



COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 8/26/2025

To: Sonoma County Board of Supervisors
Department or Agency Name(s): Clerk-Recorder-Assessor
Staff Name and Phone Number: Deva Proto, 707-565-3246
Vote Requirement: Majority
Supervisory District(s): Countywide

Title:

Assessment Roll 2025-2026

Recommended Action:

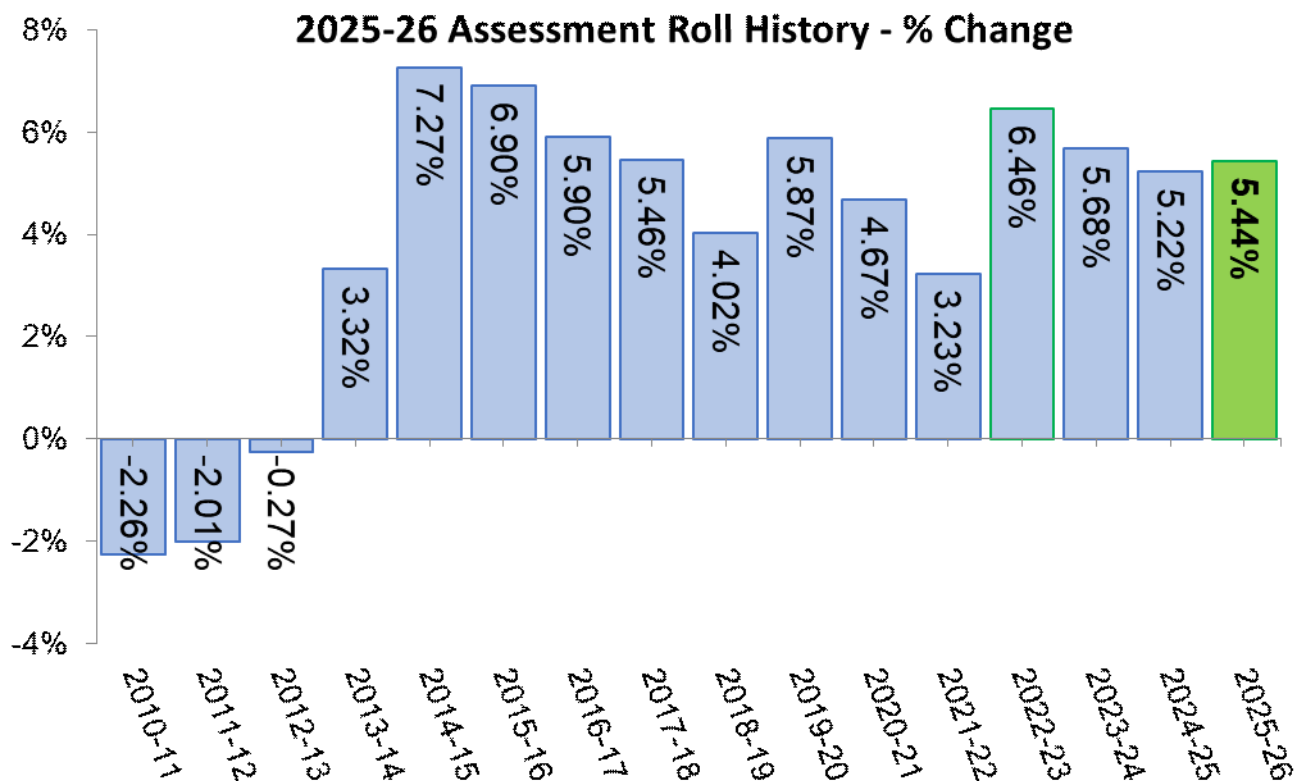
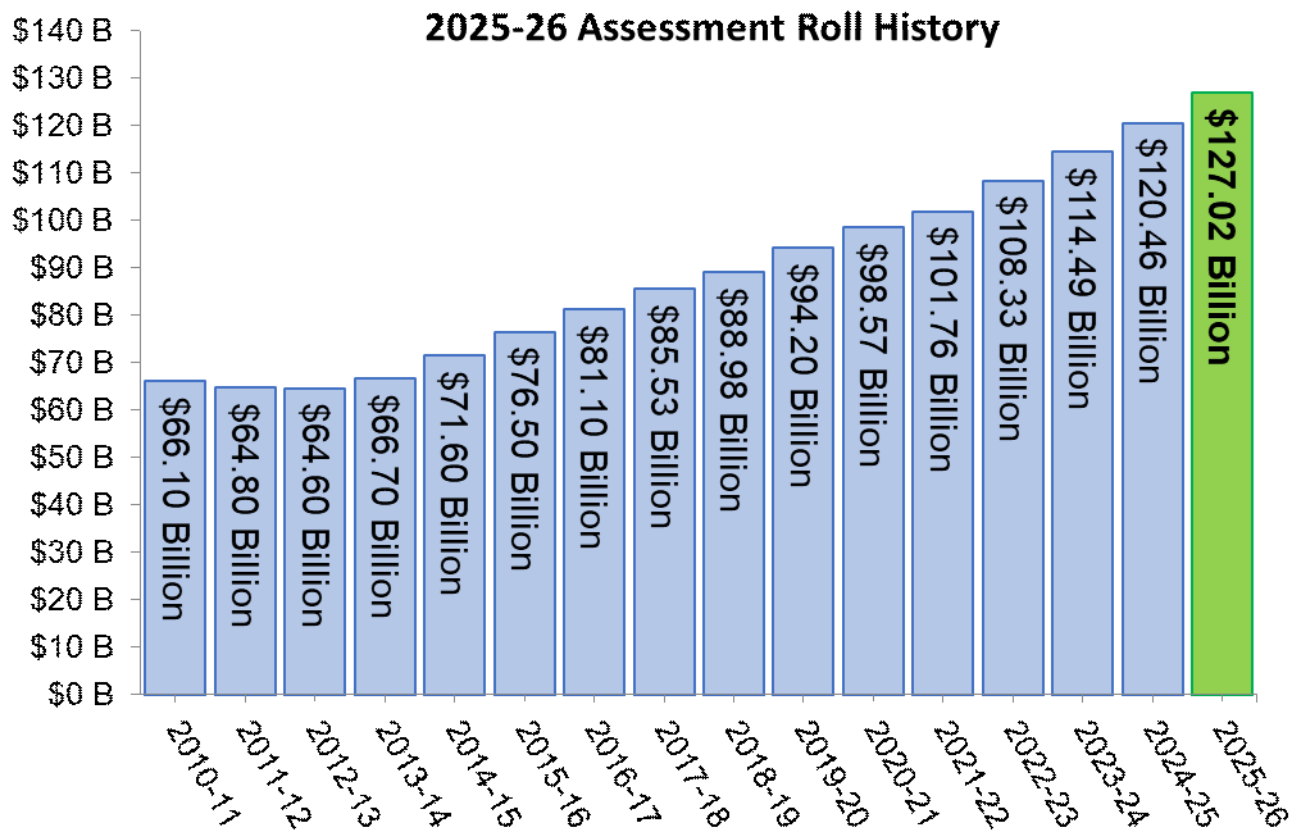
Receive the 2025-2026 Assessment Roll. (Informational Only)

Executive Summary:

The 2025-2026 Assessment roll contains the assessed valuation of all taxable real and business property on the local tax roll. This informational presentation is provided annually to the Board.

Detailed 2025-2026 Assessment Roll valuation results are described in the attached memorandum to the Board Chair from the Clerk-Recorder-Assessor. Overall roll values as of 1/1/2025 are 5.44% greater than 1/1/2024.

The below information is representative of the historical trends of the total Assessment Roll from the 2010-2011 fiscal year through the current 2025-2026 fiscal year.



Discussion:

Based on market values for properties that sold during calendar year 2024 and using an annual consumer

price index of 1.02 issued by the State for county valuation, staff assumed 3.5% property value growth in the Fiscal Year 2025-26 Adopted Budget. While housing sales suggested higher growth was possible, the County Recorder's Office was seeing some of the lowest number of recorded documents, including records of property sales since 2005, which staff estimates is due to higher interest rates.

Staff estimates that the final Fiscal Year 2025-26 Assessed Value growth of 5.44%, applied to the final collected values from Fiscal Year 2024-25, will result in the collection of approximately \$9.3 million in additional property taxes above the amount in the adopted budget. This total represents \$6.6 million due to the higher growth rate and \$2.7 million due to 2024-25 final collections coming in above estimates. In accordance with the financial policies adopted by the Board in Fiscal Year 2019-20, 40% of the unanticipated funds, or about \$3.7 million, will increase funding for the Capital Projects - County Center Modernization Fund, and will be allocated to this fund on an ongoing basis. Additionally, \$2.0 million will be allocated to provide permanent funding for the Sheriff's Office Narcotics Unit, in alignment with the FY 2025-26 adopted budget resolution. The \$3.6 million projected balance growth will be considered as it is realized and as needed throughout the fiscal year.

Actual receipts by individual agencies, including the County, will vary from the total of 5.44%, as this represents a county-wide total, while growth in individual areas will be different. Historically, growth in County property tax revenues has differed from the total change by about 1%.

Strategic Plan:

N/A

Racial Equity:**Was this item identified as an opportunity to apply the Racial Equity Toolkit?**

No

Prior Board Actions:

Annual information-only presentations are received by the Board of Supervisors.

FISCAL SUMMARY

Expenditures	FY25-26 Adopted	FY26-27 Projected	FY27-28 Projected
Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
General Fund Contingencies			
Total Sources			

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Narrative Explanation of Fiscal Impacts:

Unanticipated property tax revenues of \$9.3 million are estimated and, in accordance with the Board's financial policies, 40% of this, or \$3.7 million will be used to provide capacity to increase funding to the Capital Projects - County Center Modernization Fund. In line with the FY 2025-26 adopted budget, an additional \$2.0 million will be used to provide permanent funding for the Sheriff's Office Narcotics Unit. The 1st Quarter budget update will recognize the additional revenues and program resources according to financial policies.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):

N/A

Attachments:

Attachment 1: 2025-2026 Assessment Roll Memorandum to the Board of Supervisors' Chair

Attachment 2: Secured/Unsecured Value Comparison

Attachment 3: Incorporated/Unincorporated Value Comparison

Attachment 4: Assessment Roll Value Comparison by City/Town

Related Items "On File" with the Clerk of the Board:

N/A