



2017

ANNUAL REPORT

SACRAMENTO COUNTY

CHRISTINA WYNN
ASSESSOR

2017

ANNUAL REPORT

COUNTY OF SACRAMENTO OFFICE OF THE ASSESSOR

The Assessor's primary responsibility is to value taxable property. The Assessor locates all taxable property in Sacramento County, identifies the owners, and describes the property. The Assessor determines a value for all taxable property and applies all legal exemptions and exclusions. The Assessor must complete an assessment roll showing the assessed values for all property and maintain records of the above. The Assessor provides taxpayers and the public access to assessment roll information, as allowed by law.

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 CHRISTINA WYNN



Sacramento County's assessment roll for the fiscal year 2017-2018 is \$157.5 billion, a 6.4% increase over last year. This is the fifth consecutive year of positive assessment growth in Sacramento County, and the third consecutive year exceeding its peak assessment roll of \$140.6 billion in 2008. The assessment roll is based upon assessed property values countywide.

Factors contributing to the increase include a marked decrease in Proposition 8 reductions, continued appreciation in sales prices in all sectors of the real estate market, and a minor increase in new construction. Median home sale prices in Sacramento County rose 8.54%, from \$281,000 to \$305,000, between January 2016 and January 2017. Property values are established as of January 1 each year.

As a result of the real estate bubble bursting in 2006 and the Great Recession that followed, the Assessor's Office enrolled a high of over 228,000 Prop 8 reductions countywide in 2012-2013. Single family residences accounted for over 215,000 of these reductions. That number has gradually declined as the real estate market has rebounded. This year we enrolled just over 42,000 Prop 8 reductions, approximately 37,000 of these being single family residences—still a significant number but far less than our worst year.

In summary, the Sacramento County real estate market continues on a steady upward trend. New parcel maps and permit issuances are rising signaling an upswing in new construction for both residential and commercial properties. Additionally, industry reports and our own data confirm that median sale prices of existing single family homes from January 2017 to June 2017 increased 13.77% to \$347,000.

Public service is a top priority for the Assessor's Office. We expend a substantial amount of resources to ensure that we provide responsive, efficient and professional service to the public. We are continually looking for ways to improve our service delivery, whether we are contacted by phone, in person, or online.

We at the Assessor's Office have always considered ourselves to be an important part of the Sacramento County team and, as such, I would like to thank Chairman Don Nottoli and the members of the Board of Supervisors, as well as County Executive Nav Gill and his staff for their support. I would also like to thank Ben Lamera, Director of Finance, and his staff for their efforts as well. Property tax administration is a collaborative effort on the part of the Assessor, Auditor-Controller and Treasurer-Tax Collector and we work together to serve the citizens of Sacramento County as seamlessly as possible.

Lastly, I would like to acknowledge the efforts of the employees of the Assessor's Office. Through their commitment to extraordinary public service, continuous improvement, and careful stewardship of public funds, they demonstrate day in and day out that the greatest resource of the Assessor's Office is our people.

Sincerely,

Christina Wynn
Sacramento County Assessor

Left Photo:
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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

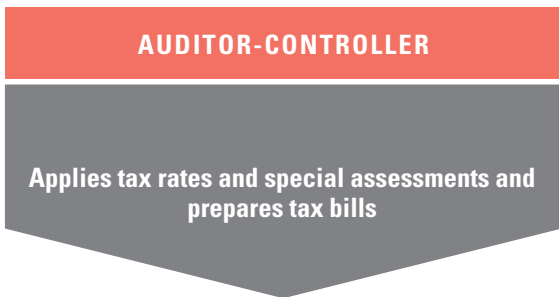
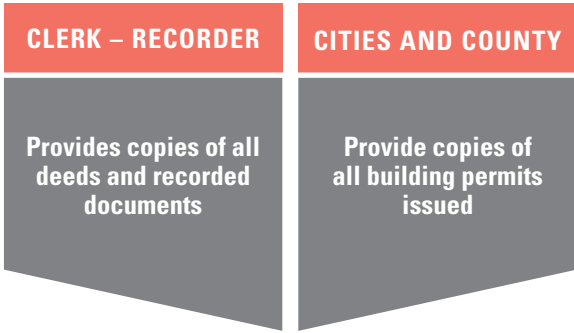
If none of these things occurs, the assessed value of a property should increase by no more than 2% per year.

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 sale 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.



Photos by Assessor's staff.

PROPERTY TAX WORK FLOW



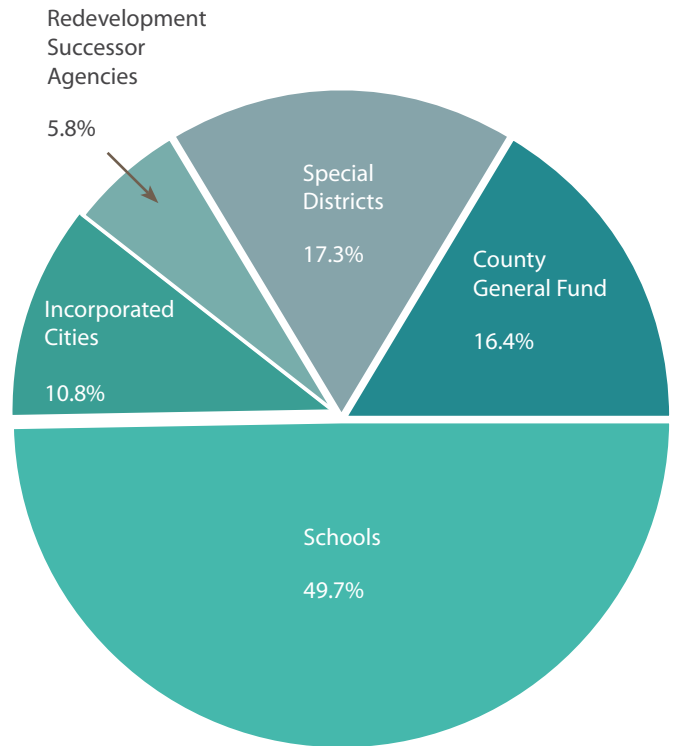
PROPERTY TAXES AT WORK

PROPERTY TAX REVENUE ALLOCATIONS

Property taxes constitute the largest source of money for Sacramento County's general fund. Property taxes are a one percent tax on a property's assessed value under California's laws. The County's net assessed value after the deduction of property tax exemptions for homeowners, disabled veterans and charitable organizations is \$149.5 billion.

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.

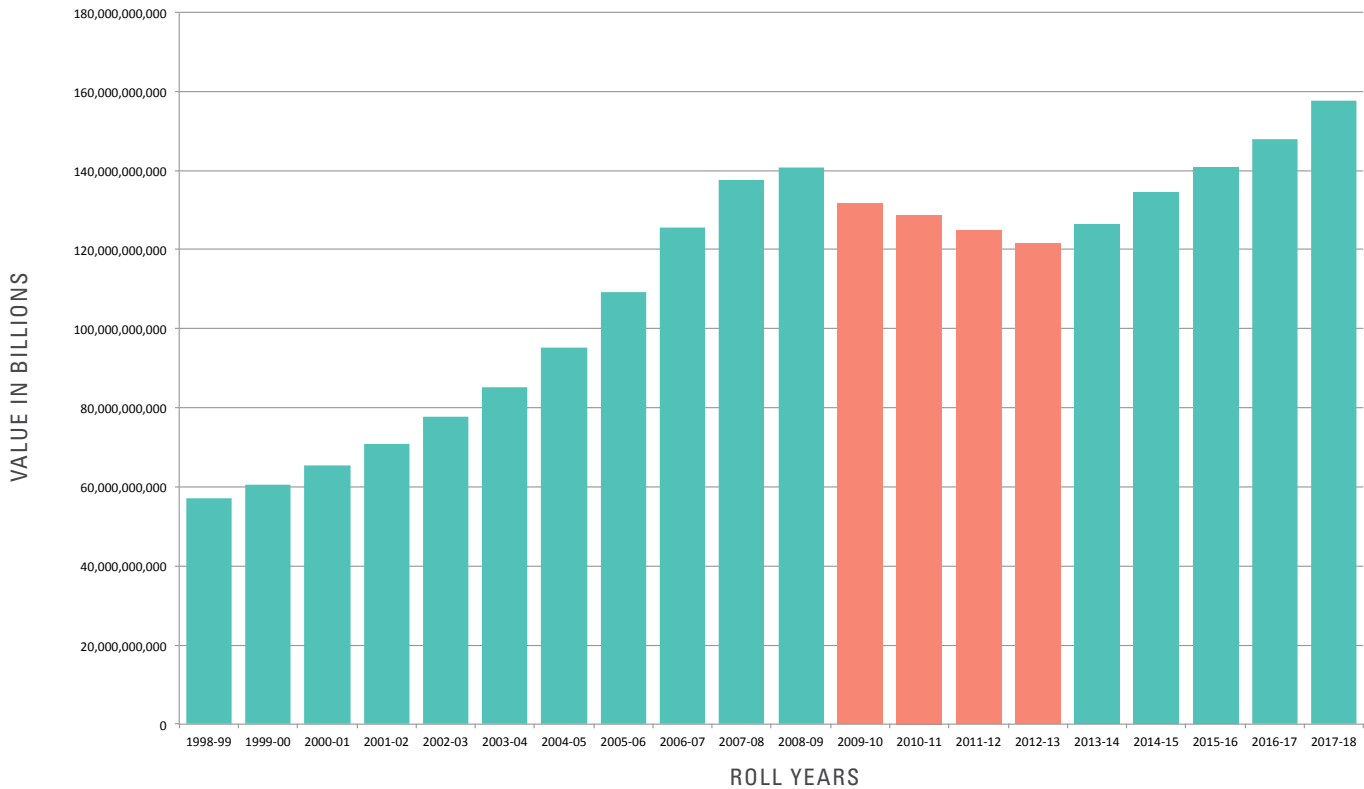
DISTRIBUTION OF PROPERTY TAXES



2016-17 distributions, rounded

20 YEAR HISTORY OF LOCAL ASSESSMENT ROLLS: 2017-18

The strengthening real estate market is reflected in increasing assessed value for 2017-18.



YEAR	VALUE IN BILLIONS*	AMOUNT OF INCREASE	PERCENT CHANGE
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
2014-15	134,497,818,408	8,186,226,622	6.48
2015-16	140,691,283,846	6,193,465,438	4.60
2016-17	148,052,405,413	7,361,121,567	5.23
2017-18	157,548,104,712	9,495,699,299	6.41

*Gross Totals Secured and Unsecured

2017-18 DISTRIBUTION OF VALUE BY PROPERTY TYPE

SECURED REAL PROPERTY VALUE

PROPERTY TYPE	2017-2018 ASSESSMENTS	2016-17 VALUE	2017-18 VALUE	RATIO OF TOTAL VALUE TO PRIOR VALUE
Single Family Residential	383,661	90,146,646,411	95,849,440,232	1.063
Mobile Homes	7,915	380,928,297	398,577,247	1.046
Multi-Family Residential	21,542	12,938,650,086	14,081,165,127	1.088
Vacant Residential Land	14,137	1,555,324,881	1,481,004,575	0.952
Commercial	13,162	24,043,815,805	25,698,875,775	1.069
Vacant Commercial Land	2,203	677,822,995	782,221,285	1.154
Industrial	4,737	5,549,247,547	5,880,363,236	1.060
Vacant Industrial Land	1,539	318,917,406	399,535,583	1.253
Vacant and Improved Rural	5,816	1,956,212,388	2,053,220,322	1.050
Unrestricted Rural	1,223	712,712,592	745,262,232	1.046
Restricted Rural	1,454	610,240,481	661,965,395	1.085
Oil, Gas, Mineral Rights	141	61,557,947	58,042,864	0.943
Other*	20,257	1,214,259,905	1,254,232,856	1.033
Totals**	477,787	140,166,336,741	149,343,906,729	1.065

*Churches, miscellaneous vacant land

**Gross totals, before Exemptions, less Secured Fixtures and Personal Property



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2017-18 LOCAL ASSESSMENT ROLL TOTALS BY JURISDICTION**

JURISDICTION	# OF PARCELS 2016-17	2016-17 VALUE	# OF PARCELS 2017-18	2017-18 VALUE	CURRENT YEAR CHANGE IN VALUE*	PERCENT OF CURRENT ROLL*
Citrus Heights	29,160	6,451,760,362	29,266	6,832,224,862	6%	4%
Elk Grove	56,148	18,541,908,293	56,524	19,573,158,660	5%	12%
Folsom	28,244	12,576,153,661	28,499	13,248,430,325	5%	8%
Galt	8,865	1,855,622,096	8,846	1,984,737,285	7%	1%
Isleton	605	50,790,458	629	51,516,694	1%	0%
Rancho Cordova	25,422	7,793,235,812	25,691	8,370,072,369	7%	5%
Sacramento City	169,264	47,118,374,696	170,712	50,772,282,921	7%	32%
Unincorporated Area***	188,368	53,664,560,035	188,774	56,715,681,596	5%	36%
Totals	506,076	148,052,405,413	508,941	157,548,104,712	6%	100%

*Percentages rounded to the nearest whole number

**Value columns amended 11/7/2017

***Includes locally assessed pipelines, allocated countywide

SUMMARY OF PROPERTY TYPES BY JURISDICTION 2017-18

JURISDICTION	SINGLE FAMILY WITH HEX*	SINGLE FAMILY WITHOUT HEX*	MULTI FAMILY RESIDENTIAL	VACANT LAND	COMMERCIAL	AGRICULTURAL	MOBILE HOMES	OTHER	TOTAL
Citrus Heights	12,678	9,924	1,427	633	632	0	1,918	182	27,394
Elk Grove	26,970	21,419	358	2,986	1,019	28	247	232	53,259
Folsom	13,230	8,071	317	1,938	775	14	855	274	25,474
Galt	3,636	3,011	193	436	205	3	362	118	7,964
Isleton	78	146	18	163	82	1	44	34	566
Rancho Cordova	9,241	8,193	930	1,434	1,360	25	1,354	112	22,649
Sacramento City	61,365	60,702	8,711	10,536	7,670	10	3,235	2,099	154,328
Unincorporated Area	84,103	66,399	7,536	9,948	6,230	2,596	7,802	1,539	186,153
Totals	211,301	177,865	19,490	28,074	17,973	2,677	15,817	4,590	477,787

*Homeowners' Exemption

REAL PROPERTY BASE YEAR DISTRIBUTION

2017-18 SECURED ROLL PROPOSITION 13 AND PROPOSITION 8 BASE YEAR VALUES

BASE YEAR	PARCELS	PERCENT OF TOTAL PARCELS	ASSESSED VALUE	PERCENT OF TOTAL ASSESSMENT
1975	33,290	7.3%	4,984,837,491	3.3%
1976	2,841	0.6%	360,861,419	0.2%
1977	3,569	0.8%	473,984,627	0.3%
1978	4,366	1.0%	655,706,973	0.4%
1979	4,292	0.9%	1,024,184,386	0.7%
1980	3,899	0.9%	737,956,134	0.5%
1981	2,770	0.6%	545,190,603	0.4%
1982	2,333	0.5%	507,210,211	0.3%
1983	2,112	0.5%	700,841,210	0.5%
1984	4,462	1.0%	1,082,436,854	0.7%
1985	3,501	0.8%	772,960,873	0.5%
1986	4,347	1.0%	984,391,949	0.7%
1987	5,937	1.3%	1,305,310,767	0.9%
1988	5,174	1.1%	1,456,992,941	1.0%
1989	5,922	1.3%	1,557,147,544	1.0%
1990	6,791	1.5%	1,976,215,743	1.3%
1991	4,932	1.1%	1,607,054,927	1.1%
1992	4,229	0.9%	1,567,615,167	1.0%
1993	4,629	1.0%	1,372,805,023	0.9%
1994	5,778	1.3%	1,794,059,426	1.2%
1995	5,160	1.1%	1,507,127,822	1.0%
1996	5,848	1.3%	1,693,068,107	1.1%
1997	6,473	1.4%	2,098,323,556	1.4%
1998	7,563	1.7%	2,159,656,326	1.4%
1999	9,716	2.1%	2,905,962,496	1.9%
2000	10,441	2.3%	3,133,212,714	2.1%
2001	11,723	2.6%	3,956,320,547	2.6%
2002	13,112	2.9%	4,826,646,299	3.2%
2003	12,428	2.7%	5,233,700,000	3.5%
2004	8,042	1.8%	4,087,452,643	2.7%
2005	2,622	0.6%	1,699,912,267	1.1%
2006	1,366	0.3%	1,318,782,793	0.9%
2007	1,901	0.4%	1,303,600,055	0.9%
2008	8,749	1.9%	3,251,701,962	2.2%
2009	19,884	4.4%	4,945,086,958	3.3%
2010	17,535	3.9%	4,737,051,940	3.2%
2011	17,660	3.9%	4,885,564,175	3.3%
2012	20,324	4.5%	5,094,051,246	3.4%
2013	22,448	4.9%	6,899,667,267	4.6%
2014	21,055	4.6%	7,894,511,191	5.3%
2015	22,604	5.0%	9,137,766,340	6.1%
2016	28,082	6.2%	11,663,717,549	7.9%
2017	65,400	14.1%	29,443,258,208	20.0%
Total*	455,310	100.0%	149,343,906,729	100.0%

*Total does not include nontaxable and non-assessable parcels

REAL PROPERTY BASE YEAR DISTRIBUTION

2017-18 SECURED ROLL PROPOSITION 13 BASE YEAR VALUES

BASE YEAR	PARCELS	PERCENT OF TOTAL PARCELS	ASSESSED VALUE	PERCENT OF TOTAL ASSESSMENT
1975	33,376	7.3%	5,218,245,913	3.3%
1976	2,848	0.6%	364,924,436	0.2%
1977	3,571	0.8%	474,296,058	0.3%
1978	4,373	1.0%	659,807,282	0.4%
1979	4,305	0.9%	1,038,609,520	0.7%
1980	3,914	0.9%	783,378,138	0.5%
1981	2,782	0.6%	571,309,290	0.4%
1982	2,360	0.5%	540,389,214	0.3%
1983	2,139	0.5%	735,853,941	0.5%
1984	4,503	1.0%	1,173,456,336	0.7%
1985	3,525	0.8%	805,322,343	0.5%
1986	4,382	1.0%	1,025,048,388	0.7%
1987	5,978	1.3%	1,467,338,804	0.9%
1988	5,205	1.1%	1,509,826,079	1.0%
1989	5,961	1.3%	1,625,403,774	1.0%
1990	6,900	1.5%	2,124,488,013	1.4%
1991	5,120	1.1%	1,755,525,999	1.1%
1992	4,326	1.0%	1,704,005,741	1.1%
1993	4,684	1.0%	1,540,249,130	1.0%
1994	5,804	1.3%	1,868,341,806	1.2%
1995	5,199	1.1%	1,623,999,425	1.0%
1996	5,883	1.3%	1,726,836,904	1.1%
1997	6,505	1.4%	2,156,584,584	1.4%
1998	7,622	1.7%	2,274,297,722	1.5%
1999	9,853	2.2%	3,113,145,322	2.0%
2000	10,618	2.3%	3,433,440,686	2.2%
2001	11,969	2.6%	4,408,231,133	2.8%
2002	13,709	3.0%	5,387,246,645	3.4%
2003	14,258	3.1%	6,442,161,911	4.1%
2004	15,931	3.5%	8,037,523,031	5.1%
2005	13,814	3.0%	7,897,522,082	5.0%
2006	9,566	2.1%	7,084,566,560	4.5%
2007	8,792	1.9%	6,288,234,219	4.0%
2008	11,818	2.6%	5,372,107,571	3.4%
2009	20,385	4.5%	5,571,246,209	3.6%
2010	17,750	3.9%	4,950,139,266	3.2%
2011	17,712	3.9%	5,101,998,555	3.3%
2012	20,346	4.5%	5,210,918,697	3.3%
2013	22,471	4.9%	7,010,031,934	4.5%
2014	21,097	4.6%	7,970,225,868	5.1%
2015	22,619	5.0%	9,203,614,244	5.9%
2016	28,088	6.2%	11,657,072,315	7.4%
2017	23,249	5.2%	7,590,837,989	5.0%
Total*	455,310	100.0%	156,497,803,077	100.0%

*Total does not include nontaxable and non-assessable parcels



BUSINESS AND PERSONAL PROPERTY

Unlike real property, business personal property is appraised annually at current market value. 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	2012-13 GROSS VALUE	2013-14 GROSS VALUE	2014-15 GROSS VALUE	2015-16 GROSS VALUE	2016-17 GROSS VALUE	2017-18 GROSS VALUE
Aircraft	\$98,864,759	\$111,052,365	\$190,963,884	\$214,405,225	\$203,830,934	274,081,955
Boats/Vessels	\$150,564,032	\$150,910,543	\$145,270,512	\$149,562,213	\$150,227,809	167,411,237
Fixtures	\$1,940,931,550	\$1,973,124,044	\$2,158,672,571	\$2,202,633,602	\$2,120,737,474	2,271,778,257
Personal Property	\$2,719,266,123	\$3,065,783,438	\$3,374,783,943	\$3,370,374,073	\$3,245,287,769	3,225,951,637
SECURED PERSONAL PROPERTY						
Fixtures	\$1,169,534,947	\$924,058,022	\$862,594,433	\$871,779,487	\$865,450,714	\$876,162,619
Personal Property	\$1,140,737,744	\$850,594,506	\$796,012,083	\$785,640,126	\$806,978,858	\$877,796,237


EMPLOYEE OF THE QUARTER
 January 1 - March 31, 2017

BETH VERTZ

- Beth provides ongoing training to the new RPAs—she is producing knowledgeable and productive members for the Residential Division
- She is a prodigious reviewer of appraisals to ensure quality and accuracy—over 1500 this past quarter!
- Beth took a lead position for project “Analyze This” where hundreds of NewAIMS vs. OldAIMS inaccuracies were identified and corrected




Photo by Shannon Heredia


EMPLOYEE OF THE QUARTER
 July 1 - September 30, 2016

JACQUELYN SY

- Exemplary skill set, detailed worker - reviews all reports assigned to her section
- Outstanding presenter - briefed BOE and other state officials on Welfare Exemptions
- Indispensable communicator and coordinator - translates her division needs to NewAIMS




Photo by Shannon Heredia

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 an exemption from property taxation.



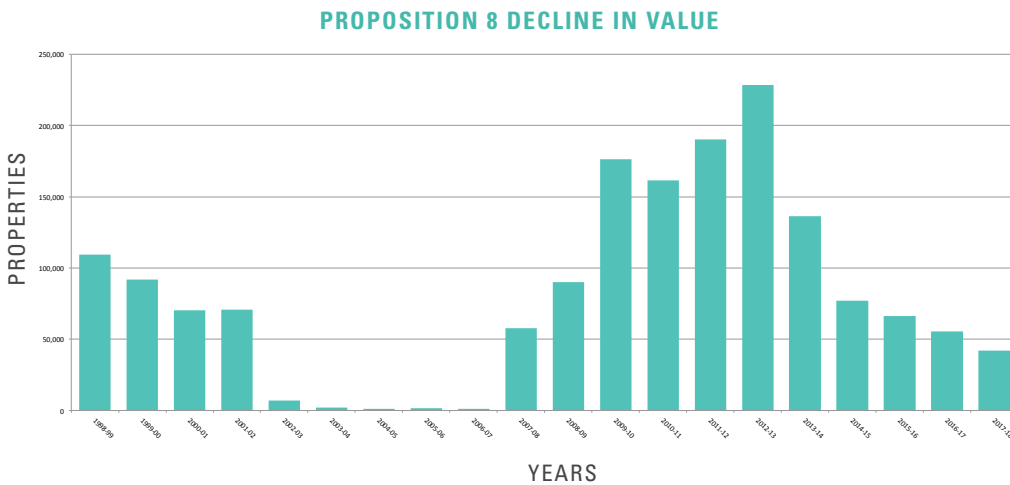
The Assessor’s Leadership Team and Spirit Committee partnered to sponsor a voluntary logo contest as part of the annual office picnic in August. The winning entry was submitted by Shannon Heredia of Real Property Division, symbolizing the theme of Teamwork. Shannon is also a talented photographer; many of her images grace the pages of this report.

TOTAL HOMEOWNERS EXEMPTIONS BY ROLL YEAR (7/1 - 6/30)

PARCELS RECEIVING HOMEOWNERS’ EXEMPTION	2012	2013	2014	2015	2016	2017
Secured	233,320	227,582	223,521	220,925	220,347	218,869
Unsecured	21	21	19	21	21	23
TOTAL	233,341	227,603	223,540	220,946	220,368	218,892

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.

YEAR	PROP 8 ASSESSMENTS
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
2014-15	77,149
2015-16	66,077
2016-17	55,468
2017-18	42,151

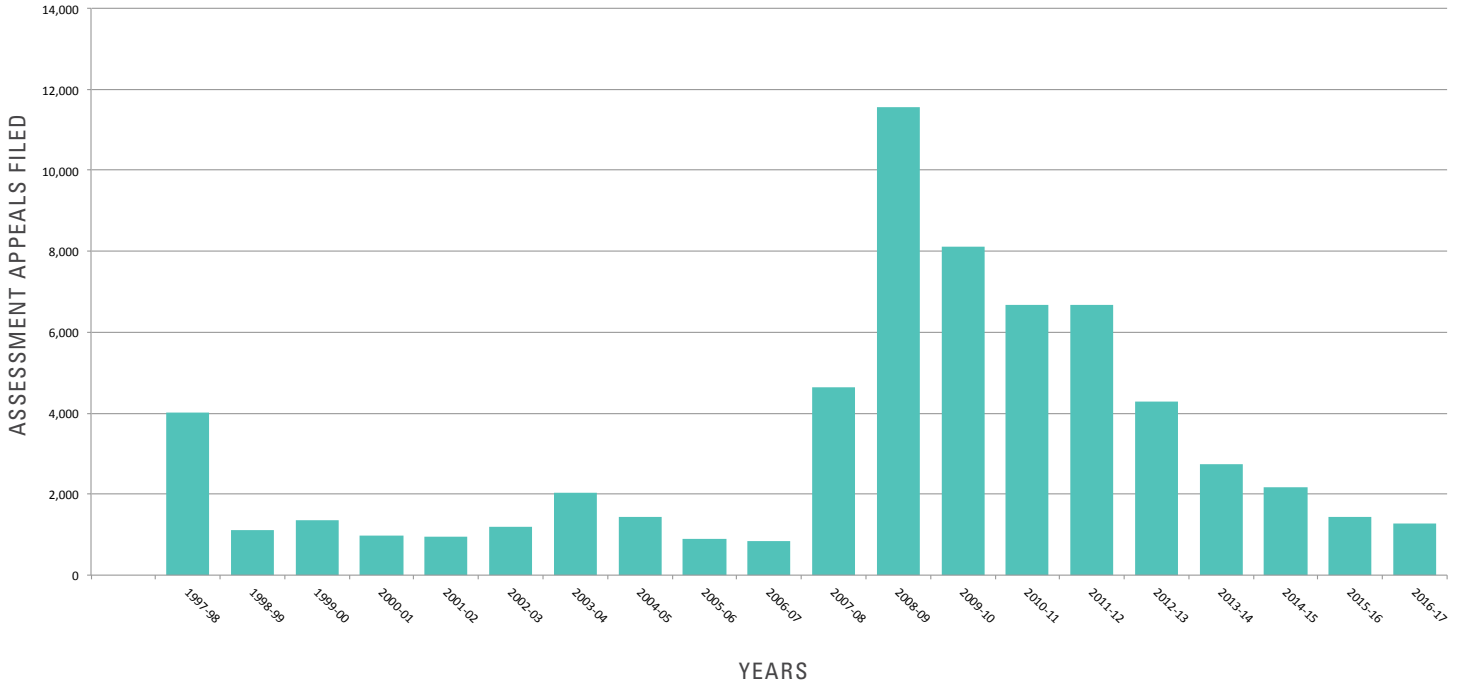
PROPOSITION 8 ASSESSMENTS BY JURISDICTION

JURISDICTION	PARCELS	2016-17 ASSESSED VALUE	2017-18 ASSESSED VALUE	INCREASE IN VALUE
Citrus Heights	1,861	695,432,069	758,987,055	63,554,986
Elk Grove	7,115	3,400,062,876	3,598,118,637	198,055,761
Folsom	2,712	1,765,625,044	1,868,054,155	102,429,111
Galt	874	295,999,751	323,167,638	27,167,887
Isleton	23	4,988,693	5,180,714	192,021
Rancho Cordova	2,227	1,313,550,876	1,439,013,913	125,463,037
Sacramento City	12,397	6,272,057,073	6,725,486,446	453,429,373
Unincorporated Area	14,942	6,788,893,480	7,269,655,061	480,761,581
Total (Gross)	42,151	20,536,609,862	21,987,663,619	1,451,053,757

The strengthening real estate market has reduced the number of properties eligible for Prop 8 assessments. Those remaining will continue to have temporary reductions per the provisions of Proposition 8. These assessments will appear on tax bills issued in October 2017.

ASSESSMENT APPEALS

HISTORICAL ASSESSMENT APPEALS



YEAR	APPEALS FILED
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
2013-14	2,729
2014-15	2,183
2015-16	1,446
2016-17	1,274

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.

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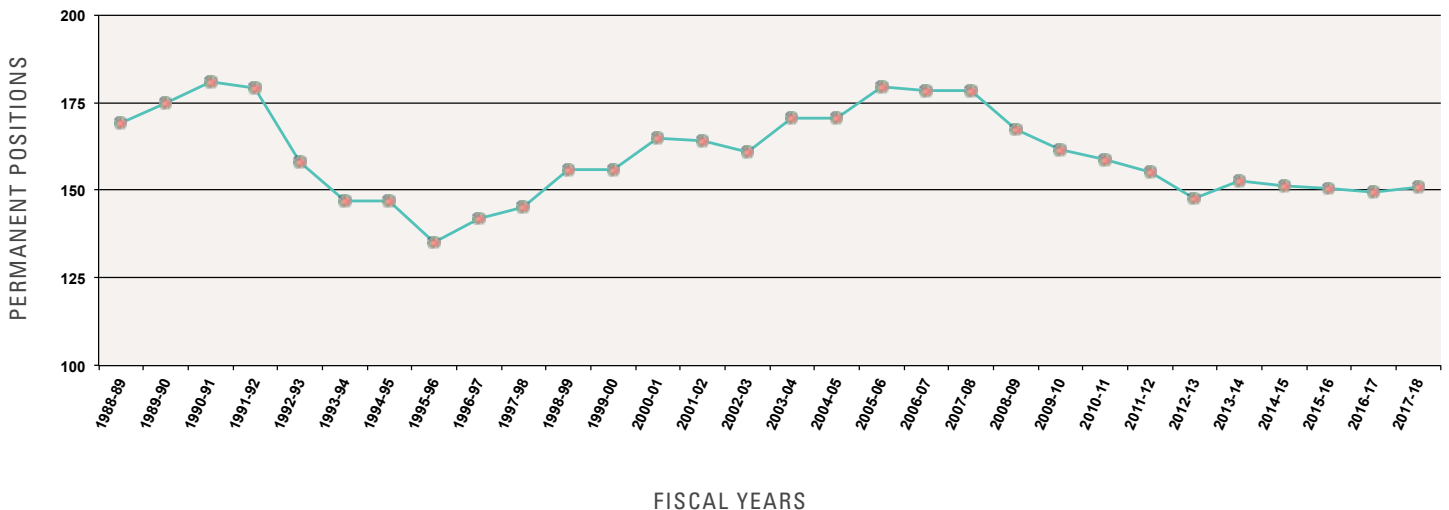


YEARLY COMPARISON OF ASSESSOR'S WORKLOAD

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
REAL PROPERTY APPRAISALS						
Sales and Transfers	41,989	40,411	34,559	30,628	32,562	34,427
New Construction Permits	5,419	5,915	7,663	10,867	10,700	11,435
Prop 8 Assessments	228,605	136,264	77,149	66,077	55,468	42,151
BUSINESS AND PERSONAL PROPERTY						
Boats	8,090	7,764	7,643	7,973	8,190	8,719
Aircraft	567	571	596	576	506	593
Business Accounts	31,149	30,155	30,498	30,706	30,169	31,154
Audits	212	186	217	198	252	237
MAPPING SERVICES						
Assessor's Maps Maintained	9,406	9,423	9,463	9,508	9,562	9,610
New Parcels Created	1,090	873	1,879	2,204	2,064	2,581
DOCUMENTS PROCESSED						
Ownership Changes	66,934	70,511	58,363	58,038	66,674	67,035
Mailing Address Changes	14,636	11,956	12,879	10,809	11,771	11,015
Prop 60 Base Year Transfers	39	40	53	96	125	249
Parent-Child Exclusions	3,109	3,322	2,785	3,018	3,606	3,697
EXEMPTIONS PROCESSED						
Homeowners'	17,798	14,907	13,768	14,750	16,274	16,286
Institutional	3,683	3,704	3,821	3,867	3,954	3,601
Disabled Veterans'	2,088	2,170	2,267	2,373	2,467	2,610
ASSESSMENT APPEALS AND REQUESTS FOR REVIEW						
Appeal Applications	6,662	4,294	2,729	2,183	1,446	1,274
Review Requests	9,984	8,106	2,159	2,266	1,245	1,081

YEARLY COMPARISON OF STAFFING LEVELS

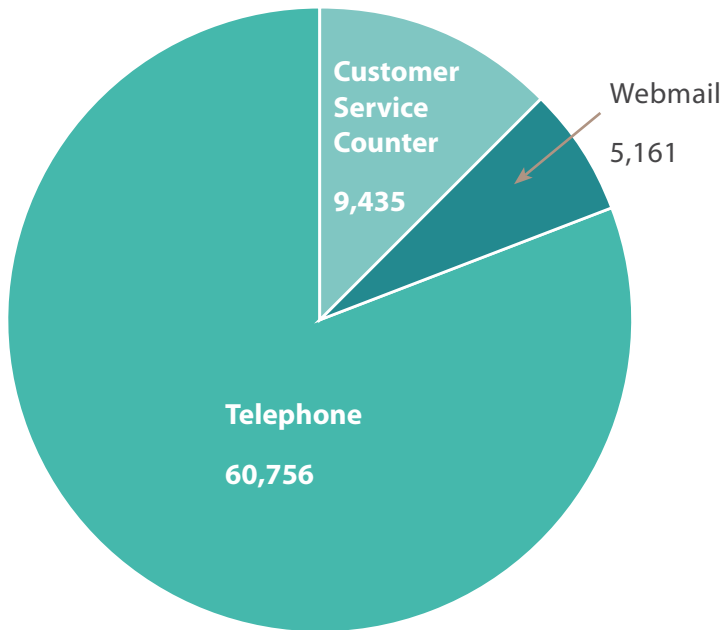
HISTORICAL STAFFING LEVELS



SOLUTION-ORIENTED CUSTOMER SERVICE

Over 9,000 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

CUSTOMER SERVICE CONTACTS



LOBBY SERVICES AVAILABLE

- General Assessment Information
- Assessed Values
- Mailing Address Change
- Requests for Assessor Review
- Parcel Information and Maps
- Building Information
- Ownership Information
- Exemptions Information
- Property Transfer Information
- Forms

INFORMATION AVAILABLE ONLINE

- General Assessment Information
- Assessed Values Lookup
- Mailing Address Change
- Online Review (Prop 8)
- Assessor Parcel Viewer
- Property and Building Characteristics
- Property Maps
- Forms
- Tax Bill Information
- Supplemental Calculator
- Important Dates Calendar

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.saccounty.net

REAL PROPERTY ASSESSMENT

(916) 875-0700

assessor@saccounty.net

REAL PROPERTY ASSESSMENT INFORMATION

- Assessor's Request for Review [Prop 8]
- Assessment Records
- Exemptions
- Homeowners', Veterans', and Non-Profit
- Property Transfer Information
- Parent to Child Exclusions
- Transfer of a base year value to a replacement dwelling
- Mailing Address Changes

BUSINESS PROPERTY ASSESSMENT

(916) 875-0730

PPDutyApr@SacCounty.net

BUSINESS PROPERTY INFORMATION

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

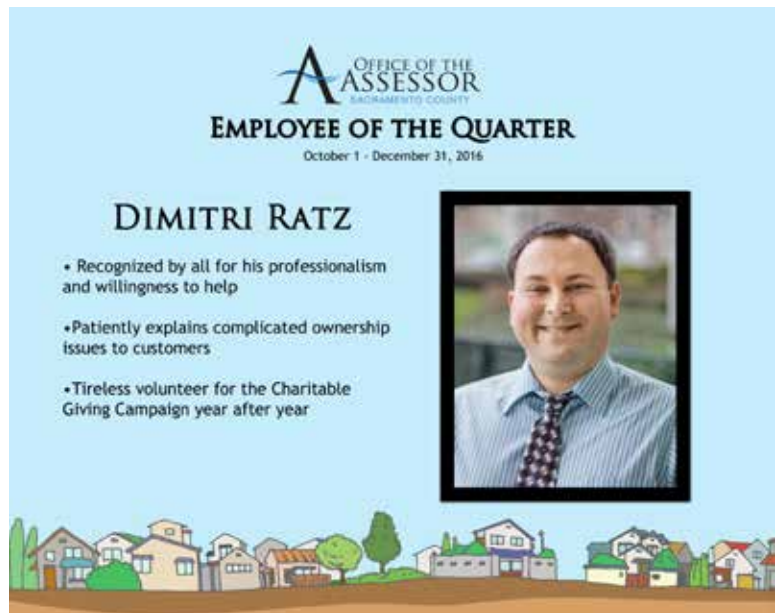


Photo by Shannon Heredia

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



LEFT TO RIGHT: SUSAN PETERS, *District 3*, DON NOTTOLI, *District 5*, PATRICK KENNEDY, *District 2*, PHIL SERNA, *District 1*, SUE FROST, *District 4*

Photos on this page courtesy of Sacramento County Public Information Office

Special Thanks to the following Agencies and Departments for their Cooperation and Support

- County Executive's Office
- County Department of Technology
- County Clerk-Recorder
- County Auditor-Controller
- County GIS Department
- County Counsel
- County Tax Collection and Business Licensing Division
- County Printing Services
- California State Board of Equalization
- California Assessors' Association



NAVDEEP S. GILL
County Executive

ACKNOWLEDGEMENTS

- Janet Lewis, Supervising Real Property Appraiser*
- Gerry Swanson, Senior Real Property Appraiser*
- Shannon Heredia, Senior Real Property Appraiser*
- Elizabeth Egoavil, Senior Office Specialist*
- Monica Mitchell, Data Entry Operator*
- Commerce Printing Design Team*

PHOTO CREDITS

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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.*



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COUNTY OF SACRAMENTO

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