

2015



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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Welcome to the 2015 Assessor's Annual Report



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

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

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

This year, the gross total assessed value for the 2015-16 secured and unsecured roll is \$140,691,283,846, which represents an increase of 4.6% over the prior year. Much of the increase was due to rising property values of parcels that were in a reduced status, commonly known as Proposition 8. 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, Prop 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. Roughly 16% of all residential properties in Sacramento County are currently in a Prop 8 status.

The State Board of Equalization (BOE) oversees the property tax function throughout the State of California. Every five years, my office is subject to a review of assessed values and assessment practices. The purpose is to evaluate our practices and procedures, as well as our performance of mandated duties. In addition to this audit, the BOE staff perform sample appraisals to compare to assessor's values, in order to determine whether the assessment roll complies with statutory standards. Although we have not yet received the final survey report from the BOE, we have been notified that our assessment ratio is 99.98%! I am enormously proud of this result, which could not have been accomplished without the outstanding commitment of the staff of the Sacramento County Assessor's Office. They are dedicated professionals who understand the importance of providing fair and equitable assessments, along with great customer service.

I am filled with gratitude for the opportunity to continue to serve the residents of Sacramento County in my fifth year as elected Assessor!

Sincerely, Kathleen Kelleher

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

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.

Property Tax Work Flow

Clerk-Recorder

Provides copies of all deeds and recorded documents

Cities and County

Provide copies of all building permits issued

Assessor

Assesses all real and personal property throughout the county

Auditor-Controller

Applies tax rates and special assessments and prepares tax bills

Treasurer-Tax Collector

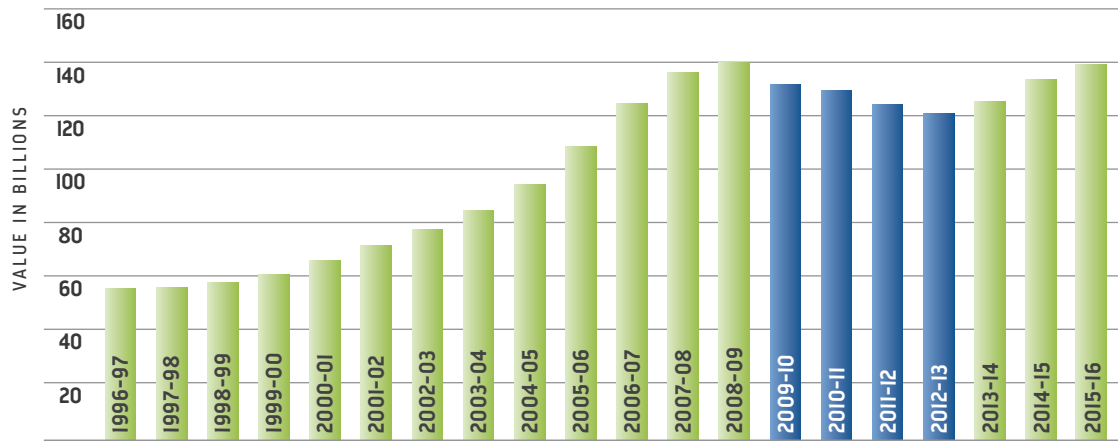
Issues tax bills, collects and refunds payments

Auditor-Controller

Allocates the monies to over 175 local taxing agencies

20 Year History of Local Assessment Rolls: 2015-16

The strengthening real estate market is reflected in increasing assessed value for 2015-16.



YEAR	VALUE IN BILLIONS	AMOUNT OF INCREASE	% CHANGE
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%
2014-15	134,497,818,408	8,186,226,622	6.48%
2015-16	140,691,283,846	6,193,465,438	4.60%

*GROSS TOTALS SECURED AND UNSECURED

2015-16 Distribution of Value by Property Type

Secured Real Property Value, Land and Improvements

PROPERTY TYPE	ASSESSMENTS	2014-15 VALUE	2015-16 VALUE	RATIO OF TOTAL VALUE TO PRIOR VALUE
Single Family Residential	379,786	81,663,663,467	85,511,262,266	1.047
Mobile Homes	7,804	372,111,787	372,879,553	1.002
Multi-Family Residential	21,143	11,767,751,540	12,544,846,078	1.066
Vacant Residential Land	15,096	1,124,828,964	1,348,538,827	1.199
Commercial	12,979	21,217,767,877	22,075,156,589	1.040
Vacant Commercial Land	2,046	577,682,674	612,388,949	1.060
Industrial	4,601	5,099,797,483	5,283,794,161	1.036
Vacant Industrial Land	1,410	352,815,844	364,217,201	1.032
Vacant and Improved Rural	5,674	1,796,437,162	1,867,233,067	1.039
Unrestricted Rural	1,215	695,812,238	712,115,252	1.023
Restricted Rural	1,454	520,059,697	583,934,662	1.123
Oil, Gas, Mineral Rights	139	107,481,161	92,623,784	0.862
Other*	21,383	1,112,930,135	1,174,140,141	1.055
TOTALS**	474,730	126,409,140,029	132,543,130,530	1.049

*Churches, miscellaneous vacant land

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



Summary of Property Types by Jurisdiction

JURISDICTION	SINGLE FAMILY WITH HEX*	SINGLE FAMILY WITHOUT HEX*	MULTI FAMILY RESIDENTIAL	VACANT LAND	COMMERICAL	AGRICULTURAL	MOBILE HOMES	OTHER	TOTAL
Citrus Heights	12,901	9,661	1,418	514	615	0	1,921	362	27,392
Elk Grove	26,946	20,595	338	2,954	976	28	248	744	52,829
Folsom	13,272	7,948	310	1,702	745	26	855	594	25,452
Galt	3,648	2,851	192	424	201	3	362	130	7,811
Isleton	81	144	20	152	84	1	44	40	566
Rancho Cordova	9,040	7,782	920	1,844	1,315	26	1,355	349	22,631
Sacramento City	61,795	58,950	8,546	8,620	7,250	8	3,218	4,509	152,896
Unincorporated	85,589	64,090	7,459	7,708	5,981	2,577	7,815	3,934	185,153
TOTALS	213,272	172,021	19,203	23,918	17,167	2,669	15,818	10,662	474,730

*Homeowners' Exemption

Local Assessment Roll: Gross Totals by Jurisdiction

JURISDICTION	2014-15	2015-16	% CURRENT YEAR CHANGE*	% CURRENT ROLL*
Citrus Heights	5,968,817,301	6,172,005,395	3%	4%
Elk Grove	16,575,873,340	17,412,867,028	5%	12%
Folsom	11,351,101,940	11,973,366,059	5%	9%
Galt	1,628,258,801	1,738,795,750	7%	1%
Isleton	49,531,542	50,114,828	1%	0%
Rancho Cordova	7,025,274,256	7,313,825,493	4%	5%
Sacramento City	42,549,870,076	44,417,867,548	4%	32%
Unincorporated	49,349,091,152	51,612,441,745	5%	37%
TOTAL VALUE (Gross)	134,497,818,408	140,691,283,846	5%	100%

*Percentages rounded to the nearest whole number

Secured Roll Prop 13 and Prop 8 Base Year Values

BASE YEAR	PARCELS	% OF TOTAL PARCELS	ASSESSED VALUE	% OF TOTAL ASSESSMENT
1975	36,740	8.1%	4,364,656,965	3.3%
1976	3,042	0.7%	358,182,123	0.3%
1977	3,858	0.9%	484,614,454	0.4%
1978	4,686	1.0%	666,573,457	0.5%
1979	4,667	1.0%	1,028,863,690	0.8%
1980	4,184	0.9%	745,376,420	0.5%
1981	2,992	0.7%	561,115,735	0.4%
1982	2,520	0.6%	524,551,842	0.4%
1983	2,237	0.5%	799,488,630	0.6%
1984	4,793	1.1%	1,085,140,516	0.8%
1985	3,760	0.8%	789,893,738	0.6%
1986	4,665	1.0%	1,012,220,505	0.8%
1987	6,309	1.4%	1,344,203,674	1.0%
1988	5,470	1.2%	1,438,747,044	1.1%
1989	6,353	1.4%	1,593,011,800	1.2%
1990	7,248	1.6%	2,025,010,572	1.5%
1991	5,116	1.1%	1,534,905,646	1.2%
1992	4,498	1.0%	1,581,267,469	1.2%
1993	4,945	1.1%	1,421,411,925	1.1%
1994	6,209	1.4%	1,808,040,681	1.4%
1995	5,529	1.2%	1,557,675,057	1.2%
1996	6,250	1.4%	1,597,941,228	1.2%
1997	6,957	1.5%	2,131,530,296	1.6%
1998	8,197	1.8%	2,163,498,271	1.6%
1999	10,468	2.3%	2,970,348,306	2.2%
2000	11,347	2.5%	3,176,740,613	2.4%
2001	12,602	2.8%	3,807,752,063	2.9%
2002	13,428	3.0%	4,478,152,787	3.4%
2003	8,432	1.9%	3,484,633,493	2.6%
2004	4,678	1.0%	2,536,220,694	1.9%
2005	1,927	0.4%	1,203,108,919	0.9%
2006	728	0.1%	827,814,095	0.6%
2007	989	0.2%	751,868,895	0.5%
2008	7,351	1.6%	2,513,761,184	1.9%
2009	22,939	5.1%	5,236,359,450	4.0%
2010	20,272	4.5%	5,206,731,056	3.9%
2011	20,214	4.5%	5,263,293,786	4.0%
2012	23,784	5.3%	5,746,794,159	4.3%
2013	26,913	6.0%	7,837,691,000	5.9%
2014	24,987	5.5%	8,566,551,956	6.5%
2015	89,860	19.9%	36,317,386,336	27.4%
TOTAL*	452,144	100.0%	132,543,130,530	100.0%

*Total does not include: nontaxable and non-assessable parcels, secured personal property and fixtures.

Secured Roll Prop 13 Base Year Values

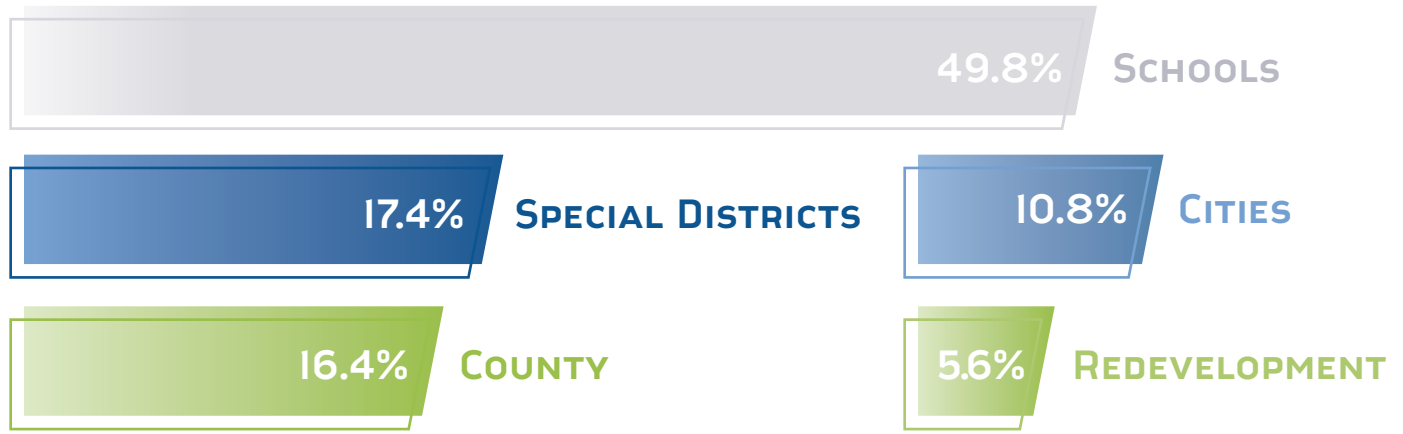
BASE YEAR	PARCELS	% OF TOTAL PARCELS	ASSESSED VALUE	% OF TOTAL ASSESSMENT
1975	36,830	8.1%	4,602,574,733	3.2%
1976	3,054	0.7%	365,470,860	0.3%
1977	3,865	0.9%	488,178,228	0.3%
1978	4,697	1.0%	674,564,367	0.5%
1979	4,685	1.0%	1,052,578,304	0.7%
1980	4,214	0.9%	798,040,172	0.6%
1981	3,013	0.7%	586,889,629	0.4%
1982	2,562	0.6%	569,658,036	0.4%
1983	2,314	0.5%	849,679,093	0.6%
1984	4,858	1.1%	1,182,105,642	0.8%
1985	3,801	0.8%	837,584,547	0.6%
1986	4,721	1.0%	1,149,557,825	0.8%
1987	6,391	1.4%	1,576,163,101	1.1%
1988	5,536	1.2%	1,533,358,934	1.1%
1989	6,436	1.4%	1,685,509,378	1.2%
1990	7,496	1.7%	2,202,504,300	1.5%
1991	5,595	1.2%	1,789,686,809	1.2%
1992	4,718	1.0%	1,761,482,704	1.2%
1993	5,073	1.1%	1,621,262,968	1.1%
1994	6,298	1.4%	1,925,723,999	1.3%
1995	5,598	1.2%	1,660,244,736	1.2%
1996	6,330	1.4%	1,735,768,829	1.2%
1997	7,020	1.6%	2,220,410,147	1.5%
1998	8,304	1.8%	2,377,442,526	1.7%
1999	10,763	2.4%	3,302,097,420	2.3%
2000	11,729	2.6%	3,591,252,752	2.5%
2001	13,234	2.9%	4,598,791,631	3.2%
2002	15,189	3.4%	5,610,297,118	3.9%
2003	16,226	3.6%	7,041,092,061	4.9%
2004	18,373	4.1%	8,750,291,850	6.1%
2005	16,814	3.7%	9,016,206,756	6.3%
2006	11,048	2.5%	8,006,161,277	5.6%
2007	10,362	2.3%	7,257,971,537	5.0%
2008	13,709	3.0%	6,068,875,058	4.2%
2009	24,166	5.4%	6,238,672,335	4.3%
2010	20,751	4.6%	5,525,283,283	3.8%
2011	20,312	4.5%	5,457,906,430	3.8%
2012	23,810	5.3%	5,803,914,624	4.0%
2013	26,913	6.0%	7,801,862,525	5.4%
2014	24,840	5.5%	8,464,403,090	5.9%
2015	20,496	4.5%	6,204,293,158	4.3%
TOTAL*	452,144	100.0%	143,985,812,772	100.0%

*Total does not include: nontaxable and non-assessable parcels, secured personal property and fixtures.

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 Assessor's property tax roll for fiscal year 2015-16, net of unreimbursed exemptions, totals \$134,709,956,841.

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.



*2014-2015 distributions, rounded

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.

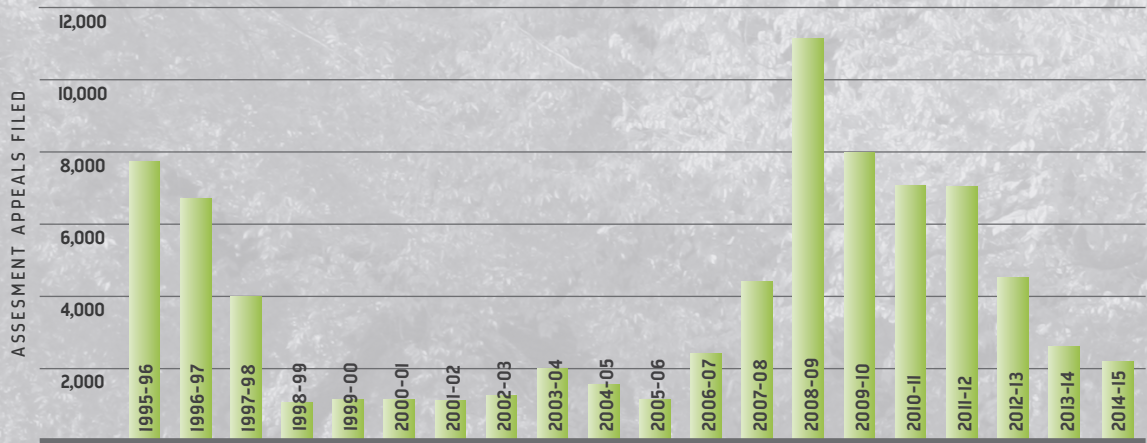
DISABLED VETERANS' EXEMPTION

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.

Assessment Appeals



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.

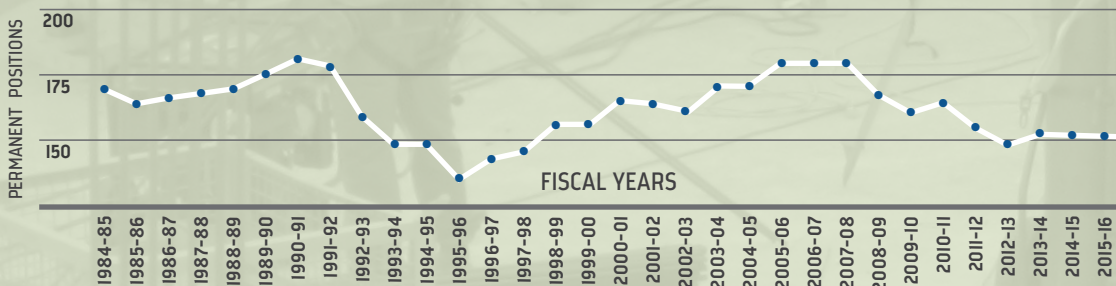
YEAR	APEALS FILED
1995-96	7,707
1996-97	6,676
1997-98	4,008
1998-99	1,122
1999-00	1,345
2000-01	969
2001-02	948
2002-03	1,188
2003-04	2,034
2004-05	1,446
2005-06	901
2006-07	854
2007-08	4,642
2008-09	11,549
2009-10	8,119
2010-11	6,675
2011-12	6,662
2012-13	4,294
2013-14	2,729
2014-15	2,183



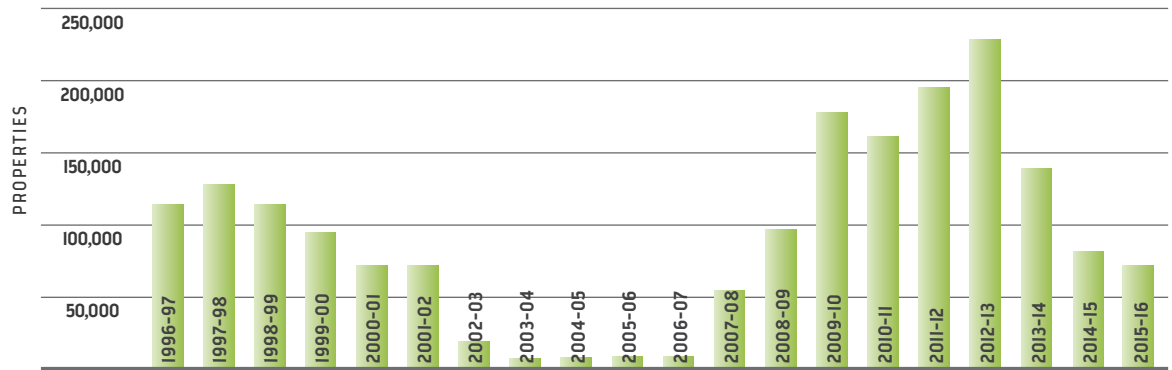
Yearly Comparison of Assessor's Workload

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Real Property Appraisals								
Sales and Transfers	33,827	54,734	49,483	41,425	41,989	40,411	34,559	30,628
New Construction Permits	9,597	7,541	5,945	6,654	5,419	5,915	7,663	10,867
Prop 8 Assessments	90,199	176,524	161,637	190,154	228,605	136,264	77,149	66,077
Business and Personal Property								
Boats	11,414	10,553	8,796	8,514	8,090	7,764	7,643	7,973
General Aircraft	622	628	613	548	567	571	596	576
Business Accounts	39,949	34,930	31,861	31,361	31,149	30,155	30,498	30,706
Audits	438	422	274	293	212	186	217	198
Mapping Services								
Assessor's Maps Maintained	9,260	9,336	9,359	9,384	9,406	9,423	9,463	9,508
New Parcels Created	3,407	921	544	611	1,090	873	1,879	2,204
Documents Processed								
Ownership Changes	70,964	77,603	67,322	69,540	66,934	70,511	58,363	58,038
Mailing Address Changes	36,713	19,093	15,263	12,811	14,636	11,956	12,879	10,809
Prop 60 Base Year Transfers	193	77	47	48	39	40	53	96
Parent-Child Exclusions	3,104	3,263	2,997	3,198	3,109	3,322	2,785	3,018
Exemptions Processed								
Homeowners	18,481	21,224	17,654	17,040	17,798	14,907	13,768	14,750
Institutional	2,915	3,559	3,578	3,583	3,683	3,704	3,821	3,867
Disabled Veterans	1,780	1,880	1,956	2,003	2,088	2,170	2,267	2,373
Assessment Appeals and Requests for Review								
Appeal Applications	5,138	11,909	8,119	6,675	6,662	4,294	2,729	2,183
Review Requests	2,920	10,509	7,214	3,087	9,984	8,106	2,159	2,266

Yearly Comparison of Staffing Levels



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.

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 2015.

YEAR	PROP 8 ASSESMENTS
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
2014-15	77,149
2015-16	66,077

Proposition 8 Assessments by Jurisdiction

JURISDICTION	PARCELS	2014-15 ASSESSED VALUE	2015-16 ASSESSED VALUE	INCREASE IN VALUE
Citrus Heights	3,323	1,122,064,617	1,171,404,525	49,339,908
Elk Grove	10,945	4,967,650,176	5,195,314,454	227,664,278
Folsom	4,299	2,423,034,466	2,481,382,961	58,348,495
Galt	1,286	415,289,306	455,979,017	40,689,711
Isleton	30	5,804,665	5,951,640	146,975
Rancho Cordova	3,791	1,832,720,940	1,910,683,808	77,962,868
Sacramento City	21,639	9,763,006,828	10,037,917,714	274,910,886
Unincorporated	20,764	9,790,424,713	10,128,625,767	338,201,054
TOTAL (Gross)	66,077	30,319,995,711	31,387,259,886	1,067,264,175

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

Lobby Services Available

General Assessment Information

Assessed Values

Mailing Address Change

File 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

File Review Online

Assessor Parcel Viewer

Property and Building Characteristics

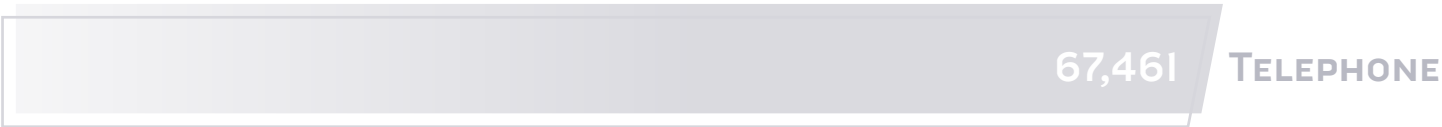
Property Maps

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

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

Personal Property Assessment Analysis

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.

UNSECURED PERSONAL PROPERTY	GROSS VALUE
Aircraft	\$214,405,225
Boats/Vessels	\$149,562,213
Fixtures	\$2,202,633,602
Personal Property	\$3,370,374,073
SECURED PERSONAL PROPERTY	GROSS VALUE
Fixtures	\$871,779,487
Personal Property	\$785,640,126

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



Bradley J. Hudson
County Executive Officer



Phil Serna
District 1 Supervisor



Patrick Kennedy
District 2 Supervisor



Susan Peters
District 3 Supervisor



Roberta MacGlashan
District 4 Supervisor



Don Nottoli
District 5 Supervisor

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

County Department of Technology

County Clerk-Recorder

County Auditor-Controller

County GIS Department

County Counsel

County Tax Collection and Business Licensing Division

California State Board of Equalization

California Assessors' Association

Acknowledgments

Janet Lewis, Supervising Real Property Appraiser

Sue Toppenberg, IT Analyst

Stump Removal Graphics

Staff photos by Christina Manley

Additional photos courtesy of Sacramento County Public Information Office

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.



KATHLEEN KELLEHER, ASSESSOR | COUNTY OF SACRAMENTO

3701 POWER INN ROAD, SUITE 3000 | SACRAMENTO, CA 95826