2022-2023 PROPERTY DATA THE CITY OF RED BLUFF PRELIMINARY PROPERTY TAX REPORTS



Revenue Management for Local Government



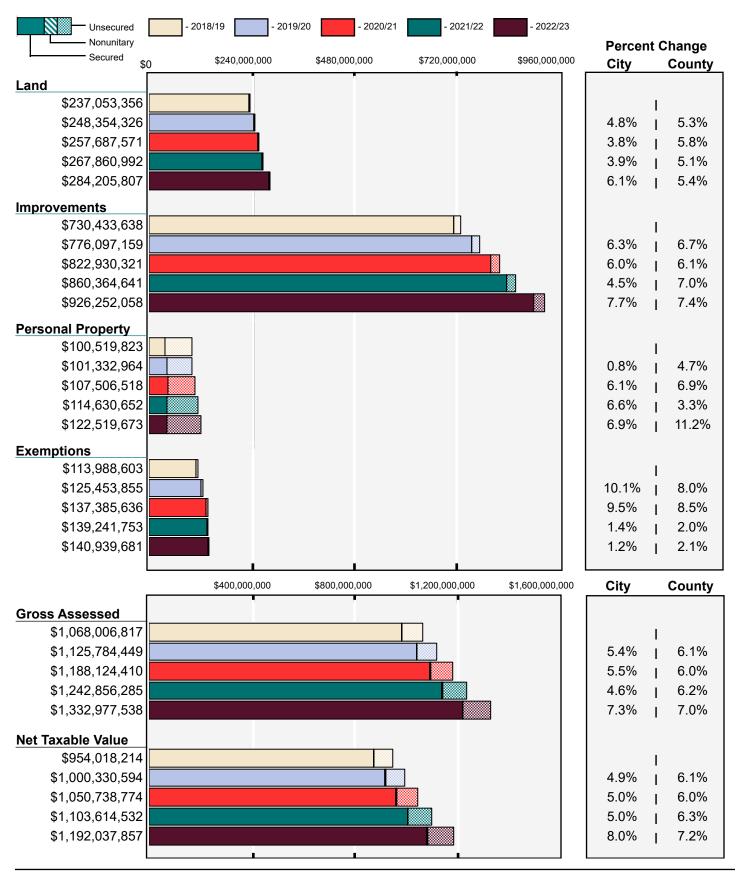
THE CITY OF RED BLUFF 2022/23 PROPERTY TAX

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THE CITY OF RED BLUFF 2018/19 TO 2022/23 ASSESSED VALUES





THE CITY OF RED BLUFF 2022/23 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	4,976	10	1,038
TRAs	22	1	13
Values			
Land	281,389,839	1,464,748	1,351,220
Improvements	885,774,856	0	7,402,633
Personal Property	41,483,943	750,000	35,479,198
Fixtures	15,566,205	0	17,508,364
Aircraft	0	0	44,806,532
Total Value	\$1,224,214,843	\$2,214,748	\$61,741,415
Exemptions			
Real Estate	109,139,874	0	0
Personal Property	19,153,944	0	1,189,057
Fixtures	9,535,017	0	1,161,080
Aircraft	0	0	760,709
Homeowners*	12,878,500	0	0
Total Exemptions*	\$137,828,835	\$0	\$2,350,137
Total Net Value	\$1,086,386,008	\$2,214,748	\$59,391,278

Combined Values	Total
Total Values	\$1,288,171,006
Total Exemptions	\$140,178,972
Net Total Values	\$1,147,992,034
Net Aircraft Values	\$44,045,823

^{*} Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions



Holler TEHAMA COUNTY CITY GROWTH CO **CITY GROWTH COMPARISON**

2021/22 To 2022/23 Net Taxable Assessed Value Change

City		2022/23 Net Value	Value Change	% Change
Corning		568,650,952	54,332,605	10.564%
Red Bluff		1,192,037,857	88,423,325	8.012%
Tehama		28,667,139	1,907,832	7.130%
	City Average % Change:	8.6%	City Median % Change:	8.0%



THE CITY OF RED BLUFF Coren & Cone THE CITY OF RED BLUFF 2022/23 TOP 40 NET TAXABLE SECURED VALUE CHANGES

				Current Net	Net Taxable	
Parcel	Use Category	Owner	Situs	Taxable Value	Value Change	Value Change from Prior Year
041-430-005-000	Residential	Kampgrounds Of America Inc	100 Lake Ave	\$8,959,640	+\$4,337,725	+94%
027-231-015-000	Commercial	Brown 2020 Irrevocable Trust 12 15 20	545 Adobe Rd	\$3,708,413	+\$1,814,641	+96%
033-250-083-000	Commercial	Vdm Red Bluff Investors Llc Et Al	1145 S Main St	\$4,500,000	+\$1,500,000	+50%
029-050-020-000	Industrial	Gorham Living Trust 9 4 13	1635 Main St	\$4,345,500	+\$1,445,500	+50%
033-140-025-000	Commercial	Khushi B Llc	333 S Main St	\$3,246,280	+\$1,328,654	+69%
035-060-055-000	Residential	Nicks Realty Llc	6 Sutter St	\$4,205,000	+\$1,118,177	+36%
033-190-016-000	Commercial	Cotati Investments Llc	545 S Main St	\$2,183,000	+\$865,374	+66%
035-490-050-000	Commercial	Waste Connections Of California	1805 Airport Blvd	\$2,808,014	+\$715,614	+34%
041-193-002-000	Commercial	Bkp Hospitality Llc	30 Gilmore Rd	\$2,491,880	+\$622,335	+33%
033-180-074-000	Commercial	Phou Tann Revocable Trust 9 23 19	1065 S Main St	\$1,723,800	+\$511,368	+42%
033-051-014-000	Residential	Garrett Tyler C Et Al	740 Ash St	\$818,040	+\$438,040	+115%
029-204-008-000	Commercial	Olsen Kenneth W Et Al	1350 Grant St	\$677,790	+\$426,255	+169%
027-231-001-000	Industrial	Arec 38 Llc	2950 N Main St	\$5,729,652	+\$422,026	+8%
031-310-036-000	Residential	Carrel Alaina B	1435 Acacia St	\$450,000	+\$400,000	+800%
041-031-023-000	Residential	Garrett Tyler C Et Al	825 Lakeside Dr	\$438,000	+\$388,000	+776%
031-310-007-000	Residential	Asset Development Llc	1500 Acacia St	\$401,833	+\$341,212	+563%
029-311-001-000	Commercial	Casteel Dwayne E Et Al	1055 Main St	\$1,086,608	+\$321,182	+42%
035-060-054-000	Commercial	Jaimad Properties Llc	5 Sutter St	\$1,832,841	+\$301,841	+20%
029-361-014-000	Commercial	Stroing And White Llc	848 Johnson St	\$724,180	+\$301,310	+71%
041-031-024-000	Residential	Garrett Tyler C Et Al	755 Lakeside Dr	\$489,600	+\$297,934	+155%
041-031-025-000	Residential	Garrett Tyler C Et Al	745 Lakeside Dr	\$489,600	+\$297,934	+155%
041-031-026-000	Residential	Garrett Tyler C Et Al	835 Lakeside Dr	\$489,600	+\$297,932	+155%
033-033-009-000	Residential	Blue Sandra	507 Washington St	\$365,000	+\$296,770	+435%
035-500-013-000	Industrial	Pj Helicopters Inc	2000 Trainor St	\$979,200	+\$292,993	+43%
033-022-001-000	Industrial	Professional Assurance And Testing Inc	455 Monroe St	\$500,000	+\$287,449	+135%
029-393-003-000	Residential	Bilotto Louie J	641 Johnson St	\$575,000	+\$278,314	+94%
029-140-004-000	Residential	Cabading Christopher Aquino Et Al	1940 Birdsong Ave	\$307,500	+\$260,205	+550%
035-500-014-000	Industrial	Pj Helicopters Inc	1255 Anderson St	\$1,326,000	+\$247,022	+23%
031-151-011-000	Residential	Ramirez Wanther Silvestre	1340 Orange St	\$316,200	+\$245,154	+345%
027-231-020-000	Commercial	Kumar Hotels Inc	2810 N Main St	\$12,897,795	+\$238,518	+2%
029-024-007-000	Residential	Samaan Mina M	240 Beverley Ave	\$290,000	+\$236,820	+445%
041-360-018-000	Commercial	Singh Hotel Group Llc	90 Sale Ln	\$4,461,900	+\$230,000	+5%
031-250-011-000	Residential	Luvian Daniel Et Al	1215 Aloha Ct	\$299,900	+\$229,900	+328%
031-230-027-000	Residential	Banyai Richard P Deceased Estate Of	815 Hasvold Dr	\$275,400	+\$224,178	+438%
033-180-088-000	Commercial	Walmart Stores Inc	650 Luther Rd	\$27,250,978	+\$223,078	+1%
031-182-007-000	Residential	Laizure Jackie Lee	915 Franzel Rd	\$220,745	+\$220,745	+9,999%
031-310-053-000	Residential	Murabito Alfred C Et Al; Prado Valencia Joe		\$268,558	+\$217,030	+421%
029-281-020-000	Residential	Florine May Morway 2018 Trust 8 16 18	925 1St St	\$250,000	+\$216,719	+651%
029-306-003-000	Residential	Harris Family Trust 3 8 12	917 Washington St	\$151,331	-\$224,175	-60%
035-022-014-000	Residential	Red Bluff Vista Ridge Assoc	.	\$0	-\$266,660	-100%



	0-005-000 <i>100 Lake Ave</i>		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Durango Rv Resorts Red Bluff	775,000	2,229,181	95,819	0	3,100,000	0		
2014	Durango Rv Resorts Red Bluff	775,000	2,231,380	96,246	0	3,102,626	0		
2015	Durango Rv Resorts Red Bluff	891,250	2,507,684	91,014	0	3,489,948	0		
2016	Durango Rv Resorts Red Bluff	891,250	2,492,291	92,020	0	3,475,561	0		
2017	Durango Rv Resorts Red Bluff	935,813	2,585,686	155,770	0	3,677,269	0		
2018	Durango Rv Resorts Red Bluff	1,029,394	2,829,073	176,070	0	4,034,537	0		
2019	Durango Rv Resorts Red Bluff	1,132,333	3,106,058	157,910	0	4,396,301	0		
2020	Durango Rv Resorts Red Bluff	1,188,950	3,243,115	205,160	0	4,637,225	0		
2021	Kampgrounds Of America Inc	1,188,950	3,250,705	182,260	0	4,621,915	0	8,817,000 F	
2022	Kampgrounds Of America Inc	3,117,000	5,700,000	142,640	0	8,959,640	0	8,845,000 F	
027 - 23	1-015-000 545 Adobe Rd		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Brown Benny M; And Brown Carolyn J	985,779	678,861	0	0	1,664,640	0		
2014	Brown Benny M; And Brown Carolyn J	990,254	681,943	0	0	1,672,197	0		
2015	Brown Benny M; And Brown Carolyn J	1,010,039	695,568	0	0	1,705,607	0		
2016	Brown Benny M And Brown Carolyn J	1,025,442	706,175	0	0	1,731,617	0		
2017	Brown Benny M And Brown Carolyn J	1,045,950	720,298	0	0	1,766,248	0		
2018	Brown Benny M	1,066,869	734,703	0	0	1,801,572	0		
2019	Brown Benny M	1,088,206	749,397	0	0	1,837,603	0		
2020	Reddick Geri; Sutfin Paul	1,109,970	764,384	0	0	1,874,354	0		
2021	Reddick Geri: Sutfin Paul	1,121,469	772,303	0	0	1,893,772	0		
2022	Brown 2020 Irrevocable Trust 12 15 20	1,085,666	2,622,747	0	0	3,708,413	0		
	0-083-000 1145 S Main St	.,000,000	Fixtures &	Personal		Net Total		Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Homeowner Exemptions	Amount	Appeals Activity
2013	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0	7	, (pp-au-), (au-),
2014	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2015	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2016	Ninomiya Nursery Gilroy	850,000	1,650,000	0	0	2,500,000	0		
2017	Vdm Red Bluff Investors Llc: Cdm Red Bluff Ir	850,000	1,650,000	0	0	2,500,000	0		
2018	Vdm Red Bluff Investor Lic	850,000	1,650,000	0	0	2,500,000	0	5,760,000 F	
2019	Vdm Red Bluff Investors Lic Et Al	850,000	1,650,000	0	0	2,500,000	0	3,700,000	
2020	Vdm Red Bluff Investors Lic Et Al	850,000	2,150,000	0	0	3,000,000	0		
2020	Vdm Red Bluff Investors Lic Et Al	850,000	2,150,000	0	0	3,000,000	0		
2021	Vdm Red Bluff Investors Lic Et Al	1,120,000	3,380,000	0	0	4,500,000	0		
	0-020-000 1635 Main St	1,120,000				· · ·			
			Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Mcroberts Arlo D Trust; Mcroberts Family Trus	152,766	0	0	0	152,766	0		
2014	Mcroberts Arlo D Trust; Mcroberts Family Trus	153,459	0	0	0	153,459	0		
2015	Mcroberts Arlo D Trust; Mcroberts Family Trus	156,525	0	0	0	156,525	0		
2016	Mcroberts Arlo D Trust Mcroberts Family Trus	158,912	0	0	0	158,912	0		
2017	Mcroberts Arlo D Trust Mcroberts Family Trus	162,090	0	0	0	162,090	0		



029-05	50-020-000 1635 Main St (Continued)		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2018	Mcroberts Arlo D Trust Mcroberts Family Trus	165,331	0	0	0	165,331	0		
2019	Northwest Pacific Properties Inc	168,637	0	0	0	168,637	0	775,000 F	
2020	Gorham Patrick J; Gorham Janice L	775,000	0	0	0	775,000	0		
2021	Gorham Patrick J; Gorham Janice L	775,000	2,125,000	0	0	2,900,000	0		
2022	Gorham Living Trust 9 4 13	790,500	3,555,000	0	0	4,345,500	0		
033-14	10-025-000 333 S Main St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Crystal Complex; Holden Ralph	300,000	702,522	17,868	0	1,020,390	0		
2014	Crystal Complex; Holden Ralph	300,000	707,448	14,608	0	1,022,056	0		
2015	Crystal Complex; Holden Ralph	300,000	706,017	11,565	0	1,017,582	0		
2016	Navone Mark S	300,000	728,400	8,830	0	1,037,230	0		
2017	Navone Mark S	350,000	767,680	6,410	0	1,124,090	0	1,800,000 F	
2018	Navone Mark S	433,500	1,378,548	7,051	0	1,819,099	0	.,,	
2019	Navone Mark S	442,170	1,394,136	23,750	0	1,860,056	0		
2020	Navone Mark S	451,013	1,422,019	27,270	0	1,900,302	0		
2021	Khushi B Llc	455,685	1,436,751	25,190	0	1,917,626	0	3,250,000 F	
2022	Khushi B Llc	600,000	2,562,780	83,500	0	3,246,280	0	3,230,000	
		000,000	2,302,700	03,300		3,240,200	0		
035-06	60-055-000 6 Sutter St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Navs Flp	90,224	0	0	0	90,224	0		
2014	Navs Flp	78,000	0	0	0	78,000	0		
2015	Navs Flp	78,000	0	0	0	78,000	0		
2016	Navs Flp	78,000	0	0	0	78,000	0		
2017	Navs Flp	78,000	0	0	0	78,000	0		
2018	Jaimav Properties Llc	85,800	0	0	0	85,800	0	408,000 F	
2019	Jaimav Properties Llc	308,000	100,000	0	0	408,000	0		
2020	Jaimav Properties Llc	314,160	2,434,800	51,150	0	2,800,110	0		
2021	Nicks Realty Llc	317,414	2,721,909	47,500	0	3,086,823	0	4,200,000 F	
2022	Nicks Realty Llc	830,000	3,320,000	55,000	0	4,205,000	0	,,	
033-19	00-016-000 545 S Main St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Trinity Retail Group Llc	270,742	887,464	0	. 0	1,158,206	0		
2014	Trinity Retail Group Llc	271,971	891,493	0	0	1,163,464	0		
2015	Trinity Retail Group Llc	277,404	909,305	0	0	1,186,709	0		
2016	Trinity Retail Group Llc	281,634	923,171	0	0	1,204,805	0		
2017	Trinity Retail Group Llc	287,266	941,634	0	0	1,228,900	0		
2018	Trinity Retail Group Llc	293,011	960,466	0	0	1,253,477	0		
2019	Trinity Retail Group Llc	298,871	979,675	0	0	1,278,546	0		
2020	Trinity Retail Group Lic	304,848	999,268	0	0	1,304,116	0		
2020	Cotati Investments Llc	308,006	1,009,620	0	0	1,317,626	0	2,183,000 F	
2021				0	0		0	۷, ۱۵۵,000۲	
2022	Cotati Investments Llc	440,000	1,743,000	U	U	2,183,000	U		



035-49	90-050-000 1805 Airport Blvd		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Waste Connections Of California; Waste Conr	75,000	182,460	827,593	0	1,085,053	0		
2014	Waste Connections Of California; Waste Conr	75,000	181,200	901,682	0	1,157,882	0		
2015	Waste Connections Of California; Waste Conr	75,000	179,786	832,714	0	1,087,500	0		
2016	Waste Connections Of California	75,000	177,580	891,320	0	1,143,900	0		
2017	Waste Connections Of California	75,000	175,460	883,580	0	1,134,040	0		
2018	Waste Connections Of California	75,000	170,750	985,310	0	1,231,060	0		
2019	Waste Connections Of California	75,000	169,730	2,157,870	0	2,402,600	0		
2020	Waste Connections Of California	75,000	168,690	2,226,220	0	2,469,910	0		
2021	Waste Connections Of California	75,000	163,000	1,854,400	0	2,092,400	0		
2022	Waste Connections Of California	82,500	179,300	2,546,214	0	2,808,014	0		
041-19	93-002-000 30 Gilmore Rd		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Shree Siddhi Ganatwam Llc	250,000	998,143	50,036	0	1,298,179	7,000		
2014	Shree Siddhi Ganatwam Llc	250,000	773,837	69,437	0	1,093,274	7,000		
2015	Shree Siddhi Ganatwam Llc	250,000	754,866	58,857	0	1,063,723	7,000		
2016	Shree Siddhi Ganatwam Llc	300,000	1,032,060	52,195	0	1,384,255	7,000		
2017	Shree Siddhi Ganatwam Llc	300,000	1,118,910	60,520	0	1,479,430	7,000		
2018	Shree Siddhi Ganatwam Llc	320,000	1,187,230	64,430	0	1,571,660	7,000		
2019	Shree Siddhi Ganatwam Llc	227,952	1,509,456	63,400	0	1,800,808	7,000		
2020	Shree Siddhi Ganatwam Llc	232,511	1,535,732	69,930	0	1,838,173	7,000		
2021	Bkp Hospitality Llc	234,920	1,547,625	87,000	0	1,869,545	7,000	2,500,000 F	
2022	Bkp Hospitality Llc	400,000	2,012,220	79,660	0	2,491,880	0		
033-18	30-074-000 1065 S Main St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Polati Joseph Etal Trust; Polati Family Trust 7	300,000	468,000	0	0	768,000	0		
2014	Polati Joseph Etal Trust; Polati Family Trust 7	300,000	468,000	0	0	768,000	0		
2015	Polati Joseph Etal Trust; Polati Family Trust 7	300,000	468,000	0	0	768,000	0		
2016	Polati Joseph Et Al Trust Polati Family Trust 7	300,000	468,000	0	0	768,000	0		
2017	Polati Joseph Et Al Trust Polati Family Trust 7	300,000	468,000	0	0	768,000	0		
2018	Polati Joseph Et Al Trust Polati Family Trust 7	300,000	468,000	0	0	768,000	0		
2019	Niki Wood Llc	300,000	468,000	0	0	768,000	0		
2020	Phou Howard M; Tann Kannitha	300,000	468,000	0	0	768,000	0	1,200,000 F	
2021	Phou Howard M; Tann Kannitha	454,662	757,770	0	0	1,212,432	0	1,690,000 F	
2022	Phou Tann Revocable Trust 9 23 19	459,000	1,264,800	0	0	1,723,800	0		
033-0	51-014-000 740 Ash St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Litsis Ioannis Trustee; Litsis Family Trust 6 22	57,430	287,204	0	0	344,634	0		
2014	Litsis Ioannis Trustee; Litsis Family Trust 6 22	57,690	288,507	0	0	346,197	0		
2015	Litsis Ioannis Trustee; Litsis Family Trust 6 22	58,842	294,271	0	0	353,113	0		
	Litsis Ioannis Trustee Litsis Family Trust 6 22	59,739	298,758	0	0	358,497	0		
2016									



033-05	51-014-000 740 Ash St (Continued)		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2018	Litsis Ioannis Trustee Litsis Family Trust 6 22	62,151	310,827	0	0	372,978	0		
2019	Litsis Ioannis Trustee Litsis Family Trust 6 22	63,394	317,043	0	0	380,437	0		
2020	Garrett Tyler C; Garrett Diana	64,661	323,383	0	0	388,044	0	380,000 F	
2021	Garrett Tyler C Et Al	75,000	305,000	0	0	380,000	0		
2022	Garrett Tyler C Et Al	76,500	741,540	0	0	818,040	0		
029-20	04-008-000 1350 Grant St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2015	Silver Investments Inc	20,909	182,641	0	0	203,550	0		
2016	Silver Investments Inc	21,227	185,426	0	0	206,653	0	250,000 F	
2017	Silver Investments Inc	30,600	204,000	0	0	234,600	0		
2018	Silver Investments Inc	31,212	208,080	0	0	239,292	0		
2019	Silver Investments Inc	31,836	212,241	0	0	244,077	0		
2020	Olsen Kenneth W; Olsen Cynthia M	32,472	216,485	0	0	248,957	0		
2021	Olsen Kenneth W; Olsen Cynthia M	32,808	218,727	0	0	251,535	0	729,500 F	
2022	Olsen Kenneth W Et Al	86,700	591,090	0	0	677,790	0		
027-23	31-001-000 2950 N Main St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Atc Realty Sixteen Inc; Wells Fargo Bank	988,380	1,196,460	0	0	2,184,840	0		
2014	Amerco Real Estate Company	992,867	1,201,891	0	0	2,194,758	0	1,575,000 F	
2015	Amerco Real Estate Company	575,000	1,065,100	34,155	0	1,674,255	0		
2016	Amerco Real Estate Company	583,768	1,089,240	36,810	0	1,709,818	0		
2017	Amerco Real Estate Company	595,443	1,161,895	31,560	0	1,788,898	0		
2018	Amerco Real Estate Company	607,351	3,209,356	28,660	0	3,845,367	0		
2019	Arec 38 Llc	619,498	3,818,041	172,860	0	4,610,399	0		
2020	Arec 38 Llc	631,887	4,432,418	176,077	0	5,240,382	0		
2021	Arec 38 Llc	638,433	4,514,813	154,380	0	5,307,626	0		
2022	Arec 38 Llc	651,201	4,894,729	183,722	0	5,729,652	0		
031-31	0-036-000 1435 Acacia St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Stenberg Enterprises Inc	7,443	0	0	0	7,443	0		
2014	Stenberg Enterprises Inc	7,476	0	0	0	7,476	0		
2015	Stenberg Enterprises Inc	7,625	0	0	0	7,625	0		
2016	Stenberg Enterprises Inc	7,741	0	0	0	7,741	0		
2017	Stenberg Enterprises Inc	7,895	0	0	0	7,895	0		
2018	Stenberg Enterprises Inc	8,052	0	0	0	8,052	0		
2019	Stenberg Enterprises Inc	8,213	0	0	0	8,213	0		
	Sugar Pine Enterprises	8,377	0	0	0	8,377	0		
2020	Sudai Fille Eliterbrises	0.377	U	U	U	0.311	U		
2020 2021	Carrel Alaina B	50,000	0	0	0	50,000	0	450.000 F	



041-03	31-023-000 825 Lakeside Dr		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Litsis Ioannis Trustee; Litsis Family Trust 6 22	26,971	161,881	0	0	188,852	0		
2014	Litsis Ioannis Trustee; Litsis Family Trust 6 22	27,093	0	0	0	27,093	0		
2015	Litsis Ioannis Trustee; Litsis Family Trust 6 22	27,634	0	0	0	27,634	0		
2016	Litsis Ioannis Trustee Litsis Family Trust 6 22	28,055	0	0	0	28,055	0		
2017	Litsis Ioannis Trustee Litsis Family Trust 6 22	28,616	0	0	0	28,616	0		
2018	Litsis Ioannis Trustee Litsis Family Trust 6 22	29,188	0	0	0	29,188	0		
2019	Litsis Ioannis Trustee Litsis Family Trust 6 22	29,771	0	0	0	29,771	0		
2020	Litsis Ioannis Trustee Litsis Family Trust 6 22	30,366	0	0	0	30,366	0		
2021	Garrett Tyler C Et Al	50,000	0	0	0	50,000	0		
2022	Garrett Tyler C Et Al	51,000	387,000	0	0	438,000	0		
031 - 3′	10-007-000 <i>1500 Acacia St</i>		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Upton Anthony Lee; And Upton Jennifer Lynn	20,808	0	0	0	20,808	0		
2014	Upton Anthony Lee; And Upton Jennifer Lynn	20,902	0	0	0	20,902	0		
2015	Upton Anthony Lee; And Upton Jennifer Lynn	21,319	0	0	0	21,319	0		
2016	Upton Anthony Lee And Upton Jennifer Lynn	21,644	0	0	0	21,644	0		
2017	Upton Anthony Lee And Upton Jennifer Lynn	22,076	0	0	0	22,076	0		
2018	Upton Anthony Lee And Upton Jennifer Lynn	22,517	0	0	0	22,517	0		
2019	Asset Development Llc	22,967	0	0	0	22,967	0		
2020	Asset Development Llc	23,426	0	0	0	23,426	0	60,000 F	
2021	Asset Development Llc	60,621	0	0	0	60,621	0		
2022	Asset Development Llc	61,833	340,000	0	0	401,833	0		
029-3	11-001-000 <i>1055 Main St</i>		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Kemen Clifford T And Jolene	109,453	264,495	0	0	373,948	0		
2014	Kemen Clifford T And Jolene	109,949	265,695	0	0	375,644	0		
2015	Kemen Clifford T And Jolene	112,145	271,003	0	0	383,148	0		
2016	Kemen Clifford T And Jolene	113,855	275,135	0	0	388,990	0		
2017	Kemen Clifford T And Jolene	116,132	280,637	0	0	396,769	0		
2018	Kemen Clifford T And Jolene	118,454	286,249	0	0	404,703	0		
2019	Casteel Dwayne E; Casteel Barbra S	120,823	291,973	0	0	412,796	0		
2020	Casteel Dwayne E Et Al; Casteel Barbra S	123,239	297,812	0	0	421,051	0	669,000 F	
2021	Casteel Dwayne E Et Al	151,554	524,376	89,496	0	765,426	0		
2022	Casteel Dwayne E Et Al	154,585	773,033	158,990	0	1,086,608	0		
035-06	60-054-000 5 Sutter St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Sai Enterprises Llc	150,000	435,900	15,510	0	601,410	0		
2014	Sai Enterprises Llc	150,681	437,879	15,510	0	604,070	0		
2015	Sai Enterprises Llc	153,691	446,627	15,510	0	615,828	0		
2016	Sai Enterprises Llc	156,034	453,438	14,100	0	623,572	0		
	Shiva Ent Llc	159,155	462,507	15,510	0	637,172	0	1.000.000 F	



035-06	60-054-000 5 Sutter St (Continued)		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2018	Shiva Enterprise Llc	318,000	635,000	69,790	0	1,022,790	0		
2019	Shiva Enterprise Llc	324,360	649,370	50,670	0	1,024,400	0		
2020	Jaimad Properties Llc	330,847	662,234	50,490	0	1,043,571	0	1,525,000 F	
2021	Jaimad Properties Llc	500,000	978,000	53,000	0	1,531,000	0		
2022	Jaimad Properties Llc	510,000	1,078,740	244,101	0	1,832,841	0		
029-36	61-014-000 848 Johnson St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Peters Skiff E; And Peters Denise M	68,935	302,778	13,957	0	385,670	0		
2014	Peters Skiff E; And Peters Denise M	69,247	304,152	14,453	0	387,852	0		
2015	Peters Skiff E, And Peters Denise M	70,630	310,228	12,884	0	393,742	0		
2016	Peters Skiff E And Peters Denise M	71,707	314,958	11,400	0	398,065	0		
2017	Peters Skiff E And Peters Denise M	73,141	321,257	11,940	0	406,338	0		
2018	Peters Skiff E And Peters Denise M	74,603	327,682	18,910	0	421,195	0		
2019	Peters Skiff E And Peters Denise M	76,095	334,235	17,520	0	427,850	0		
2020	Stroing And White Llc	77,616	340,919	20,100	0	438,635	0		
2021	Stroing And White Llc	78,420	344,450	0	0	422,870	0	655,000 F	
2022	Stroing And White Llc	102,000	566,100	56,080	0	724,180	0	000,000	
0/1-03	31-024-000 755 Lakeside Dr	,							
			Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Litsis Ioannis Trustee; Litsis Family Trust 6 22	40,464	153,786	0	0	194,250	0		
2014	Litsis Ioannis Trustee; Litsis Family Trust 6 22	40,647	154,484	0	0	195,131	0		
2015	Litsis Ioannis Trustee; Litsis Family Trust 6 22	41,459	157,570	0	0	199,029	0		
2016	Litsis Ioannis Trustee Litsis Family Trust 6 22	42,091	159,972	0	0	202,063	0		
2017	Litsis Ioannis Trustee Litsis Family Trust 6 22	42,932	163,171	0	0	206,103	0		
2018	Litsis Ioannis Trustee Litsis Family Trust 6 22	43,790	166,434	0	0	210,224	0		
2019	Litsis Ioannis Trustee Litsis Family Trust 6 22	44,665	169,762	0	0	214,427	0		
2020	Litsis Ioannis Trustee Litsis Family Trust 6 22	45,558	173,157	0	0	218,715	0		
2021	Garrett Tyler C Et Al	50,000	141,666	0	0	191,666	0		
2022	Garrett Tyler C Et Al	51,000	438,600	0	0	489,600	0		
041-03	31-025-000 745 Lakeside Dr		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Litsis Ioannis Trustee; Litsis Family Trust 6 22	40,464	153,786	0	0	194,250	0		
2014	Litsis Ioannis Trustee, Litsis Family Trust 6 22	40,647	154,484	0	0	195,131	0		
2015	Litsis Ioannis Trustee; Litsis Family Trust 6 22	41,459	157,570	0	0	199,029	0		
2016	Litsis Ioannis Trustee Litsis Family Trust 6 22	42,091	159,972	0	0	202,063	0		
2017	Litsis Ioannis Trustee Litsis Family Trust 6 22	42,932	163,171	0	0	206,103	0		
2018	Litsis Ioannis Trustee Litsis Family Trust 6 22	43,790	166,434	0	0	210,224	0		
2019	Litsis Ioannis Trustee Litsis Family Trust 6 22	44,665	169,762	0	0	214,427	0		
2020	Litsis Ioannis Trustee Litsis Family Trust 6 22	45,558	173,157	0	0	218,715	0		
2020	Garrett Tyler C Et Al	50,000	141,666	0	0	191,666	0		
2021	Garrett Tyler C Et Al	51,000	438,600	0	0	489,600	0		
2022	Carrott Tyler C LtAr	51,000	430,000	U	U	403,000	U		



041-0	31-026-000 835 Lakeside Dr		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Litsis Ioannis Trustee; Litsis Family Trust 6 22	26,971	161,881	0	0	188,852	0		
2014	Litsis Ioannis Trustee; Litsis Family Trust 6 22	27,093	162,615	0	0	189,708	0		
2015	Litsis Ioannis Trustee; Litsis Family Trust 6 22	27,634	165,864	0	0	193,498	0		
2016	Litsis Ioannis Trustee Litsis Family Trust 6 22	28,055	168,393	0	0	196,448	0		
2017	Litsis Ioannis Trustee Litsis Family Trust 6 22	28,616	171,760	0	0	200,376	0		
2018	Litsis Ioannis Trustee Litsis Family Trust 6 22	29,188	175,195	0	0	204,383	0		
2019	Litsis Ioannis Trustee Litsis Family Trust 6 22	29,771	178,698	0	0	208,469	0		
2020	Litsis Ioannis Trustee Litsis Family Trust 6 22	30,366	182,271	0	0	212,637	0		
2021	Garrett Tyler C Et Al	50,000	141,668	0	0	191,668	0		
2022	Garrett Tyler C Et Al	51,000	438,600	0	0	489,600	0		
033-0	33-009-000 <i>507 Washington St</i>		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Brainerd Carol Jane Trustee; C J Brainerd Tru	25,188	34,793	0	0	59,981	7,000		
2014	Brainerd Carol Jane Trustee; C J Brainerd Tru	25,302	34,950	0	0	60,252	7,000		
2015	Brainerd Carol Jane Trustee; C J Brainerd Tru	25,807	35,648	0	0	61,455	7,000		
2016	Brainerd Carol Jane Trustee C J Brainerd Trus	26,200	36,191	0	0	62,391	7,000		
2017	Brainerd Carol Jane Trustee C J Brainerd Trus	26,724	36,914	0	0	63,638	7,000		
2018	Brainerd Carol Jane Trustee C J Brainerd Trus	27,258	37,652	0	0	64,910	7,000		
2019	Brainerd Carol Jane Trustee C J Brainerd Trus	27,803	38,405	0	0	66,208	7,000		
2020	Brainerd Carol Jane Trustee C J Brainerd Trus	28,359	39,173	0	0	67,532	7,000		
2021	Blue Sandra	28,652	39,578	0	0	68,230	7,000	365,000 F	
2022	Blue Sandra	60,000	305,000	0	0	365,000	5,600		
035-5	00-013-000 2000 Trainor St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2013	Shasta Enterprises	100,000	162,500	0	0	262,500	0		
2014	Shasta Enterprises	100,000	162,500	0	0	262,500	0		
2015	Shasta Enterprises	100,000	162,500	0	0	262,500	0		
2016	Gunsauls Brothers	100,000	162,500	0	0	262,500	0	640,000 F	
2017	Gunsauls Brothers	100,000	540,000	0	0	640,000	0		
2018	Gunsauls Brothers	102,000	550,800	0	0	652,800	0		
2019	Gunsauls Brothers	104,040	561,816	0	0	665,856	0		
2020	P J Helicopters Inc	106,120	573,052	0	0	679,172	0		
2021	P J Helicopters Inc	107,219	578,988	0	0	686,207	0	961,000 F	
2022	Pj Helicopters Inc	362,100	617,100	0	0	979,200	0		
033-0	22-001-000 455 Monroe St		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activit
2013	Rasmussen Gerald L Trust Etal	51,469	135,370	0	0	186,839	0		
2014	Rasmussen Gerald L Trust Etal	51,702	135,984	0	0	187,686	0		
2015	Rasmussen Gerald L Trust Etal	52,735	138,700	0	0	191,435	0		
2016	Rasmussen Gerald L Trust Et Al	53,539	140,815	0	0	194,354	0		
		- 0,000	,			,			



033-02	22-001-000 455 Monroe St (Continued)		Fixtures &	Personal		Net Total	Homeowner	Transfer	
Year	Owner	Land	Improvements	Property	Exemptions	Assessed	Exemptions	Amount	Appeals Activity
2018	Rasmussen Gerald L Trust Et Al	55,701	146,503	0	0	202,204	0		
2019	Rasmussen Gerald L Trust Et Al	56,815	149,433	0	0	206,248	0		
2020	Rasmussen Gerald L Trust Et Al	57,951	152,421	0	0	210,372	0		
2021	Professional Assurance And Testing Inc	58,551	154,000	0	0	212,551	0	500,000 F	
2022	Professional Assurance And Testing Inc	100,000	400,000	0	0	500,000	0		



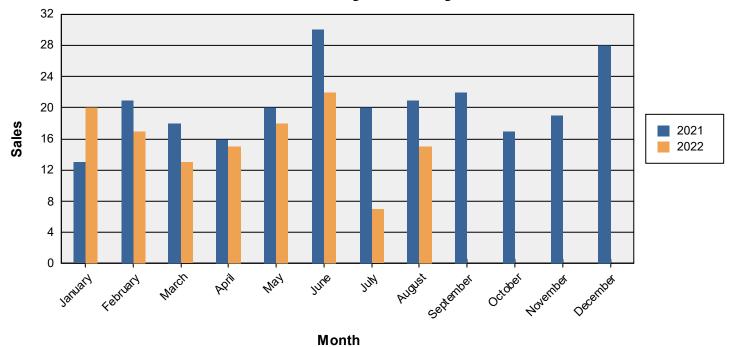
THE CITY OF RED BLUFF YEAR TO YEAR COMPARISON OF TRANSFERS

Single Family Residential Full Value Sales Through 08/31/2022

2021 2022

Month	Total Sales	Original Values	Sale Values*	Change Amount	Chg.	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %
Jan	13	2,076,501	2,916,500	839,999	40.5	20	2,897,648	5,799,500	2,901,852	100.1
Feb	21	3,436,092	4,928,500	1,492,408	43.4	17	2,464,137	4,317,500	1,853,363	75.2
Mar	18	3,309,901	5,765,727	2,455,826	74.2	13	2,274,916	4,222,028	1,947,112	85.6
Apr	16	2,525,223	3,513,000	987,777	39.1	15	2,386,993	4,036,500	1,649,507	69.1
May	20	2,963,926	4,846,500	1,882,574	63.5	18	2,892,696	4,706,020	1,813,324	62.7
Jun	30	5,351,314	7,746,500	2,395,186	44.8	22	3,498,879	6,163,500	2,664,621	76.2
Jul	20	3,380,649	5,083,000	1,702,351	50.4	7	866,144	1,513,000	646,856	74.7
Aug	21	3,116,467	5,801,399	2,684,932	86.2	15	1,991,028	3,621,500	1,630,472	81.9
Sep	22	3,677,855	6,150,000	2,472,145	67.2					
Oct	17	2,807,686	4,798,000	1,990,314	70.9					
Nov	19	3,393,359	4,949,500	1,556,141	45.9					
Dec	28	4,104,641	6,932,834	2,828,193	68.9					
Total	245	40,143,614	63,431,460	23,287,846	58.0	127	19,272,441	34,379,548	15,107,107	78.4

Monthly History



^{*} Sale value is a sum of all Full Value Parcel Sales (Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, multiple parcel transactions and non-reported document number transfers.)

Prepared On 9/19/2022 By MV



THE CITY OF RED BLUFF Coren & Cone TRANSFER OF OWNERSH **TRANSFER OF OWNERSHIP (2018 - 2022)**

Single Family Residential

Multifamily, Commercial, Industrial, Vacant

Totals

Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
GENERA	L FUND	Valid Sales Price Ar	nalysis										
2022	127	\$19,272,441	\$34,379,548	78.4%	57	\$18,096,487	4,096,487 \$26, <mark>079,452</mark>	44.1%	184	\$37,368,928	\$60,459,000	61.8%	\$23,090,072
1/1/22-8/31/22											Est. Revenue Change:		\$39,710.48
2021	245	\$40,143,614	\$63,431,460	58.0%	84	\$30,648,617	\$45,779,571	49.4%	329	\$70,792,231	\$109,211,031	54.3%	\$38,418,800
1/1/21-12/31/21									Est. Revenue Change:			nue Change:	\$66,080.03
2020	216	\$31,455,396	\$48,608,682	54.5%	59	\$12,485,047	\$23,698,215	89.8%	275	\$43,940,443	\$72,306,897	64.6%	\$28,366,454
1/1/20-12/31/20											Est. Revenue Change:		\$49,036.60
2019	243	\$33,667,092	\$49,937,202	48.3%	59	\$8,789,857	\$13,877,676	57.9%	302	\$42,456,949	\$63,814,878	50.3%	\$21,357,929
1/1/19-12/31/19											Est. Rever	nue Change:	\$36,923.07
2018	197	\$26,749,990	\$36,574,846	36.7%	56	\$22,697,292	\$29,969,880	32.0%	253	\$49,447,282	\$66,544,726	34.6%	\$17,097,444
1/1/18-12/31/18											Est. Rever	nue Change:	\$29,538.50

^{*} Sale value is a sum of all full value parcel sales (sales not included are quitclaim deeds, trust transfers, partial sales, timeshares, and non-reported document number transfers). Est Rev Change includes all assigned agencies.

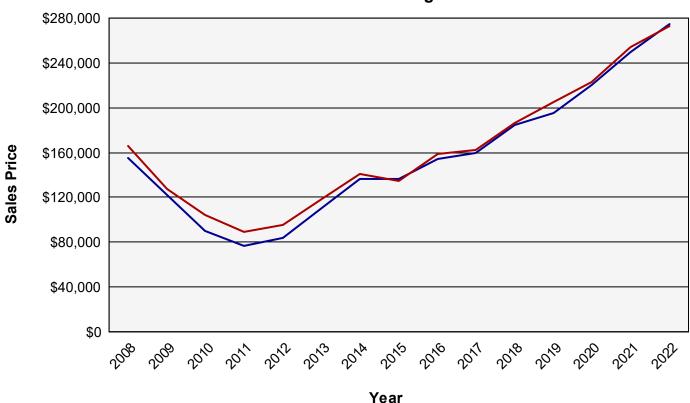


THE CITY OF RED BLUFF SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales (01/01/2008 - 08/31/2022)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2008	135	\$165,734	\$155,000	
2009	119	\$127,687	\$122,000	-21.29%
2010	139	\$104,063	\$90,000	-26.23%
2011	158	\$89,009	\$76,250	-15.28%
2012	150	\$95,260	\$84,000	10.16%
2013	133	\$118,357	\$111,000	32.14%
2014	155	\$140,621	\$136,500	22.97%
2015	161	\$134,477	\$136,000	-0.37%
2016	153	\$158,818	\$154,500	13.60%
2017	184	\$162,261	\$160,000	3.56%
2018	188	\$186,246	\$185,000	15.63%
2019	225	\$204,854	\$195,000	5.41%
2020	200	\$222,538	\$220,000	12.82%
2021	229	\$254,272	\$250,000	13.64%
2022	115	\$272,835	\$275,000	10.00%

- Median Price - Avg Price



^{*}Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.



TEHAMA COUNTY 2022 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2021 - 08/31/2022)

City	2021 Sale Count	2022 Sale Count	2021 Median Sales Price	2022 Median Sales Price	Median % Change
CORNING	106	63	262,500	285,000	8.57
RED BLUFF	246	125	255,000	275,000	7.84
TEHAMA	6	5	269,500	293,000	8.72
TEHAMA COUNTY UNINCORPORATED	537	317	349,000	375,000	7.45
TEHAMA COUNTY (Entire Region)	895	510	307,000	327,000	6.51

^{*}Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, timeshares, multiple parcel transactions and non-reported document number transfers.



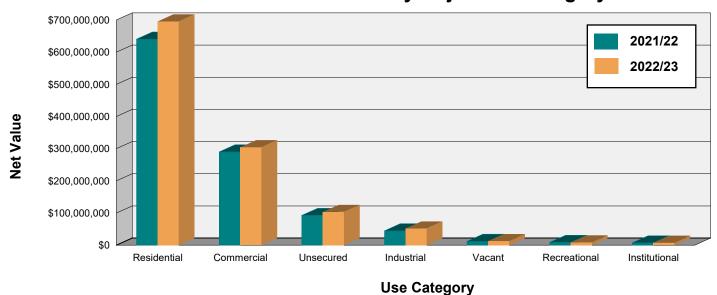
THE CITY OF RED BLUFF 2022/23 GROWTH BY USE CATEGORY

2021/22 to 2022/23 Value Growth by Use Category

Category	2021/22 N	et Taxable Value	2022	/23 Net Taxable Val	ue	\$ Change	% Change
Residential	4,037	\$640,329,626	4,035	\$695,381,288	(58.3%)	\$55,051,662	8.6%
Commercial	523	\$289,943,959	519	\$304,288,532	(25.5%)	\$14,344,573	4.9%
Unsecured	[1,005]	\$92,400,781	[1,038]	\$103,437,101	(8.7%)	\$11,036,320	11.9%
Industrial	81	\$44,655,635	82	\$51,833,982	(4.3%)	\$7,178,347	16.1%
Vacant	263	\$11,950,540	260	\$12,469,595	(1.0%)	\$519,055	4.3%
Recreational	12	\$8,693,581	12	\$8,720,411	(0.7%)	\$26,830	0.3%
Institutional	45	\$7,326,797	45	\$7,417,342	(0.6%)	\$90,545	1.2%
Cross Reference	[178]	\$5,145,101	[178]	\$5,364,041	(0.4%)	\$218,940	4.3%
SBE Nonunitary	[10]	\$2,264,748	[10]	\$2,214,748	(0.2%)	-\$50,000	-2.2%
Miscellaneous	20	\$374,858	18	\$371,335	(0.0%)	-\$3,523	-0.9%
Govt. Owned	1	\$317,862	1	\$324,219	(0.0%)	\$6,357	2.0%
Dry Farm	4	\$211,044	4	\$215,263	(0.0%)	\$4,219	2.0%
Exempt	277	\$0	278	\$0	(0.0%)	\$0	0.0%
TOTALS	5,263	\$1,103,614,532	5,254	\$1,192,037,857	(100.0%)	\$88,423,325	8.0%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category





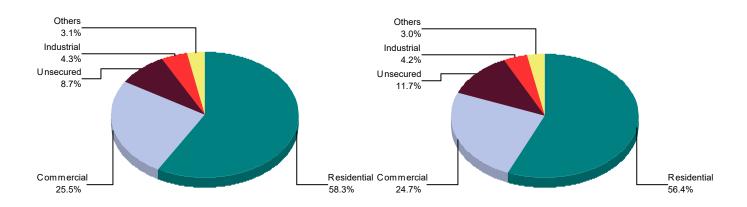
THE CITY OF RED BLUFF 2022/23 USE CATEGORY SUMMARY

BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Val	ue	Revenue	
Residential	4,035	\$695,381,288	(58.3%)	\$1,197,345.97	(56.4%)
Commercial	519	\$304,288,532	(25.5%)	\$523,842.12	(24.7%)
Industrial	82	\$51,833,982	(4.3%)	\$89,285.46	(4.2%)
Dry Farm	4	\$215,263	(0.0%)	\$371.64	(0.0%)
Govt. Owned	1	\$324,219	(0.0%)	\$560.06	(0.0%)
Institutional	45	\$7,417,342	(0.6%)	\$12,812.69	(0.6%)
Miscellaneous	18	\$371,335	(0.0%)	\$641.22	(0.0%)
Recreational	12	\$8,720,411	(0.7%)	\$15,063.67	(0.7%)
Vacant	260	\$12,469,595	(1.0%)	\$21,537.14	(1.0%)
Exempt	278	\$0	(0.0%)	\$0.00	(0.0%)
SBE Nonunitary	[10]	\$2,214,748	(0.2%)	\$3,825.76	(0.2%)
Cross Reference	[178]	\$5,364,041	(0.4%)	\$9,264.34	(0.4%)
Unsecured	[1,038]	\$103,437,101	(8.7%)	\$249,081.87	(11.7%)
TOTALS	5,254	\$1,192,037,857		\$2,123,631.95	

Net Taxable Value

Revenue





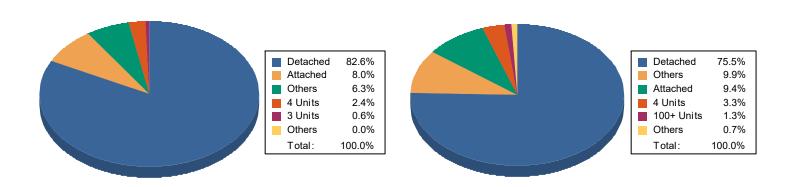
THE CITY OF RED BLUFF RESIDENTIAL SUMMARY

2022/23 Secured Roll Residential Housing Summary

Description	Parcels	% of Parcels	Taxable Value	% of Total Value	Approx. Units
Single Family Residential					
Detached	3,336	82.6%	\$524,793,335	75.5%	3,336
Attached	325	8.0%	\$65,028,307	9.4%	325
Mobile Home	118	2.9%	\$8,531,675	1.2%	118
Single Family Residential Totals	3,779	93.6%	\$598,353,317	86.0%	3,779
Multi Unit Residential					
3 Units	23	0.6%	\$4,884,607	0.7%	69
4 Units	96	2.4%	\$23,211,839	3.3%	384
2+ Units	4	0.1%	\$1,216,687	0.2%	8
100+ Units	2	0.0%	\$8,899,518	1.3%	236
11-20 Units	7	0.2%	\$3,250,791	0.5%	118
21-40 Units	7	0.2%	\$10,814,077	1.6%	166
41-100 Units	12	0.3%	\$9,014,680	1.3%	492
5-10 Units	30	0.7%	\$13,041,471	1.9%	227
Multi Unit Residential Totals	181	4.5%	\$74,333,670	10.7%	1,700
Other					
Misc	78	1.9%	\$22,694,301	3.3%	0
Other Totals	78	1.9%	\$22,694,301	3.3%	0
Totals	4,038	100.0%	\$695,381,288	100.0%	5,479
Exempt Parcels (Included Above)	3	0.1%	\$0	0.0%	2

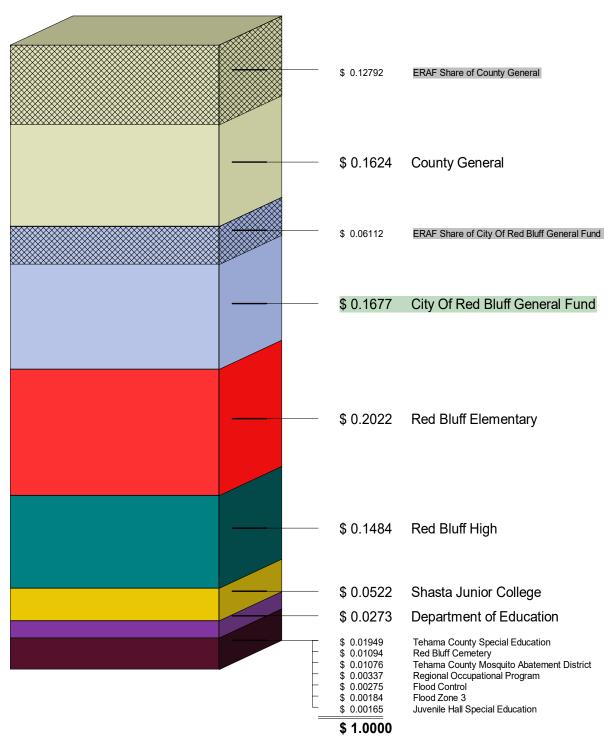
Parcel Counts

Taxable Values





THE CITY OF RED BLUFF PROPERTY TAX DOLLAR BREAKDOWN





THE CITY OF RED BLUFF 2022/23 WEIGHTED AVERAGE SHARES

ATI Revenue by Agency for all NON SA TRAs within Selected Agency

Agency	Agency Description	Weighted Avg Share	Red Bluff Elementary 18.9%	
0018	Red Bluff Elementary	18.934419%	City of Red Bluff General Fund 16.7% County General 16.1%	
0201	City of Red Bluff General Fund	16.714149%	Red Bluff High 14.9%	
1001	County General	16.126153%	■ ERAF Share of County General 12.7%	
0019	Red Bluff High	14.876437%	■ ERAF Share of City of Red Bluff General Fund 6.1% Shasta Junior College 5.2%	- 1
1001-ERAF	ERAF Share of County General	12.702476%	Department of Education 2.7%	
0201-ERAF	ERAF Share of City of Red Bluff General Fund	6.093231%	■ Tehama County Special Education 2.0%	
0401	Shasta Junior College	5.230980%	■ Antelope Elementary 1.5%	
0201	Department of Education	2.742624%	Others 3.1%	
0102	Tehama County Special Education	1.954896%	Total: 100.0%	
0001	Antelope Elementary	1.490018%		
5003	Tehama County Mosquito Abatement District	0.872779%		
0006	Red Bluff Cemetery	0.803474%		
0301	Regional Occupational Program	0.337118%		
0006-ERAF	ERAF Share of Red Bluff Cemetery	0.292454%		
7003	Flood Control	0.227293%		
5003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.204477%		
0103	Juvenile Hall Special Education	0.164823%		
7004	Flood Zone 3	0.154116%		
7003-ERAF	ERAF Share of Flood Control	0.048061%		
7004-ERAF	ERAF Share of Flood Zone 3	0.030024%		
	2.00 0.000 0.000 20.000	0.0002.7		

100.000000%

NOTES: The share calculations do not take into account any override revenue. In counties where ERAF is not included in the TRA factors it may not be represented in the listing above. In those counties, the shares for non-school taxing entities will likely be adjusted by the Auditor-Controller and will be lower than shown.

Data Source: 2022/23 Combined Tax Rolls

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 9/19/2022 By MV



THE CITY OF RED BLUFF 2022/23 ONE PERCENT WEIGHTED TAX SHARE

General Fund ATI Share for all Non-SA TRAs within each Agency - ERAF Adjusted

City	GF Share	GF Related Share	Total GF Share
Red Bluff	16.71%		16.71%
Corning	13.41%		13.41%
Tehama	8.83%		8.83%

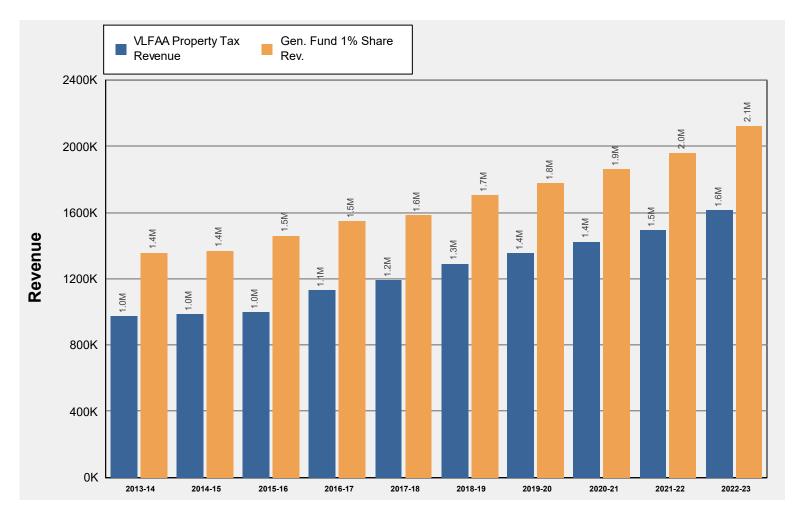
NOTES: The share calculations do not take into account any override revenue.

The GF Related Share for non-school taxing entities may be adjusted further by the Auditor-Controller for ERAF and may be lower than shown. New tax rate areas have been excluded from this calculation.



THE CITY OF RED BLUFF REVENUE HISTORY

Roll Year	Gen. Fund 1% Share Rev.	% Chg	VLFAA Property Tax Revenue	% Chg	
2013-14	\$1,358,662		\$973,492		
2014-15	\$1,369,823	0.8%	\$986,592	1.3%	
2015-16	\$1,459,842	6.6%	\$999,868	1.3%	
2016-17	\$1,547,843	6.0%	\$1,131,708	13.2%	
2017-18	\$1,582,244	2.2%	\$1,192,013	5.3%	
2018-19	\$1,703,821	7.7%	\$1,291,567	8.4%	
2019-20	\$1,777,488	4.3%	\$1,354,265	4.9%	
2020-21	\$1,861,848	4.7%	\$1,423,456	5.1%	
2021-22	\$1,962,042	5.4%	\$1,494,093	5.0%	
2022-23	\$2,123,632	8.2%	\$1,613,802	8.0%	



VLFAA Property Tax Revenue includes: City VLF

Revenue flowing through a Successor Agency's RPTTF process as residual distribution is not included, nor are pooled revenue adjustments, including unitary revenue, County administrative fee, supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, and roll corrections. Homeowner exemption revenue is included in this revenue model.



THE CITY OF RED BLUFF PROPERTY TAX REVENUE - 2022/23

Estimated Revenue, Participates in Teeter Plan, County Admin Fees Not Deducted

General Fund Summary - Non SA TRAs	Non SA TRAS		General Fund			
Roll	Taxable Value	Rate	Revenue	Debt Rate	Debt Revenue	Total Revenue
SEC	\$1,086,386,008	0.228073283	\$2,477,756.24	0.000000	\$0.00	\$2,477,756.24
UTIL	\$2,214,748	0.228793000	\$5,067.19	0.000000	\$0.00	\$5,067.19
UNS	\$59,391,278	0.228056434	\$135,445.63	0.000000	\$0.00	\$135,445.63
TOTAL	\$1,147,992,034	0.228073800	\$2,618,269.05	0.000000	\$0.00	\$2,618,269.05
+ Aircraft	\$44,045,823		\$146,819.41		\$0.00	\$146,819.41
Total Before Adjustments	\$1,192,037,857	0.231963142	\$2,765,088.46	0.000000	\$0.00	\$2,765,088.46
+ Adjustment for AB-8 Growth (Net effective Total Revenue	Loss/Gain)		\$79,200.85			\$79,200.85
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate R	evenue Only)		-\$720,657.36			-\$720,657.36
Non SA TRAs Total	\$1,192,037,857	0.172197410	\$2,123,631.95			\$2,123,631.95
SB 2557 County Admin Fees (Prior Year Actual Amount)						-\$51,422.00

Unitary Revenue (Prior Year)	\$116,282.63
VLF Revenue (Estimated)	\$1,613,802.07



THE CITY OF RED BLUFF NONRESIDENTIAL NEW CONSTRUCTION

2021/22 TO 2022/23 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
027-231-001-000	Industrial	Arec 38 Llc	4,514,813	4,894,729	+ 8.4%
027-231-005-000	Commercial	Northern Valley Indian Health	704,660	744,317	+ 5.6%
027-231-012-000	Commercial	Sierra Central Credit Union	1,156,592	1,233,936	+ 6.7%
027-231-015-000	Commercial	Brown 2020 Irrevocable Trust 12 15 20	772,303	2,622,747	+ 239.6%
029-032-003-000	Industrial	Butte Creek Petroleum Llc	283,280	296,996	+ 4.8%
029-050-016-000	Commercial	Hild Family Trust 10 27 05	83,814	125,522	+ 49.8%
029-050-020-000	Industrial	Gorham Living Trust 9 4 13	2,125,000	3,555,000	+ 67.3%
029-181-003-000	Recreational	Moyer Jeffery M Et Al	15,239	35,700	+ 134.3%
029-304-004-000	Institutional	Church Christian	71,264	79,589	+ 11.7%
029-311-001-000	Commercial	Casteel Dwayne E Et Al	524,376	773,033	+ 47.4%
029-352-001-000	Commercial	Khinda Narinderpal S Et Al	419,388	430,124	+ 2.6%
029-372-001-000	Commercial	Moreda Family Trust	230,000	253,000	+ 10.0%
029-373-015-000	Commercial	Northern California Title Company	158,531	161,792	+ 2.1%
029-374-008-000	Commercial	Hickok Casey Joseph Et Al	182,583	186,696	+ 2.3%
029-375-007-000	Commercial	Jacobs Bros Llc	227,528	325,000	+ 42.8%
029-375-014-000	Commercial	Woods Jessie Trust R Christians Test Tru	205,761	218,821	+ 6.3%
029-381-005-000	Commercial	Lyford Family Trust 7 13 17	312,583	323,313	+ 3.4%
029-384-005-000	Commercial	Artside Llc	375,000	412,500	+ 10.0%
031-020-046-000	Commercial	Convenience Acquisition Company Llc	587,482	628,743	+ 7.0%
031-020-051-000	Commercial	Red Bluff Senior Living Llc	2,299,171	2,349,508	+ 2.2%
031-080-018-000	Commercial	Alternatives To Violence	1,697,336	1,757,445	+ 3.5%
033-045-017-000	Commercial	Cornerstone Community Bank	5,044,484	5,190,825	+ 2.9%
033-062-011-000	Commercial	Morris Kevin Charles	123,091	125,813	+ 2.2%
033-120-017-000	Commercial	Walton Homestead Family Llc Et Al	128,555	133,046	+ 3.5%
033-140-006-000	Commercial	Tesoro Sierra Properties Llc	600,600	643,024	+ 7.1%
033-140-027-000	Commercial	Redding Oil Company	191,559	197,642	+ 3.2%
033-260-026-000	Industrial	Tan And Man Properties Llc	273,735	301,109	+ 10.0%
033-260-035-000	Commercial	Greenville Rancheria	2,102,817	2,150,917	+ 2.3%
035-060-054-000	Commercial	Jaimad Properties Llc	978,000	1,078,740	+ 10.3%
035-070-081-000	Institutional	Dignity Health	25,192,684	27,369,224	+ 8.6%
035-500-010-000	Industrial	Campillo Mark A Et Al	200,000	220,000	+ 10.0%
035-500-016-000	Industrial	Michael And Lorna Gunsauls 2014 Trust	171,761	230,196	+ 34.0%
039-290-032-000	Commercial	Green Barn Whiskey Kitchen Inc	395,621	419,633	+ 6.1%
041-021-027-000	Miscellaneous	Yaniv Benaroya Living Trust 6 26 07 Et A	0	4,000	+ 99,999.9%
041-031-010-000	Miscellaneous	Howell Lakeside Water Company	0	500	+ 99,999.9%
041-033-020-000	Commercial	Gaumers Of Red Bluff Inc	298,801	306,741	+ 2.7%
041-240-056-000	Institutional	Truth Tabernacle Of Red Bluff	176,307	181,673	+ 3.0%
041-360-003-000	Commercial	J T Nguyen Llc	382,428	407,309	+ 6.5%
041-360-043-000	Commercial	Red Bluff Motel Investments	2,293,978	2,348,598	+ 2.4%
39 Parcels Listed			55,501,125	62,717,501	+ 13.0%

This calculation reflects the 2022/23 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value **Increase** (as of the 2022/23 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIIIB of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development

7,216,376

Less Automatic 2.000% Assessors's Inflation Adjustment

-1,110,023

Actual Change in Non-Residential Valuation

Change in Total Assessed Value

= Alternate 2023/24 Appropriations Limit Factor

7,216,376

-1,110,023

6,106,354

88,473,325

Includes taxable primary parcels with known nonresidential use codes, no prior lien year transfers, and improvement value increases greater than 2.0% Change in Total Assessed Value is the assessed value change of the locally assessed secured and unsecured tax rolls.



THE CITY OF RED BLUFF 2022/23 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured % of			ι	Unsecured % of		Combined		Primary Use &
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	% of Net AV	Primary Agency
1) HELIBRO LLC				23	\$33,896,650	32.77%	\$33,896,650	2.84%	Unsecured City of Red Bluff General Fund
2) WALMART STORES INC	1	\$27,250,978	2.50%				\$27,250,978	2.29%	Commercial City of Red Bluff General Fund
3) KUMAR HOTELS INC	2	\$23,152,288	2.13%				\$23,152,288	1.94%	Commercial City of Red Bluff General Fund
4) P J HELICOPTERS INC	2	\$2,305,200	0.21%	12	\$10,497,055	10.15%	\$12,802,255	1.07%	Unsecured City of Red Bluff General Fund
5) BELLE MILL PROPERTY OWNER LLC	2	\$11,330,000	1.04%				\$11,330,000	0.95%	Commercial City of Red Bluff General Fund
6) HOME DEPOT USA INC	2	\$9,225,459	0.85%				\$9,225,459	0.77%	Industrial City of Red Bluff General Fund
7) KAMPGROUNDS OF AMERICA INC	1	\$8,959,640	0.82%				\$8,959,640	0.75%	Residential City of Red Bluff General Fund
8) CABERNET APARTMENTS ETAL	2	\$8,899,518	0.82%				\$8,899,518	0.75%	Residential City of Red Bluff General Fund
9) RALEYS INC	1	\$6,455,419	0.59%	1	\$2,041,200	1.97%	\$8,496,619	0.71%	Commercial City of Red Bluff General Fund
10) GREENVILLE RANCHERIA	13	\$7,291,702	0.67%				\$7,291,702	0.61%	Commercial City of Red Bluff General Fund
Top Ten Total	26	\$104,870,204	9.63%	36	\$46,434,905	44.89%	\$151,305,109	12.69%	
City Total		\$1,088,600,756			\$103,437,101		\$1,192,037,857		



THE CITY OF RED BLUFF

2022/23 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	\$27,250,978
2) KUMAR HOTELS INC (2)	\$23,152,288
3) BELLE MILL PROPERTY OWNER LLC (2)	\$11,330,000
4) HOME DEPOT USA INC (2)	\$9,225,459
5) KAMPGROUNDS OF AMERICA INC (1)	\$8,959,640
6) CABERNET APARTMENTS ETAL (2)	\$8,899,518
7) GREENVILLE RANCHERIA (13)	\$7,291,702
8) TEHAMA MEDICAL ARTS LLC (3)	\$7,081,292
9) RALEYS INC (1)	\$6,455,419
10) WALTON HOMESTEAD FAMILY LLC ETAL (15)	\$6,060,579
11) AREC 38 LLC (1)	\$5,729,652
12) CORNERSTONE COMMUNITY BANK (5)	\$5,658,781
13) ASSISTED LIVING FACILITIES INC (1)	\$5,170,000
14) SUTTON FLORMANN LLC ET AL (1)	\$4,530,119
15) SINGH HOTEL GROUP LLC (2)	\$4,521,000
16) VDM RED BLUFF INVESTORS LLC ET AL (1)	\$4,500,000
17) GORHAM LIVING TRUST (1)	\$4,345,500
18) RAINTREE TWENTY-FOUR LLC (3)	\$4,223,698
19) NICKS REALTY LLC (1)	\$4,205,000
20) CHRIS A DITTNER TRUST (7)	\$4,138,009
21) JOE WONG TRUSTEE (3)	\$3,970,214
22) ETHAN GREGORY CONRAD (1)	\$3,781,466
23) BROWN 2020 IRREVOCABLE TRUST (1)	\$3,708,413
24) ALLIED FARMS INC (5)	\$3,670,346
25) 10815 GOLD CENTER LLC (1)	\$3,609,028

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 09/09/22 by MaheaV using sales through 07/31/22



THE CITY OF RED BLUFF

2022/23 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) HELIBRO LLC (23)	\$33,896,650
2) P J HELICOPTERS INC (12)	\$10,497,055
3) LEPAGE COMPANY INC (1)	\$3,238,870
4) PF RED BLUFF FITNESS LLC (1)	\$2,194,930
5) RALEYS INC (1)	\$2,041,200
6) SPECTRUM PACIFIC WEST LLC (1)	\$1,675,440
7) SAVE MART SUPERMARKETS (1)	\$1,617,275
8) GROCERY OUTLET INC (1)	\$1,465,244
9) BENS TRUCK EQUIPMENT INC (2)	\$1,448,740
10) STARBUCKS CORPORATION (3)	\$1,141,440
11) J A SUTHERLAND INC (4)	\$1,117,603
12) DIGNITY HEALTH (6)	\$1,092,180
13) MJROBIK INC (1)	\$966,690
14) CROWN CREDIT COMPANY (1)	\$963,320
15) HARBOR FREIGHT TOOLS USA INC (1)	\$855,767
16) RED BLUFF CANCER CENTER INC (1)	\$820,589
17) BASIN ENTERPRISES INC (1)	\$742,544
18) CHRISTINE FRESEMAN (1)	\$597,250
19) AARON RENTS INC (1)	\$572,440
20) ROSS DRESS FOR LESS INC (1)	\$528,836
21) TJX COMPANIES INC (1)	\$516,373
22) GUY RENTS INC (1)	\$513,150
23) TRACTOR SUPPLY COMPANY (1)	\$496,760
24) TEDON SPECIALTIES INC (1)	\$486,112
25) GRAYHAWK LEASING LLC (1)	\$475,310

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 09/09/22 by MaheaV using sales through 07/31/22



THE CITY OF RED BLUFF Coren & Cone SBE ASSESSED NONUNIT SBE ASSESSED NONUNITARY UTILITIES - 2022/23 TAX YEAR

Energy Company	Energy Company Parcels Improvement Personal								
Parcel	Map Number	TRA	Owner	Land Value	Value	Property	Total Value		
0135-083-0017-04		002-001	Pacific Gas AND Electric Company	0	0	750,000	750,000		
0135-091-0013-18	0135-52-032-01	002-001	Pacific Gas AND Electric Company	100	0	0	100		
2 Energy Company	Parcels			\$100	\$0	\$750,000	\$750,100		

Railroad Compar	ny Parcels			Improvement	Personal		
Parcel	Map Number	TRA	Owner	Land Value	Value	Property	Total Value
0843-091-0013-21	0872-52-011K-34	002-001	Union Pacific Railroad Company	1,078,200	0	0	1,078,200
0843-091-0013-22	0872-52-012-04	002-001	Union Pacific Railroad Company	90,300	0	0	90,300
0843-091-0013-23	0872-52-012-09	002-001	Union Pacific Railroad Company	103,300	0	0	103,300
0843-091-0013-24	0872-52-012-11	002-001	Union Pacific Railroad Company	60,000	0	0	60,000
0843-091-0014-01	0872-52-012-18	002-001	Union Pacific Railroad Company	71,875	0	0	71,875
0843-091-0014-02	0872-52-012D-31	002-001	Union Pacific Railroad Company	9,913	0	0	9,913
0843-091-0014-03	0872-52-012H-37	002-001	Union Pacific Railroad Company	40,500	0	0	40,500
0843-091-0014-04	0872-52-012J-40	002-001	Union Pacific Railroad Company	10,560	0	0	10,560
8 Railroad Company	y Parcels	<u> </u>		\$1,464,648	\$0	\$0	\$1,464,648

Totals	Land Value	Improvement Value	Personal Property	Total Value
10 Utility Parcels Listed	\$1,464,748	\$0	\$750,000	\$2,214,748



THE CITY OF RED BLUFF 2022/23 PARCEL CHANGE LISTING

Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
029-122-011-000		002-001	Residential	Flynn Michael L Et Al	1524 Lincoln St	\$112,564	\$0
029-122-021-000		002-001	Vacant	Marengo Freda C Trustee F C Marengo Trust		\$499	\$0
029-122-024-000		002-001	Vacant	Marengo Freda C Trustee F C Marengo Trust		\$325	\$0
029-122-028-000		002-001	Vacant	Flynn Michael L Et Al		\$2,101	\$0
	029-122-037-000	002-001	Residential	Flynn Michael L Et Al	1524 Lincoln St	\$0	\$116,958
	029-122-038-000	002-001	Vacant	Marengo Freda C Trustee F C Marengo Trust		\$0	\$840
029-305-005-000		002-001	Commercial	Moore 2003 Trust 5 15 03	1010 Jefferson St	\$450,104	\$0
029-305-012-000		002-001	Commercial	The Dentists Of Redding Llc	1022 Jefferson St	\$252,120	\$0
	029-305-015-000	002-001	Commercial	Dentists Of Redding Llc		\$0	\$1,224,000
029-382-006-000		002-001	Commercial	Paul Adair Trustee	720 Washington St	\$40,000	\$0
029-382-009-000		002-001	Commercial	Zapata Emiliano Carlos; Dbs Nv Llc	741 Main St	\$600,000	\$0
	029-440-001-000	002-001	Commercial	Hill Entities Inc	731 Main St	\$0	\$252,000
	029-440-002-000	002-001	Commercial	Henson Family Trust	723 Main St	\$0	\$290,000
	029-440-003-000	002-001	Commercial	Stroing Casey Et Al	741 Main St	\$0	\$300,000
033-053-011-000		002-001	Commercial	Short Rodney E	235 Madison St	\$23,654	\$0
033-053-012-000		002-001	Commercial	Short Rodney E	205 Madison St	\$23,654	\$0
	033-053-013-000	002-001	Commercial	Short Rodney E		\$0	\$69,127
033-180-025-000		002-001	Residential	Ret Rentals LIc	737 S. Jackson St	\$246,428	\$0
033-180-032-000		002-001	Institutional	North Congregation Of Jehovah'S Witnesses I	755 Reeds Ave	\$0	\$0
033-180-038-000		002-001	Residential	Irrev Clarice J Meyer Trust 2 19 19	634 Reeds Ave Unit C	\$114,028	\$0
033-180-042-000		002-001	Miscellaneous	Irrev Clarice J Meyer Trust 2 19 19		\$4,265	\$0
033-180-049-000		002-001	Vacant	North Congregation Of Jehovah'S Witnesses I	745 Reeds Ave	\$0	\$0
033-180-083-000		002-001	Residential	Ret Rentals LIc	735 S. Jackson St	\$250,698	\$0
	033-180-090-000	002-001	Residential	Irrev Clarice J Meyer Trust 2 19 19	634 Reeds Ave	\$0	\$120,657
	033-180-091-000	002-001	Institutional	North Congregation Of Jehovah'S Witnessess	755 Reeds Ave	\$0	\$0
	033-180-092-000	002-001	Residential	Ret Rentals LIc	735 S. Jackson St	\$0	\$1,355,000
	033-212-020-000	002-001	Residential	Williams Walter Et Al		\$0	\$287,000
033-212-020-510		002-001	Residential	Williams Walter; Williams Corina	695 Wernmark Way	\$93,395	\$0
033-212-020-520		002-001	Residential	Williams Walter; Williams Corina	695 Wernmark Way	\$93,395	\$0
033-250-088-000		002-001	Vacant	Giambroni Family Trust 7 20 95		\$45,241	\$0
033-250-089-000		002-001	Industrial	Giambroni Family Trust 7 20 95		\$91,426	\$0
	033-250-090-000	002-001	Vacant	Surf Thru Inc	1225 Metzger St	\$0	\$350,000
	033-250-091-000	002-001	Industrial	R Judd Hanna Revocable Trust 12 3 96	1115 Metzger St	\$0	\$461,000
041-380-012-000		002-001	Residential	Dedeaux Deborah Et Al	350 Gilmore Rd Spc 68	\$87,489	\$0

Data Source: Tehama County Assessor 2021/22 And 2022/23 Secured Tax Rolls

Prepared On 9/19/2022 By MV



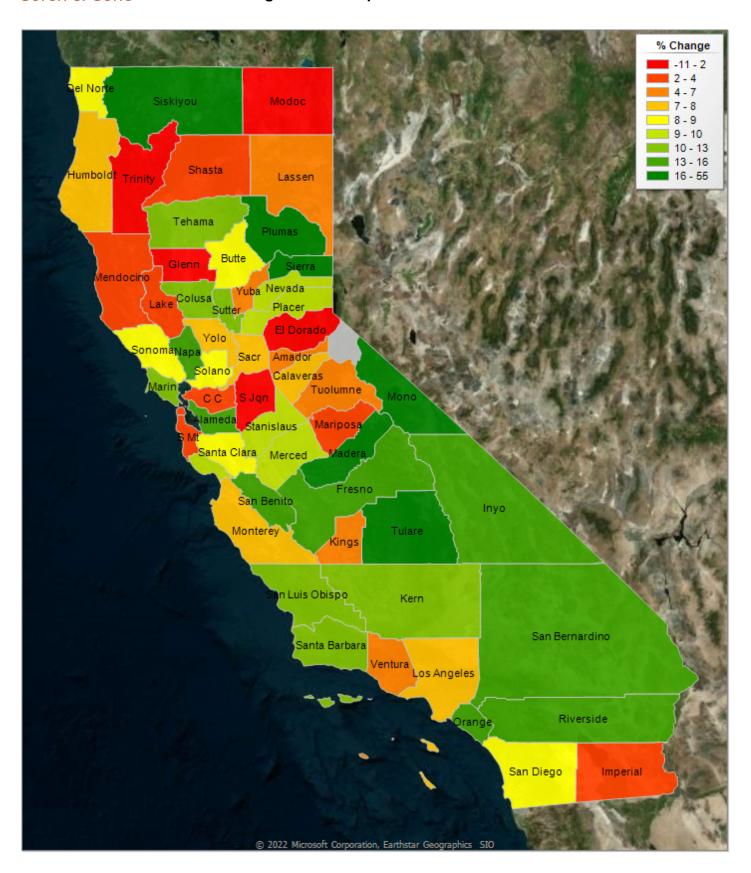
THE CITY OF RED BLUFF 2022/23 PARCEL CHANGE LISTING

Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
041-380-053-000		002-001	Residential	Arellano Michelle Et Al	350 Gilmore Rd Unit 1	\$96,000	\$0
041-380-054-000		002-006	Vacant	Arellano Michelle Et Al		\$3,000	\$0
041-380-061-000		002-006	Miscellaneous	River Oaks Home Owners Association	61000 River Oaks Sub St	\$0	\$0
041-380-062-000		002-001	Miscellaneous	River Oaks Home Owners Assoc	62000 River Oaks Sub St	\$0	\$0
041-380-063-000		002-001	Vacant	Dedeaux Deborah Et Al		\$0	\$0
	041-380-068-000	002-001	Residential	Cieslak Barbara L	350 Gilmore Rd Unit #	\$0	\$198,900
	041-380-069-000	002-001	Residential	Arellano Michelle Et Al	350 Gilmore Rd Unit #	\$0	\$99,000
	041-380-070-000	002-001	Miscellaneous	River Oaks Home Owners Assoc	350 Gilmore Rd	\$0	\$0
	860-000-092-000	002-001		City Of Red Bluff	1828 Airport Blvd	\$0	\$0
26 Dropped Parcel	s	17 Added	Parcels		Tot	als: \$2,630,386	\$5,124,482



MEDIAN SFR SALES PRICE INCREASE

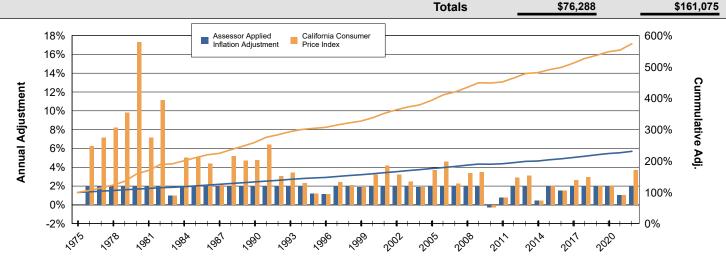
Percent change in median price June 2021 - June 2022





PROPOSITION 13 INFLATION ADJUSTMENTS

	sessor Applied Inflation	Prop 13 Cumulative	Statewide Actual CCPI	Statewide Actual CPI	Prop 13 Taxes on Property*	Property Taxes W/C Prop 13*
	Adjustments	Adjustments	Annual	Cumulative	\$100,000 (CPI Cap)	\$100,000 (Actual CP
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$1,00
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,06
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,13
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,23
1979-80	2.000%	108.24%	9.830%	135.35%	\$1,082	\$1,35
1980-81	2.000%	110.41%	17.320%	158.80%	\$1,104	\$1,58
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,70
1982-83	2.000%	114.87%	11.140%	189.07%	\$1,149	\$1,89
1983-84	1.000%	116.02%	1.000%	190.96%	\$1,160	\$1,91
1984-85	2.000%	118.34%	5.000%	200.51%	\$1,183	\$2,00
1985-86	2.000%	120.70%	5.100%	210.74%	\$1,207	\$2,10
1986-87	2.000%	123.12%	4.400%	220.01%	\$1,231	\$2,20
1987-88	2.000%	125.58%	2.095%	224.62%	\$1,256	\$2,24
1988-89	2.000%	128.09%	5.160%	236.21%	\$1,281	\$2,36
1989-90	2.000%	130.65%	4.730%	247.38%	\$1,307	\$2,47
1990-91	2.000%	133.27%	4.758%	259.15%	\$1,333	\$2,59
1991-92	2.000%	135.93%	6.400%	275.74%	\$1,359	\$2,75
1992-93	2.000%	138.65%	3.040%	284.12%	\$1,387	\$2,84
1993-94	2.000%	141.42%	3.440%	293.89%	\$1,414	\$2,93
1994-95	2.000%	144.25%	2.310%	300.68%	\$1,443	\$3,00
1995-96	1.190%	145.97%	1.194%	304.27%	\$1,460	\$3,04
1996-97	1.110%	147.59%	1.115%	307.66%	\$1,476	\$3,07
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$3,07 \$3,15
1998-99	2.000%	153.55%	2.081%	321.60%	\$1,536	\$3,13
1999-00	1.853%	156.40%	1.853%	327.56%	\$1,564	\$3,27
2000-01	2.000%	159.53%	3.214%	338.09%	\$1,595	\$3,38
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$3,50 \$3,52
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$3,63 \$3,63
2002-03	2.000%	169.29%	2.459%	372.46%	\$1,693	\$3,03 \$3,70
						\$3,72
2004-05	1.867%	172.45%	1.867%	379.41%	\$1,725	\$3,79
2005-06	2.000%	175.90%	3.665%	393.31%	\$1,759	\$3,93
2006-07	2.000%	179.42%	4.596%	411.39%	\$1,794	\$4,11
2007-08	2.000%	183.01%	2.269%	420.73%	\$1,830	\$4,20
2008-09	2.000%	186.67%	3.380%	434.95%	\$1,867	\$4,34
2009-10	2.000%	190.40%	3.477%	450.07%	\$1,904	\$4,50
2010-11	-0.237%	189.95%	-0.237%	449.00%	\$1,899	\$4,49
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$4,52
2012-13	2.000%	195.21%	2.889%	465.45%	\$1,952	\$4,65
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$4,79
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,000	\$4,82
2015-16	1.998%	204.01%	1.998%	491.60%	\$2,040	\$4,91
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$4,99
2017-18	2.000%	211.26%	2.619%	512.17%	\$2,113	\$5,12
2018-19	2.000%	215.49%	2.962%	527.34%	\$2,155	\$5,27
2019-20	2.000%	219.80%	2.000%	537.89%	\$2,198	\$5,37
2020-21	2.000%	224.19%	2.000%	548.65%	\$2,242	\$5,48
2021-22	1.036%	226.52%	1.036%	554.33%	\$2,265	\$5,54
2022-23	2.000%	231.05%	3.700%	574.84%	\$2,310	\$5,74
				Totals	\$76 288	\$161.07

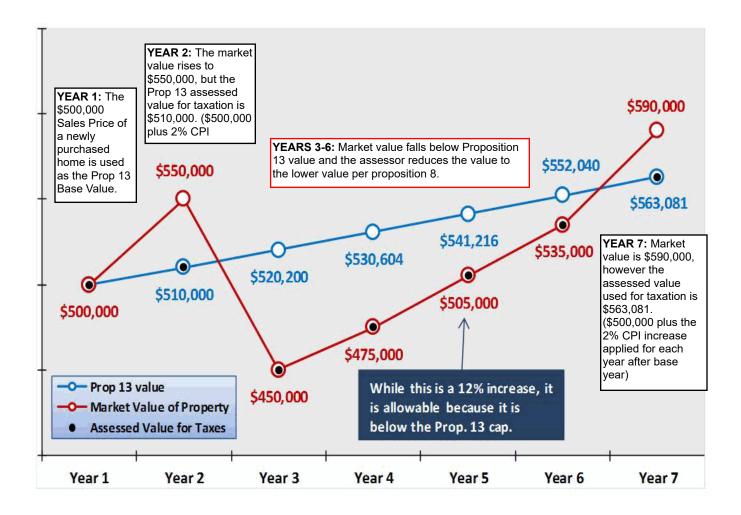


^{*}Assumes the tax rate is limited to one percent per Proposition 13 although pre-Proposition 13 tax rates were not so limited



Recapturing Proposition 8 Reductions

Proposition 13 caps the growth of a property's assessment at no more than 2% each year unless the market value of property falls lower. When property values decline Proposition 8 which was passed by the voters in 1978 allows the property to be temporarily assessed at the lower value. Once reduced, the assessed value and property taxes may increase by more than 2% a year as the property values rise during a real estate recovery. The "recaptured" values can be adjusted upward to the annually adjusted Proposition 13 cap (blue line below).





DESCRIPTION OF PROPERTY TAX REPORTS

Roll Summary Graph

Displays by value type (land, improvements, personal property, and exemptions) the value deviations between the current tax year and each of the prior 5 tax years. The lower portion of the graph identifies the total assessed value and net taxable assessed value comparisons.

Roll Summary

Report detailing land, improvement, fixtures, personal property, and exemptions for each taxing agency. The value of this report is that city staff can readily see where deviations occur from one year to the next

Agency Value Change Summary

Displays the net assessed value change and percent change between the current and prior years for the general fund agencies and any former redevelopment areas.

City Growth Comparison

This is a countywide report comparing each city's growth between the two most recent tax years. This report displays both the value change in the Entire City between tax years as well as the percentage growth for every City in the county. If the term "No Data Available" is shown, the City associated with that term is newly incorporated and did not exist in the prior year.

Top 40 Net Taxable Secured Value Change Listing

The largest valuation deviations - increases and decreases are shown on this graph with APN, Owner Name, Situs Address where available, Current Assessed Value, and Value Increase or Decline.

Secured Value Change History Listing

A review of the top 25 largest parcel deviations over the past 5+ years. It assists in identifying properties, which fail to have exemptions applied before the roll is released; properties that have transferred ownership and sold below their prior assessed value, and distinguishes those owners, which have successfully appealed their property values.

Year to Year Comparison of Transfers

A monthly listing of transfers of ownership for the current and prior year. The listing shows the total transfer count, original value of the parcels transfers, total value of transfers, value added from transfers and percent change between the original values and sale values.

Transfer of Ownership

5-Year summary of sales transactions of SFR, properties other than SFR and all properties detailed by Entire City, General Fund and Combined SAs. This report provides the original assessor's enrolled value of the properties sold, the sales price paid and the differential value expected to be enrolled for the following tax year. Only full valued sales are tracked in this report.

Sales Value History - Detached SFR

Multi-year summary of the average and median sales prices and number of sales of full value sales for detached single family residential transactions.

Countywide Comparison of Median Sale Price

Includes sale counts, median sale prices and median percent change for the prior year and current year to date.

Category Summary

This table summarizes parcels within the city by use code and provides number of parcels, assessed value and property tax information. The report can be also be prepared for Absentee Owned, Pre Prop 13, or special geographic assembly requested by the city.

Growth By Use Category

Lists the net taxable value and assessment counts for each category in the current and prior years. This report is especially useful to identify significant changes due to new development, new housing, unfiled exemptions or changes in the unsecured roll.

Residential Summary

This report categorizes the secured residential parcels by sub use codes to illustrate the number of single family detached homes in comparison to condos. The report also details the multi-unit residential parcels by unit count and approximate total units citywide.

Tax Dollar Breakdown Graph

The breakdown of the county's 1% general levy factor file is displayed, with those portions of the tax collected for the City highlighted, for illustrative purposes. This report looks at the largest value, non-redevelopment TRA (tax rate area) as a representative breakdown. In some counties the ERAF (Educational Revenue Augmentation Fund) shift is not calculated on the TRA level.

Average and Basic Revenues

This report provides for every taxing jurisdiction the weighted average share of all tax rate areas assigned to the respective agency within a city, agency or district. Due to the fact that each tax rate area may have a different share of the 1% levy, these weighted averages are the most representative collective shares of any taxing jurisdiction.

One Percent Weighted Tax Share

Each city's weighted average share of the 1% is listed for comparative purposes. In addition to the general fund's share, any general fund related share (eg. lighting, maintenance, etc.) is listed in the second column. All rates shown have been shifted for ERAF.

Property Tax Revenue History

Historical property tax revenue from the General Fund 1%, any City-associated revenues, voter approved-debt and VLF property tax revenue. Revenue amounts and percentage changes are displayed

Property Tax Revenue Estimate

Displays HdLCC's calculation of the property tax revenue expected to be received for the current fiscal year based on the reconciled values. Revenue amounts in the preliminary reports are subject to change when updated data is received.

Non-Residential New Construction

A listing that calculates non-residential growth for increasing a City's Gann Limitation as a result of Proposition 111.

Top Secured Property Owner/Taxpayer Summary

These listings are compiled by a computer sort of all parcels owned by the same individual or group of individuals with a common mailing address. This assembly of parcels provides information about the largest overall secured property owners and/or taxpayers. The Top Ten Property Taxpayers includes the percentage of the entire tax levy attributed to a taxpayer as well as the use code and taxing jurisdiction of the property owner.

Secured Parcel Change Listing

This listing details the parcels that were dropped or added between roll years.

Appeals Impact Projection (where available)

City or Agency Top 25 Owner Appeals History

This section takes the current year Top 25 Owners and performs the same analysis, which was executed above to calculate the historical experience of successful appeals files by these owners. In most cases, since the Top 25 Owners own the highest valued parcels, their loss experience and reduced values exceed those of the remainder of the city or redevelopment project area in the analysis.

City or Agency Pending Appeals Impact Projection:

The third section of this report looks at the annual success ratios and based on those ratios, calculates the potential assessed value and tax losses of each years' pending appeals based on that year's experience. Since many of the appeals filed in the most current year have not yet been scheduled for hearings, we use the city or agency-wide average for all years to calculate the revenue loss for that year

Tax Increment Projection

Prior year history and future projections are calculated for redevelopment project areas factoring in pass through-agreements, housing set aside amounts and county administrations fees.

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