

2018

Annual Report



Office of the Assessor
Sacramento County
Christina Wynn, Assessor

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THE ROLE OF THE ASSESSOR

The Assessor's primary responsibility is to value taxable property. The Assessor locates all taxable property in Sacramento County, identifies the owner, and describes the property. The Assessor determines a value for all taxable property and applies all legal exemptions and exclusions, as of January 1st of the calendar year.

Property value is determined by the Assessor and applicable state and local laws. Although this value is then used to calculate property taxes, the Assessor does not set property tax rates, issue tax bills to property owners, or receive property tax payments.

The Assessor must complete an assessment roll showing the assessed values for all property and maintain records of the above. The Assessor provides taxpayers and the public access to assessment roll information, as allowed by law.



Photo Credit: Manka Belgal, provided by Visit Folsom

PROPOSITION 13

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 occur, the assessed value of a property should increase by no more than 2 % per year.



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MESSAGE FROM ASSESSOR CHRISTINA WYNN

For fiscal year 2018-2019, Sacramento County's gross assessed value of taxable property increased by 6.75%, or \$10.6 billion, over last year. This is the sixth consecutive year of positive assessment growth in Sacramento County. The annual assessment roll is based upon assessed property values countywide as of January 1. The County's net assessed value after the deduction of property tax exemptions for homeowners, disabled veterans and charitable organizations is \$160.4 billion.

The primary factors that contributed to the increase for the 2018-2019 property tax roll include continued sale price appreciation and ongoing development in the residential and commercial real estate markets. Between January 2017 and January 2018, the Sacramento County single family residential annual median sale price rose approximately 7.9% from \$315,000 to \$340,000. Between January 2018 and January 2019, the Sacramento County single family residential annual median sale price increased 7.4% from \$340,000 to \$365,000. The data, although positive, reflects a slowing trend in the momentum of median sale price increases.

Valuations in the Commercial/Industrial and Apartment sectors reflected a similar positive upward trend in appreciation and these sectors added approximately \$4.65 billion of assessed value to the roll, a healthy contribution of nearly 43% of this year's roll increase.

The 2018-2019 assessment roll resulted in approximately \$1.6 billion in revenue to fund schools, law enforcement, parks and other public services. Annually, public education receives 49.5% and special districts receive 17.3% of every property tax dollar. The Sacramento County general fund receives 16.3%, incorporated cities receive 10.8%, and redevelopment successor agencies receive 6.1% of the revenue.

Aside from the active real estate market, technology upgrades played a major role in our operations this year. After more than a decade of planning, development, and testing, our office successfully launched a new Oracle-based assessor information management system "NewAIMS". This new system replaced a COBOL based legacy system developed over 4 decades ago. Our County is the first in the state to successfully develop and implement a modernized assessor information management system. What makes this accomplishment even more amazing is that the system was developed in-house, no outside vendors or contractors were utilized. NewAIMS provides operational efficiencies by providing an integrated electronic workflow, production management, improved data verification, record tracking and security, flexible reporting, and improved data integration with shared County systems.



FROM THE ASSESSOR, CONTINUED

Customer service remains a top priority and we are dedicated to providing responsive, efficient and professional service to the public. We are continually looking for ways to improve our service delivery, whether we are contacted by phone, in person, or online.

We at the Assessor's Office consider ourselves to be a vital member of the Sacramento County team and I would like to thank Chair Susan Peters and the members of the Board of Supervisors, as well as County Executive Nav Gill and his staff, for their support. I would also like to thank Ben Lamera, Director of Finance, and his staff for their efforts. Property tax administration is a collaborative effort on the part of the Assessor, Auditor-Controller, and Treasurer – Tax Collector and we strive to work together to serve the citizens of Sacramento County as seamlessly as possible.

Lastly, I would like to acknowledge the efforts of the staff of the Assessor's Office. They are committed to providing equitable, accurate and timely assessments and property information with professionalism, efficiency and integrity. Through their dedication to extraordinary public service and continuous innovation and improvement, they demonstrate that the greatest resource of the Assessor's Office is the staff.

Sincerely,

Christina Wynn
Sacramento County Assessor

Our Mission

We provide equitable, timely, and accurate property tax assessments and information.

Our Values

Professionalism

Efficiency

Integrity

PROPERTY TAX WORK FLOW



Photo Credit: pixabay.com



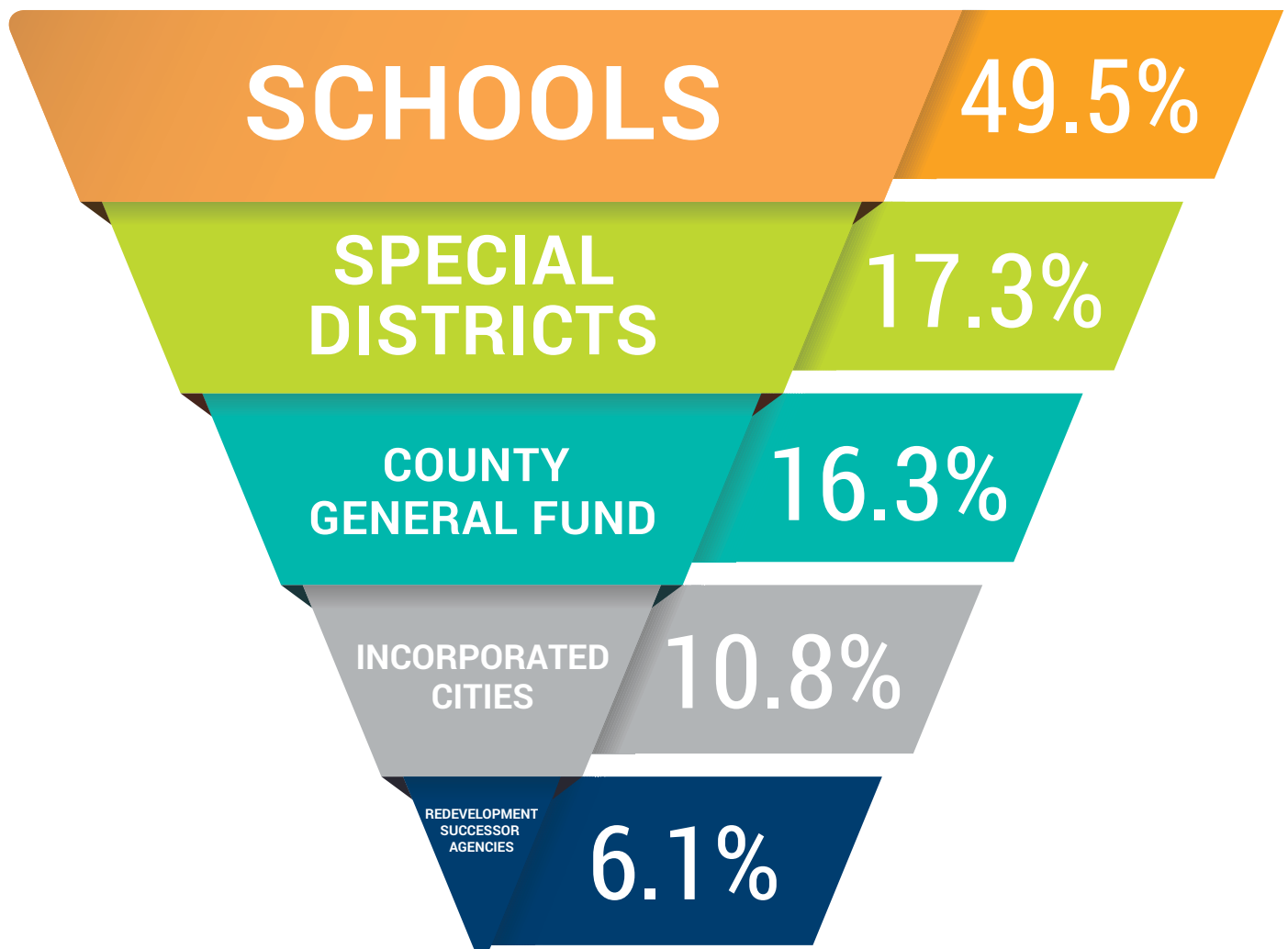
Photo Credit: flickr-Sacramento County

PROPERTY TAXES AT WORK

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 law.

After the deduction of property tax exemptions for homeowners', disabled veterans, and charitable organizations, the County's total net assessed value for 2018-19 is over \$160 billion.

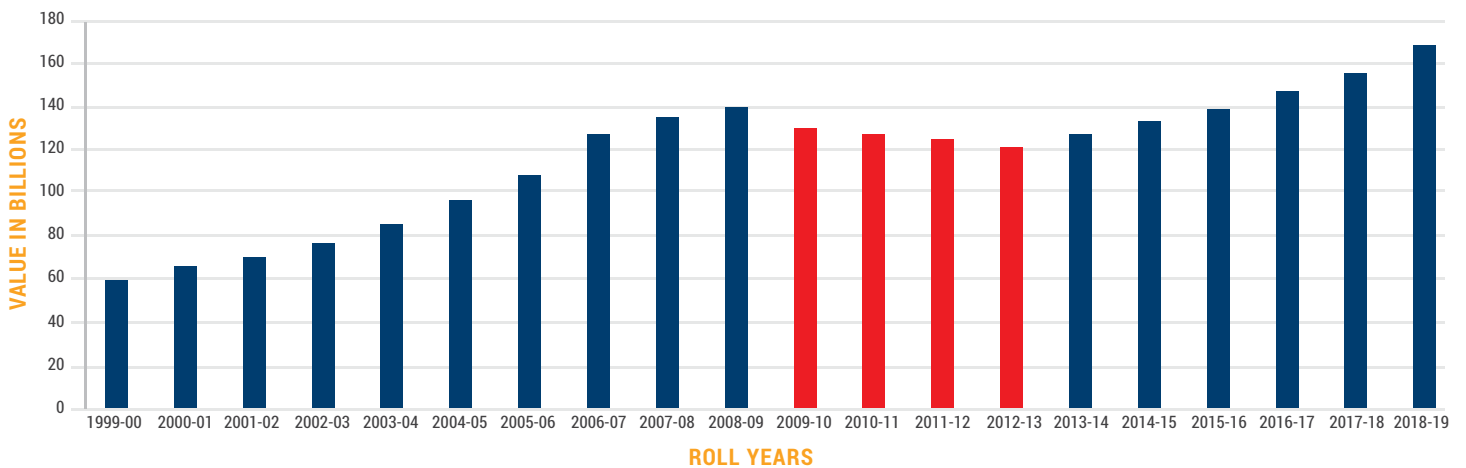
Property tax revenue supports over 175 local government agencies, including schools, cities, redevelopment successor agencies and special districts such as fire, park, community service and cemetery districts.



20 YEAR HISTORY OF LOCAL ASSESSMENT ROLL

Year	Assessed Value*	Amount of Increase	Percent Change
1999-00	60,683,947,741	3,559,207,548	6.23
2000-01	65,492,664,146	4,808,716,405	7.92
2001-02	70,865,516,436	5,372,852,290	8.20
2002-03	77,723,045,414	6,857,528,978	9.68
2003-04	85,081,667,450	7,358,622,036	9.47
2004-05	95,302,760,110	10,221,092,660	12.01
2005-06	109,328,224,993	14,025,464,883	14.72
2006-07	125,674,965,255	16,346,740,262	14.95
2007-08	137,707,020,735	12,032,055,480	9.57
2008-09	140,630,362,269	2,923,341,534	2.12
2009-10	131,627,517,985	-9,002,844,284	-6.40
2010-11	128,769,550,688	-2,857,967,297	-2.17
2011-12	124,811,746,576	-3,957,804,112	-3.07
2012-13	121,495,031,861	-3,316,714,715	-2.66
2013-14	126,311,591,786	4,816,559,925	3.96
2014-15	134,497,818,408	8,186,226,622	6.48
2015-16	140,691,283,846	6,193,465,438	4.60
2016-17	148,052,405,413	7,361,121,567	5.23
2017-18	157,548,104,712	9,495,699,299	6.41
2018-19	168,181,179,703	10,633,074,991	6.75

*Gross Totals, Secured and Unsecured



DISTRIBUTION OF VALUE BY PROPERTY TYPE

2018-2019 Secured Values

2018-19 Distribution of Secured Value by Property Type		
Property Type	2018-19 Assessments	2018-19 Value
Vacant Land: Residential	15,388	1,873,464,206
Single Family Residential (includes PUDs)	376,772	102,086,100,725
Condominiums	13,783	2,168,206,549
Manufactured Homes	8,046	412,335,501
Multi-Family Residential 2-4 units	15,802	4,106,131,296
Multi-Family Residential 5 or more units	3,734	10,693,994,048
Commercial/Industrial	17,158	35,251,435,275
Vacant Land: Commercial/Industrial	3,444	1,140,728,293
Agricultural (row crops, trees, vines, etc.)	921	486,165,238
Agricultural Improvements (barn, dairy, etc.)	231	165,013,714
Retricted Agriculture (Open Space, CA LCA)*	1,458	711,280,565
Vacant Agriculture (grazing, unused acreage)	290	19,123,181
Other Rural	159	149,294,622
Taxable Possessory Interests (Secured)	1	5,300,000
Oil, Gas, Minerals	144	49,862,171
Other**	15,149	1,953,422,255
Gross Total (Before Exemptions)***	472,480	161,271,857,639

* California Land Conservation Act

** Church/Welfare, Gov't. Owned, Miscellaneous Vacant Land

*** Includes Secured Fixtures and Personal Property



Photo Credit: Sophia Palileo

LOCAL ASSESSMENT ROLL BY JURISDICTION

2018-19 Summary of Property Types by Jurisdiction								
Jurisdiction	Single Family* with HEX**	Single Family* without HEX**	Multi Family Residential	Vacant Land	Commercial	Agricultural	Other***	Total
Citrus Heights	13,208	10,539	1,419	349	584	0	574	26,673
Elk Grove	26,628	22,303	368	1,945	958	25	1,729	53,956
Folsom	13,220	8,460	312	1,132	731	11	1,332	25,198
Galt	3,746	3,204	182	240	186	8	250	7,816
Isleton	83	150	22	151	72	1	55	534
Rancho Cordova	9,684	8,841	917	1,022	1,319	25	569	22,377
Sacramento City	61,589	62,912	8,929	8,476	6,543	11	4,824	153,284
Unincorporated	84,344	70,039	7,417	7,078	5,354	2,610	5,800	182,642
Totals	212,502	186,448	19,566	20,393	15,747	2,691	15,133	472,480

* Single Family Includes Mobile/Manufactured Homes, PUD, Condominiums

** HEX is Homeowners' Exemption

*** Other Includes Church/Welfare, Miscellaneous Vacant Land

2018-19 Local Assessment Roll Totals by Jurisdiction						
Jurisdiction	# of Parcels 2017-18	2017-18 Value	# of Parcels 2018-19	2018-19 Value	Current Year Change in Value*	Percent of Current Roll*
Citrus Heights	29,266	6,705,041,052	28,051	7,063,922,701	5%	4%
Elk Grove	56,524	19,085,593,676	56,322	20,223,193,845	6%	12%
Folsom	28,499	12,929,604,221	27,342	13,820,661,275	6%	9%
Galt	8,846	1,946,803,914	8,409	2,133,543,386	9%	1%
Isleton	629	50,440,157	569	56,774,267	11%	<1%
Rancho Cordova	25,691	8,063,378,466	24,335	8,693,934,040	7%	5%
Sacramento City	170,712	47,304,961,475	163,699	51,217,709,547	8%	32%
Unincorporated Area***	188,774	54,995,729,595	195,926	58,736,958,830	6%	36%
Totals**	508,941	151,081,552,556	504,653	161,946,697,891	7%	100%

* Percentages rounded to the nearest whole number

** Net Total Tangible, Secured & Unsecured (Gross Total less Unreimbursed Exemptions)

*** Includes pipelines, allocated countywide

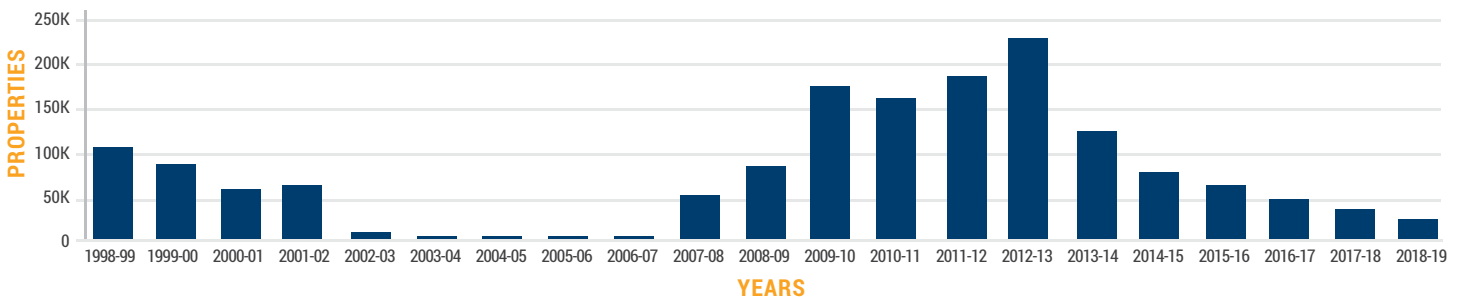
PROPOSITION 8 DECLINE IN MARKET VALUE

Proposition 13 did not recognize that market values could decline over time. Proposition 8, enacted in 1978, recognizes declines in market value for property tax purposes and requires the Assessor to annually enroll either a property's Proposition 13 value (factored for inflation no more than 2% annually) or current market value as of January 1 (lien date) of each year, whichever is less.

Prop 8 assessments are temporary reductions. After a Prop 8 value has been enrolled, that property's value is reviewed each year as of January 1 to determine whether its current market value is less than its factored value. These values are not subject to the 2% cap on annual increases. At no time, however, may an assessed value exceed its Prop 13 factored base year value level.

Year	Prop 8 Assessments	Year	Prop 8 Assessments	Year	Prop 8 Assessments
1998-99	109,612	2005-06	1,400	2012-13	228,605
1999-00	92,032	2006-07	945	2013-14	136,264
2000-01	70,197	2007-08	57,862	2014-15	77,149
2001-02	70,561	2008-09	90,199	2015-16	66,077
2002-03	7,138	2009-10	176,524	2016-17	55,468
2003-04	1,837	2010-11	161,637	2017-18	42,151
2004-05	1,307	2011-12	190,154	2018-19	33,468

Proposition 8 Decline in Value



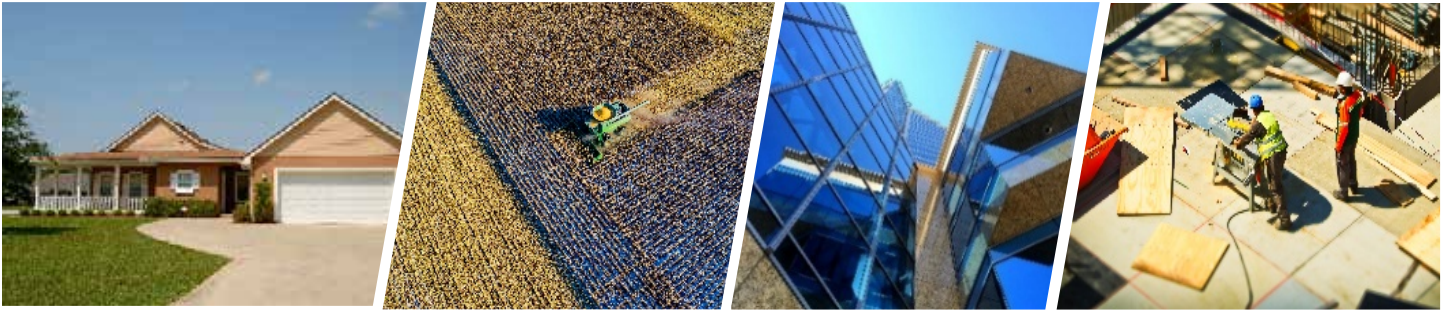


Photo Credit: pexels.com

PROPOSITION 8 BY JURISDICTION

Decline in Market Value

Due to the strengthening real estate market, as of January 1, 2018, over 8,200 properties were no longer eligible for Prop 8 assessments. These assessments will appear on tax bills issued in October 2018.

Proposition 8 Assessments by Jurisdiction				
Jurisdiction	2018-19 Parcels	2017-18 Assessed Value	2018-19 Assessed Value	Increase in Value
Citrus Heights	1,433	707,596,773	723,724,250	16,127,477
Elk Grove	5,744	2,714,085,467	2,904,918,269	190,832,802
Folsom	1,973	1,406,055,922	1,468,638,080	62,582,158
Galt	718	289,425,102	309,983,960	20,558,858
Isleton	25	5,523,003	5,660,432	137,429
Rancho Cordova	1,704	1,142,593,991	1,219,724,269	77,130,278
Sacramento City	9,789	5,429,312,726	5,643,357,041	214,044,315
Unincorporated Area	12,082	5,726,146,778	6,087,132,697	360,985,919
Total (Gross)	33,468	17,420,739,762	18,363,138,998	942,399,236



The Assessor’s Leadership Team and Spirit Committee partnered to sponsor a voluntary logo contest as part of the annual office picnic. The winning entry “All Systems Go” was **designed by Anita Pathak**, GIS Analyst II in our Mapping Division. The image depicts the valuation role of the Assessors’ Office and the assessable property within Sacramento County.

BUSINESS AND PERSONAL PROPERTY

Unlike real property, business and personal property are 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.



Photo Credit: pexels.com

Personal Property Assessment Analysis

Unsecured Personal Property	2014-15 Gross Value	2015-16 Gross Value	2016-17 Gross Value	2017-18 Gross Value	2018-19 Gross Value
Aircraft	190,963,884	214,405,225	203,830,934	274,081,955	237,779,656
Boats/Vessels	145,270,512	149,562,213	150,227,809	167,411,237	177,254,197
Fixtures	2,158,672,571	2,202,633,602	2,120,737,474	2,271,778,257	2,322,074,717
Personal Property	3,374,783,943	3,370,374,073	3,245,287,769	3,225,951,637	3,597,606,460
Secured Personal Property					
Fixtures	862,594,433	871,779,487	865,450,714	876,162,619	994,705,883
Personal Property	796,012,083	785,640,126	806,978,858	877,796,237	992,756,987

OFFICE OF THE ASSESSOR
EMPLOYEE OF THE QUARTER
April 1 - July 31, 2017

JACKIE WILLIAMS

- Jackie successfully completed the appraisal and enrollment of over 2,000 Possessory Interest assessments for the 2017-2018 roll.
- Key appraiser in completing the \$370M Possessory Interest appraisal of the Golden 1 Center - one of the most challenging appraisal assignments in this business.
- Jackie is always happy to coach someone through an appraisal or enrollment issue.






Photo Credit: Shannon Heredia

OFFICE OF THE ASSESSOR
EMPLOYEE OF THE QUARTER
October 1 - December 31, 2017

SAMANTHA PALILEO

- Samantha is always one of the first to volunteer for special projects and has received the most positive reviews from customers.
- Samantha has excellent customer service skills, a strong work ethic, and a very positive attitude.
- "Samantha was awesome, she was so knowledgeable. Please have her train everybody else. Her customer service skills are outstanding." Yaney M. 11/16/17






Photo Credit: 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. A property need not be a single family residence to qualify. 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.

Total Homeowners Exemptions by Roll Year (7/1 - 6/30)					
Parcels Receiving Homeowners Exemption	2014	2015	2016	2017	2018
Secured	223,521	220,925	220,347	218,869	215,528
Unsecured	19	21	21	23	20
Total	223,540	220,946	220,368	218,892	215,548

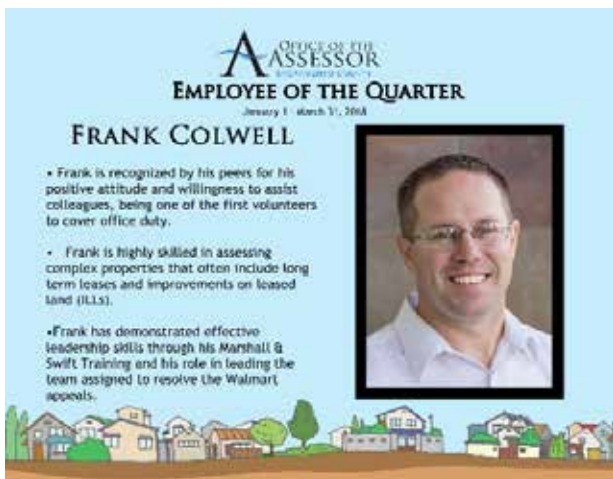


Photo Credit: Shannon Heredia



Photo Credit: Shannon Heredia

HISTORICAL 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. The Board then rules on the value of the property in question.

YEAR	APPEALS FILED	YEAR	APPEALS FILED	YEAR	APPEALS FILED
1997-98	4,008	2004-05	1,446	2011-12	6,662
1998-99	1,122	2005-06	901	2012-13	4,294
1999-00	1,345	2006-07	854	2013-14	2,729
2000-01	969	2007-08	4,642	2014-15	2,183
2001-02	948	2008-09	11,549	2015-16	1,446
2002-03	1,188	2009-10	8,119	2016-17	1,274
2003-04	2,034	2010-11	6,675	2017-18	1,186

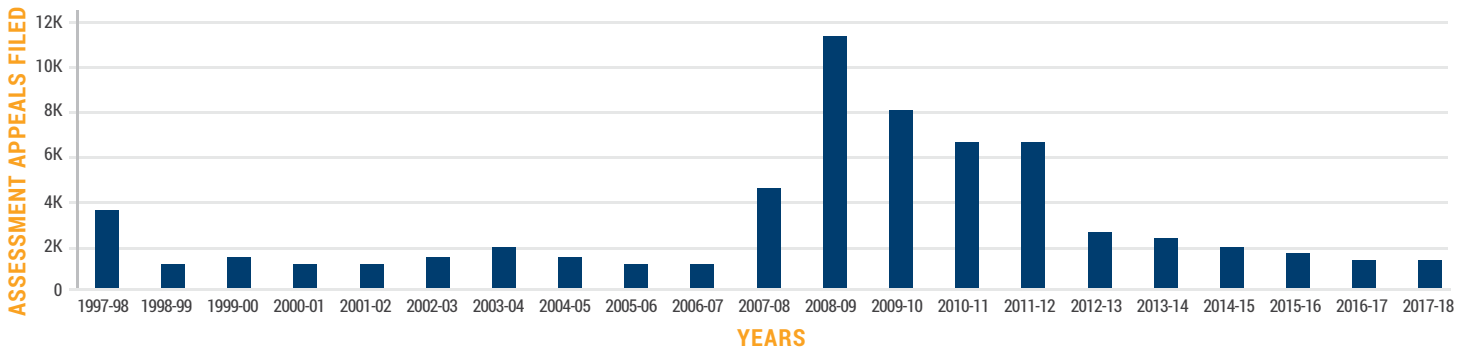
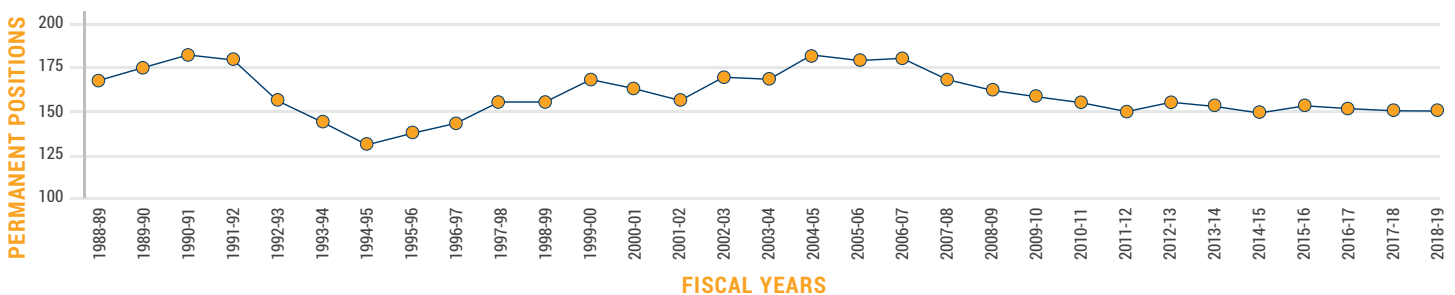


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YEARLY COMPARISON OF ASSESSOR'S WORKLOAD

	2014-15	2015-16	2016-17	2017-18	2018-19
REAL PROPERTY APPRAISALS					
Sales and Transfers	34,559	30,628	32,562	34,427	35,042
Assessable New Construction	4,153	9,102	4,716	6,046	6,047
Prop 8 Assessments	77,149	66,077	55,468	42,151	33,468
BUSINESS AND PERSONAL PROPERTY					
Boats	7,643	7,973	8,190	8,719	9,154
Aircraft	596	576	506	593	565
Business Accounts	22,259	22,157	21,473	21,842	22,454
Audits	217	198	252	237	247
MAPPING SERVICES					
Assessor's Maps Maintained	9,463	9,508	9,562	9,610	9,630
New Parcels Created	1,879	2,204	2,064	2,581	2,966
DOCUMENTS RECEIVED					
Recorded documents received	72,227	71,909	75,526	77,971	77,867
Total Building Permits Received	7,663	10,867	51,176	55,751	60,871
Mailing Address Changes	12,879	10,809	11,771	11,153	35,834
Prop 60 Base Year Transfers	53	96	125	249	202
Parent-Child Exclusions	2,785	3,018	3,606	3,697	2,993
EXEMPTIONS PROCESSED					
Homeowners'	13,768	14,750	16,274	16,286	35,521
Institutional	3,821	3,867	3,954	3,601	3,818
Disabled Veterans'	2,267	2,373	2,467	2,610	3,147
ASSESSMENT APPEALS AND REQUESTS FOR REVIEW					
Appeal Applications	2,729	2,183	1,446	1,274	1,186
Review Requests	2,159	2,266	1,245	1,081	829

Yearly Comparison of Staffing Levels | Historical Staffing Levels



SOLUTION-ORIENTED CUSTOMER SERVICE



Customer Service Feedback

“...was so helpful and patient with helping me fill out my PR 58 forms. Thank You!!!”

“Great service! Thanks. ... was very polite and answered all my questions patiently. Keep up the good work!”

“Received property info & more, above & beyond (Real Property and Property Transfer)”

“Dear Assessor Wynn, Just to let you know that I received excellent help from your staff...when I visited your office today. She was very knowledgeable and easy to work with.”

Visit or Contact Us

The Sacramento 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

Lobby Service

- ▶ 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 at www.assessor.saccounty.net

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

Real Property Assessment

(916) 875-0700

assessor@saccounty.net

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

Reporting Changes in Business Location

Fixtures

Boats and Aircraft

Leased Equipment

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



Left to Right: **Susan Peters**, District 3, **Don Nottoli**, District 5, **Patrick Kennedy**, District 2, **Phil Serna**, District 1, **Sue Frost**, District 4
Photos on this page courtesy of Sacramento County Public Information Office

Navdeep S. Gill
County Executive

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

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

Acknowledgements

- Janet Lewis, Chief Appraiser, Assessment Standards
- Janell Dale , Senior Real Property Appraiser
- Lance Weibel, Senior Real Property Appraiser
- Cameron Cecil, Associate Real Property Appraiser
- Samantha Palileo, Office Specialist II
- Tami Frizzell, Chief Appraiser, Systems
- Scott King, IT Analyst II
- Crystal Ahern, PPM, Graphic Design

PROPERTY TAX ASSESSMENT CALENDAR

JANUARY

1ST ▶ Lien Date for next assessment roll year. Taxes become a lien on all taxable property at 12:01 am.

FEBRUARY

15TH ▶ Deadline to file all exemption claims – Veterans', Homeowners', Church, Religious, Welfare, Historical Aircraft, and other institutional exemptions.*

APRIL

1ST ▶ 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.

10TH ▶ Last day to pay second installment of secured property taxes without penalty. This tax is based on property values for the January lien date 15 months earlier.*

MAY

7TH ▶ Last day to file a business personal property statement without incurring a 10% penalty.

JULY

1ST ▶ 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.

2ND ▶ First day to file a Decline-in-Value Review with the Assessor if you feel the market value of your property is below your Proposition 13 value. First day to file an assessment appeal application with the Clerk of the Board of Supervisors.

AUGUST

31ST ▶ Last day to pay taxes on unsecured tax bills without penalty.*

NOVEMBER

30TH ▶ Last day to file assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors for annual tax bills.*

DECEMBER

10TH ▶ Last day to pay first installment of secured property tax bills without penalty.*

31ST ▶ Last day to file a Decline-in-Value Review if you feel the market value of your property is below your Proposition 13 value.

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



Christina Wynn, Assessor
County of Sacramento

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