

County of Sacramento • Office of the Assessor

2011 Annual Report

Kathleen Kelleher • Assessor

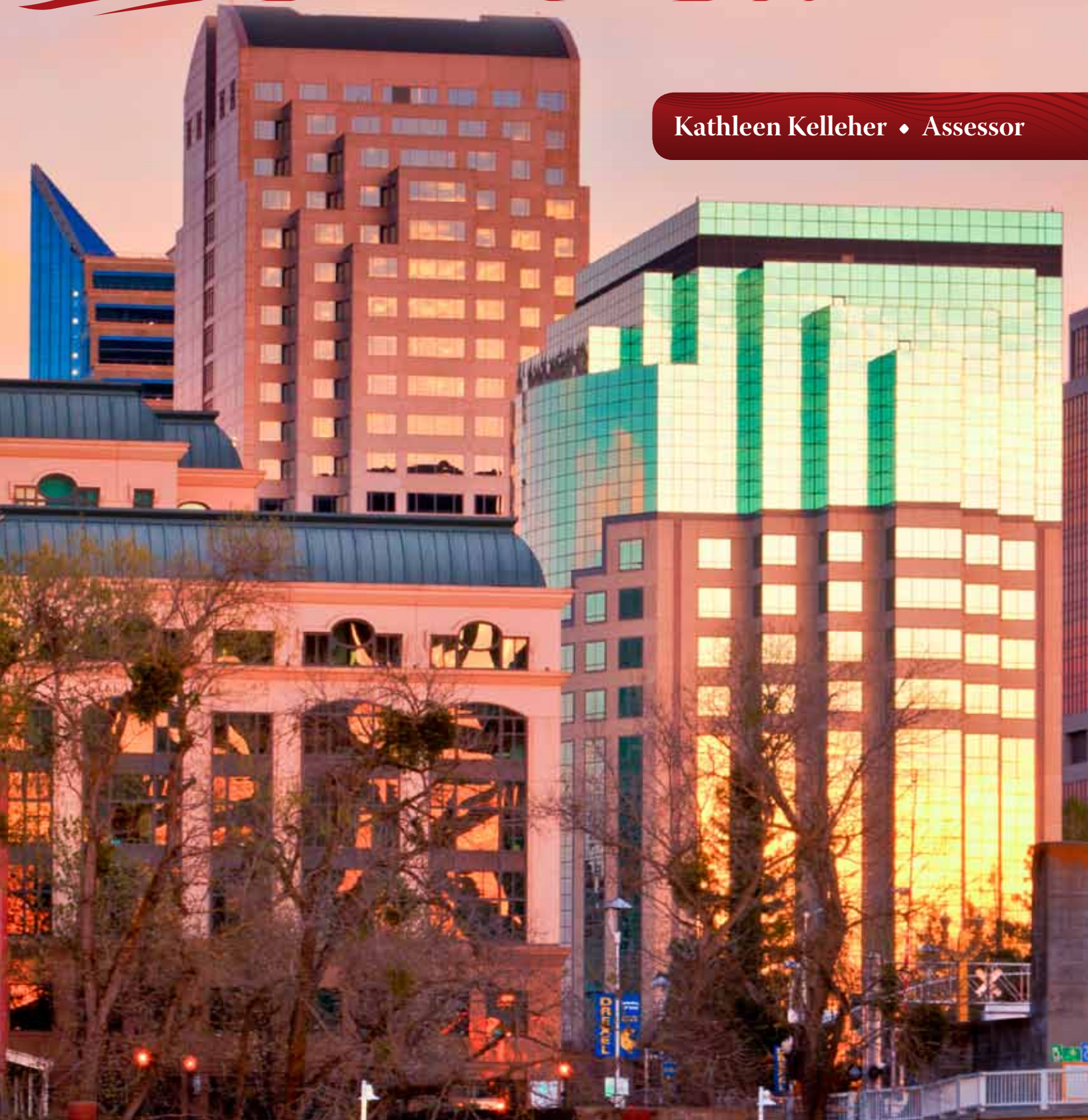




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Message from the Assessor

Welcome to the Assessor's Annual Report!

The role of the Assessor is to determine the assessed value of all taxable property within the County of Sacramento, with the exception of state-assessed properties. As an elected official, the Assessor is responsible for creating fair and equitable assessments so that property owners pay the correct amount in taxes each year.



This report serves as a summary of statistical data regarding secured and unsecured roll values, assessed values in cities and the unincorporated area of the county, decline-in-value assessment information and data on assessment appeals.

Despite hopes of a stabilization of the real estate market, property values continued to decline through 2010. The result was that over 190,000 properties had assessed values in excess of current market value. My office proactively identified these properties and reduced the assessments accordingly.

Since the revenue from property taxes provides funding for many public services (including schools, law enforcement, fire protection and parks) the tax reductions have caused significant cuts to most local services.

The cuts have also extended to our own budget, challenging us to find new ways to complete our work timely and accurately with less staff and fewer resources. To that end, we've created a strategic plan that identifies five areas in which to focus our efforts for the coming year: improved accuracy and timeliness of assessments; leadership development; organizational sustainability; customer/stakeholder satisfaction; and effective use of technology.

There is some good news! The Sacramento County Assessor's Office is a finalist for the International Association of Assessing Officers Distinguished Jurisdiction Award for streamlining the decline-in-value residential review process. We've also been successful in making parcel maps available on the internet and adding a language translator to our website.

On a personal note, although I assumed the position of Assessor in January, 2011, I've been with the Assessor's Office for 24 years. During that time, I have been privileged to work with a truly professional staff. The dedication I see on a daily basis makes me confident that we're acting as good stewards of the public trust and carrying out the function of this Office in a competent, efficient manner.

The coming year will be filled with challenges; my goal will be to achieve the mission of this Office, while being mindful of the great honor and responsibility that has been bestowed upon me.

Sincerely,

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

Kathleen Kelleher
Sacramento 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.

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.

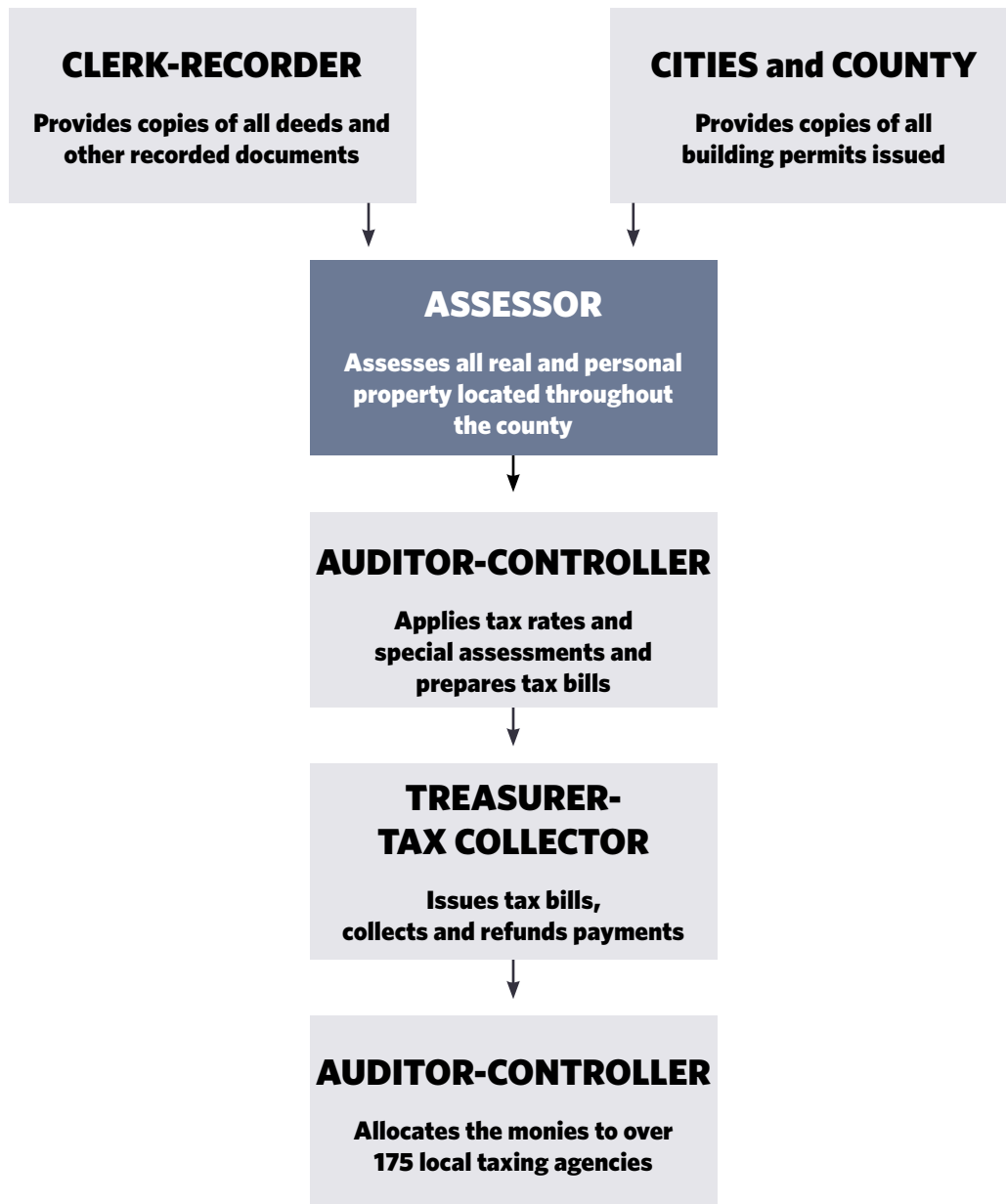
Subsequently, real property is reappraised by the Assessor for tax purposes only when:

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

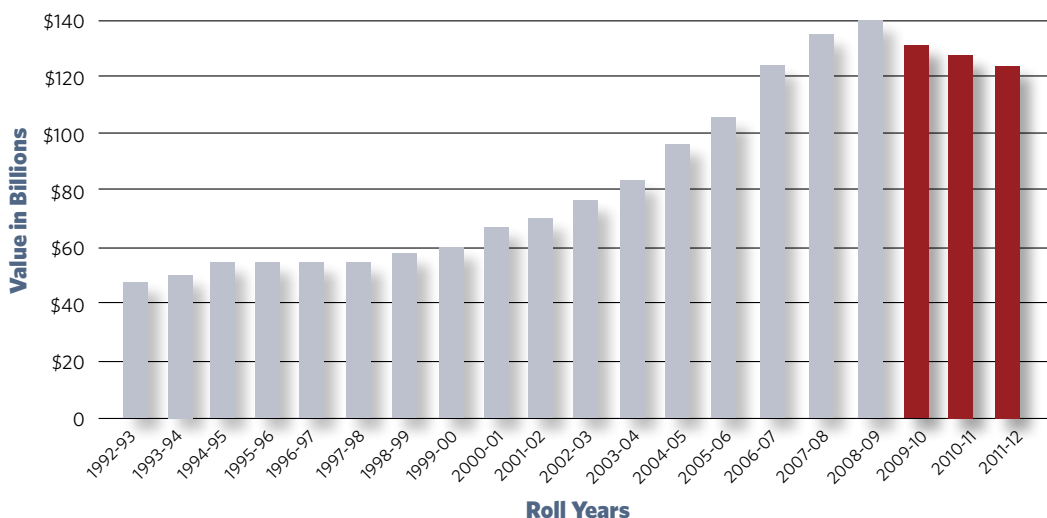




20 Year History of Local Assessment Rolls

For the third 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
1992-93	50,646,394,762	3,382,193,546	7.15
1993-94	51,990,099,339	1,443,986,781	2.85
1994-95	53,277,885,002	1,287,785,663	2.47
1995-96	53,986,208,538	708,323,536	1.32
1996-97	54,277,136,339	290,927,801	0.54
1997-98	54,923,758,143	646,621,804	1.19
1998-99	57,124,740,193	2,200,982,050	5.21
1999-00	60,683,947,741	3,559,207,548	6.23
2000-01	65,492,664,146	4,808,716,405	7.92
2001-02	70,865,516,436	5,372,852,290	8.20
2002-03	77,723,045,414	6,857,528,978	9.68
2003-04	85,081,667,450	7,358,622,036	9.47
2004-05	95,302,760,110	10,221,092,660	12.01
2005-06	109,328,224,993	14,025,464,883	14.72
2006-07	125,674,965,255	16,346,740,262	14.95
2007-08	137,707,020,735	12,032,055,480	9.57
2008-09	140,630,362,269	2,923,341,534	2.12
2009-10	131,627,517,985	9,002,844,284	-6.40
2010-11	128,769,550,688	2,857,967,297	-2.17
2011-12	124,811,746,576	3,957,804,112	-3.07



2011-12 Distribution of Value by Property Types

Secured Real Property Value

Property Type	Assessments	2010-11 Value	2011-12 Value	Ratio of Current Year to Prior Year
Single Family Residential	375,410	72,774,152,684	71,463,122,244	.982
Mobile Homes	7,795	402,735,241	398,883,153	.990
Multi Family Residential	21,132	11,500,098,058	10,798,004,036	.939
Vacant Residential Land	15,892	1,507,382,944	1,267,213,176	.841
Improved Commercial	13,102	23,442,007,976	22,482,451,652	.959
Vacant Commercial Land	1,923	739,779,911	697,754,647	.943
Improved Industrial	4,635	5,525,867,279	5,414,803,407	.980
Vacant Industrial Land	1,379	415,421,492	400,147,024	.963
Vacant and Improved Rural	5,649	1,741,739,160	1,715,660,646	.985
Unrestricted Rural	1,169	617,786,200	593,572,896	.961
Restricted Rural	1,450	448,363,570	437,936,111	.977
Oil, Gas, Mineral Rights	145	279,258,039	263,430,458	.943
Other*	21,667	1,024,698,379	1,040,535,790	1.015
Total	471,348	120,419,290,933	116,973,515,240	.971

*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
1975	43,226	9.6%	4,755,624,794	4.1%
1976	3,470	0.8%	568,157,012	0.5%
1977	4,361	1.0%	519,346,966	0.4%
1978	5,411	1.2%	719,895,812	0.6%
1979	5,236	1.2%	785,064,784	0.7%
1980	4,759	1.1%	812,049,466	0.7%
1981	3,430	0.8%	609,593,346	0.5%
1982	2,927	0.7%	578,832,420	0.5%
1983	2,622	0.6%	858,986,305	0.7%
1984	5,498	1.2%	1,200,336,138	1.0%
1985	4,316	1.0%	888,217,434	0.8%
1986	5,330	1.2%	1,121,391,707	1.0%
1987	7,229	1.6%	1,541,803,114	1.3%
1988	6,273	1.5%	1,524,413,259	1.3%
1989	7,390	1.6%	1,714,012,447	1.5%
1990	8,536	1.9%	2,229,478,459	1.9%
1991	6,246	1.4%	1,804,535,925	1.5%
1992	5,314	1.2%	1,762,903,473	1.5%
1993	5,773	1.3%	1,621,411,611	1.4%
1994	7,285	1.6%	2,003,242,497	1.7%
1995	6,498	1.4%	1,734,733,293	1.5%
1996	7,356	1.6%	1,860,639,108	1.6%
1997	8,208	1.8%	2,261,117,034	1.9%
1998	9,869	2.2%	2,598,933,976	2.2%
1999	12,228	2.7%	3,369,883,767	2.9%
2000	9,445	2.1%	2,972,266,767	2.5%
2001	6,099	1.4%	2,779,556,162	2.4%
2002	4,420	1.0%	2,440,506,624	2.1%
2003	2,705	0.6%	2,093,392,220	1.8%
2004	2,062	0.5%	2,057,059,973	1.8%
2005	2,793	0.6%	1,883,553,726	1.6%
2006	1,800	0.4%	2,074,111,193	1.8%
2007	1,995	0.4%	2,041,033,899	1.7%
2008	1,946	0.4%	1,680,751,432	1.4%
2009	8,110	1.8%	2,421,955,255	2.1%
2010	7,795	1.7%	2,925,447,904	2.5%
2011	210,510	46.9%	52,159,275,938	44.6%
Total	448,471	100%	116,973,515,240	100%

* 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	43,289	9.7%	4,844,681,821	3.5%
1976	3,480	0.8%	570,628,877	0.4%
1977	4,370	1.0%	522,050,901	0.4%
1978	5,414	1.2%	722,471,258	0.5%
1979	5,248	1.2%	809,173,627	0.6%
1980	4,773	1.1%	819,448,102	0.6%
1981	3,467	0.8%	630,743,783	0.5%
1982	2,991	0.7%	613,333,839	0.4%
1983	2,683	0.6%	893,799,132	0.6%
1984	5,601	1.2%	1,268,909,630	0.9%
1985	4,405	1.0%	915,092,679	0.7%
1986	5,431	1.2%	1,249,249,487	0.9%
1987	7,359	1.6%	1,731,295,199	1.3%
1988	6,380	1.4%	1,579,411,641	1.1%
1989	7,539	1.7%	1,808,185,717	1.3%
1990	8,818	2.0%	2,356,407,848	1.7%
1991	6,658	1.5%	1,939,426,018	1.4%
1992	5,559	1.2%	1,901,750,928	1.4%
1993	5,946	1.3%	1,709,503,127	1.2%
1994	7,437	1.6%	1,099,367,001	1.5%
1995	6,659	1.5%	1,798,541,001	1.3%
1996	7,521	1.7%	1,893,648,511	1.4%
1997	8,391	1.9%	2,340,507,764	1.7%
1998	10,084	2.2%	2,761,837,464	2.0%
1999	13,309	3.0%	2,876,098,053	2.8%
2000	14,531	3.2%	4,223,597,199	3.1%
2001	16,904	3.8%	5,487,318,165	4.0%
2002	19,618	4.4%	6,489,947,703	4.7%
2003	21,635	4.8%	8,464,223,782	6.1%
2004	25,692	5.7%	11,290,581,907	8.2%
2005	26,121	5.8%	12,469,607,982	9.1%
2006	18,820	4.2%	11,720,736,307	8.5%
2007	16,761	3.7%	10,740,428,365	7.8%
2008	19,293	4.3%	8,098,757,845	5.9%
2009	31,912	7.1%	7,388,378,759	5.4%
2010	27,998	6.2%	6,449,143,010	4.7%
2011	16,374	3.7%	3,302,330,498	2.4%
Total	448,471	100%	137,780,614,930	100%

* Total does not include nontaxable and nonassessable parcels.

Local Assessment Roll Totals by Jurisdictions

Jurisdiction	2010-11	2011-12	Current Year Change	Percent of Current Roll
Citrus Heights	5,777,082,877	5,548,661,201	-4%	5%
Elk Grove	15,249,229,956	14,521,313,446	-5%	12%
Folsom	10,589,458,409	9,983,865,971	-6%	8%
Galt	1,524,082,037	1,452,730,867	-5%	1%
Isleton	62,079,349	59,205,381	-5%	0%
Rancho Cordova	6,594,272,205	6,664,828,728	1%	5%
Sacramento City	41,051,542,801	38,998,147,597	-5%	32%
Unincorporated Area	48,288,728,894	45,298,201,957	-6%	37%
Total Value (Gross)	129,136,476,528	122,526,955,148	-5%	100%

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	13,961	8,602	1,424	455	622	0	1,919	368	27,351
Elk Grove	28,442	17,659	327	2,784	941	28	248	794	51,223
Folsom	13,911	6,490	297	1,933	751	2	926	623	24,933
Galt	3,912	2,484	194	452	210	3	362	134	7,751
Isleton	88	137	20	151	87	1	45	38	567
Rancho Cordova	9,582	6,407	919	2,512	1,308	26	1,358	360	22,472
Sacramento City	67,062	53,361	8,570	8,211	7,379	7	3,224	4,750	152,564
Unincorporated Area	92,557	56,248	7,428	7,820	6,008	2,552	7,856	4,018	184,487
Total	229,515	151,388	19,179	24,318	17,306	2,619	15,938	11,085	471,348

*Homeowners' Exemption

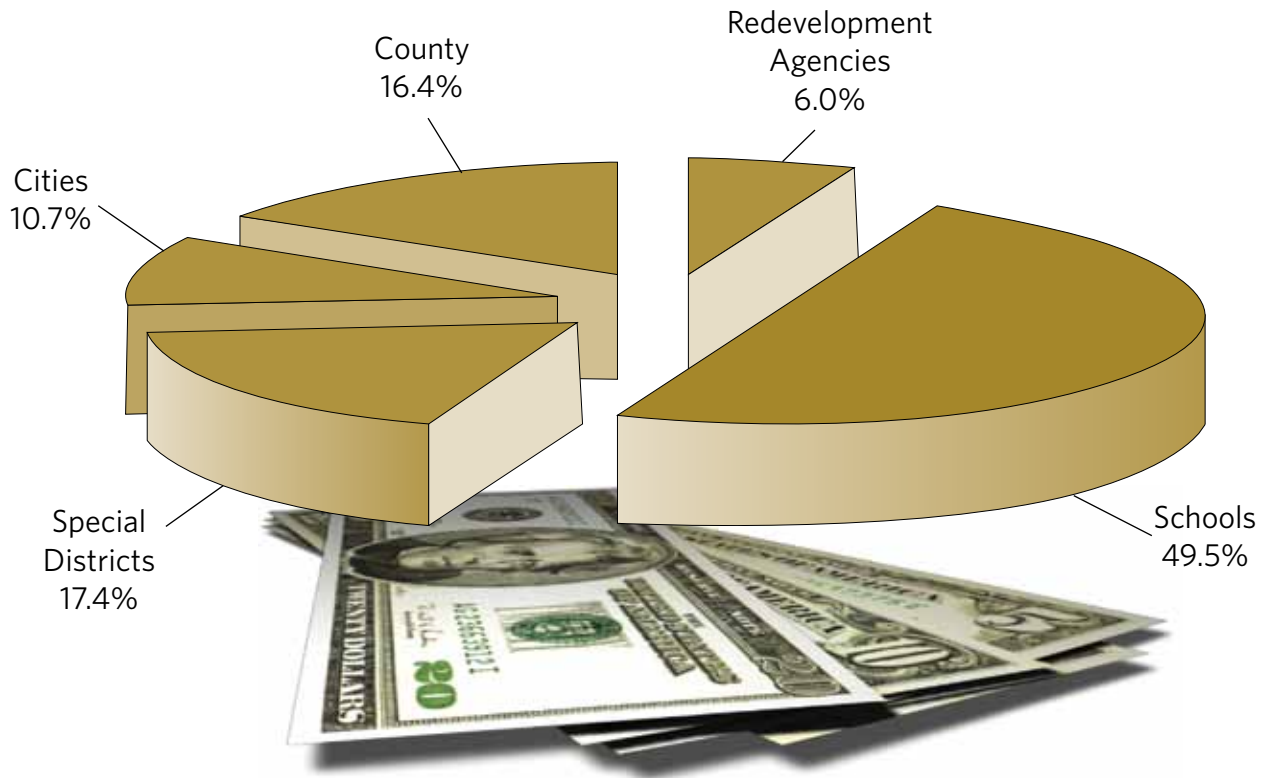


Property Tax Revenue Allocations

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 2011-12 totals \$119,555,173,977.

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

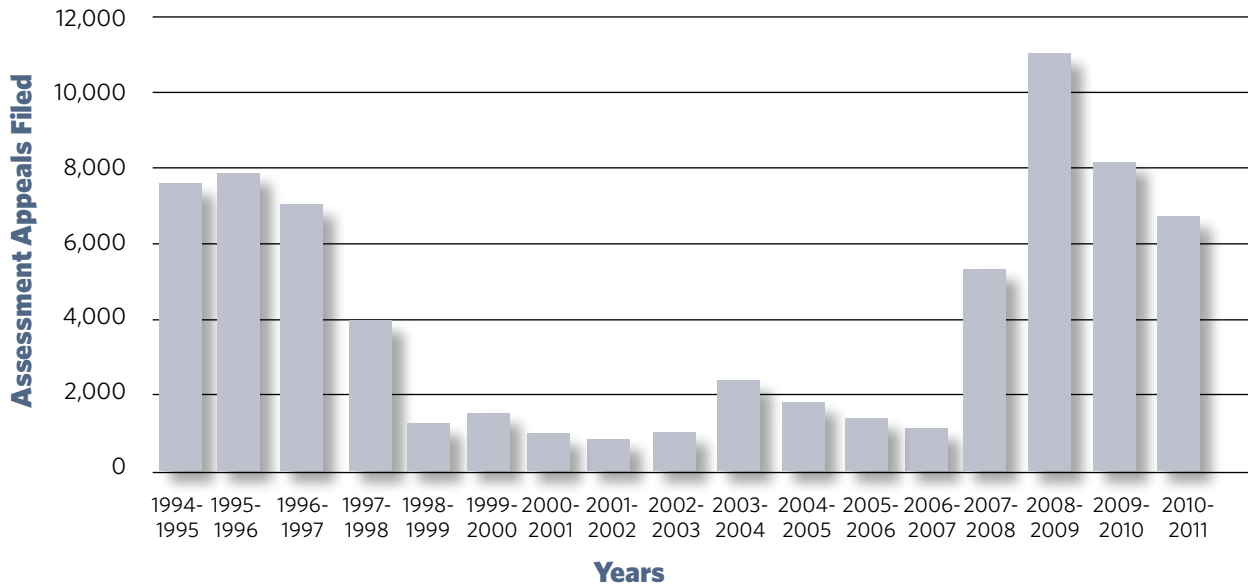
Distribution of Property Taxes



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
2001	948
2002	1,188
2003	2,034
2004	1,446
2005	901
2006	854
2007	4,642
2008	11,549
2009	8,119
2009	8,119
2010	6,675

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

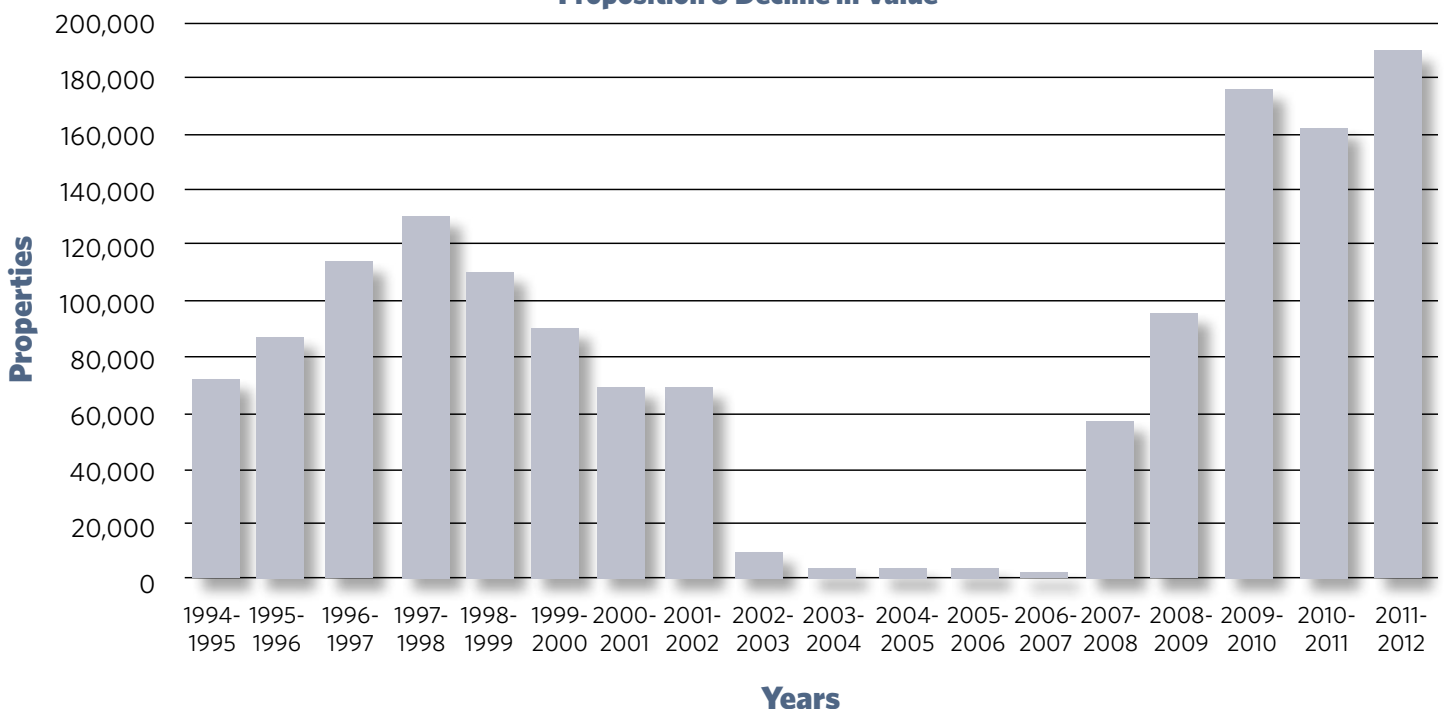
on annual increases. At no time, however, may an assessed value exceed its Prop 13 factored base year value level.

For the last 5 years, the Assessor's Office has recognized the real estate market's significant decline in value. The Assessor reduced the assessed values of over 190,000 parcels for the 2011-12 fiscal year, per the provisions of Proposition 8. These latest reductions will appear on tax bills issued in October 2011.

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

Proposition 8 Decline in Value



2011-12 Proposition 8 Assessments for Cities and Unincorporated Area

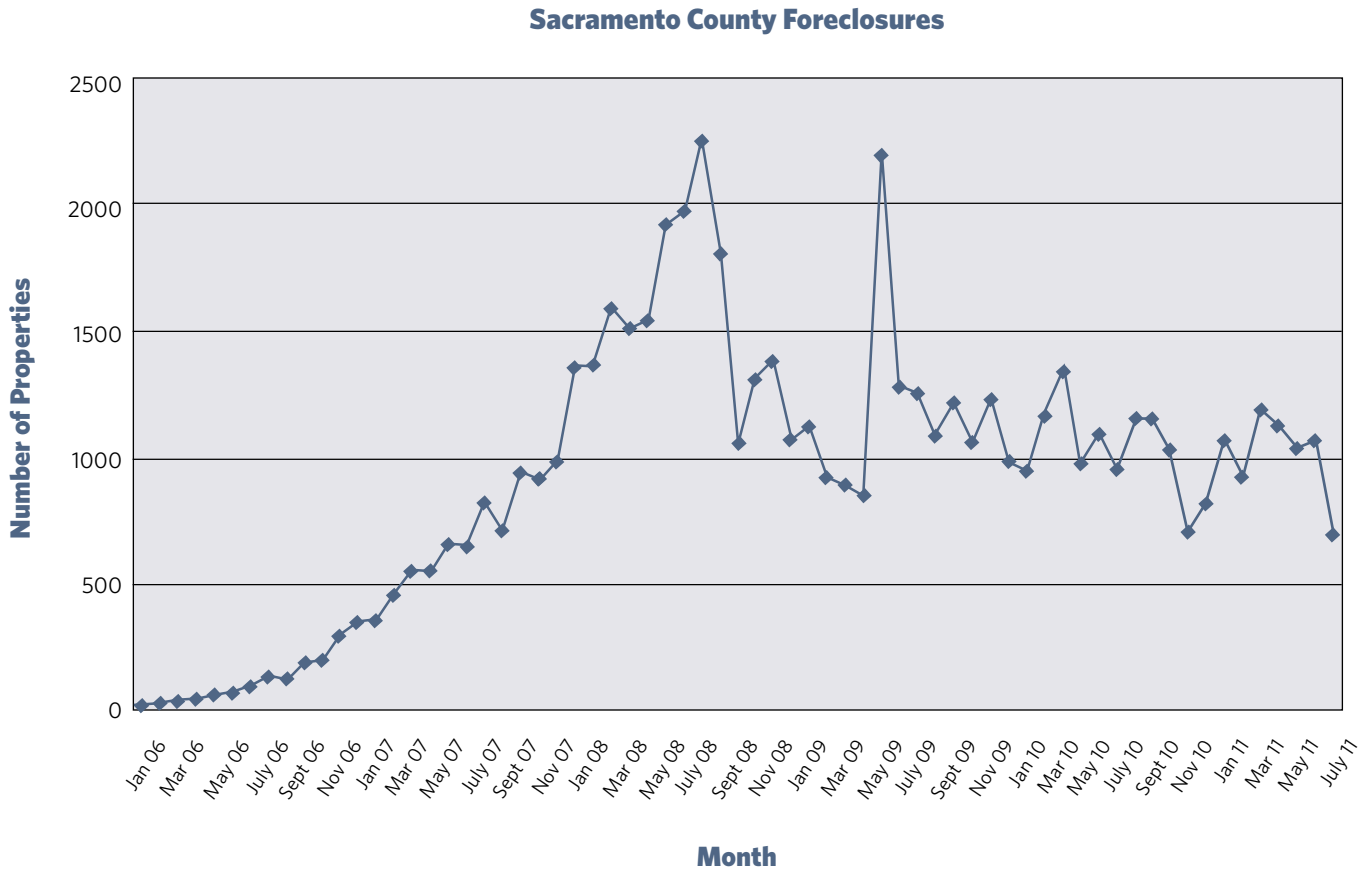
Jurisdiction	Parcels	2011-12 Prop 13 Value	2011-12 Prop 8 Value	Amount of Reduction
Citrus Heights	9,563	2,219,607,316	2,002,969,720	216,637,596
Elk Grove	31,236	9,368,291,997	8,807,573,144	560,718,853
Folsom	10,494	4,719,113,734	4,356,434,547	362,679,187
Galt	3,711	746,411,729	700,952,042	45,459,687
Isleton	58	9,994,300	9,748,497	245,803
Rancho Cordova	9,652	3,035,934,210	2,749,146,031	286,788,179
Sacramento City	59,945	16,600,958,575	15,332,342,912	1,268,615,663
Unincorporated Area	65,495	17,317,319,983	15,934,521,573	1,382,798,410
Total (Gross)	190,154	54,017,631,844	49,893,688,466	4,123,943,378



Foreclosures

Foreclosures are a critical driver in the overall decline in real estate values.

Sacramento County has seen foreclosures rise from near zero in 2006 to record numbers over the last 5 years.



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

— The Dictionary of Real Estate

Foreclosures by Property Type and Jurisdiction

2010 Foreclosures by Property Type

Month	Total Foreclosures	Single Family Units	Multi Family Units	Commercial Properties	Land	Other
Jan	985	881	76	5	21	2
Feb	945	852	40	15	29	9
Mar	1,167	1,089	46	12	18	2
April	1,343	1,221	68	39	15	0
May	981	917	48	8	8	0
Jun	1,091	999	43	21	20	8
Jul	958	890	54	9	4	1
Aug	1,155	1,049	51	7	43	5
Sep	1,156	1,067	40	33	12	4
Oct	1,041	954	58	9	19	1
Nov	708	650	37	6	9	6
Dec	829	744	44	18	16	7
Total	12,359	11,313	605	182	214	45

Yearly Foreclosures by Jurisdiction

Jurisdiction	2002	2003	2004	2005	2006	2007	2008	2009	2010	2010 Rate
Citrus Heights	36	20	12	5	81	413	919	725	728	2.66%
Elk Grove	28	19	11	7	138	1,143	2,920	1,802	1,564	3.05%
Folsom	8	6	5	2	28	138	388	483	317	1.27%
Galt	13	9	3	0	18	169	413	268	261	3.37%
Isleton	0	0	0	0	5	1	15	13	13	2.29%
Rancho Cordova	26	5	5	5	47	316	897	693	641	2.85%
Sacramento City	219	130	78	57	517	2,858	6,971	4,838	4,343	2.85%
Unincorporated Area	264	165	66	46	503	2,949	6,536	5,352	4,493	2.44%
Total	594	354	180	122	1,337	7,987	19,059	14,174	12,360	2.62%

Yearly Comparison of Assessor's Workload

Real Property Appraisals	2007-08	2008-09	2009-10	2010-11	2011-12
Sales and Transfers	37,314	33,827	54,734	49,483	41,425
New Construction Permits	10,680	9,597	7,541	5,945	6,654
Prop 8 Assessments	57,862	90,199	176,686	161,637	190,154
Business and Personal Property					
Boats	11,551	11,414	10,553	8,796	8,514
Aircraft	656	622	628	613	548
Business Accounts	39,575	39,949	34,930	31,861	31,361
Audits	391	438	422	274	293
Mapping Services					
Assessor's Maps Maintained	9,168	9,260	9,336	9,359	9,384
New Parcels Created	12,101	3,407	921	544	611
Documents Processed					
Ownership Changes	72,053	70,964	77,603	67,322	69,540
Mailing Address Changes	61,959	36,713	19,093	15,263	12,811
Prop 60 Base Year Transfers	280	193	77	47	48
Parent/Child Exclusions	4,695	3,104	3,263	2,997	3,198
Exemptions					
Homeowners'	18,115	18,481	21,224	17,654	17,040
Institutional	3,126	2,915	3,559	3,578	3,583
Disabled Veterans'	1,685	1,780	1,880	1,956	2,003
Assessment Appeals and Requests for Review					
Appeal Applications	1,347	5,138	11,909	8,119	6,675
Review Requests	409	2,920	10,509	7,214	3,087

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	\$ 113,422,233
Boats/Vessels	\$157,767,380
Fixtures	\$1,896,745,417
Personal Property	\$2,787,006,656

SECURED PERSONAL PROPERTY

Fixtures	\$1,105,716,511
Personal Property	\$1,236,013,836



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.

Homeowner's Exemption

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

Disabled Veteran's 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 Veteran's Exemption.

Institutional Exemptions

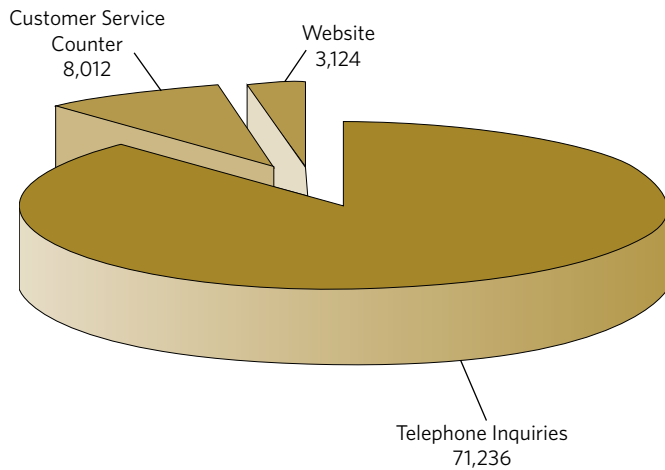
Real and personal property used exclusively by a church, college, cemetery, museum, school, or library may qualify for an exemption from property taxation.



Solution-oriented Customer Service

Over 8,000 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 Contacts



Lobby Services Available

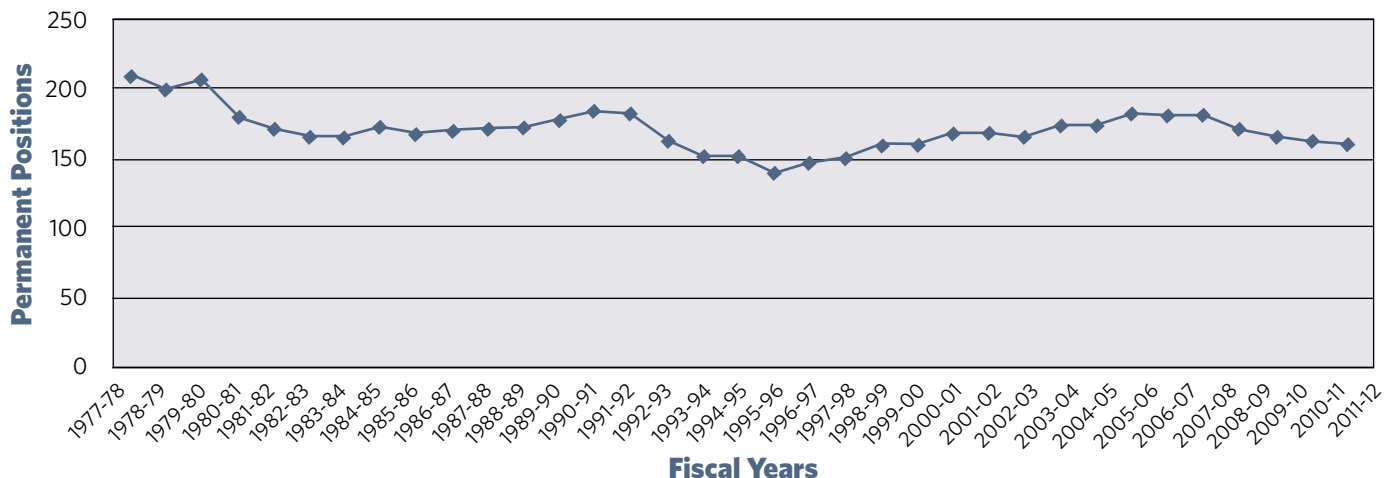
- File Requests for Assessor Review (Prop 8)
- Assessed Values
- Ownership Information
- Building Information
- General Assessment Information

Information Available Online www.assessor.saccounty.net

- 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

Real Property Assessment

(916) 875-0700

E-Mail: assessor@sacounty.net

- Property Assessment Information
- Assessor's Requests for Review (Prop 8)
- Assessment Records
- Exemptions
 - Homeowners', 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

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



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.

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



*Steven C. Szalay
Interim County Executive*

Sacramento County Board of Supervisors



*District 1
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 Clerk-Recorder

County Auditor-Controller

County GIS Department

County Counsel

County Treasurer Tax Collector

California State Board of Equalization

California Assessors' Association

Acknowledgements

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County of Sacramento
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Sacramento, CA 95826**

