



SACRAMENTO COUNTY OFFICE OF THE ASSESSOR

2013 Annual Report



Kathleen Kelleher | Assessor



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

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Message From the Assessor



Welcome to the 2013 Assessor's Annual Report!

The administration of a property tax program is a complex process involving several distinct entities – primarily the Tax Collector, Auditor-Controller and Assessor. The role of the Assessor is to determine the assessed value of all taxable property within the County. Once those 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.

California has a unique tax system known as Proposition 13, which sets the assessed value of a property at its acquisition value and caps the growth in assessed value at 2% per year, unless the market value is lower. When this occurs, Proposition 8 allows the Assessor to temporarily reduce the assessed value to market value. It also requires that the property be reevaluated each year as of January 1 to determine if the Prop. 13 value still exceeds current market value. Now that the real estate market is shedding the weight of foreclosed properties, we're finally seeing a surge in home prices. The number of transactions is picking up slowly as well. Property owners are beginning to see their way out of negative equity situations and now have the option of selling without taking a loss.

As a result of these changes, my office increased the assessed value of nearly 230,000 properties that were in a reduced status. Of those, nearly 80,000 were completely restored to their Prop. 13 value. For the first time in five years, the roll is increasing, rather than declining; the 2013-14 roll saw an increase of approximately 4% over last year. This is welcome news for the entities that share property tax revenue and the residents they serve.

There have been notable changes within our Department as well. I'm proud to announce that the Assessor's redesigned website received the 2013 Public Information Award from the International Association of Assessing Officers. This distinguished award is given to an assessment jurisdiction that has designed and implemented an effective system for dissemination to taxpayers of information about the assessment process. The redesigned website allows property owners to view their assessed value and, if desired, file for a review of their assessment on-line. Other features include icon links to significant and frequently requested information; resources grouped for property owners, business owners and real estate professionals; and easy access to property tax forms.

As an elected Assessor, I am privileged to carry out the responsibility of publishing a tax roll that is not only fair and equitable, but also timely. The accomplishments of this office are the result of the hard work, dedication and talent of my staff.

I'd like to acknowledge Assistant Tax Collector Cynthia Gibbs and Assistant Auditor-Controller Ben Lamera for the support and cooperation they provide to my office. It is a pleasure and honor to work with them to serve the residents of Sacramento County.

A handwritten signature in black ink that reads "Kathleen Kelleher". The signature is written in a cursive, flowing style.

Kathleen Kelleher
Sacramento County Assessor

The Role of the County Assessor

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.

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 Prop 8

If none of these things occurs, the assessed value of a property should increase by no more than 2% per year.

California property tax law provides that the purchase price of the property is presumed to be its market value unless the Assessor can demonstrate through market or other evidence that the purchase price does not accurately reflect market value. The Assessor must adjust the sale price of a property to reflect any value attributable to non-cash items exchanged in a sale.



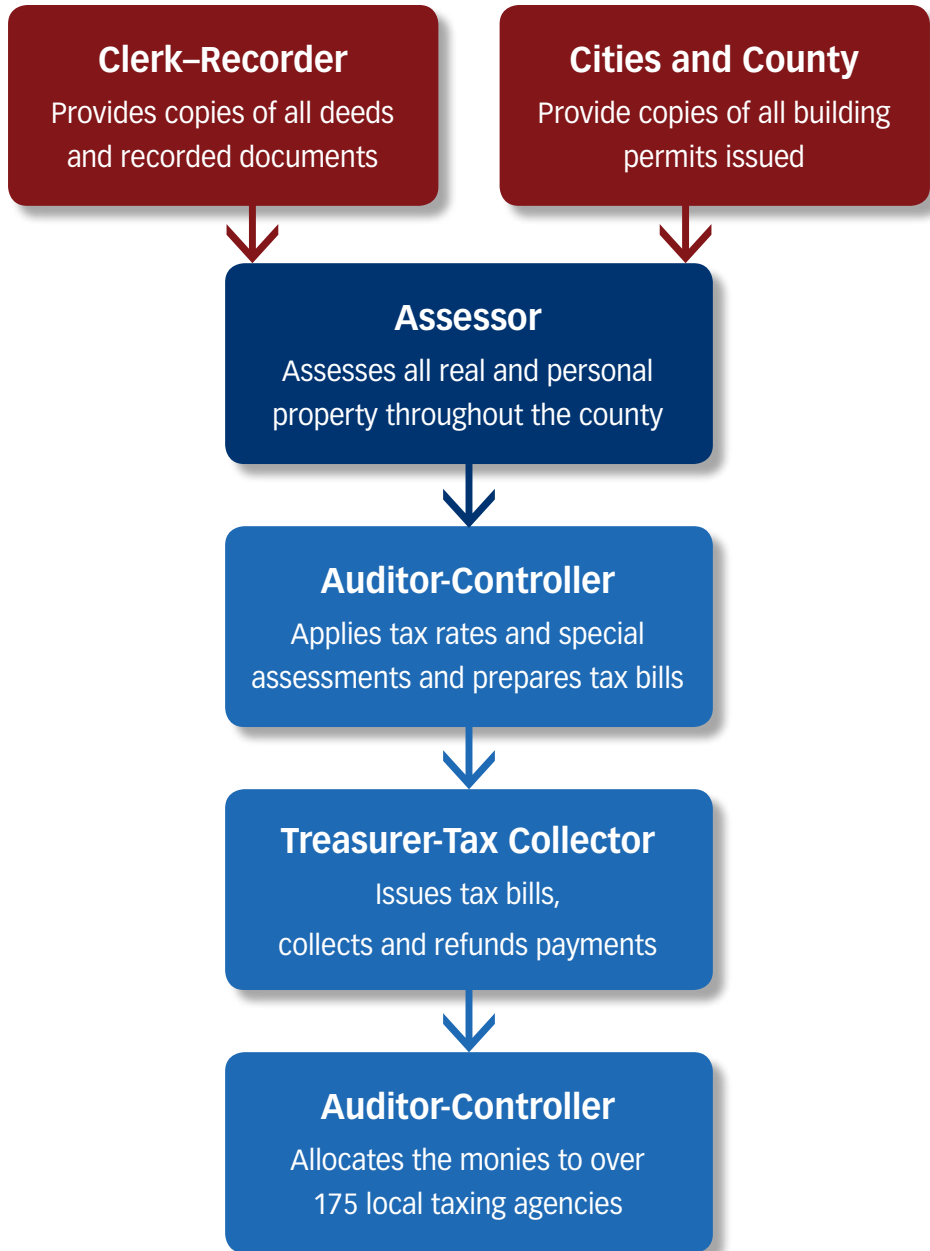
Photo: Assessor staff



Property Tax Work Flow

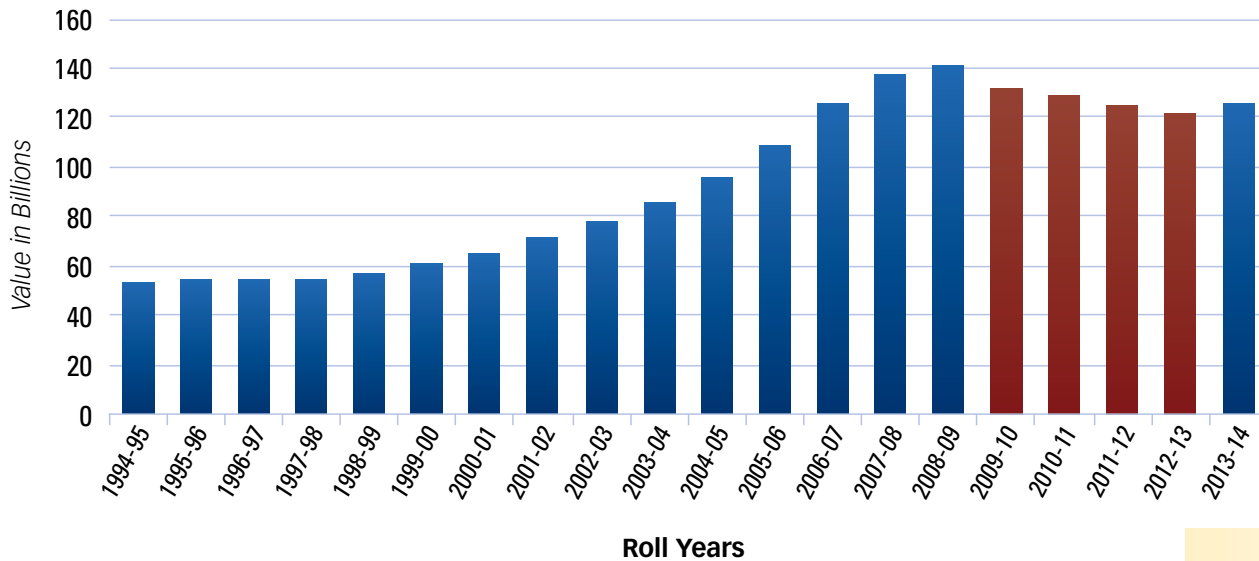


Photo: Liz Yokoyama



20 Year History of Local Assessment Rolls: 2013-14

For the first time since 2009 the assessment roll showed an increase in assessed value.



Year	Value in Billions	Amount of Increase – Decrease	Percent Change
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
2013-14	126,311,591,786	4,816,559,925	3.96



Photo: Liz Yokoyama

2013-14 Distribution of Value by Property Type

Secured Real Property Value

Property Type	Assessments	2012-13 Value	2013-14 Value	Ratio of Total Value to Prior Value
Single Family Residential	377,258	69,087,946,782	74,701,786,392	1.081
Mobile Homes	7,811	387,600,097	380,745,489	0.982
Multi-Family Residential	21,179	10,648,163,481	11,056,089,589	1.038
Vacant Residential Land	14,448	1,114,468,004	1,057,240,202	0.949
Commercial	13,056	21,944,821,334	21,290,969,518	0.970
Vacant Commercial Land	1,933	650,137,453	619,211,434	0.952
Industrial	4,677	5,326,414,844	5,162,684,294	0.969
Vacant Industrial Land	1,370	378,492,769	356,839,908	0.943
Vacant and Improved Rural	5,673	1,699,000,769	1,736,092,223	1.022
Unrestricted Rural	1,216	595,894,309	595,427,425	0.999
Restricted Rural	1,435	467,609,211	481,343,246	1.029
Other *	21,676	1,364,695,412	1,196,348,281	0.877
Totals**	471,732	113,665,244,465	118,634,778,001	1.044

*Churches, miscellaneous vacant land, oil, gas, and mineral rights.

** Gross totals, before Exemptions, less secured Fixtures and Personal Property.



Local Assessment Roll Totals by Jurisdiction

Jurisdiction	2012-13	2013-14	Current Year Change*	Percent of Current Roll*
Citrus Heights	5,423,257,399	5,649,502,066	4%	5%
Elk Grove	13,904,738,182	14,987,766,534	8%	12%
Folsom	10,154,178,567	10,593,534,911	4%	8%
Galt	1,370,421,977	1,473,374,167	8%	1%
Isleton	48,548,613	47,537,038	-2%	0.0%
Rancho Cordova	6,614,541,884	6,699,654,404	1%	5%
Sacramento City	38,916,108,310	40,172,252,871	3%	32%
Unincorporated Area	45,063,236,929	46,687,969,795	4%	37%
Total Value (Gross)	121,495,031,861	126,311,591,786	4%	100%

*Percentages rounded to the nearest whole number

Summary of Property Types by Jurisdiction

Jurisdiction	Single Family with HEX*	Single Family without HEX*	Multi Family Residential	Vacant Land	Commercial	Agricultural	Mobile Homes	Other	Total
Citrus Heights	13,358	9,201	1,423	453	620	0	1,918	364	27,337
Elk Grove	27,526	19,291	334	2,235	957	28	248	776	51,395
Folsom	13,451	7,182	304	1,927	748	31	855	630	25,128
Galt	3,720	2,673	195	457	206	3	361	132	7,747
Isleton	85	140	20	151	87	1	44	38	566
Rancho Cordova	9,182	7,151	920	2,172	1,307	26	1,358	354	22,470
Sacramento City	63,891	56,576	8,559	8,229	7,355	8	3,224	4,742	152,584
Unincorporated Area	88,443	60,899	7,459	7,279	6,042	2,554	7,839	3,990	184,505
Totals	219,656	163,113	19,214	22,903	17,322	2,651	15,847	11,026	471,732

*Homeowners' Exemption



Photo: Liz Yokoyama

Real Property Base Year Distribution

Secured Roll Proposition 13 and Proposition 8 Base Year Values



Photo: County Staff, CMO

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	40,329	9.0%	4,702,374,838	4.0%
1976	3,256	0.7%	568,915,388	0.5%
1977	4,156	0.9%	512,345,836	0.4%
1978	5,033	1.1%	692,963,141	0.6%
1979	4,974	1.1%	772,649,155	0.7%
1980	4,499	1.0%	796,428,444	0.7%
1981	3,200	0.7%	589,801,830	0.5%
1982	2,740	0.6%	539,570,472	0.5%
1983	2,417	0.5%	829,035,399	0.7%
1984	5,121	1.1%	1,122,636,843	0.9%
1985	4,051	0.9%	848,113,082	0.7%
1986	4,994	1.1%	1,085,398,627	0.9%
1987	6,746	1.5%	1,475,000,900	1.2%
1988	5,819	1.3%	1,473,469,418	1.2%
1989	6,788	1.5%	1,650,485,240	1.4%
1990	7,504	1.7%	1,992,935,701	1.7%
1991	5,249	1.2%	1,563,303,757	1.3%
1992	4,623	1.0%	1,570,120,773	1.3%
1993	5,159	1.1%	1,483,083,320	1.3%
1994	6,586	1.5%	1,867,219,605	1.6%
1995	5,855	1.3%	1,626,329,007	1.4%
1996	6,674	1.5%	1,677,622,159	1.4%
1997	7,412	1.7%	2,133,078,124	1.8%
1998	8,810	2.0%	2,300,909,245	1.9%
1999	11,233	2.5%	3,074,325,851	2.6%
2000	11,078	2.5%	3,111,757,371	2.6%
2001	7,062	1.6%	2,609,599,216	2.2%
2002	4,642	1.0%	2,199,613,396	1.9%
2003	2,490	0.6%	1,486,571,558	1.3%
2004	1,555	0.3%	1,445,643,494	1.2%
2005	1,971	0.4%	1,135,245,297	1.0%
2006	927	0.2%	1,093,885,438	0.9%
2007	1,090	0.2%	867,804,914	0.7%
2008	1,453	0.3%	934,228,497	0.8%
2009	15,733	3.5%	3,275,383,270	2.8%
2010	18,476	4.1%	4,600,557,589	3.9%
2011	23,321	5.2%	6,763,371,896	5.7%
2012	28,379	6.3%	6,835,637,678	5.8%
2013	157,615	35.3%	45,327,362,232	38.0%
Total	449,020	100.0%	118,634,778,001	100.0%

*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	40,417	9.0%	4,776,328,067	3.4%
1976	3,270	0.7%	580,614,717	0.4%
1977	4,163	0.9%	516,445,065	0.4%
1978	5,040	1.1%	699,687,804	0.5%
1979	4,991	1.1%	789,703,910	0.6%
1980	4,523	1.0%	837,032,495	0.6%
1981	3,229	0.7%	623,042,924	0.4%
1982	2,777	0.6%	594,613,215	0.4%
1983	2,486	0.6%	873,149,669	0.6%
1984	5,209	1.2%	1,226,173,302	0.9%
1985	4,093	0.9%	882,955,393	0.6%
1986	5,062	1.1%	1,242,722,908	0.9%
1987	6,851	1.5%	1,660,813,782	1.2%
1988	5,916	1.3%	1,581,930,650	1.1%
1989	6,940	1.5%	1,764,813,821	1.3%
1990	8,068	1.8%	2,261,278,684	1.6%
1991	6,051	1.3%	1,873,594,235	1.4%
1992	5,074	1.1%	1,835,409,759	1.3%
1993	5,446	1.2%	1,704,727,783	1.2%
1994	6,835	1.5%	2,027,954,219	1.5%
1995	6,096	1.4%	1,763,350,121	1.3%
1996	6,864	1.5%	1,779,442,075	1.3%
1997	7,615	1.7%	2,274,930,614	1.6%
1998	9,082	2.0%	2,554,671,520	1.8%
1999	11,920	2.7%	3,700,183,254	2.7%
2000	13,080	2.9%	3,921,942,459	2.8%
2001	14,739	3.3%	4,989,107,647	3.6%
2002	17,013	3.8%	6,074,254,821	4.4%
2003	18,528	4.1%	7,777,057,969	5.6%
2004	20,912	4.7%	9,966,460,104	7.2%
2005	19,711	4.4%	10,090,273,966	7.3%
2006	13,364	3.0%	9,117,308,520	6.6%
2007	12,517	2.8%	8,302,887,533	6.0%
2008	16,026	3.6%	7,164,602,035	5.2%
2009	28,434	6.3%	6,983,993,102	5.0%
2010	25,003	5.6%	6,218,015,743	4.5%
2011	24,189	5.4%	6,656,827,236	4.8%
2012	27,571	6.1%	5,732,500,082	4.1%
2013	19,915	4.6%	5,164,046,217	3.9%
Total	449,020	100.0%	138,584,847,420	100.0%

*Total does not include nontaxable and non-assessable parcels



Photo: SacCounty photo gallery

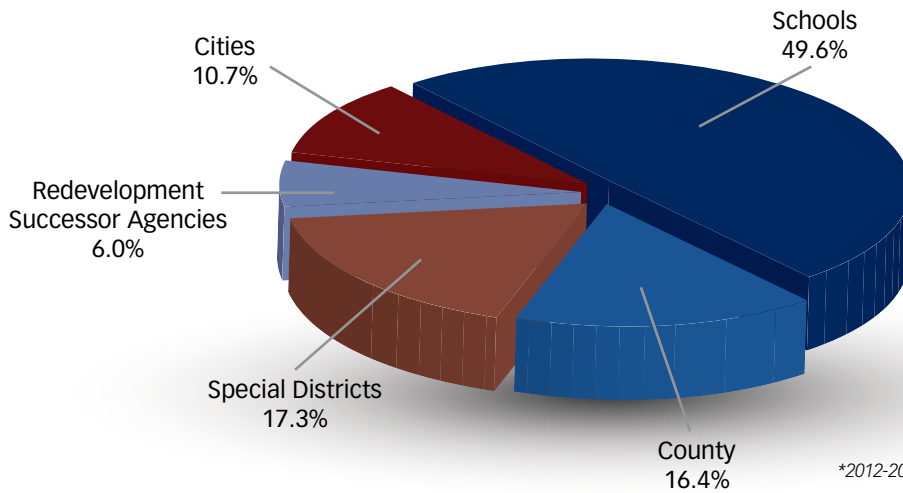


Property Taxes at Work

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 property tax roll total for fiscal year 2013-14 net of unreimbursed exemptions totals \$120,952,023,132.

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.

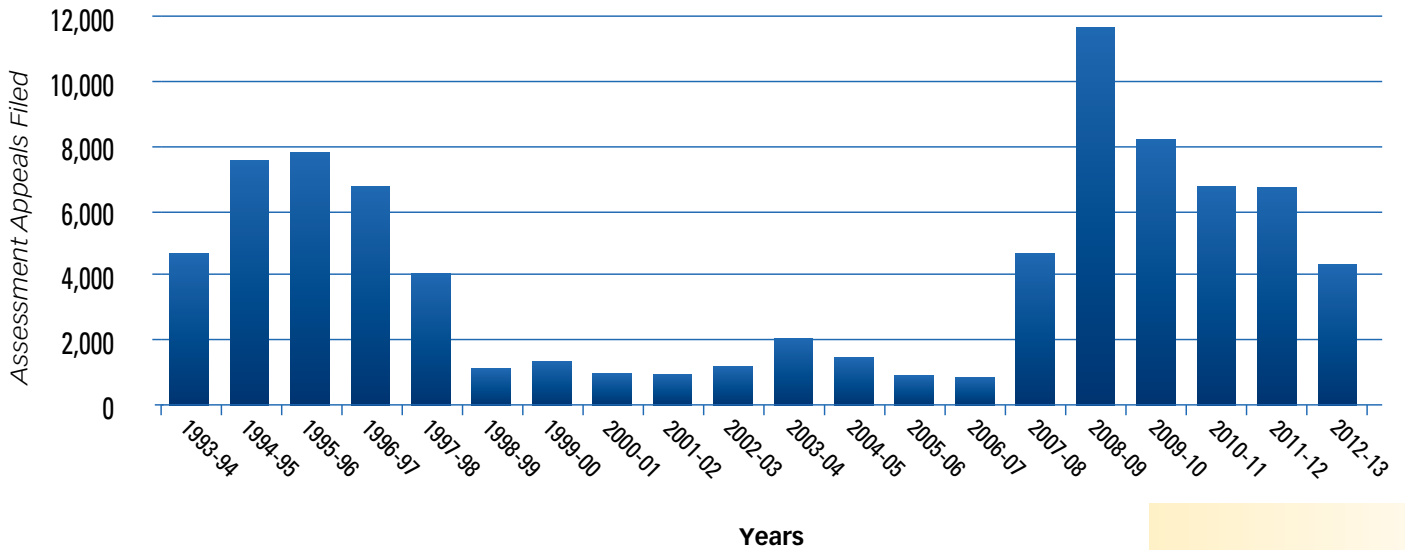


**2012-2013 distributions, rounded*



Photo: Liz Yokoyama

Assessment Appeals



Year	Appeals Filed
1993-94	4,633
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	969
2001-02	948
2002-03	1,188
2003-04	2,034
2004-05	1,446
2005-06	901
2006-07	854
2007-08	4,642
2008-09	11,549
2009-10	8,119
2010-11	6,675
2011-12	6,662
2012-13	4,294

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.

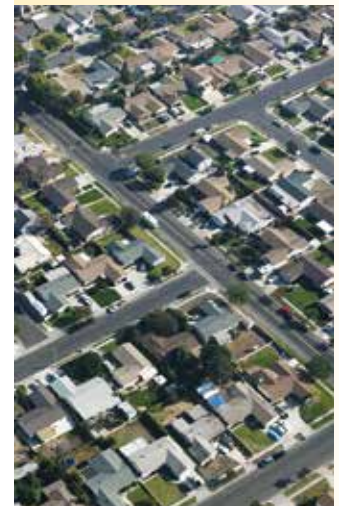
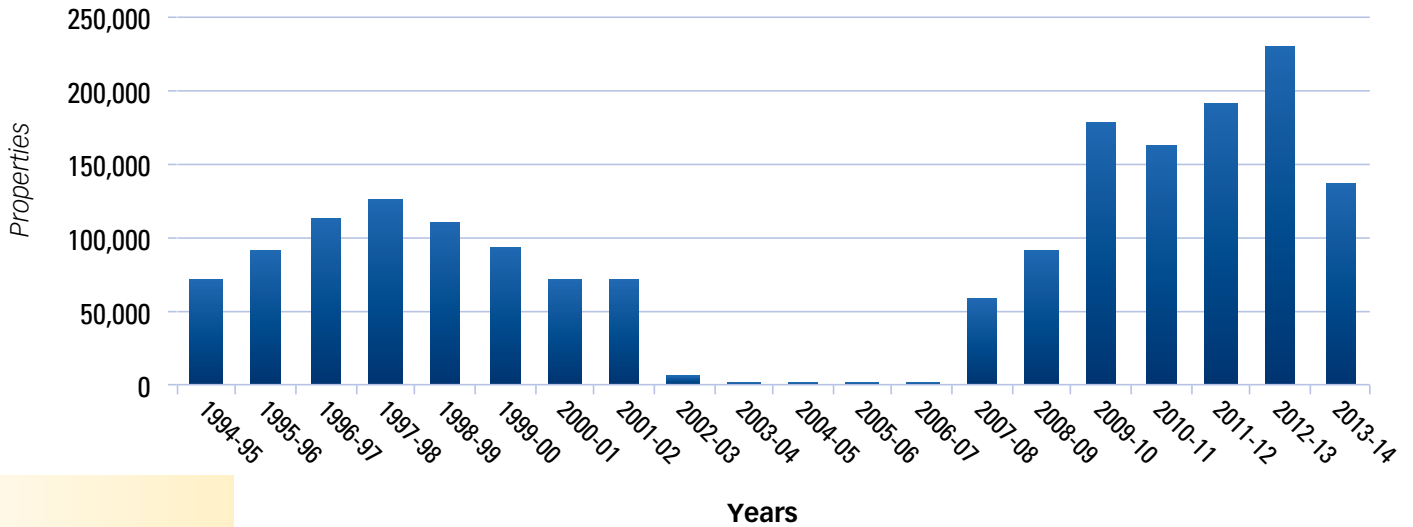


Photo: Shutterstock

Proposition 8 Decline in Market Value



Year	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
2009-10	176,524
2010-11	161,637
2011-12	190,154
2012-13	228,605
2013-14	136,264

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.

The Sacramento real estate market experienced a decline in recent years but is now increasing in many areas. The Assessor's Office recognized the market fluctuations by reviewing properties eligible for Prop 8 assessments. Over 135,000 parcels for the 2013-14 fiscal year continue to have temporary reductions below their Proposition 13 value per the provisions of Proposition 8. These latest assessments will appear on tax bills issued in October 2013.

2013-14 Proposition 8 Assessments for Cities and Unincorporated Area

Jurisdiction	Parcels	2012-13 Assessed Value	2013-14 Prop 8 Value	Increase in Value
Citrus Heights	7,440	1,789,144,952	1,907,469,060	118,324,108
Elk Grove	20,263	6,149,103,775	6,667,118,973	518,015,198
Folsom	9,209	4,019,660,670	4,218,819,562	199,158,892
Galt	3,251	599,107,855	665,123,367	66,015,512
Isleton	48	8,127,745	8,274,336	146,591
Rancho Cordova	7,921	2,616,032,251	2,617,621,491	1,589,240
Sacramento	40,781	12,874,292,591	13,447,364,237	573,071,646
Unincorporated Area	47,351	13,326,880,317	14,059,244,540	732,364,223
Total (Gross)	136,264	41,382,350,156	43,591,035,566	2,208,685,410

Yearly Comparison of Assessor's Workload

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Real Property Appraisals						
Sales and Transfers	33,827	54,734	49,483	41,425	41,989	40,411
New Construction Permits	9,597	7,541	5,945	6,654	5,419	5,915
Prop 8 Assessments	90,199	176,524	161,637	190,154	228,605	136,264
Business and Personal Property						
Boats	11,414	10,553	8,796	8,514	8,090	7,764
Aircraft	622	628	613	548	567	571
Business Accounts	39,949	34,930	31,861	31,361	31,149	30,155
Audits	438	422	274	293	212	186
Mapping Services						
Assessor's Maps Maintained	9,260	9,336	9,359	9,384	9,406	9,423
New Parcels Created	3,407	921	544	611	1,090	873
Documents Processed						
Ownership Changes	70,964	77,603	67,322	69,540	66,934	70,511
Mailing Address Changes	36,713	19,093	15,263	12,811	14,636	11,956
Prop 60 Base Year Transfers	193	77	47	48	39	40
Parent-Child Exclusions	3,104	3,263	2,997	3,198	3,109	3,322
Exemptions						
Homeowners'	18,481	21,224	17,654	17,040	17,798	14,907
Institutional	2,915	3,559	3,578	3,583	3,683	3,704
Disabled Veterans'	1,780	1,880	1,956	2,003	2,088	2,170
Assessment Appeals and Requests for Review						
Appeal Applications	5,138	11,909	8,119	6,675	6,662	4,294
Review Requests	2,920	10,509	7,214	3,087	9,984	8,106

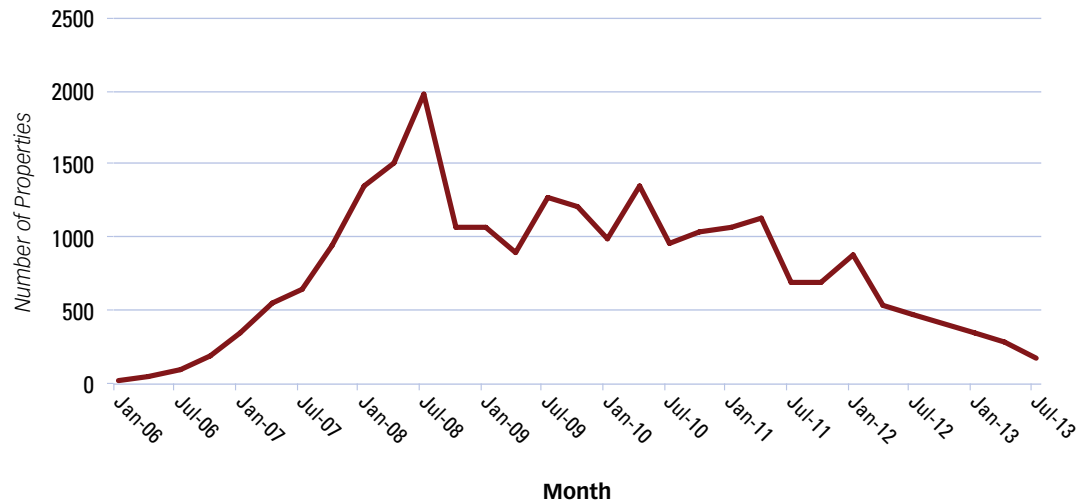


Foreclosures

The current trend of rising real estate values in Sacramento County has reduced the number of properties in danger of foreclosure. The increasing market's impact on homeowner equity is easing the pressure on many properties formerly considered "under water". The number of foreclosures in Sacramento County has fallen to levels not seen since early 2007 and, while foreclosures will always be a part of the real estate market, their overall impact continues to decline.



Photo: Allison Wheaton



Foreclosures by Property Type and Jurisdiction

2012 Foreclosures by Property Type

Month	Total Foreclosures	Single Family Units	Multi Family Units	Commercial Properties	Land	Other
Jan	886	823	28	8	27	0
Feb	711	672	17	15	6	1
Mar	617	592	14	9	2	0
April	537	492	19	19	5	2
May	521	489	19	5	5	3
Jun	493	461	19	8	4	1
Jul	476	441	20	11	2	2
Aug	506	466	9	21	10	0
Sept	563	530	24	8	1	0
Oct	725	681	20	20	1	3
Nov	491	457	19	9	4	2
Dec	337	323	8	1	4	1
TOTALS	6,863	6,427	216	134	71	15



Photo: Lisa Arbegast

Yearly Foreclosures by Jurisdiction

Jurisdiction	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Citrus Heights	20	12	5	81	413	919	725	728	710	471
Elk Grove	19	11	7	138	1,143	2,920	1,802	1,564	1,612	713
Folsom	6	5	2	28	138	388	483	317	344	206
Galt	9	3	0	18	169	413	268	261	221	163
Isleton	0	0	0	5	1	15	13	13	170	7
Rancho Cordova	5	5	5	47	316	897	693	641	581	341
Sacramento City	130	78	57	517	2,858	6,971	4,838	4,343	3,842	2,270
Uncorporated Area	165	66	46	503	2,949	6,536	5,352	4,493	4,203	2,692
Total	354	180	122	1,337	7,987	19,059	14,174	12,360	11,683	6,863

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	\$111,052,365
Boats/Vessels	\$150,910,543
Fixtures	\$1,973,124,044
Personal Property	\$3,065,783,438
Secured Personal Property	
Fixtures	\$924,058,022
Personal Property	\$850,594,506



Photo: Vickie Brewer

Exemptions

California’s Constitution provides that certain properties, or portions thereof, are exempt from taxation. Exemptions apply to ad valorem taxation; exemptions do not apply to direct levies or special taxes. There are several types of property tax exemptions and general qualifying factors for each exemption.

Exemptions are not automatic. A claim form must be filed and approved by the Assessor’s Office. Many unique situations may arise in determining eligibility.

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 a full or partial exemption from property taxation.

Solution-Oriented Customer Service

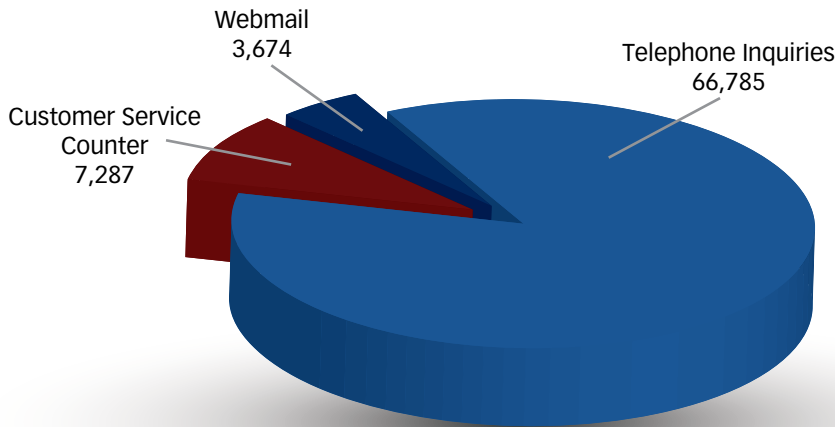
Nearly 7,300 people visited the Assessor’s Office for a variety of services. Information about property ownership and assessment may also be found on our website, www.assessor.saccounty.net.

Yearly Comparison of Staffing Levels



Photo: Liz Yokoyama

Customer Contacts



Lobby Services Available

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

Information Available Online

www.assessor.saccounty.net

- » Assessed Values Lookup
- » File Review Online
- » General Assessment Information
- » Forms
- » Tax Bill Information
- » Assessor Parcel Viewer
- » Property Maps
- » Important Dates Calendar

Visit or Contact Us

The Sacramento 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.saccounty.net**.

Real Property Assessment

(916) 875-0700

E-Mail: assessor@saccounty.net

- » Property Assessment Information
- » Assessor's Request for Review (Prop 8)
- » Assessment Records
- » Exemptions
 - Homeowners', Disabled Veterans', and Non-Profit
- » Property Transfer Information
 - Parent-Child Exclusions
 - Transfer of a Base Year Value to a Replacement Dwelling
- » Mailing Address Changes

Business Property Assessment

(916) 875-0730

E-Mail: ppdutyapr@saccounty.net

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



Photo: SacCounty photo gallery

Property Assessment Calendar

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.*



Photo: Liz Yokoyama

The Success of the Sacramento County Assessor's Office

is ensured because of the support and cooperation of the
County Executive Office and the Board of Supervisors



Bradley J. Hudson
County Executive Officer

Sacramento County Board of Supervisors



District 1
Phil Serna



District 2
Jimmy Yee



District 3
Susan Peters



District 4
Roberta MacGlashan



District 5
Don Nottoli



Photo: Liz Yokoyama

Special Thanks

To the Following Agencies and Departments for Their Cooperation and Support

County Tax Collector

County Auditor-Controller

County Clerk-Recorder

County Department of Technology

County GIS Department

County Counsel

County Public Information Office

California State Board of Equalization

California Assessors' Association

Bay Area Assessors' Association

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