

## RED BLUFF PROPERTY TAX SUMMARY 2023-24

The CPI adjustment applied per Proposition 13 was 2% this year. The growth changes reflected in 2023-24 occurred in the 2022 calendar year. This means that in most communities there was a noticeable decline in the number of units sold and a flattening of sale prices or at least less of a growth posted due to this element in reaction to the multiple interest rate hikes impacting mortgages and a reduction in the number of properties offered for sale in 2022. This was coming off a year in 2021 of unprecedented growth due to sales transactions and being reflected in the revenue seen in the 2022-23 FY. As we entered the 2023 calendar year, home sales have continued to trend downward and sale prices into the second quarter are down from those reported for the full year in 2022. This may translate into potentially lower DTT/RETT collections as well as a less robust additive to next year's (2024-25) values. The citywide growth in value in the 2023-24 tax year was \$78,683,188 for an increase of 6.6%. This is in comparison to the positive increase in 2022-23 of \$84.4 million and an increase of 8.0%. The growth in 2023-24 was about \$5.8 million lower than last year with the major drivers being residential, commercial, industrial and unsecured assets.

Residential use values increased 6.0% a total of \$41.7 million and represented 63% of all growth experienced in the City. Commercial properties increased \$17.3 million for growth of 5.7% this year on the strength of new development and sales activity. The industrial uses added \$3 million for growth of 5.9% for this category less than ½ the growth posted last year. The vacant properties reported modest growth on the same number of parcels as properties are developed but have not been assigned new use codes and linger in this category when the properties are no longer vacant. The balance of the assigned uses reported increases close to the CPI granted by the State between tax years.

Unsecured assets in Red Bluff increased 15.5% or \$15.5 million after the addition of 32 new bills. The largest addition was reported by Helibro LLC on grazing rights at 903 Langley Way with an increase of \$2.1 million. There were 113 aircraft at the airport this year in comparison to the 109 taxed last year. The value increase on the aircraft was \$9,084,026 and accounted for 58% of all growth on the unsecured roll. The largest increase in business personal property was posted by Spectrum Pacific West with the addition of \$1.4 million and ESA 2014 Project Company LLC at 2650 N Main Street with a first-time addition of \$1.1 million. There were 124 new business assessments added this year and 69 businesses that are no longer reporting at their location for a net increase of \$3.4 million. The 969 owners of business and personal property, aircraft and boats reporting in each year posted an increase of \$12 million for the overall increase noted above.

Our analysis of previously reduced SFR values per Prop 8 shows that even with the price decreases reported last year, the assessor has not processed additional homes for temporary review and monitoring per Proposition 8. There are 265 homes under review reflected in the 2023-24 roll. The value outstanding is \$12 million and the number of homes in this pool is 7.2% of all homes in the City. Smaller reductions have been granted to any new homes under review than were processed during the Great Recession. If all the values were to be restored in a single year, the addition would not be a significant amount, and the city should not expect any recovery to enhance the revenue's bottom line. ***With the adoption of Prop 19 we are seeing some base year value adjustments that mirror Prop 8 reviews. These are purchasers buying less expensive homes and transferring the base value of their existing residence to their new home. Until we can get a listing of these new reductions from the assessor, the data in this assembly will include some of these permanent reductions.***

**LARGEST INCREASES:** *36 of the top 40 deviations were positive.*



- The largest increase was reported on commercial property owned by Surf Thru Inc at 1225 Metzger Street with an increase of \$4.8 million after the addition of improvement values at this location between tax years. This is the Surf Thru Express Car Wash.



- Commercial property at 38 Antelope Blvd. owned by MAA Hospitality LLC was purchased last year for \$2.8 million and that value was enrolled as the market value this year for an increase of \$2 million. This is the location of the Travel Lodge by Wyndham that is permanently closed.
- A residential property owned by Assisted Living Facilities at 705 Luther Road reported an increase of \$1.7 million after this property which received a Prop 8 reduction 2 years ago during the pandemic has seen the values restored. This is the Lassen House Senior Living.

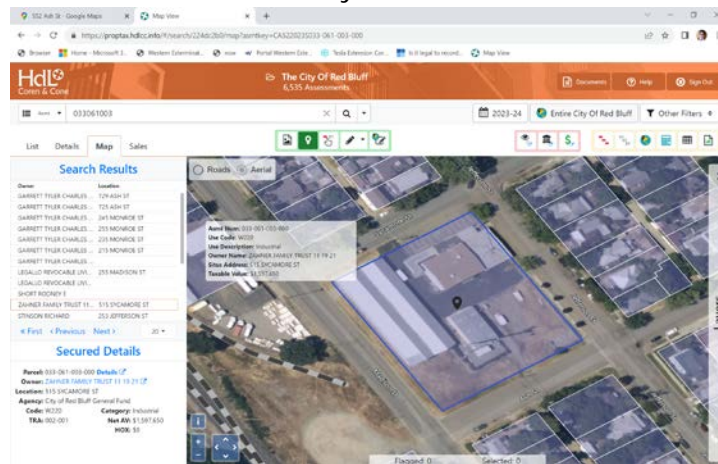


- A commercial property owned by Tan and Man Properties LLC at 1375 Montgomery Road increased \$1.3 million after this property was purchased last year for is location. This is the Big O Tires store.
- A commercial property owned by J and J Enterprises LLC at 796 Antelope Blvd posted an increase of \$1.3 million between tax years after the enrollment of the \$1,670,000 sale price paid for this property last year. This is the location of the Dutch Bros. Coffee drive thru.





- An industrial property at 515 Sycamore Street owned by Zahner Family Trust increased \$1.1 million after this property was purchased for \$1.5 million in 2022. n increase this year of \$1.1 million. This is the location of the Moule's Tehama County Glass.

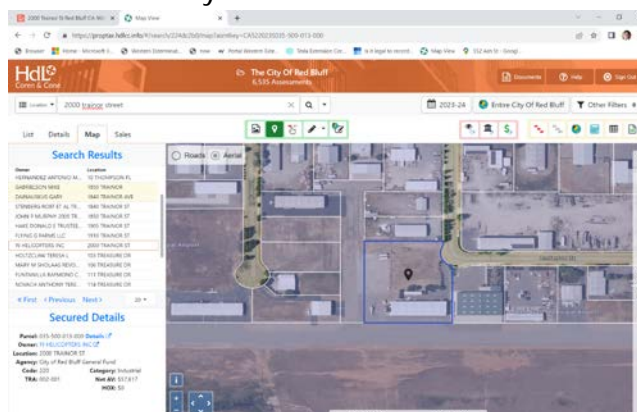


- Industrial property owned by BVT Properties 215 LLC at 705 Mill Street increased \$963,467. This property was purchased last year for \$1.5 million, and the increase reflects the price paid and the addition of personal property assets at this location.



## LARGEST DECLINES

- The largest decline of \$921,583 was posted on an industrial property owned by P J Helicopters Inc. at 2000 Trainor Street. This property did not have any improvement values enrolled this year. This is an industrial warehouse that may have been under review when the roll was released.





- Commercial property owned by Walmart Stores Inc. at 650 Luther road declined \$550,368 after a reduction of the personal business property assets at this location. This is in line with depreciation factors applied by the assessor's staff.
- Industrial property owned by Home Depot USA at 2650 Main Street declined \$336,811 reflecting a reduction in the personal property and fixture assets at this location.

**Sale Price TRENDS:**

With the first 6 months of sales data processed for 2023, SFRs are selling for 1.51% more than in the previous calendar year. Prices for the full calendar year 2022 increased 4.12%. The price of all SFR in 2023 is \$269,500. Throughout the region we are seeing decreased prices that are still being driven by higher interest rates and fewer properties being offered for sale. The development of new homes may offset some of these lower sale prices or insufficient unit sales. These sales have contributed significantly to the growth we have seen between tax years over the past couple of years but the trends we are seeing now may result in a less positive additive to the 2024-25 forecast if an element that is typically between 2.5% and 3.5% of the growth seen between tax years is reduced to a 1-2% growth range. There are still the summer months to recover some of what has been lost in the late winter and Spring sales season, but it may not be significant enough to make a positive difference.



# THE CITY OF RED BLUFF

## 2023/24 PROPERTY TAX REVIEW

**2023/24 TAXABLE VALUE: \$1,270,721,045 +6.60% GROWTH FROM 2022/23: \$1,192,037,857**

### VALUE CHANGE BY CAUSE

2022/23 Net Value		\$1,192,037,857	
Cause of Value Change	Chg. from 2022/23	% of 2022/23 Net Value	% of All Chg from 2022/23
Parcel Adds/Drops Net Change	\$135,012	0.01%	0.2%
Change from CPI 2.0% Growth	\$18,011,370	1.51%	22.9%
Prior Year Transfer of Ownership	\$30,516,813	2.56%	38.8%
New Construction - Non-Res.	\$6,970,517	0.58%	8.9%
New Construction - Residential	\$2,578,647	0.22%	3.3%
Prop. 8 - Reduce/Recapture Net	\$2,489,962	0.21%	3.2%
Unsecured Value Change	\$15,552,685	1.30%	19.8%
Cross-Reference Value Change	\$103,353	0.01%	0.1%
Other Changes*	\$2,324,829	0.20%	3.0%
<b>Total Change</b>	<b>\$78,683,188</b>	<b>6.60%</b>	
<b>2023/24 Net Value</b>		<b>\$1,270,721,045</b>	<b>6.60% Growth</b>

\*Other Changes may include effects of assessment appeals, multi parcel sales, and changes to secured exemptions, personal property, or utility-owned property values

### REVENUE SUMMARY

<b>Gen. Fund 1% Share Rev.</b>		
10201	City of Red Bluff General Fund	\$2,269,448
<b>Revenue Shifts</b>		
	VLFAA (est.) Property Tax Revenue	\$1,720,325
	ERAF I & II (already shifted in above revenue)	-\$762,825

### VALUE CHANGE BY USE CATEGORY

Use Category	Chg. from 2022/23	% Chg. in Category	% of All Chg from 2022/23
Residential	\$41,786,049	6.01%	53.1%
Commercial	\$17,373,015	5.71%	22.1%
Unsecured	\$15,552,685	15.04%	19.8%
Industrial	\$3,049,781	5.88%	3.9%
Vacant	\$463,219	3.71%	0.6%
Recreational	\$231,544	2.66%	0.3%
Institutional	\$102,241	1.38%	0.1%
Cross Reference	\$103,353	1.93%	0.1%
SBE Nonunitary	\$0	0.00%	0.0%
Miscellaneous	\$10,514	2.83%	0.0%
Govt. Owned	\$6,484	2.00%	0.0%
Dry Farm	\$4,303	2.00%	0.0%



### VALUE CHANGE BY COMPONENT

Area	Chg. from 2022/23	% Chg. in Area
<b>City Of Red Bluff</b>	<b>\$78,683,188</b>	<b>6.60%</b>
<b>Countywide</b>	<b>\$430,228,277</b>	<b>5.69%</b>

### PRIOR AND CURRENT YEAR TOP 10 TAXPAYERS (NET VALUE ORDER)

Rank	2023/24 Top Taxpayers	% Chg	Activity	Rank	2022/23 Top Taxpayers
1	Helibro LLC (+\$5.5M)	+16.3%	—	1	Helibro LLC
2	Walmart Stores Inc	-2.0%		2	Walmart Stores Inc
3	Kumar Hotels Inc	+1.5%		3	Kumar Hotels Inc
4	P J Helicopters Inc (+\$2.9M)	+22.9%	+	4	P J Helicopters Inc
5	Belle Mill Property Owner LLC	+0.9%		5	Belle Mill Property Owner LLC
6	Kampgrounds Of America Inc	+3.5%	\$	6	Home Depot USA Inc
7	Cabernet Apartments Etal	+0.0%		7	Kampgrounds Of America Inc
8	Home Depot USA Inc	-3.6%		8	Cabernet Apartments Etal
9	Raleys Inc	+1.3%		9	Raleys Inc
10	Greenville Rancheria	+0.6%		10	Greenville Rancheria




#### Parcel(s) Activity

-  Newer Transfer of Ownership (may affect next year)
-  Prior Year Transfer of Ownership

#### Parcel Count Change

-  Increased
-  Decreased

#### Taxpayer Rank Change

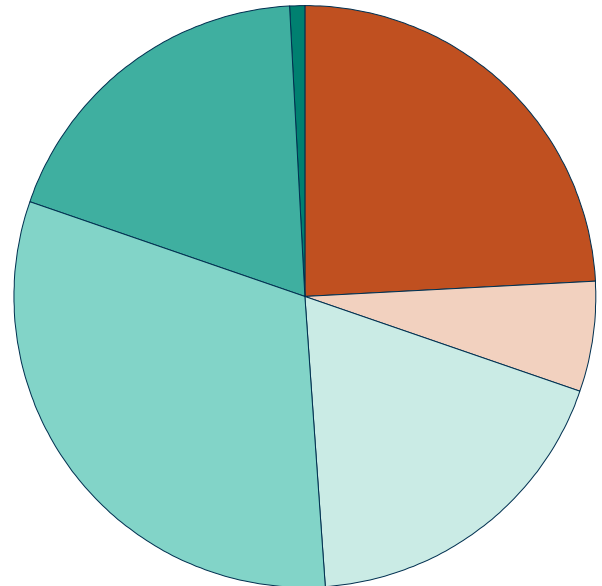
-  Newly Ranked in Top 10
-  Ranked Above Prior Year
-  Ranked Below Prior Year or No Longer in Top 10



### NOTABLE

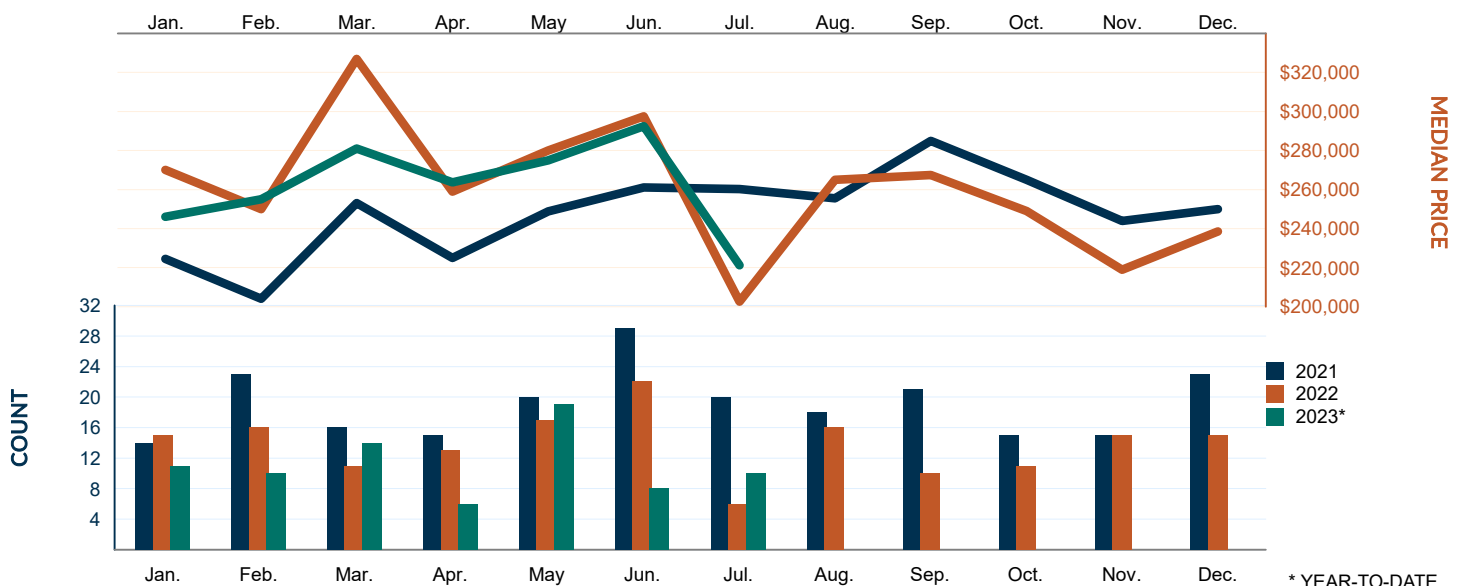
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- The largest decline of \$921,583 was posted on an industrial property owned by P J Helicopters Inc. at 2000 Trainor Street. This property did not have any improvement values enrolled this year. This is an industrial warehouse that may have been under review when the roll was released.
- The CPI for 2024-25 is trending above 2%.

### DETACHED SINGLE-FAMILY HOME - LAST SOLD



No Reassessable Transfer Since New Construction	24.2%
1990s	6.1%
2000s	18.7%
2010s	31.2%
2020s	18.9%
Insufficient Data	0.9%

### DETACHED SINGLE-FAMILY HOME SALES MONTHLY



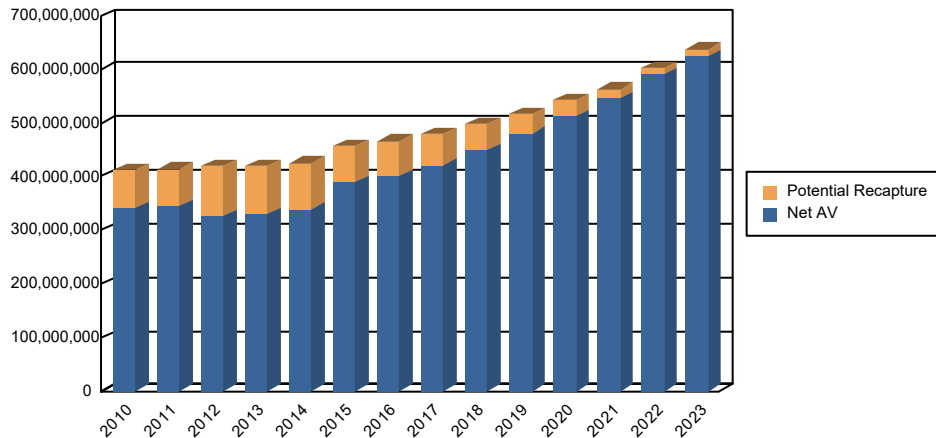


## PROP 8 POTENTIAL RECAPTURE HISTORY

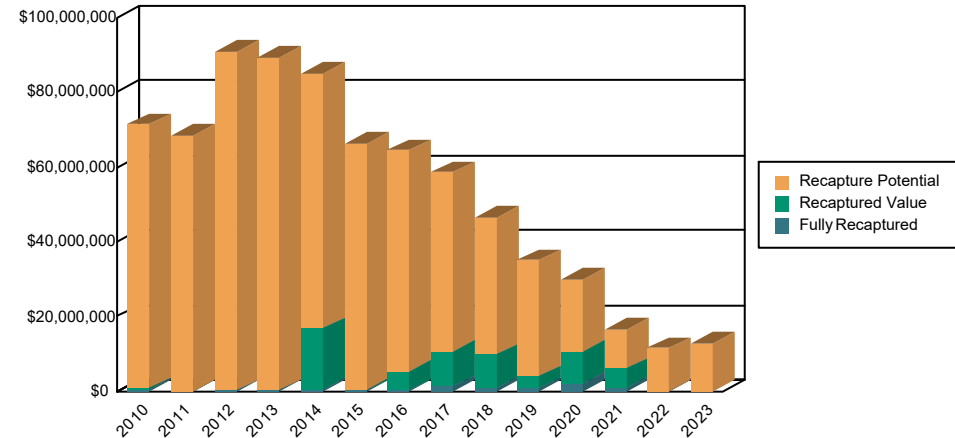
Single Family Residential Parcels - Compiled Using Parcels Supplied by County

Roll Year	Prop 8 Parcel Count	Real Value of Prop 8 Parcels	Inflation Adjusted Peak Taxable Values	Potential Recapture	% of All Parcels	Prop 8 Parcels that have fully Recaptured	Increase in Real AV Due to full Recaptures	Prop 8 Parcels that have Recaptured Value	Increase in Real AV Due to Recaptures
2010	1,209	154,078,938	223,072,250	68,993,312	32.5%	20	519,145	26	638,458
2011	1,135	148,933,344	217,182,803	68,249,459	30.5%	0	0	2	81,596
2012	1,227	133,668,980	224,648,677	90,979,697	33.1%	11	167,080	13	240,580
2013	1,166	126,423,451	215,665,814	89,242,363	31.5%	7	100,409	12	226,442
2014	1,101	118,478,960	203,074,985	84,596,025	29.8%	21	524,559	1,027	16,872,592
2015	1,012	126,310,580	192,233,413	65,922,833	27.5%	15	239,914	18	350,920
2016	945	117,693,124	181,859,582	64,166,458	25.7%	8	140,393	833	5,319,996
2017	885	115,586,683	173,878,800	58,292,117	24.1%	119	1,315,475	830	10,728,847
2018	718	104,241,880	150,544,986	46,303,106	19.6%	67	956,618	666	9,880,792
2019	606	96,953,738	131,794,059	34,840,321	16.5%	49	700,849	439	3,982,777
2020	509	84,580,816	114,304,114	29,723,298	13.9%	131	2,094,097	468	10,714,206
2021	339	66,039,520	82,240,438	16,200,918	9.2%	56	843,719	317	6,105,416
2022	270	59,902,179	71,180,571	11,278,392	7.4%	3	82,302	3	82,302
2023	265	59,005,682	71,647,472	12,641,790	7.2%				

### Totals for Single Family Residential Parcels



### Prop 8 History



The report identifies parcels that were granted a value reduction and possess value recapture potential per Proposition 8. The reductions were based on market conditions at the time of assessor review. This calculation is derived from historical transfers of ownership, Assessor applied Proposition 8 reductions and trends in the marketplace relative to median and average home sales and is an estimate of the impact of current adjustments to the assessment roll as of the 2020-21 lien date.

The Inflation Adjusted Peak Value is defined as a parcel's highest value after its most recent sale. If a parcel is assessed for a lower value after its most recent sale, then the sales price becomes the peak value. Peak values are inflated annually according to Proposition 13. Prop 8 Parcels that have recaptured value include both parcels that have been fully recaptured as well as parcels that have only recaptured a portion of the Inflation Adjusted Peak Values. Proposition 8 potential value recapture is shown in the Potential Recapture Column and assumes no future sales transactions. Sale of Proposition 8 parcels resets base value and removes the parcel from the Proposition 8 list.



2023-2024 PROPERTY DATA  
**THE CITY OF RED BLUFF**  
PRELIMINARY PROPERTY TAX REPORTS



*Revenue Management for Local Government*



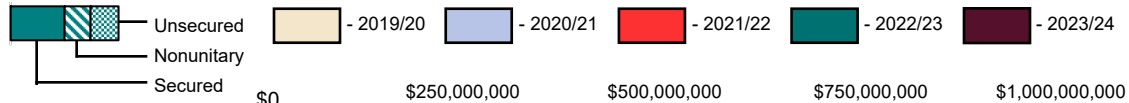
# Contents

<b>Section 1: Entire City</b>	<b>1</b>
Assessed Values	1
Roll Summary	2
City Growth Comparison	3
Net Taxable Secured Value Changes	4
Secured Value Change History Listing	5
Year to Year Comparison of Transfers	12
Transfer of Ownership	13
Sales Value History	14
County Sales Comparison by City	15
Growth by Use Category	16
Use Category Summary	17
Property Tax Dollar Breakdown	18
Weighted Average Shares	19
One Percent Weighted Tax Share	20
Revenue History	21
Property Tax Revenue	22
Nonresidential New Construction	23
Top Ten Property Taxpayers	24
Top 25 Property Taxpayers - Secured	25
Top 25 Property Taxpayers - Unsecured	26
SBE Assessed Nonunitary Utilities	27
Parcel Change Listing	28
<b>Section 2: Resources</b>	<b>29</b>
Median SFR Sales Price Increase	29
Proposition 13 Inflation Adjustments	30
Recapturing Proposition 8 Reductions	31
Description of Property Tax Reports	32



# THE CITY OF RED BLUFF

## 2019/20 TO 2023/24 ASSESSED VALUES



### Land

\$248,354,326  
\$257,687,571  
\$267,860,992  
\$284,205,807  
\$295,754,723

\$0 \$250,000,000 \$500,000,000 \$750,000,000 \$1,000,000,000

### Percent Change City County

3.8%	5.8%
3.9%	5.1%
6.1%	5.4%
4.1%	3.7%

### Improvements

\$776,097,159  
\$822,930,321  
\$860,364,641  
\$926,252,058  
\$986,822,356

6.0%	6.1%
4.5%	7.0%
7.7%	7.4%
6.5%	6.0%

### Personal Property

\$101,332,964  
\$107,506,518  
\$114,630,652  
\$122,519,673  
\$139,594,053

6.1%	6.9%
6.6%	3.3%
6.9%	11.2%
13.9%	12.4%

### Exemptions

\$125,453,855  
\$137,385,636  
\$139,241,753  
\$140,939,681  
\$151,450,087

9.5%	8.5%
1.4%	2.0%
1.2%	2.1%
7.5%	7.5%

\$400,000,000 \$800,000,000 \$1,200,000,000 \$1,600,000,000

### City County

### Gross Assessed

\$1,125,784,449  
\$1,188,124,410  
\$1,242,856,285  
\$1,332,977,538  
\$1,422,171,132

5.5%	6.0%
4.6%	6.2%
7.3%	7.0%
6.7%	5.7%

### Net Taxable Value

\$1,000,330,594  
\$1,050,738,774  
\$1,103,614,532  
\$1,192,037,857  
\$1,270,721,045

5.0%	6.0%
5.0%	6.3%
8.0%	7.2%
6.6%	5.7%



# THE CITY OF RED BLUFF

## 2023/24 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	4,974	10	1,093
TRAs	22	1	13
<b>Values</b>			
Land	293,137,968	1,464,748	1,152,007
Improvements	936,040,740	0	9,270,916
Personal Property	45,083,185	750,000	39,464,330
Fixtures	19,831,918	0	21,678,782
Aircraft	0	0	54,296,538
<b>Total Value</b>	<b>\$1,294,093,811</b>	<b>\$2,214,748</b>	<b>\$71,566,035</b>
<b>Exemptions</b>			
Real Estate	111,481,030	0	0
Personal Property	22,134,750	0	1,910,078
Fixtures	10,961,520	0	3,796,020
Aircraft	0	0	1,166,689
Homeowners*	12,787,500	0	0
<b>Total Exemptions*</b>	<b>\$144,577,300</b>	<b>\$0</b>	<b>\$5,706,098</b>
<b>Total Net Value</b>	<b>\$1,149,516,511</b>	<b>\$2,214,748</b>	<b>\$65,859,937</b>

Combined Values	Total
Total Values	\$1,367,874,594
Total Exemptions	\$150,283,398
Net Total Values	\$1,217,591,196
Net Aircraft Values	\$53,129,849

\* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions



# TEHAMA COUNTY CITY GROWTH COMPARISON

2022/23 To 2023/24 Net Taxable Assessed Value Change

City	2023/24 Net Value	Value Change	% Change
Corning	613,289,178	44,638,226	7.850%
Red Bluff	1,270,721,045	78,683,188	6.601%
Tehama	29,938,021	1,270,882	4.433%
City Average % Change: 6.3%		City Median % Change: 6.6%	



Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
033-250-090-000	Commercial	Surf Thru Inc	1225 Metzger St	\$5,190,630	+\$4,840,630	+1,383%
041-031-020-000	Commercial	Maa Hospitality Llc	38 Antelope Blvd	\$2,819,900	+\$2,067,663	+275%
033-230-082-000	Residential	Assisted Living Facilities	705 Luther Rd	\$6,891,194	+\$1,721,194	+33%
033-260-026-000	Commercial	Tan And Man Properties Llc	1375 Montgomery Rd	\$1,836,330	+\$1,383,971	+306%
039-311-019-000	Commercial	J And J Enterprises Llc	796 Antelope Blvd	\$1,703,400	+\$1,378,311	+424%
033-061-003-000	Industrial	Zahner Family Trust 11 19 21	515 Sycamore St	\$1,597,650	+\$1,130,091	+242%
033-180-072-000	Industrial	Bvt Properties 215 Llc	705 Mill St	\$1,783,700	+\$963,467	+117%
041-193-002-000	Commercial	Innovative Joint Investments Llc	30 Gilmore Rd	\$3,302,000	+\$810,120	+33%
031-310-009-000	Residential	Upton Anthony Lee Et Al	1480 Acacia St	\$616,200	+\$607,567	+7,038%
033-023-005-000	Industrial	Dyke Stephen Allen Jr Et Al	501 Madison St	\$949,190	+\$607,027	+177%
035-070-062-000	Commercial	Paskenta Band Of Nomlaki Indians	2540 Sr Mary Columba Dr	\$2,248,353	+\$584,274	+35%
031-310-001-000	Residential	Debogess Alexander Charles	1560 Acacia St	\$489,600	+\$480,967	+5,571%
027-400-011-000	Residential	Aleman-Kruse Revocable Trust 2009	815 Terrace Dr	\$476,616	+\$435,816	+1,068%
029-361-007-000	Recreational	Salvation Army The	940 Walnut St	\$349,307	+\$349,307	+9,999%
029-301-001-000	Commercial	Amazing Finds Llc	616 Cedar St	\$765,000	+\$346,684	+83%
035-500-010-000	Industrial	Campillo Mark A Et Al	1325 Vista Way	\$612,000	+\$337,000	+123%
041-430-005-000	Residential	Kampgrounds Of America Inc	100 Lake Ave	\$9,280,690	+\$321,050	+4%
029-245-005-000	Residential	Wagner Carlla J	1115 Monroe St	\$377,400	+\$307,020	+436%
033-164-021-000	Residential	Edhammer Wayne A Et Al	480 Brearcliffe Dr	\$422,025	+\$293,687	+229%
031-020-022-000	Residential	Golovin Joshua Et Al; Golovin-Durrer Annm	1590 Robinson Dr	\$394,230	+\$279,720	+244%
041-350-011-000	Residential	Oakes Aubry W Et Al	85 Mina Ave	\$428,000	+\$279,366	+188%
035-030-010-000	Industrial	Singh Gurdarshan	205 Kimball Rd	\$625,000	+\$267,811	+75%
027-050-005-000	Industrial	Janes And Edwards Revocable Trust 8 18 1	3650 Hess Rd	\$811,540	+\$250,797	+45%
029-403-010-000	Residential	Bunting Investments Llc	646 Jackson St	\$321,300	+\$234,095	+268%
029-060-016-000	Residential	Rocha Jeremie Joe Et Al	1910 Jefferson Ave	\$367,200	+\$232,898	+173%
024-270-039-000	Residential	Southers Brian Et Al	359 Christina Dr	\$357,000	+\$230,887	+183%
033-152-003-000	Residential	Bullington Samuel J Et Al	335 Brearcliffe Dr	\$296,500	+\$230,671	+350%
031-182-014-000	Residential	Strole Alan Et Al	1020 Shasta Ave	\$330,000	+\$227,750	+223%
029-372-001-000	Commercial	Moreda Family Trust 2 20 20	857 Jefferson St	\$545,700	+\$226,700	+71%
033-022-001-000	Industrial	Professional Assurance And Testing Inc	455 Monroe St	\$726,340	+\$226,340	+45%
031-020-027-000	Residential	Mccoy Marisa	1475 Robinson Dr	\$392,700	+\$223,437	+132%
029-283-008-000	Residential	Chavez Margarita	1138 Hickory St	\$270,000	+\$222,374	+467%
029-123-019-000	Residential	Vance David W Et Al	1608 Jackson St	\$287,828	+\$216,428	+303%
029-381-008-000	Commercial	Dotson Riico J N Et Al	345 Hickory St	\$650,000	+\$213,781	+49%
033-250-041-000	Residential	Bianchi Klinesteker Llc	1175 Montgomery Rd Unit A	\$510,000	+\$213,035	+72%
029-171-001-000	Residential	Verity Property Investors Llc	1515 Walbridge St	\$357,000	+\$209,688	+142%
033-140-017-000	Recreational	Neher Commercial Holdings Lp	365 S Main St	\$566,330	-\$264,299	-32%
027-231-003-000	Industrial	Home Depot Usa Inc Property Tax Departm	2650 Main St	\$8,616,125	-\$336,811	-4%
033-180-088-000	Commercial	Walmart Stores Inc	650 Luther Rd	\$26,700,610	-\$550,368	-2%
035-500-013-000	Industrial	Pj Helicopters Inc	2000 Trainor St	\$57,617	-\$921,583	-94%

Data Source: Tehama County Assessor 2022/23 And 2023/24 Secured 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 8/30/2023 By MV



<b>033-250-090-000 1225 Metzger St</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2022	Surf Thru Inc	350,000	0	0	0	350,000	0		
2023	Surf Thru Inc	357,000	4,784,430	49,200	0	5,190,630	0		
<b>041-031-020-000 38 Antelope Blvd</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Nor Cal Motel Investment Llc	253,646	334,010	24,819	0	612,475	0		
2015	Nor Cal Motel Investment Llc	258,714	352,244	23,241	0	634,199	0		
2016	Nor Cal Motel Investment Llc	262,660	356,700	37,410	0	656,770	0		
2017	Nor Cal Motel Investment Llc	267,913	379,368	16,970	0	664,251	0		
2018	Nor Cal Motel Investment Llc	273,271	395,384	20,820	0	689,475	0		
2019	Nor Cal Motel Investment Llc	278,736	410,001	29,080	0	717,817	0		
2020	Nor Cal Motel Investment Llc	284,311	432,512	26,620	0	743,443	0		
2021	Maa Hospitality Llc	287,256	430,901	24,050	0	742,207	0		
2022	Maa Hospitality Llc	293,001	434,786	24,450	0	752,237	0	2,800,000 F	
2023	Maa Hospitality Llc	576,300	2,121,600	122,000	0	2,819,900	0		
<b>033-230-082-000 705 Luther Rd</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Assisted Living Facilities; Hcp Sh Lassen Hou	345,176	5,544,943	0	0	5,890,119	0		
2015	Assisted Living Facilities; Hcp Sh Lassen Hou	352,072	5,655,201	0	0	6,007,273	0		
2016	Assisted Living Facilities	357,441	5,736,955	0	0	6,094,396	0		
2017	Assisted Living Facilities Inc	364,589	5,812,985	0	0	6,177,574	0		
2018	Assisted Living Facilities Lssr	371,880	5,929,244	0	0	6,301,124	0		
2019	Assisted Living Facilities Lssr	379,317	6,047,828	0	0	6,427,145	0		
2020	Assisted Living Facilities Lssr	375,000	5,425,000	0	0	5,800,000	0		
2021	Assisted Living Facilities	375,000	4,795,000	0	0	5,170,000	0		
2022	Assisted Living Facilities	375,000	4,795,000	0	0	5,170,000	0		
2023	Assisted Living Facilities	406,703	6,484,491	0	0	6,891,194	0		
<b>033-260-026-000 1375 Montgomery Rd</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Gabel Thomas And Brenda A	125,000	173,500	0	0	298,500	0		
2015	Gabel Thomas And Brenda A	125,000	229,300	0	0	354,300	0		
2016	Gabel Thomas And Brenda A	125,000	229,300	0	0	354,300	0		
2017	Gabel Thomas And Brenda A	125,000	248,850	0	0	373,850	0		
2018	Gabel Thomas And Brenda A	125,000	248,850	0	0	373,850	0		
2019	Gabel Thomas And Brenda A	137,500	273,735	0	0	411,235	0		
2020	Gabel Thomas And Brenda A	137,500	273,735	0	0	411,235	0		
2021	Servicewala Stores Llc	137,500	273,735	0	0	411,235	0		
2022	Tan And Man Properties Llc	151,250	301,109	0	0	452,359	0	850,000 F	
2023	Tan And Man Properties Llc	306,000	1,400,790	129,540	0	1,836,330	0		
<b>039-311-019-000 796 Antelope Blvd</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity



039-311-019-000 796 Antelope Blvd (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Shannon Richard Ross Etal; Shannon Wm C	32,478	21,497	0	0	53,975	0		
2015	Shannon Richard Ross Etal; Shannon Wm C	33,126	21,926	0	0	55,052	0		
2016	Beta Plan Investments Llc	33,631	22,260	0	0	55,891	0	260,000 F	
2017	Beta Plan Investments Llc	150,000	10,000	0	0	160,000	0		
2018	Beta Plan Investments Llc	153,000	150,200	524,690	0	827,890	0		
2019	Beta Plan Investments Llc	156,060	153,204	0	0	309,264	0		
2020	Beta Plan Investments Llc	159,181	156,268	0	0	315,449	0		
2021	J And J Enterprises Llc	160,830	157,886	0	0	318,716	0		
2022	J And J Enterprises Llc	164,046	161,043	0	0	325,089	0	1,670,000 F	
2023	J And J Enterprises Llc	204,000	1,499,400	0	0	1,703,400	0		
033-061-003-000 515 Sycamore St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Forsberg Lizabeth	187,522	201,949	4,897	0	394,368	0		
2015	Forsberg Lizabeth	191,268	205,983	4,744	0	401,995	0		
2016	Forsberg Lizabeth	194,184	209,124	4,323	0	407,631	0		
2017	Forsberg Lizabeth	198,067	213,306	3,663	0	415,036	0		
2018	Forsberg Lizabeth	202,028	217,572	3,663	0	423,263	0		
2019	Forsberg Lizabeth	206,068	221,923	14,014	0	442,005	0		
2020	Forsberg Lizabeth	210,189	226,361	14,640	0	451,190	0		
2021	Zahner Family Trust	212,366	228,706	16,680	0	457,752	0		
2022	Zahner Family Trust 11 19 21	216,613	233,280	17,666	0	467,559	0	1,500,000 F	
2023	Zahner Family Trust 11 19 21	510,000	1,070,600	17,050	0	1,597,650	0		
033-180-072-000 705 Mill St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Boulder Ridge Holdings Llc	176,236	533,832	0	0	710,068	0		
2015	Boulder Ridge Holdings Llc	179,757	544,497	0	0	724,254	0		
2016	Boulder Ridge Holdings Llc	182,498	552,800	0	0	735,298	0		
2017	Boulder Ridge Holdings Llc	186,147	563,856	0	0	750,003	0		
2018	Boulder Ridge Holdings Llc	189,869	575,133	0	0	765,002	0		
2019	Boulder Ridge Holdings Llc	193,666	586,635	0	0	780,301	0		
2020	Boulder Ridge Holdings Llc	197,539	598,367	0	0	795,906	0		
2021	Red Bluff Holdings Llc	199,585	604,566	0	0	804,151	0		
2022	Bvt Properties 215 Llc	203,576	616,657	0	0	820,233	0	1,500,000 F	
2023	Bvt Properties 215 Llc	400,000	1,259,510	124,190	0	1,783,700	0		
035-500-013-000 2000 Tractor St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		



035-500-013-000 2000 Trainor St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2023	Pj Helicopters Inc	57,617	0	0	0	57,617	0		
041-193-002-000 30 Gilmore Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	Innovative Joint Investments Llc	400,000	2,012,220	79,660	0	2,491,880	0	3,300,000 F	
2023	Innovative Joint Investments Llc	400,000	2,729,000	173,000	0	3,302,000	0		
031-310-009-000 1480 Acacia St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Stenberg Enterprises Inc	7,477	0	0	0	7,477	0		
2015	Stenberg Enterprises Inc	7,626	0	0	0	7,626	0		
2016	Stenberg Enterprises Inc	7,742	0	0	0	7,742	0		
2017	Stenberg Enterprises Inc	7,896	0	0	0	7,896	0		
2018	Stenberg Enterprises Inc	8,053	0	0	0	8,053	0		
2019	Stenberg Enterprises Inc	8,214	0	0	0	8,214	0		
2020	Stenberg Enterprises Inc	8,378	0	0	0	8,378	0		
2021	Upton Anthony Lee; Upton Jennifer Lynn	8,464	0	0	0	8,464	0		
2022	Upton Anthony Lee Et Al; Upton Jennifer Lynn	8,633	0	0	0	8,633	0	20,000 F	
2023	Upton Anthony Lee Et Al	61,200	555,000	0	0	616,200	0		
033-023-005-000 501 Madison St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Reynolds J Paul Jr; And Ellicott	53,568	250,202	3,890	0	307,660	0		
2015	Reynolds J Paul Jr; And Ellicott	54,638	255,201	3,780	0	313,619	0		
2016	Reynolds J Paul Jr And Ellicott	55,471	259,092	3,780	0	318,343	0		
2017	Reynolds J Paul Jr And Ellicott	56,580	253,042	3,390	0	313,012	0		
2018	Reynolds J Paul Jr And Ellicott	57,711	258,102	3,729	0	319,542	0		
2019	Reynolds J Paul Jr And Ellicott	58,865	263,264	3,340	0	325,469	0		
2020	Reynolds J Paul Jr And Ellicott	60,042	268,529	3,916	0	332,487	0		
2021	Reynolds J Paul Jr And Ellicott	60,664	271,310	3,751	0	335,725	0		
2022	Reynolds J Paul Jr And Ellicott	61,877	276,736	3,550	0	342,163	0	1,500,000 F	
2023	Dyke Stephen Allen Jr Et Al	200,000	723,000	26,190	0	949,190	0		



035-070-062-000 2540 Sr Mary Columba Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Paskenta Band Of Nomlaki; Indians	292,634	600,882	473,804	0	1,367,320	0		
2015	Paskenta Band Of Nomlaki; Indians	298,480	783,677	556,544	0	1,638,701	0		
2016	Paskenta Band Of Nomlaki Indians	303,031	794,958	522,380	0	1,620,369	0		
2017	Paskenta Band Of Nomlaki Indians	309,091	810,185	562,870	0	1,682,146	0		
2018	Paskenta Band Of Nomlaki Indians	315,272	825,988	588,100	0	1,729,360	0		
2019	Paskenta Band Of Nomlaki Indians	321,577	841,974	537,130	0	1,700,681	0		
2020	Paskenta Band Of Nomlaki Indians	328,008	858,601	512,017	0	1,698,626	0		
2021	Paskenta Band Of Nomlaki Indians	331,406	866,952	433,840	0	1,632,198	0		
2022	Paskenta Band Of Nomlaki Indians	338,034	883,735	442,310	0	1,664,079	0		
2023	Paskenta Band Of Nomlaki Indians	344,794	1,364,119	539,440	0	2,248,353	0		
033-180-088-000 650 Luther Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Walmart Stores Inc	3,585,182	17,387	0	0	3,602,569	0		
2016	Walmart Stores Inc	3,639,856	17,039,700	0	0	20,679,556	0		
2017	Walmart Stores Inc	3,712,653	20,065,280	3,693,590	0	27,471,523	0		
2018	Walmart Stores Inc	3,786,906	20,419,093	3,509,660	0	27,715,659	0		
2019	Walmart Stores Inc	3,862,644	20,788,280	3,485,520	0	28,136,444	0		
2020	Walmart Stores Inc	3,939,896	21,138,537	3,062,540	0	28,140,973	0		
2021	Walmart Stores Inc	3,600,000	20,493,880	2,934,020	0	27,027,900	0		
2022	Walmart Stores Inc	3,600,000	20,503,350	3,147,628	0	27,250,978	0		
2023	Walmart Stores Inc	3,600,000	20,434,420	2,666,190	0	26,700,610	0		
031-310-001-000 1560 Acacia St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Stenberg Enterprises Inc	7,477	0	0	0	7,477	0		
2015	Stenberg Enterprises Inc	7,626	0	0	0	7,626	0		
2016	Stenberg Enterprises Inc	7,742	0	0	0	7,742	0		
2017	Stenberg Enterprises Inc	7,896	0	0	0	7,896	0		
2018	Stenberg Enterprises Inc	8,053	0	0	0	8,053	0		
2019	Stenberg Enterprises Inc	8,214	0	0	0	8,214	0		
2020	Stenberg Enterprises Inc	8,378	0	0	0	8,378	0		
2021	Debogness Alexander Charles	8,464	0	0	0	8,464	0		
2022	Debogness Alexander Charles	8,633	0	0	0	8,633	0	510,000 F	
2023	Debogness Alexander Charles	81,600	408,000	0	0	489,600	7,000		
027-400-011-000 815 Terrace Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Kluga Eugene R Trust; Kluga Family Revoc	29,000	0	0	0	29,000	0		
2015	Kluga Eugene R Trust; Kluga Family Revoc	33,350	0	0	0	33,350	0		
2016	Kluga Eugene R Trust Kluga Family Revocal	33,350	0	0	0	33,350	0		
2017	Kluga Eugene R Trust Kluga Family Revocal	33,350	0	0	0	33,350	0		
2018	Kluga Eugene R Trust Kluga Family Revocal	36,685	0	0	0	36,685	0		
2019	Kluga Eugene R Trust Kluga Family Revocal	40,354	0	0	0	40,354	0		



027-400-011-000 815 Terrace Dr (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2020	Asset Development Llc	42,372	0	0	0	42,372	0	40,000 F	
2021	Asset Development Llc	40,000	0	0	0	40,000	0		
2022	Asset Development Llc	40,800	0	0	0	40,800	0		
2023	Aleman-Kruse Revocable Trust 2009	41,616	435,000	0	0	476,616	0	490,000 F	
029-361-007-000 940 Walnut St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Salvation Army The; Del Oro Division Headqu	86,543	205,484	5,780	297,807	0	0		
2015	Salvation Army The; Del Oro Division Headqu	88,272	209,589	5,780	303,641	0	0		
2016	Salvation Army The	89,618	212,785	6,358	308,761	0	0		
2017	Salvation Army The	91,410	217,040	5,654	314,104	0	0		
2018	Salvation Army The	93,238	221,380	5,654	320,272	0	0		
2019	Salvation Army The	95,102	225,807	6,182	327,091	0	0		
2020	Salvation Army The	97,004	230,323	6,039	332,817	549	0		
2021	Salvation Army The	98,008	232,709	5,533	336,250	0	0		
2022	Salvation Army The	99,968	237,363	5,797	343,128	0	0		
2023	Salvation Army The	101,967	242,110	5,230	0	349,307	0		
029-301-001-000 616 Cedar St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Amazing Finds Llc	100,000	304,000	0	0	404,000	0	375,000 F	
2015	Umali Belle Living Trust	100,000	275,000	0	0	375,000	0	51,000 F	
2016	Umali Revocable Living Trust 07 05 1993	100,000	275,000	0	0	375,000	0		
2017	Umali Revocable Living Trust 07 05 1993	102,000	280,500	0	0	382,500	0		
2018	Umali Revocable Living Trust 07 05 1993	104,040	286,110	0	0	390,150	0		
2019	Umali Revocable Living Trust 07 05 1993	106,120	291,832	0	0	397,952	0		
2020	Umali Revocable Living Trust 07 05 1993	108,242	297,668	0	0	405,910	0		
2021	Umali Revocable Living Trust 07 05 1993	109,363	300,751	0	0	410,114	0		
2022	Umali Revocable Living Trust 07 05 1993	111,550	306,766	0	0	418,316	0		
2023	Amazing Finds Llc	150,000	600,000	15,000	0	765,000	0		
035-500-010-000 1325 Vista Way									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Schuler Wanda S Trust; Schuler Revoc Trust :	50,000	200,000	0	0	250,000	0		
2015	Schuler Wanda S Trust; Schuler Revoc Trust :	50,000	200,000	0	0	250,000	0		
2016	Schuler Wanda S Trust Schuler Revocable Tr	50,000	200,000	0	0	250,000	0		
2017	Schuler Wanda S Trust Schuler Revocable Tr	50,000	200,000	0	0	250,000	0		
2018	Schuler Wanda S Trust Schuler Revocable Tr	50,000	200,000	0	0	250,000	0		
2019	Schuler Wanda S Trust Schuler Revocable Tr	50,000	200,000	0	0	250,000	0		
2020	Schuler Wanda S Trust Schuler Revocable Tr	50,000	200,000	0	0	250,000	0		
2021	Campillo Mark A; Campillo Lisa A	50,000	200,000	0	0	250,000	0		
2022	Campillo Mark A Et Al; Campillo Lisa A	55,000	220,000	0	0	275,000	0	600,000 F	
2023	Campillo Mark A Et Al	102,000	510,000	0	0	612,000	0		



<b>027-231-003-000 2650 Main St</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Home Depot Usa Inc; Property Tax Department	2,424,000	4,728,450	1,397,366	0	8,549,816	0		
2015	Home Depot Usa Inc; Property Tax Department	2,424,000	4,829,095	1,128,238	0	8,381,333	0		
2016	Home Depot Usa Inc Property Tax Department	2,424,000	4,733,060	927,590	0	8,084,650	0		
2017	Home Depot Usa Inc Property Tax Department	2,424,000	4,728,110	731,880	0	7,883,990	0		
2018	Home Depot Usa Inc Property Tax Department	2,424,000	4,723,910	674,960	0	7,822,870	0		
2019	Home Depot Usa Inc Property Tax Department	2,424,000	4,764,360	904,990	0	8,093,350	0		
2020	Home Depot Usa Inc Property Tax Department	2,545,200	4,990,495	917,580	0	8,453,275	0		
2021	Home Depot Usa Inc Property Tax Department	2,545,200	4,990,775	1,238,990	0	8,774,965	0		
2022	Home Depot Usa Inc Property Tax Department	2,545,200	5,159,951	1,247,785	0	8,952,936	0		
2023	Home Depot Usa Inc Property Tax Department	2,545,200	5,100,835	970,090	0	8,616,125	0		
<b>041-430-005-000 100 Lake Ave</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	
2023	Kampgrounds Of America Inc	3,207,900	5,951,650	121,140	0	9,280,690	0		
<b>029-245-005-000 1115 Monroe St</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Sangenitto Sherry Etal	22,952	53,568	0	0	76,520	0		
2015	Sangenitto Sherry Etal	23,410	54,638	0	0	78,048	0		
2016	Sangenitto Sherry Et Al	23,767	55,471	0	0	79,238	0		
2017	Sangenitto Sherry Et Al	24,242	56,580	0	0	80,822	0		
2018	Deutsche Bank National Trust Company	24,726	57,711	0	0	82,437	0		
2019	Peak Odell Iv Llc	30,000	75,000	0	0	105,000	0		
2020	Cornestone Home Investments Llc	30,600	76,500	0	0	107,100	0	69,000 F	
2021	Wagner Carlla J	30,000	39,000	0	0	69,000	0		
2022	Wagner Carlla J	30,600	39,780	0	0	70,380	0	370,000 F	
2023	Wagner Carlla J	61,200	316,200	0	0	377,400	0		
<b>033-164-021-000 480 Brearcliffe Dr</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Tully Dorothy E Trustee; Tully Family Trust 11	15,975	95,133	0	0	111,108	0		
2015	Tully Dorothy E Trustee; Tully Family Trust 11	16,294	97,033	0	0	113,327	0		
2016	Tully Dorothy E Trustee Tully Family Trust 11 :	16,542	98,512	0	0	115,054	0		
2017	Tully Dorothy E Trustee Tully Family Trust 11 :	16,872	100,482	0	0	117,354	0		
2018	Tully Dorothy E Trustee Tully Family Trust 11 :	17,209	102,491	0	0	119,700	0		



033-164-021-000 480 Brearcliffe Dr (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2019	Tully Dorothy E Trustee Tully Family Trust 11 :	17,553	104,540	0	0	122,093	0		
2020	Tully Dorothy E Trustee Tully Family Trust 11 :	17,904	106,630	0	0	124,534	0		
2021	Edhammer Wayne A; Edhammer Carol Ann	18,089	107,734	0	0	125,823	0		
2022	Edhammer Wayne A Et Al; Edhammer Carol A	18,450	109,888	0	0	128,338	0	414,000 F	
2023	Edhammer Wayne A Et Al	102,000	320,025	0	0	422,025	0		
031-020-022-000 1590 Robinson Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Nelson Alyce Patricia Consee; Utecht Susan (	15,972	83,165	0	0	99,137	0		
2015	Nelson Alyce Patricia Consee; Utecht Susan (	16,291	84,826	0	0	101,117	7,000		
2016	Nelson Alyce Patricia Consee	16,539	86,119	0	0	102,658	7,000		
2017	Nelson Jon	16,869	87,841	0	0	104,710	7,000		
2018	Nelson Jon	17,206	89,597	0	0	106,803	7,000		
2019	Nelson Jon	17,550	91,388	0	0	108,938	7,000		
2020	Nelson Jon	17,901	93,215	0	0	111,116	7,000		
2021	Nelson Jon	18,086	94,180	0	0	112,266	7,000		
2022	Nelson Jon	18,447	96,063	0	0	114,510	7,000		
2023	Golovin Joshua Et Al; Golovin-Durrer Annmari	61,200	333,030	0	0	394,230	0	280,000 F	
041-350-011-000 85 Mina Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Coffron Michael Deceased; And Coffron Karei	20,492	110,147	0	0	130,639	0		
2015	Coffron Michael Deceased; And Coffron Karei	20,901	112,347	0	0	133,248	0		
2016	Coffron Michael Decd And Coffron Karen	20,901	84,347	0	0	105,248	0		
2017	Coffron Michael Decd And Coffron Karen	21,319	114,593	0	0	135,912	0		
2018	Coffron Michael Decd And Coffron Karen	21,745	116,884	0	0	138,629	0		
2019	Coffron Michael Decd And Coffron Karen	22,179	119,221	0	0	141,400	0		
2020	Coffron Michael Decd And Coffron Karen	22,622	121,605	0	0	144,227	0		
2021	Coffron Michael Decd And Coffron Karen	22,856	122,864	0	0	145,720	0		
2022	Coffron Michael Decd And Coffron Karen	23,313	125,321	0	0	148,634	0	428,000 F	
2023	Oakes Aubry W Et Al	65,000	363,000	0	0	428,000	0		
035-030-010-000 205 Kimball Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Bohannan Don A Trust; Bohanna Revoc Trust	85,558	223,663	0	0	309,221	0		
2015	Bohannan Don A Trust; Bohanna Revoc Trust	87,267	228,131	0	0	315,398	0		
2016	Bohannan Don A Trust Bohanna Revocable T	88,597	231,609	0	0	320,206	0		
2017	Bohannan Don A Trust Bohanna Revocable T	90,368	236,241	0	0	326,609	0		
2018	Bohannan Don A Trust Bohanna Revocable T	92,175	240,965	0	0	333,140	0		
2019	Bohannan Don A Trust Bohanna Revocable T	94,018	245,784	0	0	339,802	0		
2020	Bohannan Don A Trust Bohanna Revocable T	95,898	250,699	0	0	346,597	0		
2021	Bohannan Don A Trust Bohanna Revocable T	96,891	253,296	0	0	350,187	0		
2022	Bohannan Don A Trust Bohanna Revocable T	98,828	258,361	0	0	357,189	0	625,000 F	
2023	Singh Gurdarshan	200,000	425,000	0	0	625,000	0		



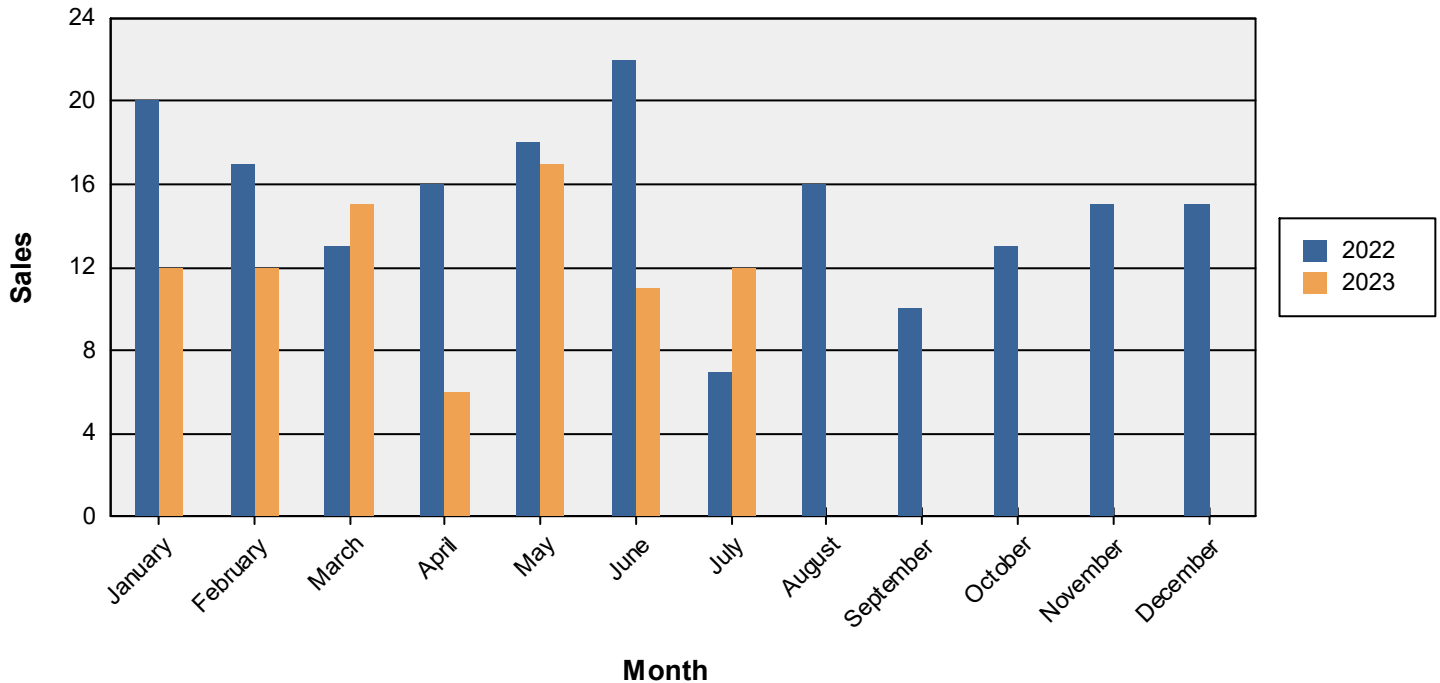
# THE CITY OF RED BLUFF

## YEAR TO YEAR COMPARISON OF TRANSFERS

Single Family Residential Full Value Sales Through 7/31/2023

2022						2023				
Month	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %
Jan	20	2,897,648	5,799,500	2,901,852	100.1	12	2,119,339	3,021,500	902,161	42.6
Feb	17	2,464,137	4,317,500	1,853,363	75.2	12	1,834,159	3,222,000	1,387,841	75.7
Mar	13	2,274,916	4,222,028	1,947,112	85.6	15	3,199,280	4,228,500	1,029,220	32.2
Apr	16	2,599,465	4,391,500	1,792,035	68.9	6	1,203,843	1,453,500	249,657	20.7
May	18	2,892,696	4,706,020	1,813,324	62.7	17	2,864,954	4,499,500	1,634,546	57.1
Jun	22	3,498,879	6,163,500	2,664,621	76.2	11	1,751,798	2,727,000	975,202	55.7
Jul	7	866,144	1,513,000	646,856	74.7	12	1,920,655	2,917,000	996,345	51.9
Aug	16	2,093,278	3,951,500	1,858,222	88.8					
Sep	10	1,461,099	2,537,500	1,076,401	73.7					
Oct	13	2,051,471	3,055,941	1,004,470	49.0					
Nov	15	2,229,398	4,150,500	1,921,102	86.2					
Dec	15	2,688,638	3,906,500	1,217,862	45.3					
<b>Total</b>	<b>182</b>	<b>28,017,769</b>	<b>48,714,989</b>	<b>20,697,220</b>	<b>73.9</b>	<b>85</b>	<b>14,894,028</b>	<b>22,069,000</b>	<b>7,174,972</b>	<b>48.2</b>

### Monthly History



\* Excluded from this analysis are partial sales, quitclaim deeds, trust transfers and non-reported document number transfers. Additionally, if there have been multiple transfers of a property within a calendar year, the counts and sale values shown here will include only the most recent transaction within the calendar year.

**Data Source: Tehama County 2022/23 - 2023/24 Secured Tax Roll And County Recorder**

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Page 12



# THE CITY OF RED BLUFF

## TRANSFER OF OWNERSHIP (2019 - 2023)

### 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
<b>GENERAL FUND</b> <i>Valid Sales Price Analysis</i>													
<b>2023</b> 1/1/23-7/31/23	84	\$14,597,514	\$21,717,500	48.8%	28	\$5,732,630	\$8,306,944	44.9%	112	\$20,330,144	\$30,024,444	47.7%	\$9,694,300
											<i>Est. Revenue Change:</i>		
											<b>\$16,684.63</b>		
<b>2022</b> 1/1/22-12/31/22	179	\$27,688,296	\$48,315,000	74.5%	44	\$21,482,563	\$27,966,000	30.2%	223	\$49,170,859	\$76,281,000	55.1%	\$27,110,141
											<i>Est. Revenue Change:</i>		
											<b>\$46,654.25</b>		
<b>2021</b> 1/1/21-12/31/21	241	\$39,807,996	\$62,788,227	57.7%	59	\$26,355,940	\$39,034,000	48.1%	300	\$66,163,936	\$101,822,227	53.9%	\$35,658,291
											<i>Est. Revenue Change:</i>		
											<b>\$61,343.28</b>		
<b>2020</b> 1/1/20-12/31/20	213	\$31,092,175	\$48,201,000	55.0%	39	\$9,045,673	\$16,439,064	81.7%	252	\$40,137,848	\$64,640,064	61.0%	\$24,502,216
											<i>Est. Revenue Change:</i>		
											<b>\$42,352.14</b>		
<b>2019</b> 1/1/19-12/31/19	238	\$33,110,261	\$49,221,754	48.7%	44	\$6,140,671	\$10,889,500	77.3%	282	\$39,250,932	\$60,111,254	53.1%	\$20,860,322
											<i>Est. Revenue Change:</i>		
											<b>\$36,059.72</b>		

\* 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.

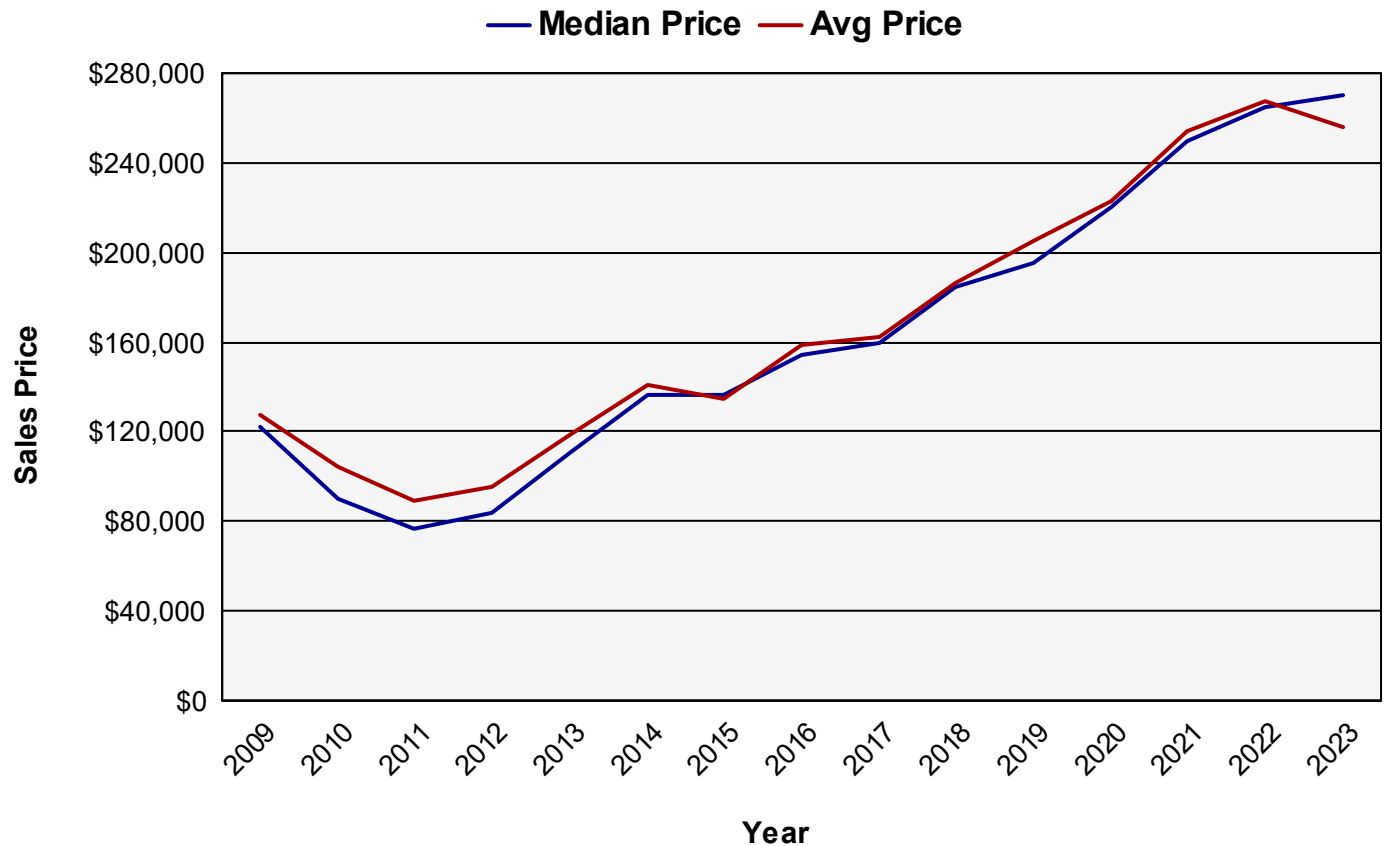


# THE CITY OF RED BLUFF

## SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales 01/01/2009 - 7/31/2023)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2009	119	\$127,687	\$122,000	
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	167	\$267,257	\$265,000	6.00%
2023	78	\$255,788	\$270,000	1.89%



\* Multiparcel transfers, quitclaim deeds, trust transfers, timeshares, and partial sales are excluded from this analysis.

Data Source: Tehama County Recorder

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# TEHAMA COUNTY

## 2023 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2022 - 7/31/2023)

City	2022 Sale Count	2023 Sale Count	2022 Median Sales Price	2023 Median Sales Price	Median % Change
CORNING	91	37	270,000	281,000	4.07
RED BLUFF	180	87	265,500	270,000	1.69
TEHAMA	7	1	284,000	203,500	-28.35
TEHAMA COUNTY UNINCORPORATED	418	205	370,500	360,000	-2.83
TEHAMA COUNTY (Entire Region)	696	330	320,000	315,000	-1.56

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

Data Source: Tehama County Recorder

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Page 15



# THE CITY OF RED BLUFF

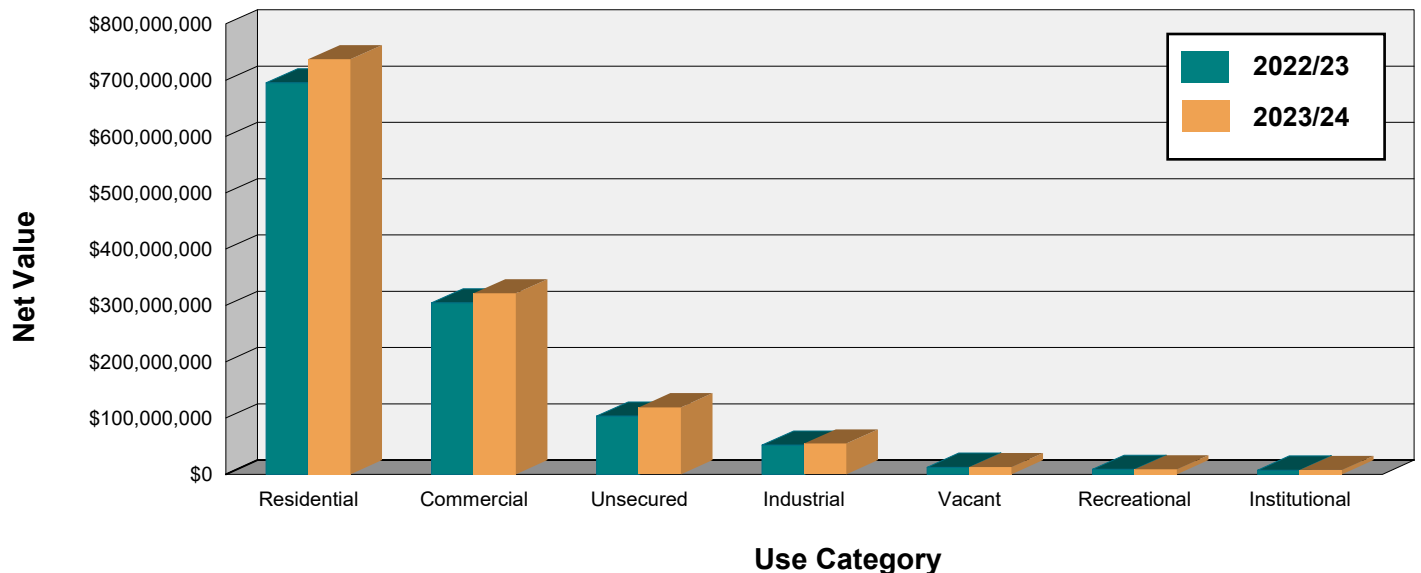
## 2023/24 GROWTH BY USE CATEGORY

### 2022/23 to 2023/24 Value Growth by Use Category

Category	2022/23 Net Taxable Value		2023/24 Net Taxable Value			\$ Change	% Change
Residential	4,035	\$695,381,288	4,034	\$737,167,337	(58.0%)	\$41,786,049	6.0%
Commercial	519	\$304,288,532	520	\$321,661,547	(25.3%)	\$17,373,015	5.7%
Unsecured	[1,038]	\$103,437,101	[1,093]	\$118,989,786	(9.4%)	\$15,552,685	15.0%
Industrial	82	\$51,833,982	81	\$54,883,763	(4.3%)	\$3,049,781	5.9%
Vacant	260	\$12,469,595	260	\$12,932,814	(1.0%)	\$463,219	3.7%
Recreational	12	\$8,720,411	12	\$8,951,955	(0.7%)	\$231,544	2.7%
Institutional	45	\$7,417,342	44	\$7,519,583	(0.6%)	\$102,241	1.4%
Cross Reference	[178]	\$5,364,041	[178]	\$5,467,394	(0.4%)	\$103,353	1.9%
SBE Nonunitary	[10]	\$2,214,748	[10]	\$2,214,748	(0.2%)	\$0	0.0%
Miscellaneous	18	\$371,335	18	\$381,849	(0.0%)	\$10,514	2.8%
Govt. Owned	1	\$324,219	1	\$330,703	(0.0%)	\$6,484	2.0%
Dry Farm	4	\$215,263	4	\$219,566	(0.0%)	\$4,303	2.0%
Exempt	278	\$0	280	\$0	(0.0%)	\$0	0.0%
<b>TOTALS</b>	<b>5,254</b>	<b>\$1,192,037,857</b>	<b>5,254</b>	<b>\$1,270,721,045</b>	<b>(100.0%)</b>	<b>\$78,683,188</b>	<b>6.6%</b>

Numbers in blue are parcel/assessment counts

### Assessed Value by Major Use Category





# THE CITY OF RED BLUFF

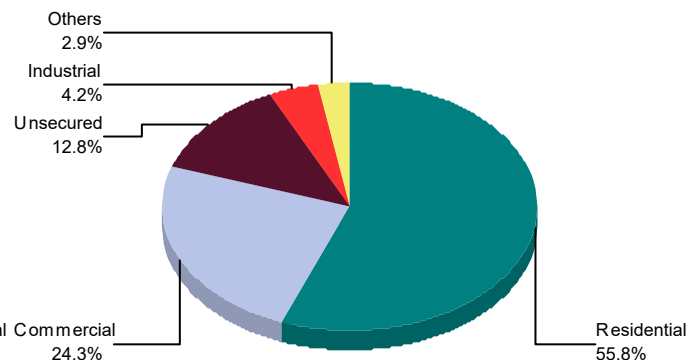
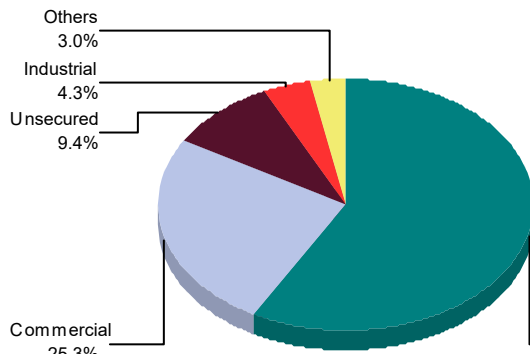
## 2023/24 USE CATEGORY SUMMARY

### BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	4,034	\$737,167,337 (58.0%)	\$1,266,736.03 (55.8%)
Commercial	520	\$321,661,547 (25.3%)	\$552,542.44 (24.3%)
Industrial	81	\$54,883,763 (4.3%)	\$94,351.17 (4.2%)
Dry Farm	4	\$219,566 (0.0%)	\$378.28 (0.0%)
Govt. Owned	1	\$330,703 (0.0%)	\$570.07 (0.0%)
Institutional	44	\$7,519,583 (0.6%)	\$12,962.21 (0.6%)
Miscellaneous	18	\$381,849 (0.0%)	\$658.01 (0.0%)
Recreational	12	\$8,951,955 (0.7%)	\$15,431.39 (0.7%)
Vacant	260	\$12,932,814 (1.0%)	\$22,289.72 (1.0%)
Exempt	280	\$0 (0.0%)	\$0.00 (0.0%)
SBE Nonunitary	[10]	\$2,214,748 (0.2%)	\$3,817.78 (0.2%)
Cross Reference	[178]	\$5,467,394 (0.4%)	\$9,423.15 (0.4%)
Unsecured	[1,093]	\$118,989,786 (9.4%)	\$290,287.48 (12.8%)
<b>TOTALS</b>	<b>5,254</b>	<b>\$1,270,721,045</b>	<b>\$2,269,447.72</b>

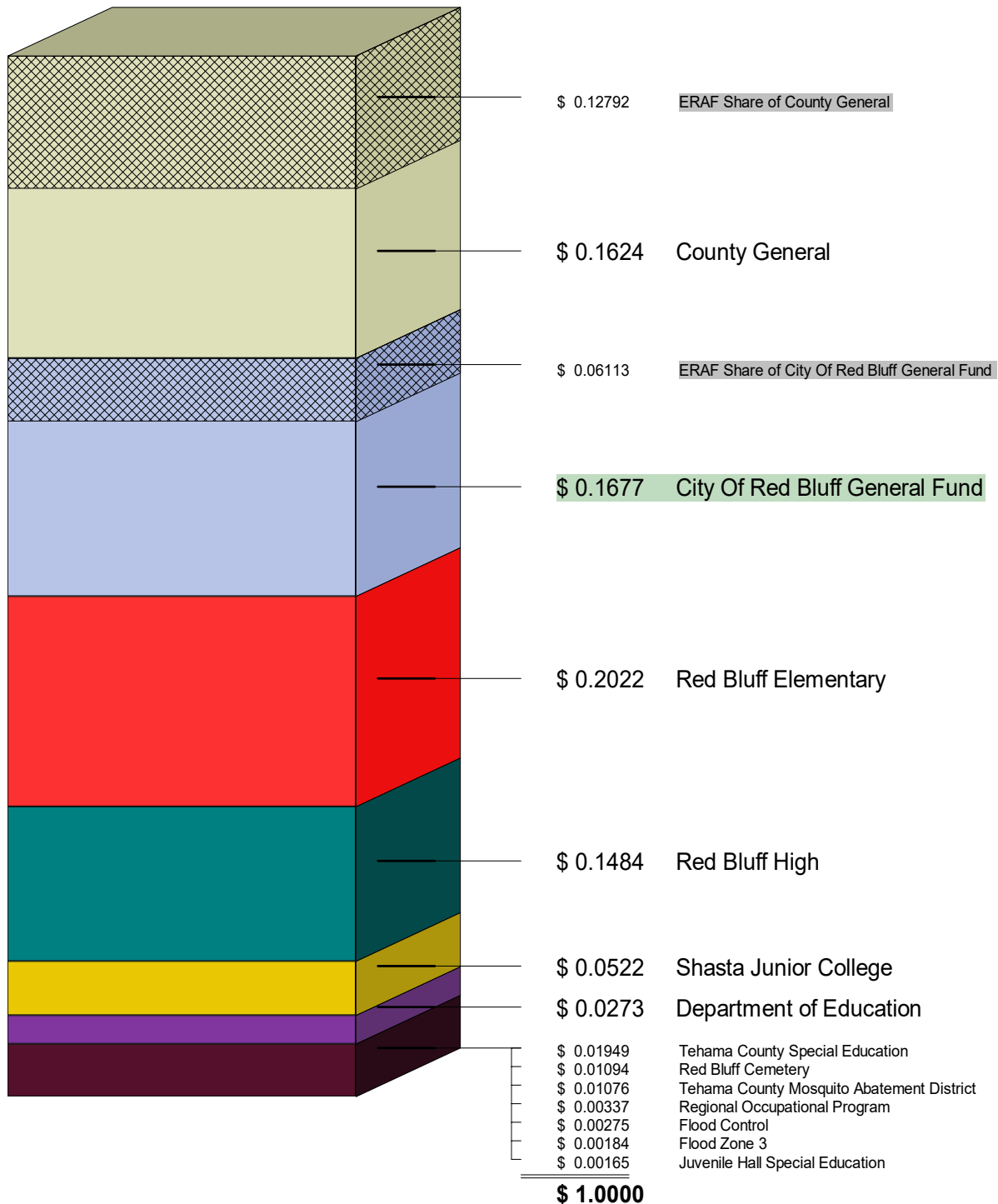
Net Taxable Value

Revenue





# THE CITY OF RED BLUFF PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 002-001, Excluding Redevelopment Factors & Additional Debt Service**

Data Source: Tehama County Assessor 2023/24 Annual Tax Increment Tables

Prepared On 8/30/2023 By MV

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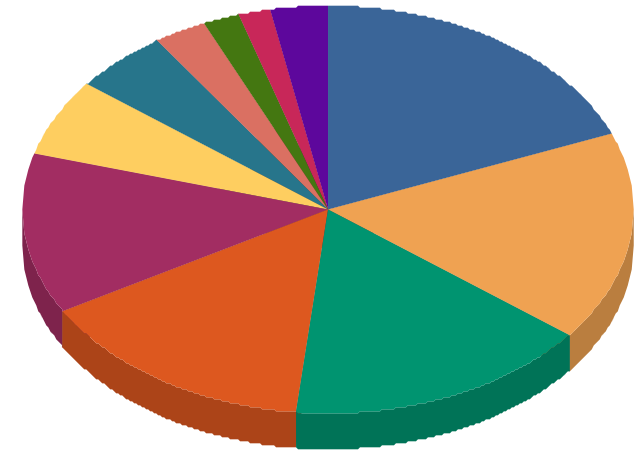
# THE CITY OF RED BLUFF

## 2023/24 WEIGHTED AVERAGE SHARES

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

Agency	Agency Description	Weighted Avg Share
30018	Red Bluff Elementary	18.912453%
10201	City of Red Bluff General Fund	16.714354%
01001	County General	16.122930%
30019	Red Bluff High	14.876980%
01001-ERAF	ERAF Share of County General	12.700419%
10201-ERAF	ERAF Share of City of Red Bluff General Fund	6.093694%
30401	Shasta Junior College	5.231309%
30201	Department of Education	2.742803%
30102	Tehama County Special Education	1.955135%
30001	Antelope Elementary	1.515400%
25003	Tehama County Mosquito Abatement District	0.872799%
20006	Red Bluff Cemetery	0.803494%
30301	Regional Occupational Program	0.337148%
20006-ERAF	ERAF Share of Red Bluff Cemetery	0.292450%
27003	Flood Control	0.227340%
25003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.204488%
30103	Juvenile Hall Special Education	0.164712%
27004	Flood Zone 3	0.154020%
27003-ERAF	ERAF Share of Flood Control	0.048069%
27004-ERAF	ERAF Share of Flood Zone 3	0.030005%
		100.000000%

Red Bluff Elementary	18.9%
City of Red Bluff General Fund	16.7%
County General	16.1%
Red Bluff High	14.9%
ERAF Share of County General	12.7%
ERAF Share of City of Red Bluff General Fund	6.1%
Shasta Junior College	5.2%
Department of Education	2.7%
Tehama County Special Education	2.0%
Antelope Elementary	1.5%
Others	3.1%
Total:	100.0%



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: 2023/24 Combined Tax Rolls

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Page 19



# THE CITY OF RED BLUFF

## 2023/24 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.

**Data Source: 2023/24 Combined Tax Rolls**

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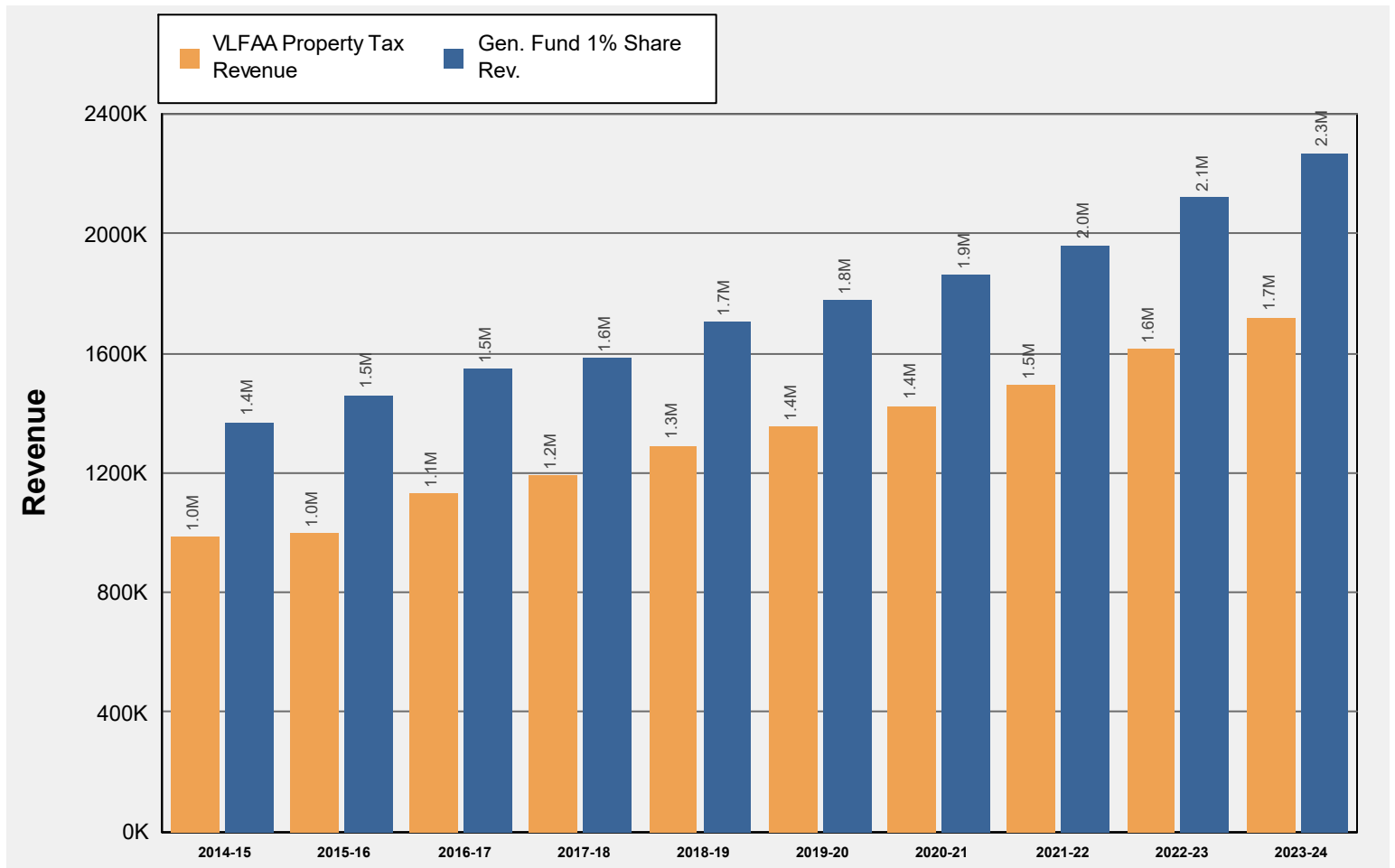
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# THE CITY OF RED BLUFF

## REVENUE HISTORY

Roll Year	Gen. Fund 1% Share Rev.	% Chg	VLFAA Property Tax Revenue	% Chg
2014-15	\$1,369,823		\$986,592	
2015-16	\$1,459,842	6.5%	\$999,868	1.3%
2016-17	\$1,547,843	6.0%	\$1,131,708	13.1%
2017-18	\$1,582,244	2.2%	\$1,192,013	5.3%
2018-19	\$1,703,821	7.6%	\$1,291,567	8.3%
2019-20	\$1,777,488	4.3%	\$1,354,265	4.8%
2020-21	\$1,861,848	4.7%	\$1,423,456	5.1%
2021-22	\$1,962,042	5.3%	\$1,494,093	4.9%
2022-23	\$2,119,508	8.0%	\$1,613,802	8.0%
2023-24	\$2,269,448	7.0%	\$1,720,325	6.6%



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.

Data Source: 2023-24 Combined Tax Rolls

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Page 21



# THE CITY OF RED BLUFF

## PROPERTY TAX REVENUE - 2023/24

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

General Fund Summary - Non SA TRAs						
Roll	Non SA TRAs Taxable Value	Rate	General Fund Revenue	Debt Rate	Debt Revenue	Total Revenue
SEC	\$1,149,516,511	0.228077705	\$2,621,790.88	0.000000	\$0.00	\$2,621,790.88
UTIL	\$2,214,748	0.228793000	\$5,067.19	0.000000	\$0.00	\$5,067.19
UNS	\$65,859,937	0.228104925	\$150,229.76	0.000000	\$0.00	\$150,229.76
TOTAL	\$1,217,591,196	0.228080478	\$2,777,087.82	0.000000	\$0.00	\$2,777,087.82
+ Aircraft	\$53,129,849		\$177,099.50		\$0.00	\$177,099.50
Total Before Adjustments	\$1,270,721,045	0.232481183	\$2,954,187.32	0.000000	\$0.00	\$2,954,187.32
+ Adjustment for AB-8 Growth (Net effective Total Revenue Loss/Gain)			\$78,085.58			\$78,085.58
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			-\$762,825.18			-\$762,825.18
Non SA TRAs Total	\$1,270,721,045	0.171843245	\$2,269,447.72			\$2,269,447.72
SB 2557 County Admin Fees (Prior Year Actual Amount)						-\$57,021.00

Unitary Revenue (Prior Year)	\$124,038.00
VLF Revenue (Estimated)	\$1,720,324.70



# THE CITY OF RED BLUFF

## NONRESIDENTIAL NEW CONSTRUCTION

2022/23 TO 2023/24 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
027-050-005-000	Industrial	Janes And Edwards Revocable Trust 8 1	404,497	610,410	+ 50.9%
027-231-005-000	Commercial	Northern Valley Indian Health	744,317	762,243	+ 2.4%
027-231-011-000	Commercial	Chandan Llc	1,736,603	1,783,345	+ 2.7%
027-231-012-000	Commercial	Sierra Central Credit Union	1,233,936	1,260,384	+ 2.1%
029-261-007-000	Commercial	Harrington Paul	78,197	82,620	+ 5.7%
029-264-010-000	Commercial	Solanki Ramesh Et Al	469,700	479,746	+ 2.1%
029-304-004-000	Institutional	Church Christian	79,589	81,422	+ 2.3%
029-311-001-000	Commercial	Casteel Dwayne E Et Al	773,033	802,110	+ 3.8%
029-373-012-000	Commercial	Wells Fargo Bank N A	474,678	497,000	+ 4.7%
029-375-014-000	Commercial	Woods Jessie Trust R Christians Test Tr	218,821	223,362	+ 2.1%
029-422-007-000	Commercial	Reyes Roberto And Reyes Consuelo	159,621	173,494	+ 8.7%
031-020-051-000	Commercial	Red Bluff Senior Living Llc	2,349,508	2,425,647	+ 3.2%
031-184-007-000	Institutional	Northern California Association Of 7Th D	1,048,228	1,075,564	+ 2.6%
033-036-004-000	Commercial	B And T California Llc Et Al	431,550	445,730	+ 3.3%
033-065-013-000	Commercial	Hijazeen Odeh Emad	161,465	165,576	+ 2.5%
033-120-003-000	Commercial	Walton Homestead Family Llc Et Al	452,760	486,035	+ 7.3%
033-140-018-000	Miscellaneous	Neher Commercial Holdings Lp	6,499	14,000	+ 115.4%
033-140-019-000	Commercial	Neher Commercial Holdings Lp	0	6,000	+ 99,999.9%
033-140-027-000	Commercial	Redding Oil Company	197,642	202,516	+ 2.5%
033-180-081-000	Commercial	Rabobank Na	525,577	591,294	+ 12.5%
033-230-084-000	Institutional	High Point Assembly Of God	3,691,652	3,840,143	+ 4.0%
033-250-090-000	Commercial	Surf Thru Inc	0	4,784,430	+ 99,999.9%
035-060-065-000	Commercial	Redding Oil Company	491,361	502,356	+ 2.2%
035-070-062-000	Commercial	Paskenta Band Of Nomlaki Indians	883,735	1,364,119	+ 54.4%
035-070-081-000	Institutional	Dignity Health	27,369,224	29,080,275	+ 6.3%
039-311-016-000	Commercial	Trmc Retail Llc	829,231	846,280	+ 2.1%
041-031-028-000	Commercial	L And D Gasoline Llc	642,109	655,455	+ 2.1%
041-101-014-000	Commercial	Singh Narinder Pal Et Al	723,144	782,371	+ 8.2%
041-110-006-000	Commercial	Johnson Val H	26,804	34,150	+ 27.4%
041-191-001-000	Commercial	Tesoro Sierra Properties Llc	356,831	396,849	+ 11.2%
041-220-012-000	Commercial	Maruti Energy Llc	882,000	906,750	+ 2.8%

<b>31 Parcels Listed</b>	<b>47,442,312</b>	<b>55,361,676</b>	<b>+ 16.7%</b>
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This calculation reflects the 2023/24 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 2023/24 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 XIII B of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	7,919,364
Less Automatic 2.000% Assessors's Inflation Adjustment	-948,846
<u>Actual Change in Non-Residential Valuation</u>	<u>6,970,518</u>
<u>Change in Total Assessed Value</u>	<u>78,683,188</u>
= Alternate 2024/25 Appropriations Limit Factor	<b>8.86%</b>





# THE CITY OF RED BLUFF

## 2023/24 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) HELIBRO LLC				21	\$39,451,380	33.16%	<b>\$39,451,380</b>	<b>3.10%</b>	Unsecured City of Red Bluff General Fund
2) WALMART STORES INC	1	\$26,700,610	2.32%				<b>\$26,700,610</b>	<b>2.10%</b>	Commercial City of Red Bluff General Fund
3) KUMAR HOTELS INC	2	\$23,515,881	2.04%				<b>\$23,515,881</b>	<b>1.85%</b>	Commercial City of Red Bluff General Fund
4) P J HELICOPTERS INC	2	\$1,410,137	0.12%	14	\$14,329,512	12.04%	<b>\$15,739,649</b>	<b>1.24%</b>	Unsecured City of Red Bluff General Fund
5) BELLE MILL PROPERTY OWNER LLC	2	\$11,434,930	0.99%				<b>\$11,434,930</b>	<b>0.90%</b>	Commercial City of Red Bluff General Fund
6) KAMPGROUNDS OF AMERICA INC	1	\$9,280,690	0.81%				<b>\$9,280,690</b>	<b>0.73%</b>	Residential City of Red Bluff General Fund
7) CABERNET APARTMENTS ETAL	2	\$8,901,028	0.77%				<b>\$8,901,028</b>	<b>0.70%</b>	Residential City of Red Bluff General Fund
8) HOME DEPOT USA INC	2	\$8,888,648	0.77%				<b>\$8,888,648</b>	<b>0.70%</b>	Industrial City of Red Bluff General Fund
9) RALEYS INC	1	\$6,584,527	0.57%	1	\$2,028,420	1.70%	<b>\$8,612,947</b>	<b>0.68%</b>	Commercial City of Red Bluff General Fund
10) GREENVILLE RANCHERIA	13	\$7,338,581	0.64%				<b>\$7,338,581</b>	<b>0.58%</b>	Commercial City of Red Bluff General Fund
<b>Top Ten Total</b>	26	\$104,055,032	9.03%	36	\$55,809,312	46.90%	<b>\$159,864,344</b>	<b>12.58%</b>	
<b>City Total</b>		\$1,151,731,259			\$118,989,786		<b>\$1,270,721,045</b>		



## 2023/24 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	\$26,700,610
2) KUMAR HOTELS INC (2)	\$23,515,881
3) BELLE MILL PROPERTY OWNER LLC (2)	\$11,434,930
4) KAMPGROUNDS OF AMERICA INC (1)	\$9,280,690
5) CABERNET APARTMENTS ETAL (2)	\$8,901,028
6) HOME DEPOT USA INC (2)	\$8,888,648
7) GREENVILLE RANCHERIA (13)	\$7,338,581
8) TEHAMA MEDICAL ARTS LLC (3)	\$7,222,915
9) ASSISTED LIVING FACILITIES INC (1)	\$6,891,194
10) RALEYS INC (1)	\$6,584,527
11) AREC 38 LLC (1)	\$5,854,028
12) CORNERSTONE COMMUNITY BANK (5)	\$5,770,269
13) SURF THRU (1)	\$5,190,630
14) WALTON HOMESTEAD FAMILY LLC ETAL (13)	\$5,153,962
15) SUTTON FLORMANN LLC ET AL (1)	\$4,620,721
16) VDM RED BLUFF INVESTORS LLC ET AL (1)	\$4,500,000
17) SINGH HOTEL GROUP LLC (2)	\$4,492,782
18) GORHAM LIVING TRUST (1)	\$4,432,410
19) RAINTREE TWENTY-FOUR LLC (3)	\$4,298,097
20) NICKS REALTY LLC (1)	\$4,283,000
21) CHRIS A DITTNER TRUST (7)	\$4,220,128
22) JOE WONG TRUSTEE (3)	\$4,038,841
23) ETHAN GREGORY CONRAD (1)	\$3,857,094
24) YANIV BENAROYA LIVING TRUST (7)	\$3,847,061
25) BROWN 2020 IRREVOCABLE TRUST (1)	\$3,782,580

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 08/30/23 by imorales using sales through 07/31/23



Owner (Number of Parcels)	Assessed Value
1) HELIBRO LLC (21)	\$39,451,380
2) P J HELICOPTERS INC (14)	\$14,329,512
3) SPECTRUM PACIFIC WEST LLC (1)	\$3,137,450
4) LEPAGE COMPANY INC (1)	\$2,978,940
5) PF RED BLUFF FITNESS LLC (1)	\$2,289,120
6) M AND D INVESTMENT HOLDINGS (1)	\$2,070,464
7) RALEYS INC (1)	\$2,028,420
8) SAVE MART SUPERMARKETS (1)	\$1,560,540
9) BENS TRUCK EQUIPMENT INC (2)	\$1,500,020
10) GROCERY OUTLET INC (1)	\$1,454,090
11) TRACTOR SUPPLY COMPANY (1)	\$1,436,010
12) J A SUTHERLAND INC (4)	\$1,267,163
13) STARBUCKS CORPORATION (3)	\$1,184,260
14) ESA 2014 PROJECT COMPANY (1)	\$1,124,640
15) RODCO REDDING (1)	\$1,027,780
16) AARONS (1)	\$1,027,540
17) CROWN CREDIT COMPANY (1)	\$902,430
18) RENAL TREATMNT CNTRS CALIFORNIA IN (1)	\$894,170
19) DE LAGE LANDEN FINANCIAL SERVICES INC (1)	\$843,140
20) HARBOR FREIGHT TOOLS USA INC (1)	\$790,500
21) RED BLUFF CANCER CENTER INC (1)	\$689,410
22) BASIN ENTERPRISES INC (1)	\$675,040
23) PHYSICAL THERAPY AND WELLNESS CENTER INC (2)	\$646,820
24) CHRISTINE FRESEMAN (1)	\$564,950
25) NORTHRIDGE EYE CARE APC (1)	\$540,500

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 08/30/23 by imorales using sales through 07/31/23



<b>Energy Company Parcels</b>							
<b>Parcel</b>	<b>Map Number</b>	<b>TRA</b>	<b>Owner</b>	<b>Land Value</b>	<b>Improvement Value</b>	<b>Personal Property</b>	<b>Total Value</b>
0135-083-0018-04		002-001	Pacific Gas and Electric Company	0	0	750,000	750,000
0135-091-0014-02	0135-52-032-01	002-001	Pacific Gas and Electric Company	100	0	0	100
2 Energy Company Parcels				<b>\$100</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$750,100</b>

<b>Railroad Company Parcels</b>							
<b>Parcel</b>	<b>Map Number</b>	<b>TRA</b>	<b>Owner</b>	<b>Land Value</b>	<b>Improvement Value</b>	<b>Personal Property</b>	<b>Total Value</b>
0843-091-0014-05	0872-52-011K-34	002-001	Union Pacific Railroad Company	1,078,200	0	0	1,078,200
0843-091-0014-06	0872-52-012-04	002-001	Union Pacific Railroad Company	90,300	0	0	90,300
0843-091-0014-07	0872-52-012-09	002-001	Union Pacific Railroad Company	103,300	0	0	103,300
0843-091-0014-08	0872-52-012-11	002-001	Union Pacific Railroad Company	60,000	0	0	60,000
0843-091-0014-09	0872-52-012-18	002-001	Union Pacific Railroad Company	71,875	0	0	71,875
0843-091-0014-10	0872-52-012D-31	002-001	Union Pacific Railroad Company	9,913	0	0	9,913
0843-091-0014-11	0872-52-012H-37	002-001	Union Pacific Railroad Company	40,500	0	0	40,500
0843-091-0014-12	0872-52-012J-40	002-001	Union Pacific Railroad Company	10,560	0	0	10,560
8 Railroad Company Parcels				<b>\$1,464,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,464,648</b>

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



# THE CITY OF RED BLUFF

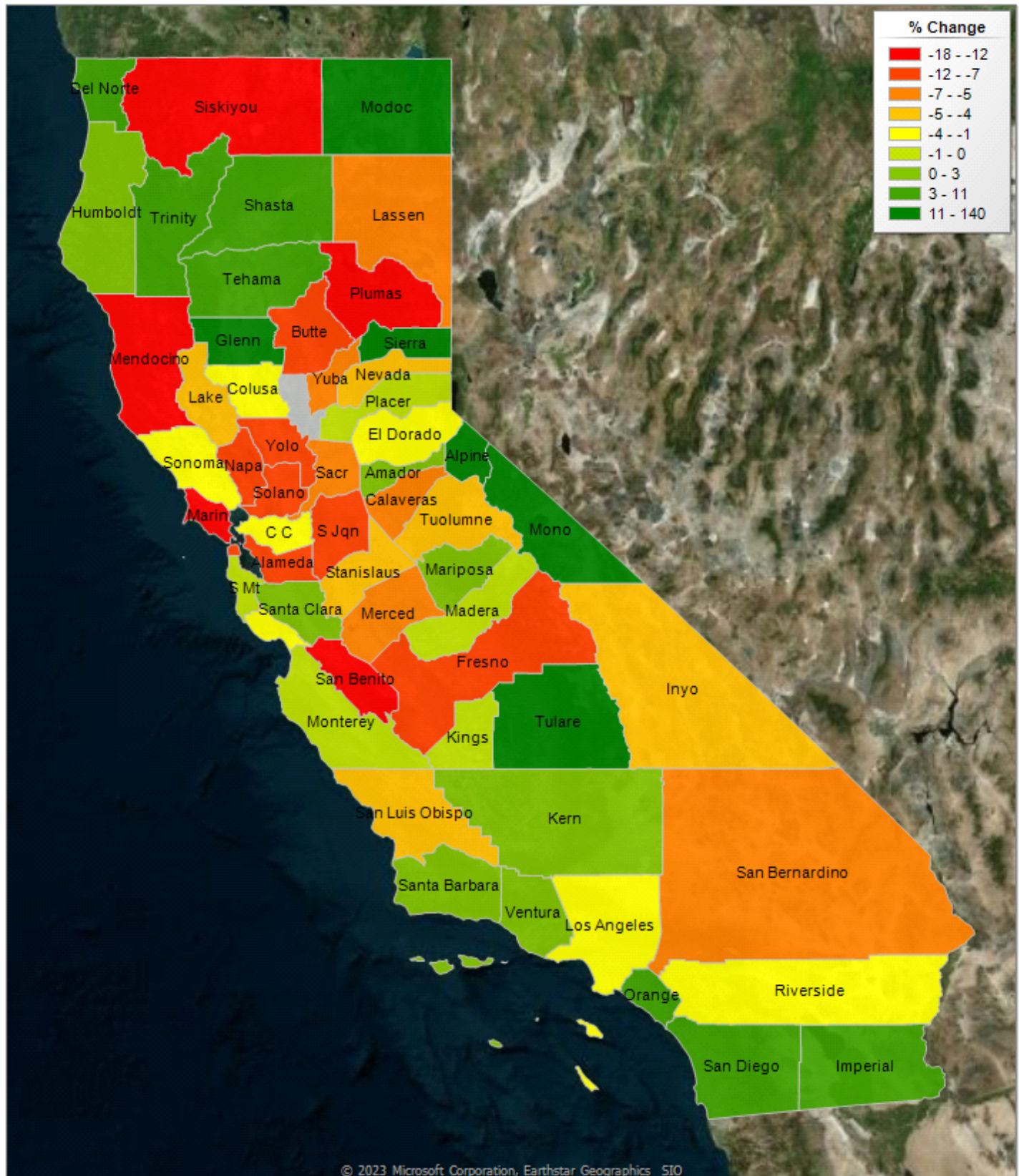
## 2023/24 PARCEL CHANGE LISTING

Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
033-140-020-000		002-001	Commercial	Second Red Bluff Llc	388 S. Main St	\$3,034,977	\$0
033-140-023-000		002-001	Commercial	First Red Bluff	340 S. Main St	\$84,072	\$0
	033-140-029-000	002-001	Commercial	First Red Bluff Llc	340 Main St	\$0	\$141,499
	033-140-030-000	002-001	Commercial	Second Red Bluff Llc	388 Main St	\$0	\$3,039,930
035-060-052-000		002-001	Recreational	Raintree Twenty-Four Llc		\$2,988,965	\$0
	035-060-070-000	002-001	Recreational	Raintree Twenty-Four Llc		\$0	\$3,038,670
035-070-073-000		002-001	Commercial	Nasise Norman C Trustee Norman C Nasise F	2526 Sister Mary Columba	\$642,775	\$0
	035-070-084-000	002-001	Commercial	Norman C Nasise Family Trust 8 2 00	2526 Sister Mary Columba	\$0	\$665,702
4 Dropped Parcels		4 Added Parcels		Totals:		\$6,750,789	\$6,885,801



# MEDIAN SFR SALES PRICE INCREASE

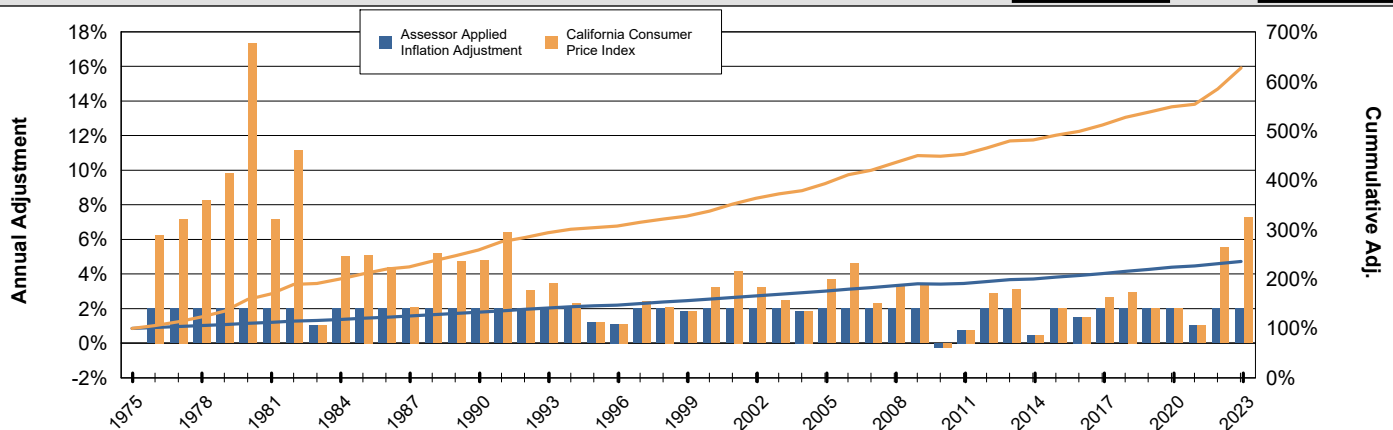
Percent change in median price June 2022 - June 2023





# PROPOSITION 13 INFLATION ADJUSTMENTS

Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* \$100,000 (CPI Cap)	Property Taxes W/O Prop 13* \$100,000 (Actual CPI)
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$1,000
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,063
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,139
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,232
1979-80	2.000%	108.24%	9.830%	135.35%	\$1,082	\$1,354
1980-81	2.000%	110.41%	17.320%	158.80%	\$1,104	\$1,588
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,701
1982-83	2.000%	114.87%	11.140%	189.07%	\$1,149	\$1,891
1983-84	1.000%	116.02%	1.000%	190.96%	\$1,160	\$1,910
1984-85	2.000%	118.34%	5.000%	200.51%	\$1,183	\$2,005
1985-86	2.000%	120.70%	5.100%	210.74%	\$1,207	\$2,107
1986-87	2.000%	123.12%	4.400%	220.01%	\$1,231	\$2,200
1987-88	2.000%	125.58%	2.095%	224.62%	\$1,256	\$2,246
1988-89	2.000%	128.09%	5.160%	236.21%	\$1,281	\$2,362
1989-90	2.000%	130.65%	4.730%	247.38%	\$1,307	\$2,474
1990-91	2.000%	133.27%	4.758%	259.15%	\$1,333	\$2,592
1991-92	2.000%	135.93%	6.400%	275.74%	\$1,359	\$2,757
1992-93	2.000%	138.65%	3.040%	284.12%	\$1,387	\$2,841
1993-94	2.000%	141.42%	3.440%	293.89%	\$1,414	\$2,939
1994-95	2.000%	144.25%	2.310%	300.68%	\$1,443	\$3,007
1995-96	1.190%	145.97%	1.194%	304.27%	\$1,460	\$3,043
1996-97	1.110%	147.59%	1.115%	307.66%	\$1,476	\$3,077
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$3,150
1998-99	2.000%	153.55%	2.081%	321.60%	\$1,536	\$3,216
1999-00	1.853%	156.40%	1.853%	327.56%	\$1,564	\$3,276
2000-01	2.000%	159.53%	3.214%	338.09%	\$1,595	\$3,381
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$3,522
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$3,635
2003-04	2.000%	169.29%	2.459%	372.46%	\$1,693	\$3,725
2004-05	1.867%	172.45%	1.867%	379.41%	\$1,725	\$3,794
2005-06	2.000%	175.90%	3.665%	393.31%	\$1,759	\$3,933
2006-07	2.000%	179.42%	4.596%	411.39%	\$1,794	\$4,114
2007-08	2.000%	183.01%	2.269%	420.73%	\$1,830	\$4,207
2008-09	2.000%	186.67%	3.380%	434.95%	\$1,867	\$4,349
2009-10	2.000%	190.40%	3.477%	450.07%	\$1,904	\$4,501
2010-11	-0.237%	189.95%	-0.237%	449.00%	\$1,899	\$4,490
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$4,524
2012-13	2.000%	195.21%	2.889%	465.45%	\$1,952	\$4,655
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$4,798
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,000	\$4,820
2015-16	1.998%	204.01%	1.998%	491.60%	\$2,040	\$4,916
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$4,991
2017-18	2.000%	211.26%	2.619%	512.17%	\$2,113	\$5,122
2018-19	2.000%	215.49%	2.962%	527.34%	\$2,155	\$5,273
2019-20	2.000%	219.80%	2.000%	537.89%	\$2,198	\$5,379
2020-21	2.000%	224.19%	2.000%	548.65%	\$2,242	\$5,486
2021-22	1.036%	226.52%	1.036%	554.33%	\$2,265	\$5,543
2022-23	2.000%	231.05%	5.560%	585.15%	\$2,310	\$5,852
2023-24	2.000%	235.67%	7.274%	627.72%	\$2,357	\$6,277
<b>Totals</b>					<b>\$78,645</b>	<b>\$167,455</b>



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

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

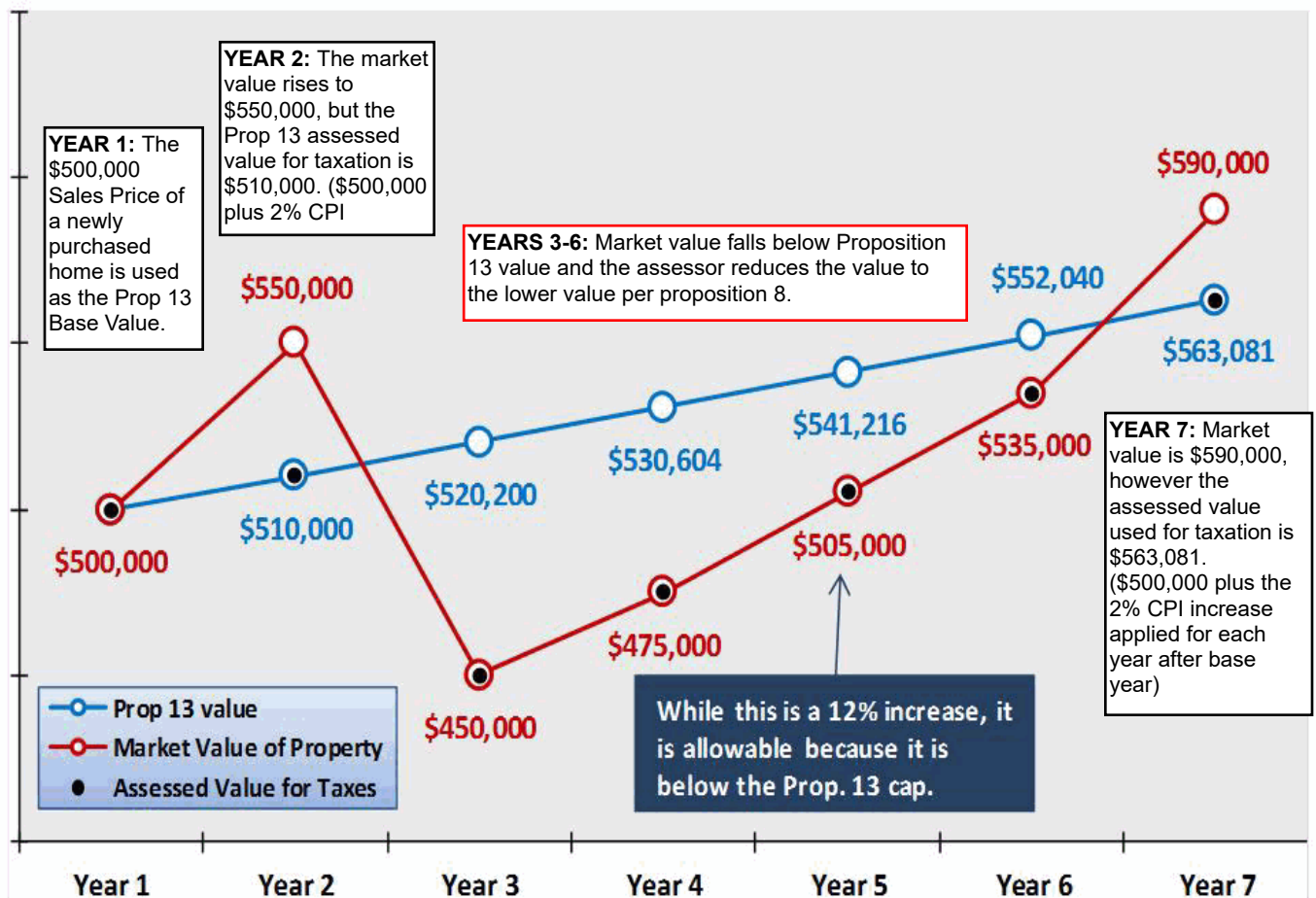
Prepared On 8/30/2023 By MV

Page 30



## 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**

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### **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, unfilled 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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# THE CITY OF RED BLUFF

## PROPERTY TAX NEWSLETTER

### TAX YEAR 2023/24



**TAXABLE ASSESSED VALUE**  
**\$1.3 BILLION**

**+6.6%**  
**RED BLUFF**

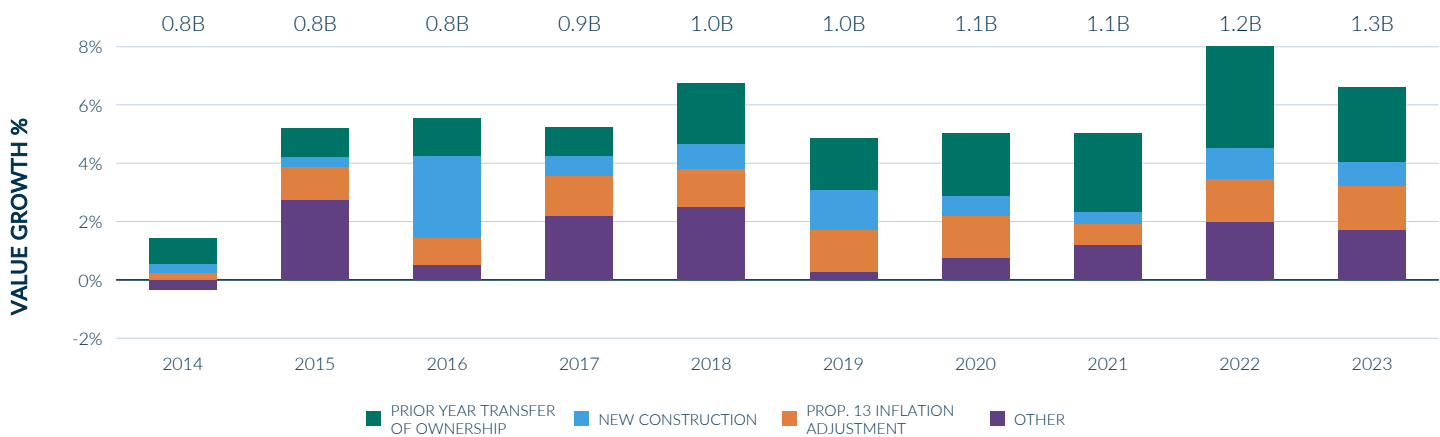


**+5.7%**  
**COUNTY**



#### HISTORY OF VALUE CHANGES BY CAUSE

INCLUDING TOTAL ASSESSED VALUE



The Other change category may include effects of assessment appeals, multi parcel sales, and changes to secured exemptions, personal property, or utility-owned property values



#### PROPERTY HIGHLIGHTS

The largest increase was reported on commercial property owned by Surf Thru Inc at 1225 Metzger Street with an increase of \$4.8 million after the addition of improvement values at this location between tax years. This is the Surf Thru Express Car Wash. Commercial property at 38 Antelope Blvd. owned by MAA Hospitality LLC was purchased last year for \$2.8 million and that value was enrolled as the market value this year for an increase of \$2 million. This is the location of the Travel Lodge by Wyndham that is permanently closed. A residential property owned by Assisted Living Facilities at 705 Luther Road reported an increase of \$1.7 million after this property which received a Prop 8 reduction 2 years ago during the (continued on next page)



#### TOP 10 OWNERS WITH PRIMARY USE CATEGORY, TOTAL VALUE AND % OF ALL VALUE

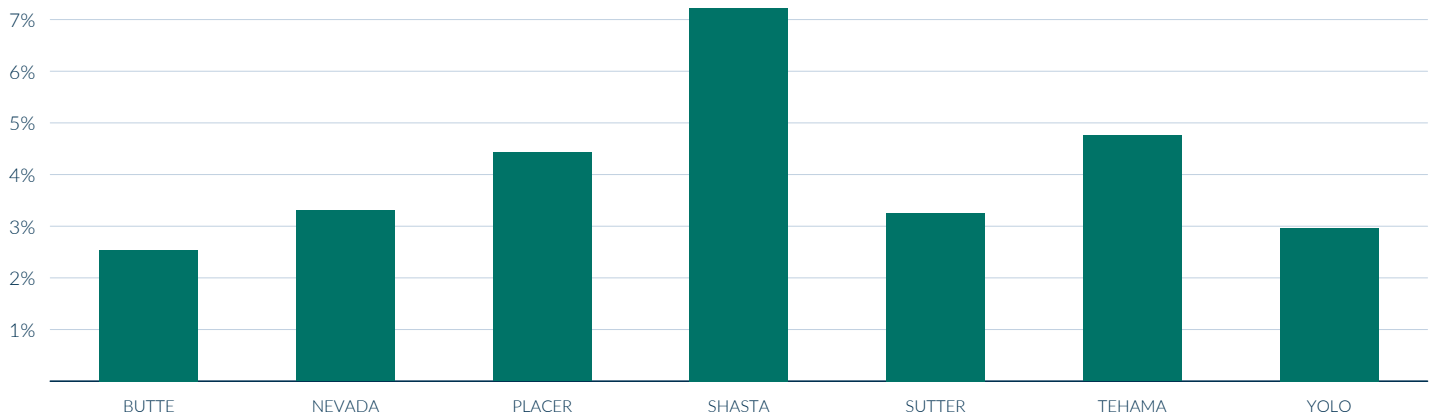
1	HELIBRO LLC	UNSECURED	\$39.5 MILLION	3.24%
2	WALMART STORES INC	COMMERCIAL	\$26.7 MILLION	2.19%
3	KUMAR HOTELS INC	COMMERCIAL	\$23.5 MILLION	1.93%
4	P J HELICOPTERS INC	UNSECURED	\$15.7 MILLION	1.29%
5	BELLE MILL PROPERTY OWNER LLC	COMMERCIAL	\$11.4 MILLION	0.94%
6	KAMPGROUNDS OF AMERICA INC	RESIDENTIAL	\$9.28 MILLION	0.76%
7	CABERNET APARTMENTS ETAL	RESIDENTIAL	\$8.90 MILLION	0.73%
8	HOME DEPOT USA INC	INDUSTRIAL	\$8.89 MILLION	0.73%
9	RALEYS INC	COMMERCIAL	\$8.61 MILLION	0.71%
10	GREENVILLE RANCHERIA	COMMERCIAL	\$7.34 MILLION	0.60%

**TOP 10 TOTAL**

**\$160 MILLION 13.13 %**



## ESTIMATED VALUE GROWTH FROM SALE TRANSFERS AS A PERCENTAGE OF TAXABLE VALUE BY COUNTY



## PROPERTY HIGHLIGHTS

(continued from previous page)

pandemic has seen the values restored. This is the Lassen House Senior Living

The largest decline of \$921,583 was posted on an industrial property owned by P J Helicopters Inc. at 2000 Trainor Street. This property did not have any improvement values enrolled this year. This is an industrial warehouse that may have been under review when the roll was released. Commercial property owned by Walmart Stores Inc. at 650 Luther road declined \$550,368 after a reduction of the personal business property assets at this location. This is in line with depreciation factors applied by the assessor's staff.

DETACHED SINGLE-FAMILY HOMES  
MEDIAN SALE PRICE HISTORY

YEAR	SALES	MEDIAN PRICE	CHG %
2014	155	\$136,500	23.0%
2015	161	\$136,000	-0.4%
2016	153	\$154,500	13.6%
2017	184	\$160,000	3.6%
2018	188	\$185,000	15.6%
2019	225	\$195,000	5.4%
2020	200	\$220,000	12.8%
2021	229	\$250,000	13.6%
2022	167	\$265,000	6.0%
2023*	78	\$270,000	1.9%

\* Year-to-Date (through July 2023)



## REAL ESTATE TRENDS

As of June 2023, statewide home sales volume has declined for the last 9 months, due to high interest rates and low inventory. There were 19.7% fewer home sales in June than in June 2022; 46.5% fewer than at the peak in 2021. The state median home price in June was \$838,260. This is 2.4% below the median a year ago, a smaller annual decline than in recent months. 2022 sale prices impacted values on the 2023/24 tax rolls. Value changes from 2023 sales through June are trending up each month but are below 2022 levels. The median sale price of Red Bluff detached single-family homes from January through July 2023 was \$270,000, an increase of \$5,000 (1.9%) from 2022's median sale price.

## ASSESSED VALUE-BASED REVENUE HISTORY BY COMPONENT

