



# SONOMA COUNTY

## Clerk-Recorder-Assessor

<http://sonomacounty.ca.gov/cra>

Assessor Division

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### MEMORANDUM

**DATE:** August 18, 2020  
**TO:** Susan Gorin, Chair, Sonoma County Board of Supervisors  
**FROM:** Deva Marie Proto, Sonoma County Clerk-Recorder-Assessor  
**RE:** Presentation of the 2020-2021 Assessment Roll

On behalf of the Assessor's Office, it is my honor to present to you the 2020-2021 Property Tax Assessment Roll. This is my 2<sup>nd</sup> assessment roll as the Sonoma County Assessor. This year's percentage increase is 4.64%. This is the 8th consecutive year that Sonoma County has experienced positive roll growth. All categories of real estate increased over 4%.

The 2020-2021 value of all locally assessed taxable property in Sonoma County is an all-time high total value of **\$98,573,706,364**, an increase of **\$4,367,347,645** above last year's local assessment roll. This is an increase in the roll of 4.64%, which is higher than anticipated. Contributing factors to this year's assessment roll increase are the following:

- A slowly 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 2019.
- A slight uptick in new construction – especially in the fire rebuild areas.
- The Consumer Price Index adjustment.

The 2020-2021 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 cities within Sonoma County experienced positive changes due to roll increases in each jurisdiction. Attached is a report for the cities and the unincorporated areas of the county. Here are a few of the notable highlights:

- The City of Healdsburg experienced the largest increase of 6.5%, beating out Rohnert Park's two-year streak.

- Unincorporated areas of Sonoma County experienced an increase this year of 4.18%, which is comparatively less than last year's increase of 6.36%, and resulting in an overall taxable value increase of \$1,600,320,461.

The following summary represents the secured and unsecured Sonoma County assessment roll for 2020-2021:

<u>2020-2021 Roll</u>	<u>Gross Roll</u>	<u>Exempt</u>	<u>Net Taxable</u>
Secured	\$98,585,167,727	\$3,291,346,095	\$95,293,821,632
Unsecured	\$3,411,821,081	\$131,936,349	\$3,279,884,732
<b>Totals</b>	<b>\$101,996,988,808</b>	<b>\$3,423,282,444</b>	<b>\$98,573,706,364</b>

These totals do not include the State-assessed properties (unitary and utility roll), which will be \$1,053,361,588.

The roll as presented reflects values as of the lien date, January 1, 2020. Assessed values for approximately 5,972 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. It should be noted that, if the market continues to rise, these values will be correspondingly restored. Restorations of property values which 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 new values may file an Application for Changed Assessment with the Assessment Appeals Board. The period to file an assessment appeal on the 2020-2021 annual assessed values runs from July 1, 2020 to November 30, 2020. 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 recognize the staff of the Assessor's division. This team has persevered through a record year of work activity, including numerous complex issues due to fire rebuilds, base year value transfers, and the COVID pandemic. Throughout the challenges, staff has adapted to primarily remote work, and still maintained a high level of work and customer service. The staff of the Assessor's Office is skilled, committed and dedicated to the work they do on behalf of their community.

#### Attachments

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