



2019

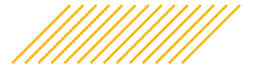
Annual Report

Office of the Assessor
Sacramento County
Christina Wynn, Assessor

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The Role of the Assessor

The Assessor is elected by the people of Sacramento County and is the Chief Administrator of the Assessor's Office. The Assessor's primary responsibility is to locate all taxable property in Sacramento County; identify its ownership; appraise and assess this property, apply all legal exemptions and exclusions, as of January 1st of the calendar year; and to list it on the assessment roll.

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 or receive property tax payments.

The Assessor must maintain records of the above and provide property owners and the public access to assessment roll information, as allowed by law.

OUR MISSION

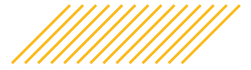
We provide equitable, timely, and accurate property tax assessments and information.

OUR VALUES

- Professionalism
- Integrity
- Efficiency



Message from Assessor Christina Wynn



I am pleased to report that the annual assessment roll has now topped a record \$179 billion, a 6.53% increase over last year. The assessment roll reflects the total gross assessed value of locally assessed real, business, and personal property in Sacramento County as of January 1, 2019. After the deduction of property tax exemptions for homeowners, disabled veterans, and charitable organizations, the net assessed value is \$170.3 billion.

This seventh annual increase reflects a steady volume of sale transactions, new construction projects, and continued market value increases in Sacramento County's residential and commercial markets. While the total assessed value for the County increased by over 6%, the assessed value of most properties increased only 2% due to the protections of Proposition 13. A majority of the roll growth resulted from new base year values established at current market levels for properties that have changed ownership or experienced new construction.

The 2019-20 assessment roll will generate approximately \$1.7 billion in property tax revenue. This year's roll growth will yield an additional \$100 million in revenue over last year. Property tax revenue funds over 175 local government agencies, including schools, special districts such as fire, park, and community service districts, as well as cities, and redevelopment agencies. Property tax revenue is the largest source of money for Sacramento County's General Fund.

I invite you to glance through the pages of this report where the story of property tax assessment in Sacramento County unfolds across the data charts and graphs. The people behind these numbers are the talented and dedicated staff of the Assessor's Office and I am proud of what they accomplished. I sincerely thank all the staff for their dedication to extraordinary public service and continuous improvement and their commitment to our mission and values.

Sincerely,

Christina Wynn
Sacramento County Assessor



In the Community



Property Tax Workflow

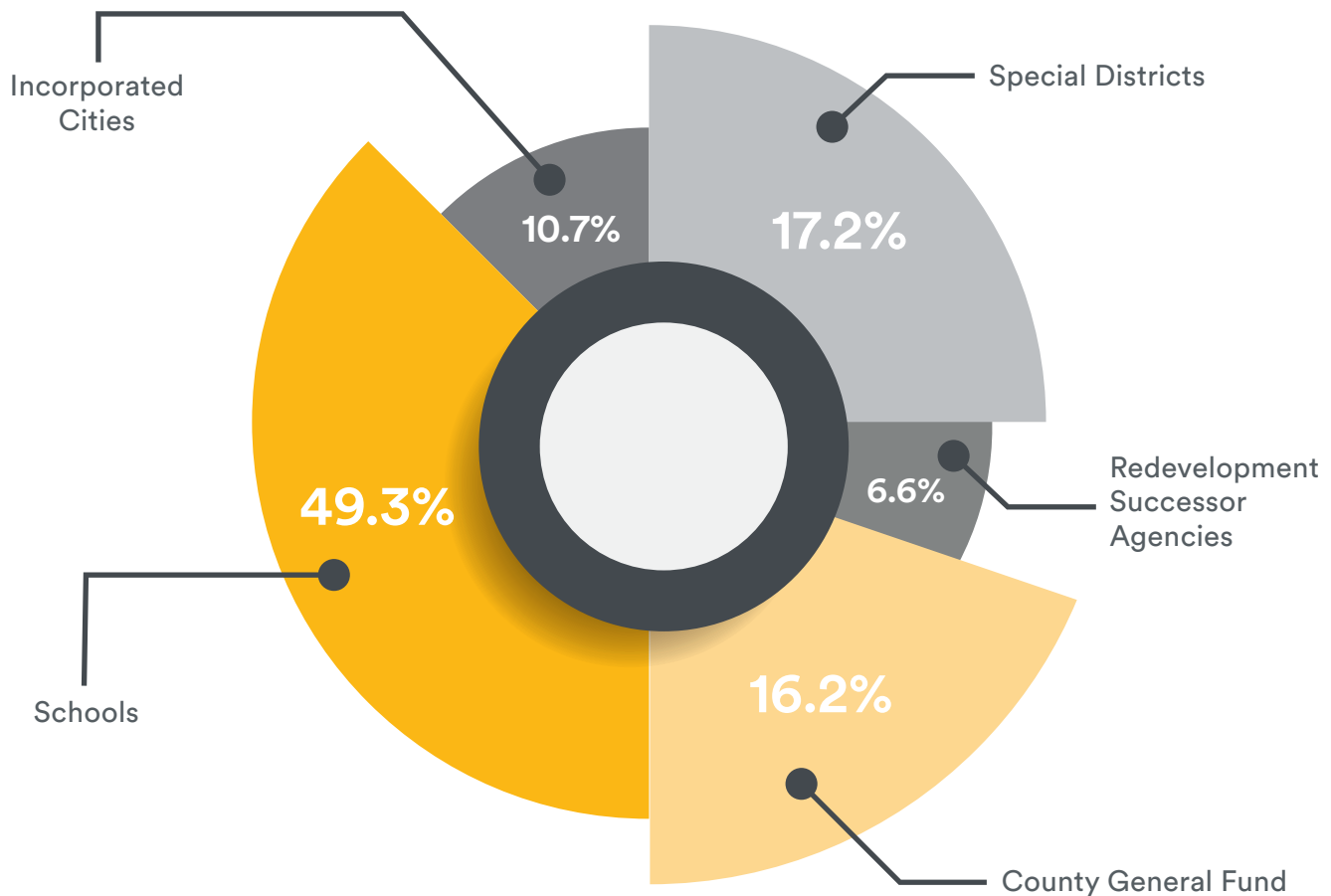


Property Tax Distribution

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 2019-20 is over \$170 billion.

Property tax revenue collected at the County level is distributed to over 175 local government agencies; cities, schools, and special districts such as fire, park, community service and cemetery districts.



2019-2020 Sacramento County Assessment Roll

Secured and Unsecured Net of Exemptions with Comparison to 2018-2019

| Year | Land | Improvements | Pers. Property | Total Before Ex | Non H/O Ex | Total | Homeowners Ex | Net Total |
|--|----------------|-----------------|----------------|-----------------|---------------|-----------------|---------------|-----------------|
| 2019-20 | 49,602,918,462 | 120,607,881,212 | 8,954,811,538 | 179,165,611,212 | 7,353,637,527 | 171,811,973,685 | 1,509,113,080 | 170,302,860,605 |
| 2018-19 | 46,963,094,672 | 112,895,907,131 | 8,322,177,900 | 168,181,179,703 | 6,234,481,812 | 161,946,697,891 | 1,511,128,608 | 160,435,569,283 |
| Difference | 2,639,823,790 | 7,711,974,081 | 632,633,638 | 10,984,431,509 | 1,119,155,715 | 9,865,275,794 | -2,015,528 | 9,867,291,322 |
| Increase in Assessed Values for Sacramento County | | | | 6.53% | | 6.09% | | 6.15% |
| Total Number of Secured Assessments | | | | 477,556 | | | | |
| Total Number of Unsecured Assessments | | | | 32,403 | | | | |
| Total Assessments | | | | 509,959 | | | | |

Non H/O Ex includes Institutional and Veterans' Exemptions, Secured and Unsecured

Distribution of Value by Property Type

Secured Real Property Value Comparison 2018 vs 2019

| Property Type | Parcel Count | | 2018-2019 | | Assessed Values | | 2018-2019 | |
|---|----------------|----------------|--------------|-------------|------------------------|------------------------|-----------------------|-------------|
| | 2019 | 2018 | # Change | % Change | 2019 | 2018 | \$ Change | % Change |
| Vacant Land - Residential | 16,421 | 15,388 | 1,033 | 6.7% | 2,003,590,342 | 1,873,464,206 | 130,126,136 | 6.9% |
| Single Family Residences | 380,260 | 376,772 | 3,488 | 0.9% | 108,723,604,319 | 102,086,100,725 | 6,637,503,594 | 6.5% |
| Condominiums | 13,577 | 13,783 | -206 | -1.5% | 2,295,187,758 | 2,168,206,549 | 126,981,209 | 5.9% |
| Manufactured Homes | 8,177 | 8,046 | 131 | 1.6% | 442,551,588 | 412,335,501 | 30,216,087 | 7.3% |
| Multi-Family 2 to 4 units | 16,004 | 15,802 | 202 | 1.3% | 4,426,256,841 | 4,106,131,296 | 320,125,545 | 7.8% |
| Agricultural | 3,016 | 3,059 | -43 | -1.4% | 1,565,358,366 | 1,530,877,320 | 34,481,046 | 2.3% |
| Multi-family 5 or more units | 3,913 | 3,734 | 179 | 4.8% | 11,923,037,719 | 10,693,994,048 | 1,229,043,671 | 11.5% |
| Commercial/Industrial | 17,058 | 17,159 | -101 | -0.6% | 37,022,190,692 | 35,256,735,275 | 1,765,455,417 | 5.0% |
| Vacant Commercial/Industrial Land | 3,432 | 3,444 | -12 | -0.3% | 1,246,889,702 | 1,140,728,293 | 106,161,409 | 9.3% |
| Oil, Gas, and Minerals | 131 | 144 | -13 | -9.0% | 47,126,283 | 49,862,171 | -2,735,888 | -5.5% |
| Church & Welfare Parcels | 1,275 | 1,138 | 137 | 12.0% | 1,821,338,015 | 1,805,320,369 | 16,017,646 | 0.9% |
| Common Area Parcels | 2,873 | 2,567 | 306 | 11.9% | 1,569,527 | 1,605,952 | -36,425 | -2.3% |
| Locally Assessed Utility Parcels (owned/leased) | 604 | 604 | 0 | 0.0% | 0 | 0 | 0 | 0.0% |
| Government Owned | 7,558 | 7,672 | -114 | -1.5% | 0 | 0 | 0 | 0.0% |
| Misc. Other | 3,257 | 3,168 | 89 | 2.8% | 190,180,750 | 146,495,934 | 43,684,816 | 29.8% |
| Totals | 477,556 | 472,480 | 5,076 | 1.1% | 171,708,881,902 | 161,271,857,639 | 10,437,024,263 | 6.5% |

Values are gross totals (land, improvement, fixtures and personal property) – before exemptions

2019-2020 Sacramento County Assessment Roll - Cities

Secured and Unsecured Net of Institutional Exemptions, before Homeowners' Exemptions

| Jurisdiction | 2019-20 | 2018-19 | Net Increase | % Increase |
|---------------------|------------------------|------------------------|----------------------|------------|
| Citrus Heights | 7,386,280,380 | 7,063,922,701 | 322,357,679 | 4% |
| Elk Grove | 21,279,713,049 | 20,223,193,845 | 1,056,519,204 | 5% |
| Folsom | 14,672,408,347 | 13,820,661,275 | 851,747,072 | 6% |
| Galt | 2,264,325,927 | 2,133,543,386 | 130,782,541 | 6% |
| Isleton | 61,908,949 | 56,774,267 | 5,134,682 | 8% |
| Rancho Cordova | 9,289,666,527 | 8,693,934,040 | 595,732,487 | 6% |
| Sacramento City | 55,084,240,000 | 51,217,709,547 | 3,866,530,453 | 7% |
| Unincorporated Area | 61,773,430,506 | 58,736,958,830 | 3,036,471,676 | 5% |
| Totals | 171,811,973,685 | 161,946,697,891 | 9,865,275,794 | 6% |

2019-2020 Sacramento County Assessment Roll - Schools

With Comparison to 2018-2019

| School District | 2019-20 | 2018-19 | Net Increase | % Increase |
|-------------------------|-----------------|-----------------|---------------|------------|
| Arcohe Union | 797,568,566 | 763,597,606 | 33,970,960 | 4% |
| Center Joint | 2,039,505,683 | 1,928,721,440 | 110,784,243 | 6% |
| Dry Creek Joint | 1,853,606,525 | 1,803,609,310 | 49,997,215 | 3% |
| Elk Grove Unified | 37,929,871,887 | 35,934,122,865 | 1,995,749,022 | 6% |
| Elverta Joint | 278,570,662 | 268,063,509 | 10,507,153 | 4% |
| Folsom Cordova | 66,415,577,268 | 62,833,352,834 | 3,582,224,434 | 6% |
| Galt Joint Union Elem | 2,824,700,050 | 2,675,090,908 | 149,609,142 | 6% |
| Galt Joint Union High | 3,622,268,616 | 3,438,688,514 | 183,580,102 | 5% |
| Los Rios CCD | 162,341,370,091 | 153,134,513,824 | 9,206,856,267 | 6% |
| Natomas Unified | 11,354,153,963 | 10,385,509,212 | 968,644,751 | 9% |
| River Delta Unified | 1,806,543,932 | 1,751,190,550 | 55,353,382 | 3% |
| Robla | 2,855,955,359 | 2,597,803,951 | 258,151,408 | 10% |
| Roseville Joint Union | 1,853,606,525 | 1,803,609,310 | 49,997,215 | 3% |
| Sacramento City Unified | 37,934,139,102 | 35,429,309,335 | 2,504,829,767 | 7% |
| San Joaquin Delta CC | 4,099,617,197 | 3,900,339,347 | 199,277,850 | 5% |
| San Juan Unified | 37,660,886,503 | 35,895,161,030 | 1,765,725,473 | 5% |
| Sierra Joint CC | 3,893,112,208 | 3,732,330,750 | 160,781,458 | 4% |
| Twin Rivers Unified | 36,679,030,141 | 35,024,674,343 | 1,654,355,798 | 5% |



Over 49% of local property tax revenue goes to fund public schools.

20 Year History of Local Assessment Roll



| Year | Assessed Value* | Amount of Increase | % Change |
|---------|-----------------|--------------------|----------|
| 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% |
| 2019-20 | 179,165,611,212 | 10,984,431,509 | 6.53% |

*Gross Totals, Secured and Unsecured

Proposition 13

Proposition 13 (Prop 13), a property tax limitation initiative that amended Article XIII A of the California Constitution, was passed by California voters in June of 1978. Prop 13 rolled back the assessed values of real property to the assessed values effective in 1975, establishing original base year values.

Under Prop 13, the base year value of real property is reset when a change of ownership occurs or new construction occurs. Generally, a change in ownership is a sale or transfer of property, while new construction is any improvement to property that is not considered normal maintenance.

Proposition 13 also limited the property tax rate to 1% plus the rate necessary to fund local voter-approved bonded indebtedness; the initiative also required base year values to be increased each year based on the percentage change in the Consumer Price Index (CPI) or 2%, whichever is less.

Proposition 8

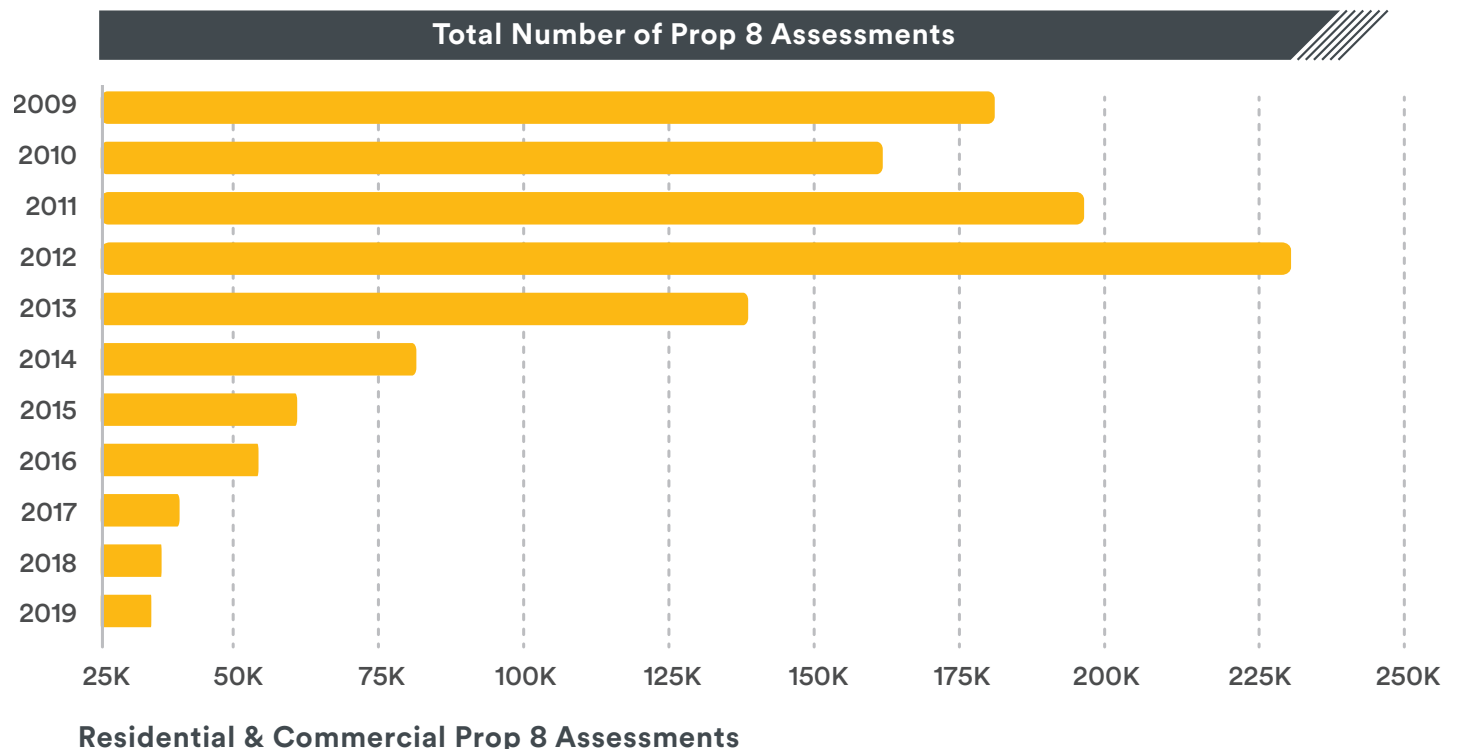
Decline in Market Value

In November 1978, California voters passed Proposition 8 (Prop 8), which amended Article XIII A to allow temporary reductions in assessed value in cases where real property suffers a decline in value.

A decline in value assessment is applied when the market value of real property is determined to be less than its Prop 13 factored base year value as of the lien date, January 1. A decline in value assessment can result from fluctuations in the real estate market, deteriorating property conditions, or when property is damaged due to a storm or fire. A property's base year value is the assessed value of real property effective in 1975 or when the property last changed ownership or underwent new construction. The base year value is adjusted annually by the percentage change in the consumer price index (CPI), or 2 percent, whichever is less.

The market value of real property may decline from one lien date to the next lien date; however, the property will not benefit from a lower assessment unless its market value falls below the factored base year value.

Once a property's assessment has been reduced under Prop 8, the assessor reviews the assessment annually to determine if any adjustments are warranted. The assessed value of the property may increase or decrease depending on market evidence, and there are no limits to the annual percentage decrease or increase for Prop 8 assessments. However, once it has been determined that the value of the property is greater or equal to the factored base year value, the protections of Prop 13 are reinstated and the property's assessed value is restored to its factored base year value.



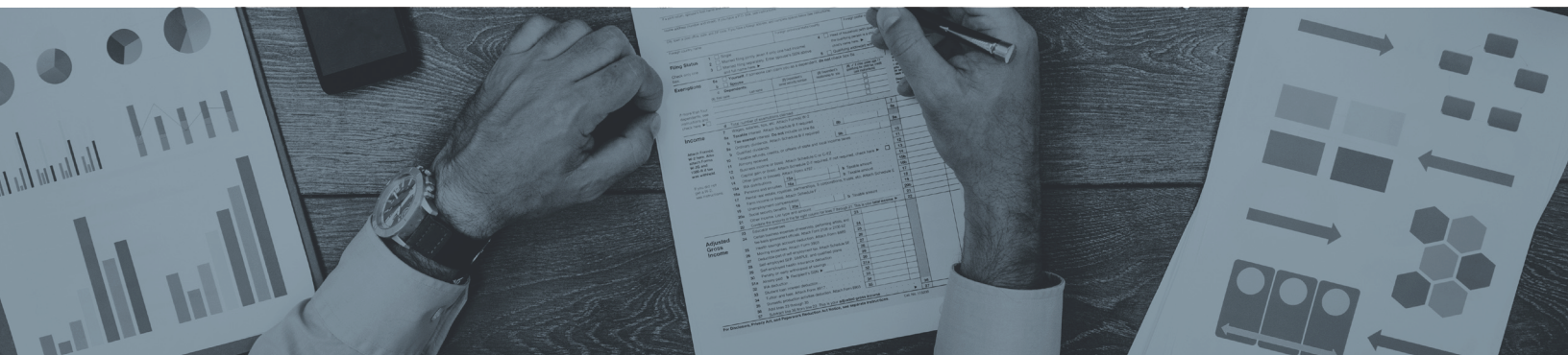
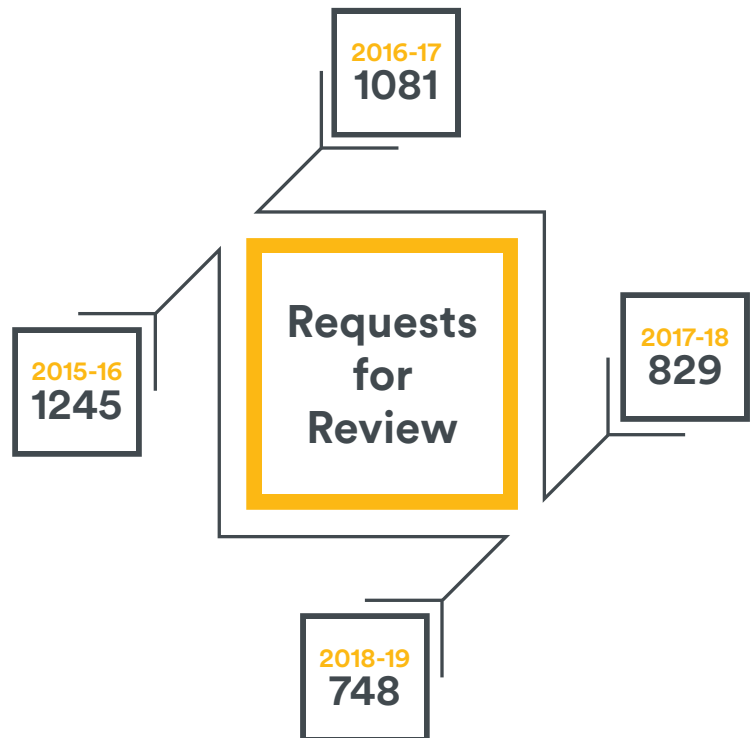
Requests for Review & Assessment Appeals

Property owners can request a review of their assessment directly with the Assessor’s Office. This is a free service and applications are available, including optional online filing, through the Assessor’s website. The annual request for review filing period is July 2 – December 31. Regardless of the timing, property owners who believe there is an error in their assessment should contact the Assessor’s Office as soon as possible to discuss their concerns. Most concerns are addressed through this informal review process.

The Sacramento County Assessment Appeals Board is an independent agency established to resolve disputes between the County Assessor and property owners. The Board members are appointed by the Sacramento County Board of Supervisors. With proper evidence, the Board can lower, raise, or confirm a property’s assessed value; remove a penalty assessment imposed by the Assessor; and reverse a change in ownership or new construction assessment. This is a formal process that requires filing an application with the Board and a \$30 filing fee.

Historical Assessment Appeals

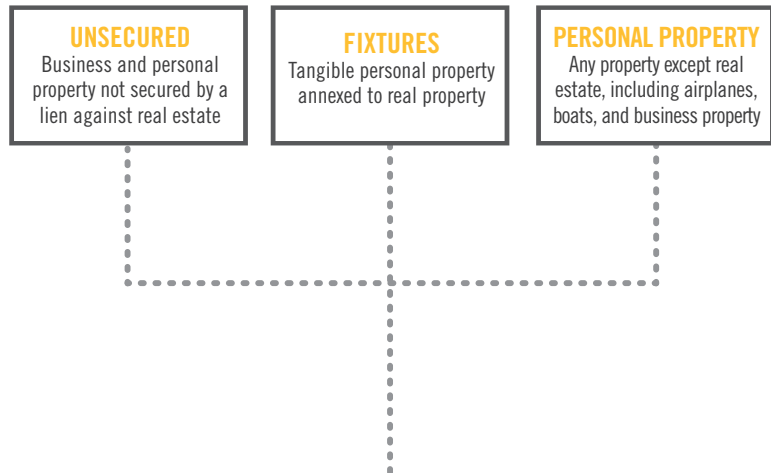
| Year | Appeals Filed | Total Assessments | % of Total |
|---------|---------------|-------------------|------------|
| 2008-09 | 11,549 | 510,494 | 2.3% |
| 2009-10 | 8,119 | 506,063 | 1.6% |
| 2010-11 | 6,675 | 503,108 | 1.3% |
| 2011-12 | 6,662 | 502,709 | 1.3% |
| 2012-13 | 4,294 | 502,527 | 0.9% |
| 2013-14 | 2,729 | 501,887 | 0.5% |
| 2014-15 | 2,183 | 503,717 | 0.4% |
| 2015-16 | 1,446 | 505,436 | 0.3% |
| 2016-17 | 1,274 | 506,076 | 0.3% |
| 2017-18 | 1,186 | 508,941 | 0.2% |
| 2018-19 | 1,353 | 504,653 | 0.3% |



Business and Personal Property



Unlike real property, business and personal property is not subject to Article XIII A (Prop 13). Instead, under California Revenue and Taxation Code section 441, such property is appraised annually at current market value. Upon request by the Assessor, any person or business must file a Business Property Statement. Any business that owns business property with a cost of \$100,000 or more must file an annual property statement that lists the costs of supplies, equipment, and fixtures at each business location. Businesses can file property statements electronically using the Standard Date Record (SDR) or eSDR Program for most California counties. Fixtures and Personal Property can be assessed on the Unsecured Roll or the Secured Roll, based on the ownership of the real property. Personal property includes boats and aircraft.



Business and Personal Property Assessment Analysis

| Unsecured Assessments | 2015-16 Gross Value | 2016-17 Gross Value | 2017-18 Gross Value | 2018-19 Gross Value | 2019-20 Gross Value |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Aircraft | 214,405,225 | 203,830,934 | 274,081,955 | 237,779,656 | 248,523,246 |
| Boats/Vessels | 149,562,213 | 150,227,809 | 167,411,237 | 177,254,197 | 200,922,307 |
| Fixtures | 2,202,633,602 | 2,120,737,474 | 2,271,778,257 | 2,322,074,717 | 2,584,838,731 |
| Personal Property | 3,370,374,073 | 3,245,287,769 | 3,225,951,637 | 3,597,606,460 | 3,837,912,477 |
| Secured Assessments | | | | | |
| Fixtures | 871,779,487 | 865,450,714 | 876,162,619 | 994,705,883 | 1,037,502,183 |
| Personal Property | 785,640,126 | 806,978,858 | 877,796,237 | 992,756,987 | 1,045,112,594 |

Top 20 Businesses

As of June 30, 2019

| Ranking | Business Name | Fixture & BPP Value |
|---------|---------------------------------|---------------------|
| 1 | Intel Corp | 498,845,105 |
| 2 | Southwest Airlines | 245,177,341 |
| 3 | Ragingwire Enterprise Solutions | 226,384,574 |
| 4 | Twitter Inc. | 174,004,906 |
| 5 | Calif-American Water Company | 156,679,893 |
| 6 | Amazon.com Services Inc. | 154,798,465 |
| 7 | Apple Computer Inc. | 133,392,837 |
| 8 | AMPAC Fine Chemicals LLC | 115,888,185 |
| 9 | H P Hood LLC | 108,647,341 |
| 10 | Blue Diamond Growers | 67,173,961 |
| 11 | Verizon Wireless | 65,266,080 |
| 12 | Proctor & Gamble | 63,457,607 |
| 13 | Mitsubishi Rayon Carbon Fiber | 63,215,789 |
| 14 | Siemens Mobility | 56,470,556 |
| 15 | American Airlines Inc. | 52,759,107 |
| 16 | Verizon Data Services LLC | 52,007,714 |
| 17 | Downtown Arena LLC | 51,005,209 |
| 18 | Wal-Mart Supercenter #2464 | 48,267,894 |
| 19 | A Teichert & Son Inc. | 48,000,363 |
| 20 | Mckesson Technology Services | 45,002,108 |



Tax Savings for Property Owners

HOMEOWNERS' EXEMPTION

Filing Date: February 15th

A property that is owned and serves as the primary residence for a homeowner may be eligible for a Homeowners' Exemption. The Homeowners' Exemption can save a property owner up to \$70 in taxes each year.

DECLINE-IN-VALUE

Filing Date: July 2nd – December 31st

When the market value of a property is less than the assessed value as of January 1, a property owner can request a Decline-in-Value assessment (also known as a "Prop 8") which allows for a temporary reduction in a property's assessed value.

PARENT TO CHILD AND GRANDPARENT TO GRANDCHILD EXCLUSION

Filing Date: Prior to transferring the property to a third party

Parent(s) and child(ren) may transfer a principal residence to one another and up to \$1 million of other real property without reassessment. Grandparent(s) may transfer a principal residence to their grandchild(ren) and up to \$1 million of other real property without reassessment in circumstances when the grandchild's parents are deceased as of the date of the transfer. To qualify, a completed application should be filed as soon as possible after the transfer and prior to transferring the property to a third party.

SENIOR CITIZEN'S REPLACEMENT DWELLING

Filing Date: Within 3 years of purchase or new construction of new property for full tax savings. After the three year period, tax savings begin in the calendar year in which the application is filed.

Seniors (at least 55 years of age) may qualify to transfer the taxable value of an existing residence in Sacramento County to a replacement residence in Sacramento County, if the market value of the replacement residence is less than or equal to the market value of the existing residence.

SEVERELY AND PERMANENTLY DISABLED RESIDENT EXCLUSION

Filing Date: Within 3 years of purchase or new construction of new property for full tax savings. After the three year period, tax savings begin in the calendar year in which the application is filed.

Severely and permanently disabled homeowners may qualify to transfer the taxable value of an existing residence in Sacramento County to a replacement residence in Sacramento County, if the market value of the replacement residence is less than or equal to the market value of the existing residence. In addition, modifications that make a home more accessible for a severely disabled person are excluded from assessment as new construction.

DISABLED VETERANS' EXEMPTION

Filing Date: Varies

Disabled veterans may be eligible for the Disabled Veterans' Exemption under certain conditions; when blind in both eyes; with the loss of the use of two or more limbs; when rated as 100% disabled as a result of injury or disease incurred while in active military service; or are being compensated at the 100% rate due to unemployability. Unmarried surviving spouses of certain deceased veterans may also qualify. For 2020, disabled veterans save over \$1,400 with the basic exemption or over \$2,150 with the low-income exemption (\$64,337 income limit).

DISASTER RELIEF (CALAMITY)

Filing Date: Within 12 months of damage or within 5 years of the date of the disaster.

Property located in Sacramento County that has been substantially damaged or destroyed in a disaster such as fire, flood or earthquake, may be eligible for temporary property tax relief. To be eligible, there must be at least \$10,000 estimated loss of current market value, the property owner must file a disaster relief claim and rebuild the property in a like or similar manner.

Alternatively, the property owner may choose to buy or construct another comparable property in Sacramento County within five years after the disaster and transfer the base year value to the new property. The damaged property must amount to more than 50 percent of its full cash value immediately prior to the disaster.

Although Sacramento County does not currently accept the transfer of a base year value from another county, as of 2018, property owners in Sacramento County that suffer a loss of their principal residence due to a Governor-proclaimed disaster can transfer the base year value of their home to a replacement residence in one of the following counties: Contra Costa, Los Angeles, Modoc, Orange, San Diego, San Francisco, Santa Clara, Solano, Sonoma, Sutter, and Ventura. The replacement property must be purchased within three years of the disaster.

SOLAR ENERGY & RAINWATER CAPTURE SYSTEMS

When purchasing a newly constructed property that includes an active solar energy or a rainwater capture system, an application is required to determine if the system is eligible for the tax savings program and identify the amount of value attributable to the system that was included in the purchase price of the new property. When a new solar energy or rainwater capture system is added to a property, no application is required; the new system is automatically included in the tax savings program until a change in ownership of the property occurs.

Go to www.assessor.saccounty.net for forms and additional information



Exemptions

California's Constitution provides that certain properties or portions thereof, are eligible for exemption from taxation. These exemptions provide tax relief for the portion of property taxes that are based on the assessed value of property; exemptions do not provide tax relief from direct levies or special taxes.

A property that is owned and serves as the primary residence for a homeowner may be eligible for a Homeowners' Exemption. The Homeowners' Exemption can save a property owner up to \$70 in taxes each year.

Disabled veterans may be eligible for the Disabled Veterans' Exemption under certain conditions; when blind in both eyes; with the loss of the use of two or more limbs; or when totally disabled as a result of injury or disease incurred while in active military service. Unmarried surviving spouses of certain deceased veterans may also qualify. For 2020, disabled veterans save over \$1,400 with the basic exemption or over \$2,150 with the low-income exemption (\$64,337 income limit).

Real and personal property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an Institutional Exemption. Properties owned and used exclusively by a non-profit, religious, charitable, scientific, or hospital corporation are also eligible.

These exemptions are not automatic. A claim form must be filed and approved by the Assessor's Office.

Qualifying Exemptions

As of June 30, 2019

| Exemption Type | Quantity | Total Value | % of Total Value |
|--------------------------------|----------------|----------------------|------------------|
| Homeowners ^{1*} | 215,374 | 1,509,113,080 | 17.03% |
| Disabled Veterans ¹ | 2,947 | 387,034,342 | 4.37% |
| Charities | 1,343 | 3,293,812,507 | 37.16% |
| Religious and Church | 837 | 793,278,759 | 8.95% |
| School, Library, Museum | 143 | 381,247,362 | 4.30% |
| Hospitals | 111 | 2,411,095,148 | 27.20% |
| Cemeteries | 30 | 48,441,060 | 0.55% |
| Colleges | 24 | 38,217,059 | 0.43% |
| Historical Aircraft | 10 | 511,290 | 0.01% |
| Totals | 220,819 | 8,862,750,607 | 100.00% |

**Reimbursed by the State*

Quick Facts



509,959

Total Parcels Assessed

\$179 BILLION

Largest Assessment Value in History

\$170.9 BILLION

Net, After Exemptions

\$10.9 BILLION

Increase in Assessed Value

6.53%

Increase Over Prior Year

418,435

Single Family Residential Parcels

19,917

Residential Income Parcels

20,488

Commercial/Industrial Parcels

3,016

Agricultural/Rural Parcels

70,963

Deeds Processed by Staff

33,293

Number of New Assessments from Sales & Transfers

61,709

Number of All Building Permits Received

6,872

Number of New Assessments from New Construction

20,463

Property Statements Processed

\$57,884,870

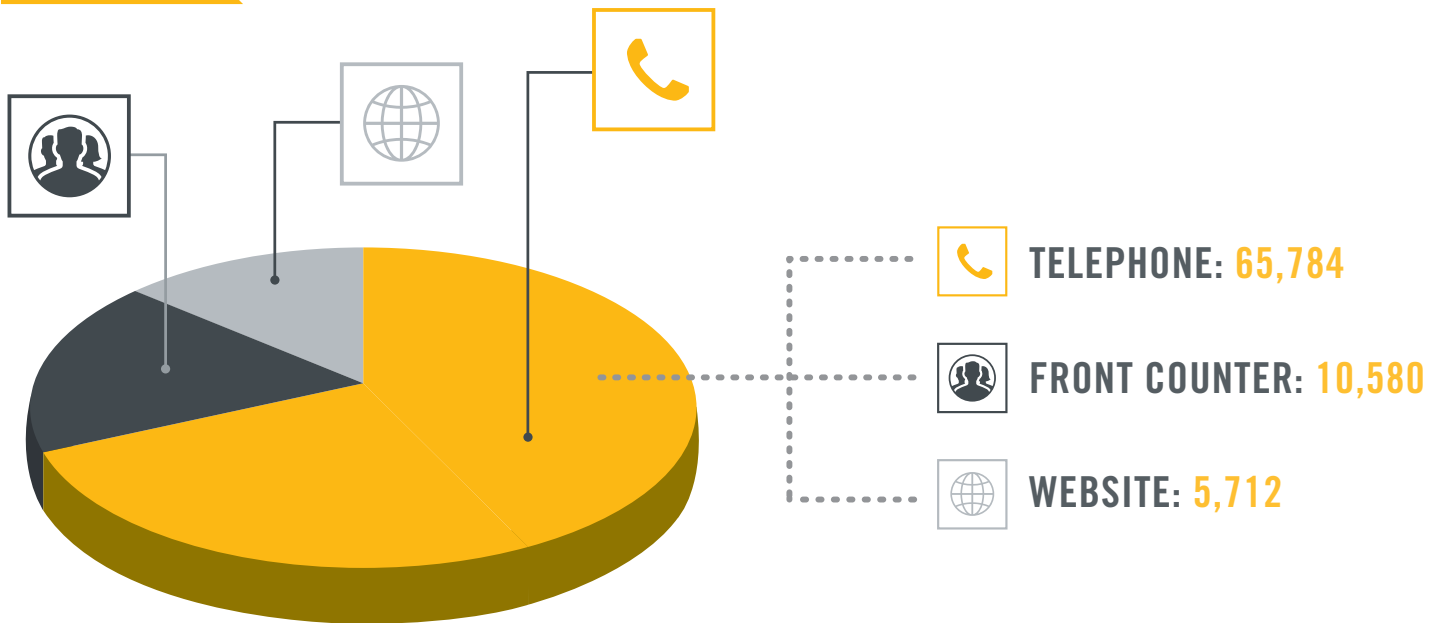
was Added to the Roll During the Cycle by the Audit Program

Yearly Comparison of Assessor's Workload

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------------------------------|---------|---------|---------|---------|---------|
| REAL PROPERTY APPRAISALS | | | | | |
| Sales and Transfers | 30,628 | 32,562 | 34,427 | 35,042 | 33,293 |
| Assessable New Construction | 9,102 | 4,716 | 6,046 | 6,047 | 6,872 |
| Prop 8 Assessments | 66,077 | 55,468 | 42,151 | 33,468 | 29,282 |
| BUSINESS AND PERSONAL PROPERTY | | | | | |
| Boats | 7,973 | 8,190 | 8,719 | 9,154 | 9,775 |
| Aircraft | 576 | 506 | 593 | 565 | 562 |
| Business Accounts | 22,157 | 21,473 | 21,842 | 22,454 | 22,041 |
| Audits | 198 | 252 | 237 | 247 | 226 |
| MAPPING SERVICES | | | | | |
| Assessor's Maps Maintained | 9,508 | 9,562 | 9,610 | 9,630 | 9,730 |
| New Parcels Created | 2,204 | 2,064 | 2,581 | 2,966 | 6,108 |
| DOCUMENTS RECEIVED | | | | | |
| Recorded Documents Received | 71,909 | 75,526 | 77,971 | 77,867 | 70,963 |
| Total Building Permits Received | 10,867 | 51,176 | 55,751 | 60,871 | 61,709 |
| Mailing Address Changes | 10,809 | 11,771 | 11,153 | 35,834 | 11,476 |
| Prop 60 Base Year Transfers | 96 | 125 | 249 | 202 | 176 |
| Parent-Child Exclusions | 3,018 | 3,606 | 3,697 | 2,993 | 3,741 |
| EXEMPTIONS PROCESSED | | | | | |
| Homeowners' | 14,750 | 16,274 | 16,286 | 35,521 | 24,869 |
| Institutional | 3,867 | 3,954 | 3,601 | 3,818 | 3,741 |
| Disabled Veterans' | 2,373 | 2,467 | 2,610 | 3,147 | 3,198 |



Solution-Oriented Customer Service



Customer Service Feedback

“...you were very helpful in answering my questions and directing me to the next step in the process.”

“...your staff was very helpful, easy to work with, and provided great service.”

“...was very friendly, and so kind to assist me with a smile. Friendlier people like you are needed to help at the front counter.”

“...you answered my questions and provided me with helpful information that I didn't even know I needed.”

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

Awards & Recognition

2019 NACo Achievement Award

The Sacramento County Assessor's Office was recognized by the National Association of Counties (NACo) and awarded the 2019 Achievement Award in the category of Information Technology for its NewAIMS Permit Module and Permit/Scanning Team. The Permit Module for the Assessor's Information Management System (NewAIMS) was built in-house to replace the labor-intensive, paper-based building permits and plans processes. A Permit and Scanning Team was created to manage the permit processes and to scan documents for the Assessor's Office. The NewAIMS Permit Module provides operational efficiencies by implementing an integrated electronic workflow, improved data verification, record tracking, security, and flexibility for future module enhancements. The module includes the ability to: receive/import permit data generated from permitting jurisdictions; capture/store permit and building plans electronically; provide automated clerical process; provide reliable data analysis reports; and adapt to increasing permit and building activity.





Christina Wynn, Assessor; Vicki Lowrey; Kat Dippert; Fereshteh Dadaei; Janet Lewis; Todd Piper; Jasmine TranDao; Scott King (Not pictured: Luz Hitchcock; Tammy Perez; Monica Mitchell; Tiffany Gaddis)


EMPLOYEE OF THE QUARTER
July - September 2018

WENDY PELL-CASTILLO



- Wendy goes above and beyond to provide excellent customer service and is always pleasant with a positive attitude
- She is extremely knowledgeable with Purchasing, Procurement and COMPASS policies, procedures and rules and is very diligent to ensure compliance
- Wendy is an excellent lead worker/coach; very patient and professional
- Her dedication to her work helps ensure our department is successful






EMPLOYEE OF THE QUARTER
October - December 2018

JON SANTOS



- Jon is described by his peers as "awesome to work with, friendly, and professional"
- He is reliable and persistent; if he can't fix the problem right at your desk he comes back ASAP with a solution
- No computer issue is too small, and Jon always treats staff requests for assistance with the highest priority


EMPLOYEE OF THE QUARTER
January - March 2019

TAMMY TERRELL


- Tammy is very dependable, responsible, and proficient at her work
- She exhibits adaptability and a cooperative spirit by taking on new responsibilities and extra duties without complaint
- Whether dealing with internal or external customers she demonstrates a positive attitude, is approachable, and enhances morale by providing an uplifting "Quote of the Day"


EMPLOYEE OF THE QUARTER
April - June 2019

LUZ HITCHCOCK

- In her peer nomination Luz is described as a consistent top producer and that nothing slows her down
- Luz is supportive and helpful to fellow staff and checks in on the newer appraisers on a regular basis
- She is the Calamity Specialist for Res North and always steps up to work on special projects and requests which are often on short timelines
- She is an active member of the Spirit Committee, volunteers her time and talents every year to assist with the Annual Holiday Potluck, and lends a helping hand with crew celebrations



Sacramento County Assessor's Office Organizational Structure



CHRISTINA WYNN
Elected Assessor



Acknowledgments



The success of the Sacramento County Assessor's Office is ensured because of the support and cooperation of the Board of Supervisors, the County Executive's Office, and the following agencies and departments:

County Department of Technology

County Tax Collection & Business Licensing Division

County Auditor-Controller

County GIS Department

County Clerk-Recorder

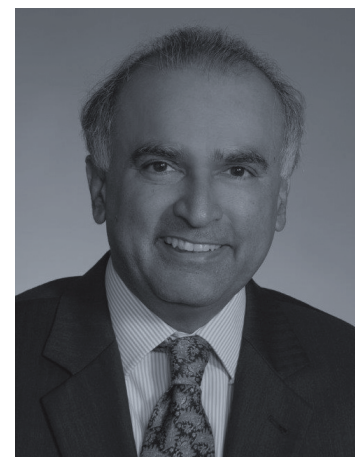
County Counsel

California State Board of Equalization



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 the page courtesy of Sacramento County Public information office



Navdeep S. Gill
County Executive

Property Tax Assessment Calendar



- JAN1** Annual Lien Date. Taxes become a lien on all taxable property at 12:01 am.
- FEB15** Deadline to file exemption claims – Veterans’, Homeowners’, Church, Religious, Welfare, Historical Aircraft, and other Institutional Exemptions.*
- APR1** 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.
- APR10** 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.*
- MAY7** Last day to file a business personal property statement without incurring a 10% penalty.
- JUN30** Last day to close the local annual assessment rolls for current fiscal year. Assessment roll data released to Sacramento County Department of Finance.
- JUL1** First day of new assessment roll year and new fiscal year.
- JUL2** New assessed values posted to Assessor’s website. First day to file a Decline-in-Value Review with the Assessor’s Office. First day to file an Assessment Appeal Application with the Sacramento County Assessment Appeals Board.
- AUG31** Last day to pay taxes on unsecured tax bills without penalty.*
- NOV30** Last day to file an Assessment Appeal Application with the Sacramento County Assessment Appeals Board based on the assessed value shown on the tax bill.*
- DEC10** Last day to pay first installment of secured property tax bills without penalty.*
- DEC31** Last day to file a Decline-in-Value Review with the Assessor’s Office.

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



Visit or Contact Us

Sacramento County Assessor's Office
3701 Power Inn Road, Suite 3000
Sacramento, CA 95826

Visitor parking is available at the main entrance of the building.

Real Property Assessment (916) 875-0700

Property Transfer Information (916) 875-0750

Mapping (916) 876-6745

Business Property Assessment (916) 875-0730

Leasing and Leased Equipment (916) 875-0745

Marine, Boats and Aircraft (916) 875-0740

Homeowners' Exemption (916) 875-0710

Institutional Exemptions (916) 875-0720

Information is also available online at
www.assessor.saccounty.net