

Revenue Management for Local Government

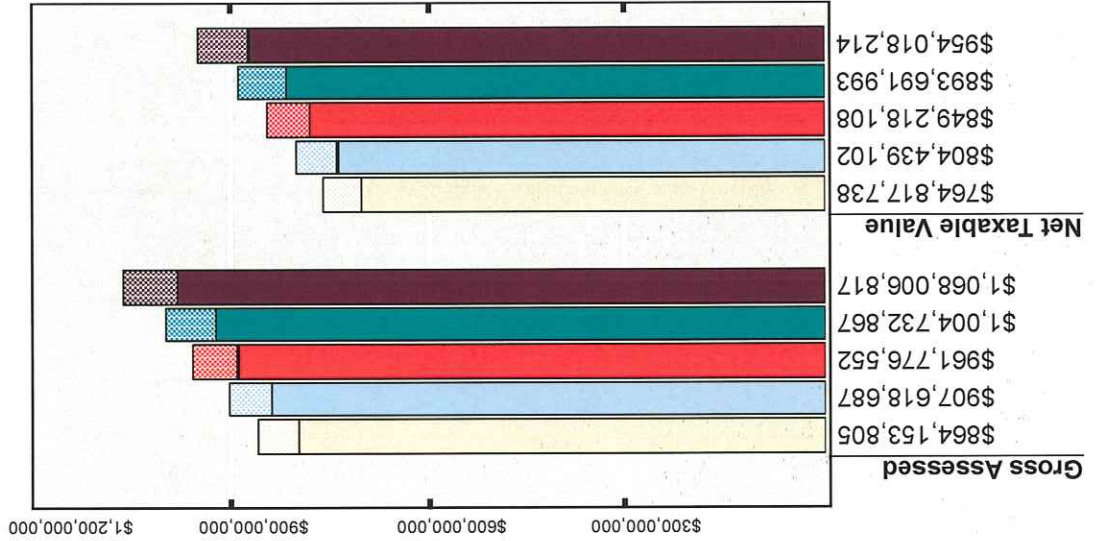
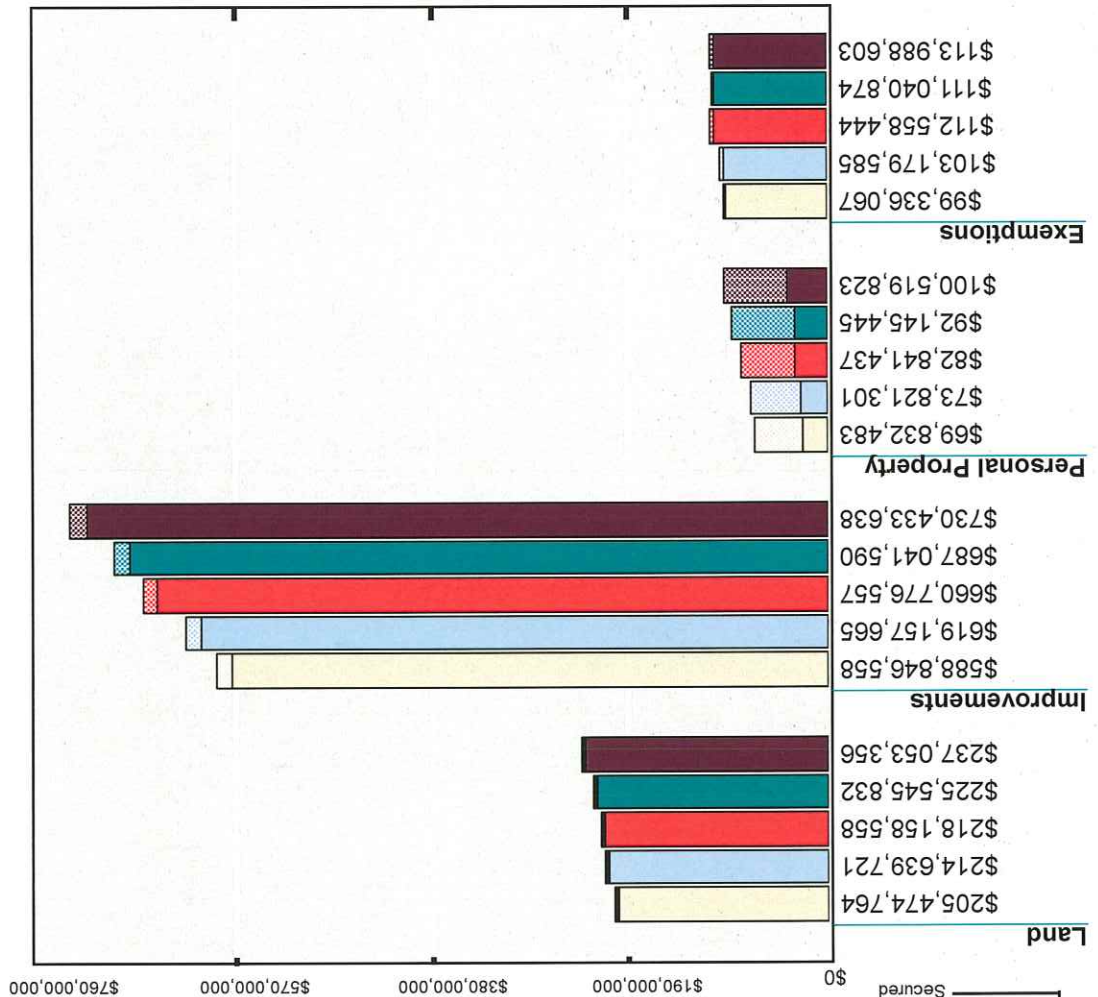
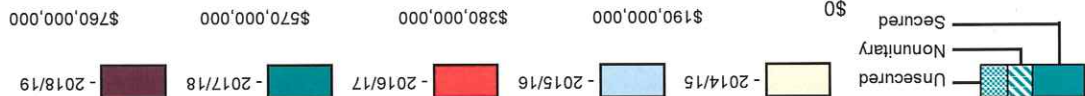


2018-2019 PROPERTY DATA
THE CITY OF RED BLUFF
PRELIMINARY PROPERTY TAX REPORTS

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THE CITY OF RED BLUFF 2014/15 TO 2018/19 ASSESSED VALUES



City	County
4.5%	6.1%
1.6%	3.3%
3.4%	4.5%
5.1%	6.4%
6.7%	2.4%
4.0%	5.0%
6.3%	6.5%
5.7%	9.9%
12.2%	28.7%
11.2%	3.9%
9.1%	5.7%
-1.3%	8.2%
-0.9%	
9.1%	
3.9%	
9.1%	
2.7%	

City	County
5.0%	6.5%
4.1%	6.0%
4.8%	4.5%
6.3%	6.3%
6.8%	6.8%
5.2%	5.2%
5.6%	3.9%
5.0%	5.0%
6.6%	6.6%

THE CITY OF RED BLUFF

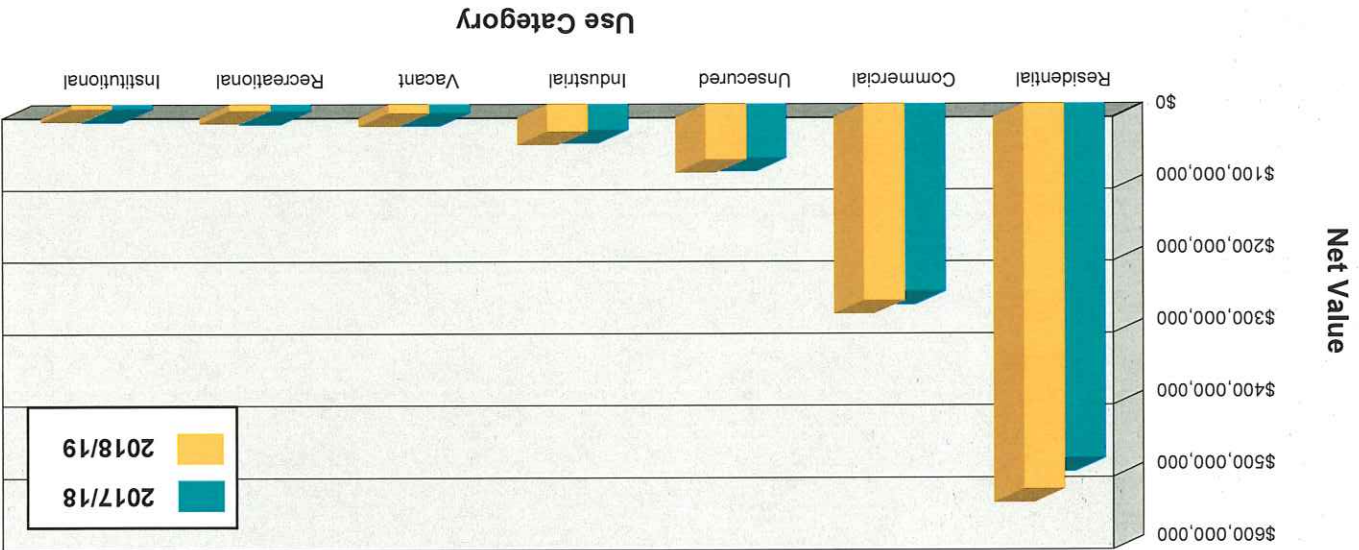
2018/19 GROWTH BY USE CATEGORY

2017/18 to 2018/19 Value Growth by Use Category

Category	2017/18 Net Taxable Value	2018/19 Net Taxable Value	\$ Change	% Change
Residential	4,000	\$491,740,930	524	8.7%
Commercial	526	\$259,917,895	524	4.8%
Unsecured	[976]	\$74,043,382	[940]	3.1%
Industrial	79	\$35,161,316	80	7.5%
Vacant	300	\$11,243,604	297	6.6%
Recreational	12	\$8,489,874	12	-6.2%
Institutional	45	\$5,541,659	45	-4.5%
Cross Reference	[183]	\$4,729,296	[183]	1.2%
SBE Nonunitary	[9]	\$1,311,830	[9]	0.0%
Miscellaneous	20	\$602,427	20	22.1%
Govt. Owned	4	\$715,409	4	-6.0%
Dry Farm	4	\$194,371	4	3.3%
Exempt	275	\$0	0	0.0%
TOTALS	5,265	\$893,691,993	4,990	6.8%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category



THE CITY OF RED BLUFF

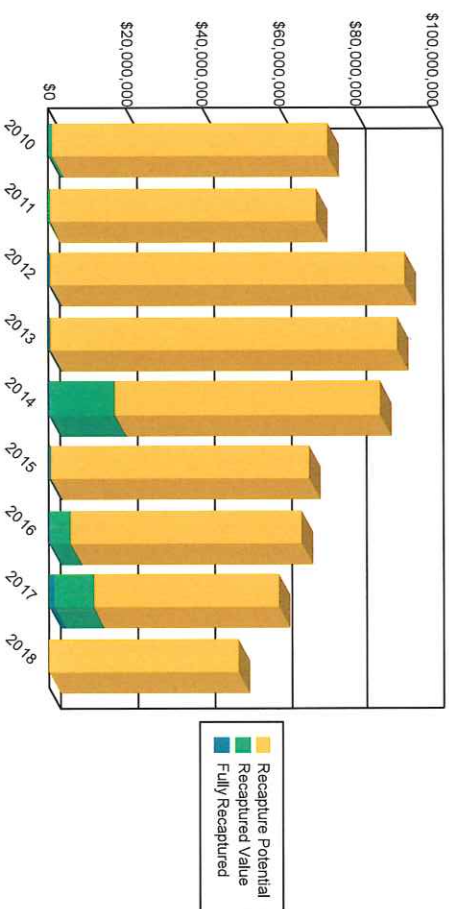
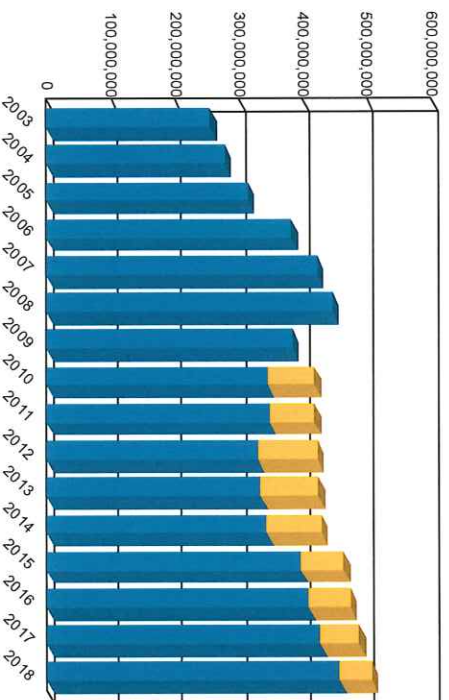
PROP 8 POTENTIAL RECAPTURE HISTORY

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	All Parcels	% of Prop 8 Parcels that have fully Recaptured	Increase in Real AV Due to full Recaptures	Prop 8 Parcels that have Recaptured	Increase in Real AV Due to Recaptures
2010	1,243	156,476,434	226,790,421	70,313,987	32.5%	20	519,145	26	638,458
2011	1,174	151,574,147	221,250,019	69,675,872	30.7%	1	1,228	3	82,824
2012	1,267	135,954,204	228,715,853	92,761,649	33.2%	10	159,800	12	233,300
2013	1,201	128,319,786	219,148,390	90,828,604	31.5%	7	100,409	12	226,442
2014	1,136	120,384,405	206,508,779	86,124,374	29.9%	22	527,804	1,060	17,158,267
2015	1,046	128,579,765	195,855,076	67,275,311	27.7%	15	239,914	18	350,920
2016	976	119,726,629	185,249,869	65,523,240	25.9%	8	140,393	868	5,425,065
2017	916	117,670,342	177,299,995	59,629,653	24.3%	124	1,343,906	878	11,155,119
2018	760	108,578,092	157,355,377	48,777,285	20.2%				

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 2018-19 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



TEHAMA COUNTY CITY GROWTH COMPARISON

2017/18 To 2018/19 Net Taxable Assessed Value Change

City	2018/19 Net Value	Value Change	% Change
Red Bluff	954,018,214	60,326,221	6.750%
Tehama	22,802,147	1,429,604	6.689%
Corning	420,241,494	18,082,458	4.496%



THE CITY OF RED BLUFF

2018/19 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
033-130-041-000	Residential	Red Bluff Housing Investors	319 S Jackson St	\$9,039,639	+\$9,039,639	+9,999%
027-231-020-000	Commercial	Kumar Hotels Inc	2810 N Main St	\$11,812,571	+\$4,123,601	+54%
027-231-001-000	Industrial	Amerco Real Estate Company	2950 N Main St	\$3,845,367	+\$2,056,469	+115%
029-362-009-000	Commercial	Eureka Way Llc	925 Walnut St	\$1,135,464	+\$972,264	+596%
031-020-051-000	Commercial	Red Bluff Senior Living Llc	750 David Ave	\$2,701,000	+\$733,121	+37%
033-140-025-000	Commercial	Navone Mark S	333 S Main St	\$1,819,099	+\$695,009	+62%
039-311-019-000	Commercial	Beta Plan Investments Llc	796 Antelope Blvd	\$827,890	+\$667,890	+417%
033-180-077-000	Commercial	Teig Redbliz Llc	1055 S Main St	\$1,157,160	+\$486,294	+72%
035-022-025-000	Vacant	Lloyd Jeffrey D	2100 Montgomery Rd	\$525,000	+\$472,212	+895%
035-060-054-000	Commercial	Red Bluff Meadow Vista Assoc	710 Vista Way	\$414,044	+\$414,044	+9,999%
041-430-005-000	Commercial	Shiva Enterprise Llc	5 Sutter St	\$1,022,790	+\$385,618	+61%
041-200-027-000	Residential	Durango Rv Resorts Red Bluff	100 Lake Ave	\$4,034,537	+\$357,268	+10%
041-200-027-000	Residential	Cabernet Apartments Et Al	21 Gamay Ct	\$3,749,395	+\$340,854	+10%
041-200-026-000	Residential	Cabernet Apartments	15 Cabernet Ct	\$3,620,367	+\$329,125	+10%
027-310-001-000	Commercial	Wilson Thomas G	2140 Main St	\$338,212	+\$290,945	+616%
031-310-031-000	Commercial	Charles And Alice Franklin Revocable Trus	650 Luther Rd	\$340,000	+\$288,592	+561%
033-180-088-000	Commercial	Walmart Stores Inc	1554 4th St	\$27,715,659	+\$244,136	+1%
029-173-009-000	Residential	Magpayo Gippy Et Al	10 Duncan Rd	\$247,000	+\$231,700	+1,514%
027-310-014-000	Residential	Honerlah Howard E Et Al	946 Jefferson St	\$346,860	+\$230,361	+198%
031-310-056-000	Residential	Madrigal Jose Et Al	946 Jefferson St	\$280,000	+\$228,592	+445%
031-310-044-000	Residential	Siemens Family Revocable Trust 10 1991	946 Jefferson St	\$233,000	+\$225,105	+2,851%
029-306-008-000	Residential	Lane Amber Zumalt Et Al	946 Jefferson St	\$275,000	+\$217,264	+376%
031-310-049-000	Residential	Cargill Harvey, Cargill Faye Jean	946 Jefferson St	\$254,588	+\$215,000	+43%
033-120-047-000	Commercial	Allied Farms Inc	235 S Main St	\$2,144,379	+\$194,944	+10%
027-310-034-000	Commercial	Kumar Pawan And Kumari Priti	520 Adobe Rd	\$9,446,958	+\$183,599	+2%
031-020-016-000	Residential	2003 Stayton Family Trust 4 30 03	1556 Robinson Dr	\$259,800	+\$169,232	+187%
031-310-050-000	Residential	Smith Leslie Et Al	1450 Robinson Dr	\$291,720	+\$161,312	+124%
031-020-003-000	Residential	Zenker Jeffrey W Et Al	1248 Jefferson St	\$255,000	+\$159,701	+168%
029-256-010-000	Residential	Brown Kenneth Linn	311 Washington St	\$204,000	+\$158,549	+349%
033-063-005-000	Miscellaneous	Kelly Griggs Museum	1555 Robinson Dr	\$157,610	+\$157,610	+9,999%
031-020-034-000	Residential	Tipping Deanne Et Al	545 Cedar St	\$293,760	+\$155,550	+113%
029-304-007-000	Commercial	Mckerrass Charles Augustus	340 Hickory St	\$222,360	+\$149,948	+207%
029-312-003-000	Commercial	Harris James Et Al	725 Lakeside Dr	\$260,000	+\$145,971	+128%
031-280-014-000	Residential	Wade Medlin Shala R, Medlin Skipper R	735 Lakeside Dr	\$326,400	+\$167,037	+9,999%
041-031-032-000	Residential	Paskay John Anthony Jr	525 David Ave	\$637,500	+\$172,759	-34%
031-080-016-000	Institutional	First United Methodist Church	1400 Crosspoint Way	\$0	-\$172,969	-21%
031-300-056-000	Residential	Grace A Jackson Family Trust Ct 2014 1 21	2620 Montgomery Rd	\$56,527	-\$188,473	-100%
031-033-007-000	Institutional	Memorial Chapel		\$0	-\$334,553	-77%
035-022-027-000	Recreational	Wise Derek Et Al		\$374,095	-\$745,727	-100%

Data Source: Tehama County Assessor 2017/18 And 2018/19 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

2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-130-041-000 319 S Jackson St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
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 Ir	247,077	8,101,317	7,210	8,355,604	0	0			
2014	Red Bluff Housing Investors; Telacu Homes Ir	248,198	8,138,096	6,846	8,392,456	684	0			
2015	Red Bluff Housing Investors; Telacu Homes Ir	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	8,689,697	0	0			
2017	Red Bluff Housing Investors	262,156	8,595,825	4,499	8,862,480	0	0			
2018	Red Bluff Housing Investors	267,399	8,767,741	4,499	9,039,639	0	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	Kumar Hotels Inc	1,121,376	6,332,484	235,110	0	7,688,970	0	12,000,000F		
2018	Kumar Hotels Inc	1,800,000	9,753,950	258,621	0	11,812,571	0			
027-231-001-000 2950 N Main St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2009	Alt Realty Sixteen Inc	1,325,902	4,751,575	80,227	0	6,157,704	0			
2010	Alt Realty Sixteen Inc	1,500,000	2,000,000	0	0	3,500,000	0			
2011	Alt Realty Sixteen Inc; Wells Fargo Bank	1,511,295	2,518,825	0	0	4,030,120	0			
2012	Alt Realty Sixteen Inc; Wells Fargo Bank	969,000	1,173,000	0	0	2,142,000	0			
2013	Alt Realty Sixteen Inc; Wells Fargo Bank	988,380	1,196,460	0	0	2,184,840	0			
2014	Amerco Real Estate Company	992,867	1,201,891	0	0	2,194,758	0	1,575,000F		
2015	Amerco Real Estate Company	575,000	1,065,100	34,155	0	1,674,255	0			
2016	Amerco Real Estate Company	583,768	1,089,240	36,810	0	1,709,818	0			
2017	Amerco Real Estate Company	595,443	1,161,895	31,560	0	1,788,898	0			
2018	Amerco Real Estate Company	607,351	3,209,356	28,660	0	3,845,367	0			
029-362-009-000 925 Walnut St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2009	International Church Of The; Four Square Go:	63,231	215,280	838	279,349	0	0			
2010	International Church Of The; Four Square Go:	63,081	214,770	838	278,689	0	0			
2011	International Church Of The; Four Square Go:	63,555	216,385	838	280,778	0	0			
2012	International Church Of The; Four Square Go:	64,826	220,707	838	286,371	0	0			
2013	International Church Of The; Four Square Go:	66,122	225,115	838	291,974	101	0			
2014	International Church Of The; Four Square Go:	66,422	226,174	898	0	293,494	0			
2015	Eureka Way Lic	67,749	230,686	898	0	299,333	0			

HdL THE CITY OF RED BLUFF

Coren & Cone 2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

029-362-009-000 925 Walnut St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Eureka Way Llc	68,782	233,884	0	0	302,666	0	160,000F	
2017	Eureka Way Llc	51,000	112,200	0	0	163,200	0		
2018	Eureka Way Llc	52,020	1,083,444	0	0	1,135,464	0		

035-022-027-000 2620 Montgomery Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Oak Creek Golf Limited	142,859	850,382	28,670	0	1,021,911	0		
2010	Oak Creek Golf Limited	142,520	848,319	27,803	0	1,018,642	0		
2011	Oak Creek Golf Limited	143,593	854,663	77,114	0	1,075,370	0		
2012	Oak Creek Golf Limited	146,464	871,709	69,701	0	1,087,874	0		
2013	Oak Creek Golf Limited	149,393	889,105	60,456	0	1,098,954	0		
2014	Oak Creek Golf Limited	150,071	893,130	53,751	0	1,096,952	0		
2015	Oak Creek Golf Limited	153,069	910,959	16,927	0	1,080,955	0		
2016	Oak Creek Golf Limited	155,403	924,865	18,458	0	1,098,726	0		
2017	Wise Derek And Christine, Harris James And	158,511	943,337	17,974	0	1,119,822	0	25,000F	
2018	Wise Derek Et Al	283,000	73,121	17,974	0	374,095	0		

031-020-051-000 750 David Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	B And P Enterprises, Centennial Mortgage Inc	136,444	1,632,160	6,398	0	1,775,002	0		
2010	B And P Enterprises, Centennial Mortgage Inc	136,120	1,629,656	5,967	0	1,771,743	0		
2011	B And P Enterprises, Centennial Mortgage Inc	137,144	1,641,724	5,784	0	1,784,652	0		
2012	B And P Enterprises, Centennial Mortgage Inc	139,886	1,674,308	5,617	0	1,819,811	0		
2013	B And P Enterprises, Centennial Mortgage Inc	142,683	1,707,940	5,555	0	1,856,178	0		
2014	B And P Enterprises, Centennial Mortgage Inc	143,330	1,715,119	5,948	0	1,864,397	0		
2015	B And P Enterprises, Centennial Mortgage Inc	146,193	1,748,250	5,972	0	1,900,415	0		
2016	B And P Enterprises	148,422	1,776,750	6,170	0	1,931,342	0		
2017	Red Bluff Senior Living Llc	151,390	1,811,089	5,400	0	1,967,879	0	2,700,000F	
2018	Red Bluff Senior Living Llc	400,000	2,150,000	151,000	0	2,701,000	0		

033-140-025-000 333 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Crystal Complex, Holden Ralph	317,533	1,605,222	29,788	0	1,952,543	0		
2011	Crystal Complex, Holden Ralph	300,000	925,796	24,835	0	1,250,631	0		
2012	Crystal Complex, Holden Ralph	260,000	607,595	21,171	0	888,766	0		
2013	Crystal Complex, Holden Ralph	300,000	702,522	17,868	0	1,020,390	0		
2014	Crystal Complex, Holden Ralph	300,000	707,448	14,608	0	1,022,056	0		
2015	Crystal Complex, Holden Ralph	300,000	706,017	11,565	0	1,017,582	0		
2016	Navone Mark S	300,000	728,400	8,830	0	1,037,230	0		
2017	Navone Mark S	350,000	767,680	6,410	0	1,124,090	0	1,800,000F	
2018	Navone Mark S	433,500	1,378,548	7,051	0	1,819,099	0		

039-311-019-000 796 Antelope Blvd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity

THE CITY OF RED BLUFF

2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

039-31-019-000 796 Antelope Blvd (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Shannon Richard Ross Etal; Shannon Wm C	30,920	20,466	0	0	51,386	0		
2010	Shannon Richard Ross Etal; Shannon Wm C	30,846	20,417	0	0	51,263	0		
2011	Shannon Richard Ross Etal; Shannon Wm C	31,078	20,570	0	0	51,648	0		
2012	Shannon Richard Ross Etal; Shannon Wm C	31,699	20,981	0	0	52,680	0		
2013	Shannon Richard Ross Etal; Shannon Wm C	32,332	21,400	0	0	53,732	0		
2014	Shannon Richard Ross Etal; Shannon Wm C	32,478	21,497	0	0	53,975	0		
2015	Shannon Richard Ross Etal; Shannon Wm C	33,126	21,926	0	0	55,052	0		
2016	Beta Plan Investments LLC	33,631	22,260	0	0	55,891	0	260,000F	
2017	Beta Plan Investments LLC	150,000	10,000	0	0	160,000	0		
2018	Beta Plan Investments LLC	153,000	150,200	524,690	0	827,890	0		

033-180-077-000 1055 S Main St

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Mountain Counties Supply Company	164,000	829,419	26,581	0	1,020,000	0		
2010	Mountain Counties Supply Company	164,000	828,774	27,226	0	1,020,000	0		
2011	Mountain Counties Supply Company	164,000	784,047	23,066	0	971,113	0		
2012	Mountain Counties Supply Company	164,000	620,772	20,324	0	805,096	0		
2013	Mountain Counties Supply Company	164,000	585,712	16,842	0	766,554	0		
2014	Mountain Counties Supply Company	164,000	572,764	15,321	0	752,085	0		
2015	Mountain Counties Supply Company	164,000	538,744	12,912	0	715,656	0		
2016	Teig Redblitz LLC	164,000	518,076	12,070	0	694,146	0		
2017	Teig Redblitz LLC	164,000	486,476	20,390	0	670,866	0	1,125,000F	
2018	Teig Redblitz LLC	204,000	714,000	239,160	0	1,157,160	0		

035-022-025-000 2100 Montgomery Rd

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Droscher Wanda F Trustee; Wanda F Droschi	47,578	0	0	0	47,578	0		
2010	Droscher Wanda F Trustee; Wanda F Droschi	47,465	0	0	0	47,465	0		
2011	Droscher Wanda F Trustee; Wanda F Droschi	47,822	0	0	0	47,822	0		
2012	Droscher Wanda F Trustee; Wanda F Droschi	48,778	0	0	0	48,778	0		
2013	Droscher Wanda F Trustee; Wanda F Droschi	49,753	0	0	0	49,753	0		
2014	Droscher Mark L Suc Trust; Wanda F Droschi	49,978	0	0	0	49,978	0		
2015	Droscher Mark L Trust Etal	50,976	0	0	0	50,976	0		
2016	Droscher Mark L Trust Etal	51,753	0	0	0	51,753	0		
2017	Lloyd Jeffrey D	52,788	0	0	0	52,788	0	525,000F	
2018	Lloyd Jeffrey D	525,000	0	0	0	525,000	0		

035-022-006-000 710 Vista Way

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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; Cambridg	364,602	4,888,507	10,439	5,263,548	0	0		
2012	Red Bluff Meadow Vista Associates; Cambridg	371,894	4,986,277	9,298	5,367,469	0	0		
2013	Red Bluff Meadow Vista Associates; Cambridg	379,331	5,086,002	10,561	5,475,894	0	0		

Data Source: Tehama County Assessor 2018/19 Secured Tax Rolls

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HdL THE CITY OF RED BLUFF

Coren & Cone 2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

035-022-006-000 710 Vista Way (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2014	Red Bluff Meadow Vista Associates; Cambrid	381,053	5,109,092	2,755	5,492,900	0	0		
2015	Red Bluff Meadow Vista Associates; Cambrid	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		
2017	Red Bluff Meadow Vista Assoc	402,484	5,396,453	19,305	5,818,242	0	0		
2018	Red Bluff Meadow Vista Assoc	410,533	5,504,382	19,690	5,520,561	414,044	0		

035-060-054-000 5 Sutter St

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Rip Motel Llc	260,100	1,392,107	14,500	0	1,666,707	0		
2010	Rip Motel Llc	250,000	660,950	12,250	0	923,200	0		
2011	Tri Counties Bank	250,000	535,400	12,250	0	797,650	0		
2012	Jalaram Krupa Llc	250,000	388,000	12,000	0	650,000	0		
2013	Sai Enterprises Llc	150,000	435,900	15,510	0	601,410	0		
2014	Sai Enterprises Llc	150,681	437,879	15,510	0	604,070	0		
2015	Sai Enterprises Llc	153,691	446,627	15,510	0	615,828	0		
2016	Sai Enterprises Llc	156,034	453,438	14,100	0	623,572	0		
2017	Shiva Ent Llc	159,155	462,507	15,510	0	637,172	0	1,000,000F	
2018	Shiva Enterprise Llc	318,000	635,000	69,790	0	1,022,790	0		

041-430-005-000 100 Lake Ave

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2018	Durango Rv Resorts Red Bluff	1,029,394	2,829,073	176,070	0	4,034,537	0		

041-200-027-000 21 Gamay Ct

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Cabernet Apartments EtAl; Vandenbergh Fin	375,627	3,929,784	0	0	4,305,411	0		
2010	Cabernet Apartments EtAl; Vandenbergh Fin	338,065	3,536,806	0	0	3,874,871	0		
2011	Cabernet Apartments EtAl; Vandenbergh Fin	338,065	3,536,806	0	0	3,874,871	0		
2012	Cabernet Apartments EtAl; Vandenbergh Fin	243,525	2,720,425	0	0	2,963,950	0		
2013	Cabernet Apartments EtAl; Vandenbergh Fin	243,525	2,720,425	0	0	2,963,950	0		
2014	Cabernet Apartments EtAl; Vandenbergh Fin	243,525	2,720,425	0	0	2,963,950	0		
2015	Cabernet Apartments EtAl; Vandenbergh Fin	280,053	3,128,488	0	0	3,408,541	0		
2016	Cabernet Apartments EtAl	280,053	3,128,488	0	0	3,408,541	0		
2017	Cabernet Apartments EtAl	280,053	3,128,488	0	0	3,408,541	0		
2018	Cabernet Apartments EtAl	308,058	3,441,337	0	0	3,749,395	0		

THE CITY OF RED BLUFF

2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

031-033-007-000 (No Situs)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	334,553	0	0		
2018	Memorial Chapel	10,316	330,927	0	341,243	0	0		

041-200-026-000 15 Cabernet Ct

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Cabernet Apartments; Vandenberghe Financi	279,534	3,728,627	0	0	4,008,161	0		
2010	Cabernet Apartments; Vandenberghe Financi	251,581	3,355,765	0	0	3,607,346	0		
2011	Cabernet Apartments; Vandenberghe Financi	251,581	3,355,765	0	0	3,607,346	0		
2012	Cabernet Apartments; Vandenberghe Financi	181,475	2,680,475	0	0	2,861,950	0		
2013	Cabernet Apartments; Vandenberghe Financi	181,475	2,680,475	0	0	2,861,950	0		
2014	Cabernet Apartments; Vandenberghe Financi	181,475	2,680,475	0	0	2,861,950	0		
2015	Cabernet Apartments; Vandenberghe Financi	208,696	3,082,546	0	0	3,291,242	0		
2016	Cabernet Apartments	208,696	3,082,546	0	0	3,291,242	0		
2017	Cabernet Apartments	208,696	3,082,546	0	0	3,291,242	0		
2018	Cabernet Apartments	229,566	3,390,801	0	0	3,620,367	0		

027-310-001-000 2140 Main St

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Wilson Thomas G Trust Etal; Wilson Revoc Tr	66,534	0	0	0	66,534	0	105,000F	
2010	Wilson Thomas G Etal Trust; Wilson Revoc Tr	105,000	0	0	0	105,000	0		
2011	Wilson Thomas G Etal Trust; Wilson Revoc Tr	42,820	0	0	0	42,820	0		
2012	Wilson Thomas G	43,676	0	0	0	43,676	0		
2013	Wilson Thomas G	44,549	0	0	0	44,549	0		
2014	Wilson Thomas G	44,751	0	0	0	44,751	0		
2015	Wilson Thomas G	45,645	0	0	0	45,645	0		
2016	Wilson Thomas G	46,341	0	0	0	46,341	0		
2017	Wilson Thomas G	47,267	0	0	0	47,267	0		
2018	Wilson Thomas G	48,212	290,000	0	0	338,212	0		

031-310-031-000 (No Situs)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		

THE CITY OF RED BLUFF

2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

031-310-031-000 (No Situs) (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	252,000F	
2016	Penrod Dennis Lee Et Al	50,400	0	0	0	50,400	0		
2017	Franklin Charles And Alice Trust	51,408	0	0	0	51,408	0	379,500F	
2018	Charles And Alice Franklin Revocable Trust	65,000	275,000	0	0	340,000	0		

033-180-088-000 650 Luther Rd

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Walmart Stores Inc	3,585,182	17,387	0	0	3,602,569	0		
2016	Walmart Stores Inc	3,639,856	17,039,700	0	0	20,679,556	0		
2017	Walmart Stores Inc	3,712,653	20,065,280	3,693,590	0	27,471,523	0		
2018	Walmart Stores Inc	3,786,906	20,419,093	3,509,660	0	27,715,659	0		

029-173-009-000 1554 4Th St

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Ellis Diane E And Daniel D	16,565	32,551	0	0	49,116	7,000		
2010	Ellis Diane E And Daniel D	16,525	32,473	0	0	48,998	7,000		
2011	Deutsche Bank National Trust	16,649	32,717	0	0	49,366	7,000		
2012	Red Bluff Spartan Booster Club	16,981	33,371	0	0	50,352	7,000		
2013	Red Bluff Spartan Booster Club	20,000	0	0	0	20,000	0		
2014	Red Bluff Spartan Booster Club	20,090	0	0	0	20,090	0		
2015	Wise Derek And Christine M	20,491	0	0	0	20,491	0		
2016	Wise Derek And Christine M	20,803	0	0	0	20,803	0	15,000F	
2017	Magpayo Gipny, Cassidy Angelica G	15,300	0	0	0	15,300	0	247,000F	
2018	Magpayo Gipny Et Al	60,000	187,000	0	0	247,000	0		

027-310-014-000 10 Duncan Rd

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Cunningham Jeffrey L Etal	50,000	210,000	0	0	260,000	0		
2010	Cunningham Jeffrey L Etal	45,000	189,000	0	0	234,000	0		
2011	Cunningham Jeffrey L Etal	45,000	189,000	0	0	234,000	0		
2012	Cunningham Jeffrey L Etal	38,250	160,650	0	0	198,900	0		
2013	Cunningham Jeffrey L Etal	38,250	160,650	0	0	198,900	0		
2014	Wise Katelin	38,250	160,650	0	0	198,900	0		
2015	Wise Katelin	43,987	184,747	0	0	228,734	0	112,500F	
2016	Wise Katelin	40,610	73,605	0	0	114,215	0		
2017	Honerlah Howard E And Joyce, Honerlah Rot	41,422	75,077	0	0	116,499	0	345,000F	
2018	Honerlah Howard E Et Al	50,000	295,000	1,860	0	346,860	0		

031-310-056-000 (No Situs)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		

THE CITY OF RED BLUFF

2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

031-310-056-000 (No Situs) (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	252,000F	
2015	Penrod Dennis L And Debra S	7,625	0	0	0	7,625	0		
2016	Penrod Dennis Lee Et Al	50,400	0	0	0	50,400	0		
2017	Madrigal Jose And Bella	51,408	0	0	0	51,408	0	280,000F	
2018	Madrigal Jose Et Al	65,000	215,000	0	0	280,000	7,000		

031-310-044-000 (No Situs)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	Stenberg Enterprises Inc	7,625	0	0	0	7,625	0		
2016	Siemens Family Trust	7,741	0	0	0	7,741	0		
2017	Siemens Family Trust	7,895	0	0	0	7,895	0	50,000F	
2018	Siemens Family Revocable Trust 10 1991	51,000	182,000	0	0	233,000	0		

029-306-008-000 946 Jefferson St

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	Miller Joseph A And Barbara	11,366	40,644	0	0	52,040	7,000		
2010	Miller Joseph A And Barbara	11,368	40,547	0	0	51,915	7,000		
2011	Miller Barbara Trustee; Miller Family Trust 12	11,453	40,852	0	0	52,305	7,000		
2012	Miller Barbara Trustee; Miller Family Trust 12	11,682	41,669	0	0	53,351	7,000		
2013	Miller Barbara Trustee; Miller Family Trust 12	11,915	42,502	0	0	54,417	7,000		
2014	Miller Barbara Trustee; Miller Family Trust 12	11,969	42,694	0	0	54,663	7,000		
2015	Miller Barbara Trustee; Miller Family Trust 12	12,208	43,547	0	0	55,755	7,000		
2016	Miller Barbara Trustee; Miller Family Trust 12	12,394	44,211	0	0	56,605	7,000		
2017	Lane Amber Z; Brown Joshua E	12,641	45,095	0	0	57,736	7,000	275,000F	
2018	Lane Amber Zumait Et Al	40,000	235,000	0	0	275,000	7,000		

031-310-049-000 (No Situs)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2009	War Eagle Inc	51,000	0	0	0	51,000	0		
2010	War Eagle Inc	40,500	0	0	0	40,500	0		
2011	War Eagle Inc	40,500	0	0	0	40,500	0		
2012	War Eagle Inc	34,425	0	0	0	34,425	0		
2013	War Eagle Inc	34,425	0	0	0	34,425	0		
2014	Gonzales G O Jr And L 2002 Trust	34,425	0	0	0	34,425	0		
2015	Gonzales G O Jr And L 2002 Trust	39,588	0	0	0	39,588	0		
2016	Gonzales Guadalupe Et Al Trust Gonzales 20	39,588	0	0	0	39,588	0		

Data Source: Tehama County Assessor 2018/19 Secured Tax Rolls

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Coren & Cone

THE CITY OF RED BLUFF

2018/19 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

031-310-049-000 (No Situs) (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2017	Gonzales Guadalupe Et Al Trust Gonzales 20	39,588	0	0	0	39,588	0		
2018	Cargill Harvey; Cargill Faye Jean	39,588	215,000	0	0	254,588	0	345,000 F	



THE CITY OF RED BLUFF

TRANSFER OF OWNERSHIP (2014 - 2018)

Single Family Residential					Multifamily, Commercial, Industrial, Vacant					Totals			
Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
GENERAL FUND Valid Sales Price Analysis													
2018 1/1/18-8/31/18	122	\$15,394,287	\$20,885,244	35.7%	27	\$13,224,500	\$21,782,895	64.7%	149	\$28,618,787	\$42,668,139	49.1%	\$14,049,352
										Est. Revenue Change:			
										\$23,971.69			
2017 1/1/17-12/31/17	208	\$23,662,561	\$33,164,827	40.2%	78	\$21,065,484	\$31,081,515	47.5%	286	\$44,728,045	\$64,246,342	43.6%	\$19,518,297
										Est. Revenue Change:			
										\$33,441.41			
2016 1/1/16-12/31/16	190	\$22,484,234	\$29,147,512	29.6%	48	\$17,446,499	\$19,068,229	9.3%	238	\$39,930,733	\$48,215,741	20.7%	\$8,285,008
										Est. Revenue Change:			
										\$14,784.81			
2015 1/1/15-12/31/15	192	\$20,013,027	\$24,471,438	22.3%	37	\$15,521,977	\$22,273,000	43.5%	229	\$35,535,004	\$46,744,438	31.5%	\$11,209,433
										Est. Revenue Change:			
										\$19,728.35			
2014 1/1/14-12/31/14	157	\$16,776,689	\$42,126,838	151.1%	62	\$11,551,917	\$14,062,415	21.7%	219	\$28,328,606	\$56,189,253	98.3%	\$27,860,647
										Est. Revenue Change:			
										\$48,861.48			

* 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, and non-reported document number transfers)

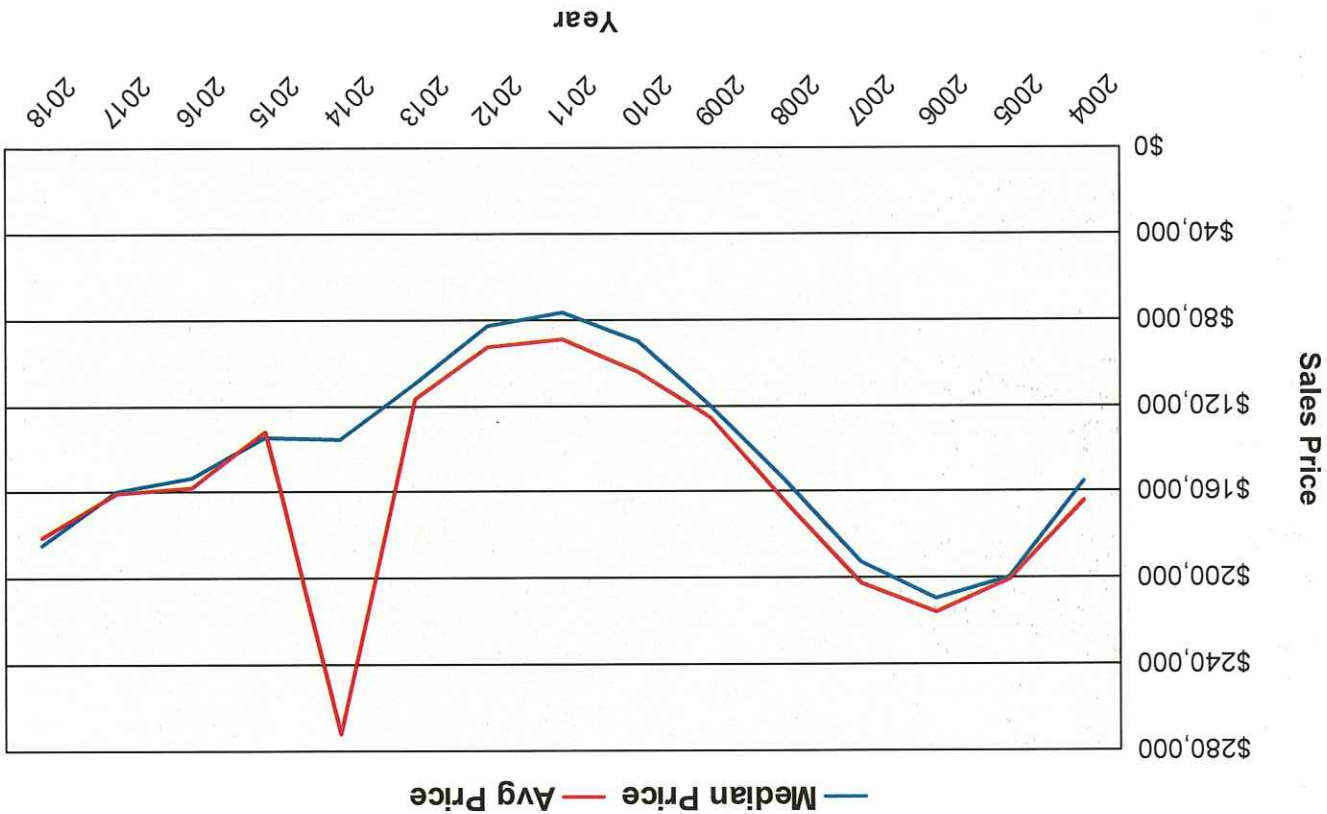
THE CITY OF RED BLUFF

SALES VALUE HISTORY



Detached Single Family Residential Full Value Sales (01/01/2004 - 08/31/2018)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2004	433	\$164,525	\$155,000	29.03%
2005	503	\$200,570	\$200,000	4.95%
2006	197	\$215,996	\$209,900	-8.05%
2007	132	\$202,155	\$193,000	-19.81%
2008	136	\$164,743	\$154,773	-22.47%
2009	122	\$125,396	\$120,000	-25.00%
2010	139	\$104,063	\$90,000	-15.28%
2011	158	\$89,009	\$76,250	9.18%
2012	156	\$93,134	\$83,250	32.13%
2013	135	\$117,122	\$110,000	23.18%
2014	155	\$271,876	\$135,500	-0.37%
2015	165	\$131,948	\$135,000	13.89%
2016	154	\$158,020	\$153,750	4.07%
2017	186	\$160,888	\$160,000	15.63%
2018	107	\$181,304	\$185,000	



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

Data Source: Tehama County Recorder

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TEHAMA COUNTY

COMPARISON OF MEDIAN SALE PRICE TO PEAK PRICE

Detached Single Family Residential Sales (01/01/2003 - 08/31/2018)

City	Peak Year	Peak Median Price Before Recession	Current Median Price	% Difference Between Peak and Current	Current Sales Price at Price of Prior Year
~TEHAMA	2007	313,000	169,000	-46.0%	2006
~TEHAMA COUNTY UNINC	2006	174,750	116,000	-33.6%	2005
RED BLUFF	2006	209,900	185,000	-11.9%	2005
CORNING	2006	180,000	177,500	-1.4%	2006
TEHAMA COUNTY (Entire Region)		200,000	175,000	-12.5%	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

2018/19 ROLL SUMMARY

Taxable Property Values



Values		Total Net Value	
Parcels	TRAs	Exemptions	Total Exemptions*
4,990	21	Real Estate	Homeowners*
9	1	Personal Property	Aircraft
Nonunitary Utilities	Unsecured	Fixtures	
		Aircraft	
		Land	
		Improvements	
		Personal Property	
		Fixtures	
		Aircraft	
		Total Value	
		Exemptions	
		Real Estate	
		Personal Property	
		Fixtures	
		Aircraft	
		Homeowners*	
		Total Exemptions*	
		Total Net Value	

Combined Values	Total
Total Values	\$1,035,221,423
Total Exemptions	\$113,599,067
Net Total Values	\$921,622,356
Net Aircraft Values	\$32,395,858

* Note: Homeowner Exemptions are not included in Total Exemptions
Totals do not include Aircraft Values or Exemptions

Data Source: Tehama County Assessor 2018/19 Combined Tax Rolls
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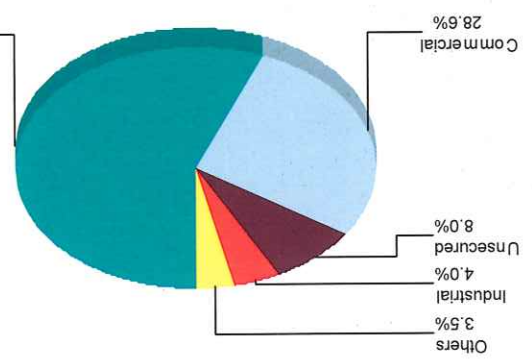
THE CITY OF RED BLUFF

2018/19 USE CATEGORY SUMMARY

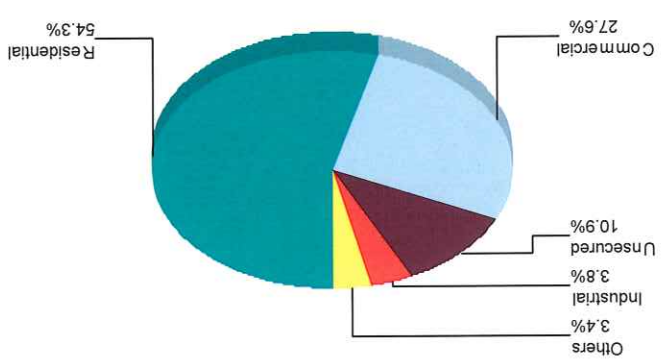
BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	4,004	\$534,569,842 (56.0%)	\$914,349.29 (54.3%)
Commercial	524	\$272,375,182 (28.6%)	\$465,534.07 (27.6%)
Industrial	80	\$37,798,045 (4.0%)	\$64,669.83 (3.8%)
Dry Farm	4	\$200,774 (0.0%)	\$344.19 (0.0%)
Govt. Owned	4	\$672,327 (0.1%)	\$1,153.20 (0.1%)
Institutional	45	\$5,294,368 (0.6%)	\$9,081.06 (0.5%)
Miscellaneous	20	\$735,334 (0.1%)	\$1,261.27 (0.1%)
Recreational	12	\$7,963,570 (0.8%)	\$13,659.43 (0.8%)
Vacant	297	\$11,984,110 (1.3%)	\$20,551.25 (1.2%)
SBE Nonunitary	[9]	\$1,311,830 (0.1%)	\$2,250.10 (0.1%)
Cross Reference	[183]	\$4,785,893 (0.5%)	\$8,207.44 (0.5%)
Unsecured	[940]	\$76,326,939 (8.0%)	\$183,004.45 (10.9%)
TOTALS	4,990	\$954,018,214	\$1,684,065.60

Net Taxable Value



Revenue



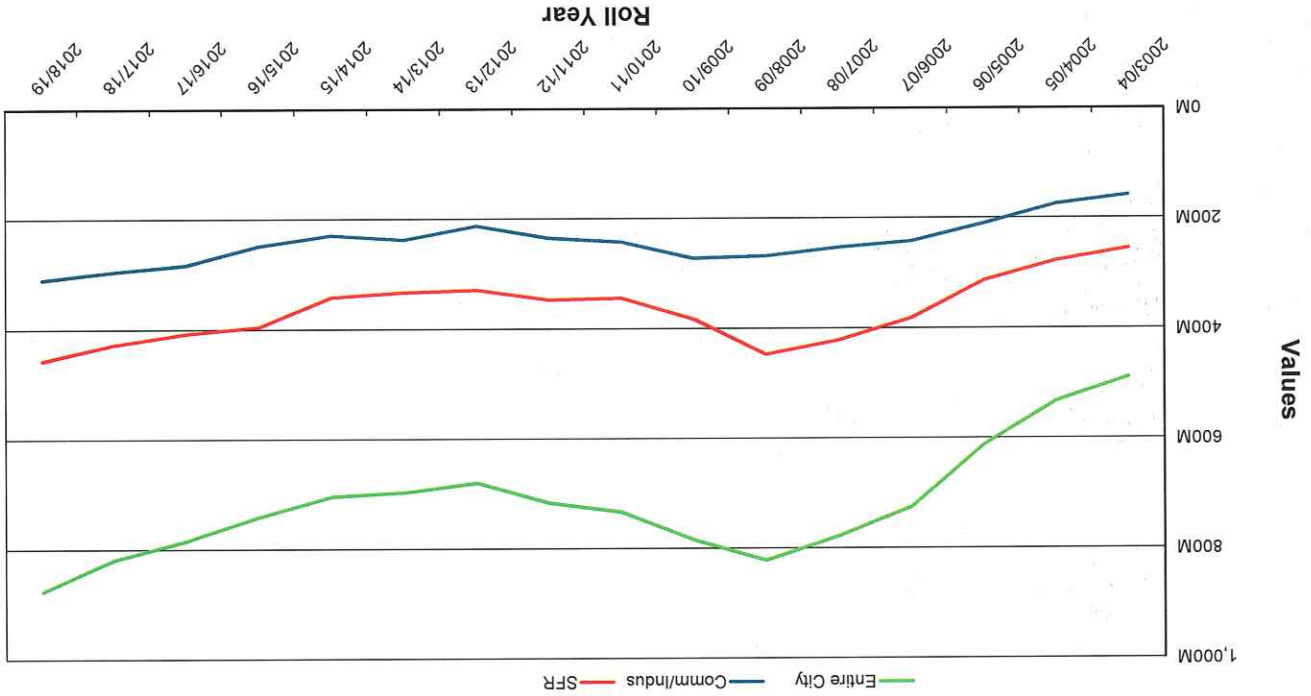
THE CITY OF RED BLUFF SECURED SFR AND COMM/IND VALUE HISTORY



Tax Year	Entire Region			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		277,160,179	254,924,812		8.72%
2004/05	532,133,055	8.78%	174,893,303	313,592,698	20.20%	277,160,179	313,592,698		13.14%
2005/06	611,406,579	14.90%	210,222,739	381,621,812	21.69%	277,160,179	381,621,812		21.69%
2006/07	724,558,857	18.51%	242,293,263	421,505,890	10.45%	277,160,179	421,505,890		10.45%
2007/08	777,788,781	7.35%	253,140,939	446,499,058	5.93%	277,160,179	446,499,058		5.93%
2008/09	821,901,789	5.67%	268,518,626	446,499,058	0.00%	277,160,179	446,499,058		0.00%
2009/10	784,132,064	-4.60%	272,107,840	382,659,565	-14.30%	277,160,179	382,659,565		-14.30%
2010/11	733,031,690	-6.52%	242,053,250	343,808,498	-10.15%	277,160,179	343,808,498		-10.15%
2011/12	716,360,214	-2.27%	235,017,906	347,094,423	0.96%	277,160,179	347,094,423		0.96%
2012/13	679,645,266	-5.13%	212,665,618	329,225,372	-5.15%	277,160,179	329,225,372		-5.15%
2013/14	696,620,089	2.50%	237,852,806	332,975,400	1.14%	277,160,179	332,975,400		1.14%
2014/15	704,067,230	1.07%	229,127,920	341,726,532	2.63%	277,160,179	341,726,532		2.63%
2015/16	740,926,728	5.24%	248,630,452	395,516,272	15.74%	277,160,179	395,516,272		15.74%
2016/17	784,434,144	5.87%	283,111,722	407,551,530	3.04%	277,160,179	407,551,530		3.04%
2017/18	818,336,781	4.32%	295,079,211	427,158,889	4.81%	277,160,179	427,158,889		4.81%
2018/19	876,379,445	7.09%	310,173,227	456,791,979	6.94%	277,160,179	456,791,979		6.94%

Entire Region Total Growth (16 years): \$387,207,137

Entire Region Average Annual Growth: 4.66%



THE CITY OF RED BLUFF

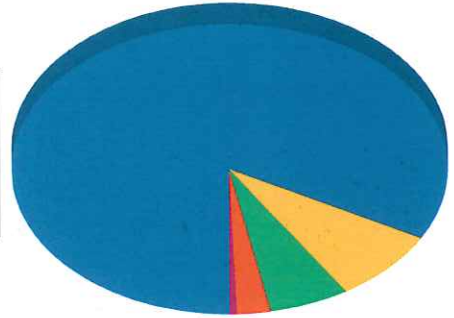
RESIDENTIAL SUMMARY

2018/19 Secured Roll Residential Housing Summary

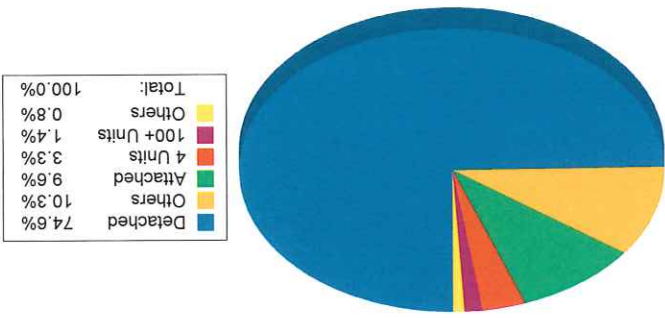
Description	Parcels	% of	Taxable Value	% of Total Value	Approx. Units
-------------	---------	------	---------------	------------------	---------------

Single Family Residential	3,323	83.0%	\$398,764,563	74.6%	3,323
Detached	324	8.1%	\$51,295,659	9.6%	324
Attached	118	2.9%	\$6,731,757	1.3%	118
Mobile Home					
Single Family Residential Totals	3,765	94.0%	\$456,791,979	85.5%	3,765
Multi Unit Residential	23	0.6%	\$4,097,990	0.8%	69
3 Units	96	2.4%	\$17,860,822	3.3%	384
4 Units	4	0.1%	\$811,155	0.2%	8
2+ Units	2	0.0%	\$7,369,762	1.4%	236
100+ Units	9	0.2%	\$1,961,447	0.4%	140
11-20 Units	6	0.1%	\$5,278,679	1.0%	150
21-40 Units	12	0.3%	\$19,181,316	3.6%	492
41-100 Units	30	0.7%	\$9,900,578	1.9%	227
5-10 Units	182	4.5%	\$66,461,749	12.4%	1,706
Multi Unit Residential Totals	57	1.4%	\$11,316,114	2.1%	0
Other	57	1.4%	\$11,316,114	2.1%	0
Misc					
Other Totals	57	1.4%	\$11,316,114	2.1%	0
Totals	4,004	100.0%	\$534,569,842	100.0%	5,471

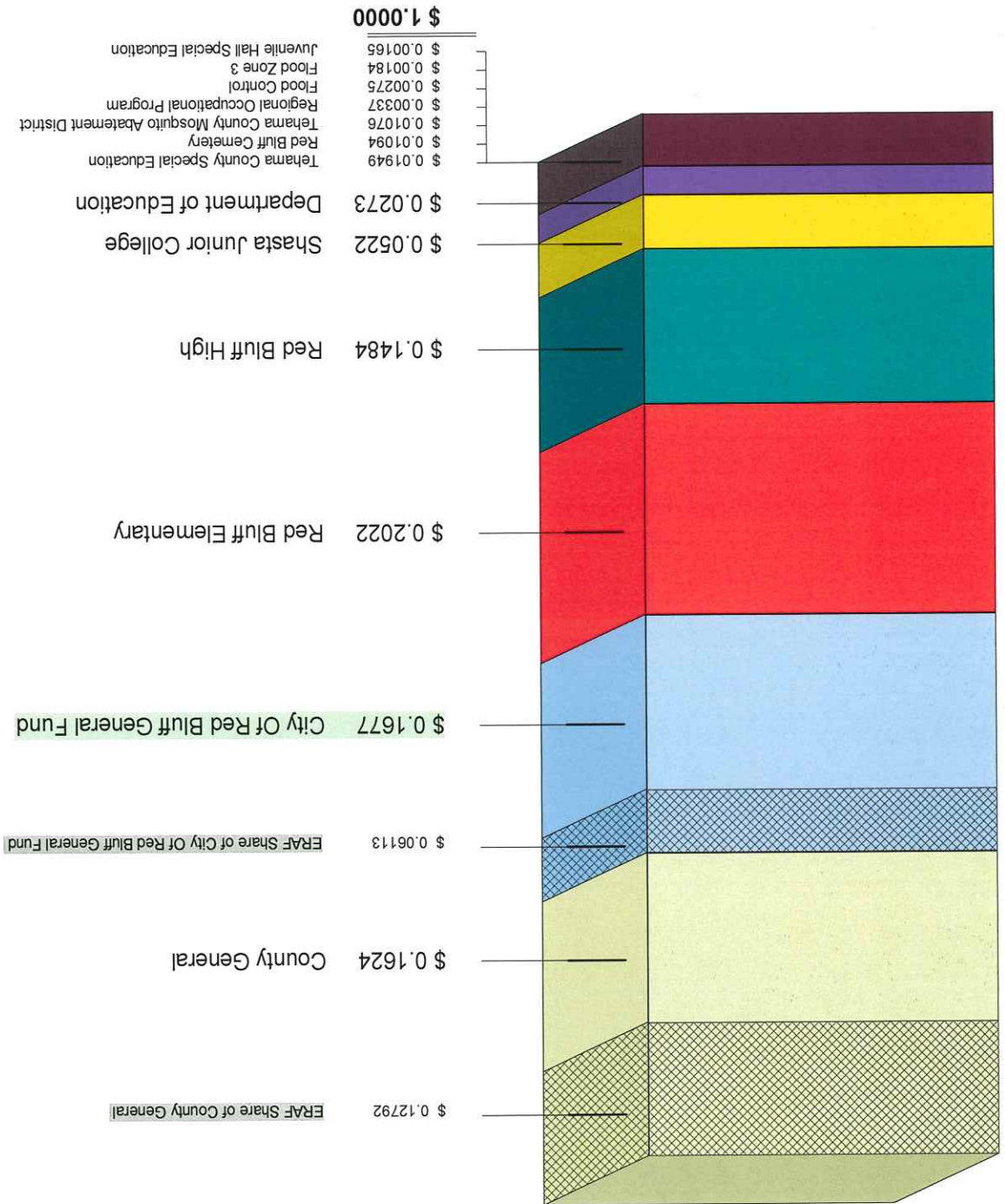
Parcel Counts



Taxable Values



THE CITY OF RED BLUFF PROPERTY TAX DOLLAR BREAKDOWN

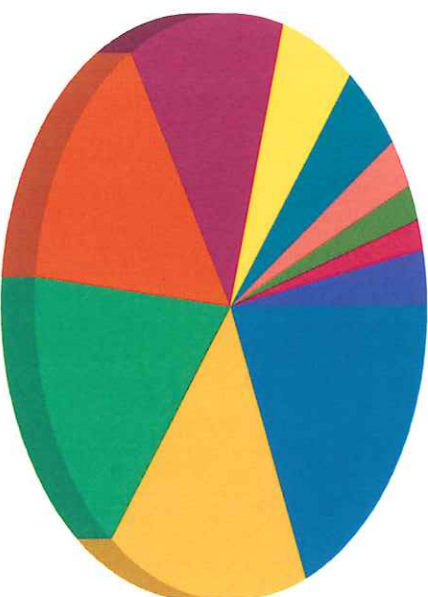
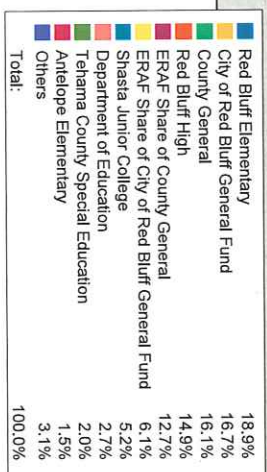


THE CITY OF RED BLUFF

2018/19 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	18.879815%
10201	City of Red Bluff General Fund	16.716214%
01001	County General	16.145900%
30019	Red Bluff High	14.863233%
01001-ERAF	ERAF Share of County General	12.719495%
10201-ERAF	ERAF Share of City of Red Bluff General Fund	6.094716%
30401	Shasta Junior College	5.226411%
30201	Department of Education	2.740243%
30102	Tehama County Special Education	1.953210%
30001	Antelope Elementary	1.529836%
25003	Tehama County Mosquito Abatement District	0.871679%
20006	Red Bluff Cemetery	0.802466%
30301	Regional Occupational Program	0.336635%
20006-ERAF	ERAF Share of Red Bluff Cemetery	0.292074%
27003	Flood Control	0.226967%
25003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.204252%
30103	Juvenile Hall Special Education	0.164772%
27004	Flood Zone 3	0.154076%
27003-ERAF	ERAF Share of Flood Control	0.047990%
27004-ERAF	ERAF Share of Flood Zone 3	0.030015%



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: 2018/19 Combined Tax Rols

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TEHAMA COUNTY - 2018/19 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
Cornling	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.

Data Source: Tehama County Assessor 2018/19 Combined Tax Rolls

Prepared On 10/23/2018 By MV

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THE CITY OF RED BLUFF

PROPERTY TAX REVENUE - 2018/19

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	\$876,379,445	0.228124856	\$1,999,239.35	0.000000	\$0.00	\$1,999,239.35
UTIL	\$1,311,830	0.228792999	\$3,001.38	0.000000	\$0.00	\$3,001.38
UNS	\$43,931,081	0.227778631	\$100,065.61	0.000000	\$0.00	\$100,065.61
TOTAL	\$921,622,356	0.228109304	\$2,102,306.34	0.000000	\$0.00	\$2,102,306.34
+ Aircraft	\$32,395,858		\$107,986.19		\$0.00	\$107,986.19
Total Before Adjustments	\$954,018,214	0.231682425	\$2,210,292.53	0.000000	\$0.00	\$2,210,292.53
+ Adjustment for AB-8 Growth (Net effective Total Revenue Loss/Gain)			\$48,410.17			\$48,410.17
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			-\$574,637.11			-\$574,637.11
Non SA TRAs Total	\$954,018,214	0.171011412	\$1,684,065.60			\$1,684,065.60
SB 2557 County Admin Fees (Prior Year Actual Amount)						-\$57,669.00
Unitary Revenue (Prior Year)						\$85,085.00
VLF Revenue (Estimated)						\$1,272,476.56

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

Data Source: Tehama County Assessor 2018/19 Combined Tax Rolls

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THE CITY OF RED BLUFF

NONRESIDENTIAL NEW CONSTRUCTION

Coren & Cone

2017/18 TO 2018/19 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	1,161,895	3,209,356	+ 176.2%
027-231-011-000	Commercial	Chandan Lic	1,646,909	1,698,597	+ 3.1%
027-310-001-000	Commercial	Wilson Thomas G	0	290,000	+ 99,999.9%
029-131-012-000	Govt. Owned	Grossman Family Trust 10 09 90	10,500	11,550	+ 10.0%
029-264-009-000	Commercial	George Growney Motors Inc	193,511	217,527	+ 12.4%
029-352-001-000	Commercial	Kinda Narinderpal S Et Al	400,765	409,309	+ 2.1%
029-362-009-000	Commercial	Eureka Way Lic	112,200	1,083,444	+ 865.6%
029-381-005-000	Commercial	Lyford Dale And Lyford Karl	278,180	287,157	+ 3.2%
029-383-002-000	Commercial	Lingenfelter Jimmie C And L Patricia	159,852	163,184	+ 2.1%
031-020-046-000	Commercial	Convenience Acquisition Company Lic	586,049	600,692	+ 2.5%
031-080-018-000	Commercial	Alternatives To Violence	474,125	1,365,607	+ 188.0%
033-120-047-000	Commercial	Allied Farms Inc	1,686,935	1,855,629	+ 10.0%
035-070-081-000	Institutional	Dignity Health	20,425,504	22,387,614	+ 9.6%
039-311-019-000	Commercial	Beta Plan Investments Lic	10,000	150,200	+ 1,402.0%
041-031-020-000	Commercial	Nor Cal Motel Investment Lic	379,368	395,384	+ 4.2%
041-033-020-000	Commercial	Gaumers Of Red Bluff Inc	279,298	292,720	+ 4.8%
041-360-043-000	Commercial	Red Bluff Motel Investments	1,998,674	2,096,513	+ 4.9%

17 Parcels Listed

29,803,765 36,514,483 + 22.5%

This calculation reflects the 2018/19 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 2018/19 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 6,710,718

Less Automatic 2.000% Assessors's Inflation Adjustment -134,214

Actual Change in Non-Residential Valuation 6,576,504

Change in Total Assessed Value 60,326,221

= Alternate 2019/20 Appropriations Limit Factor 10.90%

THE CITY OF RED BLUFF 2018/19 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured Parcels Value % of Net AV	Unsecured Parcels Value % of Net AV	Combined Value % of Net AV	Primary Use & Primary Agency
1) WALMART STORES INC	1 \$27,715,659 3.16%		\$27,715,659 2.91%	Commercial City of Red Bluff General Fund
2) KUMAR HOSPITALITY INC	2 \$21,259,529 2.42%		\$21,259,529 2.23%	Commercial City of Red Bluff General Fund
3) HELIBRO LLC		24 \$20,053,062 26.27%	\$20,053,062 2.10%	Unsecured City of Red Bluff General Fund
4) BELLE MILL PROPERTY OWNER	2 \$11,975,600 1.36%		\$11,975,600 1.26%	Commercial City of Red Bluff General Fund
5) RED BLUFF HOUSING INVESTORS	1 \$9,039,639 1.03%		\$9,039,639 0.95%	Residential City of Red Bluff General Fund
6) RALEYS INC	1 \$6,020,715 0.69%	1 \$2,803,380 3.67%	\$8,824,095 0.92%	Commercial City of Red Bluff General Fund
7) HOME DEPOT USA INC	2 \$8,037,370 0.92%		\$8,037,370 0.84%	Industrial City of Red Bluff General Fund
8) CABERNET APARTMENTS ETAL	2 \$7,369,762 0.84%		\$7,369,762 0.77%	Residential City of Red Bluff General Fund
9) TEHAMA MEDICAL ARTS LLC	3 \$6,604,446 0.75%		\$6,604,446 0.69%	Commercial City of Red Bluff General Fund
10) ASSISTED LIVING FACILITIES LSSR	1 \$6,301,124 0.72%		\$6,301,124 0.66%	Residential City of Red Bluff General Fund
Top Ten Total	15 \$104,323,844 11.89%	25 \$22,856,442 29.95%	\$127,180,286 13.33%	
City Total			\$954,018,214	

Top Owners last edited on 10/18/18 by Maheav' using sales through 08/31/18 (Version R. 1)

Data Source: Tehama County Assessor 2018/19 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF RED BLUFF

2018/19 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	\$27,715,659
2) KUMAR HOSPITALITY INC (2)	\$21,259,529
3) BELLE MILL PROPERTY OWNER (2)	\$11,975,600
4) RED BLUFF HOUSING INVESTORS (1)	\$9,039,639
5) HOME DEPOT USA INC (2)	\$8,037,370
6) CABERNET APARTMENTS ETAL (2)	\$7,369,762
7) TEHAMA MEDICAL ARTS LLC (3)	\$6,604,446
8) ASSISTED LIVING FACILITIES LSSR (1)	\$6,301,124
9) RALEYS INC (1)	\$6,020,715
10) WALTON HOMESTEAD FAMILY LLC ETAL (15)	\$5,917,775
11) GREENVILLE RANCHERIA (8)	\$4,872,877
12) SINGH HOTEL GROUP LLC (2)	\$4,539,122
13) SUTTON FLORMANN LLC ET AL (1)	\$4,225,064
14) DIGNITY HEALTH (5)	\$4,146,956
15) ARRIGHI FAMILY TRUST (1)	\$4,119,962
16) DURANGO RV RESORTS RED BLUFF (3)	\$4,034,537
17) AMERCO REAL ESTATE COMPANY (1)	\$3,845,367
18) RAINTREE TWENTY-FOUR LLC (3)	\$3,831,443
19) JOE WONG TRUSTEE (3)	\$3,666,844
20) CHRIS A DITTNER TRUST (6)	\$3,597,927
21) ECP TPB2 LLC (1)	\$3,468,000
22) 10815 GOLD CENTER LLC (1)	\$3,366,000
23) MARK S NAVONE (2)	\$3,349,749
24) ALLIED FARMS INC (5)	\$3,126,423
25) KELTON RED BLUFF INC (1)	\$3,026,313

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 10/18/18 by Maheav using sales through 08/31/18 (Version R.1)

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Prepared On 10/23/2018 By MV

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THE CITY OF RED BLUFF

2018/19 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)		Assessed Value
1	HELIBRO LLC (24)	\$20,053,062
2	P J HELICOPTERS INC (15)	\$5,820,947
3	WALNUT STREET 738 LLC (1)	\$5,266,622
4	RALEYS INC (1)	\$2,803,380
5	SAVE MART SUPERMARKETS (1)	\$1,646,380
6	CROWN CREDIT COMPANY (1)	\$1,595,680
7	BENS TRUCK EQUIPMENT INC (2)	\$1,485,640
8	RED BLUFF CANCER CENTER INC (1)	\$1,335,620
9	FALCON CABLE SYSTEMS CO II LP (1)	\$1,222,480
10	LEPAGE COMPANY INC (2)	\$1,065,750
11	STARBUCKS CORPORATION (3)	\$1,045,510
12	HARBOR FREIGHT TOOLS USA INC (1)	\$983,270
13	MCCUEN CONSTRUCTION INC (1)	\$968,760
14	CHRISTINE FRESEMAN (1)	\$886,875
15	DE LAGE LANDEN FINANCIAL SERVICES INC (1)	\$663,300
16	NITYAM LLC (1)	\$629,079
17	DOLGEN CALIFORNIA LLC (2)	\$614,400
18	GUY RENTS INC (1)	\$570,130
19	AARON RENTS INC (1)	\$543,120
20	SUBURBAN PROPANE LP (1)	\$527,810
21	CORNERSTONE COMMUNITY BANK (1)	\$504,357
22	RENAL TREATMENT CENTERS CA INC (1)	\$415,810
23	WILLIAM J MOORE DMD AND ASSOC (1)	\$411,980
24	CVS HEALTH CORPORATION (1)	\$399,710
25	LES SCHWAB TIRE CENTERS OF CALIFORNIA (1)	\$395,030

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 estimations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 10/18/18 by Maheav using sales through 08/31/18 (Version R.1)

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THE CITY OF RED BLUFF SBE ASSESSED NONUNITARY UTILITIES - 2018/19 TAX YEAR

Energy Company Parcels				Improvement	Personal	Total Value
Parcel	Map Number	TRA	Owner	Value	Property	
0135-52-0013-13	0135-52-032-01	002-001	Pacific Gas AND Electric COMPANY	100	0	100
1 Energy Company Parcel				\$100	\$0	\$100

Railroad Company Parcels				Improvement	Personal	Total Value
Parcel	Map Number	TRA	Owner	Value	Property	
0843-52-0013-16	0872-52-011K-34	002-001	Union Pacific Railroad Company	958,400	0	958,400
0843-52-0013-17	0872-52-012-04	002-001	Union Pacific Railroad Company	84,000	0	84,000
0843-52-0013-18	0872-52-012-09	002-001	Union Pacific Railroad Company	92,970	0	92,970
0843-52-0013-19	0872-52-012-11	002-001	Union Pacific Railroad Company	60,000	0	60,000
0843-52-0013-20	0872-52-012-18	002-001	Union Pacific Railroad Company	63,250	0	63,250
0843-52-0013-21	0872-52-012D-31	002-001	Union Pacific Railroad Company	5,710	0	5,710
0843-52-0013-22	0872-52-012H-37	002-001	Union Pacific Railroad Company	37,800	0	37,800
0843-52-0013-23	0872-52-012J-40	002-001	Union Pacific Railroad Company	9,600	0	9,600
8 Railroad Company Parcels				\$1,311,730	\$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 2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
024-040-013-000		002-001	Govt. Owned	City Of Red Bluff	2010 Baker Rd	\$0	\$0
024-040-041-000		002-001	Govt. Owned	City Of Red Bluff	1710 Baker Rd	\$0	\$0
024-040-042-000		002-001	Govt. Owned	City Of Red Bluff	1805 Baker Rd	\$0	\$0
024-040-043-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
027-040-067-000		002-012	Govt. Owned	State Of California		\$0	\$0
027-040-068-000		002-012	Govt. Owned	State Of California Department Of Transportal	400 Hess Rd	\$0	\$0
027-231-004-000		002-001	Commercial	State Of California		\$0	\$0
027-231-007-000		002-001	Govt. Owned	State Of California		\$0	\$0
027-340-061-000		002-001	Govt. Owned	City Of Red Bluff	827 Village Dr	\$0	\$0
027-410-013-000		002-001	Govt. Owned	Red Bluff Union School District	2700 Monroe Ave	\$0	\$0
027-410-020-000		002-001	Miscellaneous	United States Of America		\$0	\$0
027-410-021-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
027-410-022-000		002-001	Miscellaneous	United States Of America		\$0	\$0
027-410-023-000		002-003	Miscellaneous	United States Of America		\$0	\$0
027-410-023-002		002-003	Miscellaneous	State Of California		\$0	\$0
029-050-011-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-060-001-000		002-001	Govt. Owned	City Of Red Bluff Forward Park		\$0	\$0
029-080-001-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-080-002-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-080-009-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-080-011-000		002-001	Vacant	City Of Red Bluff		\$0	\$0
029-080-015-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-100-006-000		002-001	Govt. Owned	State Of California National Guard Armory	2000 Park Ave	\$0	\$0
029-100-047-000		002-001	Govt. Owned	County Of Tehama	2100 Park Ave	\$0	\$0
029-100-048-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-122-036-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-133-002-000		002-001	Govt. Owned	Judge Of Superior Court Of Tehama County		\$0	\$0
029-133-003-000		002-001	Govt. Owned	Judge Of Superior Court Of Tehama County		\$0	\$0
029-152-013-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-205-004-000		002-001	Miscellaneous	City Of Red Bluff City Hall		\$0	\$0
029-205-006-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-205-007-000		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-205-008-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-205-009-000		002-001	Miscellaneous	United States Of America		\$0	\$0

THE CITY OF RED BLUFF 2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
029-205-009-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-212-014-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
029-213-001-000		002-001	Govt. Owned	Red Bluff Union High School District	1280 Redbud Ave	\$0	\$0
029-213-002-000		002-001	Institutional	School Red Bluff Union High School District	1285 Garden Ave	\$0	\$0
029-215-001-000		002-001	Residential	School Red Bluff Union High	1290 Garden Ave	\$0	\$0
029-231-001-000		002-001	Govt. Owned	School Red Bluff Union High		\$0	\$0
029-231-002-000		002-001	Govt. Owned	School Red Bluff Union High		\$0	\$0
029-241-001-000		002-001	Govt. Owned	Tehama County Board Of Education		\$0	\$0
029-241-002-000		002-001	Govt. Owned	Tehama County Board Of Education		\$0	\$0
029-264-005-000		002-001	Miscellaneous	United States Of America	1135 Lincoln St	\$0	\$0
029-264-005-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-264-007-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-264-008-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-264-013-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-264-015-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-264-016-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-264-016-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-264-018-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-264-018-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-264-021-000		002-001	Govt. Owned	City Of Red Bluff	1250 Main St	\$0	\$0
029-270-002-000		002-001	Vacant	Red Bluff Joint Union High School District		\$0	\$0
029-270-004-000		002-001	Govt. Owned	School Red Bluff Union High	1535 Douglas St	\$0	\$0
029-270-005-000		002-001	Govt. Owned	School Red Bluff Union High		\$0	\$0
029-270-012-000		002-001	Govt. Owned	Red Bluff Joint Union High School District		\$0	\$0
029-270-013-000		002-001	Govt. Owned	Red Bluff Joint Union High School District		\$0	\$0
029-270-017-000		002-001	Govt. Owned	School Red Bluff Union High		\$0	\$0
029-270-019-000		002-001	Govt. Owned	School Red Bluff Union High		\$0	\$0
029-270-020-000		002-001	Govt. Owned	School Red Bluff Elementary	1256 Walnut St	\$0	\$0
029-270-027-000		002-001	Govt. Owned	Red Bluff Joint Union High School District		\$0	\$0
029-270-031-000		002-001	Govt. Owned	School Red Bluff Union High	1230 Garden Ave	\$0	\$0
029-270-032-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-294-015-000		002-001	Govt. Owned	City Of Red Bluff	835 Cedar St	\$0	\$0
029-294-016-000		002-001	Govt. Owned	City Of Red Bluff	825 Cedar St	\$0	\$0
029-313-010-000		002-001	Miscellaneous	United States Of America		\$0	\$0



THE CITY OF RED BLUFF

2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
029-313-011-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-313-014-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-313-016-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-315-006-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-315-009-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-315-011-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-315-013-000		002-001	Miscellaneous	United States Of America	940 Rio St	\$0	\$0
029-315-015-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-315-016-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-315-016-002		002-001	Miscellaneous	United States Of America		\$0	\$0
029-320-005-000		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-320-077-000		002-001	Institutional	Red Bluff Cemetery District		\$0	\$0
029-320-078-000		002-001	Govt. Owned	State Of California		\$0	\$0
029-320-079-000		002-001	Govt. Owned	State Of California		\$0	\$0
029-320-079-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-320-079-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-373-006-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-373-007-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-375-009-000		002-001	Govt. Owned	County Of Tehama	717 Jefferson St	\$0	\$0
029-375-010-000		002-001	Govt. Owned	United States Of America Post Office	447 Walnut St	\$0	\$0
029-375-011-000		002-001	Govt. Owned	City Of Red Bluff	Post Office Rear Of	\$0	\$0
029-382-005-000		002-001	Govt. Owned	United States Of America	440 Pine St	\$0	\$0
029-383-001-000		002-001	Govt. Owned	City Of Red Bluff	704 Washington St	\$0	\$0
029-384-001-000		002-001	Govt. Owned	City Of Red Bluff	Hickory	\$0	\$0
029-384-002-000		002-001	Govt. Owned	City Of Red Bluff	219 Walnut St	\$0	\$0
029-384-009-000		002-001	Govt. Owned	City Of Red Bluff	735 Rio St	\$0	\$0
029-385-021-000		002-001	Miscellaneous	United States Of America	738 Main St	\$0	\$0
029-385-023-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-025-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-027-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-029-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-031-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-033-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-035-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-037-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-039-000		002-001	Miscellaneous	United States Of America		\$0	\$0

THE CITY OF RED BLUFF 2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
029-385-040-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-385-040-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-411-003-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-412-016-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-412-019-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-421-015-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
029-423-006-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-423-008-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-423-009-000		002-001	Miscellaneous	United States Of America		\$0	\$0
029-423-011-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
029-423-011-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
029-423-012-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
029-423-012-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
031-041-012-000		002-001	Govt. Owned	City Of Red Bluff	Root	\$0	\$0
031-052-012-000		002-001	Govt. Owned	City Of Red Bluff	S. End Lincoln St	\$0	\$0
031-070-002-000		002-001	Govt. Owned	School Red Bluff Elementary Jackson Heights	225 Jackson St	\$0	\$0
031-131-045-000		002-001	Govt. Owned	City Of Red Bluff	W. End Olive Crek	\$0	\$0
031-210-020-000		002-014	Govt. Owned	Gianbroni Family Trust	1050 Kimball Rd	\$0	\$0
031-220-015-000		002-001	Govt. Owned	City Of Red Bluff	N. Airport Blvd Side	\$0	\$0
031-220-016-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
031-220-018-000		002-023	Govt. Owned	County Of Tehama		\$0	\$0
031-220-020-000		002-023	Govt. Owned	City Of Red Bluff		\$0	\$0
031-220-022-000		002-001	Vacant	City Of Red Bluff	N. End Airport	\$0	\$0
031-240-022-000		002-001	Miscellaneous	United States Of America	65 Jackson St	\$0	\$0
031-240-023-000		002-001	Miscellaneous	United States Of America	55 Jackson St	\$0	\$0
033-021-001-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
033-033-006-000		002-001	Residential	City Of Red Bluff Jefferson House	526 Jefferson St	\$0	\$0
033-033-007-000		002-001	Govt. Owned	City Of Red Bluff	538 Jefferson St	\$0	\$0
033-033-008-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
033-033-011-000		002-001	Govt. Owned	City Of Red Bluff City Hall	555 Washington St	\$0	\$0
033-045-008-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-045-009-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-045-010-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-045-010-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0

THE CITY OF RED BLUFF 2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
033-045-011-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-052-007-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-073-013-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-073-013-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
033-073-015-000		002-001	Govt. Owned	City Of Red Bluff	River Park	\$0	\$0
033-080-006-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-080-007-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-080-009-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-080-010-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-090-015-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-090-020-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-090-021-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-090-023-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-090-026-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-090-027-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-090-050-000		002-001	Govt. Owned	City Of Red Bluff	Madison 98 Main St	\$0	\$0
033-100-015-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-100-016-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-100-016-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
033-111-008-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-016-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-017-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-018-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-019-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-021-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-023-000		002-001	Vacant	City Of Red Bluff	796 Musick Ave	\$0	\$0
033-111-024-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-026-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-028-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-030-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-032-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-034-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-035-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-111-038-000		002-001	Miscellaneous	United States Of America		\$0	\$0



THE CITY OF RED BLUFF

2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
033-111-040-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-115-014-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-120-008-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-120-008-002		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
033-120-013-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-120-015-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-120-022-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-140-011-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
033-151-015-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-017-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-019-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-021-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-023-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-025-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-029-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-031-000		002-001	Miscellaneous	United States Of America		\$0	\$0
033-151-034-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-151-036-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-012-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-014-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-016-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-018-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-020-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-022-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-024-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-026-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-028-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-164-030-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-190-009-000		002-001	Industrial	Tehama County Bank		\$0	\$0
033-190-014-000		002-001	Govt. Owned	County Of Tehama	545 Diamond Ave	\$0	\$0
033-200-001-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-200-003-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-200-004-000		002-001	Govt. Owned	City Of Red Bluff	700 Messer	\$0	\$0
033-200-005-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0



THE CITY OF RED BLUFF

2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
033-200-021-000		002-001	Govt. Owned	City Of Red Bluff	630 Homestead	\$0	\$0
033-212-015-000		002-001	Govt. Owned	City Of Red Bluff	680 Walton Dr	\$0	\$0
033-212-021-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-220-001-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-220-010-000		002-001	Govt. Owned	City Of Red Bluff Sewer Plant		\$0	\$0
033-220-015-000		002-001	Miscellaneous	City Of Red Bluff		\$0	\$0
033-220-016-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-220-017-000		002-001	Govt. Owned	City Of Red Bluff Wastewater Treatment Plant		\$0	\$0
033-220-018-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-220-020-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-220-021-000		002-001	Vacant	City Of Red Bluff		\$0	\$0
033-220-022-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
033-220-023-000		002-001	Miscellaneous	United States Of America Lake		\$0	\$0
033-260-018-000		002-001	Govt. Owned	State Of California		\$0	\$0
033-270-022-000		002-001	Recreational	City Of Red Bluff	610 Vallecito Way	\$0	\$0
035-021-001-000		002-001	Govt. Owned	City Of Red Bluff	1500 S. Jackson St	\$0	\$0
035-021-002-000		002-001	Govt. Owned	City Of Red Bluff Corporation Yard	1015 Kimball Rd	\$0	\$0
035-021-003-000		002-001	Govt. Owned	School Red Bluff Union		\$0	\$0
035-021-004-000		002-001	Govt. Owned	City Of Red Bluff Airport	1 Taxiway	\$0	\$0
035-021-005-000		002-001	Govt. Owned	City Of Red Bluff	903 Langley Way	\$0	\$0
035-021-006-000		002-001	Govt. Owned	County Of Tehama		\$0	\$0
035-022-003-000		002-001	Vacant	Tehama County Department Of Education		\$0	\$0
035-022-004-000		002-001	Govt. Owned	Red Bluff Union School District		\$0	\$0
035-100-004-000		002-005	Govt. Owned	City Of Red Bluff		\$0	\$0
035-100-010-000		002-018	Govt. Owned	City Of Red Bluff		\$0	\$0
035-100-012-000		002-018	Govt. Owned	City Of Red Bluff		\$0	\$0
035-100-014-000		002-018	Govt. Owned	City Of Red Bluff		\$0	\$0
035-110-005-000		002-018	Govt. Owned	City Of Red Bluff		\$0	\$0
035-110-007-000		002-018	Govt. Owned	City Of Red Bluff		\$0	\$0
035-470-004-000		002-001	Govt. Owned	City Of Red Bluff Diamond Park		\$0	\$0
035-470-005-000		002-001	Govt. Owned	City Of Red Bluff	700 Messer Dr	\$0	\$0
035-470-013-000		002-019	Govt. Owned	City Of Red Bluff		\$0	\$0
035-490-003-000		002-001	Industrial	Red Bluff Union School District	1755 Airport Blvd	\$0	\$0
035-490-029-000		002-001	Govt. Owned	City Of Red Bluff	1965 Airport Blvd	\$0	\$0



THE CITY OF RED BLUFF

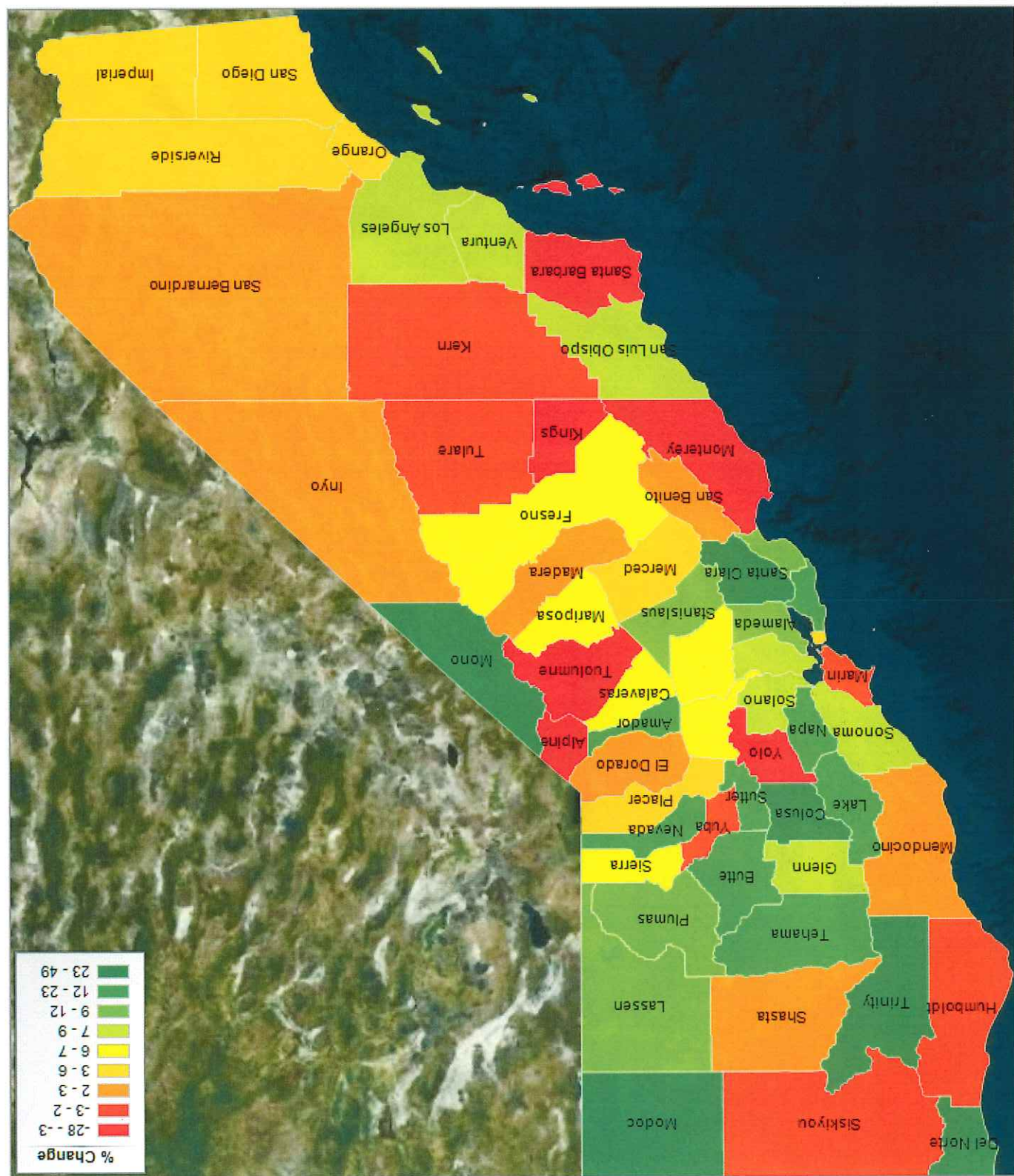
2018/19 PARCEL CHANGE LISTING

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Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
035-490-034-000		002-001	Industrial	County Of Tehama	1820 Bidwell St	\$0	\$0
035-490-036-000		002-001	Govt. Owned	State Of California		\$0	\$0
035-490-038-000		002-001	Govt. Owned	City Of Red Bluff	1550 Airport Blvd	\$0	\$0
035-490-039-000		002-001	Govt. Owned	City Of Red Bluff	1600 Airport Blvd	\$0	\$0
035-490-040-000		002-001	Govt. Owned	City Of Red Bluff	1700 Bidwell St	\$0	\$0
035-490-044-000		002-001	Industrial	County Of Tehama		\$0	\$0
035-490-058-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
035-500-001-000		002-001	Govt. Owned	County Of Tehama	1445 Vista Way	\$0	\$0
035-500-027-000		002-001	Govt. Owned	City Of Red Bluff		\$0	\$0
039-311-009-000		002-007	Residential	County Of Tehama		\$0	\$0
039-311-012-000		002-003	Commercial	County Of Tehama	766 Antelope Blvd	\$0	\$0
039-311-015-000		002-003	Govt. Owned	County Of Tehama	778 Antelope Blvd	\$0	\$0
041-021-015-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-021-016-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-021-017-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-021-018-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-021-026-000		002-003	Govt. Owned	United States Of America		\$0	\$0
041-031-007-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-031-011-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-031-013-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-031-014-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-031-015-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-031-018-000		002-001	Miscellaneous	United States Of America		\$0	\$0
041-031-019-000		002-003	Miscellaneous	United States Of America		\$0	\$0
041-031-027-000		002-003	Govt. Owned	United States Of America		\$0	\$0
041-050-015-000		002-003	Govt. Owned	City Of Red Bluff		\$0	\$0
041-050-021-000		002-005	Miscellaneous	United States Of America		\$0	\$0
041-050-022-000		002-005	Miscellaneous	United States Of America		\$0	\$0
041-050-028-000		002-005	Miscellaneous	United States Of America		\$0	\$0
041-220-034-000		002-003	Govt. Owned	State Of California	605 Antelope Blvd	\$0	\$0
041-240-029-000		002-001	Miscellaneous	United States Of America		\$0	\$0
041-320-013-000		002-001	Miscellaneous	United States Of America		\$0	\$0
041-360-005-000		002-004	Govt. Owned	City Of Red Bluff	20 Sale Ln	\$0	\$0
041-430-016-000		002-005	Vacant	City Of Red Bluff		\$0	\$0

THE CITY OF RED BLUFF 2018/19 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
041-430-017-000		002-005	Vacant	City Of Red Bluff		\$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
275 Dropped Parcels		0 Added Parcels		Totals:		\$0	\$0



MEDIAN SFR SALES PRICE INCREASE
Percent change in median price June 2017 - June 2018



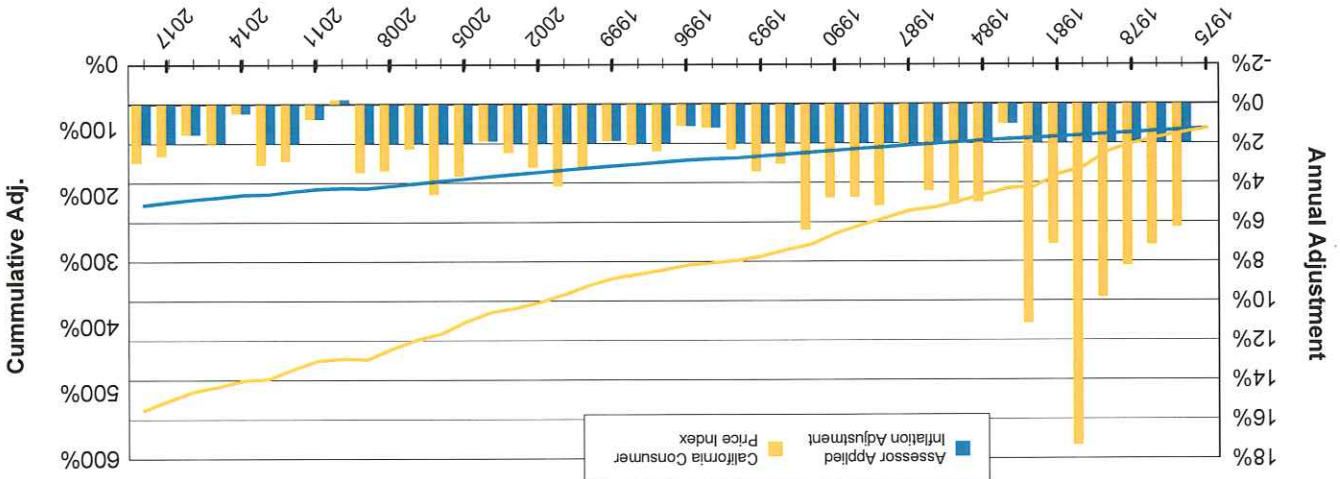
Coren & Cone

Coren & Cone

PROPOSITION 13 INFLATION ADJUSTMENTS



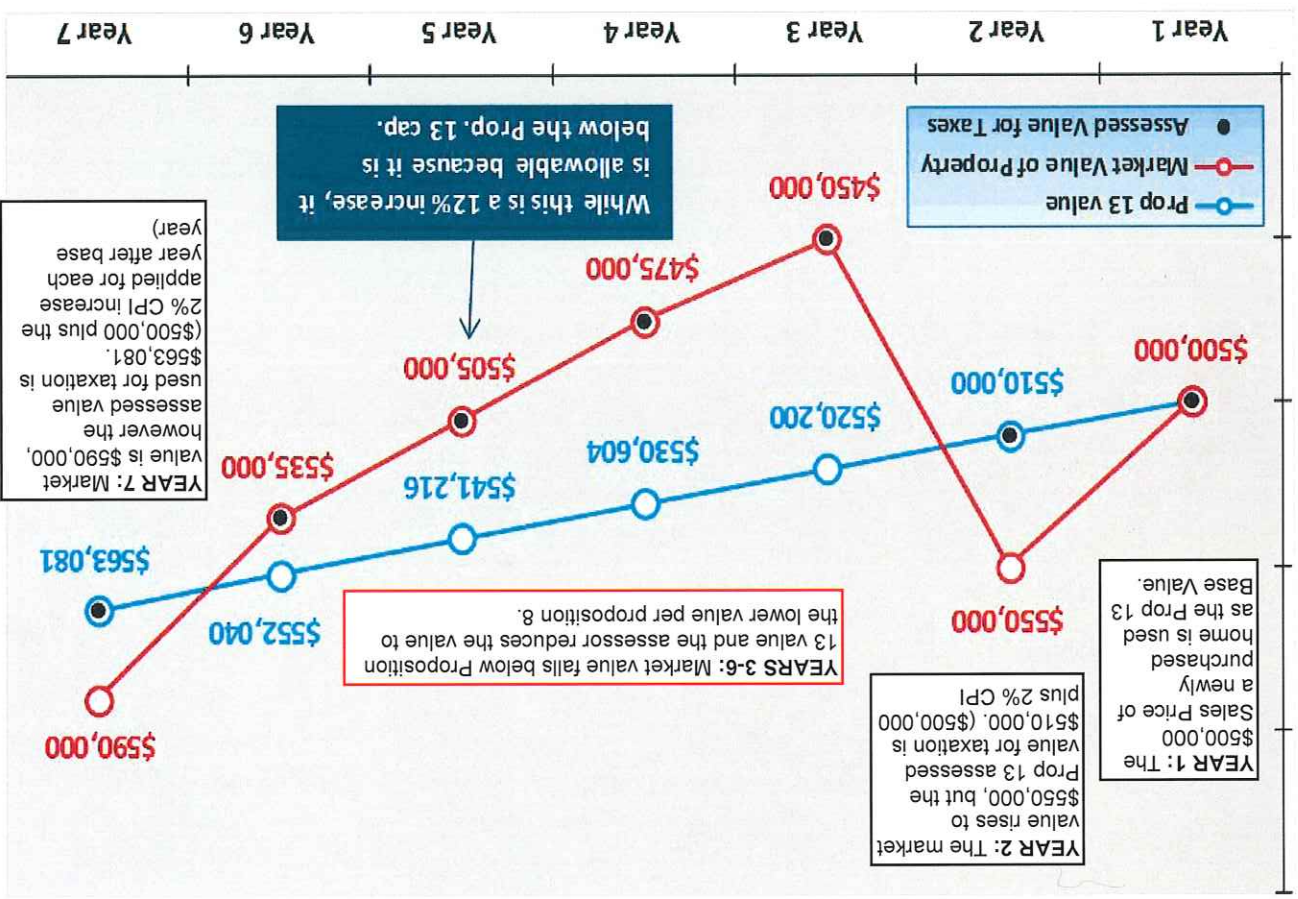
Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* (\$100,000 (CPI Cap)	Property Taxes W/O Prop 13* (\$100,000 (Actual CPI)
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$1,000
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,063
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,139
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,232
1979-80	2.000%	108.24%	9.830%	135.35%	\$1,082	\$1,354
1980-81	2.000%	110.41%	17.320%	158.80%	\$1,104	\$1,588
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,701
1982-83	2.000%	114.87%	11.140%	189.07%	\$1,149	\$1,891
1983-84	1.000%	116.02%	1.000%	190.96%	\$1,160	\$1,910
1984-85	2.000%	118.34%	5.000%	200.51%	\$1,183	\$2,005
1985-86	2.000%	120.70%	5.100%	210.74%	\$1,207	\$2,107
1986-87	2.000%	123.12%	4.400%	220.01%	\$1,231	\$2,200
1987-88	2.000%	125.58%	2.095%	224.62%	\$1,256	\$2,246
1988-89	2.000%	128.09%	5.160%	236.21%	\$1,281	\$2,362
1989-90	2.000%	130.65%	4.730%	247.38%	\$1,307	\$2,474
1990-91	2.000%	133.27%	4.758%	259.15%	\$1,333	\$2,592
1991-92	2.000%	135.93%	6.400%	275.74%	\$1,359	\$2,757
1992-93	2.000%	138.65%	3.040%	284.12%	\$1,387	\$2,841
1993-94	2.000%	141.42%	3.440%	293.89%	\$1,414	\$2,939
1994-95	2.000%	144.25%	2.310%	300.68%	\$1,443	\$3,007
1995-96	1.190%	145.97%	1.194%	304.27%	\$1,460	\$3,043
1996-97	1.110%	147.59%	1.115%	307.66%	\$1,476	\$3,077
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$3,150
1998-99	2.000%	153.55%	2.081%	321.60%	\$1,536	\$3,216
1999-00	1.853%	156.40%	1.853%	327.56%	\$1,564	\$3,276
2000-01	2.000%	159.53%	3.214%	338.09%	\$1,595	\$3,381
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$3,522
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$3,635
2003-04	2.000%	169.29%	2.459%	372.46%	\$1,693	\$3,725
2004-05	1.867%	172.45%	1.867%	379.41%	\$1,725	\$3,794
2005-06	2.000%	175.90%	3.665%	393.31%	\$1,759	\$3,933
2006-07	2.000%	179.42%	4.596%	411.39%	\$1,794	\$4,114
2007-08	2.000%	183.01%	2.269%	420.73%	\$1,830	\$4,207
2008-09	2.000%	186.67%	3.380%	434.95%	\$1,867	\$4,349
2009-10	2.000%	190.40%	3.477%	450.07%	\$1,904	\$4,501
2010-11	-0.237%	189.95%	-0.237%	449.00%	\$1,899	\$4,490
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$4,524
2012-13	2.000%	195.21%	2.889%	465.45%	\$1,952	\$4,655
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$4,798
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,000	\$4,820
2015-16	1.998%	204.01%	1.998%	491.60%	\$2,040	\$4,916
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$4,991
2017-18	2.000%	211.26%	2.619%	512.17%	\$2,113	\$5,122
2018-19	2.000%	215.49%	2.962%	527.34%	\$2,155	\$5,273
Totals					\$67,273	\$138,918



*Assumes the tax rate is limited to one percent per Proposition 13 although pre-Proposition 13 tax rates were not so limited.
 This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HDL, Coren & Cone

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 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

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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