



2021 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

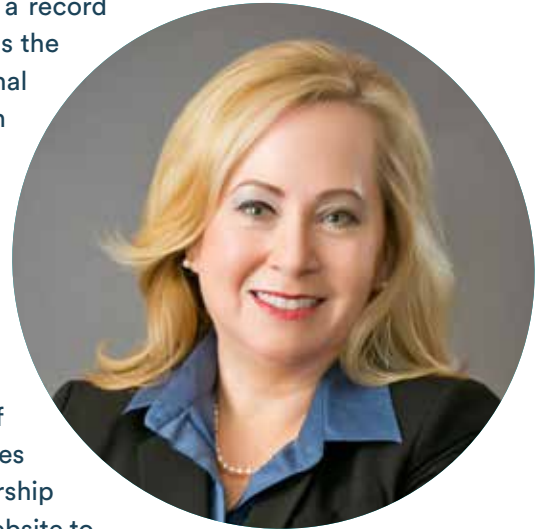
Professionalism
Integrity
Efficiency



Message from Assessor

I am pleased to report that the annual assessment roll has now topped a record \$199.7 billion, a 5.19% 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, 2021. After the deduction of property tax exemptions for homeowners, disabled veterans, and charitable organizations, the net assessed value is \$190 billion.

This ninth annual increase reflects a steady volume of sale transactions, new construction projects, and continued market value increases in Sacramento County's residential market. While the total assessed value for the County increased by over 5%, the assessed value of most properties increased approximately 1.01% 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. I urge property owners to check our website to review their annual assessment which is the basis for the annual property tax bill.



The 2021-22 assessment roll will generate approximately \$1.9 billion in property tax revenue. This year's roll growth will yield an additional \$97 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, dedicated, and caring staff of the Assessor's Office and I am proud of what they accomplished. Despite the continued challenging operational environment, staff successfully met our office mission by delivering equitable, timely, and accurate property assessments and information. I sincerely thank all the staff for their dedication to our values providing extraordinary customer service and striving for continuous improvement.

The pandemic continues to influence real estate markets. Because of the timing of the pandemic, post January 1, 2020 lien date, any negative impacts to assessed values are reflected effective January 1, 2021 and are 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 some commercial and business property values. Finally, the passage of Proposition 19 ushered in significant changes to property tax rights for homeowners and we are striving to implement the complex changes and assist those impacted. Despite the challenges, we remain committed to providing exceptional customer service and to serving the public through our mission and values. Thank you for taking the time to review this annual report and please contact me at wynnnc@saccounty.net with questions and comments.

Sincerely,

A handwritten signature in blue ink that reads "Christina Wynn".

Christina Wynn
Sacramento County Assessor

IN



THE



COMMUNITY



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

3

ASSESSOR

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

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

5

TREASURER- TAX COLLECTOR

Mails out the property tax bills, collects and refunds payments

6

AUDITOR- CONTROLLER

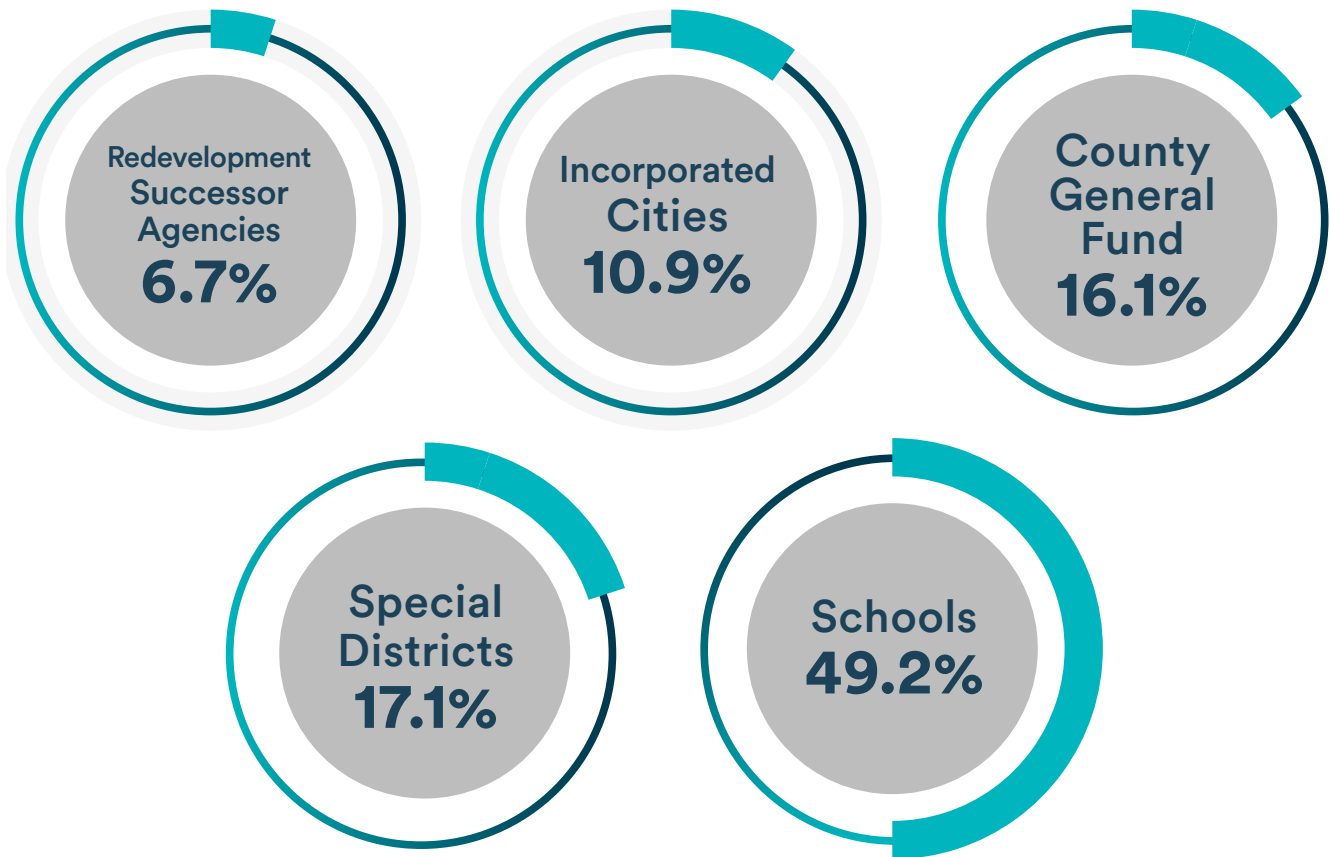
Allocates the monies to over 175 local taxing agencies, including the County, cities, schools, and special districts

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 2021-22 is over \$190 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.



2021-2022 Sacramento County Assessment Roll

Secured and Unsecured Net of Exemptions with Comparison to 2020-2021

Year	Land	Improvements	Pers. Property	Total Before Ex	Non H/O Ex	Total	Homeowners Ex	Net Total
2021-22	54,935,685,410	135,444,717,665	9,323,939,251	199,704,342,326	8,193,321,275	191,511,021,051	1,462,073,301	190,048,947,750
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
Difference	2,593,496,007	7,313,985,826	(50,938,803)	9,856,543,030	177,848,527	9,678,694,503	(36,276,405)	9,714,970,908
Increase in Assessed Values for Sacramento County				5.19%		5.32%		5.39%
Total Number of Secured Assessments				484,604				
Total Number of Unsecured Assessments				32,803				
Total Assessments				517,407				

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

Distribution of Value by Property Type

Secured Real Property Value Comparison 2020 vs 2021

Property Type	Parcel Count		2020-2021		Assessed Values		2020-2021	
	2021	2020	# Change	% Change	2021	2020	\$ Change	% Change
Vacant Land - Residential	15,568	16,832	-1,264	-7.5%	2,299,443,693	2,150,977,648	148,466,045	6.9%
Single Family Residences	387,334	384,023	3,311	0.9%	121,885,083,334	115,292,649,366	6,592,433,968	5.7%
Condominiums	13,861	13,731	130	0.9%	2,709,216,462	2,502,757,313	206,459,149	8.2%
Manufactured Homes	8,052	7,150	902	12.6%	488,461,752	452,100,239	36,361,513	8.0%
Multi-Family 2 to 4 units	16,190	16,115	75	0.5%	5,041,083,390	4,731,914,231	309,169,159	6.5%
Agricultural	2,997	3,011	-14	-0.5%	1,661,516,251	1,618,524,538	42,991,713	2.7%
Multi-family 5 or more units	3,939	3,926	13	0.3%	14,357,899,935	13,167,916,674	1,189,983,261	9.0%
Commercial/Industrial	17,105	17,066	39	0.2%	39,947,068,106	38,706,173,716	1,240,894,390	3.2%
Vacant Commercial/Industrial Land	3,404	3,406	-2	-0.1%	1,335,343,335	1,247,859,646	87,483,689	7.0%
Oil, Gas, and Minerals	123	140	-17	-12.1%	50,938,916	51,426,197	-487,281	-0.9%
Church & Welfare Parcels	1,320	1,312	8	0.6%	1,937,806,493	1,867,120,463	70,686,030	3.8%
Common Area Parcels	3,140	3,052	88	2.9%	3,515,633	1,599,484	1,916,149	119.8%
Locally Assessed Utility Parcels (owned/leased)	587	599	-12	-2.0%	0	0	0	0.0%
Government Owned	7,820	7,721	99	1.3%	0	0	0	0.0%
Misc. Other	3,164	3,128	36	1.2%	203,794,382	186,294,809	17,499,573	9.4%
Totals	484,604	481,212	3,392	0.7%	191,921,171,682	181,977,314,324	9,943,857,358	5.5%

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

2021-2022 Sacramento County Assessment Roll - Cities

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

Jurisdiction	2021-22	2020-21	Net Increase	% Increase
Citrus Heights	8,023,791,598	7,736,564,948	287,226,650	4%
Elk Grove	23,717,216,238	22,571,199,959	1,146,016,279	5%
Folsom	16,585,362,718	15,621,129,725	964,232,993	6%
Galt	2,548,153,091	2,398,848,655	149,304,436	6%
Isleton	71,346,007	66,765,832	4,580,175	6%
Rancho Cordova	10,558,925,620	9,823,138,897	735,786,723	7%
Sacramento City	62,130,758,440	58,824,432,221	3,306,326,219	5%
Unincorporated Area	67,875,467,339	64,790,246,311	3,085,221,028	5%
Totals	191,511,021,051	181,832,326,548	9,678,694,503	5%

2021-2022 Sacramento County Assessment Roll - Schools

With Comparison to 2020-2021

School District	2021-22	2020-21	Net Increase	% Increase
Arcohe Union	873,145,770	841,575,137	31,570,633	4%
Center Joint	2,278,922,044	2,191,557,107	87,364,937	4%
Dry Creek Joint	2,038,655,003	2,003,723,773	34,931,230	2%
Elk Grove Unified	42,439,022,406	40,644,401,276	1,794,621,130	4%
Elverta Joint	310,048,217	294,851,420	15,196,797	5%
Folsom Cordova	73,848,615,937	67,631,383,472	6,217,232,465	9%
Galt Joint Union Elem	3,154,520,725	2,962,196,317	192,324,408	6%
Galt Joint Union High	4,027,666,495	3,803,771,454	223,895,041	6%
Los Rios CCD	180,672,936,740	171,788,268,744	8,884,667,996	5%
Natomas Unified	13,194,745,237	11,477,890,602	1,716,854,635	15%
River Delta Unified	1,993,749,324	1,725,306,226	268,443,098	16%
Robla	3,143,201,651	2,368,508,291	774,693,360	33%
Roseville Joint Union	2,038,655,003	2,003,723,773	34,931,230	2%
Sacramento City Unified	42,032,053,992	41,308,171,151	723,882,841	2%
San Joaquin Delta CC	4,554,338,958	4,252,290,497	302,048,461	7%
San Juan Unified	41,130,145,866	40,165,621,440	964,524,426	2%
Sierra Joint CC	4,317,577,047	4,195,280,880	122,296,167	3%
Twin Rivers Unified	41,562,296,219	38,644,445,600	2,917,850,619	8%



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
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%
2021-22	199,704,342,326	9,856,543,030	5.19%

*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

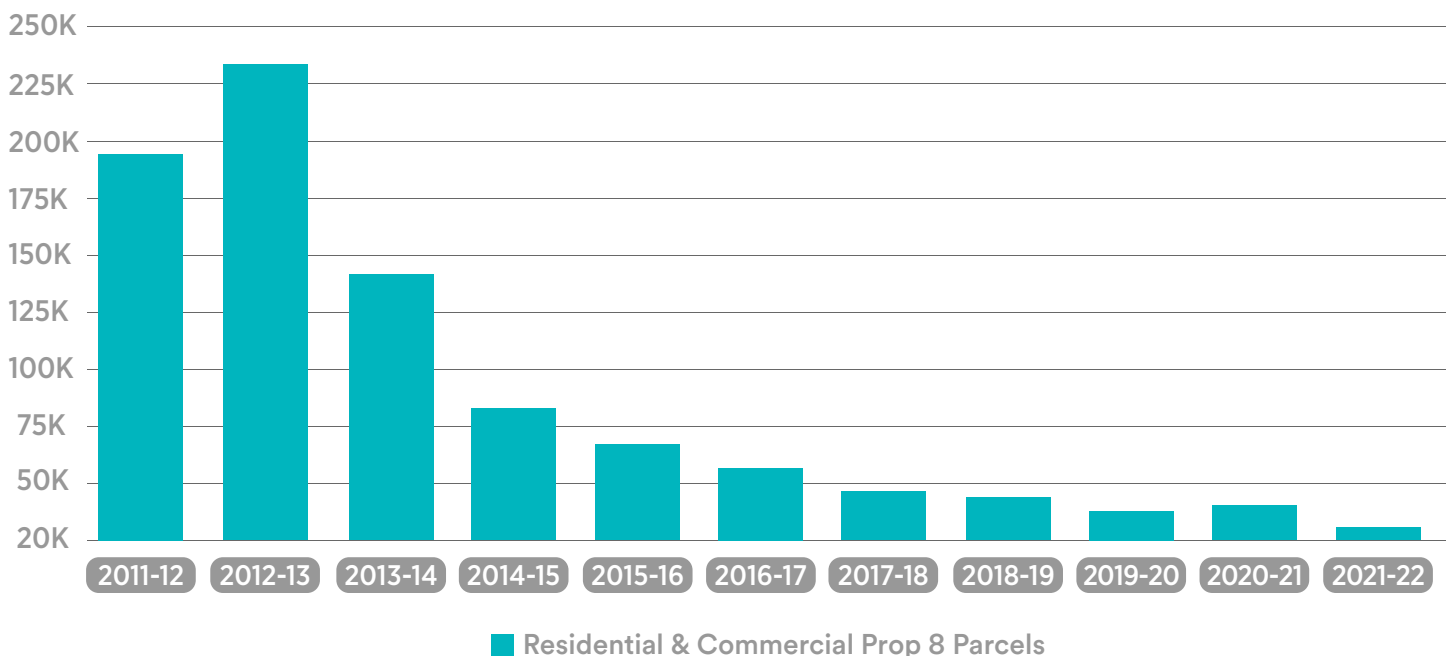
In November 1978, California voters passed Proposition 8 (Prop 8), which amended Article XIII A to allow temporary reductions in assessed value in cases where real property suffers a decline in value.

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



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



Historical Assessment Appeals

Year	Appeals Filed	Total Assessments	% of Total
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%

Year	Appeals Filed	Total Assessments	% of Total
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	514,745	0.2%
2021-22	1,287	517,407	0.2%

Business & 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 Data 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	2017-18 Gross Value	2018-19 Gross Value	2019-20 Gross Value	2020-21 Gross Value	2021-22 Gross Value
Aircraft	274,081,955	237,779,656	248,523,246	220,507,100	255,205,056
Boats/Vessels	167,411,237	177,254,197	200,922,307	213,308,705	230,099,994
Fixtures	2,271,778,257	2,322,074,717	2,584,838,731	2,774,617,467	2,722,710,070
Personal Property	3,225,951,637	3,597,606,460	3,837,912,477	4,046,943,048	4,001,708,634
Secured Assessments					
Fixtures	876,162,619	994,705,883	1,037,502,183	1,047,488,326	1,010,658,754
Personal Property	877,796,237	992,756,987	1,045,112,594	1,072,013,408	1,103,556,743

Top 20 Businesses As of June 30, 2021

Ranking	Business Name	Fixture & BPP Value
1	Intel Corp	569,247,734
2	Twitter Inc.	343,211,295
3	Ragingwire Enterprise Solutions	232,448,341
4	Calif-American Water Company	172,778,141
5	Amazon.com Services Inc.	150,325,259
6	H P Hood LLC	144,694,408
7	Southwest Airlines (Aircraft only)	141,057,752
8	Apple Inc.	104,872,377
9	AMPAC Fine Chemicals LLC	99,291,182
10	Siemens Mobillity	78,296,152
11	Proctor & Gamble	63,273,005
12	Blue Diamond Growers	62,356,042
13	Tesla Energy Funds Sacramento	58,662,982
14	Mitsubishi Chemical Carbon Fiber & Composites Inc.	58,588,567
15	Methodist Hospital of Sacramento	51,264,631
16	Raleys Inc.	44,633,197
17	Verizon Data Services LLC	44,457,391
18	A Teichert & Son Inc.	44,327,400
19	American Airlines Inc. (Aircraft only)	38,953,542
20	Walmart Fulfillment Services, Inc.	38,942,001



Prop 19 Tax Savings Changes for Property Owners



Proposition 19 (Prop 19), passed by voters in November 2020, made significant changes in the tax savings available to property owners beginning in 2021. The two types of savings affected by Proposition 19 were Parent/Child (Grandparent/Grandchild) Exclusions and Base Year Value Transfers.

PARENT TO CHILD & GRANDPARENT TO GRANDCHILD EXCLUSION

The inheritance transfer portion of Proposition 19 took effect February 16, 2021 and is more restrictive than the prior law (Proposition 58).

Under Proposition 19 rules, children/grandchildren who inherit their parents'/grandparents' principal residence but choose not to make the home their principal residence will now have the property reassessed. To be granted exclusion from reassessment, heirs must file and qualify to receive the Homeowners' Exemption or Disabled Veterans' Exemption within one year of transfer of ownership. In addition, family farm transfers that do not include a residence qualify for this exclusion without the principal residence requirement.

This impacts common estate planning trusts like qualified personal residence trusts which allows the transfer of a residence to a trust while that residence can still be occupied for a fixed number of years. The parent continues to live in the residence as their primary residence, and at the end of the fixed number of years, the residence transfers to their child. Under the prior law, when the child becomes the owner, they would qualify for the parent-child exclusion but under Proposition 19 the child has to make the residence their primary residence or the property is reassessed. Those with a trust that holds a residence in the name of their child as a remainder beneficiary or those in the process of estate planning should contact a tax and estate planning professional to discuss potential impacts.

Under Proposition 19, parents/grandparents can no longer transfer up to \$1,000,000 of taxable value of other property, such as residential rental property or commercial property, in addition to their principal residence.

Inheritance transfers that occurred **before February 16, 2021** may still qualify under the more generous Proposition 58 provisions:

- This exclusion applies to a principal residence and up to \$1,000,000 (taxable value) of additional real estate.
- This exclusion benefit applies to parent/child transfers made on (or after) November 6, 1986. Please read the instructions included with the claim form carefully.

Transfers that occur **on or after February 16, 2021**, are subject to Prop 19 Provisions:

- This exclusion applies to the principal residence of the transferor only and the transferee is required to occupy the property as their principal residence also.
- This exclusion is limited to the sum of taxable value of the property plus \$1 million of market value. Any overage is added to the taxable value to determine the new taxable value.
- Family farms also may qualify for this exclusion with no principal residence requirement.

The Grandparent to Grandchild Exclusion is subject to the same dates and principal residence requirements as the Parent Child Exclusion as stated above, with one limiting condition: Parent(s) of the grandchild, who qualifies as a child of grandparent, must be deceased on the date of transfer.

BASE YEAR VALUE TRANSFER

Under Proposition 19 and effective **April 1, 2021**, homeowners who are 55 or older, or who are severely disabled, or who are victims of a Governor declared disaster and sustained at least 50% damage, wishing to transfer their property tax benefits to another home in California have more options:

- A homeowner can purchase a higher value property. The transfer no longer will have to be a property of equal or lesser value. The prior benefit can be transferred and an upward adjustment is added for the difference.
- An inter-county transfer can occur between any two counties, not just counties with local ordinances.
- A qualifying transfer can be made up to 3 times, and for Governor declared disaster victims, there is no limit on the number of times the benefit can be used.
- Only one of the two events (sale of your original property or purchase or new construction of the replacement property) must occur after April 1, 2021 to qualify under Proposition 19.

When both events occur prior to April 1, 2021, property owners will have to qualify under Propositions 60, 90, or 110, which contain more restrictive options:

- To transfer your Proposition 13 base year value, the replacement property has to be equal to or lesser than the original property value.
- Inter-county transfers can only occur in counties with ordinances allowing for those transfers. Sacramento County does not have this ordinance.
- Your Proposition 13 base year value can only be transferred once.

Regardless of when the events occur, to qualify for a base year value transfer, both events must occur within two years of each other, and there is no requirement for the events to happen in a specific order. However, if the replacement property is purchased or newly constructed prior to the sale of the original property, the owner is responsible to pay property taxes on the full value of the replacement property until the sale of the original property occurs, only then can the base year value of the original property be transferred.

Go to <https://assessor.saccounty.gov> for forms and additional information on Proposition 19.

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 \$80 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 2021, disabled veterans' save over \$1,700 with the basic exemption or over \$2,600 with the low-income exemption (\$66,251 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, 2021

Exemption Type	Quantity	Total Value	% of Total Value
Homeowners ^{1*}	208,754	1,462,073,301	15.14%
Disabled Veterans ¹	3,307	465,052,354	4.82%
Charities	1,374	3,842,243,426	39.79%
Religious and Church	812	803,892,449	8.33%
School, Library, Museum	174	510,621,172	5.29%
Hospitals	109	2,462,299,377	25.50%
Cemeteries	33	58,003,680	0.60%
Colleges	27	50,849,555	0.53%
Historical Aircraft	8	359,262	0.00%
Totals	214,598	9,655,394,576	100.00%

**Reimbursed by the State*

Disabled Veterans' Exemption Outreach Continues



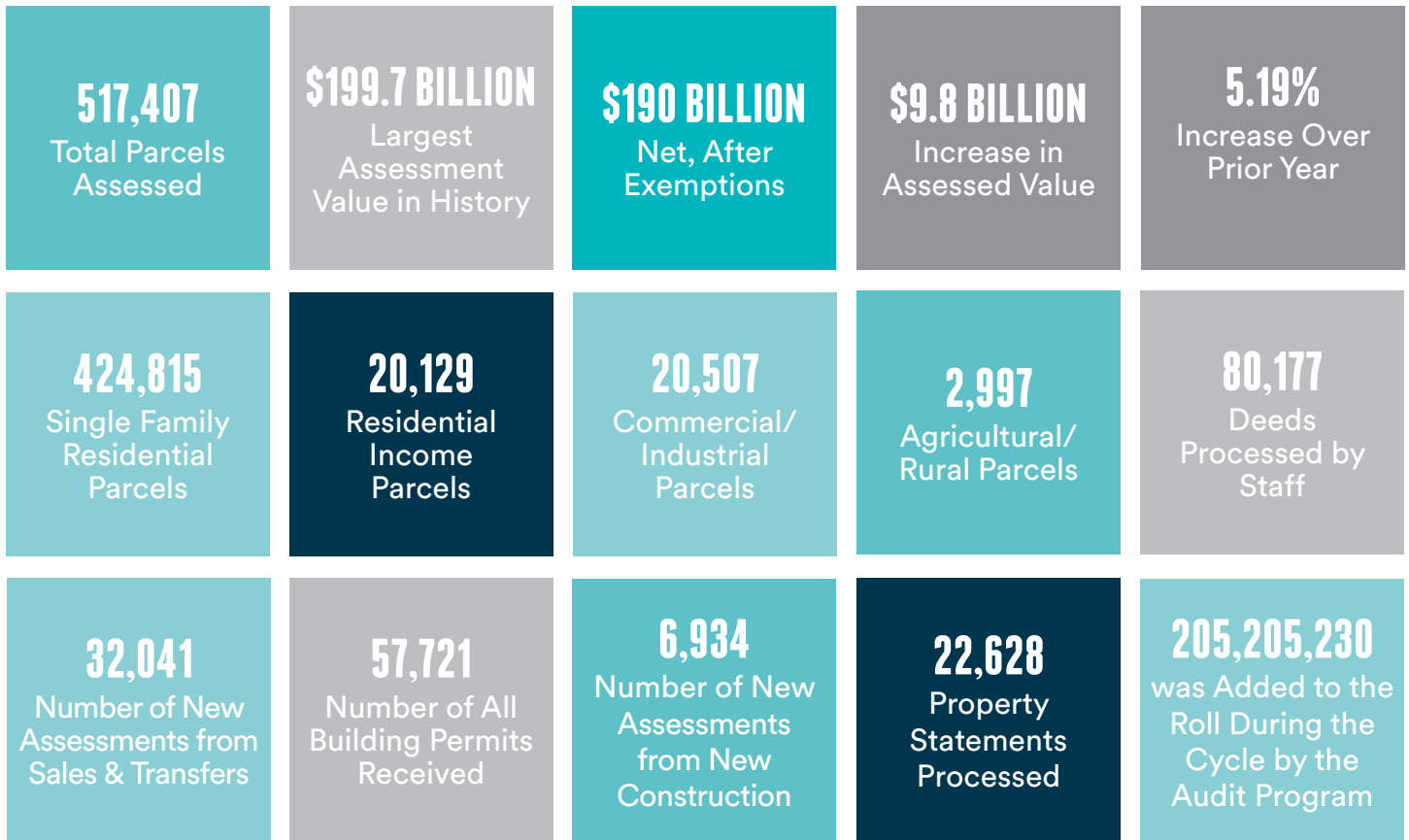
During the 2019-2020 tax year, the Sacramento County Assessor's Office began an outreach program, referred to as the "One Million More Thanks Campaign". This program was launched to inform approximately 80,000 U.S. Military Veterans and their families residing in Sacramento County of the tax savings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

Our goal was to collectively save disabled veterans over \$1 million more in reduced property tax dollars. Using averages, it was determined that it would take an increase of 550 in the number of exemptions to achieve the goal. Although the outreach program was hindered by the Pandemic, as of June 30, 2021, there was an increase of 438 Disabled Veterans' Exemptions, saving disabled veterans over \$1.065 million. The actual average exemption amounts were higher than originally calculated; as a result, our goal of saving disabled veterans over \$1 million was achieved!

The success of this outreach program was also evidenced by people who conveyed their praise of staff members. One disabled veteran stated, "If it weren't for the guidance, patience, and kindness of these four individuals, I would never have been able to complete the claim for the exemption and get my property taxes reduced." This is just one example of the many calls received from disabled veterans that were amazed at the care and customer service they received.

Even though the campaign ended on June 30, 2021, we are not going to stop there. We are continuing to reach out to help disabled veterans in Sacramento County. Most recently, we attended the California Capitol Airshow where we distributed Disabled Veterans' Exemption information. If we missed you, we hope to see you there next year!

Quick Facts



2020 APARTMENT NEW CONSTRUCTION

- 34 Apartment new construction projects were valued in 2020
- 5213 total units
- \$905,940,000 in value added to the roll

CONSTRUCTION IN PROGRESS: \$311,450,000 IN VALUE ADDED FOR 3,311 UNITS

18 projects still under construction:

- 12 Market Rate
- 1 Market/Low-Income (LIHTC)
- 1 Student
- 4 Low-Income (LIHTC)

COMPLETED NEW CONSTRUCTION: \$594,490,000 IN VALUE ADDED FOR 1,902 UNITS

16 projects completed in 2020:

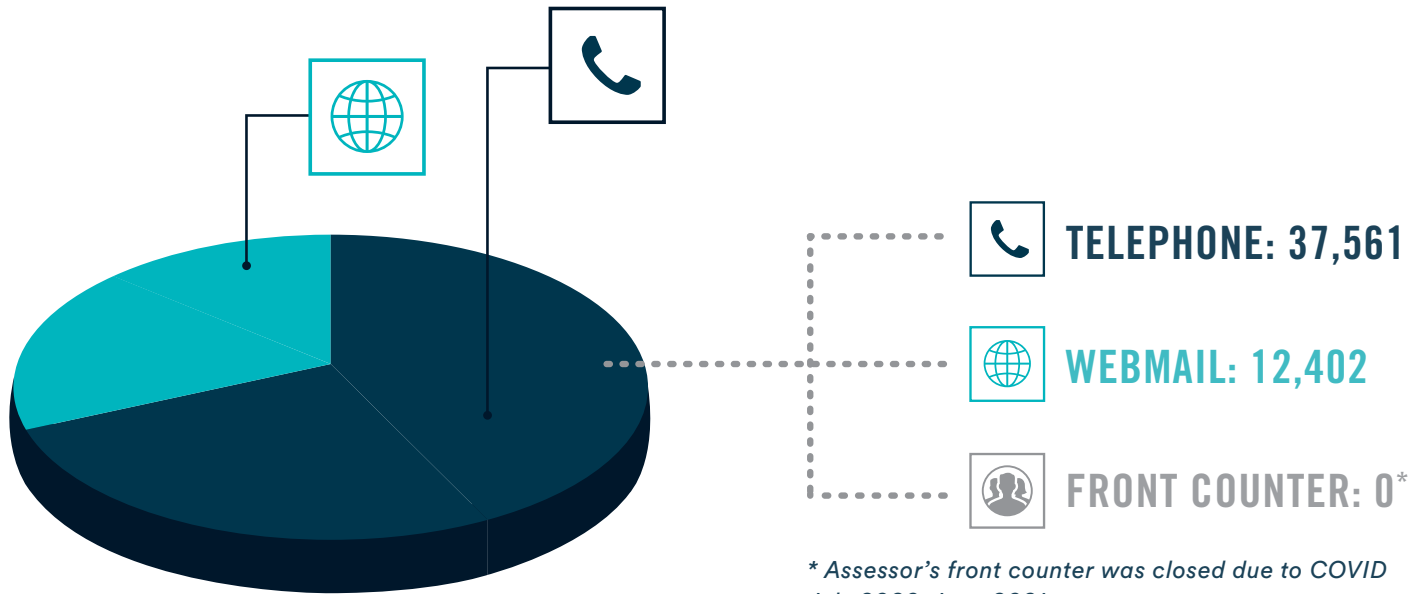
- 14 Market Rate Apartment Complexes
- 1 Student Housing
- 1 Low-Income (LIHTC)

Yearly Comparison of Assessor's Workload



	2017-18	2018-19	2019-20	2020-21	2021-22
REAL PROPERTY APPRAISALS					
Sales and Transfers	34,427	35,042	33,293	33,282	32,041
Assessable New Construction	6,046	6,047	6,872	7,413	6,934
Prop 8 Assessments	42,151	33,468	29,282	31,681	20,820
BUSINESS AND PERSONAL PROPERTY					
Boats	8,719	9,154	9,775	10,457	10,947
Aircraft	593	565	562	519	499
Business Accounts	21,842	22,454	22,041	20,356	22,628
Audits	237	247	226	208	218
MAPPING SERVICES					
Assessor's Maps Maintained	9,610	9,630	9,730	9,797	9,815
New Parcels Created	2,581	2,966	6,108	4,842	3,927
DOCUMENTS RECEIVED					
Recorded Documents Received	77,971	77,867	70,963	73,412	80,177
Total Building Permits Received	55,751	60,871	61,709	63,377	57,721
Mailing Address Changes	11,153	35,834	11,476	10,850	7,977
Prop 60 Base Year Transfers	249	202	176	206	176
Parent-Child Exclusions	3,697	2,993	3,741	3,561	3,853
EXEMPTIONS PROCESSED					
Homeowners'	16,286	35,521	24,869	24,812	27,975
Institutional	3,601	3,818	3,741	7,203	7,480
Disabled Veterans'	2,610	3,147	3,198	3,495	3,625

Solution-Oriented Customer Service



Customer Service Feedback

"...I just wanted to take a moment to commend the staff and give thanks for the awesome service. Your team there is doing a great job...It was so refreshing dealing with all of the employees at Sacramento County."

"...was so really surprised by the kindness and patience. The information and clarity regarding Prop 19 was great."

"...your team has been very helpful and are amazing. I appreciate you all."

"...I just want to say that she was such a help to me. You really need to keep her and more like her in the office."

"...if it weren't for the guidance, patience, and kindness of these individuals, I would have not been able to complete the exemption. I never thought that government employees would care so much as these ones did."

"...I would like to tell you she is one of the best county employees that I have ever dealt with in your agency!"

"...I wanted it to be known how kind he was with my husband and myself. He deserves an award!"

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 <https://assessor.sacccounty.gov>

- ▶ 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



Sacramento County Assessor's Office Organizational Structure



CHRISTINA WYNN
Elected Assessor



WENDY PELL-CASTILLO
Administration



LINDA COGBURN
Assessment Standards



JARRET STEDIFOR
Assistant Assessor (appointed)



TAMI FRIZZELL
Systems



LANCE WEIBEL
Assessment & Technical Services



JAMES BALASH
Personal Property



**REAL
PROPERTY**



JIM GLICKMAN
Residential



LARRY GROSE
Commercial

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



Ann Edwards
County Executive

Board of Supervisors



PHIL SERNA District 1



PATRICK KENNEDY District 2



RICH DESMOND District 3



SUE FROST District 4, Chair



DON NOTTOLI District 5, Vice Chair

Property Tax Assessment Calendar

01
01

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

02
15

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

04
01

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.

04
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.*

05
07

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

06
30

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

07
01

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

07
02

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.

08
31

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

11
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.*

12
10

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

12
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
3636 American River Drive, Suite 200
Sacramento, CA 95864-5952

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
<https://assessor.saccounty.gov>