

*Revenue Management for Local Government*



## PRELIMINARY PROPERTY TAX REPORTS

THE CITY OF RED BLUFF

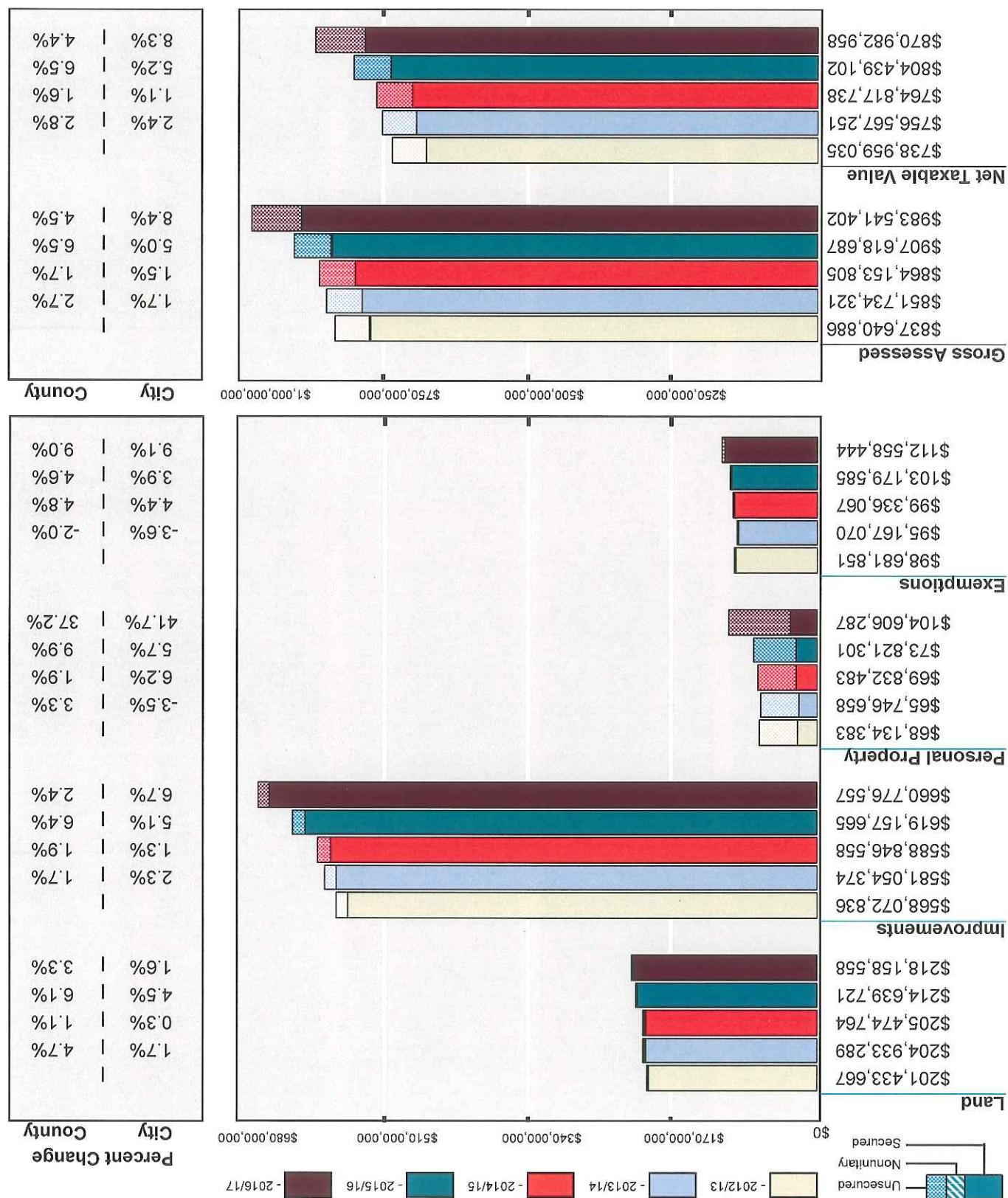
2016-2017 PROPERTY DATA

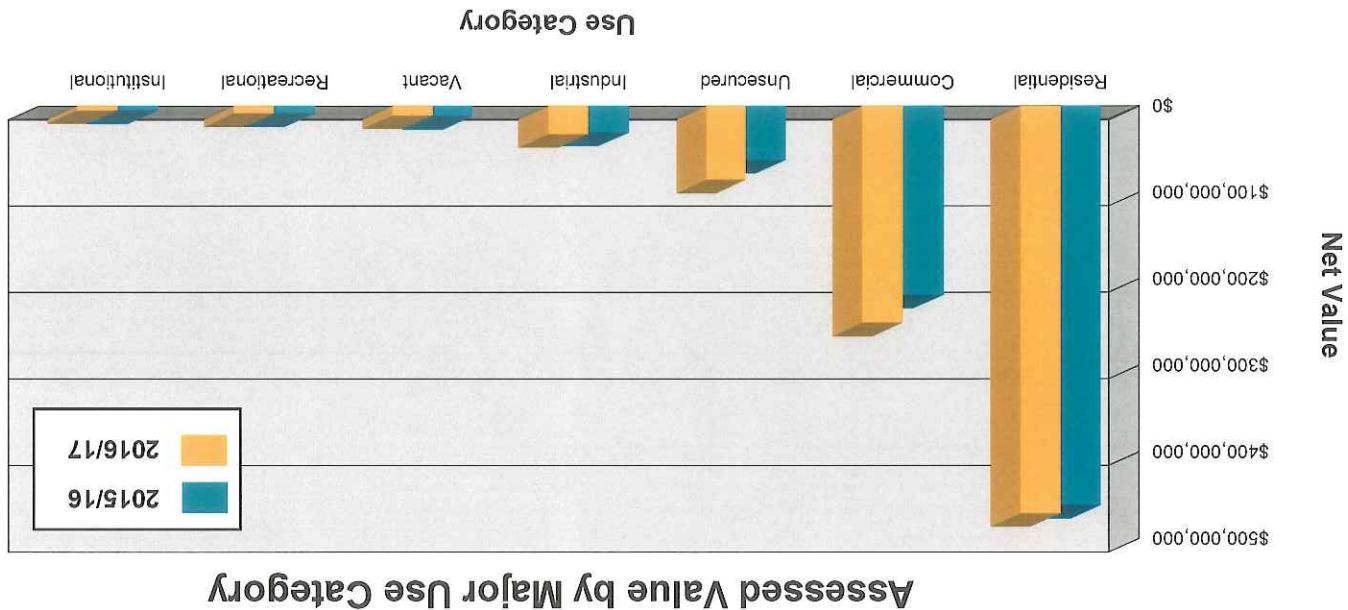
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### Assessed Value by Major Use Category

Category	2015/16 Net Taxable Value	2016/17 Net Taxable Value	\$ Change	% Change
Residential	4,001	\$461,044,374	4,001	2.1%
Commercial	530	\$218,216,076	525	14.9%
Unsecured	[985]	\$62,194,249	[1,011]	37.0%
Industrial	81	\$30,414,376	78	6.6%
Vacant	315	\$11,553,503	301	-5.7%
Recreational	14	\$8,392,086	13	1.4%
Institutional	48	\$4,809,444	44	1.0%
SBE Nonprofit	[111]	\$1,318,125	[111]	0.0%
Govt. Owned	125	\$686,282	4	0.6%
Miscellaneous	201	\$657,456	20	-2.3%
Dry Farm	5	\$187,701	4	1.5%
Exempt	0	\$0	275	0.0%
<b>TOTALS</b>	<b>5,320</b>	<b>\$804,439,102</b>	<b>\$5,265</b>	<b>8.3%</b>

Numbers in blue are parce/assessment counts

### 2015/16 to 2016/17 Value Growth by Use Category

## THE CITY OF RED BLUFF

## 2016/17 GROWTH BY USE CATEGORY



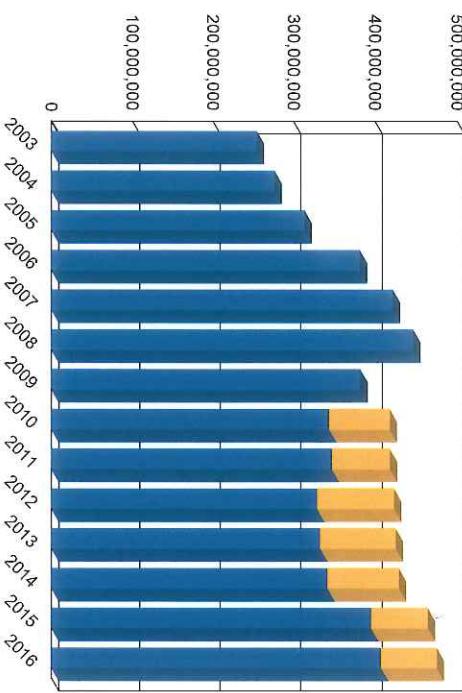
# THE CITY OF RED BLUFF

## PROP 8 POTENTIAL RECAPTURE HISTORY

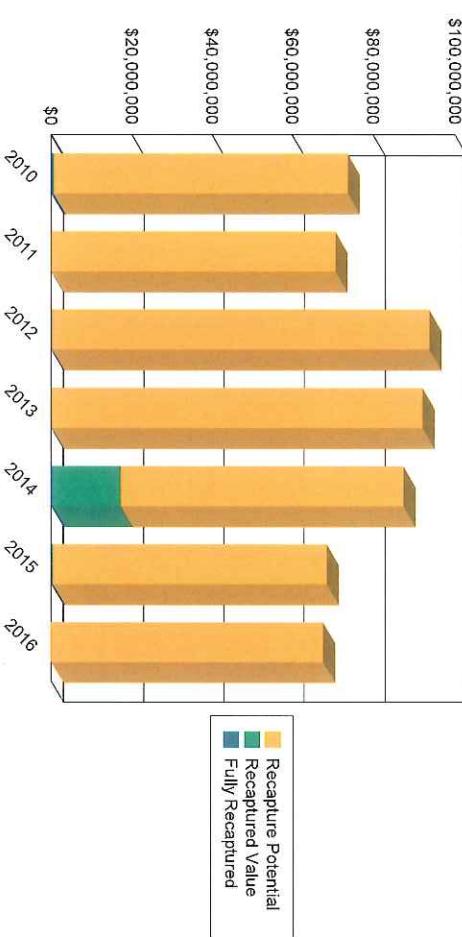
Single Family Residential Parcels - Compiled Using Parcels Supplied by County

Roll Year	Prop 8 Parcel Count	Real Value of Prop 8 Parcels		Inflation Adjusted Peak Taxable Values	Potential Recapture	% of All Parcels that have fully Recaptured	Prop 8 Parcels Increase in Real AV Due to full Recaptures		Prop 8 Parcels Increase in Real AV Due to Recaptures
		Prop 8 Parcels	Taxable Values				Prop 8 Parcels	% of Recaptured Value	
2010	1,244	156,801,121	228,105,509	71,304,388	32.6%	21	524,872	27	644,185
2011	1,173	151,648,864	222,203,732	70,554,868	30.7%	1	1,228	3	82,824
2012	1,269	136,264,890	229,983,013	93,718,123	33.3%	12	188,480	14	261,980
2013	1,203	128,639,155	220,545,123	91,905,968	31.6%	7	100,409	11	152,184
2014	1,137	120,601,512	207,910,662	87,309,150	30.0%	22	527,804	1,062	17,193,391
2015	1,048	128,849,057	197,322,952	68,473,895	27.8%	17	270,050	20	381,056
2016	996	122,666,965	190,136,337	67,469,372	26.5%				

### Totals for Single Family Residential Parcels



### Prop 8 History



The report identifies those parcels which have been granted a value reduction and are eligible for further potential of recaptured value 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 2016-17 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 the maximum allowed rate under proposition 13.

The count of Prop 8 Parcels that have recaptured value includes both parcels that have been fully recaptured and are no longer in the Prop 8 Parcel Count as well as parcels that have only recaptured a portion of the Inflation-Adjusted Peak Values.

The Proposition 8 potential value recapturing is shown in the Potential Recapture Column and assumes no future sales transactions. As properties transfer ownership they are removed from the Prop 8 Parcel Count and if sold for more or less will not be eligible for value recapturing per Proposition 8.



# THE CITY OF RED BLUFF

## COMPARISON OF SALE PRICE TO PROP 8 REDUCED VALUE

Single Family Residential Parcels - Compiled Using Parcels Supplied by County

Roll Year	Prop 8 Parcel Count	Real Value of Transferred Prop 8 Parcels		Sale Values of Transfers	Recapture Potential Lost Due to Transfer	Real Assessed Value Change	% Change Over Real Value Due to Sale
		Transfer Count	Transferred Prop 8 Parcels				
2010	1,244	73	9,437,185	10,506,562	3,526,589	1,069,377	11.3%
2011	1,173	58	7,728,764	5,677,000	6,629,531	-2,051,764	-26.5%
2012	1,269	55	6,219,736	5,508,354	5,593,243	-711,382	-11.4%
2013	1,203	47	5,595,311	6,617,500	3,408,387	1,022,189	18.3%
2014	1,137	45	5,263,587	6,470,052	2,165,498	1,206,465	22.9%
2015	1,048	50	6,030,350	7,001,362	1,822,696	971,012	16.1%
2016	996	33	4,264,098	5,320,422	1,388,147	1,056,324	24.8%

The report identifies those parcels which have been granted a value reduction and are eligible for further potential of recaptured value 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 2016-17 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 the maximum allowed rate under Proposition 13.

The Transfer Count includes parcels that are in the Proposition 8 Parcel Count but have sold during the calendar year. As properties transfer ownership they are removed from the Proposition 8 pool of parcels and, if sold for more or less, will not be eligible for value recapturing per Proposition 8.

The Proposition 8 potential value recapturing is shown in the Potential Recapture Column and assumes no sales transactions.

# THEHAMA COUNTY CITY GROWTH COMPARISON

**HDL** CORREN & CONE

2015/16 To 2016/17 Net Taxable Assessed Value Change

City	2016/17 Net Value	Value Change	% Change
Red Bluff	870,982,958	66,543,856	8.272%
Corming	390,633,837	10,260,088	2.697%
Thehama	20,704,578	159,634	0.777%



# THE CITY OF RED BLUFF

## 2016/17 TOP 40 NET TAXABLE SECURED VALUE CHANGES

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
033-180-088-000	Commercial	Walmart Stores Inc	650 Luther Rd	\$20,679,556	+\$17,076,987	+474%
041-430-012-000	Commercial	Belle Mill Retail Partners Llc	82 Belle Mill Rd	\$9,800,000	+\$4,918,200	+101%
027-310-034-000	Commercial	Kumar Pawan And Kumar Priti	520 Adobe Rd	\$9,123,708	+\$1,953,802	+27%
041-380-019-000	Commercial	Henson James And Gina Henson Trust 02 1	265 Antelope Blvd	\$2,356,394	+\$1,496,394	+174%
041-380-018-000	Commercial	Singh Hotel Group Llc	90 Sale Ln	\$4,752,137	+\$1,430,637	+43%
041-220-035-000	Industrial	Antelope Self Storage Red Bluff Investors Ll	675 Antelope Blvd	\$2,444,670	+\$1,145,748	+88%
033-180-064-000	Commercial	Raleys	725 S Main St	\$5,786,925	+\$1,111,925	+24%
033-041-010-000	Commercial	Singh Kanwar Jeet	15 Antelope Blvd	\$1,415,542	+\$1,104,635	+355%
027-231-020-000	Commercial	Red Bluff Hotel Llc	2810 N Main St	\$7,192,250	+\$944,890	+15%
035-500-014-000	Industrial	Gunsaulis Brothers Gp	1255 Anderson St	\$986,592	+\$816,592	+480%
021-231-014-000	Commercial	Phen Alift And Kan Irene	515 Adobe Rd	\$639,466	+\$435,470	+213%
041-193-002-000	Commercial	Shree Siddhi Ganawam Llc	30 Gilmore Rd	\$1,384,255	+\$320,532	+30%
039-311-013-000	Commercial	Jesrani Bharat D And Bhavna B	768 Antelope Blvd	\$608,362	+\$297,362	+96%
029-314-010-000	Commercial	Mid Valley Bank Et Al	950 Main St	\$825,800	+\$284,044	+52%
041-200-044-000	Commercial	International Union Of Operating Engineers	285 Safe Ln	\$352,900	+\$263,759	+296%
033-120-027-000	Commercial	Walton Homestead Family Llc Et Al	210 S Main St	\$726,217	+\$240,173	+49%
031-310-020-000	Residential	Cleland Diane M Trust	1485 Carl Ct	\$235,533	+\$227,907	+2,989%
029-385-038-000	Residential	Thomas Family Trust; Thomas Mark Trust E	130 Pine St	\$309,651	+\$203,077	+191%
041-193-007-000	Institutional	Carey Chris D	70 Gilmore Rd	\$375,000	+\$165,598	+79%
029-375-015-000	Commercial	Clark Ronald L	725 Washington St	\$955,910	+\$164,019	+21%
029-242-011-000	Residential	Compin Michael J Et Al	1244 Lincoln St	\$215,740	+\$158,377	+276%
029-381-006-000	Commercial	Shoff D F And R K 1995 Trust	350 Walnut St	\$450,42	+\$150,238	+50%
029-320-007-000	Residential	Welks Shawna	610 Larie Ln	\$203,049	+\$148,049	+269%
029-320-010-000	Residential	Gonzalez Miguel And Gonzalez Martha	640 Larie Ln	\$203,049	+\$164,019	+21%
029-320-037-000	Residential	Jones Laura And Jones Shawna	655 Larie Ln	\$203,049	+\$158,377	+269%
029-320-072-000	Residential	Egan Kevin M	655 Haley Ln	\$203,049	+\$148,049	+269%
029-162-012-000	Residential	Banwarth Norman E Et Al Trust Banwarth F	1450 Ehorn Ave	\$163,312	+\$127,452	+355%
029-183-001-000	Residential	Inman Family Trust Of 2008	1457 Jackson St	\$167,515	+\$120,889	+259%
029-363-003-000	Residential	Delaney Devon A M	837 Jackson St	\$235,000	+\$119,021	+103%
029-193-008-000	Residential	Rickey Jon Et Al	532 Breckridge St	\$255,000	+\$115,000	+82%
029-060-023-000	Residential	Wester Eric Devon	216 Manzanita Ave	\$0	-\$121,187	-100%
029-112-007-000	Institutional	Neighborhood Church Of Red Bluff	1625 Johnson St	\$18,551	-\$164,564	-90%
039-311-012-000	Commercial	County Of Tehama	766 Antelope Blvd	\$0	-\$186,341	-100%
033-130-041-000	Residential	Red Bluff Housing Investors	319 S Jackson St	\$0	-\$256,616	-100%
027-231-003-000	Industrial	Home Depot Usa Inc Property Tax Departm	2650 Main St	\$8,084,650	-\$296,683	-4%
035-022-014-000	Residential	Red Bluff Vista Ridge Assoc	710 Vista Way	\$0	-\$300,019	-100%
035-022-006-000	Residential	Red Bluff Meadow Vista Assoc	545 Diamond Ave	\$0	-\$335,990	-100%
033-190-014-000	Govt. Owned	County Of Tehama	500 Riverside Way	\$0	-\$695,466	-100%
033-045-017-000	Commercial	Cornerstone Community Bank	855 Luther Rd	\$0	-\$914,750	-78%
031-230-091-000	Residential	Jackson Lassen Community Partners Lp	855 Luther Rd	\$0	-\$932,650	-100%

*Data Source: Tehama County Assessor 2015/16 And 2016/17 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*



# THE CITY OF RED BLUFF 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-180-088-000 650 Luther Rd		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2015	Walmart Stores Inc	3,595,182	17,387	0	0	3,602,569	0	0	
2016	Walmart Stores Inc	3,639,856	17,039,700	0	0	20,679,556	0	0	
<b>041-430-012-000 82 Belle Mill Rd</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Marshall Belle Mill Llc; Mp Belle Mill Llc Etal	1,500,000	5,500,000	0	0	7,000,000	0	0	
2008	Marshall Belle Mill Llc Etal; Centenest Capita	2,352,985	7,099,200	0	0	9,452,185	0	0	
2009	Marshall Belle Mill Llc Etal; Centenest Capita	2,400,044	7,241,184	0	0	9,641,228	0	0	
2010	Marshall Belle Mill Llc Etal; Centenest Capita	1,549,750	4,649,250	0	0	6,199,000	0	0	
2011	Marshall Belle Mill Llc Etal	1,549,750	4,649,250	0	0	6,199,000	0	0	
2012	Marshall Belle Mill Llc Etal	1,379,300	4,168,200	0	0	5,547,500	0	0	
2013	Marshall Belle Mill Llc Etal	1,379,300	4,168,200	0	0	5,547,500	0	0	
2014	Marshall Belle Mill Llc Etal	1,379,300	4,168,200	0	0	5,547,500	0	0	
2015	Belle Mill Retail Partners Llc	1,213,800	3,668,000	0	0	4,881,800	0	0	
2016	Belle Mill Retail Partners Llc	650,000	9,150,000	0	0	9,800,000	0	0	
<b>027-310-034-000 520 Adobe Rd</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Kumar Pawan And Priti	284,244	6,446,400	948,225	0	7,678,869	0	0	
2008	Kumar Pawan; And Kumar Priti	2,040,000	6,071,040	0	0	8,111,040	0	0	
2009	Kumar Pawan; And Kumar Priti	2,080,800	6,192,460	0	0	8,273,260	0	0	
2010	Kumar Pawan; And Kumar Priti	2,000,000	3,813,500	0	0	5,813,500	0	0	
2011	Kumar Pawan; And Kumar Priti	1,079,000	4,753,800	364,060	0	6,196,860	0	0	
2012	Kumar Pawan; And Kumar Priti	865,000	3,699,300	337,062	0	4,901,362	0	0	
2013	Kumar Pawan; And Kumar Priti	2,175,986	6,475,735	279,422	0	8,931,143	0	0	
2014	Kumar Pawan; And Kumar Priti	2,185,865	6,505,135	221,782	0	8,912,782	0	0	
2015	Kumar Pawan; And Kumar Priti	1,500,000	5,500,000	169,906	0	7,169,906	0	0	
2016	Kumar Pawan And Kumar Priti	2,263,560	6,736,354	123,794	0	9,123,708	0	0	
<b>041-360-019-000 265 Antelope Blvd</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Seretis Christo And Evelyn B	119,007	295,137	0	0	414,144	0	0	
2008	Seretis Christo Etal; Seretis 2009 Family Trus	121,387	301,039	0	0	422,426	0	0	
2009	Seretis Christo Etal Company - Trust; Seretis	459,000	484,500	0	0	943,500	0	0	
2010	Seretis Christo Etal Company - Trust; Seretis	457,912	483,351	0	0	941,263	0	0	
2011	Seretis Christo Etal Company - Trust; Seretis	461,360	486,990	0	0	948,350	0	0	
2012	Duprey Beverly Family Trust Etal	80,000	370,000	0	0	450,000	0	0	
2013	Kibler Beverly Duprey Trust; B Duprey Family	80,000	195,000	20,000	0	295,000	0	0	
2014	Henson James And Gina 2010 Trust	80,363	195,885	0	0	276,248	0	0	
2015	Henson James And Gina 2010 Trust	100,000	760,000	0	0	860,000	0	0	
2016	Henson James And Gina Henson Trust 02 10	152,287	2,204,107	0	0	2,356,394	0	0	
<b>041-360-018-000 90 Sale Ln</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								

Data Source: Tehama County Assessor 2016/17 Secured Tax Rolls  
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# THE CITY OF RED BLUFF

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

### 041-360-018-000 90 Sale Ln (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Singh Hotel Group Llc; Comfort Inn	431,766	3,630,996	100,000	0	4,162,762	0		
2008	Singh Hotel Group Llc; Comfort Inn	440,401	3,703,615	100,000	0	4,244,016	0		
2009	Singh Hotel Group Llc; Comfort Inn	276,000	3,149,000	100,500	0	3,525,500	0		
2010	Singh Hotel Group Llc; Comfort Inn	276,000	3,600,200	100,500	0	3,976,700	0		
2011	Singh Hotel Group Llc; Comfort Inn	276,000	3,789,000	100,500	0	4,165,500	0		
2012	Singh Hotel Group Llc; Comfort Inn	250,000	2,553,000	100,500	0	2,903,500	0		
2013	Singh Hotel Group Llc; Comfort Inn	275,000	2,713,400	100,500	0	3,088,900	0		
2014	Singh Hotel Group Llc; Comfort Inn	250,000	2,446,500	100,500	0	2,797,000	0		
2015	Singh Hotel Group Llc; Comfort Inn	250,000	2,971,000	100,500	0	3,321,500	0		
2016	Singh Hotel Group Llc	488,662	4,109,475	154,000	0	4,752,137	0		

### 041-220-035-000 675 Antelope Blvd

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Mitchell Gary L And Frances L	227,012	1,439,713	7,766	0	1,674,491	0		
2008	Mitchell Gary L And Frances L	231,552	1,466,504	10,644	0	1,708,700	0		
2009	Mitchell Gary L And Frances L	236,183	1,494,206	9,575	0	1,739,964	0		
2010	Mitchell Gary L And Frances L	210,000	1,085,608	8,367	0	1,303,975	0		
2011	Mitchell Gary L And Frances L	210,000	1,085,608	7,645	0	1,303,253	0		
2012	Mitchell Gary L And Frances L	210,000	1,085,608	7,084	0	1,302,692	0		
2013	Mitchell Gary L And Frances L	210,000	1,085,432	4,784	0	1,300,216	0		
2014	Mitchell Gary L And Frances L	210,000	1,085,432	4,105	0	1,299,537	0		
2015	Antelope Self Storage Red Bluff	210,000	1,085,432	3,490	0	1,298,922	0		
2016	Antelope Self Storage Red Bluff Investors Lp	330,000	2,100,000	14,670	0	2,444,670	0		

### 033-180-064-000 725 S Main St

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Raley S	1,935,098	3,834,038	0	0	5,769,136	0		
2008	Raley S	1,973,799	3,910,718	0	0	5,894,517	0		
2009	Raley S	2,013,274	3,988,932	0	0	6,002,206	0		
2010	Raley S	1,500,000	3,175,000	0	0	4,675,000	0		
2011	Raley S	1,500,000	3,175,000	0	0	4,675,000	0		
2012	Raley S	1,500,000	3,175,000	0	0	4,675,000	0		
2013	Raley S	1,500,000	3,175,000	0	0	4,675,000	0		
2014	Raley S	1,500,000	3,175,000	0	0	4,675,000	0		
2015	Raley S	1,500,000	3,175,000	0	0	4,675,000	0		
2016	Raley S	507,625	5,279,300	0	0	5,786,925	0		

### 033-041-010-000 15 Antelope Blvd

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Singh Surinder; And Singh Sukhvir K	120,460	162,351	3,674	0	286,485	0		
2008	Singh Surinder; And Singh Sukhvir K	122,869	163,869	3,278	0	290,016	0		
2009	Singh Surinder; And Singh Sukhvir K	125,326	165,198	2,816	0	293,340	0		
2010	Singh Surinder; And Singh Sukhvir K	125,028	162,997	2,508	0	290,533	0		
2011	Singh Surinder; And Singh Sukhvir K	125,969	163,059	7,920	0	296,948	0		

*Data Source: Tehama County Assessor 2016/17 Secured Tax Rolls  
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# THE CITY OF RED BLUFF

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-041-010-000 15 Antelope Blvd (Continued)			Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner									
2012	Singh Surinder; And Singh Sukhvir K		128,488	164,605	7,898	0	300,991	0		
2013	Singh Surinder; And Singh Sukhvir K		131,057	165,964	7,898	0	304,919	0		
2014	Singh Kanwar J		131,651	167,522	8,162	0	307,335	0		
2015	Singh Kanwar J		134,281	168,464	8,162	0	310,907	0	600,000F	
2016	Singh Kanwar Jeet		203,050	1,181,502	30,990	0	1,415,542	0		
027-231-020-000 2810 N Main St				Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Red Bluff Hotel Llc		612,500	0	0	0	612,500	0		
2012	Red Bluff Hotel Llc		612,500	0	0	0	612,500	0		
2013	Red Bluff Hotel Llc		612,500	6,067,256	456,850	0	7,136,606	0		
2014	Red Bluff Hotel Llc		627,454	6,074,973	407,974	0	7,110,401	0		
2015	Red Bluff Hotel Llc		625,000	5,268,748	353,612	0	6,247,360	0		
2016	Red Bluff Hotel Llc		625,000	6,268,000	299,250	0	7,192,250	0		
031-230-091-000 855 Luther Rd				Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Lassen View Associates; Valley Fair Realty		140,000	885,500	0	0	1,025,500	0		
2008	Lassen View Associates; Valley Fair Realty		142,800	902,700	0	0	1,045,500	0		
2009	Lassen View Associates; Valley Fair Realty		142,800	817,200	0	0	960,000	0		
2010	Lassen View Associates; Valley Fair Realty		128,520	735,480	0	0	864,000	0		
2011	Lassen View Associates; Valley Fair Realty		128,520	735,480	0	0	864,000	0		
2012	Lassen View Associates; Valley Fair Realty		142,800	668,200	0	0	811,000	0		
2013	Lassen View Associates; Valley Fair Realty		142,800	668,200	0	0	811,000	0		
2014	Jackson Lassen Community		142,800	668,200	0	0	811,000	0		
2015	Jackson Lassen Community		164,220	768,430	0	0	932,650	0		
2016	Jackson Lassen Community Partners Lp		294,422	1,309,672	9,290	1,613,384	0	0	877,000P	
033-045-017-000 500 Riverside Way				Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Dittner Chris And Cori		371,790	788,760	23,550	0	1,184,100	0		
2008	Dittner Chris And Cori		379,225	803,820	23,300	0	1,206,345	0		
2009	Dittner Chris And Cori		386,809	818,186	22,050	0	1,227,045	0		
2010	Dittner Chris And Cori		364,500	810,750	20,550	0	1,195,800	0		
2011	Dittner Chris And Cori		364,500	808,750	18,550	0	1,191,800	0		
2012	Dittner Chris And Cori		364,500	807,250	17,050	0	1,188,800	0		
2013	Dittner Chris And Cori		364,500	805,250	15,050	0	1,184,800	0		
2014	Umpqua Bank		364,500	804,000	13,500	0	1,182,000	0		
2015	Cornerstone Community Bank		364,500	802,875	12,375	0	1,179,750	0	265,000F	
2016	Cornerstone Community Bank		265,000	0	0	0	265,000	0		
035-500-014-000 1255 Anderson St				Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Shasta Enterprises		53,060	0	0	0	53,060	0		

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# THE CITY OF RED BLUFF

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

035-500-014-000 1255 Anderson St (Continued)		Land	Fixtures & Improvements	Personal Property	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner							
2008	Shasta Enterprises	54,121	0	0	54,121	0	0	
2009	Shasta Enterprises	55,203	0	0	55,203	0	0	
2010	Shasta Enterprises	55,072	0	0	55,072	0	0	
2011	Shasta Enterprises	55,486	0	0	55,486	0	0	
2012	Shasta Enterprises	56,595	0	0	56,595	0	0	
2013	Shasta Enterprises	57,726	0	0	57,726	0	0	
2014	Gunsauls Brothers Gp	57,988	0	0	57,988	0	0	
2015	Gunsauls Brothers Gp; Gunsauls Dave	170,000	0	0	170,000	0	0	170,000F
2016	Gunsauls Brothers Gp	172,592	814,000	0	986,592	0	0	
033-190-014-000 545 Diamond Ave		Land	Fixtures & Improvements	Personal Property	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner							
2007	California Newspapers Partnership; Red Bluff	210,620	1,053,116	144,099	1,407,835	0	0	
2008	California Newspapers Partnership; Red Bluff	214,832	1,074,178	131,565	1,420,575	0	0	
2009	California Newspapers Partnership; Red Bluff	219,128	1,095,661	113,860	1,428,649	0	0	
2010	California Newspapers Partnership; Red Bluff	218,608	1,093,064	102,663	1,414,335	0	0	
2011	California Newspapers Partnership; Media Ne	220,254	1,101,294	83,812	1,405,360	0	0	
2012	California Newspapers Partnership; Media Ne	224,659	1,123,319	65,317	1,413,295	0	0	
2013	California Newspapers Partnership; Media Ne	229,152	1,145,785	50,159	1,425,096	0	0	
2014	California Newspapers Partnership; Media Ne	230,192	1,150,986	49,752	1,430,930	0	0	
2015	County Of Tehama	245,000	405,000	45,466	695,466	0	0	
2016	County Of Tehama	0	0	0	0	0	0	
027-231-014-000 515 Adobe Rd		Land	Fixtures & Improvements	Personal Property	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner							
2008	Eastridge 2004 Trust	825,721	0	0	825,721	0	0	
2009	Eastridge Harold M Trust Etal; Eastridge Revr	842,235	0	0	842,235	0	0	
2010	Eastridge Harold M Etal Trust; Eastridge Revr	840,238	0	0	840,238	0	0	
2011	Eastridge Harold M Etal Trust; Eastridge Revr	420,000	0	0	420,000	0	0	
2012	Adobe Professional Plaza Llc Eta	420,000	0	0	420,000	0	0	
2013	Phen Alfreed; Kan Irene	420,000	0	0	420,000	0	0	325,000F
2014	Phen Alfreed; Kan Irene	163,237	0	0	163,237	0	0	200,000F
2015	Phen Alfreed; And Kan Irene	203,996	0	0	203,996	0	0	
2016	Phen Alfreed And Kan Irene	207,106	40,480	391,880	639,466	0	0	
035-022-006-000 710 Vista Way		Land	Fixtures & Improvements	Personal Property	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner							
2007	Red Bluff Meadow Vista Associates	348,653	4,712,645	10,237	5,071,535	0	0	
2008	Red Bluff Meadow Vista Associates	355,626	4,808,287	10,565	5,174,478	0	0	
2009	Red Bluff Meadow Vista Associates	362,738	4,863,499	11,912	5,028,623	209,526	0	
2010	Red Bluff Meadow Vista Associates	361,878	4,851,972	11,708	5,225,558	0	0	
2011	Red Bluff Meadow Vista Associates; Cambri	364,602	4,888,507	10,439	5,263,568	0	0	
2012	Red Bluff Meadow Vista Associates; Cambri	371,894	4,986,277	9,298	5,367,469	0	0	
2013	Red Bluff Meadow Vista Associates; Cambri	379,331	5,086,002	10,561	5,475,894	0	0	

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# THE CITY OF RED BLUFF 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

035-022-006-000 710 Vista Way (Continued)		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2014	Red Bluff Meadow Vista Associates; Cambri	381,053	5,109,092	2,755	5,492,900	0	0		
2015	Red Bluff Meadow Vista Assoc; Cambri	388,666	5,211,171	4,281	5,268,128	335,990	0		
2016	Red Bluff Meadow Vista Assoc	394,593	5,290,641	12,640	5,697,874	0	0		
<b>041-193-002-000 30 Gilmore Rd</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Patidar Group Llc	185,986	1,235,107	53,176	0	1,474,269	7,000		
2008	Patidar Group Llc	189,705	1,255,360	45,213	0	1,490,278	7,000		
2009	Shree Siddhi Ganatwam Llc	193,499	1,277,722	41,731	0	1,512,952	7,000	1,750,000F	
2010	Shree Siddhi Ganatwam Llc	200,000	1,298,769	72,027	0	1,570,796	7,000		
2011	Shree Siddhi Ganatwam Llc	200,000	938,300	66,991	0	1,205,291	7,000		
2012	Shree Siddhi Ganatwam Llc	205,536	1,346,362	58,612	0	1,610,510	7,000		
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		
<b>035-022-014-000 (No Situs)</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Red Bluff Vista Ridge Assoc; Central Vall	322,107	4,554,450	0	4,876,557	0	0		
2008	Red Bluff Vista Ridge Assoc; Central Vall	328,549	5,161,710	0	5,490,259	0	0		
2009	Red Bluff Vista Ridge Assoc; Central Vall	335,119	5,264,944	8,306	5,608,369	0	0		
2010	Red Bluff Vista Ridge Assoc; Resources	334,324	5,252,466	7,306	5,594,090	0	0		
2011	Red Bluff Vista Ridge Assoc; Cambridge	336,541	5,292,017	7,750	5,636,608	0	0		
2012	Red Bluff Vista Ridge Assoc; Cambridge	343,577	5,397,857	6,659	5,748,093	0	0		
2013	Red Bluff Vista Ridge Assoc; Cambridge	350,448	5,505,814	5,709	5,861,971	0	0		
2014	Red Bluff Vista Ridge Assoc; Cambridge	352,039	5,530,810	5,777	5,888,626	0	0		
2015	Red Bluff Vista Ridge Assoc; Cambridge	359,072	5,641,315	5,521	5,705,889	300,019	0		
2016	Red Bluff Vista Ridge Assoc	364,547	5,727,345	4,480	6,096,372	0	0		
<b>039-311-013-000 768 Antelope Blvd</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2008	Jesrani Bharat D And Bhavna B; SportsmanL	150,000	312,700	19,500	0	482,200	0		
2009	Jesrani Bharat D And Bhavna B; SportsmanL	150,000	312,700	19,500	0	482,200	0		
2010	Jesrani Bharat D And Bhavna B; SportsmanL	150,000	141,200	19,500	0	310,700	0		
2011	Jesrani Bharat D And Bhavna B; SportsmanL	150,000	146,700	19,500	0	316,200	0		
2012	Jesrani Bharat D And Bhavna B; SportsmanL	100,000	130,200	19,500	0	249,700	0		
2013	Jesrani Bharat D And Bhavna B; SportsmanL	120,000	151,800	19,500	0	291,300	0		
2014	Jesrani Bharat D And Bhavna B; SportsmanL	120,000	151,800	19,500	0	291,300	7,000		
2015	Jesrani Bharat D And Bhavna B; SportsmanL	105,000	186,500	19,500	0	311,000	7,000		
2016	Jesrani Bharat D And Bhavna B; SportsmanL	92,860	494,052	21,450	0	608,362	7,000		
<b>027-231-003-000 2650 Main St</b>		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								

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# THE CITY OF RED BLUFF

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

027-231-003-000 2650 Main St (Continued)		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2008	Home Depot Usa Inc: Property Tax Dept 8492	3,511,791	6,058,898	2,008,601	0	11,579,290	0		
2009	Home Depot Usa Inc: Property Tax Department	3,582,026	6,168,520	2,006,689	0	11,757,235	0		
2010	Home Depot Usa Inc: Property Tax Department	3,573,536	6,143,735	1,937,785	0	11,655,056	0		
2011	Home Depot Usa Inc: Property Tax Department	3,600,444	6,174,209	1,747,906	0	11,522,559	0		
2012	Home Depot Usa Inc: Property Tax Department	2,424,000	4,752,221	1,786,738	0	8,962,959	0		
2013	Home Depot Usa Inc: Property Tax Department	2,424,000	4,735,612	1,511,941	0	8,671,553	0		
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	8,331,333	0		
2016	Home Depot Usa Inc Property Tax Department	2,424,000	4,733,060	927,590	0	8,084,650	0		
029-314-010-000 950 Main St		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Mid Valley Bank; Premier West Bank Acct Del	212,241	592,549	3,264	0	808,054	0		
2008	Mid Valley Bank; Premier West Bank Acct Del	216,485	615,204	0	0	831,689	0		
2009	Mid Valley Bank; Premier West Bank Acct Del	220,814	580,038	0	0	800,852	0		
2010	Mid Valley Bank; Premier West Bank Acct Del	150,000	374,339	0	0	524,339	0		
2011	Mid Valley Bank; Premier West Bank Acct Del	150,000	364,302	0	0	514,302	0		
2012	Mid Valley Bank; Premier West Bank Acct Del	150,000	351,226	0	0	501,226	0		
2013	Mid Valley Bank; Premier West Bank Acct Del	150,000	326,685	0	0	476,685	0		
2014	Mid Valley Bank; Premier West Bank Acct Del	150,000	341,876	0	0	491,876	0		
2015	Mid Valley Bank; Premier West Bank Acct Del	150,000	391,756	0	0	541,756	0		
2016	Mid Valley Bank Et Al	100,000	716,250	9,550	0	825,800	0		
041-200-044-000 285 Sale Ln		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2011	International Union Of Operating Engineers 3	83,624	0	0	0	83,624	0		
2012	International Union Of Operating Engineers 3	85,296	0	0	0	85,296	0		
2013	International Union Of Operating Engineers 3	87,001	0	0	0	87,001	0		
2014	International Union Of Operating Engineers 3	87,395	0	0	0	87,395	0		
2015	International Union Of Operating Engineers 3	89,141	0	0	0	89,141	0		
2016	International Union Of Operating Engineers #:	90,500	262,400	0	0	352,900	0		
033-130-041-000 319 S Jackson St		Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
Year	Owner								
2007	Red Bluff Housing Investors	227,097	0	0	227,097	0	0		
2008	Red Bluff Housing Investors	231,638	5,316,500	0	5,548,138	0	0		
2009	Red Bluff Housing Investors	236,270	7,746,900	7,786	7,990,956	0	0		
2010	Red Bluff Housing Investors	235,710	7,728,539	7,105	7,971,354	0	0		
2011	Red Bluff Housing Investors	237,484	7,786,734	6,870	8,031,088	0	0		
2012	Red Bluff Housing Investors	242,233	7,942,468	6,466	8,191,167	0	0		
2013	Red Bluff Housing Investors; Telacu Homes Lr	247,077	8,101,317	7,210	8,355,604	0			
2014	Red Bluff Housing Investors; Telacu Homes Lr	248,198	8,138,096	6,846	8,392,456	684	0		
2015	Red Bluff Housing Investors; Telacu Homes Lr	253,156	8,300,695	7,535	8,304,770	256,616	0		
2016	Red Bluff Housing Investors	257,016	8,427,280	5,401	8,668,697	0	0		

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# THE CITY OF RED BLUFF

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

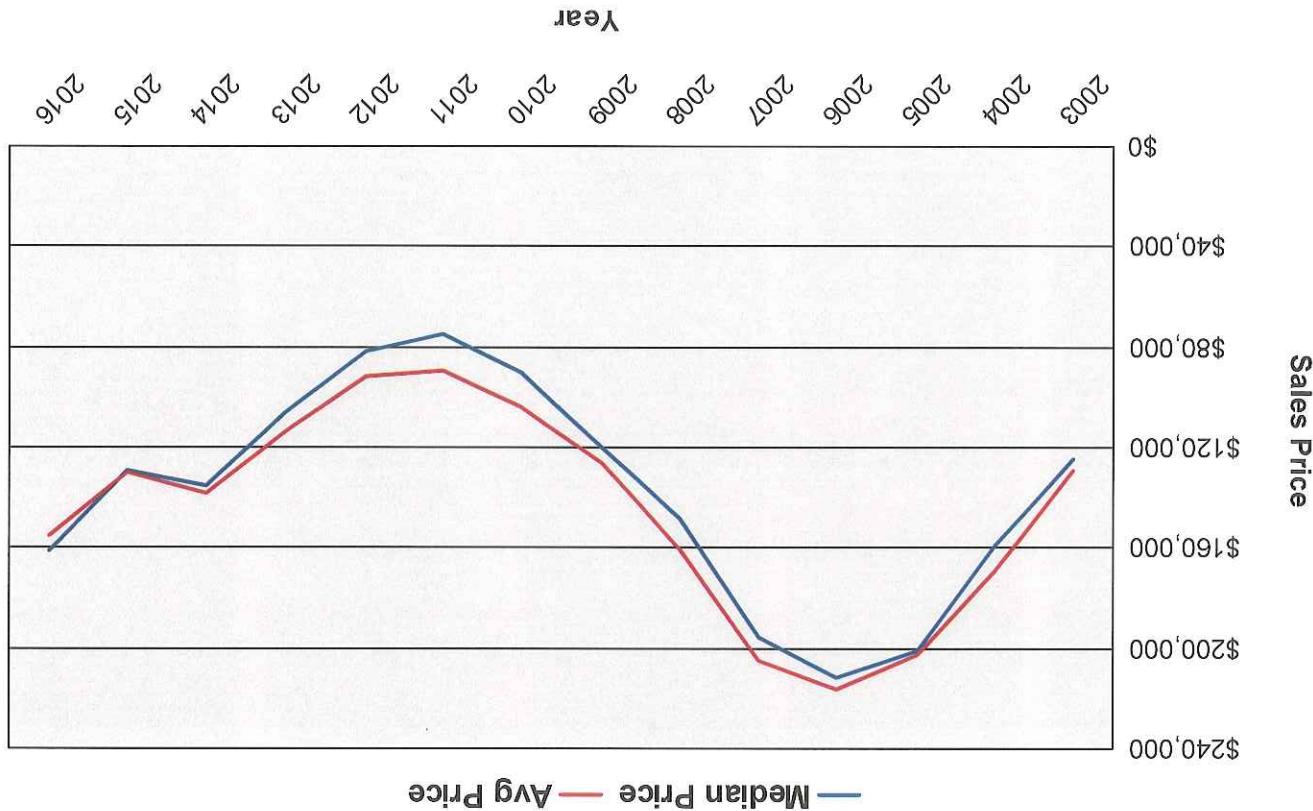
033-120-027-000 210 S Main St											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2007	Tchinnin June W L Estate Etal; Lamplighter Lo Owner	112,074	305,214	0	0	417,288	0				
2008	Tchinnin June W L Estate Etal; Lamplighter Lo	114,315	311,318	0	0	425,633	0				
2009	Tchinnin June W L Estate Etal; Kanesa Hospit	151,084	516,500	0	0	667,584	0				
2010	Walton Homestead Family Llc Etal	150,725	236,000	0	0	386,725	0				
2011	Walton Homestead Family Llc Etal	132,200	174,521	0	0	306,721	0				
2012	Walton Homestead Family Llc Etal; Kanesa H	123,827	223,800	0	0	347,627	0				
2013	Walton Homestead Family Llc Etal; Kanesa H	162,003	227,700	0	0	389,703	0				
2014	Walton Homestead Family Llc Etal; Kanesa H	161,364	253,800	0	0	415,164	0				
2015	Walton Homestead Family Llc Etal; Kanesa H	111,000	375,044	0	0	486,044	0				
2016	Walton Homestead Family Llc Et Al	164,353	561,864	0	0	726,217	0				
031-310-020-000 1485 Carl Ct											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2007	Stenberg Enterprises Inc	6,845	5,263	0	0	12,108	0				
2008	Stenberg Enterprises Inc	6,981	5,368	0	0	12,349	0				
2009	Stenberg Enterprises Inc	7,120	5,475	0	0	12,595	0				
2010	Stenberg Enterprises Inc	7,103	0	0	0	7,103	0				
2011	Stenberg Enterprises Inc	7,156	0	0	0	7,156	0				
2012	Stenberg Enterprises Inc	7,299	0	0	0	7,299	0				
2013	Stenberg Enterprises Inc	7,444	0	0	0	7,444	0				
2014	Huhn Robert And M Living Trust	7,477	0	0	0	7,477	0				
2015	Cleland Diane M Trust	7,626	0	0	0	7,626	0				
2016	Cleland Diane M Trust	35,533	200,000	0	0	235,533	0				
029-385-038-000 130 Pine St											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2007	Curtis Laoma S Trustee; Laoma S Curtis Rev	27,796	67,814	0	0	95,610	7,000				
2008	Curtis Laoma S Trustee; Laoma S Curtis Rev	28,351	69,170	0	0	97,521	7,000				
2009	Curtis Laoma S Trustee; Laoma S Curtis Rev	28,918	70,553	0	0	99,471	7,000				
2010	Curtis Laoma S Trustee; Laoma S Curtis Rev	28,849	70,385	0	0	99,234	7,000				
2011	Curtis Laoma S Trustee; Laoma S Curtis Rev	29,066	70,914	0	0	99,980	7,000				
2012	Curtis Laoma S Trustee; Laoma S Curtis Rev	29,647	72,332	0	0	101,979	7,000				
2013	Curtis Laoma S Trustee; Laoma S Curtis Rev	30,239	73,778	0	0	104,017	7,000				
2014	Thomas Mark W And Heidi L	30,376	74,112	0	0	104,448	7,000				
2015	Thomas Family Trust	30,982	75,592	0	0	106,574	7,000				
2016	Thomas Family Trust; Thomas Mark Trust Et Al	101,525	208,126	0	0	309,651	7,000				



# THE CITY OF RED BLUFF TRANSFER OF OWNERSHIP (2012 - 2016)

Tax Year	# SFR Sales	Single Family Residential				Multifamily, Commercial, Industrial, Vacant				Totals		
		Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change
<b>GENERAL FUND</b>	Valid Sales Price Analysis											
<b>2016</b> 1/1/16-8/31/16	104	\$12,862,034	\$16,179,900	25.8%	24	\$5,879,908	\$7,739,100	31.6%	128	\$18,741,942	\$23,919,000	27.6%
<b>2015</b> 1/1/15-12/31/15	179	\$18,764,569	\$23,586,655	25.7%	29	\$7,212,727	\$9,486,000	31.5%	208	\$25,977,296	\$33,072,655	27.3%
<b>2014</b> 1/1/14-12/31/14	154	\$16,603,158	\$21,517,455	29.6%	47	\$10,640,318	\$13,004,800	22.2%	201	\$27,243,476	\$34,522,255	26.7%
<b>2013</b> 1/1/13-12/31/13	135	\$12,906,111	\$15,468,100	19.9%	47	\$5,198,256	\$9,520,500	83.1%	182	\$18,104,367	\$24,988,600	38.0%
<b>2012</b> 1/1/12-12/31/12	152	\$14,166,665	\$13,840,000	-2.3%	46	\$5,585,544	\$6,076,000	8.8%	198	\$19,752,209	\$19,916,000	0.8%

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



Year	Full Value Sales	Average Price	Median Price	Median % Change
2003	\$128,832	\$124,500	\$124,500	27.91%
2004	190	\$168,901	\$159,250	26.22%
2005	245	\$202,933	\$201,000	5.35%
2006	162	\$216,030	\$211,750	-7.56%
2007	134	\$204,643	\$195,750	-24.39%
2008	140	\$168,044	\$148,000	-18.92%
2009	119	\$125,935	\$120,000	-4.07%
2010	143	\$104,034	\$90,000	-25.00%
2011	156	\$89,162	\$75,000	-16.67%
2012	157	\$92,102	\$82,000	9.33%
2013	139	\$113,774	\$106,500	29.88%
2014	159	\$138,371	\$135,000	26.76%
2015	182	\$129,739	\$129,500	-0.17%
2016	105	\$154,809	\$161,000	24.32%

Single Family Residential Full Value Sales (01/01/2003 - 08/31/2016)

## THE CITY OF RED BLUFF SALES VALUE HISTORY



City	2015 Sale Count	2016 Sale Count	2015 Median Sales Price	2016 Median Sales Price	Median % Change	TEHAMA COUNTY (Entire Region)
CORNING	91	54	142,000	147,250	3.70	REDBLUFF
	182	105	129,500	161,000	24.32	TEHAMA
	4	8	217,250	109,000	-49.83	TEHAMA COUNTY UNINCORPORATED
	574	443	172,750	179,000	3.62	TEHAMA COUNTY (Entire Region)
	851	610	155,000	168,500	8.71	

Single Family Residential Sales (01/01/2015 - 08/31/2016)

## 2016 COUNTY SALES COMPARISON BY CITY

TEHAMA COUNTY



COREN &amp; CONE

Totals do not include Aircraft Values or Exemptions

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

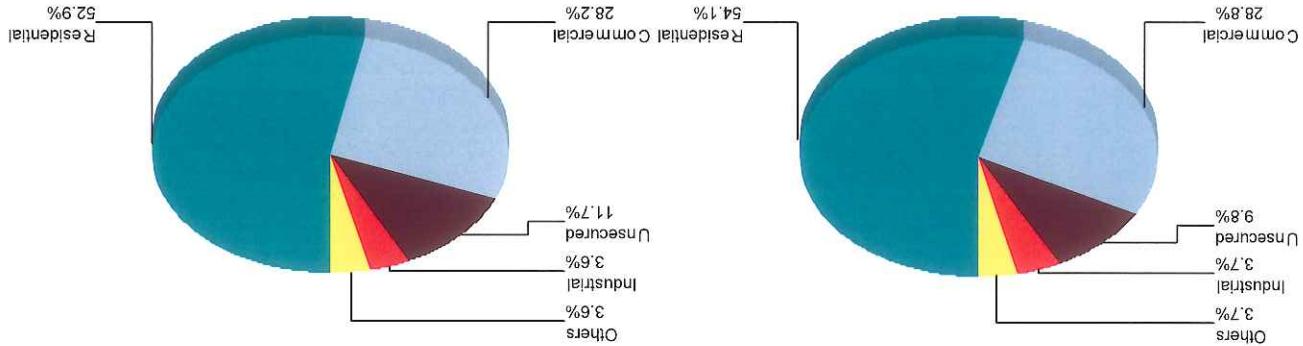
Combined Values	Total	\$961,776,552	\$112,265,384	Total Exemptions	\$849,511,168	Net Total Values	\$21,471,790	Net Aircraft Values
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Values	Secured	Nonunitary Utilities	Unsecured	Taxable Property Values	Land Improvements	Personal Property	Fixtures	Aircraft	Real Estate	Exemptions	Homeowners*	Total Exemptions*	Total Net Value
PARCELS	4,990	11	1	21	215,502,841	1,318,125	638,126,962	31,697,115	8,525,348	\$893,852,266	0	\$1,318,125	\$784,434,144
TRAS	1,011	10	1	21	1,337,592	3,845,629	51,144,322	0	0	0	0	0	\$63,758,899
LAND	215,502,841	1,318,125	638,126,962	31,697,115	8,525,348	10,278,618	21,764,850	13,279,100	3,419,950	18,446,757	87,551,415	0	\$2,847,262
IMPROVEMENTS	1,337,592	3,845,629	51,144,322	0	0	0	0	0	0	0	0	0	\$109,418,122
EXEMPTIONS	0	0	0	0	0	0	0	0	0	0	0	0	\$1,318,125
REAL ESTATE	0	0	0	0	0	0	0	0	0	0	0	0	\$784,434,144
PERSONAL PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	\$63,758,899
FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	\$63,758,899
AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	\$63,758,899
HOMEOWNERS*	0	0	0	0	0	0	0	0	0	0	0	0	\$63,758,899
TOTAL EXEMPTIONS*	0	0	0	0	0	0	0	0	0	0	0	0	\$63,758,899
TOTAL NET VALUE	0	0	0	0	0	0	0	0	0	0	0	0	\$63,758,899

# THE CITY OF RED BLUFF

## 2016/17 ROLL SUMMARY

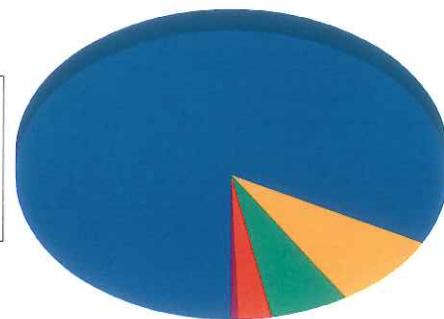
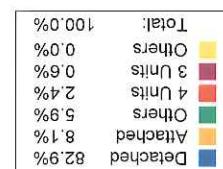
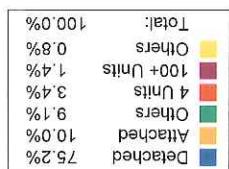




### BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue	Net Taxable Value	Revenue
Residential	4,001	\$470,843,087 (54.1%)	\$836,512.54 (52.9%)		
Commercial	525	\$250,687,235 (28.8%)	\$444,993.87 (28.2%)		
Industrial	78	\$32,424,487 (3.7%)	\$57,602.16 (3.6%)		
Dry Farm	4	\$190,562 (0.0%)	\$339.41 (0.0%)		
Govt. Owned	4	\$690,647 (0.1%)	\$1,230.44 (0.1%)		
Institutional	44	\$4,856,231 (0.6%)	\$8,651.70 (0.5%)		
Miscellaneous	20	\$642,246 (0.1%)	\$1,144.21 (0.1%)		
Recreational	13	\$8,509,162 (1.0%)	\$15,159.72 (1.0%)		
Vacant	301	\$10,896,341 (1.3%)	\$19,406.88 (1.2%)		
Exempt	275	\$0 (0.0%)	\$0.00 (0.0%)		
SBE Nonunitary	[11]	\$1,318,125 (0.2%)	\$2,348.34 (0.1%)		
Cross Reference	[184]	\$4,694,146 (0.5%)	\$8,361.47 (0.5%)		
Unsecured	[1,011]	\$85,230,689 (9.8%)	\$184,959.81 (11.7%)		
TOTALS	5,265	\$870,982,958	\$1,580,710.55		

### THE CITY OF RED BLUFF 2016/17 USE CATEGORY SUMMARY

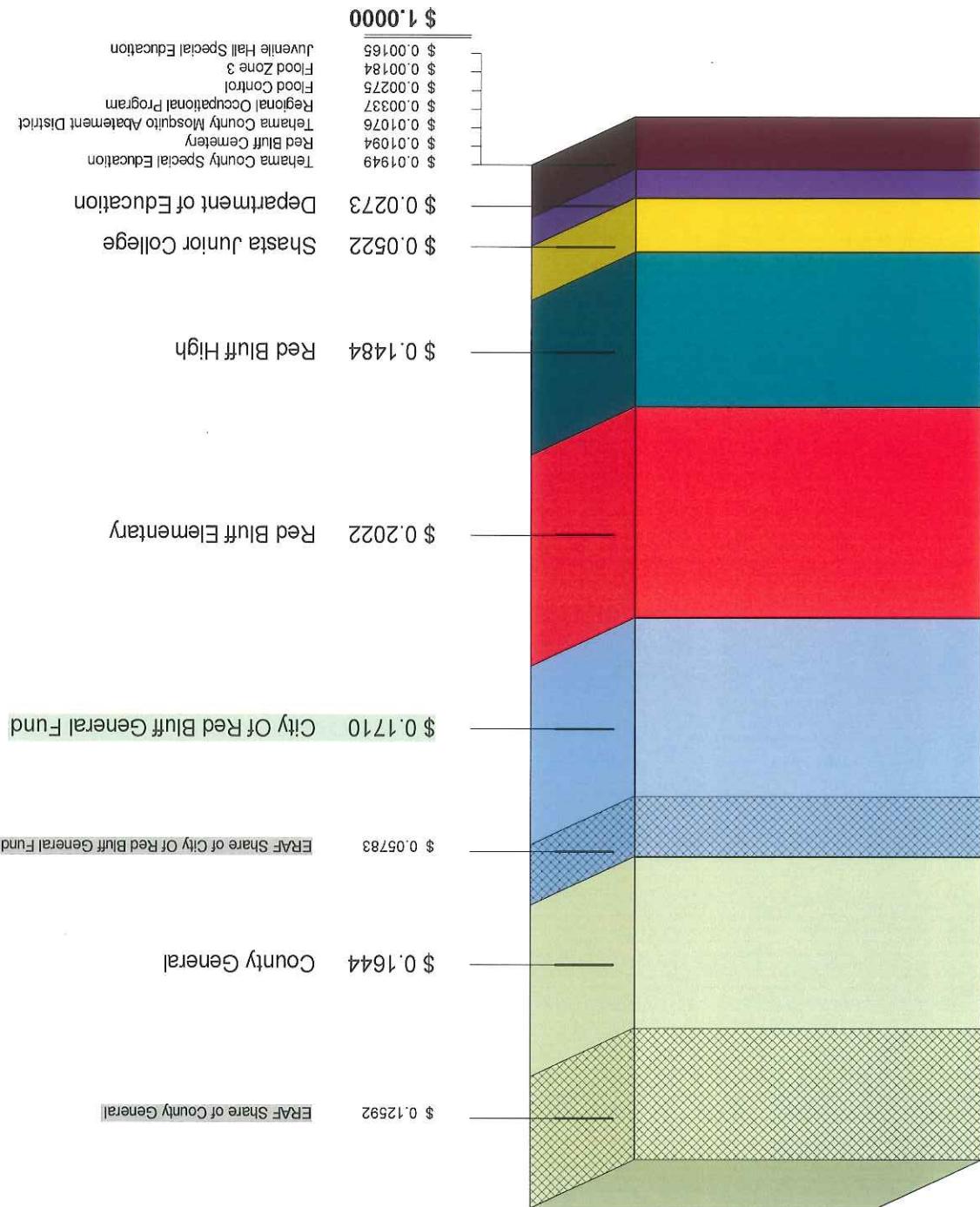
**Taxable Values****Parcel Counts**

Description	% of Parcels	Parcels	Taxable Value	Total Value	Approx. Units
Single Family Residential	75.2%	3,317	\$354,140,437	\$354,140,437	3,317
Attached	10.0%	326	\$47,235,223	\$47,235,223	326
Mobile Home	1.3%	117	\$6,175,870	\$6,175,870	117
Single Family Residential Totals	94.0%	3,760	\$407,551,530	\$407,551,530	3,760
Multi Unit Residential	0.8%	69	\$3,743,164	\$3,743,164	69
3 Units	0.4%	96	\$16,129,639	\$16,129,639	96
2+ Units	0.2%	4	\$731,275	\$731,275	4
100+ Units	0.0%	2	\$6,699,783	\$6,699,783	2
11-20 Units	0.2%	9	\$2,186,783	\$2,186,783	9
21-40 Units	0.1%	6	\$4,931,533	\$4,931,533	6
41-100 Units	0.3%	12	\$9,372,335	\$9,372,335	12
51-100 Units	0.7%	30	\$9,219,757	\$9,219,757	30
Multi Unit Residential Totals	4.5%	182	\$53,014,269	\$53,014,269	182
Other	11.3%	1,528			1,528
Misc	2.2%	60	\$10,277,288	\$10,277,288	60
Other Totals	2.2%	60	\$10,277,288	\$10,277,288	60
Totals	100.0%	4,002	\$470,843,087	\$470,843,087	4,002
Exempt Parcels (Included Above)	0.0%	1	\$0	\$0	0

## 2016/17 Secured Roll Residential Housing Summary

**RESIDENTIAL SUMMARY**

**HDL** CORREN & CONE



City	City Rate*	Other Rates*	Total	County Average:
Red Bluff	0.2288	0.2288	0.2288	Tehama
Corming	0.1809	0.1809	0.1809	Corming
Red Bluff	0.2288	0.2288	0.2288	Red Bluff
County Auditor	0.1228	0.1228	0.1228	County Auditor
Tehama	0.1775	0.0000	0.1775	Tehama

**REPRESENTATIVE GENERAL LEVY SHARE ESTIMATE**  
**TEHAMA COUNTY - 2016/17**

Estimate of City Representative Share of the General Levy before ERAF Shifts Applied by  
County Auditor



# THE CITY OF RED BLUFF

## PROPERTY TAX REVENUE - 2016/17

Estimated Revenue, Assuming Zero Delinquency, County Admin Fees Not Deducted

General Fund Summary - Non SA TRAS		General Fund				
Roll	Non SA TRAS Taxable Value	Rate	Revenue	Debt Rate	Debt Revenue	Total Revenue
SEC	\$784,434,144	0.228117355	\$1,789,430.42	0.000000	\$0.00	\$1,789,430.42
UTL	\$1,318,125	0.228792998	\$3,015.78	0.000000	\$0.00	\$3,015.78
UNS	\$63,758,899	0.228381738	\$145,613.68	0.000000	\$0.00	\$145,613.68
<u>TOTAL</u>	<u>\$849,511,168</u>	<u>0.228138246</u>	<u>\$1,938,059.88</u>	<u>0.000000</u>	<u>\$0.00</u>	<u>\$1,938,059.88</u>
+ Aircraft	\$21,471,790		\$71,572.63		\$0.00	\$71,572.63
<b>Total Before Adjustments</b>	<b>\$870,982,958</b>	<b>0.230731554</b>	<b>\$2,009,632.51</b>	<b>0.000000</b>	<b>\$0.00</b>	<b>\$2,009,632.51</b>
+ Adjustment for AB-8 Growth (Net effective Total Revenue Loss)			\$81,564.85			\$81,564.85
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			-\$510,486.81			-\$510,486.81
<b>Non SA TRAs Total</b>	<b>\$870,982,958</b>	<b>0.177647802</b>	<b>\$1,580,710.55</b>			<b>\$1,580,710.55</b>
<b>SB 2557 County Admin Fees (Prior Year Actual Amount)</b>						<b>-\$57,605.00</b>
<b>Unitary Revenue (Prior Year)</b>						<b>\$74,996.00</b>
<b>VLF Revenue (Estimated)</b>						<b>\$1,083,507.41</b>

Homeowner Exemption revenues are included in the revenue model used for this report

Data Source: Tehama County Assessor 2016/17 Combined Tax Rolls

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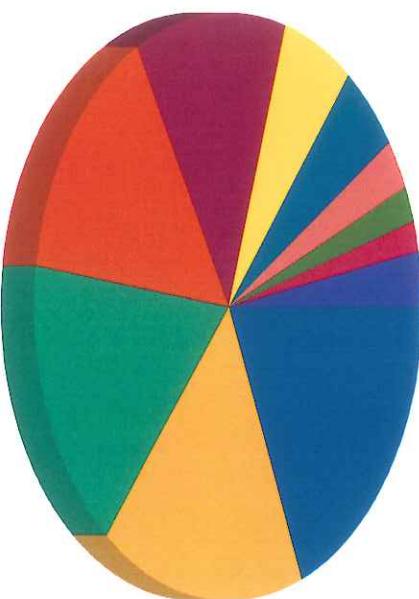
# HdL THE CITY OF RED BLUFF

COREN & CONE

## 2016/17 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	18.896452%
10201	City of Red Bluff General Fund	17.047329%
01001	County General	16.356538%
30019	Red Bluff High	14.856847%
01001-ERAF	ERAF Share of County General	12.529859%
10201-ERAF	ERAF Share of City of Red Bluff General Fund	5.766495%
30401	Shasta Junior College	5.224242%
30201	Department of Education	2.738869%
30102	Tehama County Special Education	1.952644%
30001	Antelope Elementary	1.501495%
25003	Tehama County Mosquito Abatement District	0.871263%
20006	Red Bluff Cemetery	0.802044%
30301	Regional Occupational Program	0.336572%
20006-ERAF	ERAF Share of Red Bluff Cemetery	0.291951%
27003	Flood Control	0.226846%
25003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.204138%
30103	Juvenile Hall Special Education	0.164552%
30004	Flood Zone 3	0.153914%
27003-ERAF	ERAF Share of Flood Control	0.047969%
27004-ERAF	ERAF Share of Flood Zone 3	0.029982%
Total:		100.000000%
		100.00%



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 and non-fire district taxing entities will likely be adjusted by the Auditor-Controller and will be lower than shown.

\*New tax rate areas have been excluded from this calculation.

Data Source: 2016/17 Combined Tax Rolls

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# THE CITY OF RED BLUFF

## NONRESIDENTIAL NEW CONSTRUCTION

2015/16 TO 2016/17 TAX YEARS - IN PARCEL NUMBER ORDER



Parcel	Use Category	Owner	Prior Year Current Year	Improvements	Improvements Percent	Change
027-231-001-000	Commercial	Americo Real Estate Company	1,065,100	1,089,240	+ 2.3%	
027-231-020-000	Commercial	Red Bluff Hotel Llc	5,268,748	6,268,000	+ 19.0%	
029-264-009-000	Commercial	George Crowley Motors Inc	107,362	111,129	+ 3.5%	
029-314-004-000	Commercial	Gunsaulis Michael A Et Al Trust	214,195	227,491	+ 6.2%	
029-374-010-000	International	Presbyterian Church Of Red Bluff	252,513	280,387	+ 11.0%	
029-381-005-000	Commercial	Lyford Dale And Lyford Kari	263,450	273,380	+ 3.8%	
031-020-051-000	Commercial	B And P Enterprises	1,748,250	1,766,750	+ 1.6%	
033-035-011-000	Commercial	State Theatre For The Arts	451,812	484,354	+ 7.2%	
033-140-013-000	Commercial	Richelleu James G Trust Et Al	90,722	96,557	+ 6.4%	
033-140-017-000	Commercial	Kass Beverly Decreasen Estate Of	0	77,455	+ 99.999%	
033-180-088-000	Commercial	Wilmart Stores Inc	655,289	668,885	+ 2.1%	
035-070-081-000	International	Dignity Health	17,387	19,809,220	+ 132%	
035-490-010-000	Industrial	Jamison Michael E Et Al Co - Trust Jamis	17,503,813	17,803,700	+ 13.5%	
035-500-014-000	Industrial	Gunsaulis Brothers Gp	0	81,400	+ 99.999%	
039-290-005-000	Commercial	Hendricks Paulette	508,274	517,299	+ 1.8%	
041-033-020-000	Commercial	Gaumers Of Red Bluff Inc	255,955	278,485	+ 8.8%	
041-191-001-000	Commercial	Tesoro Sierra Properties Llc Attn Propertr	430,868	438,515	+ 1.8%	
041-200-044-000	Commercial	Intermarital Union Of Operating Enginee	0	262,400	+ 99.999%	
041-220-032-000	Commercial	Dudley Brothers Investments Llc	0	3,000	+ 99,999%	
041-320-012-000	Recreational	Red Bluff Elk's Hall Association	1,059,552	1,081,565	+ 2.1%	
		= Alternative 2017/18 Appropriations Limit Factor	66,543,856	66,543,856	0%	
		Change in Total Assessed Value	21,380,888	21,380,888	0%	
		Actual Change in Non-Residential Valuation	-331,108	-331,108	0%	
		Less Automatic 1.525% Assessors' Inflation Adjustment	21,711,996	21,711,996	0%	
		Total Change in Non-Residential Valuation Due to New Development	Amended by Proposition 11 in June, 1990.	Amended by Proposition 11 in June, 1990.	Amended by Proposition 11 in June, 1990.	
		Personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIII of the State Constitution as taxbase value increase (as of the 2016 lien year roll date). This percentage may be used as an alternative to the change in California per capita				
		taxable value increase (as of the 2016 lien year roll date). This percentage may be used as an alternative to the change in California per capita				
		This calculation reflects the 2016/17 increase in taxable values for this city due to non-residential new construction as a percentage of the total				
		taxable value in nonresidential new construction as a percentage of the total				
		Less Automatic 1.525% Assessors' Inflation Adjustment	-331,108	-331,108	0%	
		Actual Change in Non-Residential Valuation	21,380,888	21,380,888	0%	
		Change in Total Assessed Value	66,543,856	66,543,856	0%	
		= Alternative 2017/18 Appropriations Limit Factor	32.13%	32.13%	0%	

This calculation reflects the 2016/17 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value in nonresidential new construction as a percentage of the total personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIII of the State Constitution as taxbase value increase (as of the 2016 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 of the State Constitution as taxbase value increase (as of the 2016 lien year roll date). This percentage may be used as an alternative to the change in California per capita

taxable value increase (as of the 2016 lien year roll date). This percentage may be used as an alternative to the change in California per capita



# THE CITY OF RED BLUFF

## 2016/17 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured		Unsecured		Combined		Primary Use & Primary Agency
	Parcels	Value	Parcels	% of Net AV	Value	% of Net AV	
1) HELIBRO LLC			18	\$29,172,160	34.23%	\$29,172,160	3.35% Unsecured City of Red Bluff General Fund
2) WALMART STORES INC	1	\$20,679,556	2.63%			\$20,679,556	2.37% Commercial City of Red Bluff General Fund
3) BELLE MILL RETAIL PARTNERS LLC	2	\$11,811,000	1.50%			\$11,811,000	1.36% Commercial City of Red Bluff General Fund
4) KUMAR HOSPITALITY INC	3	\$10,663,529	1.36%			\$10,663,529	1.22% Commercial City of Red Bluff General Fund
5) P J HELICOPTERS INC			17	\$9,971,870	11.70%	\$9,971,870	1.14% Unsecured City of Red Bluff General Fund
6) HOME DEPOT USA INC	2	\$8,279,650	1.05%			\$8,279,650	0.95% Industrial City of Red Bluff General Fund
7) RALEYS INC	1	\$5,786,925	0.74%	1	\$1,706,460	2.00%	\$7,493,385 0.86% Commercial City of Red Bluff General Fund
8) ECP OF TPB2 LLC	1	\$7,383,693	0.94%			\$7,383,693	0.85% Commercial City of Red Bluff General Fund
9) RED BLUFF HOTEL LLC	1	\$7,192,250	0.92%			\$7,192,250	0.83% Commercial City of Red Bluff General Fund
10) CABERNET APARTMENTS ETAL	2	\$6,699,783	0.85%			\$6,699,783	0.77% Residential City of Red Bluff General Fund
<b>Top Ten Total</b>	13	\$78,496,386	9.99%	36	\$40,850,490	47.93%	\$119,346,876 13.70%
<b>City Total</b>		\$785,752,269			\$85,230,689		\$870,982,958

Top Owners last edited on 11/11/16 by MahealV using sales through 09/15/16 (Version R.1)

Data Source: Tehama County Assessor 2016/17 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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The *Est.* Total Revenue, for each owner is the estimated revenue for that owner; the *Est.* Incr % Revenue, estimated the revenue apportioned as 1% increment.  
 Although these estimated calculations are performed on a parcel level, county audit/correlates offices neither calculate nor apportion revenues at a parcel level.  
 Top Owners last edited on 11/11/16 by MaherA using sales through 09/16 (Version R.1)

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	\$20,679,556
2) BELLE MILL RETAIL PARTNERS LLC (2)	\$11,811,000
3) KUMAR HOSPITALITY INC (3)	\$10,663,529
4) HOME DEPOT USA INC (2)	\$8,279,650
5) ECP OF TPB2 LLC (1)	\$7,383,693
6) RED BLUFF HOTEL LLC (1)	\$7,192,250
7) CABERNET APARTMENTS ET AL (2)	\$6,699,783
8) TEHAMA MEDICAL ARTS LLC (3)	\$6,347,992
9) ASSISTED LIVING FACILITIES (1)	\$6,094,396
10) RALEYS INC (1)	\$5,786,925
11) WALTON HOMESTEAD FAMILY LLC ET AL (15)	\$5,751,941
12) SINGH HOTEL GROUP LLC (2)	\$4,805,120
13) GREENVILLE RANCHERIA (7)	\$4,639,818
14) BEACHEAD PROPERTIES LIMITED (5)	\$4,490,366
15) SUTTON FLORMANN LLC ET AL (1)	\$4,061,000
16) JOSEPH LARRIGI ET AL (1)	\$3,959,980
17) RAINTREE TWENTY-FOUR LLC (3)	\$3,682,668
18) JOE WONG TRUSTEE (3)	\$3,542,574
19) DURANGO RV RESORTS RED BLUFF (3)	\$3,475,561
20) CHRIS A DITTNER TRUST (6)	\$3,448,708
21) KELTON RED BLUFF INC (1)	\$2,908,799
22) ALLIED FARMS INC (5)	\$2,800,520
23) SECOND RED BLUFF LLC (1)	\$2,720,692
24) MICHAEL P KERNER TRUST (1)	\$2,640,611
25) RED BLUFF MOTEL INVESTMENTS (1)	\$2,581,575

Top Property Taxpayers Based On Net Taxable Values

## 2016/17 TOP 25 PROPERTY TAXPAYERS - SECURED

THE CITY OF RED BLUFF



Owner (Number of Parcels)	Assessed Value
1) HELIBRO LLC (18)	\$29,172,160
2) P J HELICOPTERS INC (17)	\$9,971,870
3) RED BLUFF CANCER CENTER INC (1)	\$2,310,260
4) RALEYS INC (1)	\$1,706,460
5) CONQUEREST AVIATION INC (1)	\$1,680,440
6) LASSEN MEDICAL GROUP INC (1)	\$1,652,838
7) FALCON CABLE SYSTEMS COMPANY II LP (1)	\$1,515,920
8) BEN'S TRUCK EQUIPMENT INC (2)	\$1,230,240
9) STARBUCKS CORPORATION (3)	\$1,105,600
10) DOLGEN CALIFORNIA LLC (2)	\$716,280
11) NITYAM LLC (1)	\$683,460
12) LEPAGE COMPANY INC (2)	\$677,290
13) LINCARC INC (1)	\$656,570
14) SUBURBAN PROPANE LP (1)	\$632,665
15) AARON RENTS INC (1)	\$604,870
16) RENAL TREATMENT CENTERS CA INC (1)	\$521,840
17) CORNERSTONE COMMUNITY BANK (1)	\$507,376
18) WILLIAM J MOORE DMD AND ASSOC (1)	\$492,300
19) CVS HEALTH CORPORATION (1)	\$468,570
20) IODE STATIONARY ENGINEERS (1)	\$436,500
21) DE LAGE LANDEN FINANCIAL SERVICES INC (1)	\$426,480
22) GROCERY OUTLET INC (1)	\$414,110
23) SAVE MART SUPERMARKETS (1)	\$393,590
24) JA SUTHERLAND INC (4)	\$390,694
25) NANCE CORPORATION (2)	\$382,770



# THE CITY OF RED BLUFF

## SBE ASSESSED NONUNITARY UTILITIES - 2016/17 TAX YEAR

<b>Energy Company Parcels</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>
0135-52-0013-07	0135-52-032-01	002-001	Pacific Gas AND Electric COMPANY	100	0	0	100
1 Energy Company Parcel				\$100	\$0	\$0	\$100

<b>Railroad Company Parcels</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>
0843-52-0013-10	0872-52-011K-34	002-001	Union Pacific Railroad Company	958,400	0	0	958,400
0843-52-0013-11	0872-52-012-04	002-001	Union Pacific Railroad Company	73,500	0	0	73,500
0843-52-0013-12	0872-52-012-08	002-001	Union Pacific Railroad Company	36,750	0	0	36,750
0843-52-0013-13	0872-52-012-09	002-001	Union Pacific Railroad Company	77,475	0	0	77,475
0843-52-0013-14	0872-52-012-11	002-001	Union Pacific Railroad Company	52,500	0	0	52,500
0843-52-0013-15	0872-52-012-18	002-001	Union Pacific Railroad Company	63,250	0	0	63,250
0843-52-0013-16	0872-52-012-19	002-001	Union Pacific Railroad Company	5,750	0	0	5,750
0843-52-0013-17	0872-52-012H-37	002-001	Union Pacific Railroad Company	31,500	0	0	31,500
0843-52-0013-18	0872-52-012J-39	002-001	Union Pacific Railroad Company	10,500	0	0	10,500
0843-52-0013-19	0872-52-012J-40	002-001	Union Pacific Railroad Company	8,400	0	0	8,400
10 Railroad Company Parcels				\$1,318,025	\$0	\$0	\$1,318,025

<b>Totals</b>	<b>Land Value</b>	<b>Improvement Value</b>	<b>Personal Property</b>	<b>Total Value</b>
11 Utility Parcels Listed	\$1,318,125	\$0	\$0	\$1,318,125



# THE CITY OF RED BLUFF

## 2016/17 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
027-010-001-000	002-012	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
027-010-002-001	002-012	Commercial	Southern Pacific Transportation Company; Un	\$0	\$0	\$0	\$0
027-010-003-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
027-010-004-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
027-340-059-000	002-001	Miscellaneous	City Of Red Bluff; Sacramento-Valley Limited	827 Village Dr	\$0	\$0	\$0
027-410-026-000	002-015	Institutional	Roman Catholic Bishop; Of Sacramento	\$539	\$0	\$0	\$0
027-410-028-000	002-001	Institutional	Roman Catholic Bishop Of Sacramento	2255 Monroe Ave	\$0	\$0	\$0
027-410-044-000	002-001	Institutional	Roman Catholic Bishop Of Sacramento	2255 Monroe Ave	\$0	\$0	\$0
029-010-002-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-003-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-004-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-005-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-006-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-007-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-008-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-009-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-010-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-011-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-012-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	1040 Monroe St	\$0	\$0	\$0
029-010-013-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	655 Cedar St	\$0	\$0	\$0
029-010-014-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	605 Hickory St	\$0	\$0	\$0
029-010-015-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-017-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	620 Monroe St	\$0	\$0	\$0
029-010-018-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-019-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-020-001	002-001	Miscellaneous	Southern Pacific Transportation Company; Un	\$0	\$0	\$0	\$0
029-010-021-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-022-000	002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	\$0	\$0	\$0	\$0
029-010-023-001	002-001	Miscellaneous	Southern Pacific Transportation Company; Un	\$0	\$0	\$0	\$0
029-131-002-000	002-001	Miscellaneous	Pacific Gas And Electric Company; B E Nelso	1510 Monroe St	\$0	\$0	\$0
029-191-009-000	002-001	Miscellaneous	Pacific Gas And Electric Company; B E Nelso	1440 Monroe St	\$0	\$0	\$0
029-205-004-000	002-001	Miscellaneous	City Of Red Bluff; City Hall	\$0	\$0	\$0	\$0
029-351-009-000	002-001	Vacant	Carcamo Edgar J Etal	\$0	\$0	\$0	\$0
029-351-013-000	002-001	Residential	Peer Of Peer Real Estate Fund Llc	1153 Hickory St	\$127,564	\$0	\$0
029-351-014-000	002-001	Residential	Peer To Peer Real Estate Fund Llc	1153 Hickory St	\$0	\$127,564	\$0
029-372-008-000	002-001	Miscellaneous	Pacific Telephone And Telegraph; Sbc Pacific	533 Hickory St	\$0	\$0	\$0
029-423-007-000	002-001	Commercial	Pacific Gas And Electric Company	600 Rio St	\$0	\$0	\$0
031-202-022-000	002-001	Residential	Gregg Robt	805 Lassen Ave	\$116,452	\$0	\$0

**Data Source:** Tehama County Assessor 2015/16 And 2016/17 Secured Tax Rolls

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# THE CITY OF RED BLUFF

## 2016/17 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
033-010-001-000	031-202-023-000	002-001	Residential	Gregg Robt	805 Lassen Ave	\$0	\$116,452
033-010-002-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-003-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-004-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-005-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-007-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-008-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-009-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-010-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-012-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-013-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-014-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-015-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-010-016-001		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif		\$0	\$0
033-035-004-000		002-001	Institutional	Church Roman Catholic	515 Main St	\$0	\$0
033-035-005-000		002-001	Institutional	Church Roman Catholic	505 Main St	\$0	\$0
033-035-012-000		002-001	Institutional	Church Roman Catholic	515 Main St	\$0	\$0
033-053-006-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacif	201 Madison St	\$0	\$0
033-180-085-000		002-001	Institutional	Church Red Bluff; Church Of God Business	1035 S. Jackson St	\$0	\$0
033-190-007-000		002-001	Institutional	Red Bluff Church Of God	1035 S. Jackson St	\$0	\$0
033-220-015-000		002-001	Miscellaneous	Wethmann Steve John Etal Trust; Pacific Tel	645 Diamond Ave	\$0	\$0
033-220-015-001		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
033-230-031-000		002-001	Residential	City Of Red Bluff		\$0	\$0
033-230-038-000		002-001	Institutional	Jackson Lassen Community	755 Luther Rd	\$778,134	\$0
033-230-050-000		002-001	Vacant	Bethel Assembly Of God; Of Red Bluff		\$28,828	\$0
033-230-083-000		002-001	Residential	Gutierrez Gregory E		\$10,181	\$0
033-230-084-000		002-001	Institutional	Jackson Lassen Community Partners Lp	755 Luther Rd	\$0	\$0
033-230-085-000		002-001	Vacant	Bethel Assembly Of God Of Red Bluff	625 Luther Rd	\$0	\$29,268
033-250-002-000		002-001	Miscellaneous	Gutierrez Frank E Et Al		\$0	\$10,336
033-250-004-000		002-001	Miscellaneous	Pacific Gas And Electric Company; B E Nelso	515 Luther Rd	\$0	\$0
033-250-030-000		002-001	Miscellaneous	Pacific Gas And Electric Company; B E Nelso		\$0	\$0
033-250-084-000		002-001	Commercial	Pacific Gas And Electric Company; B E Nelso	525 Luther Rd	\$0	\$0
033-250-085-000		002-001	Commercial	Jb Investment Group Llc	1080 S. Main St	\$1,541,139	\$0
033-250-086-000		002-001	Commercial	Jb Investment Group Llc	1150 S. Main St	\$930,000	\$0
033-250-087-000		002-001	Commercial	Jb Investment Group Llc	1080 S. Main St	\$1,541,649	\$930,000
033-260-014-000		002-001	Residential	Jayfield Kendall	1150 S. Main St	\$0	\$0
033-260-015-000		002-001	Vacant	Jayfield Kendall	340 Kimball Rd	\$4,064	\$0

**Data Source:** Tehama County Assessor 2015/16 And 2016/17 Secured Tax Rolls  
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# THE CITY OF RED BLUFF

## 2016/17 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
035-010-001-000	033-260-036-000	002-001	Industrial	Mayfield Kendall	340 Kimball Rd	\$0	\$74,112
035-010-010-000		002-001	Miscellaneous	Southern Pacific Trans Company; Union Pacific	2500 Diamond Ave	\$0	\$0
041-102-014-000		002-001	Miscellaneous	Johnson Teresa; And Johnson Ray	30 Colony Rd	\$0	\$0
041-102-024-000		002-003	Residential	Johnson Teresa; And Johnson Ray	20 Colony Rd	\$70,594	\$0
041-102-026-000		002-003	Residential	Johnson Teresa And Johnson Ray	20 Colony Rd	\$0	\$97,674
041-122-014-000		002-003	Miscellaneous	Well Site		\$0	\$0
	860-000-092-000	002-001		City Of Red Bluff	1828 Airport Blvd	\$0	\$0
	860-000-093-000	002-001		Vacant City Of Red Bluff	1790 Airport Rd	\$0	\$0
71 Dropped Parcels				Totals:		\$3,637,172	\$2,927,055
16 Added Parcels							



**THE CITY OF RED BLUFF**  
**2016/17 SECURED LENDER OWNED LISTING**

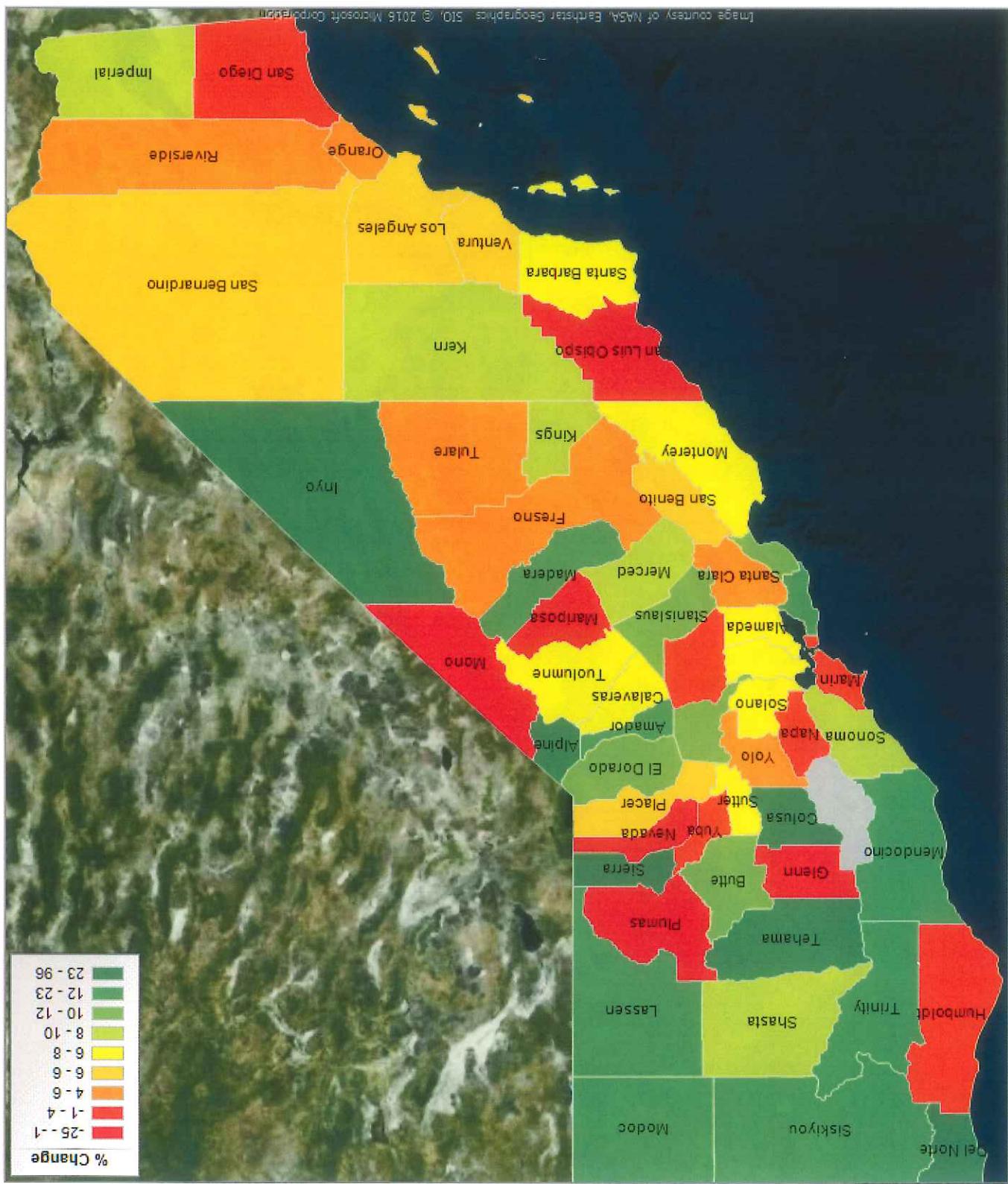
Residential Parcels In Owner Name Order

Parcel	TRA	Owner	Situs Address	Use Code Descr.	Taxable Value	\$ Change	% Change	% Sale	Last Valid Sale Date	Last Valid Sale Price
037-400-018-000	002-015	Deutsche Bank 2004-Ar11 Trust	830 Terrace Dr	Single Family Dwelling + Prc	\$273,778	\$0	0.0%	9/16/04	\$389,000	
031-112-010-000	002-001	Federal Home Loan Mortgage Corporation	1440 El Cerrito Dr	Single Family Dwelling + Prc	\$67,447	\$0	0.0%	6/28/02	\$95,000	
031-112-001-000	002-001	Federal National Mortgage Assoc	340 Frankie St	Single Family Dwelling + Prc	\$56,815	\$852	1.5%	9/14/00	\$94,500	
031-173-021-000	002-001	Federal National Mortgage Association	710 Thistle St	Single Family Dwelling + Prc	\$156,000	\$47,325	43.5%			
031-260-028-000	002-001	Federal National Mortgage Association Fina	1299 Deborah Dr	Single Family Dwelling + Prc	\$79,950	\$1,200	1.5%	5/1/02	\$119,000	
033-202-009-000	002-001	Federal National Mortgage Association Fina	625 Walton Dr	Single Family Dwelling + Prc	\$138,525	\$0	0.0%			
035-480-021-000	002-001	Federal National Mortgage Association Fina	655 Spyglass Dr	Single Family Dwelling + Prc	\$117,006	\$0	0.0%	6/24/05	\$190,000	
029-022-003-000	002-001	Hsbc Bank Usa	116 Beverley Ave	Single Family Dwelling + Prc	\$130,000	\$9,915	8.3%	10/27/04	\$182,000	
031-031-002-000	002-001	Reo Capital Fund 4 LLC	1420 Robinson Dr	Single Family Dwelling + Prc	\$182,745	\$2,745	1.5%	1/23/15	\$143,855	
031-240-004-000	002-001	Us Bank Na Series 2005-Ar1 Trust	1040 Aloha St	Single Family Dwelling + Prc	\$89,148	\$0	0.0%	1/7/03	\$96,000	
<b>10 Records</b>					<b>1,291,414</b>	<b>62,037</b>	<b>5.0%</b>		<b>1,309,355</b>	

This report is a computer generated listing using common words for banks, mortgage, lending, and savings and loan companies. Some proper names may therefore be included that are not lending institutions and some lending institutions may not be included. This listing includes sales transactions through 08/31/2016 and may be subject to changes as REO properties are acquired or sold from lending institutions.

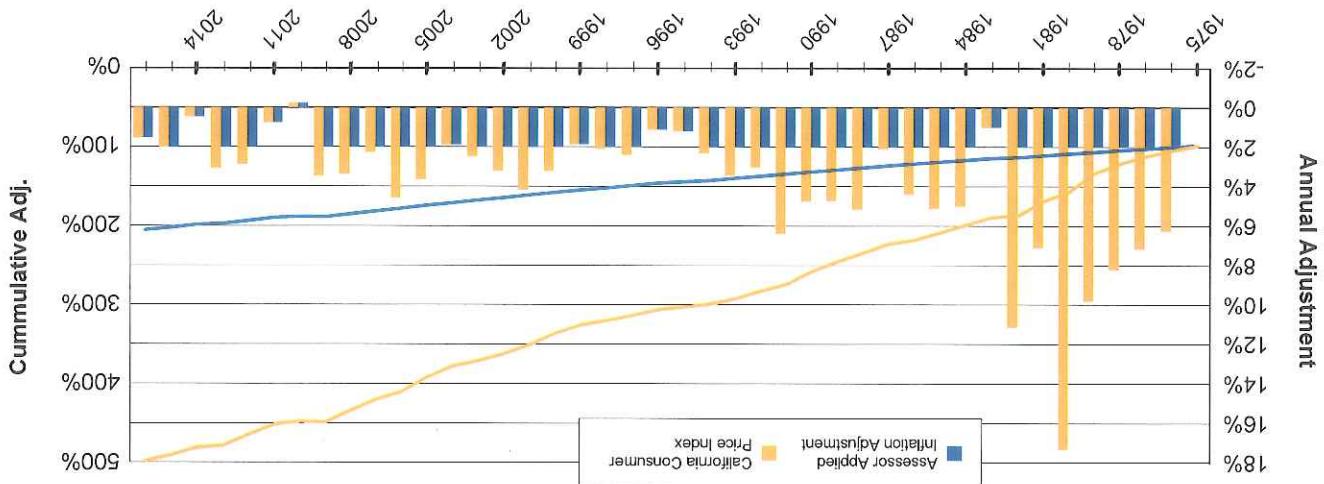
*Data Source: Tehama County Assessor 2016/17 Secured Tax Roll*

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Median SFR Sales Price Increase June 2015 - June 2016

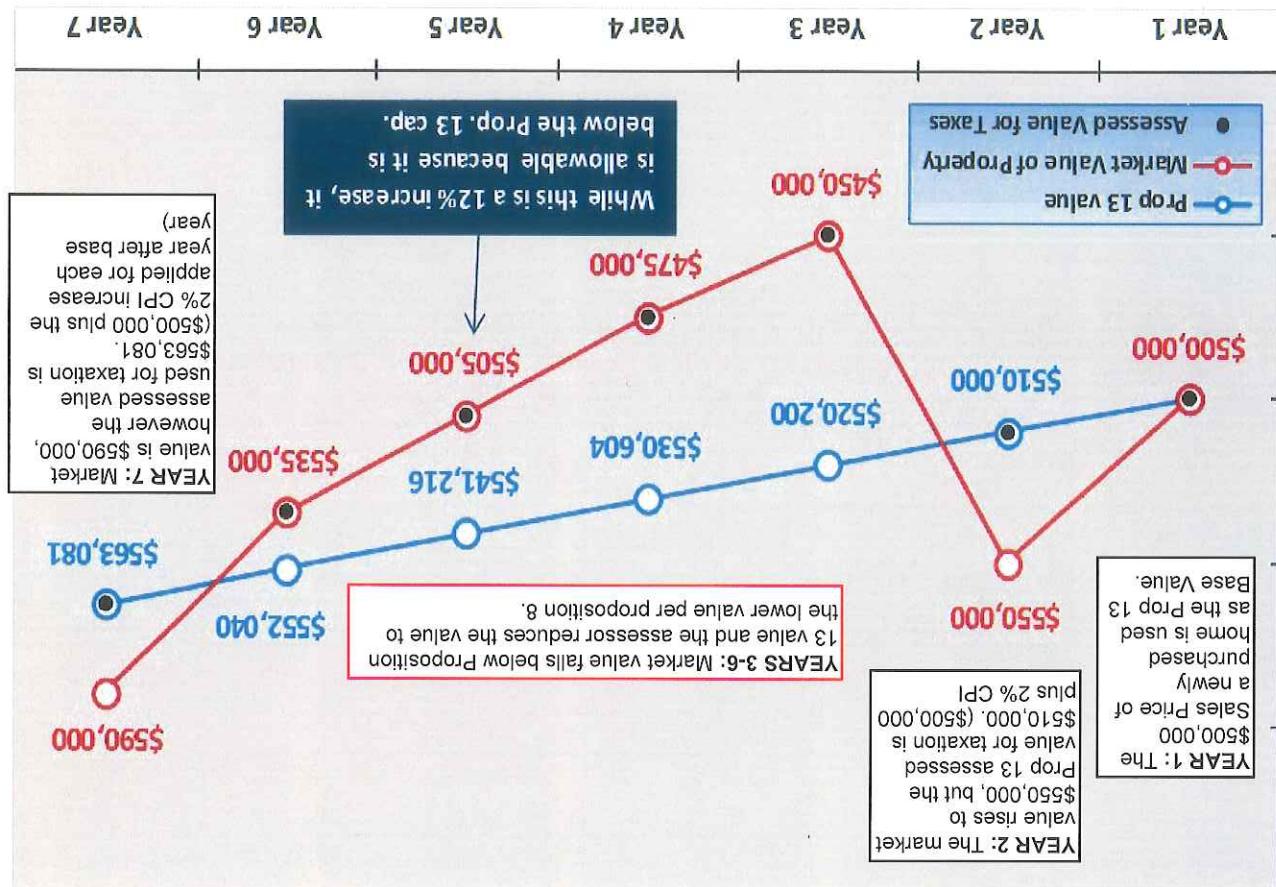
MEDIAN SFR SALES PRICE INCREASE



Roll Year	Assessor Applied	Prop 13	Statewide	Annual CPI	Actual CPI	Cumulative	Prop 13 Taxes on	Property Taxes W/O	Total	\$63,005	\$128,523
	Adjustments	Adjustments	Prop 13	Prop 13*	Prop 13*	Prop 13*	Prop 13	Prop 13	Totals		
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$100,000 (CPI Cap)	\$100,000 (CPI Cap)	\$100,000 (Actual CPI)	\$1,000		
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,040	\$1,040	\$1,063	\$1,139		
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,104	\$1,104	\$1,126	\$1,170		
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,104	\$1,104	\$1,149	\$1,189		
1979-80	2.000%	110.41%	17.320%	135.35%	\$1,082	\$1,149	\$1,149	\$1,189	\$1,191		
1980-81	2.000%	108.24%	9.830%	123.24%	\$1,061	\$1,104	\$1,104	\$1,149	\$1,188		
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,126	\$1,126	\$1,126	\$1,154		
1982-83	2.000%	114.87%	7.130%	170.12%	\$1,126	\$1,126	\$1,126	\$1,126	\$1,170		
1983-84	2.000%	116.02%	111.40%	189.07%	\$1,096	\$1,096	\$1,096	\$1,096	\$1,149		
1984-85	1.000%	116.02%	111.40%	189.07%	\$1,096	\$1,096	\$1,096	\$1,096	\$1,160		
1985-86	2.000%	120.70%	5.100%	200.51%	\$1,183	\$1,183	\$1,183	\$1,183	\$2,362		
1986-87	2.000%	123.12%	4.400%	210.74%	\$1,207	\$1,207	\$1,207	\$1,207	\$2,200		
1987-88	2.000%	123.12%	4.400%	220.01%	\$1,231	\$1,231	\$1,231	\$1,231	\$2,46		
1988-89	2.000%	125.58%	2.095%	224.62%	\$1,256	\$1,256	\$1,256	\$1,256	\$2,200		
1989-90	2.000%	128.09%	5.160%	236.21%	\$1,281	\$1,281	\$1,281	\$1,281	\$2,362		
1990-91	2.000%	130.65%	4.730%	247.38%	\$1,307	\$1,307	\$1,307	\$1,307	\$2,474		
1991-92	2.000%	133.27%	4.758%	259.15%	\$1,333	\$1,333	\$1,333	\$1,333	\$2,592		
1992-93	2.000%	135.93%	6.400%	275.74%	\$1,359	\$1,359	\$1,359	\$1,359	\$2,757		
1993-94	2.000%	138.65%	3.040%	284.12%	\$1,387	\$1,387	\$1,387	\$1,387	\$2,841		
1994-95	2.000%	141.42%	3.440%	293.89%	\$1,414	\$1,414	\$1,414	\$1,414	\$2,939		
1995-96	2.000%	144.25%	2.310%	300.68%	\$1,443	\$1,443	\$1,443	\$1,443	\$3,007		
1996-97	1.190%	145.97%	1.194%	304.27%	\$1,460	\$1,460	\$1,460	\$1,460	\$3,043		
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$1,505	\$1,505	\$1,505	\$3,150		
1998-99	1.853%	156.40%	1.081%	321.60%	\$1,536	\$1,536	\$1,536	\$1,536	\$3,216		
1999-00	1.853%	156.40%	1.115%	327.56%	\$1,564	\$1,564	\$1,564	\$1,564	\$3,276		
2000-01	1.853%	156.40%	1.050%	327.56%	\$1,594	\$1,594	\$1,594	\$1,594	\$3,327		
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$1,627	\$1,627	\$1,627	\$3,522		
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$1,660	\$1,660	\$1,660	\$3,635		
2003-04	2.000%	169.29%	2.459%	372.46%	\$1,693	\$1,693	\$1,693	\$1,693	\$3,725		
2004-05	1.867%	200.00%	1.01%	379.41%	\$1,725	\$1,725	\$1,725	\$1,725	\$3,794		
2005-06	2.000%	175.90%	1.06%	379.41%	\$1,759	\$1,759	\$1,759	\$1,759	\$3,759		
2006-07	2.000%	177.45%	3.215%	393.31%	\$1,794	\$1,794	\$1,794	\$1,794	\$3,933		
2007-08	2.000%	179.42%	4.596%	411.39%	\$1,794	\$1,794	\$1,794	\$1,794	\$4,114		
2008-09	2.000%	183.01%	2.269%	420.73%	\$1,830	\$1,830	\$1,830	\$1,830	\$4,207		
2009-10	2.000%	186.77%	3.380%	434.95%	\$1,867	\$1,867	\$1,867	\$1,867	\$4,349		
2010-11	2.000%	190.40%	0.237%	450.07%	\$1,904	\$1,904	\$1,904	\$1,904	\$4,501		
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$1,914	\$1,914	\$1,914	\$4,524		
2012-13	0.753%	195.21%	2.889%	465.45%	\$1,952	\$1,952	\$1,952	\$1,952	\$4,655		
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$1,991	\$1,991	\$1,991	\$4,798		
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,040	\$2,040	\$2,040	\$2,040	\$4,820		
2015-16	1.998%	200.01%	1.998%	491.60%	\$2,040	\$2,040	\$2,040	\$2,040	\$4,916		
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$2,071	\$2,071	\$2,071	\$4,991		

## POSITION 13 INFLATION ADJUSTMENTS





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 reassessed 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 more than 2% a year as the property values rise during a real estate recovery. The lower value to the market price to the new purchase is \$550,000, but the value for taxation is \$510,000. (\$500,000 plus 2% CPI).

## Recapturing Proposition 8 Reductions

By using the information from the Agency Reconciliation Report, the Base Year Value Report, the County file detailing the breakdown of the 1% General Tax Levy and voter approved debt, the lien date roll is extended, and property tax revenue projections are provided for budgeting purposes.

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.

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.

#### Tax Dollar Breakdown (Color)

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.

#### City Growth Comparison

A review of the top 40 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.

#### Secured Value Change History Listing

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

#### Secured Value Change Listing

Displays by value type (land, improvement, 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 Graph

## DESCRIPTION OF PROPERTY TAX REPORTS

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

#### Sales-Average/Median Price History

Detailed report of sales transactions assembled for Sales-Transfer of Ownership summary  
above.

#### Sales Listing

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 assessors 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-Transfer of Ownership

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

#### Secured Parcel Listing

The parcels owned by utility companies, which are not used in the production of the utility, are taxed at the normal rate and are listed on this report.

#### SBE Listing

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.

#### Top Secured Property Owner/Taxpayer Summary

This report graphically displays the historical growth by property category and the breakdown of assessed value by major property categories.

#### Category History Graph

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, Prop 13, or special geographic assembly requested by the city.

#### Category Summary

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

#### Non-Residential New Construction

The HdL Coren & Cone  
1340 Valley Vista Drive, Suite 200  
Diamond Bar, California 91765  
Phone: 909.861.4335  
FAX: 909.861.7726  
E-Mail: [info@hdlcpropertytax.com](mailto:info@hdlcpropertytax.com)  
[www.hdlicpropertytax.com](http://www.hdlicpropertytax.com)

This worksheet assists in developing a projection of general fund revenues. The upper portion of the report includes trending information with regards to annual CPI adjustments, value changes as a result of parcel transfers, the impact of successful appeals (in counties where this data is available) and other value increases/decreases over a six-year period. The lower portion of the table allows for staff input and tax calculation.

#### General Fund Spreadsheet

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

#### Tax Increment 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 year's 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.

#### City or Agency Pending Appeals Impact:

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 Top 25 Owner Appeals History

Appeals Impact Project (L.A., Orange, Riverside, San Bernardino, San Diego, Solano, Alameda)