

County of Sacramento • Office of the Assessor

2006 Annual Report



Kenneth D. Stieger • Assessor



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Message from the Assessor



Welcome to another historical year. I'd like to thank my staff for a very productive year. Due to their efforts we have enrolled another record year of assessments. Their dedication and hard work is what makes the Sacramento County Assessor's office one of the best in the state.

Sacramento County's assessment roll has once again increased by almost 15% and the last two years of assessed value growth in Sacramento County has been unprecedented in post Proposition 13 history, reaching almost 30% combined. This growth has helped to fund schools, who receive over 50% of the funds, local government and special districts.

We have continued to find ways to improve our service to the community by implementing new and innovative features. Last year, we introduced a new GIS Parcel Viewer Application, which was very successful and doubled the number of visitors to our award winning website. It allows the viewing of individual parcel data, maps, assessed values and some property characteristics. You can also view this year's annual report on the website. Also, we have implemented the "Standard Data Record" which allows businesses with multiple county locations to file their property statements electronically through one website, with the data being automatically distributed to the counties in which the property is located.

We have continued to receive positive comments about our website and annual report. It is our hope that you will take advantage of our services and information, as our goal for this year is to restructure our website to become even more user friendly.

Finally, I would appreciate hearing from you about how we can serve you, the community, better. Whether you visit the website at www.assessor.saccounty.net or contact our office directly, please do not hesitate to contact me if you have any assessment related problems or ideas on how we can better serve you.

Sincerely,

A handwritten signature in black ink that reads "Kenneth D. Stieger". The signature is fluid and cursive, written over a light gray rectangular background.

Kenneth D. Stieger
County 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 Values

- **Achievement** — Successful completion of visible tasks or projects
- **Communication** — Open dialogue; exchange of views; successful exchange of information of value to others
- **Competence** — Being good at what we do; capable; effective
- **Continuous Improvement** — Constantly striving to improve business processes and professional skills
- **Creativity** — Finding new ways to do things; innovative
- **Initiative** — Taking action to accomplish tasks or solve problems without prompting
- **Integrity** — Honesty; incorruptibility; sincerity; truthfulness; trustworthiness
- **Quality Service** — Addressing our customer and stakeholder needs in a prompt, effective and courteous manner
- **Respect** — Treating others as you would have them treat you
- **Responsible** — Carrying out one's duties as expected
- **Teamwork** — Cooperating with others toward a common goal
- **Trust** — Firm belief in the reliability of a person's word and actions

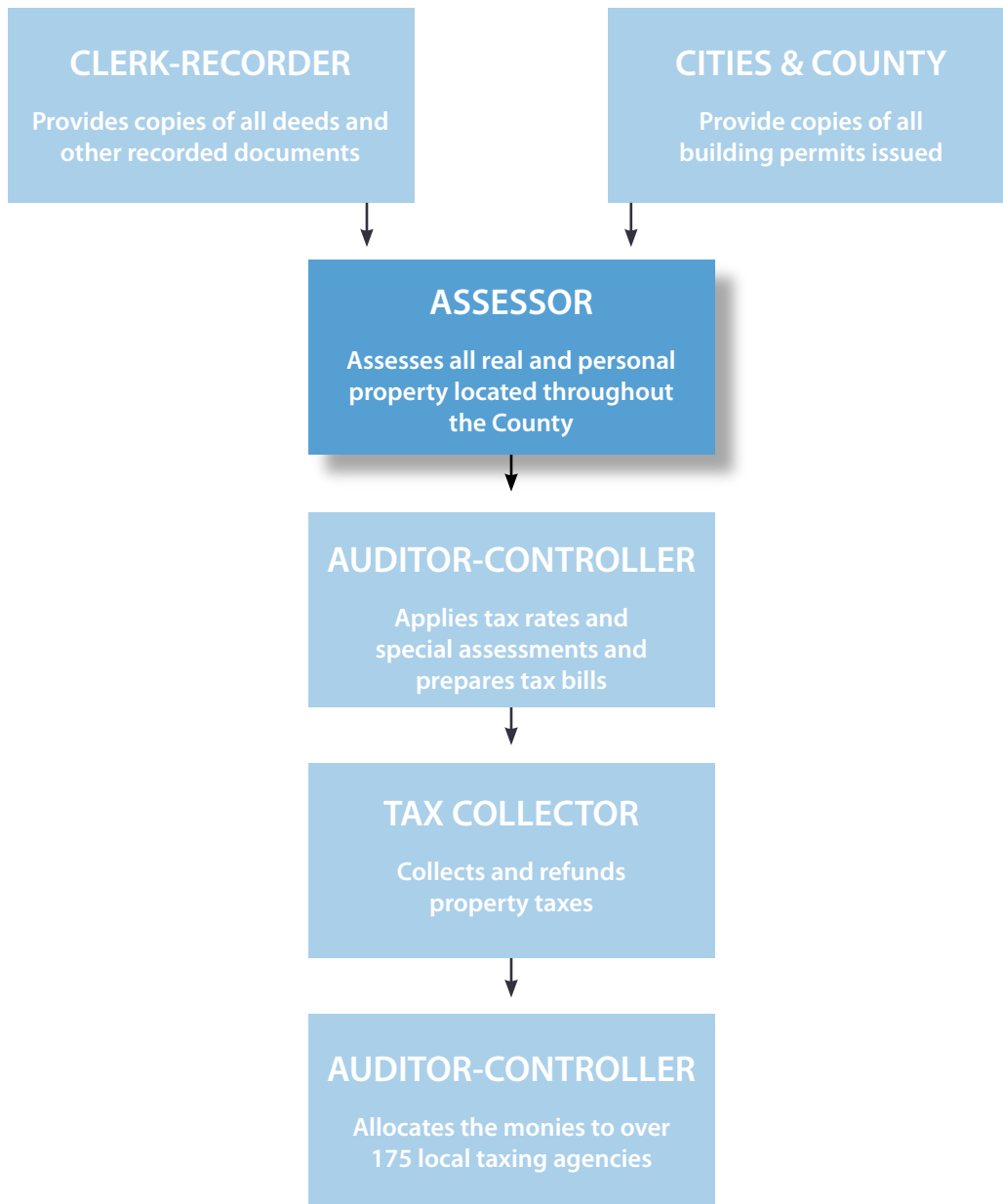
“With Pride We Value the County.”

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

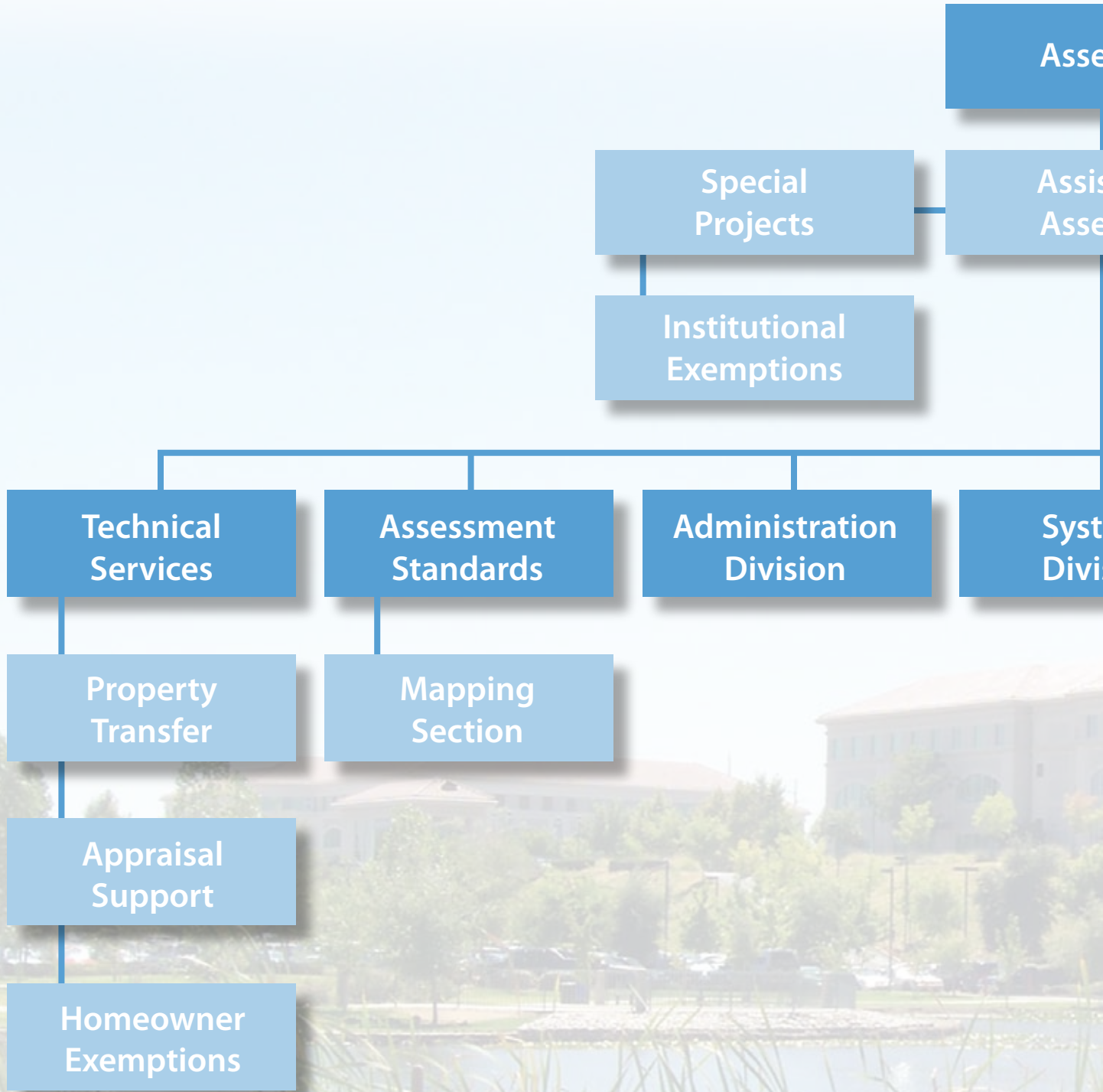
Under the California Constitution and the Revenue and Taxation Code, the Assessor has four primary duties: locate all taxable property within Sacramento County, identify the owner of all taxable property, establish the assessed value of all taxable property in accordance with the law, and publish both annual and supplemental assessment rolls.

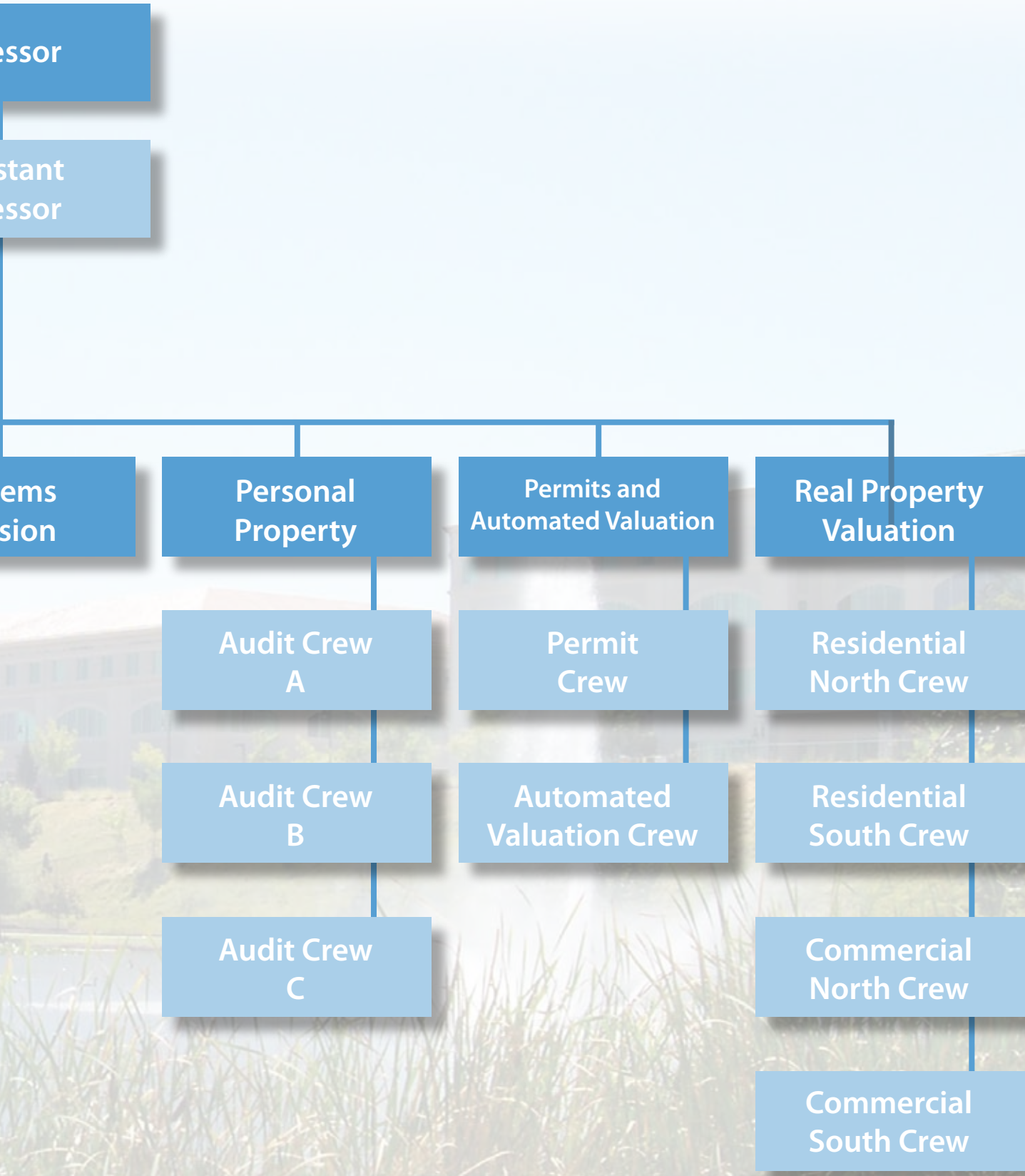
As the administrator of a County department, the Assessor also is responsible for managing the Assessor's Office in an orderly and economical manner in conformance with budget constraints; to adhere to provisions of the County Charter; to coordinate activities with other County departments; and to assure personnel policies and practices conform with Civil Service rules and regulations and County personnel policies.





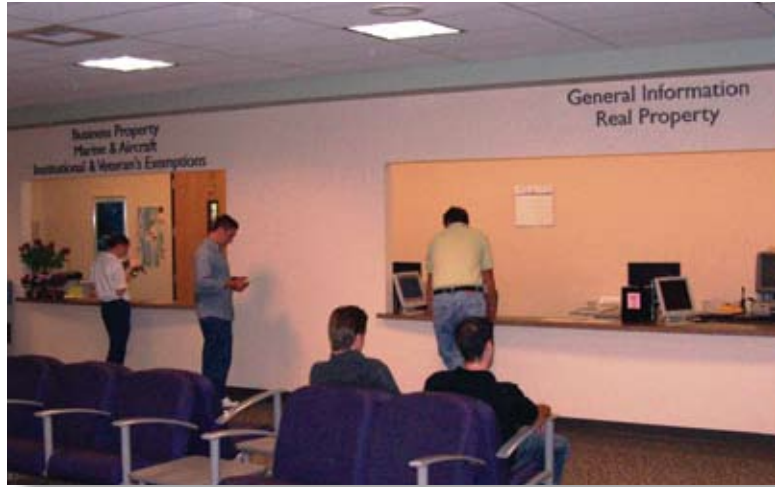
Organization of the Assessor's Office





Customer Service

Over 10,000 people visited the Assessor's office for a variety of services. Our Customer Service Section assists telephone and counter customers as well as providing clerical support for Assessor staff. The Property Transfer Unit processes all changes in ownership that occur within Sacramento County and also administers a number of exclusion programs.



Information about property ownership and assessment in Sacramento County is available for public viewing at our front counter and at various libraries. Our website, www.assessor.saccounty.net, contains detailed information on most assessment issues. The website also allows customers to obtain individual parcel data by using the Parcel Viewer application.

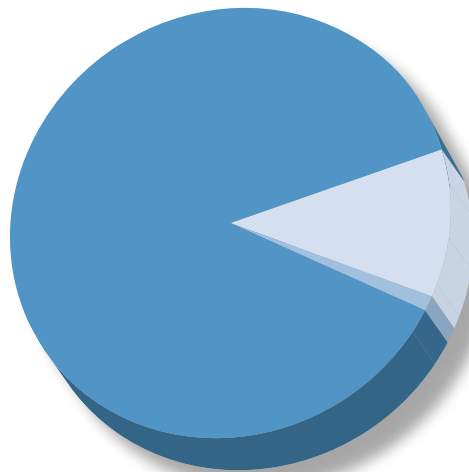
Services Available

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

Public Contact

July 1, 2005 – June 30, 2006

Telephone
79,666



Counter
10,228

Website
789

July 1, 2005 – June 30, 2006

Real Property Appraisals

Sales and Transfers	53,739
New Construction Permits	25,232
Prop 8 Reviews	6,932

Business and Personal Property Assessments

Boats	10,968
Aircraft	658
Business Accounts	36,456
Audits	437

Mapping Services

Assessor's Maps Maintained	9,004
New Parcels Created	10,196

Documents Processed

Ownership Changes	94,184
Mailing Address Changes	50,875
Prop 60 Base Year Transfers ¹	360
Parent/Child Exclusions ²	5,923

Exemptions Processed

Homeowner	27,861
Institutional ³	3,320
Disabled Veteran ⁴	578

Appeals

Claims filed	1,398
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¹Citizens 55 years of age or older and those who are severely and permanently disabled can buy a residence of equal or lesser value than their existing home and transfer the current taxable value to their new property.

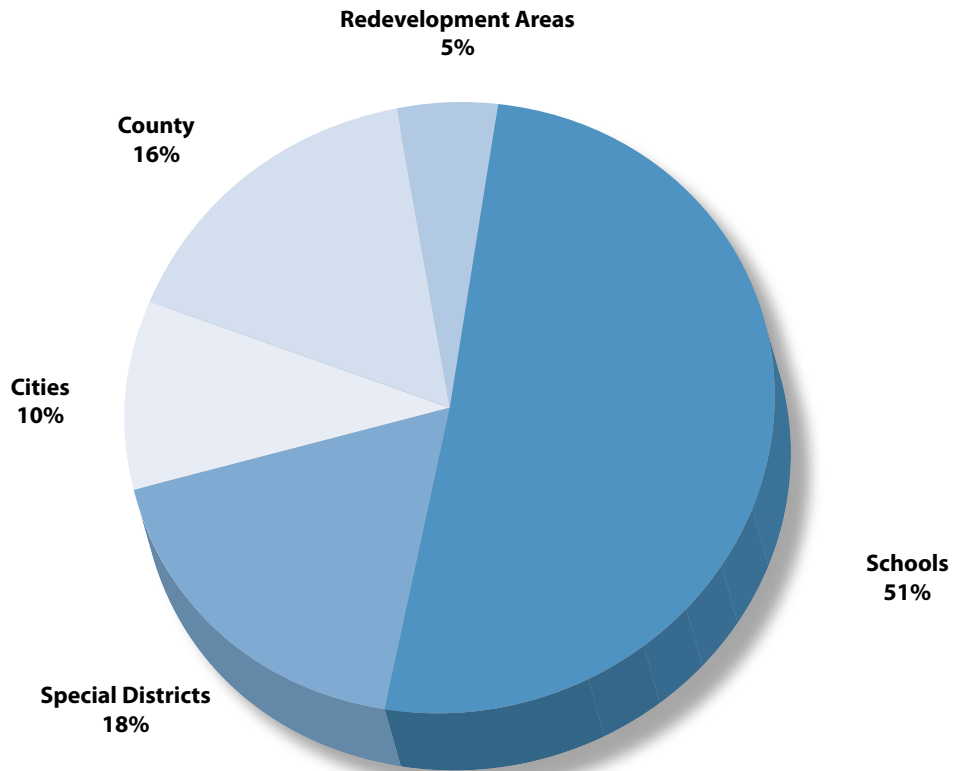
²The Parent/Child Exclusion program excludes a property from being reappraised at its full market value when there is a transfer between a parent and their child. This program also applies to Grandparents/Grandchildren in limited circumstances.

³The Institutional Exemption provides property tax reductions to qualifying non-profit religious, hospital, museum, social service and other charitable organizations.

⁴The Disabled Veterans Exemption provides a qualifying 100% disabled veteran or their surviving spouse an exemption of up to \$154,661 for 2006 on their home.

Your Property Taxes at Work

Property tax revenue supports over 175 local government agencies, including schools, local governments (cities, redevelopment agencies, special districts) and the County

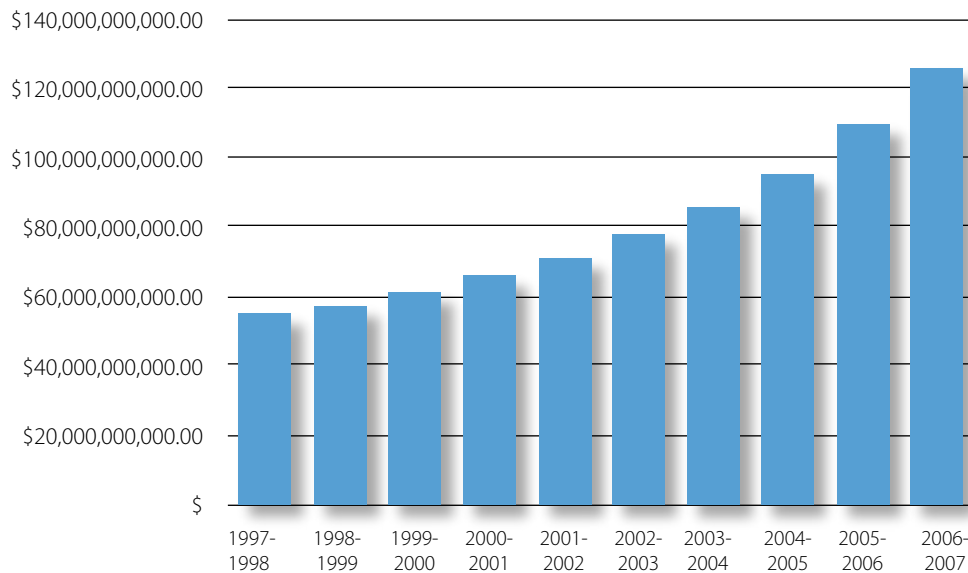


** Sacramento County Department of Finance, Auditor-Controller*

10-Year History of Local Assessment Rolls (Secured and Unsecured)

Year	Roll Values (gross)	Amount of Change	Percentage Change
2006-2007	\$125,674,965,255	\$16,346,740,262	14.95%
2005-2006	109,328,224,993	14,025,464,883	14.72%
2004-2005	95,302,760,110	10,221,092,660	12.01%
2003-2004	85,081,667,450	7,358,622,036	9.47%
2002-2003	77,723,045,414	6,857,528,978	9.68%
2001-2002	70,865,516,436	5,372,852,290	8.20%
2000-2001	65,492,664,146	4,808,716,405	7.92%
1999-2000	60,683,947,741	3,559,207,548	6.23%
1998-1999	57,124,740,193	2,830,982,050	5.21%
1997-1998	54,293,758,143	16,621,804	0.03%

Assessment Roll Values Over 10-Year Period



Assessment Roll by City Total Local Roll Values (Gross)

Jurisdiction	2005	2006	Percent Growth	Percent of Current Roll
Citrus Heights	\$4,945,741,088	\$5,509,617,200	11.4%	4.38%
Elk Grove	\$12,375,305,882	\$15,426,281,548	24.7%	12.27%
Folsom	\$8,050,949,529	\$9,337,658,614	16.0%	7.43%
Galt	\$1,318,331,224	\$1,541,797,014	17.0%	1.23%
Isleton	\$43,587,281	\$52,279,887	19.9%	0.04%
Rancho Cordova	\$4,602,098,744	\$5,546,641,364	20.5%	4.41%
Sacramento (City)	\$30,456,677,245	\$35,018,812,488	15.0%	27.86%
Unincorporated Area	<u>\$47,535,534,000</u>	<u>\$53,241,877,140</u>	12.0%	<u>42.36%</u>
Total Value	\$109,328,224,993	\$125,674,965,255	14.95%	100.00%

Sacramento County Geographical and Assessment Data Geographical Data – Population* and Size

Jurisdiction	Population	Size
Citrus Heights	89,000	14.2 sq miles
Elk Grove	130,874	43.0 sq miles
Folsom	69,445	5.0 sq miles
Galt	23,500	5.0 sq miles
Isleton	820	3.0 sq miles
Rancho Cordova	56,355	35.0 sq miles
Sacramento (City)	463,760	99.0 sq miles
Unincorporated Area	<u>560,785</u>	<u>779.8 sq miles</u>
Total Size	1,394,539	994.0 sq miles

**Source information provided by Jurisdictions and Sacramento County*

Under California law, real property is reappraised for tax purposes only when new construction is completed, new construction is unfinished on the lien date (January 1), a change in ownership occurs, or market value declines below Proposition 13 factored value on the lien date. Real property is assessed at its 1975-76 base year level and cannot be increased by more than 2 percent annually, except as noted above.

Proposition 13 was passed by the California voters on June 6, 1978, amending the California Constitution to limit the assessment and taxation of property in California.

Proposition 13 also limits the amount of taxes that can be charged to an owner of locally assessed property to 1 percent of the property's taxable value, plus any voter approved bonded indebtedness, service fees, improvement bonds and special assessments.



Property Transfer Section

Proposition 13 Base Year Distribution Secured Roll

Base Year	Parcels	Percent of Total Parcels	Assessed Value	Percent of Total Assessment
1975	49,382	11.3%	\$4,819,282,498	4.1%
1976	3,810	0.9%	370,774,302	0.3%
1977	4,831	1.1%	529,730,661	0.4%
1978	5,992	1.4%	728,345,135	0.6%
1979	5,849	1.3%	939,438,921	0.8%
1980	5,254	1.2%	870,907,485	0.7%
1981	3,781	0.9%	626,782,977	0.5%
1982	3,278	0.8%	642,459,741	0.5%
1983	2,960	0.7%	874,938,400	0.7%
1984	6,154	1.4%	1,252,593,264	1.1%
1985	4,900	1.1%	1,019,985,389	0.9%
1986	6,013	1.4%	1,228,498,260	1.0%
1987	8,184	1.9%	1,586,763,157	1.3%
1988	7,084	1.6%	1,535,904,445	1.3%
1989	8,375	1.9%	1,882,633,227	1.6%
1990	10,247	2.4%	2,462,925,427	2.1%
1991	7,493	1.7%	1,957,125,751	1.6%
1992	6,305	1.4%	1,918,934,940	1.6%
1993	6,835	1.6%	1,800,881,286	1.5%
1994	8,627	2.0%	2,180,394,093	1.8%
1995	7,753	1.8%	1,906,139,226	1.6%
1996	8,834	2.0%	1,992,904,238	1.7%
1997	9,889	2.3%	2,539,373,945	2.1%
1998	12,450	2.9%	3,104,627,948	2.6%
1999	16,331	3.8%	4,555,702,025	3.8%
2000	17,987	4.1%	4,815,032,767	4.1%
2001	21,510	4.9%	6,413,554,330	5.4%
2002	25,500	5.9%	7,702,829,001	6.5%
2003	30,593	7.0%	10,256,485,029	8.6%
2004	41,141	9.5%	14,721,209,103	12.4%
2005	48,465	11.1%	19,830,062,427	16.7%
2006	29,378	6.7%	11,714,101,217	9.9%
Total	435,185	100.0%	\$ 118,781,320,615	100.00%

On July 1, 1983, Senate Bill 813 amended the state Revenue & Taxation Code to create what are known as “Supplemental Assessments”. This law changed the manner in which changes in assessed value were billed by requiring that any increase or decrease in taxes due to a change in ownership or completed new construction became effective as of the first day of the month following the date of change of ownership or the date new construction was completed.

Supplemental assessments result in tax bills that are “in addition to” (that is, supplemental to) the annual property tax bill sent to each property owner in October. Changes in ownership or completed new construction that trigger supplemental assessments are referred to as “supplemental” events.

Real Property 2006 Assessment Analysis

Property Type	Gross Value	Value Percentage	Parcel Count	Assessment Percentage	Average Per Assessment
Residential Single Family	\$78,306,591,052	65.93%	363,911	79.60%	\$215,181
Commercial Improved	18,205,140,783	15.33%	12,781	2.80%	1,424,391
Multi-Family Residential	10,252,578,946	8.63%	20,276	4.44%	505,651
Industrial Improved	4,515,290,339	3.80%	4,408	0.96%	1,024,340
Rural / Agricultural	2,757,715,081	2.32%	8,287	1.81%	332,776
Vacant Land	1,999,817,689	1.68%	14,198	3.11%	140,852
Other*	897,320,548	0.76%	22,132	4.84%	40,544
Commercial Vacant Land	825,996,873	0.70%	2,095	0.46%	394,271
Industrial Vacant Land	401,376,374	0.34%	1,410	0.31%	284,664
Manufactured Homes	368,859,653	0.31%	7,502	1.64%	49,168
Oil, Gas, & Mineral	250,633,277	0.21%	167	0.04%	1,500,798
Total	\$118,781,320,615	100.00%	457,167	100.00%	\$259,820

*Other includes Possessory Interest, Restricted and Unrestricted Rural

Residential and Vacant Land Parcels

Jurisdiction	Single Family with HEX*	Single Family without HEX*	Multi-Family Residential	Vacant Land
Citrus Heights	15,120	7,330	1,383	466
Elk Grove	28,239	15,584	301	2,709
Folsom	13,640	5,691	271	2,293
Galt	4,009	2,212	189	495
Isleton	110	93	19	86
Rancho Cordova	8,438	5,939	927	3,052
Sacramento	70,194	45,705	8,182	6,983
Unincorporated Areas	99,191	48,334	7,181	6,934
Total	238,941	130,888	18,453	23,018

*Homeowners' Exemption (HEX)

Business Personal Property is not subject to the restrictions of Proposition 13 and is instead assessed each year at its full market value as of the lien date (January 1).

Business Personal Property is reported to the Assessor annually. Any business owner to whom the Assessor sends a written request must complete, sign and file a Business Property Statement that lists the cost of supplies, equipment, and fixtures at each business location as of the lien date. Additionally, anyone owning business personal property with a cost exceeding \$100,000 must also annually file a Business Property Statement whether or not requested by the Assessor.

Business Personal Property 2006 Assessment Analysis

Roll Values	Gross Value	Value Percentage
Unsecured		
Aircraft	\$279,544,729	5.8%
Boats/Vessels	\$233,865,682	4.9%
Personal Property & Fixtures	\$3,726,689,388	77.5%
Land	\$236,151,221	4.9%
Improvements on Leased Land (ILL)	\$329,311,327	6.9%
Total Unsecured Values	\$4,805,562,347	100%
Secured		
Personal Property	\$1,042,442,938	49.9%
Fixtures	\$1,045,639,355	50.1%
Total Secured Values	\$2,088,082,293	100%
Total Business Personal Property	\$6,328,182,092*	

** Total Business and Personal Property excludes Land and ILL Values*

EXEMPTIONS

The Homeowners' Exemption is the exemption with which most taxpayers are familiar. To be eligible, homeowners must own and occupy a dwelling as their principal place of residence on January 1. However, there are many other exemptions available to taxpayers: qualifying non-profit organizations, religious institutions, schools and libraries are just a few examples. In addition, there is an exemption for 100% service connected disabled veterans. Exemptions are not automatic. A claim form must be filed with and approved by the Assessor's Office.

CHANGE IN OWNERSHIP EXCLUSIONS

The Assessor is required to assess property at its current market value when a change in ownership occurs, which usually results in an increase in property taxes. There are, however, some changes in ownership that are specifically excluded from reassessment such as:

Transfers Between Husband & Wife

Transfers of property between husband and wife do not result in a reassessment. This includes transfers due to divorce in connection with a property settlement, or the death of a spouse. Documentation may be required.

Parent-Child/Grandparent-Grandchild Transfers

In some cases, transfer of property between parent and child, or from grandparent to grandchild will not cause a reassessment. A principal residence and other property up to \$1,000,000 in assessed value may transfer without reappraisal, if the transfer qualifies. It is necessary to file a claim with the Assessor's Office for approval to qualify for an exclusion from reassessment.

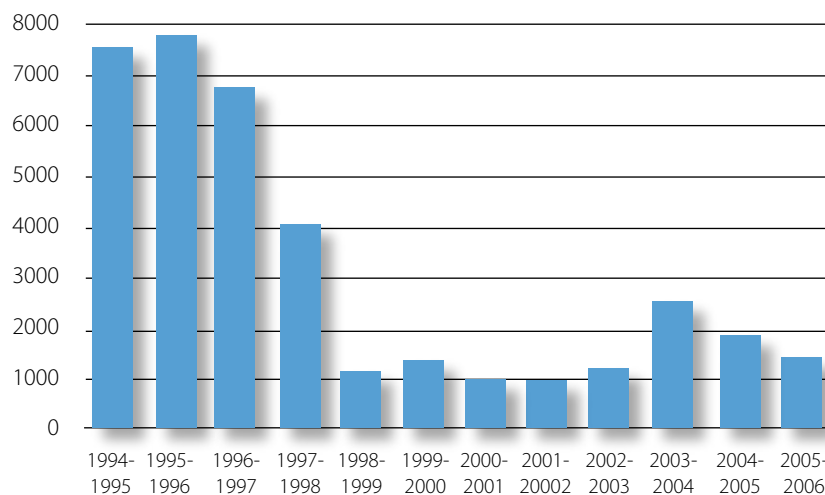
Senior Citizens/Disabled Persons Transfers

Homeowners who are at least 55 years old, or are severely and permanently disabled, may be able to transfer their lower Prop 13 assessed values from their current home to a replacement home when they move. The value of the new home must be equal to or lesser than the value of the home being sold. It is necessary to file a claim with the Assessor's Office for approval to qualify for an exclusion from reassessment.

Taxpayers have the right to appeal their property's valuation. There are independent Assessment Appeals Boards that handle differences in opinion of value between taxpayer and assessor. Each is composed of three private citizens appointed by the County Board of Supervisors. They consider all evidence presented by the property owner and the Assessor's Office at formal hearings. The Appeals Board then rules on the value of the property in question.

Assessment Appeals by Fiscal Year

Year	Appeals Filed	Total Assessments	Percent of Total
2005-2006	1,398	493,623	0.3%
2004-2005	1,823	487,817	0.4%
2003-2004	2,502	481,968	0.5%
2002-2003	1,187	483,748	0.2%
2001-2002	944	486,916	0.2%
2000-2001	965	472,592	0.1%
1999-2000	1,345	470,928	0.3%
1998-1999	1,122	460,732	0.2%
1997-1998	4,008	464,693	0.9%
1996-1997	6,676	456,613	1.5%
1995-1996	7,707	445,404	1.7%
1994-1995	7,464	446,320	1.7%



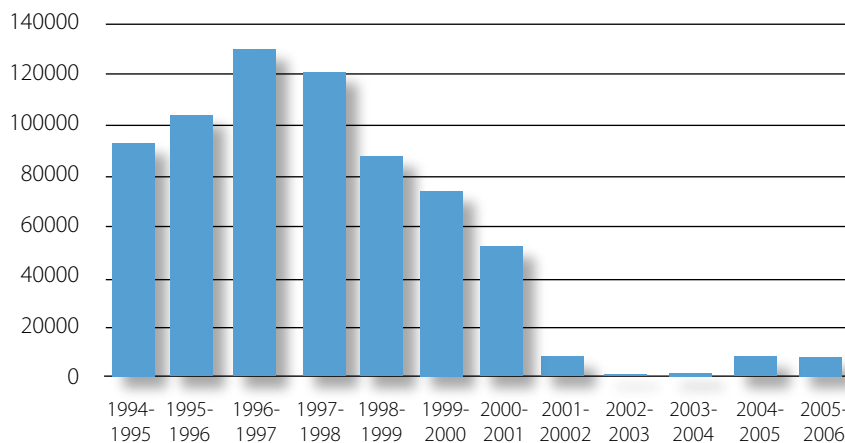
Proposition 8 Declines in Value

Proposition 8, enacted in 1978, requires the Assessor to annually enroll either a property's Proposition 13 value (factored for inflation no more than 2% annually) or its current market value as of January 1 (lien date) of each year, whichever is less. When the current market value replaces the higher Proposition 13 value on the roll, that lower value is commonly referred to as a "Prop 8 Value."

Prop 8 reductions in value are temporary reductions which recognize the fact that the current market value of a property has fallen below its current assessed value.

Proposition 8 Assessments

Year	Number Prop 8s	Total Assessments	Percent of Total
2005-2006	6,932	493,623	1.5%
2004-2005	7,018	487,817	1.4%
2003-2004	1,350	481,968	0.3%
2002-2003	565	483,748	0.1%
2001-2002	7,053	486,916	1.4%
2000-2001	45,446	472,592	9.6%
1999-2000	71,633	470,928	15.2%
1998-1999	86,989	460,732	18.9%
1997-1998	120,515	464,693	25.9%
1996-1997	127,076	456,613	27.8%
1995-1996	109,077	445,404	24.5%
1994-1995	88,279	446,320	19.8%



Contact List

www.assessor.saccounty.net

Assessor	(916) 875-0700
Administration/Personnel	(916) 875-0760
Real Property	(916) 875-0700
Business/Personal Property	(916) 875-0730
Homeowners' Exemptions	(916) 875-0710
Institutional Exemptions	(916) 875-0720
Leasing	(916) 875-0745
Mapping	(916) 876-6745
Marine/Aircraft	(916) 875-0740
Property Transfer	(916) 875-0750

Other Property Tax Related Departments

Recorder (Documents) www.ccr.saccounty.net	(916) 874-6334
Auditor (Tax Rates) www.finance.saccounty.net/auditor	(916) 874-7422
Tax Collector (Tax bills & refunds) www.finance.saccounty.net/tax	(916) 874-6622
Clerk, Board of Supervisors (Assessment Appeals) www.sccob.saccounty.net	(916) 874-8174
State Board of Equalization www.boe.ca.gov	(800) 400-7115

Directions

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

Highway 50 West from Placerville

Take the Howe Ave/Power Inn Road exit, turn left over the freeway. Proceed on Howe Avenue (which becomes Power Inn Road) for approximately 1 mile to 3701 Power Inn Road.

Highway 50 East from downtown Sacramento

Take the Howe Ave/Power Inn Road exit and turn right off freeway. Proceed on Howe Avenue (which becomes Power Inn Road) for approximately 1 mile to 3701 Power Inn Road.

Taking Sacramento Light Rail

Take the 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.



- January 1** Lien Date for assessment roll year. This is the time 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 property 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** Regular roll unsecured taxes due. Last day to pay taxes on the unsecured roll without penalty.

- November 30** Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors.

- *December 10** Last day to pay first installment of secured property taxes without penalty.

- January 1** Lien Date for next assessment roll year.

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

Special Thanks

The support and cooperation we receive from the following agencies and departments ensure the success of the Sacramento County Assessor's Office.

Sacramento County Board of Supervisors

Roger Dickinson, District 1

Illa Collin, District 2

Susan Peters, District 3

Roberta MacGlashan, District 4

Don Nottoli, District 5

County Executive

Terry Schutten

County Office of Communication and Information Technology

County Clerk-Recorder

County Auditor-Controller

County GIS Department

County Counsel

County Tax Collector

County Clerk, Board of Supervisors

California State Board of Equalization

California State Department of Finance

California Assessors' Association

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

**Sacramento County
Board of Supervisors**
Roger Dickinson, District 1
Illa Collin, District 2
Susan Peters, District 3
Roberta MacGlashan, District 4
Don Nottoli, District 5

County Executive
Terry Schutten

