STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
OFFICE OF EXECUTIVE DIRECTOR, YVETTE M. STOWERS
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0073
1-916-274-3560 • FAX 1-916-285-0125
www.boe.ca.gov

March 4, 2026

Mr. Todd Stermer
Sacramento County Clerk of the Board
700 H Street, Suite 2450
Sacramento, CA 95814

Dear Mr. Stermer:

In fulfillment of the requirements of section 15646 of the Government Code, the State Board of Equalization sends herewith a copy of the Sacramento County Assessment Sampling Survey Report. The Board prepared the survey under the provisions of sections 15640-15646 of this code. These code sections provide that the State Board of Equalization shall make surveys in specified counties to determine the adequacy of Sampling and procedures used by the County Assessors in the valuation of properties and related duties.

This report indicates Sacramento County's 2024-25 assessment roll meets the requirements for assessment quality established by Revenue and Taxation Code section 75.60. We have not attempted to reflect legislation enacted since our fieldwork, nor have we endeavored to reflect any changes subsequently initiated by the Assessor.

Section 15646 requires that the report be sent to specified state and local government officials, and the report is made available to other interested parties for their information upon request. The published report is available electronically on the Board's website at: https://www.boe.ca.gov/proptaxes/apscont-reports.htm.

Sincerely,

Yvette M Stowers

Yvette M. Stowers
Executive Director

YMS:gdc
Enclosure

cc: Honorable Ted Gaines, First District

SACRAMENTO COUNTY
ASSESSMENT SAMPLING SURVEY

MARCH 2026

California State
Board *of* Equalization

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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March 4, 2026

No. 2026/011

TO COUNTY ASSESSORS:

SACRAMENTO COUNTY
ASSESSMENT SAMPLING SURVEY

A copy of the Sacramento County Assessment Sampling Survey is enclosed for your information. The State Board of Equalization (BOE) completed this sampling survey in accordance with section 15640 of the Government Code and section 75.60 of the Revenue and Taxation Code for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments.

The Sacramento County Assessment Sampling Survey Report is a quantitative evaluation of Sacramento County's 2024-25 assessment roll. The sampling indicates Sacramento County's 2024-25 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Christina Wynn, Sacramento County Assessor, and staff for their courtesy and cooperation.

Sincerely,

David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gdc
Enclosure

INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) and/or a sampling of the county's assessment roll (samples) of specified County Assessors' offices. This report reflects the BOE's findings in its current sample of the Sacramento County Assessor's Office.

SCOPE AND METHODOLOGY

Pursuant to Revenue and Taxation Code[1] section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by receiving satisfactory statistical results from a sampling of the county's assessment roll or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

The sampling of the county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.[2]

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[1] Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code.

[2] The scope of our review of the assessment sampling program is provided on the BOE website at https://www.boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm.

SACRAMENTO COUNTY SAMPLING RESULTS

The BOE's Assessment Practices Survey Division sampled Sacramento County's 2024-25 assessment roll, which contained 512,731 assessments with an enrolled taxable value of approximately $251.4 billion. The composition of the 2024-25 assessment roll by property type is as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential	462,859	$180,992,451,815
Rural	4,118	$2,848,539,265
Commercial/Industrial	42,887	$65,574,353,975
All Other	2,867	$1,968,746,544
Total	512,731	$251,384,091,599

The Sacramento County assessment roll meets the requirements for assessment quality established by section 75.60. Our sample of the 2024-25 assessment roll indicated an average assessment ratio of 99.82 percent and the sum of the absolute differences from the required assessment level was 0.18 percent. Accordingly, the BOE certifies that Sacramento County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

Assessment Practices Survey Division
Property Tax Department
Sampling Group

Sacramento County

Chief:

Holly Cooper

Sample Program Manager:

Gary Coates	Principal Property Appraiser

Sample Team Supervisor:

Alexander B. Fries	Supervising Property Appraiser

Sample Team:

Artemis Oestreich	Senior Specialist Property Appraiser
Kat Santora	Senior Specialist Property Appraiser
Lydia Vannarattanarat	Associate Property Auditor Appraiser
Patience Bautista	Associate Property Appraiser
Nicole Grady	Associate Property Appraiser
Virginia Casarez	Assistant Property Appraiser
Troy Holt	Assistant Property Appraiser
Gregory Dela Cruz	Analyst II
Luis Pulmones	Analyst I