b>Mapping Services</b>						
Assessor's Maps Maintained	9,168	9,260	9,336	9,359	9,384	9,406
New Parcels Created	12,101	3,407	921	544	611	1,090
<b>Documents Processed</b>						
Ownership Changes	72,053	70,964	77,603	67,322	69,540	66,934
Mailing Address Changes	61,959	36,713	19,093	15,263	12,811	14,636
Prop 60 Base Year Transfers	280	193	77	47	48	39
Parent/Child Exclusions	4,695	3,104	3,263	2,997	3,198	3,109
<b>Exemptions</b>						
Homeowners	18,115	18,481	21,224	17,654	17,040	17,798
Institutional	3,126	2,915	3,559	3,578	3,583	3,683
Disabled Veterans	1,685	1,780	1,880	1,956	2,003	2,088
<b>Assessment Appeals and Requests for Review</b>						
Appeal Applications	1,347	5,138	11,909	8,119	6,675	6,662
Review Requests	409	2,920	10,509	7,214	3,087	1,303

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

<b>Aircraft</b>	\$ 98,864,759
<b>Boats/Vessels</b>	\$150,564,032
<b>Fixtures</b>	\$1,940,931,550
<b>Personal Property</b>	\$2,719,266,123

### SECURED PERSONAL PROPERTY

<b>Fixtures</b>	\$1,169,534,947
<b>Personal Property</b>	\$1,140,737,744



## 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**

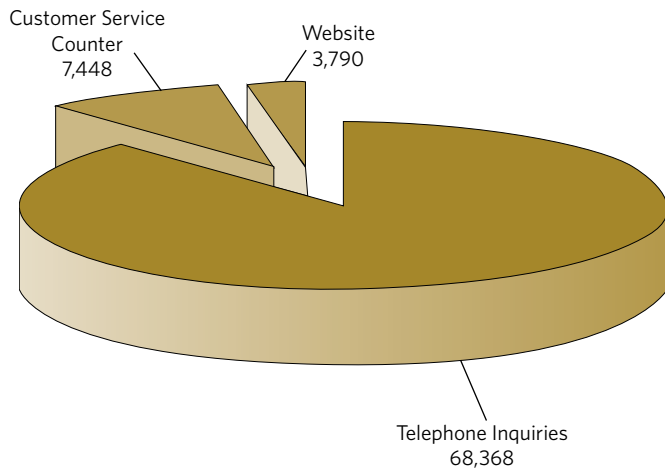
Real and personal property used exclusively by a church, college, cemetery, museum, school, or library may qualify for an exemption from property taxation.



## Solution-oriented Customer Service

Nearly 7,500 people visited the Assessor's Office for a variety of services. Information about property ownership and assessment may also be found on our website, [www.assessor.saccounty.net](http://www.assessor.saccounty.net)

### Customer Contacts



### Lobby Services Available

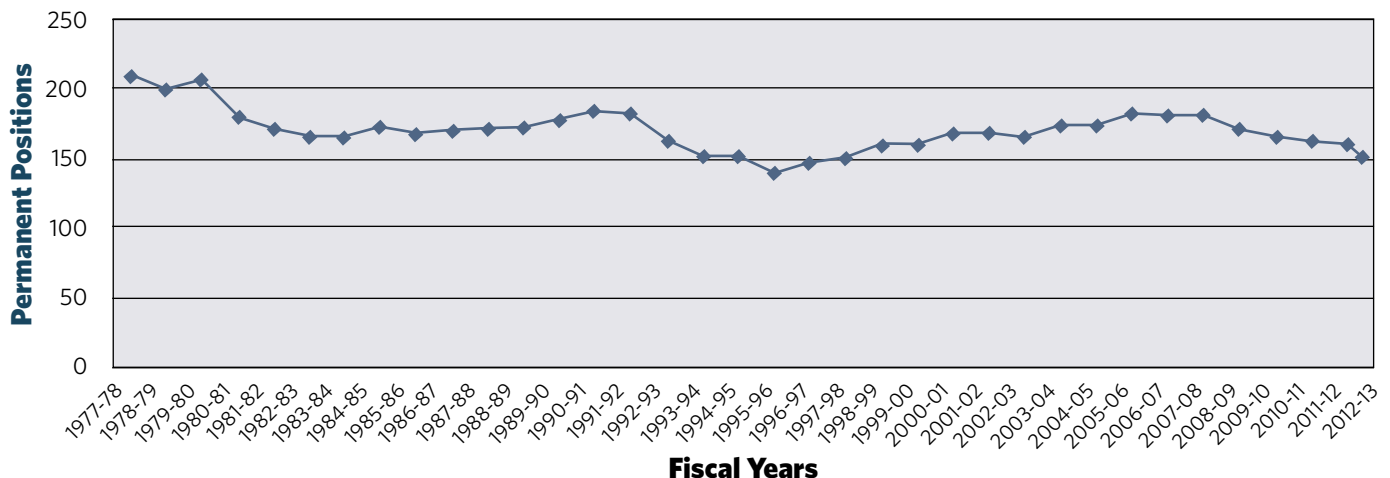
- File Requests for Assessor Review (Prop 8)
- Assessed Values
- Ownership Information
- Building Information
- General Assessment Information

### Information Available Online [www.assessor.saccounty.net](http://www.assessor.saccounty.net)

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

## Yearly Comparison of Staffing Levels

### Historical Staffing Levels



## 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. Information is also available online at [www.assessor.sacounty.net](http://www.assessor.sacounty.net)

### Real Property Assessment

(916) 875-0700

E-Mail: [assessor@sacounty.net](mailto:assessor@sacounty.net)

- Property Assessment Information
- Assessor's Requests for Review (Prop 8)
- Assessment Records
- Exemptions
  - Homeowners, Disabled Veterans, and Non-Profit
- Property Transfer Information
  - Parent to Child Exclusions
  - Transfers of a base year value to a replacement dwelling

### Business Property Assessment

(916) 875-0730

E-Mail: [PPDutyApr@SacCounty.net](mailto:PPDutyApr@SacCounty.net)

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





<b>January 1</b>	Lien Date for next assessment roll year. This is the date when taxes for the next fiscal year become a lien on the property.
<b>February 15*</b>	Deadline to file all exemption claims.
<b>April 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>April 10*</b>	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.
<b>May 7</b>	Last day to file a business personal property statement without incurring a 10% penalty.
<b>July 1</b>	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.
<b>July 2</b>	First day to file assessment appeal applications with the Clerk of the Board of Supervisors.
<b>August 31*</b>	Last day to pay taxes on unsecured tax bills without penalty.
<b>September 1</b>	Last day to request mailing address changes for annual secured tax bill.
<b>November 30*</b>	Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors for annual tax bills.
<b>December 10*</b>	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 Officer  
Bradley J. Hudson*

## **Sacramento County Board of Supervisors**



*District 1  
Phil Serna*



*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 Department of Technology (DTech)**

**County Clerk-Recorder**

**County Auditor-Controller**

**County GIS Department**

**County Counsel**

**County Treasurer Tax Collector**

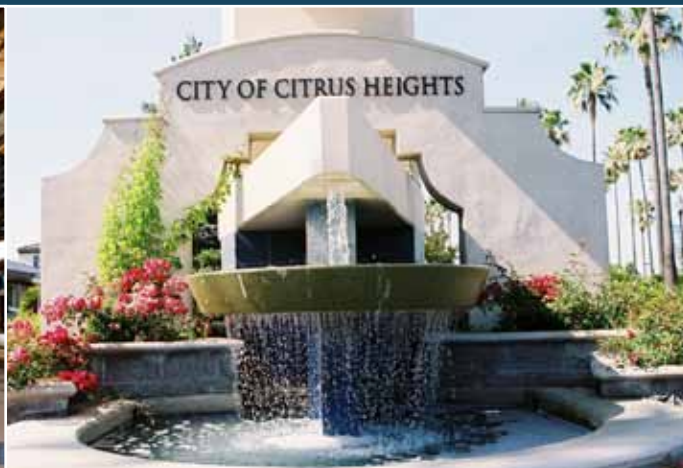
**County Public Information Office**

**California State Board of Equalization**

**California Assessors' Association**

**Acknowledgements**

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**Office of the Assessor  
County of Sacramento  
3701 Power Inn Road, Suite 3000  
Sacramento, CA 95826**