



20

**ANNUAL
REPORT**

20

Office of the Assessor, Sacramento County

Christina Wynn, Assessor



Table of Contents

| | |
|---|-------|
| The Role of the Assessor..... | 2 |
| Message from the Assessor | 3 |
| Not Business as Usual in 2020 | 4 |
| Property Tax Workflow | 5 |
| Property Tax Distribution | 6 |
| 2020-2021 Sacramento County Assessment Roll..... | 7 |
| Distribution of Value by Property Type – Secured Roll | 7 |
| Assessment Roll - Cities | 7 |
| Assessment Roll - Schools | 8 |
| 20 Year History of Local Assessment Roll | 9 |
| Proposition 13 | 9 |
| Proposition 8 Decline in Market Value | 10 |
| Requests for Review and Assessment Appeals | 11 |
| Business and Personal Property..... | 12 |
| Tax Savings for Property Owners | 13-14 |
| Exemptions | 15 |
| Disabled Veterans’ Exemption Outreach | 16 |
| Quick Facts | 17 |
| Yearly Comparison of Assessor’s Workload | 18 |
| Solution-Oriented Customer Service | 19 |
| Leadership | 20 |
| Acknowledgments..... | 21 |
| Property Tax Assessment Calendar | 22 |



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 \$189.8 billion, a 5.96% 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, 2020. After the deduction of property tax exemptions for homeowners, disabled veterans, and charitable organizations, the net assessed value is \$180.3 billion.

This eighth 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 5%, the assessed value of most properties increased a maximum of 2% due to the protections of Proposition 13. Most 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 2020-21 assessment roll will generate approximately \$1.8 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 and is the largest source of funding 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. The people behind these numbers are the talented and dedicated staff of the Assessor's Office and I am proud of what they accomplished. Despite the timing of the shutdown during critical roll close operations, staff executed a complete and timely property tax roll. I sincerely thank all the staff for their dedication to extraordinary public service and continuous improvement and their commitment to our mission and values especially during these challenging times.

The pandemic is influencing real estate markets and the impacts are still being measured. Because of the timing of the pandemic, post January 1, 2020 lien date, impacts to assessed values will first be reflected in the 2021-2022 property tax roll. The residential market continues to benefit from strong demand and inventory continues to be low while the negative influences of the pandemic on commercial real estate sectors are placing downward pressure on commercial property values. Inflation data is showing signs of weakness and the annual inflation factor will likely be below the 2% statutory maximum reducing the total annual tax roll increase for 2021-2022. Finally, the recent passage of Prop 19 ushers in significant changes in property tax rights for homeowners beginning in 2021 and implementation plans are underway. Despite the challenges, we remain committed to serving the public through our mission and values.

Sincerely,

A handwritten signature in blue ink that reads "Christina Wynn". The signature is fluid and cursive.

Christina Wynn

Sacramento County Assessor

NOT Business as Usual in 2020

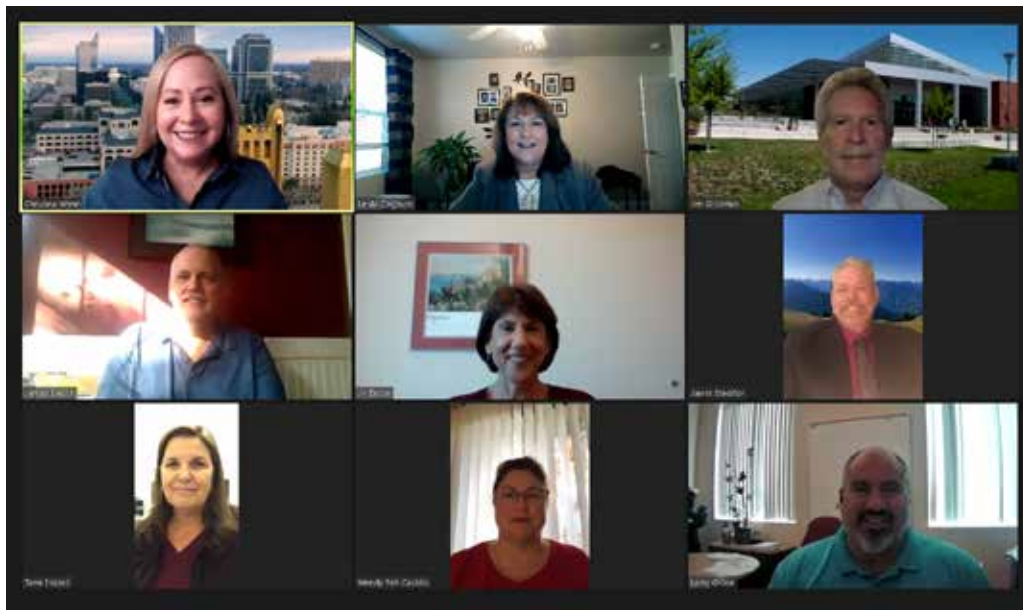
The COVID-19 Pandemic forced countywide office closures in March. When the closure order came, the majority of the office was up and running remotely in less than a week, but it has not been business as usual.

With staff working remotely, the live call center was temporarily transitioned to an all voice-message based retrieval and distribution system and email became the preferred method of customer service contact. In September, with the expected rush of customer calls related to annual property tax bills, the live call center was re-opened with a small on-site team. Despite the hurdles of adjusting to these new ways of doing business, customer service staff have successfully maintained a call back or email response standard of 1 business day or less.

The Assessor's Office website is updated regularly to provide the precise information the public needs, including access to necessary forms, assessed values, and the ability to file requests for review online. In April, website hits peaked at 25,000 a week, up from the typical 20,000 per week.

To protect the public and staff, office visits are by appointment only and safety measures are in place. Masks are required upon entering the building, safety barriers have been installed at the lobby counters, and counter areas are sanitized regularly. Staff meetings have been held virtually, as seen in the photo below. Skype, Blue Jeans, and Zoom have become household names.

We especially want to thank our customers for their patience and understanding during these challenging times. Despite the challenges, we pledge to do our best to continue to serve you with integrity, professionalism and efficiency. We look forward to the time when we can welcome you back to our lobby and in the meantime please reach out to us by phone, email, or by appointment if you need assistance with your property assessment.



Property Tax Workflow

1

CLERK RECORDER

Provides copies of all deeds and recorded documents

2

CITY & COUNTY AGENCIES

Provide copies of all building permits issued

4

AUDITOR-CONTROLLER

Receives the assessments from the Assessor and applies the appropriate tax rate and special assessments to determine the actual amount of property taxes owed

3

ASSESSOR

Assesses all real and personal property (businesses, manufactured homes, boats, and airplanes) located throughout the County

5

TREASURER-TAX COLLECTOR

Mails out the property tax bills, collects and refunds payments

6

AUDITOR-CONTROLLER

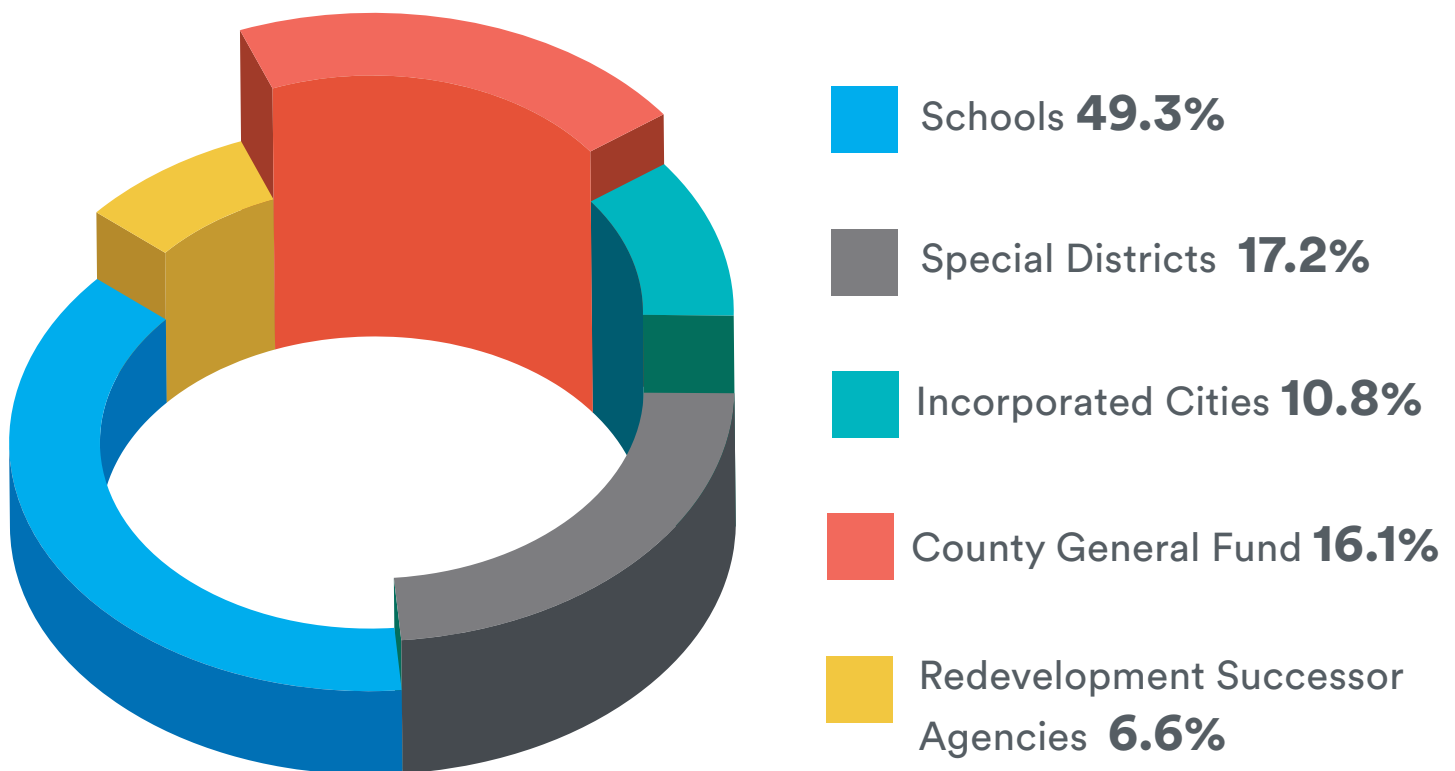
Allocates the monies to over 175 local taxing agencies, including the County, cities, schools, and special districts

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 2020-21 is over \$180 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.



2020-2021 Sacramento County Assessment Roll

Secured and Unsecured Net of Exemptions with Comparison to 2019-2020

| Year | Land | Improvements | Pers. Property | Total Before Ex | Non H/O Ex | Total | Homeowners Ex | Net Total |
|--|----------------|-----------------|----------------|-----------------|---------------|-----------------|---------------|-----------------|
| 2020-21 | 52,342,189,403 | 128,130,731,839 | 9,374,878,054 | 189,847,799,296 | 8,015,472,748 | 181,832,326,548 | 1,498,349,706 | 180,333,976,842 |
| 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 |
| Difference | 2,739,270,941 | 7,522,850,627 | 420,066,516 | 10,682,188,084 | 661,835,221 | 10,020,352,863 | -10,763,374 | 10,031,116,237 |
| Increase in Assessed Values for Sacramento County | | | | 5.96% | | 5.83% | | 5.89% |
| Total Number of Secured Assessments | | | | 481,212 | | | | |
| Total Number of Unsecured Assessments | | | | 33,533 | | | | |
| Total Assessments | | | | 514,745 | | | | |

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

Distribution of Value by Property Type

Secured Real Property Value Comparison 2019 vs 2020

| Property Type | Parcel Count | | 2019-2020 | | Assessed Values | | 2019-2020 | |
|---|----------------|----------------|--------------|-------------|------------------------|------------------------|-----------------------|-------------|
| | 2020 | 2019 | # Change | % Change | 2020 | 2019 | \$ Change | % Change |
| Vacant Land - Residential | 16,832 | 16,421 | 411 | 2.5% | 2,150,977,648 | 2,003,590,342 | 147,387,306 | 7.4% |
| Single Family Residences | 384,023 | 380,260 | 3,763 | 1.0% | 115,292,649,366 | 108,723,604,319 | 6,569,045,047 | 6.0% |
| Condominiums | 13,731 | 13,577 | 154 | 1.1% | 2,502,757,313 | 2,295,187,758 | 207,569,555 | 9.0% |
| Manufactured Homes | 7,150 | 8,177 | -1,027 | -12.6% | 452,100,239 | 442,551,588 | 9,548,651 | 2.2% |
| Multi-Family 2 to 4 units | 16,115 | 16,004 | 111 | 0.7% | 4,731,914,231 | 4,426,256,841 | 305,657,390 | 6.9% |
| Agricultural | 3,011 | 3,016 | -5 | -0.2% | 1,618,524,538 | 1,565,358,366 | 53,166,172 | 3.4% |
| Multi-family 5 or more units | 3,926 | 3,913 | 13 | 0.3% | 13,167,916,674 | 11,923,037,719 | 1,244,878,955 | 10.4% |
| Commercial/Industrial | 17,066 | 17,058 | 8 | 0.0% | 38,706,173,716 | 37,022,190,692 | 1,683,983,024 | 4.5% |
| Vacant Commercial/Industrial Land | 3,406 | 3,432 | -26 | -0.8% | 1,247,859,646 | 1,246,889,702 | 969,944 | 0.1% |
| Oil, Gas, and Minerals | 140 | 131 | 9 | 6.9% | 51,426,197 | 47,126,283 | 4,299,914 | 9.1% |
| Church & Welfare Parcels | 1,312 | 1,275 | 37 | 2.9% | 1,867,120,463 | 1,821,338,015 | 45,782,448 | 2.5% |
| Common Area Parcels | 3,052 | 2,873 | 179 | 6.2% | 1,599,484 | 1,569,527 | 29,957 | 1.9% |
| Locally Assessed Utility Parcels (owned/leased) | 599 | 604 | -5 | -0.8% | 0 | 0 | 0 | 0.0% |
| Government Owned | 7,721 | 7,558 | 163 | 2.2% | 0 | 0 | 0 | 0.0% |
| Misc. Other | 3,128 | 3,257 | -129 | -4.0% | 186,294,809 | 190,180,750 | -3,885,941 | -2.0% |
| Totals | 481,212 | 477,556 | 3,656 | 0.8% | 181,977,314,324 | 171,708,881,902 | 10,268,432,422 | 6.0% |

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

2020-2021 Sacramento County Assessment Roll - Cities

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

| Jurisdiction | 2020-21 | 2019-20 | Net Increase | % Increase |
|---------------------|------------------------|------------------------|-----------------------|------------|
| Citrus Heights | 7,736,564,948 | 7,386,280,380 | 350,284,568 | 5% |
| Elk Grove | 22,571,199,959 | 21,279,713,049 | 1,291,486,910 | 6% |
| Folsom | 15,621,129,725 | 14,672,408,347 | 948,721,378 | 6% |
| Galt | 2,398,848,655 | 2,264,325,927 | 134,522,728 | 6% |
| Isleton | 66,765,832 | 61,908,949 | 4,856,883 | 7% |
| Rancho Cordova | 9,823,138,897 | 9,289,666,527 | 533,472,370 | 5% |
| Sacramento City | 58,824,432,221 | 55,084,240,000 | 3,740,192,221 | 6% |
| Unincorporated Area | 64,790,246,311 | 61,773,430,506 | 3,016,815,805 | 5% |
| Totals | 181,832,326,548 | 171,811,973,685 | 10,020,352,863 | 6% |

2020-2021 Sacramento County Assessment Roll - Schools

With Comparison to 2019-2020

| School District | 2020-21 | 2019-20 | Net Increase | % Increase |
|-------------------------|-----------------|-----------------|---------------|------------|
| Arcohe Union | 841,575,137 | 797,568,566 | 44,006,571 | 6% |
| Center Joint | 2,191,557,107 | 2,039,505,683 | 152,051,424 | 7% |
| Dry Creek Joint | 2,003,723,773 | 1,853,606,525 | 150,117,248 | 8% |
| Elk Grove Unified | 40,644,401,276 | 37,929,871,887 | 2,714,529,389 | 7% |
| Elverta Joint | 294,851,420 | 278,570,662 | 16,280,758 | 6% |
| Folsom Cordova | 67,631,383,472 | 66,415,577,268 | 1,215,806,204 | 2% |
| Galt Joint Union Elem | 2,962,196,317 | 2,824,700,050 | 137,496,267 | 5% |
| Galt Joint Union High | 3,803,771,454 | 3,622,268,616 | 181,502,838 | 5% |
| Los Rios CCD | 171,788,268,744 | 162,341,370,091 | 9,446,898,653 | 6% |
| Natomas Unified | 11,477,890,602 | 11,354,153,963 | 123,736,639 | 1% |
| River Delta Unified | 1,725,306,226 | 1,806,543,932 | (81,237,706) | -4% |
| Robla | 2,368,508,291 | 2,855,955,359 | (487,447,068) | -17% |
| Roseville Joint Union | 2,003,723,773 | 1,853,606,525 | 150,117,248 | 8% |
| Sacramento City Unified | 41,308,171,151 | 37,934,139,102 | 3,374,032,049 | 9% |
| San Joaquin Delta CC | 4,252,290,497 | 4,099,617,197 | 152,673,300 | 4% |
| San Juan Unified | 40,165,621,440 | 37,660,886,503 | 2,504,734,937 | 7% |
| Sierra Joint CC | 4,195,280,880 | 3,893,112,208 | 302,168,672 | 8% |
| Twin Rivers Unified | 38,644,445,600 | 36,679,030,141 | 1,965,415,459 | 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 |
|---------|-----------------|--------------------|----------|
| 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% |
| 2020-21 | 189,847,799,296 | 10,682,188,084 | 5.96% |

*Gross Totals, Secured and Unsecured

Proposition 13

Proposition 13 (Prop 13), a property tax limitation initiative that amended Article XIII 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



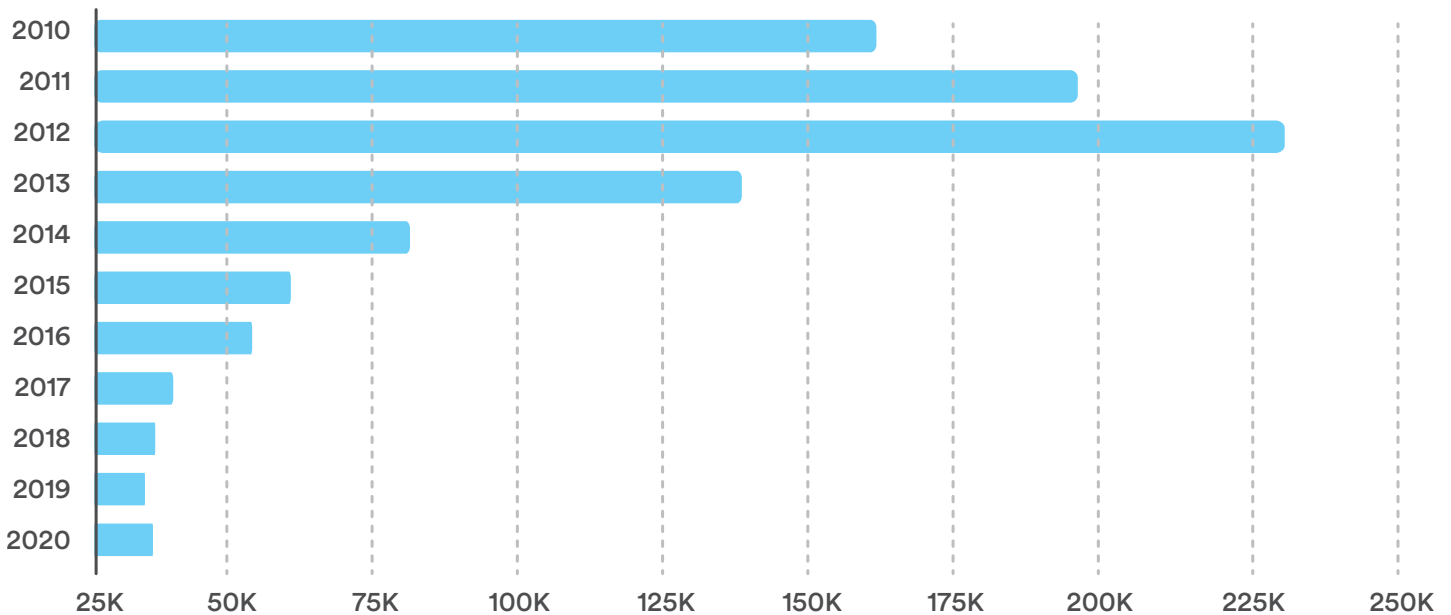
In November 1978, California voters passed Proposition 8 (Prop 8), which amended Article XIII A to allow temporary reductions in assessed value in cases where real property suffers a decline in value.

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.

Total Number of Prop 8 Assessments



Residential & Commercial Prop 8 Assessments

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.

Requests for Review

2016-17
1,081

2017-18
829

2018-19
748

2019-20
571

Historical Assessment Appeals

| Year | Appeals Filed | Total Assessments | % of Total |
|---------|---------------|-------------------|------------|
| 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% |
| 2019-20 | 1,251 | 509,959 | 0.2% |

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.

UNSECURED

Business and personal property not secured by a lien against real estate

FIXTURES

Tangible personal property annexed to real property

PERSONAL PROPERTY

Any property except real estate, including airplanes, boats, and business property

Business and Personal Property Assessment Analysis

| Unsecured Assessments | 2016-17 Gross Value | 2017-18 Gross Value | 2018-19 Gross Value | 2019-20 Gross Value | 2020-21 Gross Value |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Aircraft | 203,830,934 | 274,081,955 | 237,779,656 | 248,523,246 | 220,507,100 |
| Boats/Vessels | 150,227,809 | 167,411,237 | 177,254,197 | 200,922,307 | 213,308,705 |
| Fixtures | 2,120,737,474 | 2,271,778,257 | 2,322,074,717 | 2,584,838,731 | 2,774,617,467 |
| Personal Property | 3,245,287,769 | 3,225,951,637 | 3,597,606,460 | 3,837,912,477 | 4,046,943,048 |
| Secured Assessments | | | | | |
| Fixtures | 865,450,714 | 876,162,619 | 994,705,883 | 1,037,502,183 | 1,047,488,326 |
| Personal Property | 806,978,858 | 877,796,237 | 992,756,987 | 1,045,112,594 | 1,072,013,408 |

Top 20 Businesses As of June 30, 2020

| Ranking | Business Name | Fixture & BPP Value |
|---------|--|---------------------|
| 1 | Intel Corp | 518,696,357 |
| 2 | Twitter Inc. | 277,952,659 |
| 3 | Ragingwire Enterprise Solutions | 223,243,262 |
| 4 | Southwest Airlines (Aircraft only) | 197,698,895 |
| 5 | Calif-American Water Company | 156,679,893 |
| 6 | Amazon.com Services Inc. | 143,760,317 |
| 7 | Apple Inc. | 131,584,041 |
| 8 | H P Hood LLC | 130,039,150 |
| 9 | AMPAC Fine Chemicals LLC | 94,399,145 |
| 10 | Siemens Mobillity | 65,743,792 |
| 11 | Blue Diamond Growers | 65,306,671 |
| 12 | Proctor & Gamble | 63,310,378 |
| 13 | Mitsubishi Chemical Carbon Fiber & Composites Inc. | 60,478,120 |
| 14 | Tesla Energy Funds Sacramento | 57,367,183 |
| 15 | American Airlines Inc. (Aircraft only) | 56,474,173 |
| 16 | Methodist Hospital of Sacramento | 52,483,308 |
| 17 | Verizon Data Services LLC | 49,425,200 |
| 18 | Downtown Arena LLC | 47,788,288 |
| 19 | Health Net Inc. #447 | 44,478,383 |
| 20 | Delta Air Lines Inc. (Aircraft only) | 43,582,605 |





Tax Savings for Property Owners

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 & GRANDPARENT TO GRANDCHILD EXCLUSION

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

Currently, 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.

****Note: Qualifications and parameters for the Parent to Child (Grandparent to Grandchild) Exclusion above and the following base year value transfers will change in 2021 as a result of the passage of Proposition 19 by voters in November 2020. Please see our website for the most up-to-date information on Proposition 19 at www.assessor.saccounty.net.*

SENIOR CITIZEN’S BASE YEAR VALUE TRANSFER

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.

Currently, 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. To qualify, the market value of the replacement residence must be less than or equal to the market value of the existing residence and the sale and purchase must occur within 2 years of each other.

SEVERELY & PERMANENTLY DISABLED BASE YEAR VALUE TRANSFER

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.

Currently, 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. To qualify, the market value of the replacement residence must be less than or equal to the market value of the existing residence and the sale and purchase must occur within 2 years of each other. In addition, modifications that make a home more accessible for a severely disabled person are excluded from assessment as new construction.

GOVERNOR-DECLARED DISASTER BASE YEAR VALUE TRANSFER

Filing Date: Within 5 years of the date of a Governor-declared disaster

Currently, for properties damaged or destroyed in a Governor-declared disaster, the property owner has the option to buy or construct another comparable property in Sacramento County within five years after the disaster and transfer their 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, property owners in Sacramento County can transfer the base year value of their home to a replacement residence in one of the following counties: Alameda, Los Angeles, Orange, San Bernardino, San Diego, San Mateo, Santa Clara, Tuolumne, and Ventura. The replacement property must be purchased within three years of the disaster.

DISASTER RELIEF - CALAMITY CLAIM

Filing Date: Within 12 months of damage or sixty days from the date of the Assessor's Notification for a calamity

Property located in Sacramento County that has been 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 Calamity Claim and rebuild the property in a like or similar manner.

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 to 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, 2020

| Exemption Type | Quantity | Total Value | % of Total Value |
|--------------------------------|----------------|----------------------|------------------|
| Homeowners ^{1*} | 213,906 | 1,498,349,706 | 15.82% |
| Disabled Veterans ¹ | 3,136 | 422,947,401 | 4.46% |
| Charities | 1,399 | 3,730,694,020 | 39.38% |
| Religious and Church | 824 | 802,124,548 | 8.47% |
| School, Library, Museum | 139 | 493,539,367 | 5.21% |
| Hospitals | 99 | 2,417,704,709 | 25.52% |
| Cemeteries | 33 | 58,492,714 | 0.62% |
| Colleges | 24 | 49,086,829 | 0.52% |
| Historical Aircraft | 7 | 367,731 | 0.00% |
| Totals | 219,567 | 9,473,307,025 | 100.00% |

¹Reimbursed by the State



Disabled Veterans' Exemption Outreach

During the 2019-2020 tax year, the Sacramento County Assessor's Office began an outreach program, referred to as the "One Million More Thanks Campaign". This program was launched to inform approximately 80,000 U.S. Military Veterans and their families residing in Sacramento County of the tax savings available to qualified disabled veterans through the Disabled Veterans' Property Tax Exemption.

After analyzing the program, it was determined that if approximately 550 more veterans qualified for this exemption, it would mean that those qualified would collectively save over \$1 million.

The Assessor's Office developed and presented the program to Sacramento County Veterans Services, CAL VET Loans, and a number of local organizations, including the Sacramento County Board of Realtors. The Assessor's website was enhanced to feature the exemption in the rotating banner on the front page of the website and webpages involving the exemption were updated with information in an easy to read format for those who might be reading from a desktop computer or mobile device. A direct phone line and email address were created to give veterans and their families direct access to the Exemption Section of the Assessor's Office and additional staff members were cross trained to ease the processing of additional exemption applications.

Although the results of the program will not be determined until the close of the 2021-2022 roll on June 30, 2021, great strides have been made already. The difference between the number of Disabled Veterans' Exemptions shown in this annual report and last year's annual report is an increase of 187 exemptions. That's more than a third of the way to our first goal of adding 550 more qualified veterans to reach the \$1 million more in savings.

Quick Facts



Yearly Comparison of Assessor's Workload

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------------------------|---------|---------|---------|---------|---------|
| REAL PROPERTY APPRAISALS | | | | | |
| Sales and Transfers | 32,562 | 34,427 | 35,042 | 33,293 | 33,282 |
| Assessable New Construction | 4,716 | 6,046 | 6,047 | 6,872 | 7,413 |
| Prop 8 Assessments | 55,468 | 42,151 | 33,468 | 29,282 | 31,681 |
| BUSINESS AND PERSONAL PROPERTY | | | | | |
| Boats | 8,190 | 8,719 | 9,154 | 9,775 | 10,457 |
| Aircraft | 506 | 593 | 565 | 562 | 519 |
| Business Accounts | 21,473 | 21,842 | 22,454 | 22,041 | 20,356 |
| Audits | 252 | 237 | 247 | 226 | 208 |
| MAPPING SERVICES | | | | | |
| Assessor's Maps Maintained | 9,562 | 9,610 | 9,630 | 9,730 | 9,797 |
| New Parcels Created | 2,064 | 2,581 | 2,966 | 6,108 | 4,842 |
| DOCUMENTS RECEIVED | | | | | |
| Recorded Documents Received | 75,526 | 77,971 | 77,867 | 70,963 | 73,412 |
| Total Building Permits Received | 51,176 | 55,751 | 60,871 | 61,709 | 63,377 |
| Mailing Address Changes | 11,771 | 11,153 | 35,834 | 11,476 | 10,850 |
| Prop 60 Base Year Transfers | 125 | 249 | 202 | 176 | 206 |
| Parent-Child Exclusions | 3,606 | 3,697 | 2,993 | 3,741 | 3,561 |
| EXEMPTIONS PROCESSED | | | | | |
| Homeowners' | 16,274 | 16,286 | 35,521 | 24,869 | 24,812 |
| Institutional | 3,954 | 3,601 | 3,818 | 3,741 | 7,203 |
| Disabled Veterans' | 2,467 | 2,610 | 3,147 | 3,198 | 3,495 |

Solution-Oriented Customer Service



** Assessor's front counter was closed due to COVID in April, May & June 2020*



Customer Service Feedback

“...During these difficult times exceptional service should be acknowledged and you staff was a true pleasure and resolved the issue ASAP.”

“...went above and beyond with my problem by truly listening to my situation, I was overwhelmed with gratitude.”

“...was probably the most helpful and kindest public employee I have ever had the opportunity to deal with given the opportunity, I would hire her in a heartbeat.”

“...I have no doubt this positive demeanor trickles down from the top. It is by far one of the best interactions I have had with the county.”

“...Thank you so much for your speedy and helpful reply! It's nice to know we have people like you working on our behalf.”

“...what a great employee and the excellent customer service she provided to us today. I feel a great burden off my shoulders with the information provided to me. What a great representative for your organization!”



Lobby Service

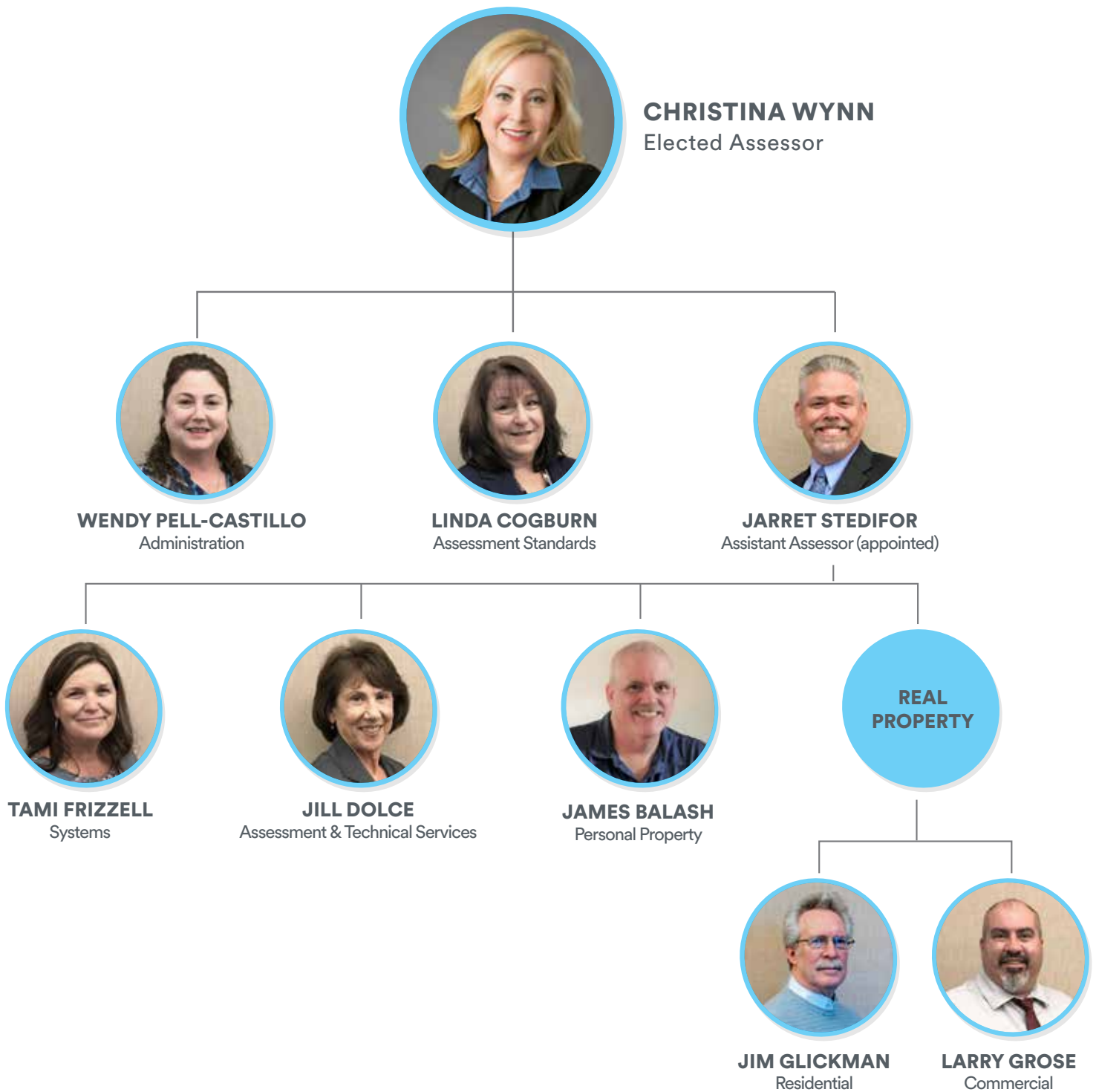
- ▶ General Assessment Information
- ▶ Assessed Values
- ▶ Mailing Address Change
- ▶ Requests for Assessor Review
- ▶ Parcel Information and Maps
- ▶ Building Information
- ▶ Ownership Information
- ▶ Exemptions Information
- ▶ Property Transfer Information
- ▶ Forms

Information Available Online at www.assessor.sacounty.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

Leadership

Sacramento County Assessor's Office Organizational Structure





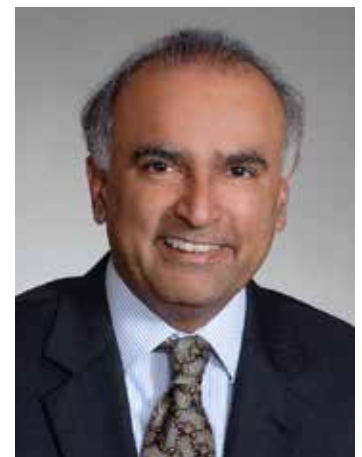
Acknowledgments

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



*Navdeep S. Gill
County Executive*

Photos on the page courtesy of Sacramento County Public information office

Property Tax Assessment Calendar

JANUARY 1

Annual Lien Date. Taxes become a lien on all taxable property at 12:01 am.

FEBRUARY 15

Deadline to file exemption claims – Veterans', Homeowners', Church, Religious, Welfare, Historical Aircraft, and other Institutional Exemptions.*

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 for the January lien date 15 months earlier.*

MAY 7

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

JUNE 30

Last day to close the local annual assessment rolls for current fiscal year. Assessment roll data released to Sacramento County Department of Finance.

JULY 1

First day of new assessment roll year and new fiscal year.

JULY 2

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.

AUGUST 31

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

NOVEMBER 30

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.*

DECEMBER 10

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

DECEMBER 31

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' Exemptions (916) 875-0710

Institutional Exemptions (916) 875-0720

Veterans' Exemptions (916) 875-0720

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