



SONOMA COUNTY

Deva Marie Proto
Clerk-Recorder-Assessor
<http://sonomacounty.ca.gov/cra/assessor>

Assessor Division

585 Fiscal Dr. Rm. 104
Santa Rosa, CA 95403
Tel: (707) 565-1888
Fax: (707) 565-3317

MEMORANDUM

DATE: August 30, 2022
TO: James Gore, Chair, Sonoma County Board of Supervisors
FROM: Deva Marie Proto, Sonoma County Clerk-Recorder-Assessor
RE: Presentation of the 2022-2023 Assessment Roll

On behalf of the Assessor's Office, it is my honor to present to you the 2022-2023 Property Tax Assessment Roll. This is my 4th assessment roll as the Sonoma County Assessor and is the 9th consecutive year that Sonoma County has experienced positive roll growth.

The 2022-2023 value of all locally assessed taxable property in Sonoma County has reached a historic total of **\$108,331,893,661**. This value is **\$6,574,961,485** above last year's local assessment roll, which is an increase of **6.46%**. Contributing factors to this year's assessment roll increase are as follows:

- A diminishing number of property values that have been adjusted upward, but are still below their factored Prop. 13 value
- Increasing market values for properties that sold during calendar year 2021
- An increase in new constructions
- The Consumer Price Index adjustment

The 2022-2023 Assessment Roll includes a 2% Consumer Price Index increase, which was applied on a portion of the annual assessments. By law, the consumer price index is applied to only those properties that were not in decline-in-value status, and did not experience a change of ownership, or were not newly constructed (Prop. 13 factored Base Year Value).

All areas within Sonoma County experienced positive changes due to roll increases in each jurisdiction. Attached is a report for the cities/towns and the unincorporated areas of the county, and below are a few of the notable highlights:

- The City of Healdsburg experienced the largest increase of 13.60%.
- Unincorporated areas of Sonoma County experienced an increase this year of 6.55%, which is comparatively more than last year's increase of 2.5%, and resulted in an overall taxable value increase of \$2,682,332,734.

The following summary represents the secured and unsecured amounts for Sonoma County's 2022-2023 Assessment Roll:

<u>2022-2023 Roll</u>	<u>Gross Roll</u>	<u>Exempt</u>	<u>Net Taxable</u>
Secured	\$108,486,651,458	\$3,685,926,507	\$104,800,724,951
Unsecured	\$3,667,930,824	\$136,762,114	\$3,531,168,710
Totals	\$112,154,582,282	\$3,822,688,621	\$108,331,893,661

These totals do not include the taxable value of State-assessed properties (unitary and non-unitary), which is \$1,415,948,855.

The roll as presented reflects values as of the lien date, January 1, 2022. Assessed values for 2,626 residential properties remain in Proposition 8 (decline in value) status. These properties are required to be reviewed annually, until the value returns to the Proposition 13 value factored. This means that since the January 1, 2021 lien date, 2,950 residential properties have seen that restoration. It should be noted that, if the market continues to rise, these values will be correspondingly restored. Restorations of property values that have been lowered under Proposition 8 are not subject to the 2% maximum increase limitations imposed under Proposition 13, and as such are sometimes a cause of confusion for property owners.

Owners who disagree with the 2022-2023 assessed values may file an Application for Changed Assessment with the Assessment Appeals Board by November 30, 2022. As always, the Assessor's Division is committed to working with property owners to explain the process and to ensure that fair and equitable property values are enrolled.

I would like to acknowledge the dedication and commitment of the entire Assessor's division. The 2022-2023 Assessment Roll has been a continuation of incredible challenges, from backlogs created by staffing shortages and increased workloads from disasters, to the implementation of Proposition 19 and the persistent complications brought about by the COVID-19 pandemic. All Assessor staff have worked diligently to provide the best services to the residents of Sonoma County and the fire survivors that continue to rebuild. The work that they do every day allows the assessment roll to continue growing and is the basis of the revenue necessary for the County, cities, schools, and districts to provide services to the public.

CC: Members, Sonoma County Board of Supervisors
Sheryl Bratton, Sonoma County Administrator
Robert Pittman, County Counsel
Erick Roeser, Sonoma County Auditor-Controller/Treasurer-Tax Collector
Brooke Koop, Assistant Auditor-Controller, Auditor's Office
Christina Rivera, Assistant Sonoma County Administrator