



2016

ANNUAL REPORT

KATHLEEN KELLEHER
ASSESSOR

2016

ANNUAL REPORT

COUNTY OF SACRAMENTO OFFICE OF THE 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.

TABLE OF CONTENTS

Message from the Assessor	2
The Role of the County Assessor	3
The Assessor's Role in Property Assessment	3
Property Tax Work Flow	4
Property Taxes at Work	4
20 Year History of Local Assessment Roll	5
Distribution of Value by Property Type	6
Local Assessment Roll Totals by Jurisdiction	7
Summary of Property Types by Jurisdiction	7
Real Property Base Year Distribution	8-9
Business and Personal Property	10
Exemptions	11
Proposition 8 Decline in Market Value	12
Proposition 8 Assessments by Jurisdiction	12
Assessment Appeals	13
Yearly Comparison of Assessor's Workload	14
Solution-Oriented Customer Service	15
Visit or Contact Us	15
County Executive and Board of Supervisors	16
Special Thanks	16
Property Assessment Calendar	17

MESSAGE FROM THE ASSESSOR



WELCOME TO THE 2016 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.

This year, the gross total assessed value for the 2016-17 secured and unsecured roll is just over \$148 billion. This represents an increase of 5.23% over the prior year, and reflects a rise in both residential and commercial property values throughout the County.

The administration of a property tax program is a complex process involving several distinct local 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, including local schools and special districts.

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 of the BOE survey 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. In March of this year, the BOE issued its findings, citing a 99.98% assessment ratio – an outstanding accomplishment!

The Assessor's Office appreciates the opportunity to serve the residents of Sacramento County. We encourage direct contact with our staff, as well as the use of our website at www.assessor.saccounty.net, and this annual report. Questions regarding the data contained herein are welcomed.

I'd like to recognize my staff for their hard work, knowledge and professionalism. It is a privilege to work with such dedicated and talented individuals!

Sincerely,

A handwritten signature in black ink that reads "Kathleen Kelleher".

Kathleen Kelleher
Sacramento County Assessor

THE ROLE OF THE COUNTY ASSESSOR

The activities of the County Assessor are governed by the California Constitution, the laws passed by the legislature, and the administrative rules adopted by the State Board of Equalization. The Assessor is an elected office.

As administrator of a County department, the Assessor is responsible for managing the department in an orderly and economical manner in conformance with budget constraints.

For property tax purposes, the Assessor is responsible for determining the assessed value of all taxable real and personal property located within Sacramento County. The Assessor has four primary duties:

- Locate all taxable property
- Identify the owner of all taxable property
- Establish the assessed value of all taxable property in accordance with the law
- Publish both annual and supplemental assessment rolls

The Assessor ensures that all property owners are taxed at the legally-mandated level and districts that provide public services receive the funding to which they are entitled.

THE ASSESSOR'S ROLE IN PROPERTY ASSESSMENT

California's system of property taxation under Article XIII A of the state constitution, commonly referred to as Proposition 13, values real property at its 1975 fair market value with annual increases limited to the inflation rate, as measured by the California Consumer Price Index, or 2%, whichever is less.

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

- A change in ownership occurs
- New construction is completed
- New construction is unfinished on the lien date (January 1)
- Market value declines below Proposition 13 factored value on the lien date, often referred to as Prop 8

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

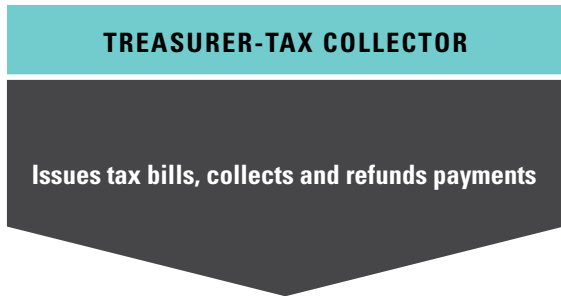
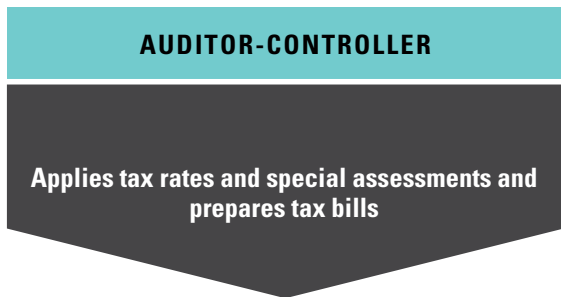
The law provides that the sale price of the property is presumed to be its market value unless the Assessor can demonstrate through market or other evidence that the sale price does not accurately reflect market value. The Assessor must also adjust the sales price of a property to reflect any value attributable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



Assessor Kathleen Kelleher, second from left in middle row, is one of 12 Sacramento County managers recognized in November 2015 by Employer Support of the Guard and Reserve through the Office of the Secretary of Defense

Photo by Kerry Aiello, Special Assistant to Board of Supervisors

PROPERTY TAX WORK FLOW



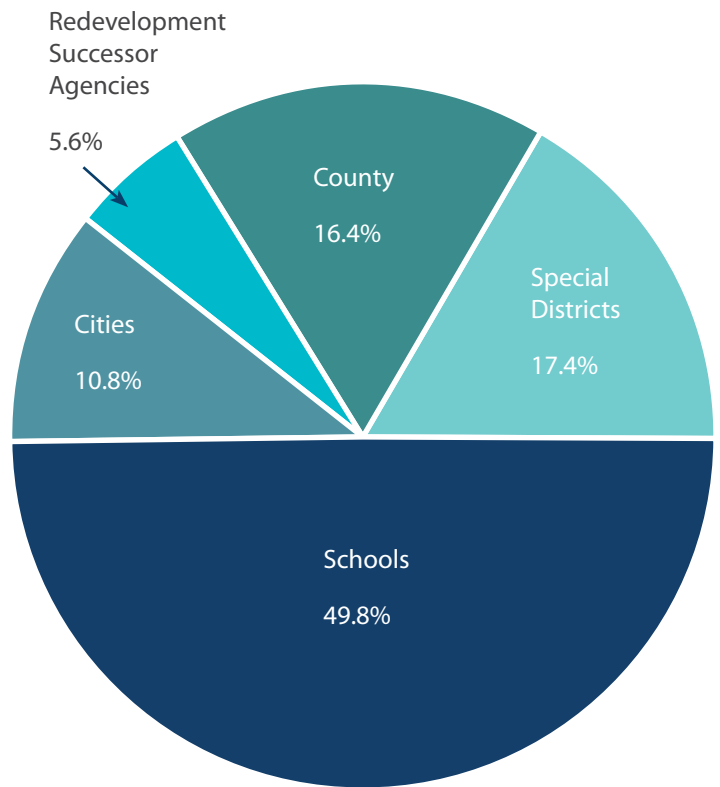
PROPERTY TAXES AT WORK

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 Assessor's property tax roll for fiscal year 2016-17, net of unreimbursed exemptions, totals \$142,161,831,265.

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.

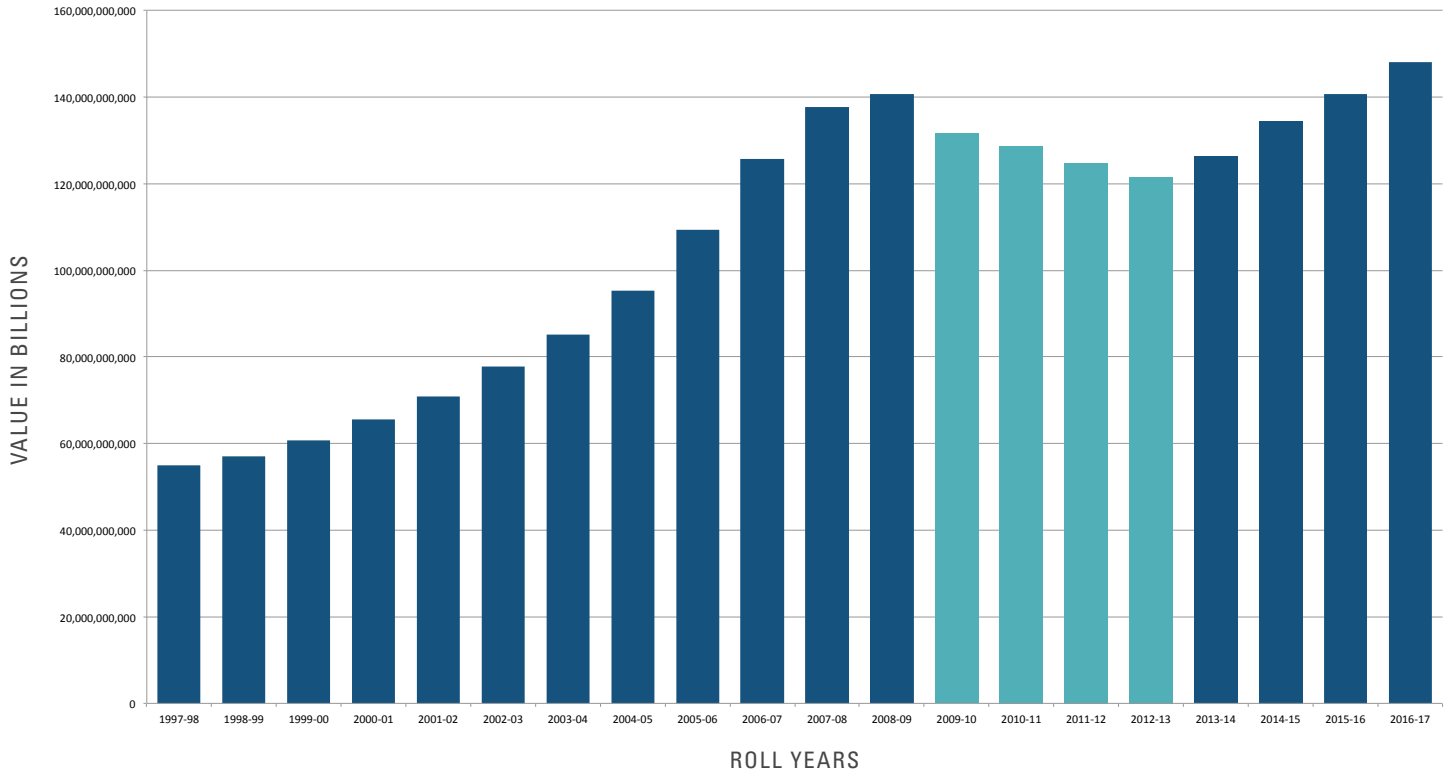
DISTRIBUTION OF PROPERTY TAXES



2015-16 distributions, rounded

20 YEAR HISTORY OF LOCAL ASSESSMENT ROLLS: 2016-17

The strengthening real estate market is reflected in increasing assessed value for 2016-17.



YEAR	VALUE IN BILLIONS*	AMOUNT OF INCREASE	PERCENT CHANGE
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
2016-17	148,052,405,413	7,361,121,567	5.23

*Gross Totals Secured and Unsecured

2016-17 DISTRIBUTION OF VALUE BY PROPERTY TYPE

SECURED REAL PROPERTY VALUE

PROPERTY TYPE	ASSESSMENTS	2015-16 VALUE	2016-17 VALUE	RATIO OF TOTAL VALUE TO PRIOR VALUE
Single Family Residential	380,907	85,511,262,266	90,146,646,411	1.054
Mobile Homes	7,856	372,879,553	380,928,297	1.028
Multi-Family Residential	21,209	12,544,846,078	12,938,650,086	1.037
Vacant Residential Land	15,035	1,348,538,827	1,555,324,881	1.301
Commercial	13,026	22,075,156,589	24,043,815,805	1.092
Vacant Commercial Land	2,062	612,388,949	677,822,995	1.183
Industrial	4,619	5,283,794,161	5,549,247,547	1.066
Vacant Industrial Land	1,415	364,217,201	318,917,406	0.993
Vacant and Improved Rural	5,680	1,867,233,067	1,956,212,388	1.053
Unrestricted Rural	1,209	712,115,252	712,712,592	1.042
Restricted Rural	1,444	583,934,662	610,240,481	1.075
Oil, Gas, Mineral Rights	139	92,623,784	61,557,947	0.665
Other*	21,306	1,174,140,141	1,214,259,905	1.040
Totals**	475,907	132,543,130,530	140,166,336,741	1.062

*Churches, miscellaneous vacant land

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



LOCAL ASSESSMENT ROLL TOTALS BY JURISDICTION

JURISDICTION	2015-16 VALUE	2016-17 VALUE	CURRENT YEAR CHANGE*	PERCENT OF CURRENT ROLL*
Citrus Heights	6,172,005,395	6,451,760,362	4%	4
Elk Grove	17,412,867,028	18,541,918,216	6%	13
Folsom	11,973,366,059	12,576,166,745	5%	9
Galt	1,738,795,750	1,855,626,958	6%	1
Isleton	50,114,828	50,790,458	1%	0
Rancho Cordova	7,313,825,493	7,793,218,613	6%	5
Sacramento City	44,417,867,548	47,118,444,962	6%	32
Unincorporated Area	51,612,441,745	53,664,479,099	4%	36
Total Value (Gross)	140,691,283,846	148,052,405,413	5%	100

*Percentages rounded to the nearest whole number

SUMMARY OF PROPERTY TYPES BY JURISDICTION

JURISDICTION	SINGLE FAMILY WITH HEX*	SINGLE FAMILY WITHOUT HEX*	MULTI FAMILY RESIDENTIAL	VACANT LAND	COMMERCIAL	AGRICULTURAL	MOBILE HOMES	OTHER	TOTAL
Citrus Heights	12,849	9,741	1,428	472	622	0	1,918	355	27,385
Elk Grove	27,135	20,779	349	2,743	984	28	248	735	53,001
Folsom	13,296	7,792	317	1,744	755	17	854	574	25,349
Galt	3,661	2,884	193	527	204	3	361	128	7,961
Isleton	82	143	19	155	83	1	44	39	566
Rancho Cordova	9,113	8,036	921	1,539	1,324	25	1,350	329	22,637
Sacramento City	61,522	59,451	8,548	8,961	7,217	8	3,230	4,449	153,386
Unincorporated Area	85,078	64,852	7,482	7,966	6,015	2,571	7,801	3,857	185,622
Totals	212,736	173,678	19,257	24,107	17,204	2,653	15,806	10,466	475,907

*Homeowners' Exemption

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	35,002	7.7%	4,636,168,533	3.3%
1976	2,941	0.6%	355,633,918	0.3%
1977	3,707	0.8%	479,826,533	0.3%
1978	4,514	1.0%	657,154,039	0.5%
1979	4,481	1.0%	1,025,618,605	0.7%
1980	4,056	0.9%	741,576,314	0.5%
1981	2,867	0.6%	548,192,775	0.4%
1982	2,412	0.5%	504,762,578	0.4%
1983	2,168	0.5%	803,344,091	0.6%
1984	4,586	1.0%	1,063,256,054	0.8%
1985	3,634	0.8%	787,479,169	0.6%
1986	4,506	1.0%	1,003,043,316	0.7%
1987	6,147	1.4%	1,330,892,558	0.9%
1988	5,376	1.2%	1,446,623,510	1.0%
1989	6,138	1.4%	1,562,767,848	1.1%
1990	7,048	1.6%	2,043,051,132	1.5%
1991	5,045	1.1%	1,554,218,313	1.1%
1992	4,343	1.0%	1,569,584,007	1.1%
1993	4,761	1.0%	1,481,040,842	1.1%
1994	5,997	1.3%	1,832,205,751	1.3%
1995	5,330	1.2%	1,535,571,915	1.1%
1996	6,050	1.3%	1,677,945,439	1.2%
1997	6,683	1.5%	2,104,550,864	1.5%
1998	7,863	1.7%	2,176,685,109	1.6%
1999	10,088	2.2%	2,928,212,715	2.1%
2000	10,852	2.4%	3,121,961,600	2.2%
2001	12,160	2.7%	3,835,187,383	2.7%
2002	13,421	3.0%	4,627,499,580	3.3%
2003	11,221	2.5%	4,558,797,036	3.3%
2004	6,087	1.3%	3,224,629,866	2.3%
2005	2,486	0.5%	1,345,752,429	1.0%
2006	912	0.2%	887,213,405	0.6%
2007	1,341	0.3%	863,031,722	0.6%
2008	8,151	1.8%	2,770,593,443	2.0%
2009	21,506	4.7%	5,056,848,910	3.6%
2010	18,873	4.2%	4,883,530,326	3.5%
2011	18,814	4.1%	5,001,137,386	3.6%
2012	21,815	4.8%	5,412,985,626	3.9%
2013	24,670	5.4%	7,356,084,425	5.2%
2014	22,878	5.0%	8,246,045,482	5.9%
2015	24,330	5.4%	9,518,796,172	6.8%
2016	78,228	17.4%	33,606,836,022	23.8%
Total	453,488	100.0%	140,166,336,741	100.0%

*Total does not include nontaxable and non-assessable parcels

REAL PROPERTY BASE YEAR DISTRIBUTION

SECURED ROLL PROPOSITION 13 BASE YEAR VALUES

BASE YEAR	PARCELS	PERCENT OF TOTAL PARCELS	ASSESSED VALUE	PERCENT OF TOTAL ASSESSMENT
1975	35,087	7.7%	4,871,684,424	3.3%
1976	2,951	0.7%	361,824,842	0.2%
1977	3,712	0.8%	482,237,668	0.3%
1978	4,524	1.0%	663,666,641	0.4%
1979	4,497	1.0%	1,042,212,066	0.7%
1980	4,079	0.9%	790,190,752	0.5%
1981	2,886	0.6%	574,397,360	0.4%
1982	2,446	0.5%	539,832,569	0.4%
1983	2,229	0.5%	844,541,324	0.6%
1984	4,652	1.0%	1,175,777,669	0.8%
1985	3,663	0.8%	819,256,739	0.5%
1986	4,549	1.0%	1,105,519,260	0.7%
1987	6,209	1.4%	1,517,644,485	1.0%
1988	5,422	1.2%	1,513,697,768	1.0%
1989	6,204	1.4%	1,658,702,317	1.1%
1990	7,216	1.6%	2,175,842,115	1.5%
1991	5,353	1.2%	1,751,730,825	1.2%
1992	4,507	1.0%	1,724,138,644	1.2%
1993	4,859	1.1%	1,661,062,719	1.1%
1994	6,050	1.3%	1,927,350,396	1.3%
1995	5,388	1.2%	1,644,583,416	1.1%
1996	6,103	1.3%	1,726,019,279	1.2%
1997	6,727	1.5%	2,182,816,948	1.5%
1998	7,941	1.8%	2,326,386,071	1.6%
1999	10,281	2.3%	3,201,906,616	2.1%
2000	11,123	2.5%	3,450,726,285	2.3%
2001	12,573	2.8%	4,461,919,737	3.0%
2002	14,450	3.2%	5,456,835,905	3.7%
2003	15,287	3.4%	6,754,974,330	4.5%
2004	17,127	3.8%	8,382,702,560	5.6%
2005	15,411	3.4%	8,449,829,742	5.7%
2006	10,339	2.3%	7,559,975,555	5.1%
2007	9,775	2.2%	6,850,017,261	4.6%
2008	12,690	2.8%	5,701,690,668	3.8%
2009	22,323	4.9%	5,864,953,305	3.9%
2010	19,236	4.2%	5,154,427,014	3.5%
2011	18,893	4.2%	5,183,343,980	3.5%
2012	21,843	4.8%	5,493,457,313	3.7%
2013	24,690	5.4%	7,435,423,863	5.0%
2014	22,890	5.0%	8,258,756,052	5.5%
2015	24,327	5.4%	9,495,903,256	6.4%
2016	22,976	4.9%	7,156,416,235	4.5%
Total*	453,488	100.0%	149,394,375,974	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	2011-12 GROSS VALUE	2012-13 GROSS VALUE	2013-14 GROSS VALUE	2014-15 GROSS VALUE	2015-16 GROSS VALUE	2016-17 GROSS VALUE
Aircraft	\$113,422,233	\$98,864,759	\$111,052,365	\$190,963,884	\$214,405,225	\$203,830,934
Boats/Vessels	\$157,767,380	\$150,564,032	\$150,910,543	\$145,270,512	\$149,562,213	\$150,227,809
Fixtures	\$1,896,745,417	\$1,940,931,550	\$1,973,124,044	\$2,158,672,571	\$2,202,633,602	\$2,120,737,474
Personal Property	\$2,787,006,656	\$2,719,266,123	\$3,065,783,438	\$3,374,783,943	\$3,370,374,073	\$3,245,287,769

SECURED PERSONAL PROPERTY	2011-12 GROSS VALUE	2012-13 GROSS VALUE	2013-14 GROSS VALUE	2014-15 GROSS VALUE	2015-16 GROSS VALUE	2016-17 GROSS VALUE
Fixtures	\$1,105,716,511	\$1,169,534,947	\$924,058,022	\$862,594,433	\$871,779,487	\$865,450,714
Personal Property	\$1,236,013,836	\$1,140,737,744	\$850,594,506	\$796,012,083	\$785,640,126	\$806,978,858



OFFICE OF THE ASSESSOR
SACRAMENTO COUNTY

EMPLOYEE OF THE QUARTER
April 1 - June 30, 2016

JASON REED

- Jason is dedicated to the Aircraft & Marine Division in Personal Property
- Jason has a very positive attitude which contributes to his ability to handle and soothe so many challenging customers
- Jason is a team player and recently proved it again when he volunteered to help out the Tax Collector's office in their time of need
- Jason's outstanding customer service is recognized throughout the County




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 July. The winning entry was submitted by Cheryl Perry of the Exemptions unit and symbolized the theme of Teamwork.

Photo by Shannon Heredia

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

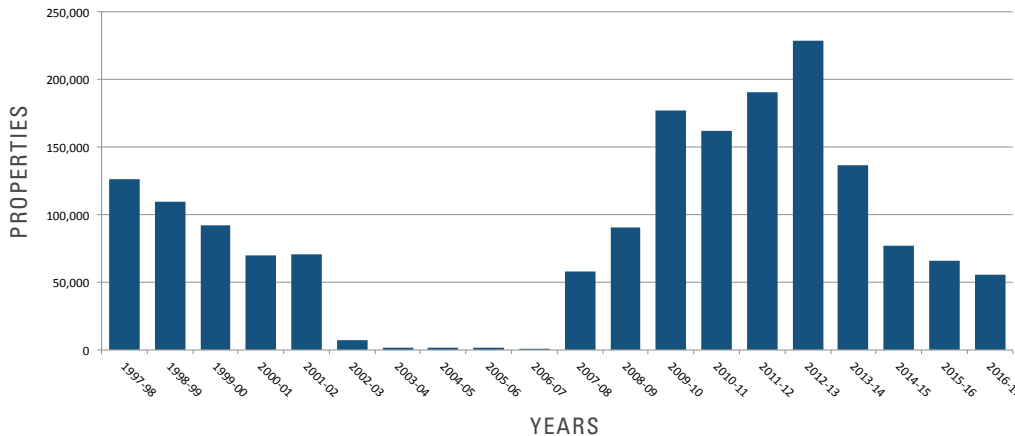
PARCELS RECEIVING HOMEOWNERS' EXEMPTION	2011	2012	2013	2014	2015	2016
Secured	237,908	233,320	227,582	223,521	220,925	220,347
Unsecured	23	21	21	19	21	21
TOTAL	237,931	233,341	227,603	223,540	220,946	220,368



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.

PROPOSITION 8 DECLINE IN VALUE



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
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
2016-17	55,468

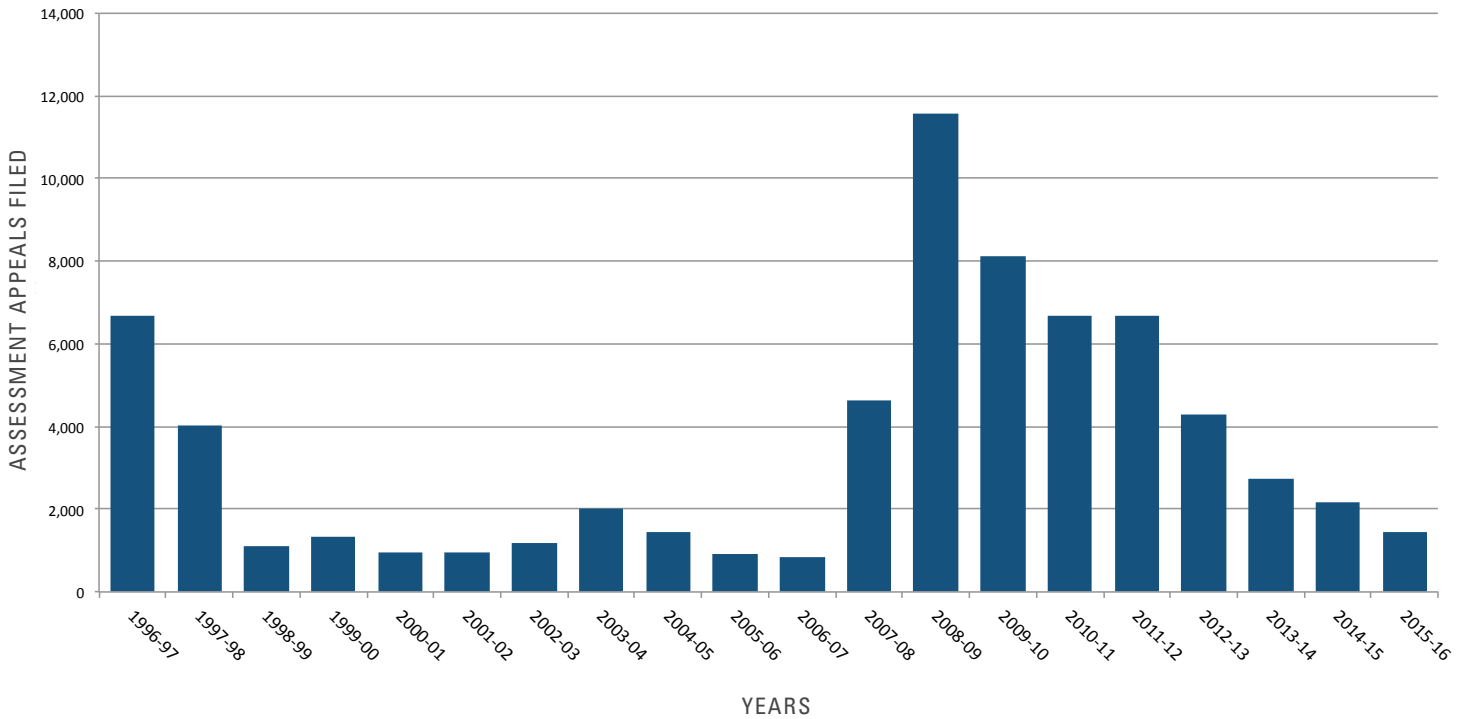
PROPOSITION 8 ASSESSMENTS BY JURISDICTION

JURISDICTION	PARCELS	2015-16 ASSESSED VALUE	2016-17 ASSESSED VALUE	INCREASE IN VALUE
Citrus Heights	2,700	982,358,770	1,036,520,827	54,162,057
Elk Grove	7,919	3,730,561,088	3,993,676,295	263,115,207
Folsom	3,493	1,977,270,867	2,098,378,324	121,107,457
Galt	1,107	392,333,608	404,619,403	12,285,795
Isleton	27	5,364,575	5,213,233	-151,342
Rancho Cordova	2,929	1,613,664,371	1,729,197,808	115,533,437
Sacramento City	17,369	8,494,927,987	9,064,183,307	569,255,320
Unincorporated	19,924	8,641,968,427	9,104,803,027	462,834,600
Total (Gross)	55,468	25,838,449,693	27,436,592,224	1,598,142,531

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 2016.

ASSESSMENT APPEALS

HISTORICAL ASSESSMENT APPEALS



YEAR	APPEALS FILED
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
2015-16	1,446

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.

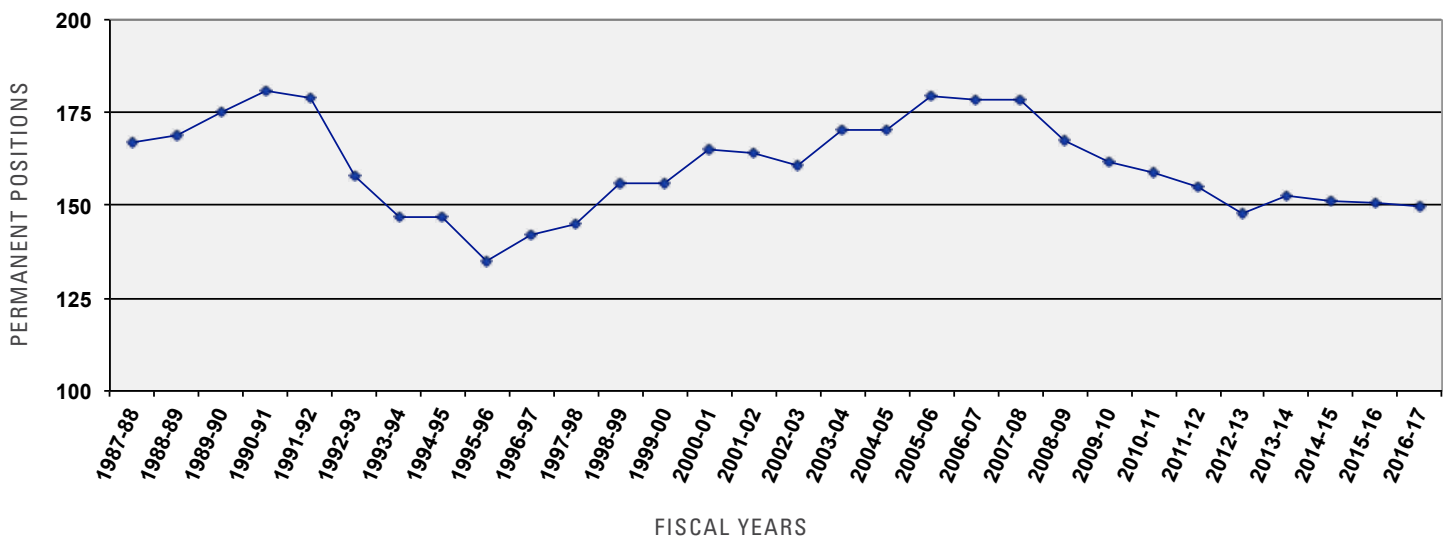


YEARLY COMPARISON OF ASSESSOR'S WORKLOAD

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
REAL PROPERTY APPRAISALS						
Sales and Transfers	41,425	41,989	40,411	34,559	30,628	32,562
New Construction Permits	6,654	5,419	5,915	7,663	10,867	10,700
Prop 8 Assessments	190,154	228,605	136,264	77,149	66,077	55,468
BUSINESS AND PERSONAL PROPERTY						
Boats	8,514	8,090	7,764	7,643	7,973	8,190
Aircraft	548	567	571	596	576	506
Business Accounts	31,361	31,149	30,155	30,498	30,706	30,169
Audits	293	212	186	217	198	252
MAPPING SERVICES						
Assessor's Maps Maintained	9,384	9,406	9,423	9,463	9,508	9,562
New Parcels Created	611	1,090	873	1,879	2,204	2,064
DOCUMENTS PROCESSED						
Ownership Changes	69,540	66,934	70,511	58,363	58,038	66,674
Mailing Address Changes	12,811	14,636	11,956	12,879	10,809	11,771
Prop 60 Base Year Transfers	48	39	40	53	96	125
Parent-Child Exclusions	3,198	3,109	3,322	2,785	3,018	3,606
EXEMPTIONS PROCESSED						
Homeowners'	17,040	17,798	14,907	13,768	14,750	16,274
Institutional	3,583	3,683	3,704	3,821	3,867	3,954
Disabled Veterans'	2,003	2,088	2,170	2,267	2,373	2,467
ASSESSMENT APPEALS AND REQUESTS FOR REVIEW						
Appeal Applications	6,675	6,662	4,294	2,729	2,183	1,446
Review Requests	3,087	9,984	8,106	2,159	2,266	1,245

YEARLY COMPARISON OF STAFFING LEVELS

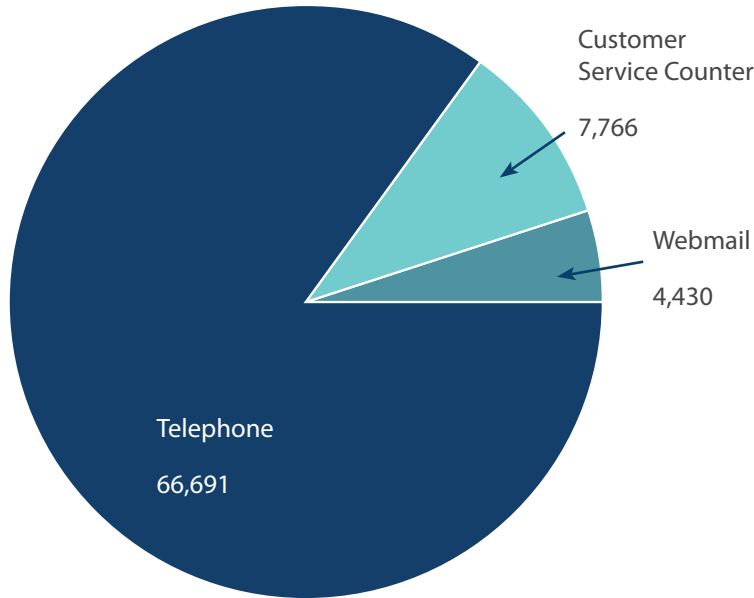
HISTORICAL STAFFING LEVELS



SOLUTION-ORIENTED CUSTOMER SERVICE

Over 7,700 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

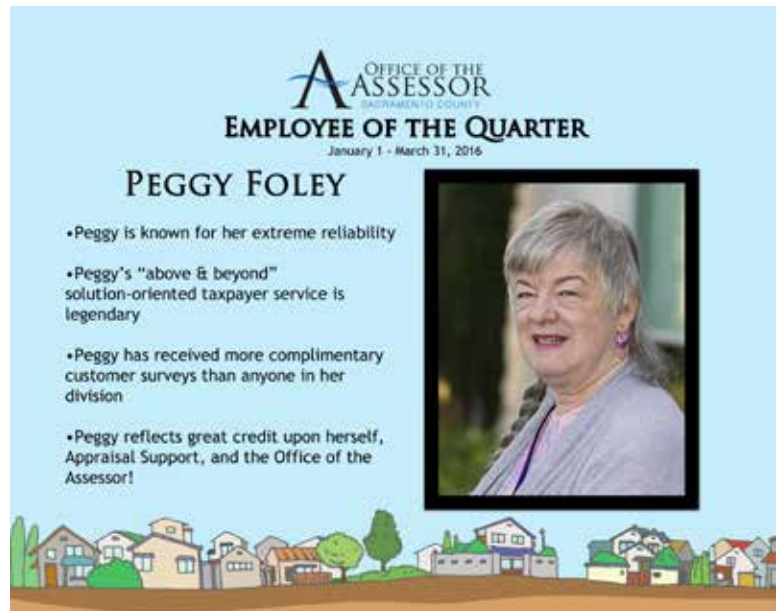


Photo by Shannon Heredia

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: PHIL SERNA, District 1, ROBERTA MACGLASHAN, District 4, SUSAN PETERS, District 3, PATRICK KENNEDY, District 2, DON NOTTOLI, District 5

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
- California State Board of Equalization
- California Assessors' Association



NAVDEEP S. GILL
County Executive Officer

ACKNOWLEDGEMENTS

- Janet Lewis, Supervising Real Property Appraiser*
- Susan Toppenberg, IT Analyst*
- Shannon Heredia, Senior Real Property Appraiser*
- Commerce Printing Design Team*



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

