2019-2020 PROPERTY DATA

THE CITY OF RED BLUFF

PRELIMINARY PROPERTY TAX REPORTS

HdL Coren & Cone

Revenue Management for Local Government

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 PROPERTY TAX

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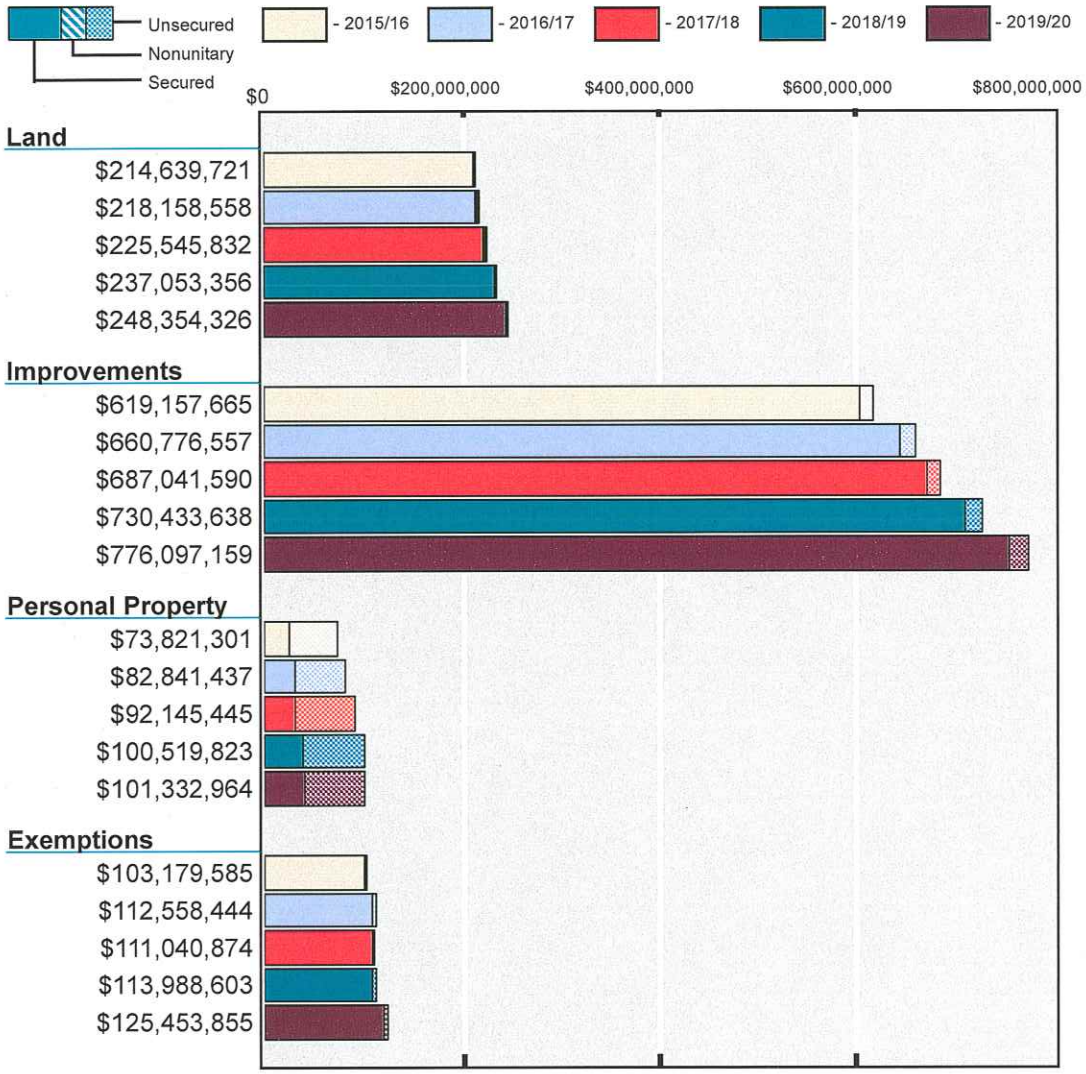
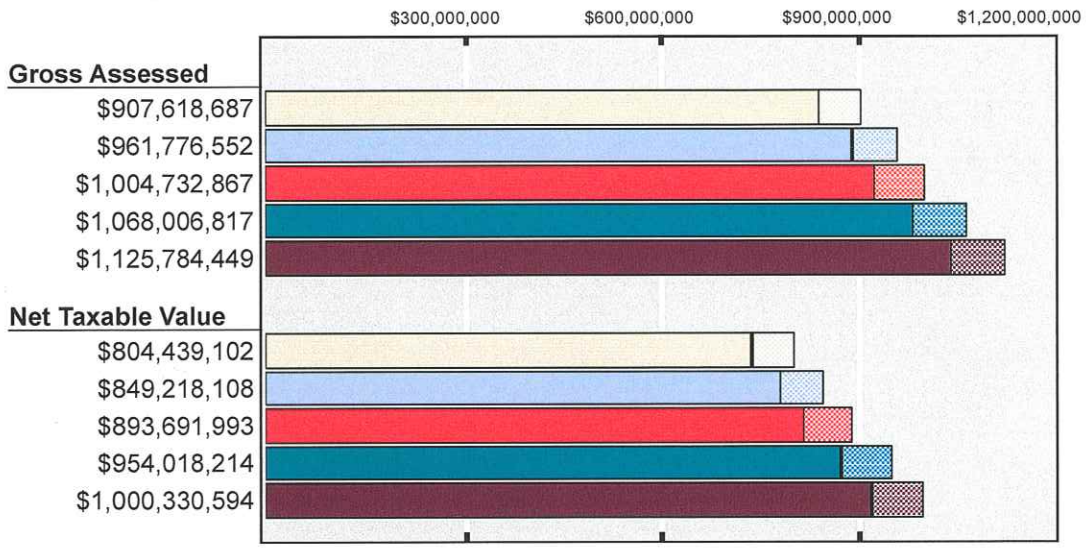
THE CITY OF RED BLUFF
2015/16 TO 2019/20 ASSESSED VALUES



		Percent Change City	Percent Change County
Land			
	$214,639,721		
	$218,158,558	1.6%	3.3%
	$225,545,832	3.4%	4.5%
	$237,053,356	5.1%	7.2%
	$248,354,326	4.8%	5.3%
Improvements			
	$619,157,665		
	$660,776,557	6.7%	2.4%
	$687,041,590	4.0%	5.0%
	$730,433,638	6.3%	6.5%
	$776,097,159	6.3%	6.7%
Personal Property			
	$73,821,301		
	$82,841,437	12.2%	28.7%
	$92,145,445	11.2%	3.9%
	$100,519,823	9.1%	5.7%
	$101,332,964	0.8%	4.7%
Exemptions			
	$103,179,585		
	$112,558,444	9.1%	9.0%
	$111,040,874	-1.3%	-0.9%
	$113,988,603	2.7%	8.2%
	$125,453,855	10.1%	8.0%



		City	County
Gross Assessed			
	$907,618,687		
	$961,776,552	6.0%	4.1%
	$1,004,732,867	4.5%	4.8%
	$1,068,006,817	6.3%	6.6%
	$1,125,784,449	5.4%	6.1%
Net Taxable Value			
	$804,439,102		
	$849,218,108	5.6%	3.9%
	$893,691,993	5.2%	5.0%
	$954,018,214	6.8%	6.6%
	$1,000,330,594	4.9%	6.1%

Data Source: Tehama County Assessor 2015/16 To 2019/20 Combined Tax Rolls

Prepared On 9/26/2019 By MV

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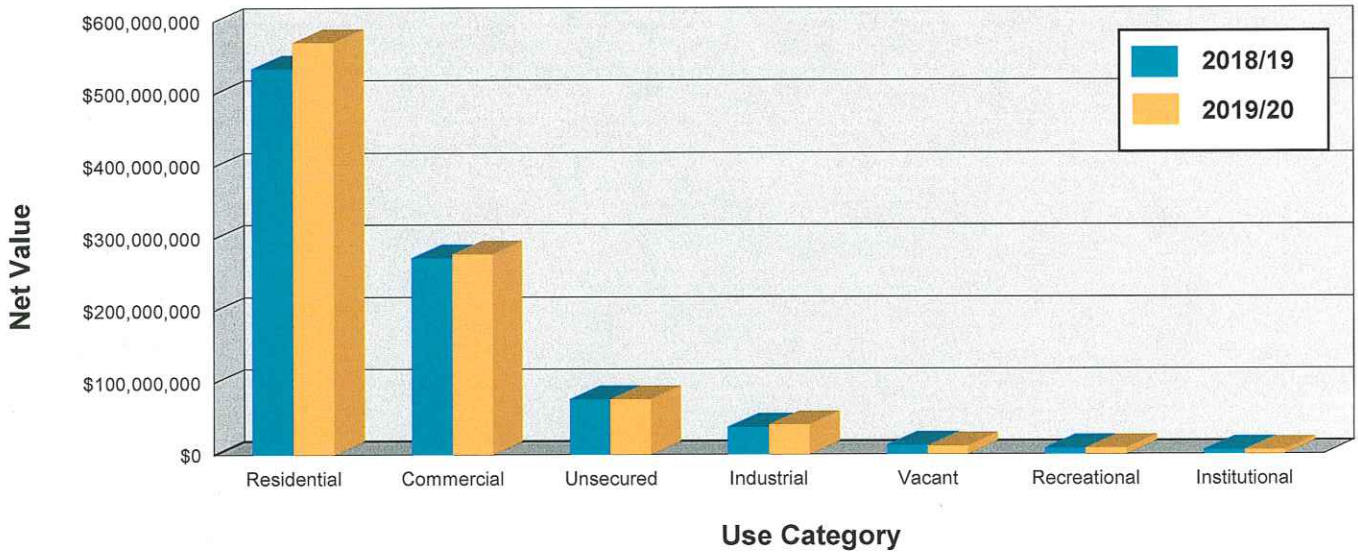
THE CITY OF RED BLUFF
2019/20 GROWTH BY USE CATEGORY

2018/19 to 2019/20 Value Growth by Use Category

Category	2018/19 Net Taxable Value		2019/20 Net Taxable Value			$ Change	% Change
Residential	*4,004*	$534,569,842	*4,033*	$571,316,411	(57.1%)	$36,746,569	6.9%
Commercial	*524*	$272,375,182	*523*	$278,279,493	(27.8%)	$5,904,311	2.2%
Unsecured	*[940]*	$76,326,939	*[966]*	$76,622,129	(7.7%)	$295,190	0.4%
Industrial	*80*	$37,798,045	*80*	$41,378,095	(4.1%)	$3,580,050	9.5%
Vacant	*297*	$11,984,110	*266*	$11,492,517	(1.1%)	-$491,593	-4.1%
Recreational	*12*	$7,963,570	*12*	$8,459,821	(0.8%)	$496,251	6.2%
Institutional	*45*	$5,294,368	*45*	$5,221,575	(0.5%)	-$72,793	-1.4%
Cross Reference	*[183]*	$4,785,893	*[179]*	$4,759,397	(0.5%)	-$26,496	-0.6%
SBE Nonunitary	*[9]*	$1,311,830	*[9]*	$1,311,830	(0.1%)	$0	0.0%
Govt. Owned	*4*	$672,327	*4*	$687,159	(0.1%)	$14,832	2.2%
Miscellaneous	*20*	$735,334	*20*	$557,378	(0.1%)	-$177,956	-24.2%
Dry Farm	*4*	$200,774	*4*	$204,789	(0.0%)	$4,015	2.0%
Unknown	*0*	$0	*1*	$40,000	(0.0%)	$40,000	> 999.9%
Exempt	*274*	$0	*276*	$0	(0.0%)	$0	0.0%
TOTALS	*5,264*	**$954,018,214**	*5,264*	**$1,000,330,594**	(100.0%)	**$46,312,380**	4.9%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category



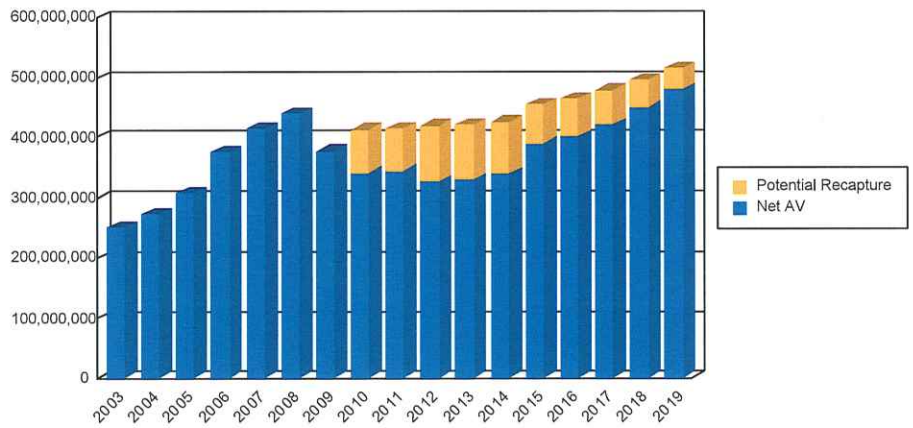
THE CITY OF RED BLUFF

PROP 8 POTENTIAL RECAPTURE HISTORY

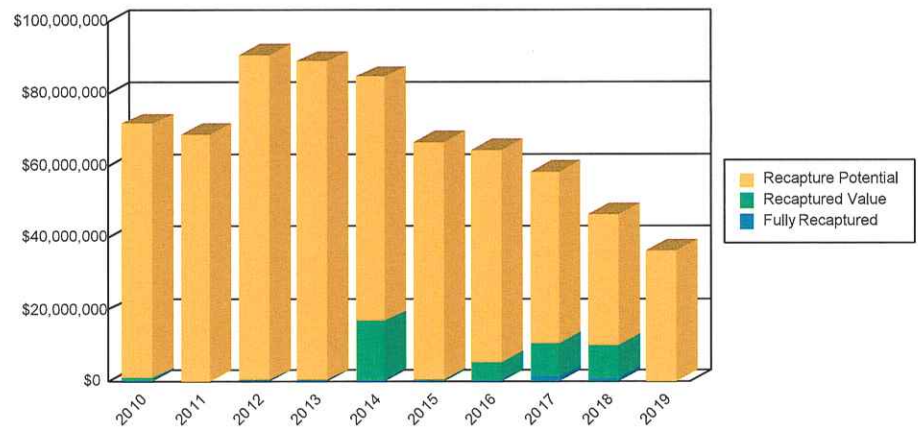
Single Family Residential Parcels - Compiled Using Parcels Supplied by County

Roll Year	Prop 8 Parcel Count	Real Value of Prop 8 Parcels	Inflation Adjusted Peak Taxable Values	Potential Recapture	% 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	1,205	153,837,050	222,702,290	68,865,240	32.5%	20	519,145	26	638,458
2011	1,131	148,691,456	216,810,056	68,118,600	30.5%	0	0	2	81,596
2012	1,221	133,280,125	224,009,155	90,729,030	33.0%	10	159,800	12	233,300
2013	1,160	125,912,065	214,808,918	88,896,853	31.4%	7	100,409	12	226,442
2014	1,097	118,310,605	202,781,056	84,470,451	29.7%	21	524,559	1,024	16,870,977
2015	1,009	126,298,200	192,177,309	65,879,109	27.5%	15	239,914	18	350,920
2016	942	117,680,744	181,802,621	64,121,877	25.7%	8	140,393	833	5,321,817
2017	882	115,545,575	173,783,806	58,238,231	24.1%	119	1,315,475	828	10,734,307
2018	716	104,301,931	150,597,586	46,295,655	19.5%	67	956,618	686	10,183,077
2019	626	100,383,147	136,213,486	35,830,339	17.1%				

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 ar estimate of the impact of current adjustments to the assessment roll as of the 2019-20 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 o 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

2018/19 To 2019/20 Net Taxable Assessed Value Change

City	2019/20 Net Value	Value Change	% Change
Corning	447,536,677	27,295,183	6.495%
Tehama	23,927,999	1,125,852	4.937%
Red Bluff	1,000,330,594	46,312,380	4.854%

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 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
033-045-017-000	Commercial	Cornerstone Community Bank	500 Riverside Way	$5,204,070	+$4,928,364	+1,788%
039-290-012-000	Industrial	Shudoma Steve Michael	550 Antelope Blvd	$3,223,790	+$2,078,133	+181%
035-490-050-000	Commercial	Waste Connections Of California	1805 Airport Blvd	$2,402,600	+$1,171,540	+95%
027-231-001-000	Industrial	Amerco Real Estate Company	2950 N Main St	$4,610,399	+$765,032	+20%
027-231-020-000	Commercial	Kumar Hotels Inc	2810 N Main St	$12,307,364	+$494,793	+4%
033-250-082-000	Commercial	Mahal Joon Llc	1072 S Main St	$2,460,000	+$460,000	+23%
041-360-035-000	Commercial	Roberts Family Trust 8 9 05	201 Antelope Blvd	$853,230	+$422,284	+98%
033-180-088-000	Commercial	Walmart Stores Inc	650 Luther Rd	$28,136,444	+$420,785	+2%
033-022-003-000	Residential	Moore Lanier W Ii Trust Et Al	740 Sycamore St	$814,668	+$396,368	+95%
041-430-005-000	Residential	Durango Rv Resorts Red Bluff	100 Lake Ave	$4,396,301	+$361,764	+9%
035-060-055-000	Residential	Jaimav Properties Llc	6 Sutter St	$408,000	+$322,200	+376%
027-231-013-000	Commercial	Greenville Rancheria		$480,000	+$304,135	+173%
027-390-011-000	Residential	Graham Family Trust 10 17 16	2745 Highland Bluff Dr	$331,800	+$291,800	+730%
027-231-003-000	Industrial	Home Depot Usa Inc Property Tax Departm	2650 Main St	$8,093,350	+$270,480	+3%
041-360-043-000	Commercial	Red Bluff Motel Investments	203 Antelope Blvd	$3,034,691	+$268,843	+10%
033-090-074-000	Residential	Hood B Scott Et Al Trust Hood Family Trust		$298,460	+$260,754	+692%
033-090-075-000	Residential	Hood B Scott Et Al Trust Hood Family Trust		$298,460	+$260,754	+692%
033-090-076-000	Residential	Hood B Scott Et Al Trust Hood Family Trust		$298,460	+$260,754	+692%
033-090-079-000	Residential	Hood B Scott Et Al Trust Hood Family Trust	485 Willow St	$294,709	+$260,680	+766%
033-090-077-000	Residential	Hood B Scott Et Al Trust Hood Family Trust		$294,613	+$260,678	+768%
033-090-078-000	Residential	Hood B Scott Et Al Trust Hood Family Trust		$294,613	+$260,678	+768%
033-090-080-000	Residential	Hood B Scott Et Al Trust Hood Family Trust		$294,613	+$260,678	+768%
041-360-018-000	Commercial	Singh Hotel Group Llc	90 Sale Ln	$4,734,000	+$250,000	+6%
035-022-006-000	Residential	Red Bluff Meadow Vista Assoc	710 Vista Way	$663,653	+$249,609	+60%
035-022-027-000	Recreational	Wise Derek Et Al	2620 Montgomery Rd	$623,220	+$249,125	+67%
027-340-041-000	Residential	Ricci Francesco Iii Et Al; Ricci Gwendolyn A	2610 Meadow View Dr	$244,800	+$244,800	+9,999%
041-193-002-000	Commercial	Shree Siddhi Ganatwam Llc	30 Gilmore Rd	$1,800,808	+$229,148	+15%
041-430-012-000	Commercial	Belle Mill Property Owner Llc	82 Belle Mill Rd	$10,081,475	+$197,675	+2%
029-211-019-000	Residential	Loomis Donald R Et Al	1720 Douglass St	$225,000	+$189,436	+533%
027-310-034-000	Commercial	Kumar Hotels Inc	520 Adobe Rd	$9,633,172	+$186,214	+2%
033-230-041-000	Residential	Sanchez Luis Alberto	740 Givens Rd	$2,012,725	+$182,975	+10%
033-130-041-000	Residential	Red Bluff Housing Investors	319 S Jackson St	$9,221,154	+$181,515	+2%
029-403-017-000	Commercial	Buffo Property Management Llc	675 Monroe St	$550,800	+$177,372	+47%
031-020-011-000	Residential	Kuchle Alo P Et Al	1510 Robinson Dr	$306,000	+$173,770	+131%
031-182-007-000	Residential	Laizure Jackie Lee	915 Franzel Rd	$0	-$172,431	-100%
029-100-024-000	Residential	Benton Nicholas Hart Et Al; Benton Kelli Ann	2110 Walbridge St	$1,088	-$205,034	-99%
029-366-008-000	Commercial	Trust C Of The Patel Revocable Family Trus	755 Walnut St	$2,525,000	-$222,290	-8%
029-382-009-000	Commercial	Paul Adair Trustee	741 Main St	$600,000	-$405,578	-40%
039-311-019-000	Commercial	Beta Plan Investments Llc	796 Antelope Blvd	$309,264	-$518,626	-63%
033-190-013-000	Commercial	Red Bluff Retail 2018 Lp	535 Diamond Ave	$1,700,000	-$2,419,962	-59%

Data Source: Tehama County Assessor 2018/19 And 2019/20 Secured Tax Rolls

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Prepared On 9/26/2019 By MV

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-045-017-000 ***500 Riverside Way***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Dittner Chris And Cori	364,500	810,750	20,550	0	**1,195,800**	0		
2011	Dittner Chris And Cori	364,500	808,750	18,550	0	**1,191,800**	0		
2012	Dittner Chris And Cori	364,500	807,250	17,050	0	**1,188,800**	0		
2013	Dittner Chris And Cori	364,500	805,250	15,050	0	**1,184,800**	0		
2014	Umpqua Bank	364,500	804,000	13,500	0	**1,182,000**	0		
2015	Cornerstone Community Bank	364,500	802,875	12,375	0	**1,179,750**	0	265,000F	
2016	Cornerstone Community Bank	265,000	0	0	0	**265,000**	0		
2017	Cornerstone Community Bank	270,300	0	0	0	**270,300**	0		
2018	Cornerstone Community Bank	275,706	0	0	0	**275,706**	0		
2019	Cornerstone Community Bank	281,220	4,922,850	0	0	**5,204,070**	0		

033-190-013-000 ***535 Diamond Ave***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Arrighi Joseph L; And Arrighi Patricia L Etal	1,547,913	2,083,731	0	0	**3,631,644**	0		
2011	Arrighi Joseph L; And Arrighi Patricia L Etal	1,559,568	2,099,421	0	0	**3,658,989**	0		
2012	Arrighi Joseph L; And Arrighi Patricia L Etal	1,590,759	2,141,409	0	0	**3,732,168**	0		
2013	Arrighi Joseph L Etal	1,622,574	2,184,237	0	0	**3,806,811**	0		
2014	Arrighi Joseph L Etal	1,629,940	2,194,153	0	0	**3,824,093**	0		
2015	Arrighi Joseph L Etal; Arrighi Louis A	1,662,506	2,237,992	0	0	**3,900,498**	0		
2016	Arrighi Joseph L Et Al	1,687,859	2,272,121	0	0	**3,959,980**	0		
2017	Arrighi Patricia L Et Al	1,721,616	2,317,563	0	0	**4,039,179**	0		
2018	Red Bluff Retail 2018 Lp	1,756,048	2,363,914	0	0	**4,119,962**	0	1,700,000F	
2019	Red Bluff Retail 2018 Lp	700,000	1,000,000	0	0	**1,700,000**	0		

039-290-012-000 ***550 Antelope Blvd***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Tehama Storage Lp	200,000	953,753	2,984	0	**1,156,737**	0		
2011	Tehama Storage Lp	200,000	950,864	2,594	0	**1,153,458**	0		
2012	Tehama Storage Lp	200,000	947,839	2,697	0	**1,150,536**	0		
2013	Tehama Storage Lp	200,000	945,775	2,592	0	**1,148,367**	0		
2014	Tehama Storage Lp	200,000	943,382	3,405	0	**1,146,787**	0		
2015	Tehama Storage Lp	200,000	942,409	5,325	0	**1,147,734**	0		
2016	Tehama Storage Lp	200,000	942,037	4,780	0	**1,146,817**	0		
2017	Shudoma Steve M	200,000	944,487	4,090	0	**1,148,577**	0		
2018	Shudoma Steve Michael	200,000	941,917	3,740	0	**1,145,657**	0	3,125,000F	
2019	Shudoma Steve Michael	408,000	2,812,050	3,740	0	**3,223,790**	0		

035-490-050-000 ***1805 Airport Blvd***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Waste Connections Of California; Waste Conr	75,000	163,000	1,004,494	0	**1,242,494**	0		
2011	Waste Connections Of California; Waste Conr	75,000	172,089	877,992	0	**1,125,081**	0		
2012	Waste Connections Of California; Waste Conr	75,000	183,405	870,779	0	**1,129,184**	0		
2013	Waste Connections Of California; Waste Conr	75,000	182,460	827,593	0	**1,085,053**	0		
2014	Waste Connections Of California; Waste Conr	75,000	181,200	901,682	0	**1,157,882**	0		

Data Source: Tehama County Assessor 2019/20 Secured Tax Rolls

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THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

035-490-050-000 *1805 Airport Blvd* (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Waste Connections Of California; Waste Conr	75,000	179,786	832,714	0	**1,087,500**	0		
2016	Waste Connections Of California	75,000	177,580	891,320	0	**1,143,900**	0		
2017	Waste Connections Of California	75,000	175,460	883,580	0	**1,134,040**	0		
2018	Waste Connections Of California	75,000	170,750	985,310	0	**1,231,060**	0		
2019	Waste Connections Of California	75,000	169,730	2,157,870	0	**2,402,600**	0		

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
2010	Atc Realty Sixteen Inc	1,500,000	2,000,000	0	0	**3,500,000**	0		
2011	Atc Realty Sixteen Inc; Wells Fargo Bank	1,511,295	2,518,825	0	0	**4,030,120**	0		
2012	Atc Realty Sixteen Inc; Wells Fargo Bank	969,000	1,173,000	0	0	**2,142,000**	0		
2013	Atc Realty Sixteen Inc; Wells Fargo Bank	988,380	1,196,460	0	0	**2,184,840**	0		
2014	Amerco Real Estate Company	992,867	1,201,891	0	0	**2,194,758**	0	1,575,000 F	
2015	Amerco Real Estate Company	575,000	1,065,100	34,155	0	**1,674,255**	0		
2016	Amerco Real Estate Company	583,768	1,089,240	36,810	0	**1,709,818**	0		
2017	Amerco Real Estate Company	595,443	1,161,895	31,560	0	**1,788,898**	0		
2018	Amerco Real Estate Company	607,351	3,209,356	28,660	0	**3,845,367**	0		
2019	Amerco Real Estate Company	619,498	3,818,041	172,860	0	**4,610,399**	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
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	260,000 F	
2017	Beta Plan Investments Llc	150,000	10,000	0	0	**160,000**	0		
2018	Beta Plan Investments Llc	153,000	150,200	524,690	0	**827,890**	0		
2019	Beta Plan Investments Llc	156,060	153,204	0	0	**309,264**	0		

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 Llc	612,500	0	0	0	**612,500**	0		
2012	Red Bluff Hotel Llc	612,500	0	0	0	**612,500**	0		
2013	Red Bluff Hotel Llc	612,500	6,067,256	456,850	0	**7,136,606**	0		
2014	Red Bluff Hotel Llc	627,454	6,074,973	407,974	0	**7,110,401**	0		
2015	Red Bluff Hotel Llc	625,000	5,268,748	353,612	0	**6,247,360**	0		
2016	Red Bluff Hotel Llc	625,000	6,268,000	299,250	0	**7,192,250**	0		
2017	Kumar Hotels Inc	1,121,376	6,332,484	235,110	0	**7,688,970**	0	12,000,000 F	
2018	Kumar Hotels Inc	1,800,000	9,753,950	258,621	0	**11,812,571**	0		
2019	Kumar Hotels Inc	1,836,000	9,974,124	497,240	0	**12,307,364**	0		

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-250-082-000 ***1072 S Main St***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2011	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2012	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2013	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2014	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2015	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2016	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2017	Cea Investments Llc	480,000	1,520,000	0	0	**2,000,000**	0		
2018	Mahal Joon Llc	480,000	1,520,000	0	0	**2,000,000**	0	2,460,000 F	
2019	Mahal Joon Llc	600,000	1,860,000	0	0	**2,460,000**	0		

041-360-035-000 ***201 Antelope Blvd***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Enri 2 Llc; Mantelli Shirley Ladd	264,686	718,452	0	0	**983,138**	0		
2011	Enri 2 Llc; Mantelli Shirley Ladd	266,679	723,861	0	0	**990,540**	0		
2012	Enri 2 Llc; Mantelli Shirley Ladd	272,012	738,338	0	0	**1,010,350**	0		
2013	Hoffman Katherine R	155,000	345,000	0	0	**500,000**	0		
2014	Hoffman Katherine R	155,000	345,000	0	0	**500,000**	0		
2015	Hoffman Katherine R	101,998	305,994	0	0	**407,992**	0		
2016	Hoffman Katherine R	103,553	310,660	0	0	**414,213**	0		
2017	Roberts Family Trust	105,624	316,873	0	0	**422,497**	0		
2018	Roberts Michael Edwin; Roberts Lauella Sue	107,736	323,210	0	0	**430,946**	0	836,500 F	
2019	Roberts Family Trust 8 9 05	204,000	649,230	0	0	**853,230**	0		

033-180-088-000 ***650 Luther Rd***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Walmart Stores Inc	3,585,182	17,387	0	0	**3,602,569**	0		
2016	Walmart Stores Inc	3,639,856	17,039,700	0	0	**20,679,556**	0		
2017	Walmart Stores Inc	3,712,653	20,065,280	3,693,590	0	**27,471,523**	0		
2018	Walmart Stores Inc	3,786,906	20,419,093	3,509,660	0	**27,715,659**	0		
2019	Walmart Stores Inc	3,862,644	20,788,280	3,485,520	0	**28,136,444**	0		

029-382-009-000 ***741 Main St***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Paul Adair Trustee	176,155	710,241	0	0	**886,396**	0		
2011	Paul Adair Trustee	177,481	715,589	0	0	**893,070**	0		
2012	Paul Adair Trustee	181,030	729,900	0	0	**910,930**	0		
2013	Paul Adair Trustee	184,650	744,498	0	0	**929,148**	0		
2014	Paul Adair Trustee	185,488	747,878	0	0	**933,366**	0		
2015	Paul Adair Trustee	189,194	762,820	0	0	**952,014**	0		
2016	Paul Adair Trustee	192,079	774,453	0	0	**966,532**	0		
2017	Paul Adair Trustee	195,920	789,942	0	0	**985,862**	0		
2018	Paul Adair Trustee	199,838	805,740	0	0	**1,005,578**	0		
2019	Paul Adair Trustee	100,000	500,000	0	0	**600,000**	0		

Data Source: Tehama County Assessor 2019/20 Secured Tax Rolls

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Prepared On 9/26/2019 By MV

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-022-003-000 ***740 Sycamore St***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Holden Melissa S; Moore Christopher L	117,000	272,025	0	0	**389,025**	0		
2011	Moore Lanier W Ii And Deborah E Et	117,000	272,025	0	0	**389,025**	0		
2012	Moore Lanier W Ii; And Moore Deborah E Eta	99,450	231,222	0	0	**330,672**	0		
2013	Moore Lanier W Ii Trust Etal	99,450	231,222	0	0	**330,672**	0		
2014	Moore Lanier W Ii Trust Etal	99,450	231,222	0	0	**330,672**	0		
2015	Moore Lanier W Ii Trust Etal	114,367	265,905	0	0	**380,272**	0		
2016	Moore Lanier W Ii Trust Et Al	114,367	265,905	0	0	**380,272**	0		
2017	Moore Lanier W Ii Trust Et Al	114,367	265,905	0	0	**380,272**	0		
2018	Moore Lanier W Ii Trust Et Al	125,804	292,496	0	0	**418,300**	0		
2019	Moore Lanier W Ii Trust Et Al	245,012	569,656	0	0	**814,668**	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
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		
2019	Durango Rv Resorts Red Bluff	1,132,333	3,106,058	157,910	0	**4,396,301**	0		

035-060-055-000 ***6 Sutter St***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Navs Flp	86,073	0	0	0	**86,073**	0		
2011	Navs Flp	86,721	0	0	0	**86,721**	0		
2012	Navs Flp	88,455	0	0	0	**88,455**	0		
2013	Navs Flp	90,224	0	0	0	**90,224**	0		
2014	Navs Flp	78,000	0	0	0	**78,000**	0		
2015	Navs Flp	78,000	0	0	0	**78,000**	0		
2016	Navs Flp	78,000	0	0	0	**78,000**	0		
2017	Navs Flp	78,000	0	0	0	**78,000**	0		
2018	Jaimav Properties Llc	85,800	0	0	0	**85,800**	0	408,000 F	
2019	Jaimav Properties Llc	308,000	100,000	0	0	**408,000**	0		

027-231-013-000 ***(No Situs)***

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Eastridge Harold M Etal Trust; Eastridge Revc	668,639	0	0	0	**668,639**	0		
2011	Eastridge Harold M Etal Trust; Eastridge Revc	335,000	0	0	0	**335,000**	0		
2012	Umpqua Bank Etal	335,000	0	0	0	**335,000**	0		
2013	Adobe Professional Plaza Llc	335,000	0	0	0	**335,000**	0	325,000 F	
2014	Adobe Professional Plaza Llc	163,237	0	0	0	**163,237**	0		

Data Source: Tehama County Assessor 2019/20 Secured Tax Rolls

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Prepared On 9/26/2019 By MV

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

027-231-013-000 *(No Situs)* (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Adobe Professional Plaza Llc	166,498	0	0	0	**166,498**	0		
2016	Adobe Professional Plaza Llc	169,037	0	0	0	**169,037**	0		
2017	Adobe Professional Plaza Llc	172,417	0	0	0	**172,417**	0		
2018	Greenville Rancheria	175,865	0	0	0	**175,865**	0	480,000 F	
2019	Greenville Rancheria	480,000	0	0	0	**480,000**	0		

027-390-011-000 *2745 Highland Bluff Dr*

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Hotchkin Harold H Etal Trust; Hotchkin 1995 T	51,031	0	0	0	**51,031**	0		
2011	Hotchkin Harold H Etal Trust; Hotchkin 1995 T	51,415	0	0	0	**51,415**	0		
2012	Hotchkin Judy A Trust; Hotchkin 1995 Trust 3	52,443	0	0	0	**52,443**	0		
2013	Hotchkin Judy A Trust; Hotchkin 1995 Trust 3	53,491	0	0	0	**53,491**	0		
2014	Hotchkin Judy A Trust; Hotchkin 1995 Trust 3	53,733	0	0	0	**53,733**	0		
2015	Hotchkin Judy A Trust; Hotchkin 1995 Trust 3	54,806	0	0	0	**54,806**	0		
2016	Hotchkin Judy A Trust Hotchkin 1995 Trust 3 2	55,641	0	0	0	**55,641**	0		
2017	Hotchkin Judy A Trust Hotchkin 1995 Trust 3 2	56,753	0	0	0	**56,753**	0		
2018	Graham Aaron M; Graham Diane M	40,000	0	0	0	**40,000**	0		
2019	Graham Family Trust 10 17 16	40,800	291,000	0	0	**331,800**	7,000		

027-231-003-000 *2650 Main St*

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Home Depot Usa Inc; Property Tax Departme	3,573,536	6,143,735	1,937,785	0	**11,655,056**	0		
2011	Home Depot Usa Inc; Property Tax Departme	3,600,444	6,174,209	1,747,906	0	**11,522,559**	0		
2012	Home Depot Usa Inc; Property Tax Departme	2,424,000	4,752,221	1,786,738	0	**8,962,959**	0		
2013	Home Depot Usa Inc; Property Tax Departme	2,424,000	4,735,612	1,511,941	0	**8,671,553**	0		
2014	Home Depot Usa Inc; Property Tax Departme	2,424,000	4,728,450	1,397,366	0	**8,549,816**	0		
2015	Home Depot Usa Inc; Property Tax Departme	2,424,000	4,829,095	1,128,238	0	**8,381,333**	0		
2016	Home Depot Usa Inc Property Tax Departmer	2,424,000	4,733,060	927,590	0	**8,084,650**	0		
2017	Home Depot Usa Inc Property Tax Departmer	2,424,000	4,728,110	731,880	0	**7,883,990**	0		
2018	Home Depot Usa Inc Property Tax Departmer	2,424,000	4,723,910	674,960	0	**7,822,870**	0		
2019	Home Depot Usa Inc Property Tax Departmer	2,424,000	4,764,360	904,990	0	**8,093,350**	0		

041-360-043-000 *203 Antelope Blvd*

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2010	Red Bluff Motel Investments; Patel Ajit B	506,881	1,803,221	174,846	0	**2,484,948**	0		
2011	Red Bluff Motel Investments; Patel Ajit B	510,697	1,815,826	137,511	0	**2,464,034**	0		
2012	Red Bluff Motel Investments; Patel Ajit B	520,910	1,851,299	104,096	0	**2,476,305**	0		
2013	Red Bluff Motel Investments; Patel Ajit B	531,328	1,887,269	106,459	0	**2,525,056**	0		
2014	Red Bluff Motel Investments; Patel Ajit B	533,740	1,895,242	97,325	0	**2,526,307**	0		
2015	Red Bluff Motel Investments; Patel Ajit B	544,404	1,931,970	73,811	0	**2,550,185**	0		
2016	Red Bluff Motel Investments	552,706	1,960,559	68,310	0	**2,581,575**	0		
2017	Red Bluff Motel Investments	563,760	1,998,674	58,630	0	**2,621,064**	0		
2018	Red Bluff Motel Investments	575,035	2,096,513	94,300	0	**2,765,848**	0		
2019	Red Bluff Motel Investments	586,536	2,359,785	88,370	0	**3,034,691**	0		

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-090-074-000 *(No Situs)*									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	35,699	0	0	0	**35,699**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	36,243	0	0	0	**36,243**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	36,967	0	0	0	**36,967**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	37,706	0	0	0	**37,706**	0		
2019	Hood B Scott Et Al Trust Hood Family Trust	38,460	260,000	0	0	**298,460**	0		

033-090-075-000 *(No Situs)*									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	35,699	0	0	0	**35,699**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	36,243	0	0	0	**36,243**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	36,967	0	0	0	**36,967**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	37,706	0	0	0	**37,706**	0		
2019	Hood B Scott Et Al Trust Hood Family Trust	38,460	260,000	0	0	**298,460**	0		

033-090-076-000 *(No Situs)*									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	35,699	0	0	0	**35,699**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	36,243	0	0	0	**36,243**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	36,967	0	0	0	**36,967**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	37,706	0	0	0	**37,706**	0		
2019	Hood B Scott Et Al Trust Hood Family Trust	38,460	260,000	0	0	**298,460**	0		

033-090-079-000 *485 Willow St*									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	32,217	0	0	0	**32,217**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	32,708	0	0	0	**32,708**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	33,362	0	0	0	**33,362**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	34,029	0	0	0	**34,029**	0		
2019	Hood B Scott Et Al Trust Hood Family Trust	34,709	260,000	0	0	**294,709**	0		

033-090-077-000 *(No Situs)*									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	32,129	0	0	0	**32,129**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	32,618	0	0	0	**32,618**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	33,270	0	0	0	**33,270**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	33,935	0	0	0	**33,935**	0		
2019	Hood B Scott Et Al Trust Hood Family Trust	34,613	260,000	0	0	**294,613**	0		

033-090-078-000 *(No Situs)*									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	32,129	0	0	0	**32,129**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	32,618	0	0	0	**32,618**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	33,270	0	0	0	**33,270**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	33,935	0	0	0	**33,935**	0		

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

033-090-078-000 *(No Situs)* (Continued)

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2019	Hood B Scott Et Al Trust Hood Family Trust	34,613	260,000	0	0	**294,613**	0		

033-090-080-000 *(No Situs)*

Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	**Net Total Assessed**	Homeowner Exemptions	Transfer Amount	Appeals Activity
2015	Hood B Scott Etal Trust; Hood Family Trust	32,129	0	0	0	**32,129**	0		
2016	Hood B Scott Et Al Trust Hood Family Trust	32,618	0	0	0	**32,618**	0		
2017	Hood B Scott Et Al Trust Hood Family Trust	33,270	0	0	0	**33,270**	0		
2018	Hood B Scott Et Al Trust Hood Family Trust	33,935	0	0	0	**33,935**	0		
2019	Hood B Scott Et Al Trust Hood Family Trust	34,613	260,000	0	0	**294,613**	0		

THE CITY OF RED BLUFF
TRANSFER OF OWNERSHIP (2015 - 2019)

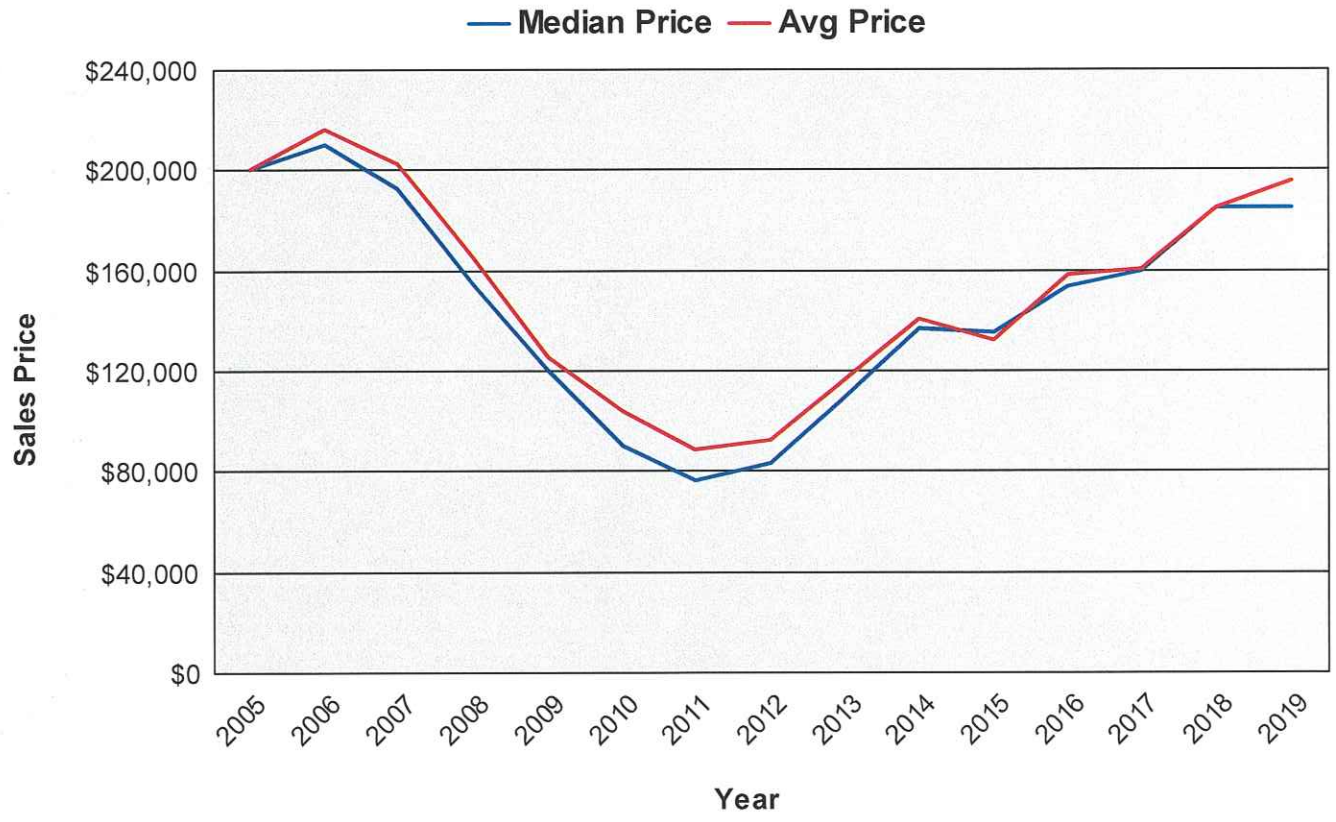
	Single Family Residential				Multifamily, Commercial, Industrial, Vacant				Totals				
Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	$ Change
GENERAL FUND *Valid Sales Price Analysis*													
2019 1/1/19-7/31/19	146	$19,163,595	$28,024,221	46.2%	29	$4,701,306	$8,908,000	89.5%	175	$23,864,901	$36,932,221	54.8%	$13,067,320
											Est. Revenue Change:		**$22,623.09**
2018 1/1/18-12/31/18	210	$27,421,688	$37,316,987	36.1%	45	$22,274,886	$29,305,739	31.6%	255	$49,696,574	$66,622,726	34.1%	$16,926,152
											Est. Revenue Change:		**$29,241.13**
2017 1/1/17-12/31/17	209	$23,771,101	$33,208,739	39.7%	78	$21,065,484	$30,031,515	42.6%	287	$44,836,585	$63,240,254	41.0%	$18,403,669
											Est. Revenue Change:		**$31,529.56**
2016 1/1/16-12/31/16	190	$22,484,234	$29,100,846	29.4%	48	$17,446,499	$19,068,229	9.3%	238	$39,930,733	$48,169,075	20.6%	$8,238,342
											Est. Revenue Change:		**$14,701.33**
2015 1/1/15-12/31/15	193	$20,017,091	$24,467,771	22.2%	39	$16,304,174	$22,776,833	39.7%	232	$36,321,265	$47,244,604	30.1%	$10,923,339
											Est. Revenue Change:		**$19,218.64**

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

THE CITY OF RED BLUFF
SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales (01/01/2005 - 07/31/2019)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2005	506	$199,968	$200,000	
2006	197	$216,042	$209,900	4.95%
2007	130	$202,919	$193,000	-8.05%
2008	136	$164,743	$154,773	-19.81%
2009	122	$125,396	$120,000	-22.47%
2010	139	$104,063	$90,000	-25.00%
2011	158	$89,009	$76,250	-15.28%
2012	155	$92,851	$83,000	8.85%
2013	135	$117,122	$110,000	32.53%
2014	155	$140,621	$136,500	24.09%
2015	165	$131,948	$135,000	-1.10%
2016	154	$158,020	$153,750	13.89%
2017	187	$160,152	$160,000	4.07%
2018	190	$184,696	$185,000	15.63%
2019	132	$195,827	$185,000	0.00%



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

Data Source: Tehama County Recorder

Prepared On 9/26/2019 By MV

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TEHAMA COUNTY

COMPARISON OF MEDIAN SALE PRICE TO PEAK PRICE

Detached Single Family Residential Sales (01/01/2003 - 07/31/2019)

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	313,000	151,000	-51.8%	2004
RED BLUFF	2006	209,900	185,000	-11.9%	2005
~TEHAMA COUNTY UNINC	2006	174,750	162,000	-7.3%	2006
CORNING	2006	180,000	190,750	6.0%	
TEHAMA COUNTY (Entire Region)		200,000	186,000	-7.0%	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.

HdL Coren & Cone

THE CITY OF RED BLUFF
2019/20 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	4,988	9	966
TRAs	21	1	14
Values			
Land	245,584,757	1,311,830	1,457,739
Improvements	743,594,859	0	5,569,915
Personal Property	41,705,617	0	29,035,100
Fixtures	13,302,488	0	13,629,897
Aircraft	0	0	30,592,247
Total Value	**$1,044,187,721**	**$1,311,830**	**$49,692,651**
Exemptions			
Real Estate	91,426,209	0	0
Personal Property	22,481,242	0	1,826,698
Fixtures	7,883,635	0	1,445,991
Aircraft	0	0	390,080
Homeowners*	13,233,500	0	0
Total Exemptions*	**$121,791,086**	**$0**	**$3,272,689**
Total Net Value	**$922,396,635**	**$1,311,830**	**$46,419,962**

Combined Values	Total
Total Values	$1,095,192,202
Total Exemptions	$125,063,775
Net Total Values	$970,128,427
Net Aircraft Values	$30,202,167

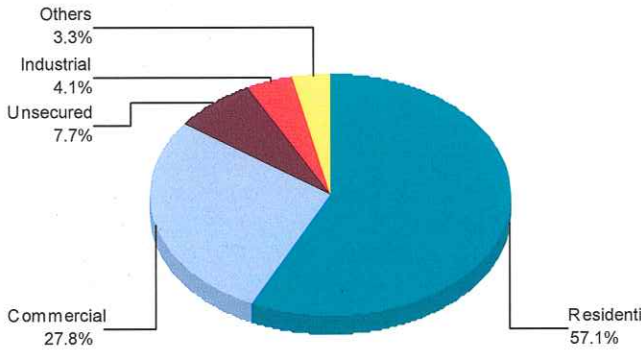
** Note: Homeowner Exemptions are not included in Total Exemptions*
Totals do not Include Aircraft Values or Exemptions

THE CITY OF RED BLUFF
2019/20 USE CATEGORY SUMMARY

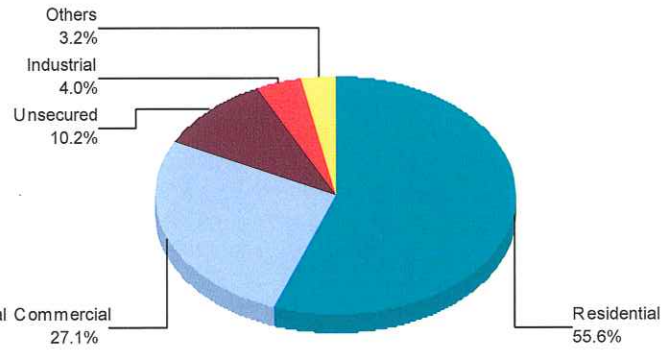
BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value		Revenue	
Residential	4,033	$571,316,411	(57.1%)	$989,314.26	(55.6%)
Commercial	523	$278,279,493	(27.8%)	$481,617.59	(27.1%)
Industrial	80	$41,378,095	(4.1%)	$71,611.32	(4.0%)
Dry Farm	4	$204,789	(0.0%)	$355.47	(0.0%)
Govt. Owned	4	$687,159	(0.1%)	$1,193.42	(0.1%)
Institutional	45	$5,221,575	(0.5%)	$9,068.46	(0.5%)
Miscellaneous	20	$557,378	(0.1%)	$968.02	(0.1%)
Recreational	12	$8,459,821	(0.8%)	$14,692.51	(0.8%)
Vacant	266	$11,492,517	(1.1%)	$19,955.41	(1.1%)
Exempt	276	$0	(0.0%)	$0.00	(0.0%)
SBE Nonunitary	[9]	$1,311,830	(0.1%)	$2,278.31	(0.1%)
Cross Reference	[179]	$4,759,397	(0.5%)	$8,264.27	(0.5%)
Unsecured	[966]	$76,622,129	(7.7%)	$180,982.31	(10.2%)
Unknown	1	$40,000	(0.0%)	$69.47	(0.0%)
TOTALS	**5,264**	**$1,000,330,594**		**$1,780,370.81**	

Net Taxable Value



Revenue

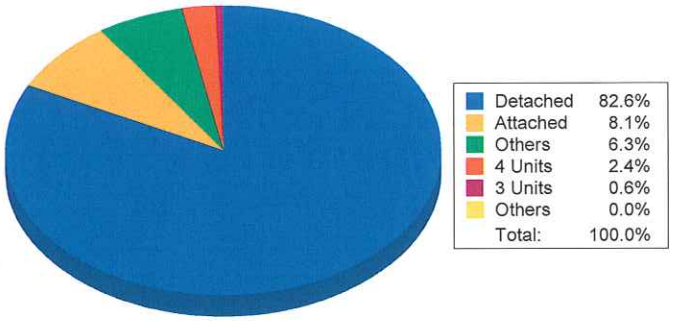


THE CITY OF RED BLUFF
RESIDENTIAL SUMMARY

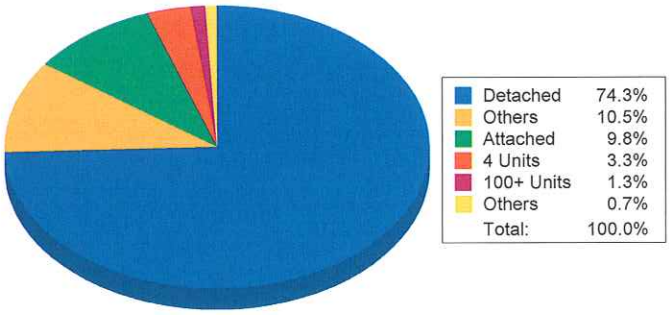
2019/20 Secured Roll Residential Housing Summary

Description	Parcels	% of Parcels	Taxable Value	% of Total Value	Approx. Units
Single Family Residential					
Detached	3,332	82.6%	$424,761,194	74.3%	3,332
Attached	328	8.1%	$55,732,471	9.8%	328
Mobile Home	118	2.9%	$7,152,733	1.3%	118
Single Family Residential Totals	**3,778**	**93.6%**	**$487,646,398**	**85.4%**	**3,778**
Multi Unit Residential					
3 Units	23	0.6%	$4,208,595	0.7%	69
4 Units	96	2.4%	$19,090,329	3.3%	384
2+ Units	4	0.1%	$938,363	0.2%	8
100+ Units	2	0.0%	$7,369,762	1.3%	236
11-20 Units	8	0.2%	$2,280,134	0.4%	129
21-40 Units	7	0.2%	$6,037,032	1.1%	171
41-100 Units	12	0.3%	$19,923,663	3.5%	492
5-10 Units	30	0.7%	$10,413,558	1.8%	227
Multi Unit Residential Totals	**182**	**4.5%**	**$70,261,436**	**12.3%**	**1,716**
Other					
Misc	76	1.9%	$13,408,577	2.3%	0
Other Totals	**76**	**1.9%**	**$13,408,577**	**2.3%**	**0**
Totals	**4,036**	**100.0%**	**$571,316,411**	**100.0%**	**5,494**
Exempt Parcels (Included Above)	*3*	*0.1%*	*$0*	*0.0%*	*2*

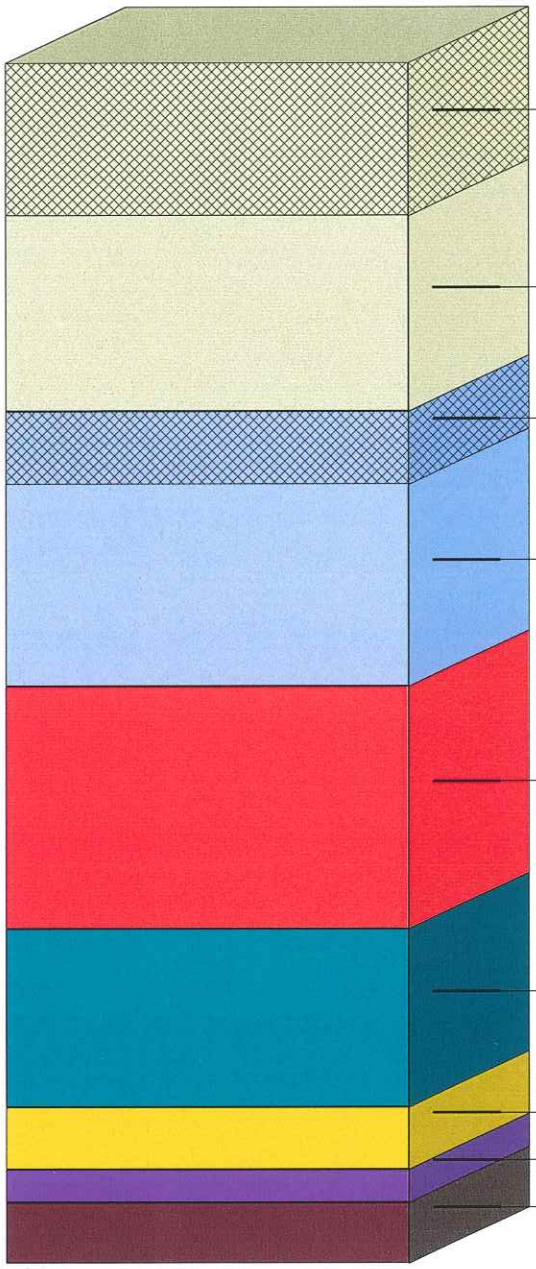
Parcel Counts



Taxable Values



THE CITY OF RED BLUFF
PROPERTY TAX DOLLAR BREAKDOWN



$ 0.12791	ERAF Share of County General
$ 0.1624	County General
$ 0.06113	ERAF Share of City Of Red Bluff General Fund
$ 0.1677	City Of Red Bluff General Fund
$ 0.2022	Red Bluff Elementary
$ 0.1484	Red Bluff High
$ 0.0522	Shasta Junior College
$ 0.0273	Department of Education
$ 0.01949	Tehama County Special Education
$ 0.01094	Red Bluff Cemetery
$ 0.01076	Tehama County Mosquito Abatement District
$ 0.00337	Regional Occupational Program
$ 0.00275	Flood Control
$ 0.00184	Flood Zone 3
$ 0.00165	Juvenile Hall Special Education
$ 1.0000	

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

Data Source: Tehama County Assessor 2019/20 Annual Tax Increment Tables Prepared On 9/26/2019 By MV

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

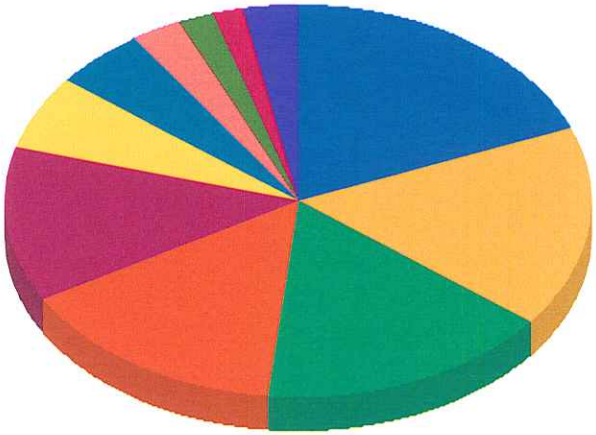
THE CITY OF RED BLUFF

2019/20 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	18.901441%
10201	City of Red Bluff General Fund	16.715178%
01001	County General	16.145359%
30019	Red Bluff High	14.865149%
01001-ERAF	ERAF Share of County General	12.717393%
10201-ERAF	ERAF Share of City of Red Bluff General Fund	6.094004%
30401	Shasta Junior College	5.227067%
30201	Department of Education	2.740598%
30102	Tehama County Special Education	1.953449%
30001	Antelope Elementary	1.508823%
25003	Tehama County Mosquito Abatement District	0.871891%
20006	Red Bluff Cemetery	0.802630%
30301	Regional Occupational Program	0.336714%
20006-ERAF	ERAF Share of Red Bluff Cemetery	0.292156%
27003	Flood Control	0.227026%
25003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.204263%
30103	Juvenile Hall Special Education	0.164764%
27004	Flood Zone 3	0.154072%
27003-ERAF	ERAF Share of Flood Control	0.048008%
27004-ERAF	ERAF Share of Flood Zone 3	0.030013%
		100.000000%

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



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

Data Source: 2019/20 Combined Tax Rolls

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Prepared On 9/26/2019 By MV

THE CITY OF RED BLUFF

2019/20 ONE PERCENT WEIGHTED TAX SHARE

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

City	GF Share	GF Related Share	Total GF Share
Red Bluff	16.72%		16.72%
Corning	13.41%		13.41%
Tehama	8.83%		8.83%

NOTES: The share calculations do not take into account any override revenue. The GF Related Share for non-school taxing entities may be adjusted further by the Auditor-Controller for ERAF and may be lower than shown.

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

HdL Coren & Cone

THE CITY OF RED BLUFF
PROPERTY TAX REVENUE - 2019/20

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	$922,396,635	0.228099949	**$2,103,986.25**	0.000000	**$0.00**	**$2,103,986.25**
UTIL	$1,311,830	0.228792999	**$3,001.38**	0.000000	**$0.00**	**$3,001.38**
UNS	$46,419,962	0.227910504	**$105,795.97**	0.000000	**$0.00**	**$105,795.97**
TOTAL	$970,128,427	0.228091821	**$2,212,783.60**	0.000000	**$0.00**	**$2,212,783.60**
+ Aircraft	$30,202,167		**$100,673.89**		**$0.00**	**$100,673.89**
Total Before Adjustments	$1,000,330,594	0.231269292	**$2,313,457.49**	0.000000	**$0.00**	**$2,313,457.49**
+ Adjustment for AB-8 Growth (Net effective Total Revenue Loss/Gain)			**$79,295.63**			**$79,295.63**
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			**-$612,382.30**			**-$612,382.30**
Non SA TRAs Total	**$1,000,330,594**	**0.173141708**	**$1,780,370.82**			**$1,780,370.82**
SB 2557 County Admin Fees *(Prior Year Actual Amount)*						***-$59,077.00***

Unitary Revenue (Prior Year)	**$88,178.00**
VLF Revenue (Estimated)	**$1,354,265.53**

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

Data Source: Tehama County Assessor 2019/20 Combined Tax Rolls

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THE CITY OF RED BLUFF
NONRESIDENTIAL NEW CONSTRUCTION

2018/19 TO 2019/20 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
027-050-005-000	Industrial	Jacobs Glenn B Et Al	405,756	420,261	+ 3.6%
027-231-001-000	Industrial	Amerco Real Estate Company	3,209,356	3,818,041	+ 19.0%
027-231-012-000	Commercial	Sierra Central Credit Union	1,100,437	1,160,217	+ 5.4%
027-310-008-000	Commercial	Moon Paul R Et Al Trust Moon Revocable	291,780	306,973	+ 5.2%
029-050-013-000	Commercial	Kremer Scott S Et Al Trust Kremer Revoc	247,950	259,934	+ 4.8%
029-050-016-000	Commercial	Hild Family Trust 10 27 05 Et Al	79,807	82,039	+ 2.8%
029-131-012-000	Govt. Owned	Grossman Family Trust 10 09 90	11,550	12,705	+ 10.0%
029-251-014-000	Commercial	Higgins Shelley	23,190	26,268	+ 13.3%
029-354-002-000	Commercial	Cornelison John W And Cornelison Patti	100,718	103,381	+ 2.6%
029-373-015-000	Commercial	Northern California Title Company	151,108	160,095	+ 5.9%
029-381-005-000	Commercial	Lyford Dale And Lyford Kari	287,157	296,942	+ 3.4%
031-080-016-000	Institutional	First United Methodist Church	155,539	469,440	+ 201.8%
031-080-018-000	Commercial	Alternatives To Violence	1,365,607	1,600,689	+ 17.2%
031-184-007-000	Institutional	Northern California Association Of 7Th D	950,346	972,959	+ 2.4%
033-041-010-000	Commercial	Singh Kanwar Jeet	515,326	531,199	+ 3.1%
033-045-017-000	Commercial	Cornerstone Community Bank	0	4,922,850	+ 99,999.9%
033-065-013-000	Commercial	Mciver Ronald D And Mciver Barbara Gr	85,507	87,610	+ 2.5%
033-120-017-000	Commercial	Walton Homestead Family Llc Et Al	125,865	128,454	+ 2.1%
033-140-006-000	Commercial	Tesoro Sierra Properties Llc	621,969	671,021	+ 7.9%
033-180-087-000	Commercial	Ecp Tpb2 Llc	2,448,000	2,531,840	+ 3.4%
033-230-084-000	Institutional	Bethel Assembly Of God Of Red Bluff	3,432,240	3,525,755	+ 2.7%
033-250-086-000	Commercial	Jb Investment Group Llc	646,969	734,424	+ 13.5%
035-022-027-000	Recreational	Wise Derek Et Al	73,121	334,560	+ 357.5%
035-060-043-000	Recreational	Raintree Twenty-Four Llc	915,764	1,044,079	+ 14.0%
035-070-081-000	Institutional	Dignity Health	22,387,614	24,976,397	+ 11.6%
035-490-027-000	Industrial	Bosman James D And Susan J	157,453	162,892	+ 3.5%
035-500-008-000	Commercial	Helser Timothy R Et Al	261,835	271,737	+ 3.8%
041-031-020-000	Commercial	Nor Cal Motel Investment Llc	395,384	410,001	+ 3.7%
041-101-014-000	Commercial	Singh Narinder Pal Et Al	538,263	564,531	+ 4.9%
041-360-003-000	Commercial	Nguyen Jennifer Tran Living Trust Ua 3 2	368,083	378,129	+ 2.7%
041-360-043-000	Commercial	Red Bluff Motel Investments	2,096,513	2,359,785	+ 12.6%
041-430-011-000	Commercial	Belle Mill Property Owner Llc	1,727,660	1,772,993	+ 2.6%
32 Parcels Listed			**45,177,867**	**55,098,201**	**+ 22.0%**

This calculation reflects the 2019/20 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 2019/20 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIIIB of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	9,920,334
Less Automatic 2.000% Assessors's Inflation Adjustment	-903,557
Actual Change in Non-Residential Valuation	9,016,777
Change in Total Assessed Value	46,312,380
= Alternate 2020/21 Appropriations Limit Factor	**19.47%**

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

Data Source: Tehama County Assessor 2019/20 Secured Tax Rolls

Prepared On 9/26/2019 By MV

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THE CITY OF RED BLUFF
NEW CONSTRUCTION HISTORY

ESTIMATED ANNUAL CONSTRUCTION FROM 2012/13 TO 2019/20

Tax Year	Estimated Parcel Count	Residential New Construction	Non-Residential New Construction	Total New Construction
2012	29	$510,234	$580,562	$1,090,796
2013	23	$137,453	$716,735	$854,188
2014	37	$1,127,923	$374,223	$1,502,146
2015	100	$2,078,404	$401,428	$2,479,832
2016	51	$1,320,881	$21,251,699	$22,572,580*
2017	103	$794,163	$5,238,269	$6,032,432
2018	93	$865,565	$6,116,243	$6,981,808
2019	112	$3,384,523	$9,016,777	$12,401,299
			Average of all Years:	$6,739,385
			Trimmed Average (Excludes Outlying Years*)	**$4,477,500**
			Estimate @ 75%:	$3,358,125
			Estimate @ 50%:	$2,238,750
			Estimate @ 25%:	$1,119,375

- Values are from unappealed secured parcels with no prior lien year transfers, and improvement value increases greater than Assessor CPI

- Trimmed average is the average of years where Total New Construction falls within one standard deviation of the average.

Data Source: Tehama County Assessor 2019/20 Secured Tax Rolls

Prepared On 9/26/2019 By MV

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THE CITY OF RED BLUFF
2019/20 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) WALMART STORES INC	1	$28,136,444	3.05%				**$28,136,444**	**2.81%**	Commercial City of Red Bluff General Fund
2) KUMAR HOTELS INC	2	$21,940,536	2.38%				**$21,940,536**	**2.19%**	Commercial City of Red Bluff General Fund
3) HELIBRO LLC				25	$18,464,430	24.10%	**$18,464,430**	**1.85%**	Unsecured City of Red Bluff General Fund
4) BELLE MILL PROPERTY OWNER LLC	2	$12,225,890	1.32%				**$12,225,890**	**1.22%**	Commercial City of Red Bluff General Fund
5) RED BLUFF HOUSING INVESTORS	1	$9,221,154	1.00%				**$9,221,154**	**0.92%**	Residential City of Red Bluff General Fund
6) RALEYS INC	1	$6,141,128	0.66%	1	$2,524,280	3.29%	**$8,665,408**	**0.87%**	Commercial City of Red Bluff General Fund
7) HOME DEPOT USA INC	2	$8,329,300	0.90%				**$8,329,300**	**0.83%**	Industrial City of Red Bluff General Fund
8) P J HELICOPTERS INC				16	$8,277,299	10.80%	**$8,277,299**	**0.83%**	Unsecured City of Red Bluff General Fund
9) CABERNET APARTMENTS ETAL	2	$7,369,762	0.80%				**$7,369,762**	**0.74%**	Residential City of Red Bluff General Fund
10) TEHAMA MEDICAL ARTS LLC	3	$6,736,532	0.73%				**$6,736,532**	**0.67%**	Commercial City of Red Bluff General Fund
Top Ten Total	14	$100,100,746	10.84%	42	$29,266,009	38.20%	**$129,366,755**	**12.93%**	
City Total		$923,708,465			$76,622,129		**$1,000,330,594**		

Top Owners last edited on 9/25/19 by krodriguez using sales through 08/15/19 (Version R.1)

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THE CITY OF RED BLUFF

2019/20 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	$28,136,444
2) KUMAR HOTELS INC (2)	$21,940,536
3) BELLE MILL PROPERTY OWNER LLC (2)	$12,225,890
4) RED BLUFF HOUSING INVESTORS (1)	$9,221,154
5) HOME DEPOT USA INC (2)	$8,329,300
6) CABERNET APARTMENTS ETAL (2)	$7,369,762
7) TEHAMA MEDICAL ARTS LLC (3)	$6,736,532
8) ASSISTED LIVING FACILITIES LSSR (1)	$6,427,145
9) RALEYS INC (1)	$6,141,128
10) WALTON HOMESTEAD FAMILY LLC ETAL (15)	$6,039,882
11) GREENVILLE RANCHERIA (11)	$5,835,488
12) CORNERSTONE COMMUNITY BANK (5)	$5,368,025
13) SINGH HOTEL GROUP LLC (2)	$4,790,224
14) AMERCO REAL ESTATE COMPANY (1)	$4,610,399
15) DURANGO RV RESORTS RED BLUFF (3)	$4,396,301
16) SUTTON FLORMANN LLC ET AL (1)	$4,309,565
17) RAINTREE TWENTY-FOUR LLC (3)	$4,018,069
18) JOE WONG TRUSTEE (3)	$3,730,848
19) CHRIS A DITTNER TRUST (6)	$3,664,995
20) ECP TPB2 LLC (1)	$3,572,240
21) MARK S NAVONE (2)	$3,543,771
22) 10815 GOLD CENTER LLC (1)	$3,433,320
23) SHUDOMA STEVE MICHAEL (1)	$3,223,790
24) ALLIED FARMS INC (5)	$3,146,061
25) KELTON RED BLUFF INC (1)	$3,086,839

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment
Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.
Top Owners last edited on 09/25/19 by krodriguez using sales through 08/15/19 (Version R.1)

HdL Coren & Cone

THE CITY OF RED BLUFF

2019/20 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) HELIBRO LLC (25)	$18,464,430
2) P J HELICOPTERS INC (16)	$8,277,299
3) WALNUT STREET 738 LLC (1)	$4,366,540
4) RALEYS INC (1)	$2,524,280
5) LEPAGE COMPANY INC (1)	$1,622,890
6) SAVE MART SUPERMARKETS (1)	$1,564,700
7) CROWN CREDIT COMPANY (1)	$1,546,440
8) FALCON CABLE SYSTEMS CO II LP (1)	$1,342,490
9) BENS TRUCK EQUIPMENT INC (2)	$1,332,470
10) RED BLUFF CANCER CENTER INC (1)	$1,207,100
11) STARBUCKS CORPORATION (3)	$995,860
12) HARBOR FREIGHT TOOLS USA INC (1)	$956,400
13) DE LAGE LANDEN FINANCIAL SERVICES INC (1)	$681,080
14) MJROBIK INC (1)	$673,070
15) CHRISTINE FRESEMAN (1)	$657,340
16) DOLGEN CALIFORNIA LLC (2)	$595,640
17) RED OAKS MEDICAL GROUP (1)	$532,250
18) NITYAM LLC (1)	$530,270
19) AARON RENTS INC (1)	$509,410
20) SUBURBAN PROPANE LP (1)	$494,330
21) CORNERSTONE COMMUNITY BANK (1)	$459,996
22) LES SCHWAB TIRE CENTERS OF CALIFORNIA (1)	$419,480
23) GROCERY OUTLET INC (1)	$409,750
24) WILLIAM J MOORE DMD AND ASSOC (1)	$403,282
25) SHONGOOD SCOTT W (1)	$400,030

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 estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.
Top Owners last edited on 09/25/19 by krodriguez using sales through 08/15/19 (Version R.1)

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THE CITY OF RED BLUFF
SBE ASSESSED NONUNITARY UTILITIES - 2019/20 TAX YEAR

Energy Company Parcels

Parcel	Map Number	TRA	Owner	Land Value	Improvement Value	Personal Property	Total Value
0135-52-0013-16	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

Parcel	Map Number	TRA	Owner	Land Value	Improvement Value	Personal Property	Total Value
0843-52-0013-19	0872-52-011K-34	002-001	Union Pacific Railroad Company	958,400	0	0	958,400
0843-52-0013-20	0872-52-012-04	002-001	Union Pacific Railroad Company	84,000	0	0	84,000
0843-52-0013-21	0872-52-012-09	002-001	Union Pacific Railroad Company	92,970	0	0	92,970
0843-52-0013-22	0872-52-012-11	002-001	Union Pacific Railroad Company	60,000	0	0	60,000
0843-52-0013-23	0872-52-012-18	002-001	Union Pacific Railroad Company	63,250	0	0	63,250
0843-52-0013-24	0872-52-012D-31	002-001	Union Pacific Railroad Company	5,710	0	0	5,710
0843-52-0014-01	0872-52-012H-37	002-001	Union Pacific Railroad Company	37,800	0	0	37,800
0843-52-0014-02	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**

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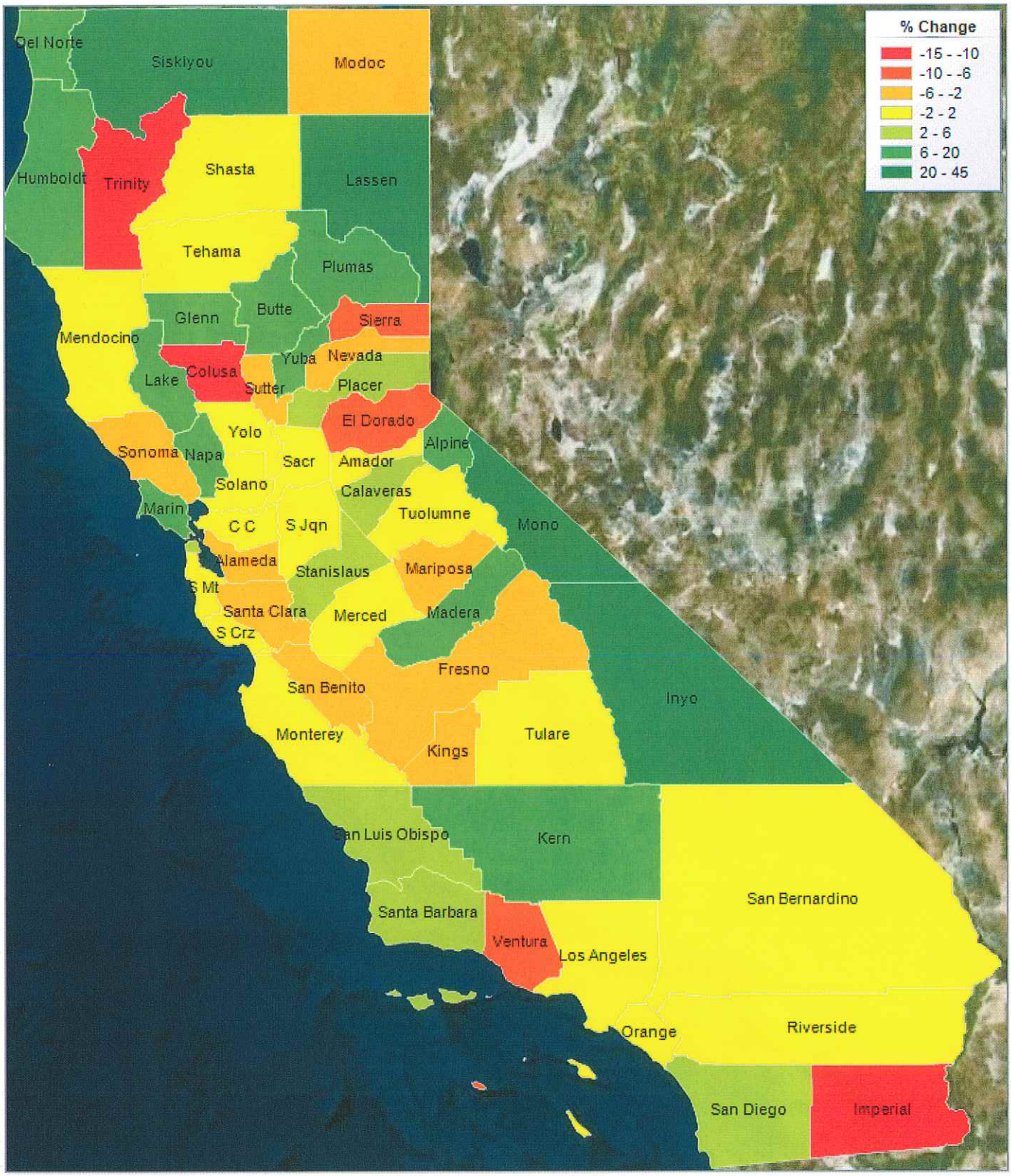
THE CITY OF RED BLUFF
2019/20 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value
029-306-009-000		002-001	Residential	Walker Thomas A; Walker Carolyn A	437 Cedar St	$68,077	$0
	029-306-010-000	002-001	Commercial	Walker Thomas A Et Al		$0	$70,000
	029-306-011-000	002-001	Residential	Brewer Bob Gary Et Al; Brewer Kimberly Anne		$0	$24,989
029-371-008-000		002-001	Commercial	County Of Tehama	715 Madison St	$336,932	$0
	029-371-012-000	002-001	Commercial	Albright Family Trust Of 2007		$0	$328,570
	029-371-013-000	002-001	Govt. Owned	County Of Tehama		$0	$0
033-111-031-000		002-001	Residential	Costa Penelope	762 Musick Ave	$97,913	$0
035-060-057-000		002-001	Vacant	Bens Truck Equipment Inc		$51,448	$0
035-060-059-000		002-001	Commercial	Bens Truck Equipment Inc	2424 S. Main St	$72,794	$0
035-060-061-000		002-001	Commercial	Dignity Health	2340 Liberty Pkwy	$3,968,694	$0
	035-060-068-000	002-001	Commercial	Dignity Health	2340 Liberty Park Way	$0	$765,156
	035-060-069-000	002-001	Commercial	Bens Truck Equipment Inc Et Al		$0	$181,462
035-500-018-000		002-001	Industrial	Tang Sparrow Et Al	1009 Anderson St	$192,332	$0
035-500-019-000		002-001	Vacant	Tang Sparrow Et Al	1005 Anderson St	$18,727	$0
	035-500-040-000	002-001	Industrial	Tang Sparrow Et Al	1009 Anderson St	$0	$209,179
	041-122-014-000	002-003	Miscellaneous	Well Site		$0	$0
8 Dropped Parcels		**8 Added Parcels**			**Totals:**	**$4,806,917**	**$1,579,356**

MEDIAN SFR SALES PRICE INCREASE

Percent change in median price June 2018 - June 2019



Data Source: DataQuick

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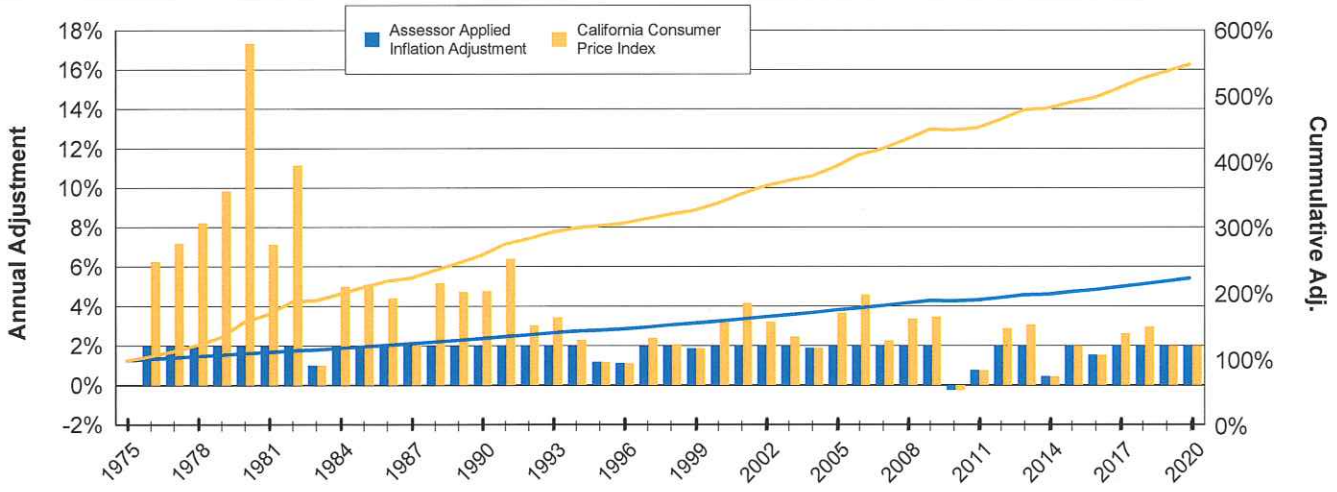
PROPOSITION 13 INFLATION ADJUSTMENTS

Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* $100,000 (CPI Cap)	Property Taxes W/O Prop 13* $100,000 (Actual CPI)
1975-76	0.000%	100.00%	0.000%	100.00%	$1,000	$1,000
1976-77	2.000%	102.00%	6.250%	106.25%	$1,020	$1,063
1977-78	2.000%	104.04%	7.170%	113.87%	$1,040	$1,139
1978-79	2.000%	106.12%	8.230%	123.24%	$1,061	$1,232
1979-80	2.000%	108.24%	9.830%	135.35%	$1,082	$1,354
1980-81	2.000%	110.41%	17.320%	158.80%	$1,104	$1,588
1981-82	2.000%	112.62%	7.130%	170.12%	$1,126	$1,701
1982-83	2.000%	114.87%	11.140%	189.07%	$1,149	$1,891
1983-84	1.000%	116.02%	1.000%	190.96%	$1,160	$1,910
1984-85	2.000%	118.34%	5.000%	200.51%	$1,183	$2,005
1985-86	2.000%	120.70%	5.100%	210.74%	$1,207	$2,107
1986-87	2.000%	123.12%	4.400%	220.01%	$1,231	$2,200
1987-88	2.000%	125.58%	2.095%	224.62%	$1,256	$2,246
1988-89	2.000%	128.09%	5.160%	236.21%	$1,281	$2,362
1989-90	2.000%	130.65%	4.730%	247.38%	$1,307	$2,474
1990-91	2.000%	133.27%	4.758%	259.15%	$1,333	$2,592
1991-92	2.000%	135.93%	6.400%	275.74%	$1,359	$2,757
1992-93	2.000%	138.65%	3.040%	284.12%	$1,387	$2,841
1993-94	2.000%	141.42%	3.440%	293.89%	$1,414	$2,939
1994-95	2.000%	144.25%	2.310%	300.68%	$1,443	$3,007
1995-96	1.190%	145.97%	1.194%	304.27%	$1,460	$3,043
1996-97	1.110%	147.59%	1.115%	307.66%	$1,476	$3,077
1997-98	2.000%	150.54%	2.399%	315.05%	$1,505	$3,150
1998-99	2.000%	153.55%	2.081%	321.60%	$1,536	$3,216
1999-00	1.853%	156.40%	1.853%	327.56%	$1,564	$3,276
2000-01	2.000%	159.53%	3.214%	338.09%	$1,595	$3,381
2001-02	2.000%	162.72%	4.172%	352.19%	$1,627	$3,522
2002-03	2.000%	165.97%	3.215%	363.52%	$1,660	$3,635
2003-04	2.000%	169.29%	2.459%	372.46%	$1,693	$3,725
2004-05	1.867%	172.45%	1.867%	379.41%	$1,725	$3,794
2005-06	2.000%	175.90%	3.665%	393.31%	$1,759	$3,933
2006-07	2.000%	179.42%	4.596%	411.39%	$1,794	$4,114
2007-08	2.000%	183.01%	2.269%	420.73%	$1,830	$4,207
2008-09	2.000%	186.67%	3.380%	434.95%	$1,867	$4,349
2009-10	2.000%	190.40%	3.477%	450.07%	$1,904	$4,501
2010-11	-0.237%	189.95%	-0.237%	449.00%	$1,899	$4,490
2011-12	0.753%	191.38%	0.753%	452.38%	$1,914	$4,524
2012-13	2.000%	195.21%	2.889%	465.45%	$1,952	$4,655
2013-14	2.000%	199.11%	3.081%	479.79%	$1,991	$4,798
2014-15	0.454%	200.01%	0.454%	481.97%	$2,000	$4,820
2015-16	1.998%	204.01%	1.998%	491.60%	$2,040	$4,916
2016-17	1.525%	207.12%	1.525%	499.10%	$2,071	$4,991
2017-18	2.000%	211.26%	2.619%	512.17%	$2,113	$5,122
2018-19	2.000%	215.49%	2.962%	527.34%	$2,155	$5,273
2019-20	2.000%	219.80%	2.000%	537.89%	$2,198	$5,379
2020-21	2.000%	224.19%	2.000%	548.65%	$2,242	$5,486
				Totals	**$71,713**	**$149,783**



*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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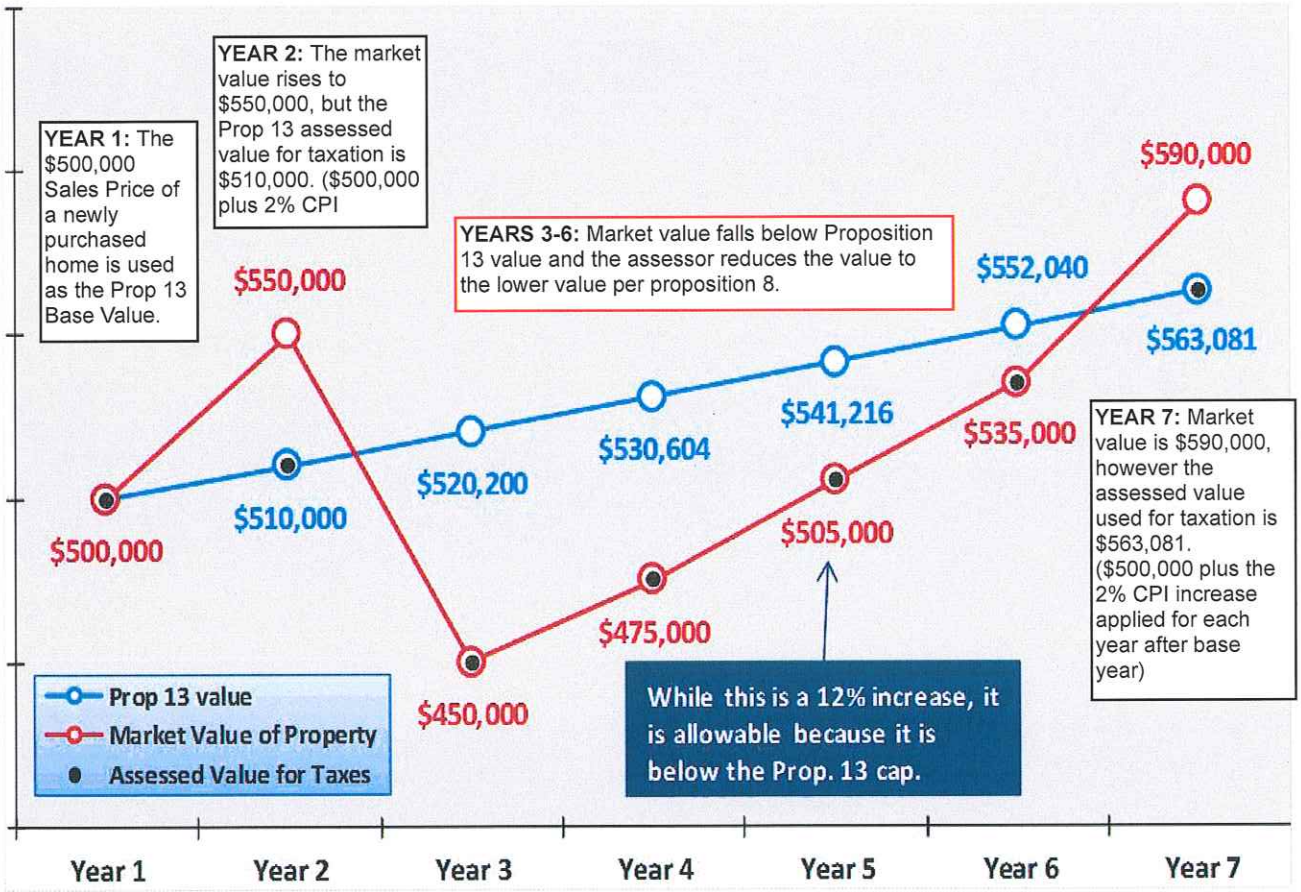
Recapturing Proposition 8 Reductions

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).



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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, unfiled 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.

One Percent Weighted Tax Share

Each city's weighted average share of the 1% is listed for comparative purposes. In addition to the general fund's share, any general fund related share (eg. lighting, maintenance, etc.) is listed in the second column. GF shares shown have been shifted for ERAF. GF Related Shares may be adjusted further by the Auditor-Controller for ERAF in counties where the ERAF is not shifted at the TRA level.

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.

New Construction History

A history of improvement values added for residential and all nonresidential development as determined by properties that had no transfer of ownership, no appeals and where the improvement increases are greater than the assessor applied CPI. We have eliminated the outlying years where the total new construction falls outside one standard deviation of the average and have then calculated 25%, 50% and 75% of the average of the remaining years on this report.

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.

HdL Coren & Cone
120 S. State College Blvd, Suite 200
Brea, California 92821

Phone: 714.879.5000
E-Mail: info@hdlccpropertytax.com
www.hdlccpropertytax.com