

2017-2018 PROPERTY DATA
THE CITY OF RED BLUFF
PRELIMINARY PROPERTY TAX REPORTS



Revenue Management for Local Government



THE CITY OF RED BLUFF

2017/18 PROPERTY TAX

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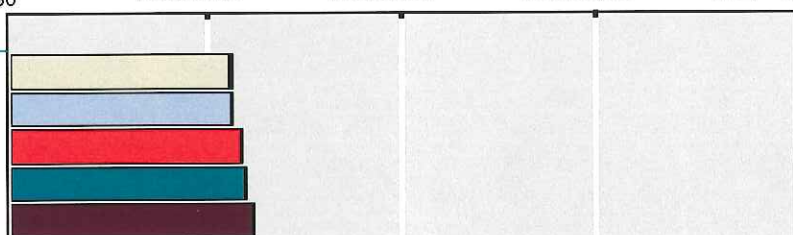
THE CITY OF RED BLUFF

2013/14 TO 2017/18 ASSESSED VALUES



Land

\$204,933,289
\$205,474,764
\$214,639,721
\$218,158,558
\$225,545,832



Percent Change

City	County
0.3%	1.1%
4.5%	6.1%
1.6%	3.3%
3.4%	4.5%

Improvements

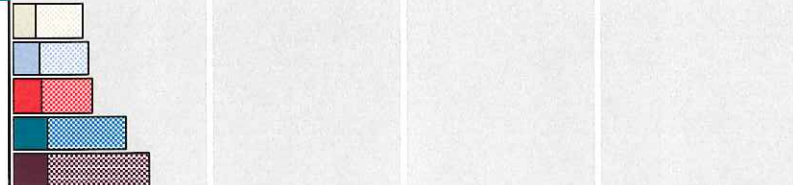
\$581,054,374
\$588,846,558
\$619,157,665
\$660,776,557
\$687,041,590



1.3%	1.9%
5.1%	6.4%
6.7%	2.4%
4.0%	5.0%

Personal Property

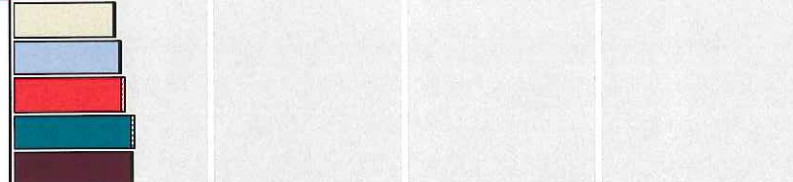
\$65,746,658
\$69,832,483
\$73,821,301
\$104,606,287
\$125,750,519



6.2%	1.9%
5.7%	9.9%
41.7%	37.2%
20.2%	6.8%

Exemptions

\$95,167,070
\$99,336,067
\$103,179,585
\$112,558,444
\$111,040,874

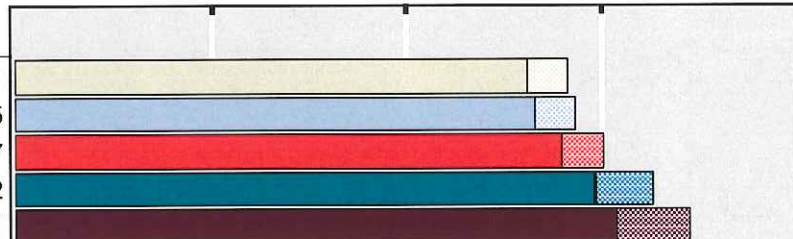


4.4%	4.8%
3.9%	4.6%
9.1%	9.0%
-1.3%	-0.9%

\$300,000,000 \$600,000,000 \$900,000,000 \$1,200,000,000

Gross Assessed

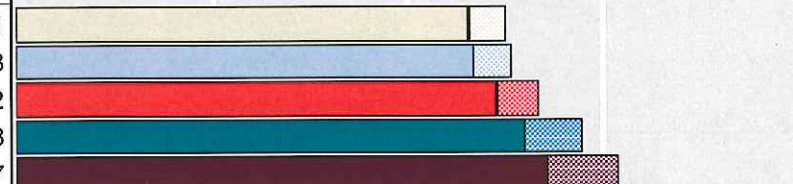
\$851,734,321
\$864,153,805
\$907,618,687
\$983,541,402
\$1,038,337,941



1.5%	1.7%
5.0%	6.5%
8.4%	4.5%
5.6%	5.0%

Net Taxable Value

\$756,567,251
\$764,817,738
\$804,439,102
\$870,982,958
\$927,297,067



1.1%	1.6%
5.2%	6.5%
8.3%	4.4%
6.5%	5.2%

THE CITY OF RED BLUFF

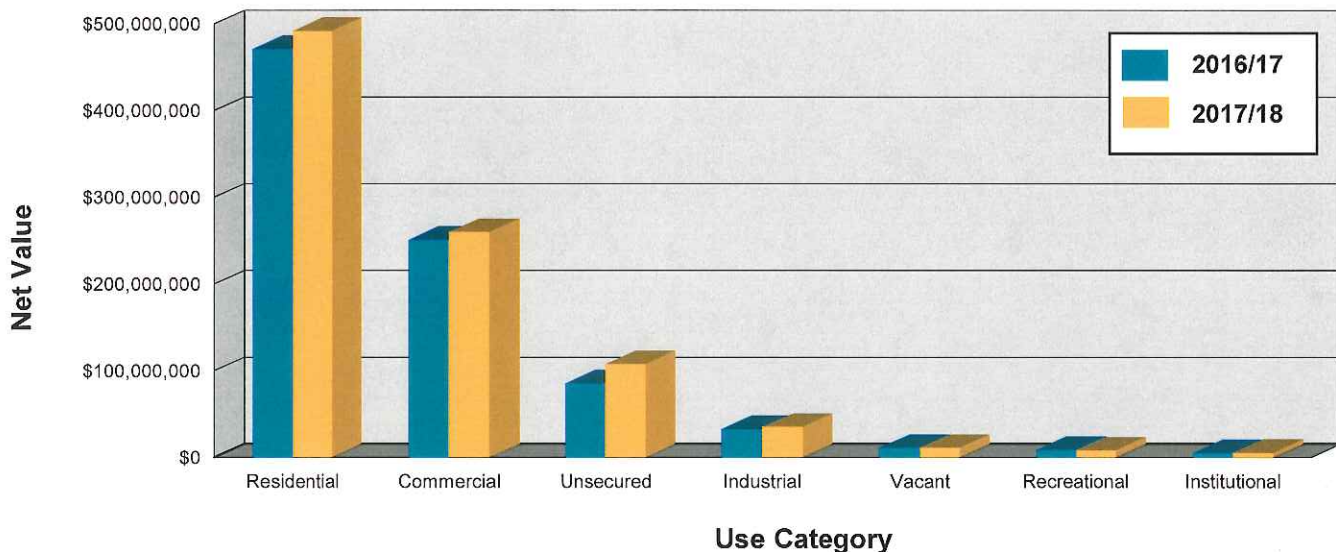
2017/18 GROWTH BY USE CATEGORY

2016/17 to 2017/18 Value Growth by Use Category

Category	2016/17 Net Taxable Value		2017/18 Net Taxable Value		\$ Change	% Change
Residential	4,001	\$470,843,087	4,000	\$491,740,930 (53.0%)	\$20,897,843	4.4%
Commercial	525	\$250,687,235	526	\$259,917,895 (28.0%)	\$9,230,660	3.7%
Unsecured	[1,011]	\$85,230,689	[976]	\$107,648,456 (11.6%)	\$22,417,767	26.3%
Industrial	78	\$32,424,487	79	\$35,161,316 (3.8%)	\$2,736,829	8.4%
Vacant	301	\$10,896,341	300	\$11,243,604 (1.2%)	\$347,263	3.2%
Recreational	13	\$8,509,162	12	\$8,489,874 (0.9%)	-\$19,288	-0.2%
Institutional	44	\$4,856,231	45	\$5,541,659 (0.6%)	\$685,428	14.1%
Cross Reference	[184]	\$4,694,146	[183]	\$4,729,296 (0.5%)	\$35,150	0.7%
SBE Nonunitary	[11]	\$1,318,125	[9]	\$1,311,830 (0.1%)	-\$6,295	-0.5%
Govt. Owned	4	\$690,647	4	\$715,409 (0.1%)	\$24,762	3.6%
Miscellaneous	20	\$642,246	20	\$602,427 (0.1%)	-\$39,819	-6.2%
Dry Farm	4	\$190,562	4	\$194,371 (0.0%)	\$3,809	2.0%
Exempt	275	\$0	275	\$0 (0.0%)	\$0	0.0%
TOTALS	5,265	\$870,982,958	5,265	\$927,297,067 (100.0%)	\$56,314,109	6.5%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category

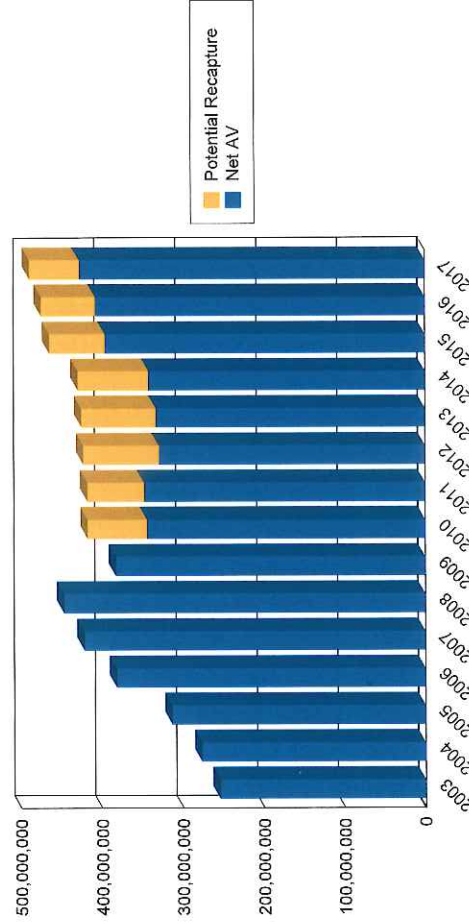


PROP 8 POTENTIAL RECAPTURE HISTORY

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	1,245	156,706,734	227,992,400	71,285,666	32.6%	21	524,872	27	644,185
2011	1,174	151,554,477	222,089,770	70,535,293	30.7%	1	1,228	3	82,824
2012	1,269	136,166,779	229,835,645	93,668,866	33.3%	12	188,480	14	261,980
2013	1,203	128,541,044	220,394,807	91,853,763	31.6%	7	100,409	11	152,184
2014	1,137	120,503,401	207,759,664	87,256,263	29.9%	22	527,804	1,061	17,171,187
2015	1,047	128,678,825	197,068,608	68,389,783	27.8%	17	270,050	20	381,056
2016	977	120,000,407	186,462,468	66,462,061	25.9%	8	140,393	881	5,509,561
2017	931	119,718,644	181,133,660	61,415,016	24.7%				

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 2017-18 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.



TEHAMA COUNTY CITY GROWTH COMPARISON

2016/17 To 2017/18 Net Taxable Assessed Value Change

City	2017/18 Net Value	Value Change	% Change
Red Bluff	927,297,067	56,314,109	6.466%
Tehama	21,372,543	667,965	3.226%
Corning	402,459,290	11,825,453	3.027%

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	\$27,471,523	+\$6,791,967	+33%
035-070-076-000	Commercial	10815 Gold Center Lic	2455 Sr Mary Columba Dr	\$3,300,000	+\$2,760,982	+512%
035-022-016-000	Industrial	Kennedy Daniel R	395 Kimball Rd	\$2,940,706	+\$917,785	+45%
041-360-023-000	Commercial	Daan Hotel Inc	20 Williams Ave	\$2,352,360	+\$839,063	+55%
033-140-028-000	Commercial	Tanklage Family Partnership	455 S Main St	\$2,881,500	+\$786,987	+38%
027-231-020-000	Commercial	Red Bluff Hotel Lic	2810 N Main St	\$7,688,970	+\$496,720	+7%
035-500-013-000	Industrial	Gunsauls Brothers	2000 Trainor St	\$640,000	+\$377,500	+144%
041-101-014-000	Commercial	Singh Narinder Pal Et Al	445 Antelope Blvd	\$793,500	+\$352,453	+80%
031-033-007-000	Institutional	Memorial Chapel	530 Main St	\$334,553	+\$334,553	+9,999%
033-041-013-000	Commercial	20 20 Investments Lic	285 Sale Ln	\$425,447	+\$326,969	+332%
041-200-044-000	Commercial	International Union Of Operating Engineers	1465 Carl Ct	\$659,760	+\$306,860	+87%
031-310-018-000	Residential	Chrasta Loretta I	641 Johnson St	\$285,000	+\$277,258	+3,581%
029-393-003-000	Residential	Huhn Robert K And Molly K	1485 Leonard Ln	\$264,711	+\$244,406	+1,204%
031-310-055-000	Residential	Duggins Roger L Et Al		\$284,000	+\$233,600	+463%
031-310-054-000	Residential	Avery Paul Et Al		\$279,000	+\$228,600	+454%
027-320-030-000	Residential	McGrew Robert P Iv	220 Sparrow Ct	\$236,500	+\$207,058	+703%
041-430-005-000	Residential	Durango Rv Resorts Red Bluff	100 Lake Ave	\$3,677,269	+\$201,708	+6%
041-430-012-000	Commercial	Belle Mill Retail Partners Lic	82 Belle Mill Rd	\$9,996,000	+\$196,000	+2%
031-094-001-000	Residential	Briney Sarah	540 El Cerrito Dr	\$163,200	+\$163,200	+9,999%
029-044-004-000	Residential	Perreira Andrew Et Al	222 Treasure Dr	\$239,500	+\$157,274	+191%
033-151-030-000	Residential	Nielsen Marilyn Et Al	340 Brearcliffe Dr	\$230,000	+\$155,429	+208%
029-421-013-000	Recreational	Shandley Mitchell	342 Oak St	\$229,500	+\$140,084	+157%
027-310-034-000	Commercial	Kumar Pawan And Kumar Priti	520 Adobe Rd	\$9,263,359	+\$139,651	+2%
031-020-031-000	Residential	St Martin Carmella	1575 Robinson Dr	\$210,000	+\$132,077	+169%
029-332-015-000	Residential	Rabey Rick Hyle Et Al	1440 Garyana Dr	\$182,580	+\$127,904	+234%
029-183-009-000	Residential	Houston Kendra	1434 Lincoln St	\$151,980	+\$123,897	+441%
029-177-005-000	Residential	Bustillos Diane E	1521 Johnson St	\$150,000	+\$120,711	+412%
041-220-032-000	Commercial	Dudley Brother'S Investments Lic	60 Hoy Rd	\$134,728	+\$120,288	+833%
029-226-001-000	Residential	Smith Kenny R Et Al	1255 Johnson St	\$221,000	+\$119,405	+118%
027-400-001-000	Residential	Glenn James M Et Al	2815 Monroe Ave	\$324,000	+\$117,000	+57%
033-180-064-000	Commercial	Raleys	725 S Main St	\$5,902,663	+\$115,738	+2%
035-070-072-000	Commercial	Tehama Medical Arts Lic	2450 Sr Mary Columba Dr	\$5,825,597	+\$114,226	+2%
027-320-020-000	Residential	Degrace George Family Trust	235 Sparrow Ct	\$47,903	-\$122,329	-72%
029-362-009-000	Commercial	Eureka Way Lic	925 Walnut St	\$163,200	-\$139,466	-46%
035-490-031-000	Industrial	Van Dyke Bruce Dale Et Al	1455 Vista Way	\$153,000	-\$199,088	-57%
027-231-003-000	Industrial	Home Depot Usa Inc Property Tax Departm	2650 Main St	\$7,883,990	-\$200,660	-2%
035-500-018-000	Industrial	Tang Sparrow Et Al	1009 Anderson St	\$184,640	-\$227,860	-55%
041-360-018-000	Commercial	Singh Hotel Group Lic	90 Sale Ln	\$4,353,500	-\$398,637	-8%
033-041-010-000	Commercial	Singh Kanwar Jeet	15 Antelope Blvd	\$743,993	-\$671,549	-47%
033-180-087-000	Commercial	Ecp Tpb2 Lic	1025 S Main St	\$3,400,000	-\$3,983,693	-54%

Data Source: Tehama County Assessor 2016/17 And 2017/18 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 10/31/2017 By MV

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		
033-180-087-000 1025 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Walmart Realty Company; Sam Walton Devel	2,786,934	3,905,342	577,889	0	7,270,165	0		
2016	Ecp Of Tpb2 Lic	2,829,434	3,964,539	589,720	0	7,383,693	0	3,400,000	
2017	Ecp Tpb2 Lic	1,000,000	2,400,000	0	0	3,400,000	0		
035-070-076-000 2455 Sr Mary Columba Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	City-Core-Red Bluff Lic	49,345	436,447	0	0	485,792	0		
2009	City-Core-Red Bluff Lic	50,331	445,175	0	0	495,506	0		
2010	City-Core-Red Bluff Lic	50,211	444,119	0	0	494,330	0		
2011	City-Core-Red Bluff Lic	50,589	447,463	0	0	498,052	0		
2012	City-Core-Red Bluff Lic	51,600	456,412	0	0	508,012	0		
2013	City-Core-Red Bluff Lic	52,632	465,540	0	0	518,172	0		
2014	City-Core-Red Bluff Lic	52,870	467,653	0	0	520,523	0		
2015	City-Core-Red Bluff Lic	53,926	476,996	0	0	530,922	0		
2016	10815 Gold Center Lic	54,748	484,270	0	0	539,018	0	3,300,000 F	
2017	10815 Gold Center Lic	1,700,000	1,600,000	0	0	3,300,000	0		
035-022-016-000 395 Kimball Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Leong Bernard K S Trustee; Leong Family Tru	275,547	1,666,962	6,646	0	1,949,155	0		
2009	Leong Bernard K S Trustee; Leong Family Tru	281,057	1,700,301	4,877	0	1,986,235	0		
2010	Klinke Diane G; Leong Patrick Trust	280,390	1,696,271	3,753	0	1,980,414	0		
2011	Klinke Diane G Etal Trust; Leong Family Trust	250,000	1,112,000	2,432	0	1,364,432	0		
2012	Klinke Diane G Etal Trust; Leong Family Trust	255,000	1,134,240	3,426	0	1,392,666	0		
2013	Kennedy Daniel R Etal	260,100	1,156,924	2,214	0	1,419,238	0	1,950,000 F	
2014	Kennedy Daniel R	440,000	1,510,000	5,500	0	1,955,500	0		
2015	Kennedy Daniel R	448,791	1,540,169	3,537	0	1,992,497	0		
2016	Kennedy Daniel R	455,635	1,563,656	3,630	0	2,022,921	0		
2017	Kennedy Daniel R	464,747	2,472,069	3,890	0	2,940,706	0		
041-360-023-000 20 Williams Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Motel 6 Operating L P; Tax Dept 219	309,515	1,757,990	68,764	0	2,136,269	0		
2009	Motel 6 Operating L P; Tax Department 219	315,705	1,793,149	74,246	0	2,183,100	0		
2010	Motel 6 Operating L P; Tax Department 219	314,956	1,788,899	69,102	0	2,172,957	0		
2011	Kumar Hospitality Inc	150,000	1,289,336	60,664	0	1,500,000	0	1,449,000 F	
2012	Kumar Hospitality Inc; Kumar Roger	150,000	1,213,000	67,100	0	1,430,100	0		
2013	Kumar Hospitality Inc; Kumar Roger	153,000	1,237,260	67,100	0	1,457,360	0		

041-360-023-000 20 Williams Ave (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Kumar Hospitality Inc; Kumar Roger	153,695	1,242,877	67,100	0	1,463,672	0		
2015	Kumar Hospitality Inc; Kumar Roger	156,765	1,267,706	67,100	0	1,491,571	0		
2016	Daan Hotel Inc	159,156	1,287,041	67,100	0	1,513,297	0	2,400,000 F	
2017	Daan Hotel Inc	300,500	1,973,000	78,860	0	2,352,360	0		
033-140-028-000 455 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2013	Bop Rb3937 Lic; Longs Drug Stores Lessee	500,000	757,000	0	0	1,257,000	0		
2014	Bop Rb3937 Lic; Longs Drug Stores Lessee	502,270	1,520,371	0	0	2,022,641	0		
2015	Tanklage Family Partnership	512,305	1,550,748	0	0	2,063,053	0		
2016	Tanklage Family Partnership	520,117	1,574,396	0	0	2,094,513	0	2,825,000 F	
2017	Tanklage Family Partnership	612,000	2,269,500	0	0	2,881,500	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
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		
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	600,000 F	
2016	Singh Kanwar Jeet	203,050	1,181,502	30,990	0	1,415,542	0		
2017	Singh Kanwar Jeet	207,111	508,472	28,410	0	743,993	0		
027-231-020-000 2810 N Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Red Bluff Hotel Lic	612,500	0	0	0	612,500	0		
2012	Red Bluff Hotel Lic	612,500	0	0	0	612,500	0		
2013	Red Bluff Hotel Lic	612,500	6,067,256	456,850	0	7,136,606	0		
2014	Red Bluff Hotel Lic	627,454	6,074,973	407,974	0	7,110,401	0		
2015	Red Bluff Hotel Lic	625,000	5,268,748	353,612	0	6,247,360	0		
2016	Red Bluff Hotel Lic	625,000	6,268,000	299,250	0	7,192,250	0		
2017	Red Bluff Hotel Lic	1,121,376	6,332,484	235,110	0	7,688,970	0		
041-360-018-000 90 Safe Ln									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Singh Hotel Group Lic; Comfort Inn	440,401	3,703,615	100,000	0	4,244,016	0		
2009	Singh Hotel Group Lic; Comfort Inn	276,000	3,149,000	100,500	0	3,525,500	0		
2010	Singh Hotel Group Lic; Comfort Inn	276,000	3,600,200	100,500	0	3,976,700	0		
2011	Singh Hotel Group Lic; Comfort Inn	276,000	3,789,000	100,500	0	4,165,500	0		
2012	Singh Hotel Group Lic; Comfort Inn	250,000	2,553,000	100,500	0	2,903,500	0		
2013	Singh Hotel Group Lic; Comfort Inn	275,000	2,713,400	100,500	0	3,088,900	0		

Data Source: Tehama County Assessor 2017/18 Secured Tax Rolls

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THE CITY OF RED BLUFF

2017/18 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	
2014	Singh Hotel Group Lic; Comfort Inn	250,000	2,446,500	100,500	0	2,797,000	0			
2015	Singh Hotel Group Lic; Comfort Inn	250,000	2,971,000	100,500	0	3,321,500	0			
2016	Singh Hotel Group Lic	488,862	4,109,475	154,000	0	4,752,137	0			
2017	Singh Hotel Group Lic	310,000	3,889,500	154,000	0	4,353,500	0			
035-500-013-000 2000 Trainor St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2008	Shasta Enterprises	108,242	279,594	0	0	387,836	0			
2009	Shasta Enterprises	110,406	285,185	0	0	395,591	0			
2010	Shasta Enterprises	100,000	162,500	0	0	262,500	0			
2011	Shasta Enterprises	100,000	162,500	0	0	262,500	0			
2012	Shasta Enterprises	100,000	162,500	0	0	262,500	0			
2013	Shasta Enterprises	100,000	162,500	0	0	262,500	0			
2014	Shasta Enterprises	100,000	162,500	0	0	262,500	0			
2015	Shasta Enterprises	100,000	162,500	0	0	262,500	0			
2016	Gunsauls Brothers	100,000	162,500	0	0	262,500	0	640,000 F		
2017	Gunsauls Brothers	100,000	540,000	0	0	640,000	0			
041-101-014-000 445 Antelope Blvd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2008	Sangha Manjinder Singh; And Sangha Sande	127,500	423,900	5,945	0	557,345	0			
2009	Sangha Sandeep K	130,050	427,110	6,092	0	563,252	0			
2010	Sangha Sandeep K	129,741	435,581	6,353	0	571,675	0			
2011	Sangha Sandeep K	130,717	414,480	5,270	0	550,467	0			
2012	Sangha Sandeep K	63,000	386,500	4,954	0	454,454	0			
2013	Sangha Sandeep K	64,260	383,370	4,448	0	452,078	0			
2014	Sangha Sandeep K	64,551	391,100	4,544	0	460,195	0			
2015	Singh Narinder P; Kaur Manjeet	65,840	383,954	3,848	0	453,642	0			
2016	Singh Narinder P; Kaur Manjeet	66,844	371,083	3,120	0	441,047	0	600,000 F		
2017	Singh Narinder Pal Et Al	247,248	534,182	12,070	0	793,500	0			
031-033-007-000 (No Situs)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2008	Memorial Chapel; Blocker Gary A	8,941	286,667	0	295,608	0	0			
2009	Memorial Chapel	9,119	292,400	0	301,519	0	0			
2010	Memorial Chapel	9,097	291,707	0	300,804	0	0			
2011	Memorial Chapel	9,165	293,903	0	303,068	0	0			
2012	Memorial Chapel	9,348	299,781	0	309,129	0	0			
2013	Memorial Chapel	9,534	305,776	0	315,310	0	0			
2014	Memorial Chapel	9,577	307,164	0	316,741	0	0			
2015	Memorial Chapel	9,768	313,301	0	323,069	0	0			
2016	Memorial Chapel	9,916	318,078	0	327,994	0	0			
2017	Memorial Chapel	10,114	324,439	0	0	334,553	0			



THE CITY OF RED BLUFF

2017/18 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-041-013-000 530 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Winning C W Etal Trs; Winning Family Trust	63,460	63,954	0	0	127,414	0		
2009	Winning C W Etal Trust; Winning Family Trust	64,729	65,233	0	0	129,962	0		
2010	Winning C W Etal Trust; Winning Family Trust	64,575	65,078	0	0	129,653	0		
2011	Winning C W Etal Trust; Winning Family Trust	65,061	65,568	0	0	130,629	0		
2012	Winning C W Etal Trust; Winning Family Trust	66,362	66,879	0	0	133,241	0		
2013	Winning C W Etal Trust; Winning Family Trust	67,689	68,216	0	0	135,905	0		
2014	20 20 Investments Llc	67,996	68,525	0	0	136,521	0	300,000 F	
2015	20 20 Investments Llc	50,000	47,000	0	0	97,000	0		
2016	20 20 Investments Llc	50,762	47,716	0	0	98,478	0		
2017	20 20 Investments Llc	51,777	373,670	0	0	425,447	0		
041-200-044-000 285 Sale Ln									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2017	International Union Of; Operating Engineers #;	92,310	500,940	66,510	0	659,760	0		
031-310-018-000 1465 Carl Ct									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	Stenberg Enterprises Inc	7,477	0	0	0	7,477	0		
2015	Huhn Robert And M Living Trust	7,626	0	0	0	7,626	0		
2016	Chrasta Loretta I	7,742	0	0	0	7,742	0	285,000 F	
2017	Chrasta Loretta I	60,000	225,000	0	0	285,000	5,600		
029-393-003-000 641 Johnson St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Schau Lavonne B Trust	5,466	0	0	0	5,466	0		
2009	Schau Lavonne B Trust	5,575	0	0	0	5,575	0		
2010	Schau Lavonne B Trust	5,561	0	0	0	5,561	0		
2011	Schau Lavonne B Trust	5,602	0	0	0	5,602	0		
2012	Schau Lavonne B Trust	5,714	0	0	0	5,714	0		
2013	Schau Lavonne B Trust	5,828	0	0	0	5,828	0		
2014	Huhn Robert K Trust Etal; Huhn Living Trust 8	5,854	0	0	0	5,854	0	20,500 F	
2015	Huhn Robert K Trust; Huhn Living Trust 8	20,000	0	0	0	20,000	0		

Data Source: Tehama County Assessor 2017/18 Secured Tax Rolls

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THE CITY OF RED BLUFF

2017/18 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

029-393-003-000 641 Johnson St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Huhn Robert K And Molly K	20,305	0	0	0	20,305	0		
2017	Huhn Robert K And Molly K	20,711	244,000	0	0	264,711	0		
031-310-055-000 1485 Leonard Ln									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Stenberg Enterprises Inc	6,980	5,368	0	0	12,348	0		
2009	Stenberg Enterprises Inc	7,119	5,475	0	0	12,594	0		
2010	Stenberg Enterprises Inc	7,102	0	0	0	7,102	0		
2011	Stenberg Enterprises Inc	7,155	0	0	0	7,155	0		
2012	Stenberg Enterprises Inc	7,298	0	0	0	7,298	0		
2013	Stenberg Enterprises Inc	7,443	0	0	0	7,443	0		
2014	Stenberg Enterprises Inc	7,476	0	0	0	7,476	0		
2015	Penrod Dennis L And Debra S	7,625	0	0	0	7,625	0	252,000 F	
2016	Duggins Roger L And Kimberlee A	50,400	0	0	0	50,400	0	284,000 F	
2017	Duggins Roger L Et Al	65,000	219,000	0	0	284,000	7,000		
031-310-054-000 (No Situs)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Stenberg Enterprises Inc	6,980	5,368	0	0	12,348	0		
2009	Stenberg Enterprises Inc	7,119	5,475	0	0	12,594	0		
2010	Stenberg Enterprises Inc	7,102	0	0	0	7,102	0		
2011	Stenberg Enterprises Inc	7,155	0	0	0	7,155	0		
2012	Stenberg Enterprises Inc	7,298	0	0	0	7,298	0		
2013	Stenberg Enterprises Inc	7,443	0	0	0	7,443	0		
2014	Stenberg Enterprises Inc	7,476	0	0	0	7,476	0		
2015	Penrod Dennis L And Debra S	7,625	0	0	0	7,625	0	252,100 F	
2016	Avery Paul And Judy	50,400	0	0	0	50,400	0	279,000 F	
2017	Avery Paul Et Al	65,000	214,000	0	0	279,000	0		
035-500-018-000 1009 Anderson St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Jaharis Thomas G Etal Trs; Underhill David L	116,524	494,190	0	0	610,714	0		
2009	Jaharis Thomas G Etal Trust	118,854	504,073	0	0	622,927	0		
2010	Jaharis Thomas G Etal Trust	100,000	312,500	0	0	412,500	0		
2011	Jaharis Thomas G Etal Trust	100,000	312,500	0	0	412,500	0		
2012	Jaharis Thomas G Etal Trust	100,000	312,500	0	0	412,500	0		
2013	Jaharis Thomas G Etal Trust	100,000	312,500	0	0	412,500	0		
2014	Jaharis Thomas G Etal Trust	100,000	312,500	0	0	412,500	0		
2015	Tang Sparrow And India B	100,000	312,500	0	0	412,500	0		
2016	Jaharis Thomas G Trust Et Al	100,000	312,500	0	0	412,500	0	200,000 F	
2017	Tang Sparrow Et Al	32,640	102,000	50,000	0	184,640	0		
027-320-030-000 220 Sparrow Ct									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity



THE CITY OF RED BLUFF

2017/18 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

027-320-030-000 220 Sparrow Ct (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Schlueter Alfred W Trust Etal; Schlueter-Grae	91,800	0	0	0	91,800	0		
2009	Schlueter Alfred W Etal Trust; Schlueter-Grae	65,250	0	0	0	65,250	0		
2010	Schlueter Alfred W Etal Trust; Schlueter-Grae	58,725	0	0	0	58,725	0		
2011	Schlueter Alfred W Etal Trust; Schlueter-Grae	58,725	0	0	0	58,725	0		
2012	Schlueter Alfred W Etal Trust; Schlueter-Grae	49,917	0	0	0	49,917	0		
2013	Schlueter Alfred W Etal Trust; Schlueter-Grae	49,917	0	0	0	49,917	0		
2014	Wise Derek And Christine M	49,917	0	0	0	49,917	0		
2015	Wise Derek And Christine M	57,404	0	0	0	57,404	0	29,000 F	
2016	Mcgrew Robert P Iv	29,442	0	0	0	29,442	0	236,500 F	
2017	Mcgrew Robert P Iv	65,000	171,500	0	0	236,500	7,000		
041-430-005-000 100 Lake Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Durango Rv Resorts Red Bluff	1,250,000	1,020,000	0	0	2,270,000	0		
2009	Durango Rv Resorts Red Bluff	1,275,000	6,720,500	27,830	0	8,023,330	0		
2010	Durango Rv Resorts Red Bluff	1,271,978	6,878,425	116,687	0	8,267,090	0		
2011	Durango Rv Resorts Red Bluff	780,835	3,541,414	112,842	0	4,435,091	0		
2012	Durango Rv Resorts Red Bluff	796,451	3,597,415	104,228	0	4,498,094	0		
2013	Durango Rv Resorts Red Bluff	775,000	2,229,181	95,819	0	3,100,000	0		
2014	Durango Rv Resorts Red Bluff	775,000	2,231,380	96,246	0	3,102,626	0		
2015	Durango Rv Resorts Red Bluff	891,250	2,507,684	91,014	0	3,489,948	0		
2016	Durango Rv Resorts Red Bluff	891,250	2,492,291	92,020	0	3,475,561	0		
2017	Durango Rv Resorts Red Bluff	935,813	2,585,686	155,770	0	3,677,269	0		
027-231-003-000 2650 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	8,381,333	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		
035-490-031-000 1455 Vista Way									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Jaharis Thomas G Etal Trs; Jaharis Family Tr	150,858	166,464	0	0	317,322	0		
2009	Jaharis Thomas G Etal Trust; Jaharis Family	153,875	169,793	0	0	323,668	0		
2010	Jaharis Thomas G Etal Trust; Jaharis Family	153,510	169,390	0	0	322,900	0		
2011	Jaharis Thomas G Etal Trust; Jaharis Family	154,665	170,665	0	0	325,330	0		
2012	Jaharis Thomas G Etal Trust; Jaharis Family	157,758	174,078	0	0	331,836	0		

Data Source: Tehama County Assessor 2017/18 Secured Tax Rolls

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THE CITY OF RED BLUFF

2017/18 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

035-490-031-000 1455 Vista Way (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2013	Jaharis Thomas G Etal Trust; Jaharis Family	160,913	177,559	0	0	338,472	0		
2014	Jaharis Thomas G Etal Trust; Jaharis Family	161,643	178,365	0	0	340,008	0		
2015	Van Dyke Bruce D And Mary K; Mansfield Da	164,872	181,928	0	0	346,800	0		
2016	Jaharis Family Trust Thomas G Et; Jaharis Tri	167,386	184,702	0	0	352,088	0	150,000 F	
2017	Van Dyke Bruce Dale Et Al	51,000	102,000	0	0	153,000	0		
041-430-012-000 82 Belle Mill Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Marshall Belle Mill Llc Etal; Centervest Capita	2,352,985	7,099,200	0	0	9,452,185	0		
2009	Marshall Belle Mill Llc Etal; Centervest Capita	2,400,044	7,241,184	0	0	9,641,228	0		
2010	Marshall Belle Mill Llc Etal; Centervest Capita	1,549,750	4,649,250	0	0	6,199,000	0		
2011	Marshall Belle Mill Llc Etal	1,549,750	4,649,250	0	0	6,199,000	0		
2012	Marshall Belle Mill Llc Etal	1,379,300	4,168,200	0	0	5,547,500	0		
2013	Marshall Belle Mill Llc Etal	1,379,300	4,168,200	0	0	5,547,500	0		
2014	Marshall Belle Mill Llc Etal	1,379,300	4,168,200	0	0	5,547,500	0		
2015	Belle Mill Retail Partners Llc	1,213,800	3,668,000	0	0	4,881,800	0	11,500,000 F	
2016	Belle Mill Retail Partners Llc	650,000	9,150,000	0	0	9,800,000	0		
2017	Belle Mill Retail Partners Llc	663,000	9,333,000	0	0	9,996,000	0		
031-094-001-000 540 El Cerrito Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Alloway Dennis; And Alloway Carol	70,000	155,500	0	111,296	114,204	0		
2009	Alloway Dennis; And Alloway Carol	54,250	120,512	0	114,634	60,128	0		
2010	Alloway Dennis; And Alloway Carol	48,825	108,461	0	115,060	42,226	0		
2011	Alloway Dennis; And Alloway Carol	48,825	108,461	0	116,845	40,441	0		
2012	Alloway Dennis; And Alloway Carol	41,502	92,192	0	119,285	14,409	0		
2013	Alloway Dennis; And Alloway Carol	41,502	92,192	0	122,128	11,566	0		
2014	Alloway Dennis; And Alloway Carol	41,502	92,192	0	133,694	0	0		
2015	Briney Sarah	47,727	106,020	0	153,747	0	0		
2016	Briney Sarah	47,727	106,020	0	153,747	0	0	160,000 F	
2017	Briney Sarah	35,700	127,500	0	0	163,200	7,000		



THE CITY OF RED BLUFF TRANSFER OF OWNERSHIP (2013 - 2017)

<u>Single Family Residential</u>					<u>Multifamily, Commercial, Industrial, Vacant</u>					<u>Totals</u>			
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
GENERAL FUND <i>Valid Sales Price Analysis</i>													
2017 1/1/17-9/30/17	140	\$16,160,580	\$22,305,873	38.0%	28	\$9,322,261	\$14,200,600	52.3%	168	\$25,482,841	\$36,506,473	43.3%	\$11,023,632
2016 1/1/16-12/31/16	174	\$20,598,879	\$27,481,300	33.4%	36	\$9,001,304	\$14,984,600	66.5%	210	\$29,600,183	\$42,485,900	43.5%	\$19,169,55
2015 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%	\$22,387,96
2014 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%	\$12,590,34
2013 1/1/13-12/31/13	135	\$12,906,111	\$15,468,300	19.9%	47	\$5,198,256	\$9,520,600	83.1%	182	\$18,104,367	\$24,988,900	38.0%	\$6,884,533
											<i>Est. Revenue Change:</i>		
											\$12,688.37		
											\$12,073.07		

* 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)

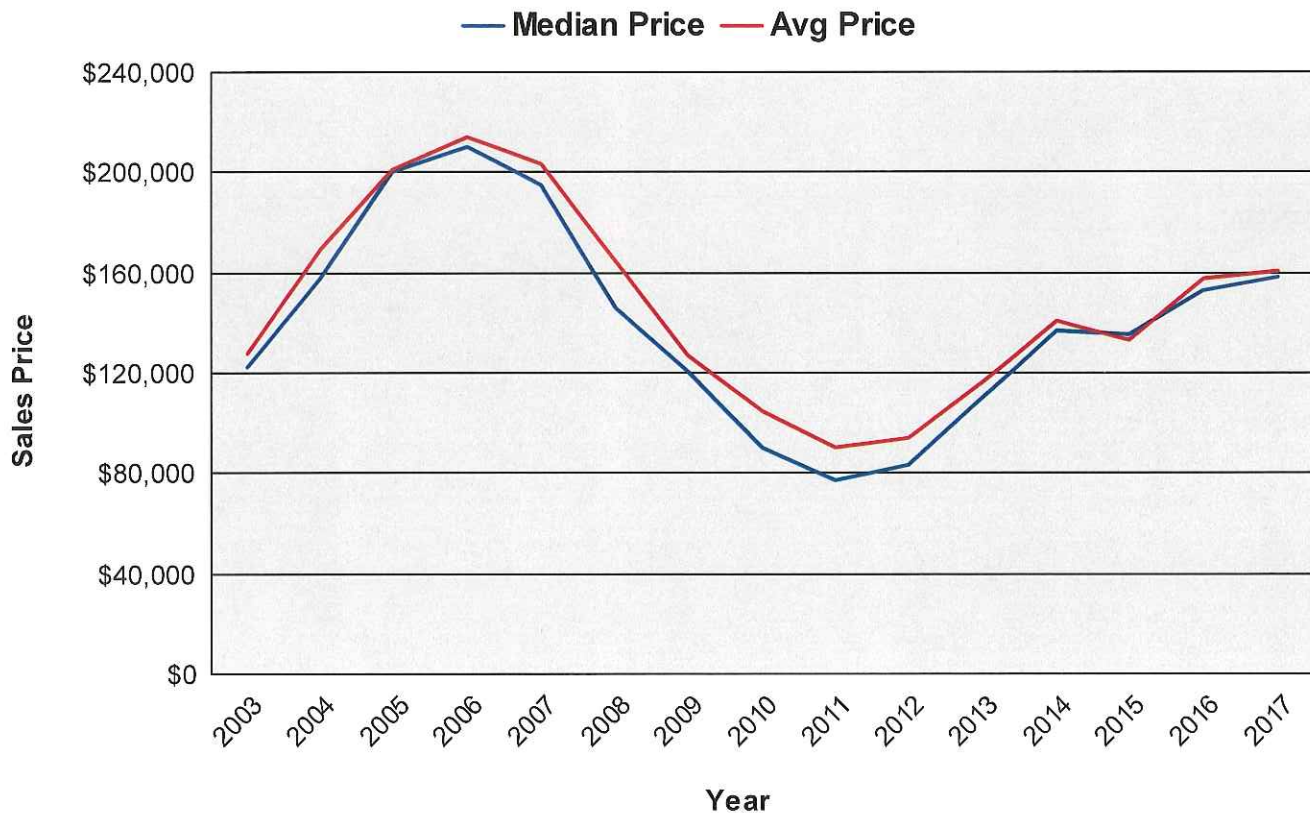


THE CITY OF RED BLUFF

SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales (01/01/2003 - 09/30/2017)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2003	135	\$127,366	\$122,000	
2004	174	\$169,234	\$157,500	29.10%
2005	220	\$200,914	\$200,000	26.98%
2006	141	\$214,236	\$210,000	5.00%
2007	110	\$203,673	\$195,000	-7.14%
2008	120	\$164,129	\$145,750	-25.26%
2009	116	\$126,942	\$121,000	-16.98%
2010	141	\$104,637	\$90,000	-25.62%
2011	153	\$90,122	\$77,500	-13.89%
2012	152	\$94,026	\$83,250	7.42%
2013	133	\$116,472	\$110,000	32.13%
2014	154	\$140,980	\$137,000	24.55%
2015	162	\$133,176	\$135,000	-1.46%
2016	147	\$157,485	\$153,000	13.33%
2017	126	\$160,713	\$158,250	3.43%



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

Data Source: Tehama County Recorder

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Prepared On 10/31/2017 By MV



TEHAMA COUNTY

COMPARISON OF MEDIAN SALE PRICE TO PEAK PRICE

Detached Single Family Residential Sales (01/01/2003 - 09/30/2017)

City	Peak Median Year	Peak Median Price Before Recession	Current Median Price	% Difference Between Peak and Curent	Current Sales Price at Price of Prior Year
~TEHAMA	2007	229,000	125,000	-45.4%	2004
~TEHAMA COUNTY UNINC	2006	174,750	125,000	-28.5%	2004
RED BLUFF	2006	210,000	158,250	-24.6%	2005
CORNING	2006	187,750	163,000	-13.2%	2005
TEHAMA COUNTY (Entire Region)		202,000	157,000	-22.3%	2005

~City has less than 10 sales in any year.

*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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THE CITY OF RED BLUFF

2017/18 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	4,990	9	976
TRAs	21	1	12
Values			
Land	222,862,867	1,311,830	1,371,135
Improvements	663,318,233	0	3,720,872
Personal Property	31,792,481	0	60,352,964
Fixtures	9,341,896	0	10,660,589
Aircraft	0	0	33,605,074
Total Value	\$927,315,477	\$1,311,830	\$76,105,560
Exemptions			
Real Estate	89,273,236	0	0
Personal Property	15,877,124	0	916,136
Fixtures	3,828,336	0	737,550
Aircraft	0	0	408,492
Homeowners*	13,208,300	0	0
Total Exemptions*	\$108,978,696	\$0	\$1,653,686
Total Net Value	\$818,336,781	\$1,311,830	\$74,451,874

Combined Values	Total
Total Values	\$1,004,732,867
Total Exemptions	\$110,632,382
Net Total Values	\$894,100,485
Net Aircraft Values	\$33,196,582

* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions

Data Source: Tehama County Assessor 2017/18 Combined Tax Rolls
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THE CITY OF RED BLUFF

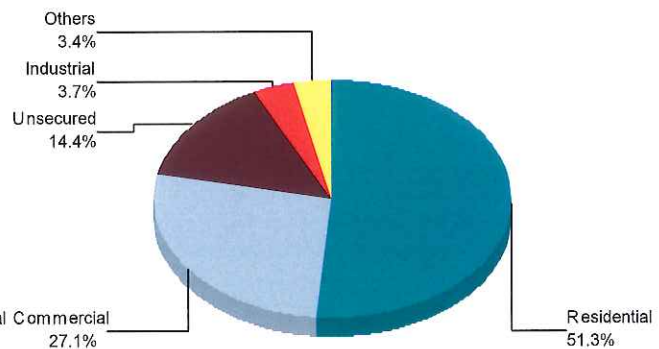
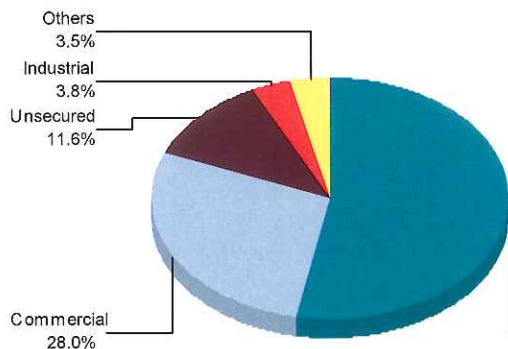
2017/18 USE CATEGORY SUMMARY

BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	4,000	\$491,740,930 (53.0%)	\$854,601.22 (51.3%)
Commercial	526	\$259,917,895 (28.0%)	\$451,343.60 (27.1%)
Industrial	79	\$35,161,316 (3.8%)	\$61,115.01 (3.7%)
Dry Farm	4	\$194,371 (0.0%)	\$338.66 (0.0%)
Govt. Owned	4	\$715,409 (0.1%)	\$1,246.80 (0.1%)
Institutional	45	\$5,541,659 (0.6%)	\$9,657.81 (0.6%)
Miscellaneous	20	\$602,427 (0.1%)	\$1,049.89 (0.1%)
Recreational	12	\$8,489,874 (0.9%)	\$14,795.94 (0.9%)
Vacant	300	\$11,243,604 (1.2%)	\$19,589.46 (1.2%)
Exempt	275	\$0 (0.0%)	\$0.00 (0.0%)
SBE Nonunitary	[9]	\$1,311,830 (0.1%)	\$2,286.22 (0.1%)
Cross Reference	[183]	\$4,729,296 (0.5%)	\$8,240.59 (0.5%)
Unsecured	[976]	\$107,648,456 (11.6%)	\$240,169.05 (14.4%)
TOTALS	5,265	\$927,297,067	\$1,664,434.26

Net Taxable Value

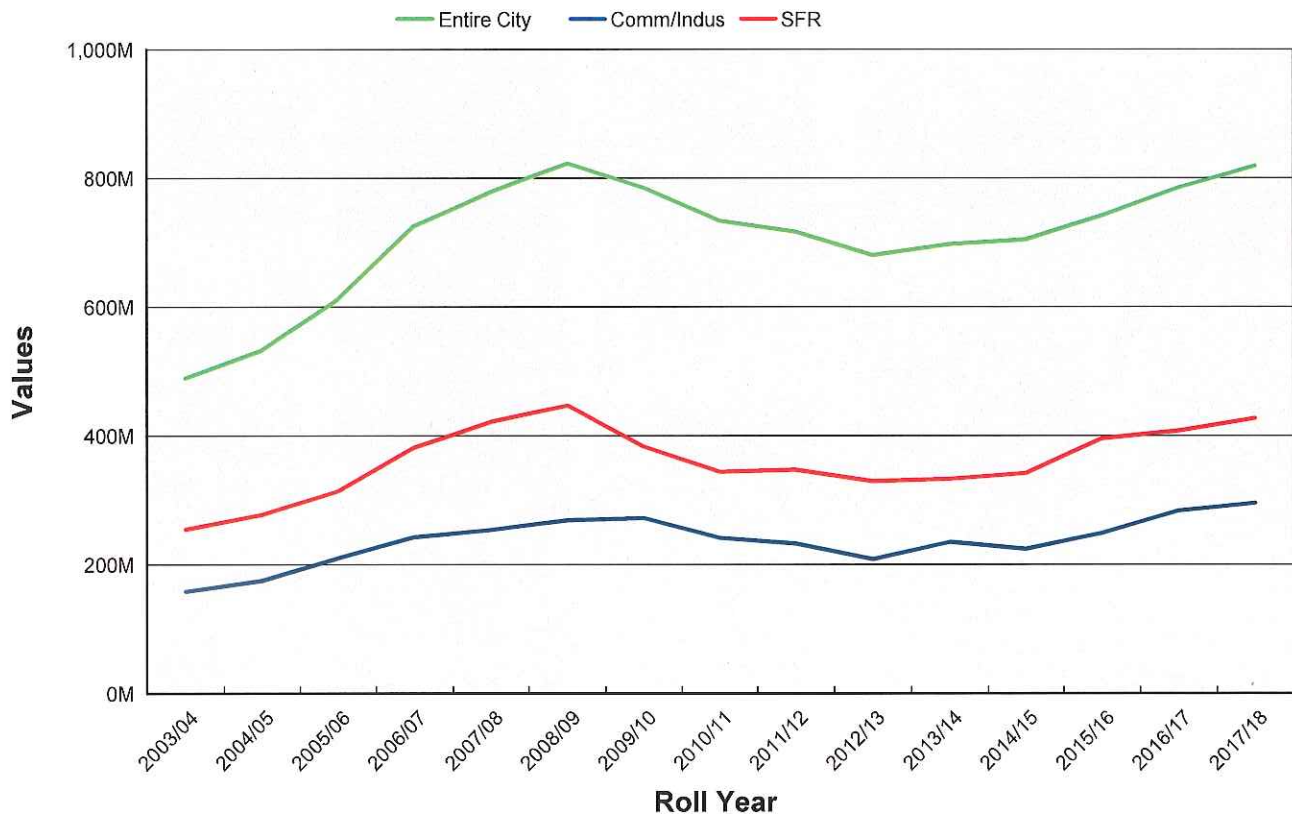
Revenue



THE CITY OF RED BLUFF

SECURED SFR AND COMM/IND VALUE HISTORY

Tax Year	Entire City		Commercial-Industrial		Single Family Residential	
	Secured Values	% Change	Secured Values	% Change	Secured Values	% Change
2003/04	489,172,308		158,279,002		254,924,812	
2004/05	532,133,055	8.78%	174,893,303	10.50%	277,160,179	8.72%
2005/06	611,406,579	14.90%	210,222,739	20.20%	313,592,698	13.14%
2006/07	724,558,857	18.51%	242,293,263	15.26%	381,621,812	21.69%
2007/08	777,788,781	7.35%	253,140,939	4.48%	421,505,890	10.45%
2008/09	821,901,789	5.67%	268,518,626	6.07%	446,499,058	5.93%
2009/10	784,132,064	-4.60%	272,107,840	1.34%	382,659,565	-14.30%
2010/11	733,031,690	-6.52%	240,749,275	-11.52%	343,808,498	-10.15%
2011/12	716,360,214	-2.27%	232,350,221	-3.49%	347,094,423	0.96%
2012/13	679,645,266	-5.13%	208,129,832	-10.42%	329,225,372	-5.15%
2013/14	696,620,089	2.50%	234,823,352	12.83%	332,975,400	1.14%
2014/15	704,067,230	1.07%	224,033,439	-4.59%	341,726,532	2.63%
2015/16	740,926,728	5.24%	248,630,452	10.98%	395,516,272	15.74%
2016/17	784,434,144	5.87%	283,111,722	13.87%	407,551,530	3.04%
2017/18	818,336,781	4.32%	295,079,211	4.23%	427,158,889	4.81%

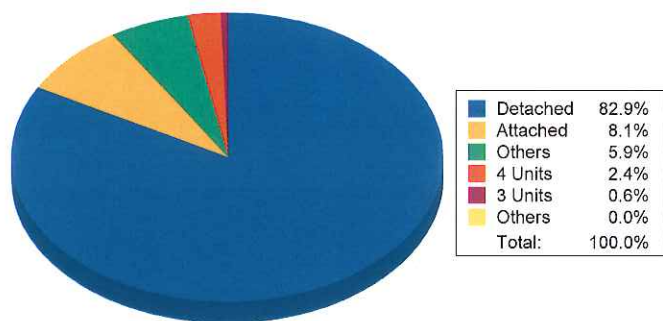


THE CITY OF RED BLUFF RESIDENTIAL SUMMARY

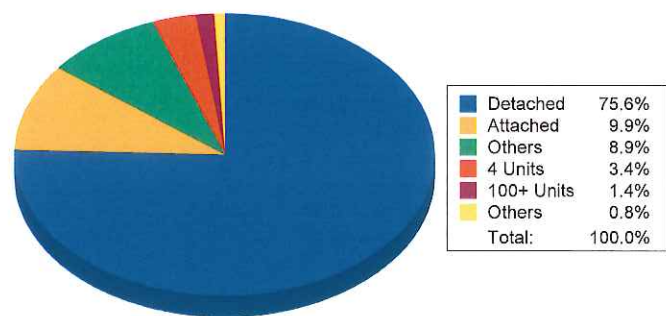
2017/18 Secured Roll Residential Housing Summary

Description	Parcels	% of Parcels	Taxable Value	% of Total Value	Approx. Units
Single Family Residential					
Detached	3,320	82.9%	\$371,938,651	75.6%	3,320
Attached	325	8.1%	\$48,856,034	9.9%	325
Mobile Home	118	2.9%	\$6,364,204	1.3%	118
Single Family Residential Totals	3,763	94.0%	\$427,158,889	86.9%	3,763
Multi Unit Residential					
3 Units	23	0.6%	\$3,938,080	0.8%	69
4 Units	96	2.4%	\$16,508,559	3.4%	384
2+ Units	4	0.1%	\$759,078	0.2%	8
100+ Units	2	0.0%	\$6,699,783	1.4%	200
11-20 Units	9	0.2%	\$2,221,431	0.5%	99
21-40 Units	6	0.1%	\$4,967,143	1.0%	126
41-100 Units	12	0.3%	\$9,526,038	1.9%	492
5-10 Units	30	0.7%	\$9,383,771	1.9%	150
Multi Unit Residential Totals	182	4.5%	\$54,003,883	11.0%	1,528
Other					
Misc	58	1.4%	\$10,578,158	2.2%	0
Other Totals	58	1.4%	\$10,578,158	2.2%	0
Totals	4,003	100.0%	\$491,740,930	100.0%	5,291
Exempt Parcels (Included Above)	3	0.1%	\$0	0.0%	2

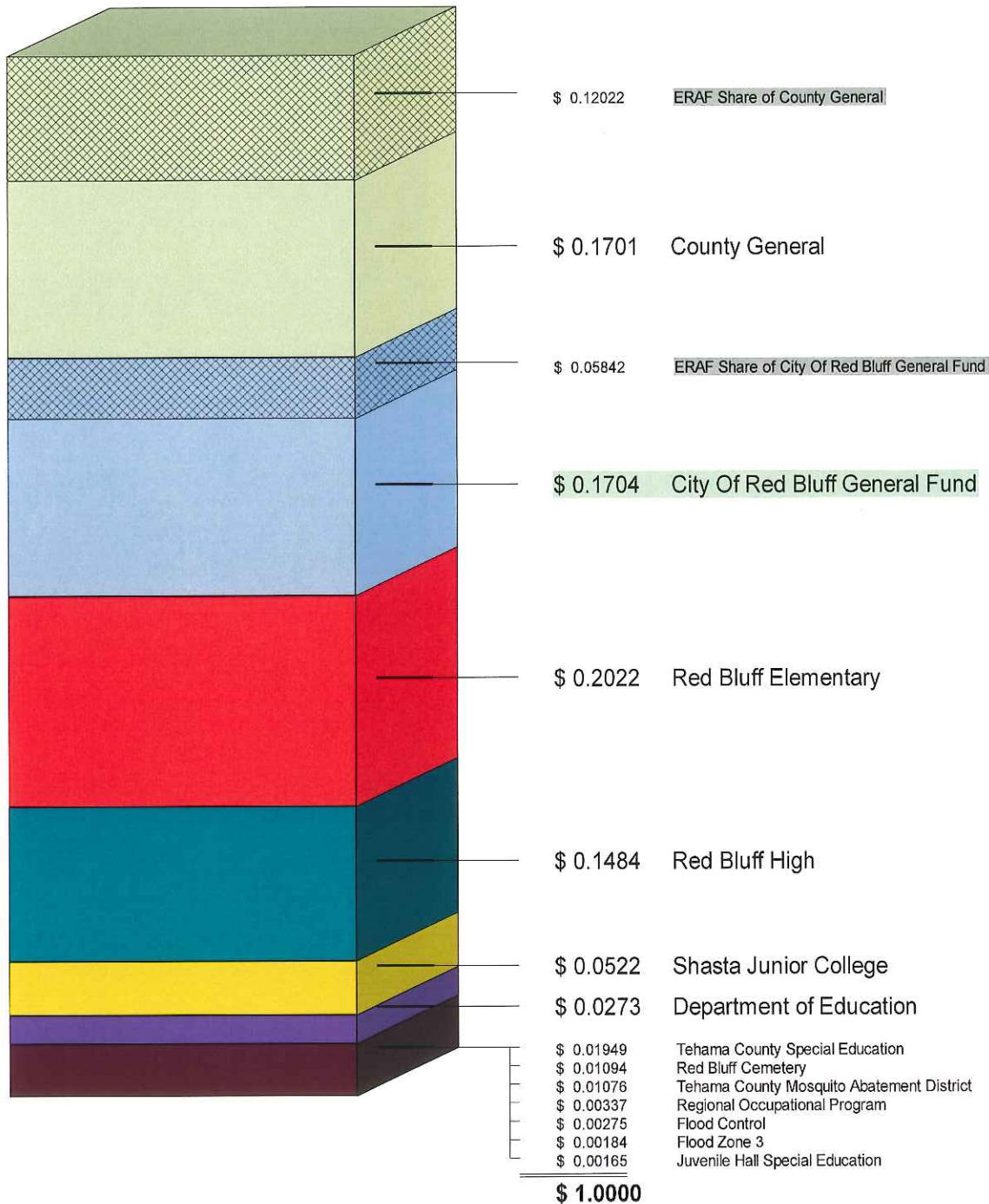
Parcel Counts



Taxable Values



THE CITY OF RED BLUFF PROPERTY TAX DOLLAR BREAKDOWN

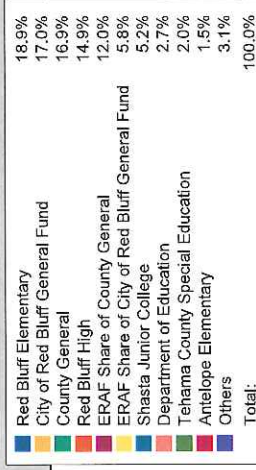


THE CITY OF RED BLUFF

2017/18 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	18.910975%
10201	City of Red Bluff General Fund	16.989156%
01001	County General	16.920128%
30019	Red Bluff High	14.859001%
01001-ERAF	ERAF Share of County General	11.960003%
10201-ERAF	ERAF Share of City of Red Bluff General Fund	5.824995%
30401	Shasta Junior College	5.224949%
30201	Department of Education	2.739225%
30102	Tehama County Special Education	1.952868%
30001	Antelope Elementary	1.488779%
25003	Tehama County Mosquito Abatement District	0.883488%
20006	Red Bluff Cemetery	0.821274%
30301	Regional Occupational Program	0.336659%
20006-ERAF	ERAF Share of Red Bluff Cemetery	0.272972%
27003	Flood Control	0.229832%
25003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.192179%
30103	Juvenile Hall Special Education	0.164571%
27004	Flood Zone 3	0.155774%
27003-ERAF	ERAF Share of Flood Control	0.045047%
27004-ERAF	ERAF Share of Flood Zone 3	0.028145%
		100.000000%



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

Data Source: 2017/18 Combined Tax Rolls

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TEHAMA COUNTY - 2017/18

REPRESENTATIVE GENERAL LEVY SHARE ESTIMATE

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

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

*The City tax rate is based on the largest non-redevelopment Tax Rate Area in each city; other rates include city-governed overlaying districts such as lighting or maintenance districts.



THE CITY OF RED BLUFF PROPERTY TAX REVENUE - 2017/18

Estimated Revenue, Assuming Zero Delinquency, 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	\$818,336,781	0.228119549	\$1,866,786.18	0.000000	\$0.00	\$1,866,786.18
UTIL	\$1,311,830	0.228792999	\$3,001.38	0.000000	\$0.00	\$3,001.38
UNS	\$74,451,874	0.228371407	\$170,026.79	0.000000	\$0.00	\$170,026.79
TOTAL	\$894,100,485	0.228141510	\$2,039,814.34	0.000000	\$0.00	\$2,039,814.34
+ Aircraft	\$33,196,582		\$110,655.27		\$0.00	\$110,655.27
Total Before Adjustments	\$927,297,067	0.231907303	\$2,150,469.62	0.000000	\$0.00	\$2,150,469.62
+ Adjustment for AB-8 Growth (Net effective Total Revenue Loss)			\$46,701.79			\$46,701.79
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			-\$532,737.15			-\$532,737.15
Non SA TRAs Total	\$927,297,067	0.173781248	\$1,664,434.25			\$1,664,434.25
SB 2557 County Admin Fees (Prior Year Actual Amount)						-\$62,594.00

Unitary Revenue (Prior Year)	\$79,481.00
VLF Revenue (Estimated)	\$1,194,759.42

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

Data Source: Tehama County Assessor 2017/18 Combined Tax Rolls

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THE CITY OF RED BLUFF

NONRESIDENTIAL NEW CONSTRUCTION

2016/17 TO 2017/18 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
027-231-001-000	Industrial	Amerco Real Estate Company	1,089,240	1,161,895	+ 6.7%
027-231-005-000	Commercial	Northern Valley Indian Health	571,425	692,188	+ 21.1%
027-310-008-000	Commercial	Moon Paul R Et Al Trust Moon Revocable	264,758	287,131	+ 8.5%
027-410-044-000	Institutional	Roman Catholic Bishop Of Sacramento	2,568,952	2,634,081	+ 2.5%
029-264-009-000	Commercial	George Growney Motors Inc	111,129	193,511	+ 74.1%
029-373-012-000	Commercial	Wells Fargo Bank N A	486,543	515,192	+ 5.9%
029-375-014-000	Commercial	Woods Jessie Trust R Christians Test Tr	185,192	193,245	+ 4.3%
029-383-010-000	Commercial	Anguiano Juan C R	235,000	246,750	+ 5.0%
029-421-001-000	Commercial	Sierra Asset Investments Llc	105,864	134,501	+ 27.1%
029-422-007-000	Commercial	Reyes Roberto And Reyes Consuelo	145,192	148,375	+ 2.2%
031-184-007-000	Institutional	Northern California Association Of 7Th D	912,429	932,561	+ 2.2%
033-032-001-000	Institutional	St Pauls Lutheran Church	131,298	148,923	+ 13.4%
033-036-004-000	Commercial	Gunsauls Michael A Et Al Trust Gunsauls	170,208	179,361	+ 5.4%
033-041-013-000	Commercial	20 20 Investments Llc	47,716	373,670	+ 683.1%
033-140-025-000	Commercial	Navone Mark S	728,400	767,680	+ 5.4%
033-180-088-000	Commercial	Walmart Stores Inc	17,039,700	20,065,280	+ 17.8%
033-230-084-000	Institutional	Bethel Assembly Of God Of Red Bluff	3,105,037	3,365,439	+ 8.4%
035-022-016-000	Industrial	Kennedy Daniel R	1,563,656	2,472,069	+ 58.1%
035-070-081-000	Institutional	Dignity Health	19,809,220	20,425,504	+ 3.1%
035-490-052-000	Industrial	Mansfield Dave Et Al	61,797	138,032	+ 123.4%
041-200-044-000	Commercial	International Union Of Operating Engineer	262,400	500,940	+ 90.9%
041-220-032-000	Commercial	Dudley Brother'S Investments Llc	3,000	123,060	+ 4,002.0%
22 Parcels Listed			49,598,156	55,699,388	+ 12.3%

This calculation reflects the 2017/18 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 2017/18 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	6,101,232
Less Automatic 2.000% Assessors's Inflation Adjustment	-122,025
<u>Actual Change in Non-Residential Valuation</u>	<u>5,979,207</u>
Change in Total Assessed Value	56,320,404
= Alternate 2018/19 Appropriations Limit Factor	10.62%



THE CITY OF RED BLUFF

2017/18 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				24	\$41,350,620	38.41%	\$41,350,620	4.46%	Unsecured City of Red Bluff General Fund
2) WALMART STORES INC	1	\$27,471,523	3.35%				\$27,471,523	2.96%	Commercial City of Red Bluff General Fund
3) BELLE MILL RETAIL PARTNERS LLC	2	\$12,047,000	1.47%				\$12,047,000	1.30%	Commercial City of Red Bluff General Fund
4) WALNUT STREET 738 LLC				1	\$10,730,518	9.97%	\$10,730,518	1.16%	Unsecured City of Red Bluff General Fund
5) P J HELICOPTERS INC				16	\$10,143,084	9.42%	\$10,143,084	1.09%	Unsecured City of Red Bluff General Fund
6) KUMAR HOSPITALITY INC	1	\$9,263,359	1.13%				\$9,263,359	1.00%	Commercial City of Red Bluff General Fund
7) HOME DEPOT USA INC	2	\$8,078,990	0.99%				\$8,078,990	0.87%	Industrial City of Red Bluff General Fund
8) RED BLUFF HOTEL LLC	1	\$7,688,970	0.94%				\$7,688,970	0.83%	Commercial City of Red Bluff General Fund
9) RALEYS INC	1	\$5,902,663	0.72%	1	\$1,597,310	1.48%	\$7,499,973	0.81%	Commercial City of Red Bluff General Fund
10) CABERNET APARTMENTS ETAL	2	\$6,699,783	0.82%				\$6,699,783	0.72%	Residential City of Red Bluff General Fund
Top Ten Total	10	\$77,152,288	9.41%	42	\$63,821,532	59.29%	\$140,973,820	15.20%	
City Total		\$819,648,611			\$107,648,456		\$927,297,067		

Top Owners last edited on 8/29/17 by MaheaV using sales through 06/30/17 (Version R.1)

Data Source: Tehama County Assessor 2017/18 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF RED BLUFF

2017/18 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	\$27,471,523
2) BELLE MILL RETAIL PARTNERS LLC (2)	\$12,047,000
3) KUMAR HOSPITALITY INC (1)	\$9,263,359
4) HOME DEPOT USA INC (2)	\$8,078,990
5) RED BLUFF HOTEL LLC (1)	\$7,688,970
6) CABERNET APARTMENTS ETAL (2)	\$6,699,783
7) TEHAMA MEDICAL ARTS LLC (3)	\$6,474,949
8) ASSISTED LIVING FACILITIES INC (1)	\$6,177,574
9) RALEYS INC (1)	\$5,902,663
10) WALTON HOMESTEAD FAMILY LLC ETAL (15)	\$5,847,034
11) GREENVILLE RANCHERIA (7)	\$4,688,019
12) BEACHEAD PROPERTIES LIMITED (5)	\$4,580,171
13) SINGH HOTEL GROUP LLC (2)	\$4,407,542
14) SUTTON FLORMANN LLC ET AL (1)	\$4,142,220
15) PATRICIA L ARRIGHI ET AL (1)	\$4,039,179
16) RAINTREE TWENTY-FOUR LLC (3)	\$3,756,319
17) DURANGO RV RESORTS RED BLUFF (3)	\$3,677,269
18) JOE WONG TRUSTEE (3)	\$3,604,094
19) CHRIS A DITTNER TRUST (6)	\$3,490,715
20) ECP TPB2 LLC (1)	\$3,400,000
21) 10815 GOLD CENTER LLC (1)	\$3,300,000
22) KELTON RED BLUFF INC (1)	\$2,966,974
23) DANIEL R KENNEDY (1)	\$2,940,706
24) ALLIED FARMS INC (5)	\$2,912,226
25) TANKLAGE FAMILY PARTNERSHIP (1)	\$2,881,500

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 08/29/17 by MaheaV using sales through 06/30/17 (Version R.1)

Data Source: Tehama County Assessor 2017/18 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF RED BLUFF

2017/18 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) HELIBRO LLC (24)	\$41,350,620
2) WALNUT STREET 738 LLC (1)	\$10,730,518
3) P J HELICOPTERS INC (16)	\$10,143,084
4) RED BLUFF CANCER CENTER INC (1)	\$2,050,640
5) CONQUEST AVIATION INC (1)	\$2,016,558
6) SAVE MART SUPERMARKETS (1)	\$1,631,800
7) RALEYS INC (1)	\$1,597,310
8) FALCON CABLE SYSTEMS CO II LP (1)	\$1,431,120
9) BENS TRUCK EQUIPMENT INC (2)	\$1,131,850
10) STARBUCKS CORPORATION (3)	\$1,068,790
11) PCCH DIGNITY HEALTH CORPORATION (3)	\$1,063,040
12) LEPAGE COMPANY INC (2)	\$762,950
13) DE LAGE LANDEN FINANCIAL SERVICES INC (1)	\$663,300
14) DOLGEN CALIFORNIA LLC (2)	\$650,030
15) NITYAM LLC (1)	\$608,860
16) AARON RENTS INC (1)	\$588,480
17) SUBURBAN PROPANE LP (1)	\$502,780
18) CORNERSTONE COMMUNITY BANK (1)	\$500,845
19) RENAL TREATMENT CENTERS CA INC (1)	\$493,800
20) LINCARE INC (1)	\$490,800
21) MCCUEN CONSTRUCTION INC (1)	\$466,910
22) WILLIAM J MOORE DMD AND ASSOC (1)	\$461,490
23) CVS HEALTH CORPORATION (1)	\$417,100
24) J A SUTHERLAND INC (4)	\$385,184
25) GROCERY OUTLET INC (1)	\$380,470

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THE CITY OF RED BLUFF

SBE ASSESSED NONUNITARY UTILITIES - 2017/18 TAX YEAR

Energy Company Parcels		Map Number	TRA	Owner	Land Value	Improvement Value	Personal Property	Total Value
Parcel	0135-52-0013-11	0135-52-032-01	002-001	Pacific Gas AND Electric COMPANY	100	0	0	100
1 Energy Company Parcel					\$100	\$0	\$0	\$100

Railroad Company Parcels		Map Number	TRA	Owner	Land Value	Improvement Value	Personal Property	Total Value
Parcel	0843-52-0013-14	0872-52-011K-34	002-001	Union Pacific Railroad Company	958,400	0	0	958,400
	0843-52-0013-15	0872-52-012-04	002-001	Union Pacific Railroad Company	84,000	0	0	84,000
	0843-52-0013-16	0872-52-012-09	002-001	Union Pacific Railroad Company	92,970	0	0	92,970
	0843-52-0013-17	0872-52-012-11	002-001	Union Pacific Railroad Company	60,000	0	0	60,000
	0843-52-0013-18	0872-52-012-18	002-001	Union Pacific Railroad Company	63,250	0	0	63,250
	0843-52-0013-19	0872-52-012D-31	002-001	Union Pacific Railroad Company	5,710	0	0	5,710
	0843-52-0013-20	0872-52-012H-37	002-001	Union Pacific Railroad Company	37,800	0	0	37,800
	0843-52-0013-21	0872-52-012J-40	002-001	Union Pacific Railroad Company	9,600	0	0	9,600
8 Railroad Company Parcels					\$1,311,730	\$0	\$0	\$1,311,730

Totals		Land Value	Improvement Value	Personal Property	Total Value
9 Utility Parcels Listed		\$1,311,830	\$0	\$0	\$1,311,830



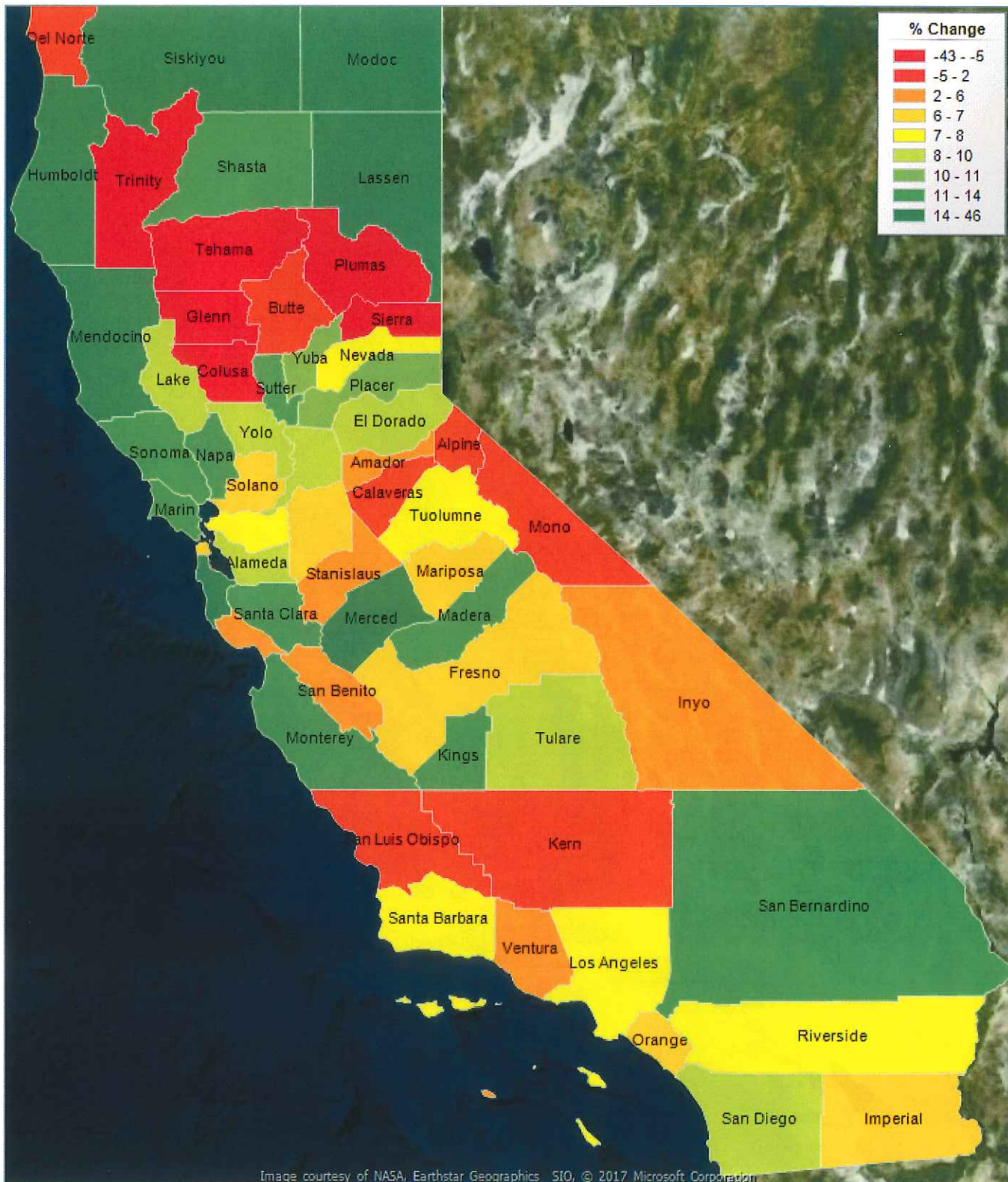
THE CITY OF RED BLUFF

2017/18 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
029-374-013-000		002-001	Commercial	Ehorn Ralph Et Al Trust	845 Washington St	\$24,755	\$0
029-374-014-000		002-001	Commercial	Ehorn Ralph W Et Al Trust	857 Washington St	\$192,779	\$0
	029-374-015-000	002-001	Commercial	Ehorn Family Revocable Trust 12 1992		\$0	\$37,738
	029-374-016-000	002-001	Commercial	Ehorn Family Revocable Trust 12 1992		\$0	\$184,144
039-282-029-000		002-003	Commercial	Snow Joel And Rhonda	490 Antelope Blvd	\$166,390	\$0
	039-282-030-000	002-003	Commercial	Snow Joel And Rhonda		\$0	\$168,190
039-290-005-000		002-003	Commercial	Hendricks Paulette	5 Chestnut Ave	\$599,323	\$0
	039-290-032-000	002-003	Commercial	Hendricks Paulette	5 Chestnut	\$0	\$602,698
041-050-012-000		002-003	Commercial	Ramelli David Trust	240 Antelope Blvd	\$911,046	\$0
	041-050-044-000	002-003	Commercial	Ramelli David Trust	240 Antelope Blvd	\$0	\$929,266
5 Dropped Parcels	5 Added Parcels	Totals:				\$1,894,293	\$1,922,036

MEDIAN SFR SALES PRICE INCREASE

Percent change in median price June 2016 - June 2017



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
Totals					\$65,118	\$133,644

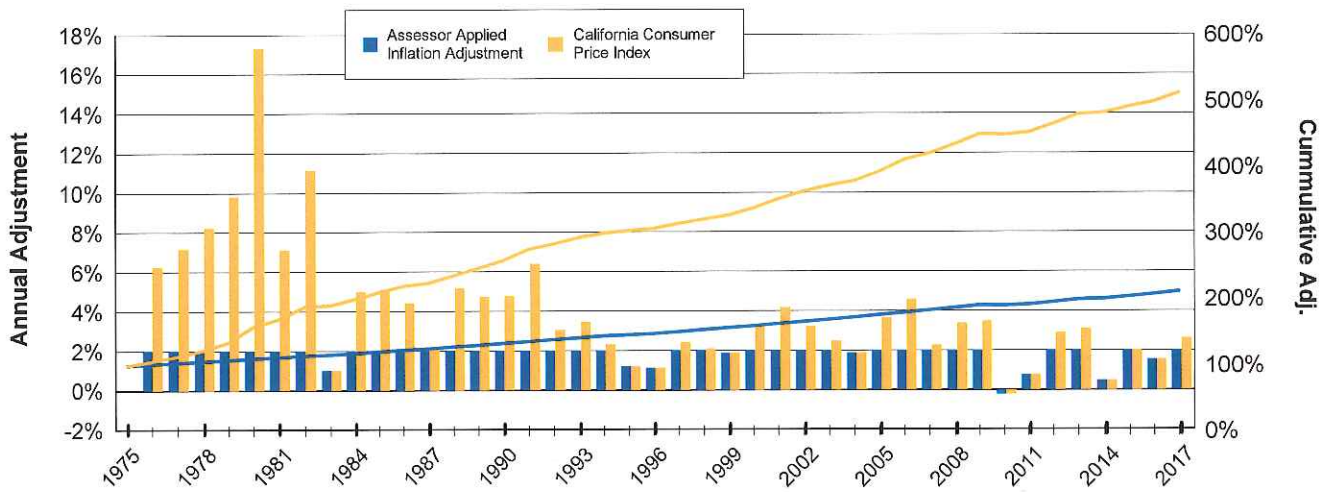
*Assumes the tax rate is limited to one percent per Proposition 13 although pre-Proposition 13 tax rates were not so limited.

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PROPOSITION 13 INFLATION ADJUSTMENTS



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

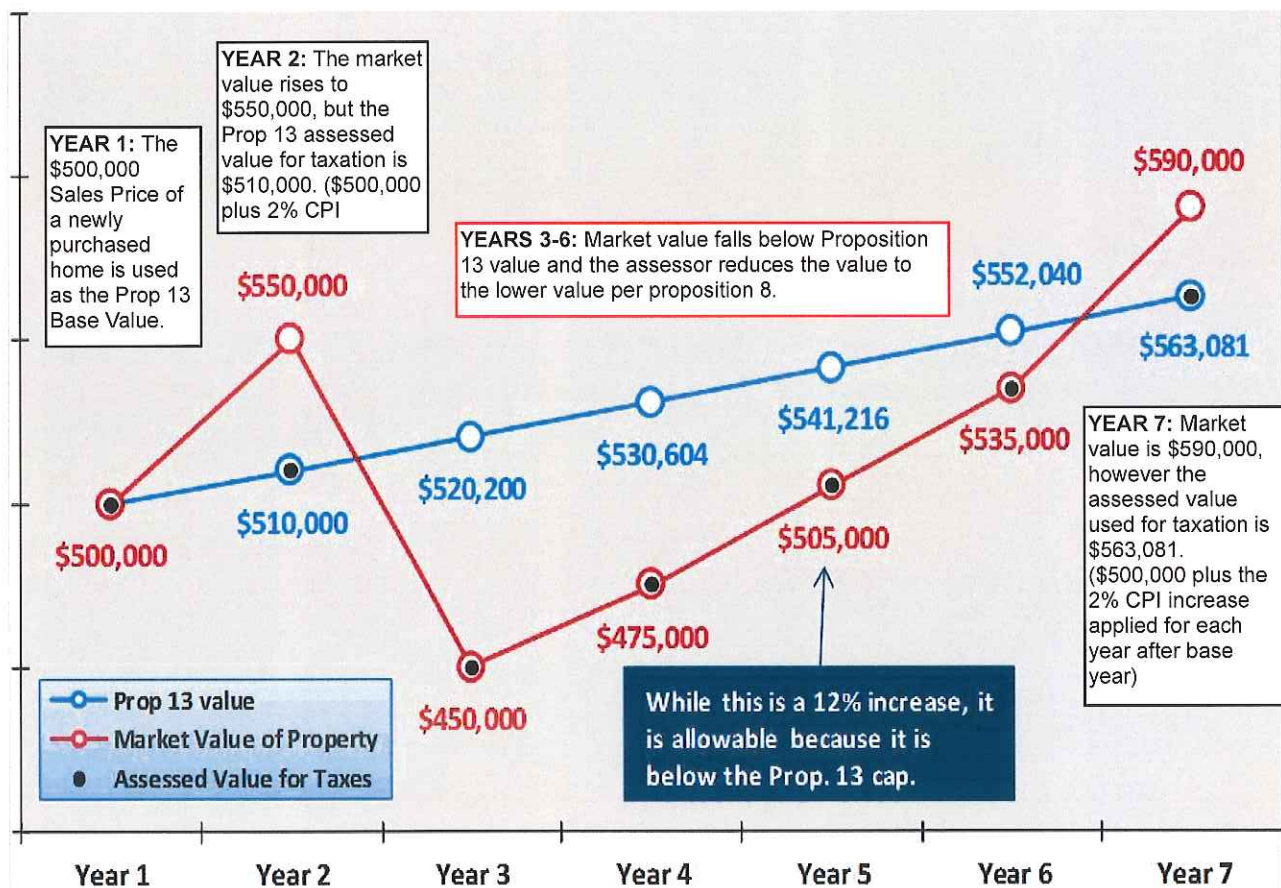
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Recapturing Proposition 8 Reductions

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



DESCRIPTION OF PROPERTY TAX REPORTS

Roll Summary Graph

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

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.

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.

Prop 8 Potential Recapture History

This report calculates potential reinstatement of previous Assessor applied Proposition 8 reductions based on median sale price data and numbers of transactions in the most recent calendar year as factored against the trended Prop 13 value of all properties previously reduced. The report also includes the number of properties that have sold from within the same pool of reduced values thereby resetting those properties to the current market value and rendering them ineligible for future recapturing.

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 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.

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.

Comparison of Median Sale Price to Peak Price

As a result of the recent economic downturn, many cities and districts realized a large decline in the median sale prices from those seen at the peak of the real estate bubble. This report shows the year each city within a county saw their highest peak price, what that price was, what the current price is, the percent the current peak price is off of the peak, and how far back in time one must go to find the current price point as the then median sale price.

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.

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.

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.

Representative General Levy Share Estimate

Each city's share of the 1% is listed for comparative purposes. In addition to the general fund's share, any general fund related share (e.g. lighting, maintenance, etc.) is listed in the second column. Please be aware that if your county does not shift ERAF at the tax rate area level, the rates shown will be the city's pre-ERAF share. For more information, contact our office.

Property Tax Revenue Estimate

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 estimates are provided for mid-year budgeting purposes.

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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