

2020-2021 PROPERTY DATA
THE CITY OF RED BLUFF
PRELIMINARY PROPERTY TAX REPORTS



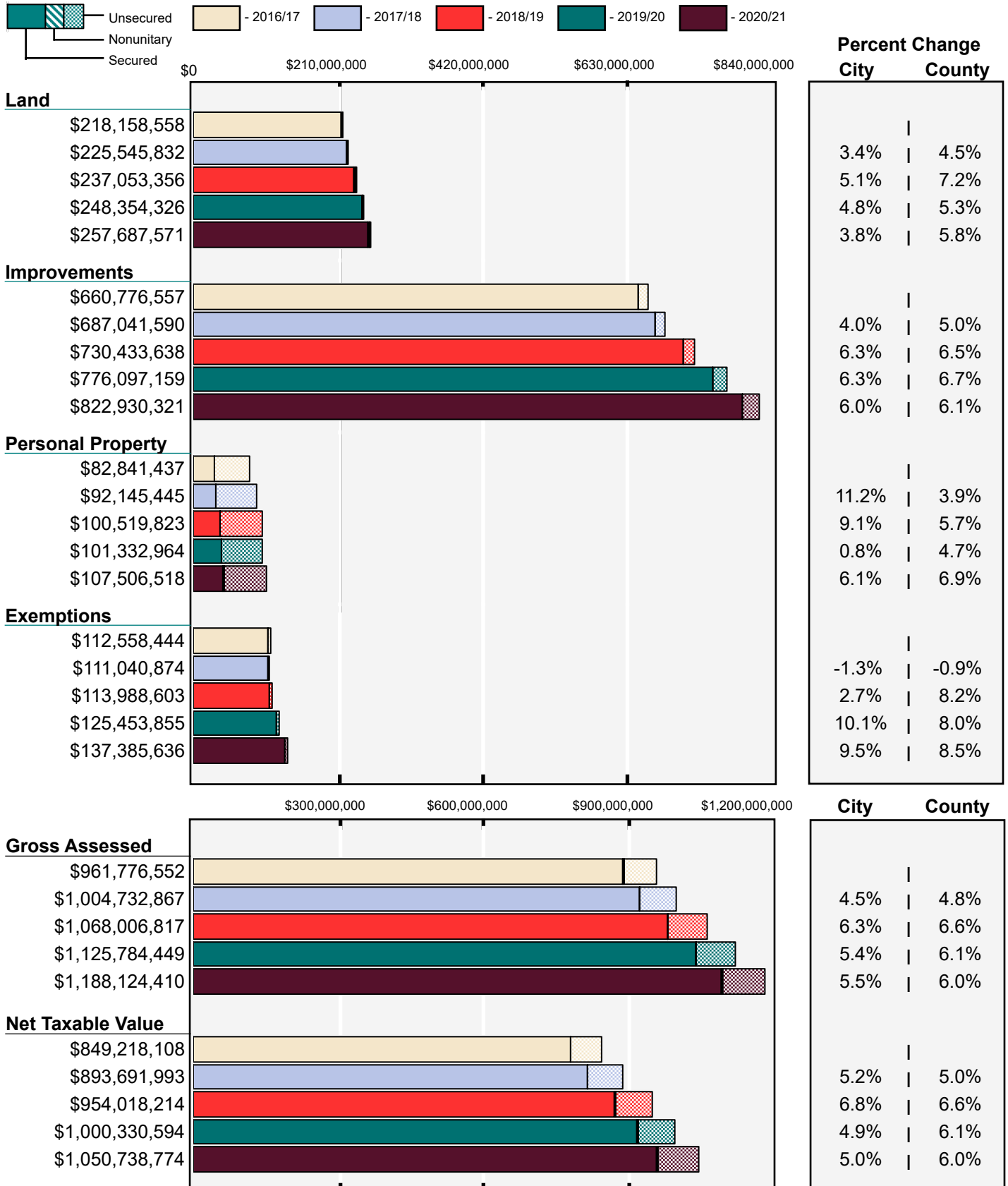
Revenue Management for Local Government

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THE CITY OF RED BLUFF

2016/17 TO 2020/21 ASSESSED VALUES



THE CITY OF RED BLUFF

2020/21 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	4,985	10	991
TRAs	21	1	14
Values			
Land	254,935,127	1,311,830	1,440,614
Improvements	785,452,058	0	7,156,251
Personal Property	43,755,108	700,000	31,665,756
Fixtures	14,404,811	0	15,917,201
Aircraft	0	0	31,385,654
Total Value	\$1,098,547,104	\$2,011,830	\$56,179,822
Exemptions			
Real Estate	101,467,926	0	0
Personal Property	23,864,975	0	1,502,160
Fixtures	8,828,708	0	1,351,260
Aircraft	0	0	370,607
Homeowners*	13,358,900	0	0
Total Exemptions*	\$134,161,609	\$0	\$2,853,420
Total Net Value	\$964,385,495	\$2,011,830	\$53,326,402

Combined Values	Total
Total Values	\$1,156,738,756
Total Exemptions	\$137,015,029
Net Total Values	\$1,019,723,727
Net Aircraft Values	\$31,015,047

* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions

TEHAMA COUNTY CITY GROWTH COMPARISON

2019/20 To 2020/21 Net Taxable Assessed Value Change

City	2020/21 Net Value	Value Change	% Change
Corning	486,718,761	39,182,084	8.755%
Red Bluff	1,050,738,774	50,408,180	5.039%
Tehama	25,252,394	1,324,395	5.535%
City Average % Change: 6.4%		City Median % Change: 5.5%	

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
035-060-055-000	Residential	Jaimav Properties Llc	6 Sutter St	\$2,800,110	+\$2,392,110	+586%
033-073-011-000	Institutional	Roman Catholic Bishop Of Sacramento	233 Riverside Way	\$1,830,956	+\$1,830,956	+9,999%
039-290-007-000	Commercial	Sfp Drop Llc	520 Antelope Blvd	\$2,320,000	+\$1,298,612	+127%
033-120-039-000	Residential	Flying A Mhp Llc	165 S Main St	\$1,635,410	+\$1,281,941	+363%
027-231-001-000	Industrial	Arec 38 Llc	2950 N Main St	\$5,240,382	+\$629,983	+14%
029-050-020-000	Commercial	Gorham Patrick J; Gorham Janice L	1635 Main St	\$775,000	+\$606,363	+360%
033-140-026-000	Residential	Navone Mark S Et Al	333 S Main St	\$2,228,536	+\$544,821	+32%
033-250-083-000	Commercial	Vdm Red Bluff Investors Llc Et Al	1145 S Main St	\$3,000,000	+\$500,000	+20%
033-120-057-000	Commercial	Allied Farms Inc	237 S Main St	\$467,933	+\$459,175	+5,243%
031-310-039-000	Residential	Chain Larry D Jr Et Al	1465 Acacia St	\$395,000	+\$386,787	+4,709%
031-310-040-000	Residential	Hastings Frank P Et Al		\$400,860	+\$373,030	+1,340%
031-310-019-000	Residential	Hall Revocable Trust 5 23 14	1475 Carl Ct	\$406,980	+\$361,080	+787%
027-231-003-000	Industrial	Home Depot Usa Inc Property Tax Departm	2650 Main St	\$8,453,275	+\$359,925	+4%
031-310-037-000	Residential	Nielsen Michael	1445 Acacia St	\$392,000	+\$344,098	+718%
041-031-028-000	Commercial	L And D Gasoline Llc	58 Antelope Blvd	\$911,364	+\$334,141	+58%
031-310-035-000	Residential	Retiguin Victoria		\$352,830	+\$325,000	+1,168%
029-224-002-000	Residential	Wise Derek Et Al	1345 1St St	\$272,166	+\$255,336	+1,517%
029-264-009-000	Commercial	Tts Holdings Llc	1160 Main St	\$588,745	+\$252,888	+75%
029-256-001-000	Residential	Phelps Gregory Loren Et Al	1263 Washington St	\$418,200	+\$246,260	+143%
041-430-005-000	Residential	Durango Rv Resorts Red Bluff	100 Lake Ave	\$4,637,225	+\$240,924	+5%
029-304-003-000	Commercial	Leen 2019 Trust	909 Jefferson St	\$448,800	+\$234,112	+109%
027-231-020-000	Commercial	Kumar Hotels Inc	2810 N Main St	\$12,538,546	+\$231,182	+2%
029-383-002-000	Commercial	Soekamto Dede	204 Walnut St	\$464,100	+\$229,565	+98%
027-310-034-000	Commercial	Kumar Hotels Inc	520 Adobe Rd	\$9,858,243	+\$225,071	+2%
041-360-018-000	Commercial	Singh Hotel Group Llc	90 Sale Ln	\$4,954,000	+\$220,000	+5%
041-101-014-000	Commercial	Singh Narinder Pal Et Al	445 Antelope Blvd	\$1,034,696	+\$202,070	+24%
041-430-012-000	Commercial	Belle Mill Pad Owner Llc	82 Belle Mill Rd	\$10,283,103	+\$201,628	+2%
027-340-037-000	Residential	Wilkins Alicia L	2560 Meadow View Dr	\$320,000	+\$195,481	+157%
041-200-027-000	Residential	Cabernet Apartments Et Al	21 Gamay Ct	\$3,936,865	+\$187,470	+5%
041-200-026-000	Residential	Cabernet Apartments	15 Cabernet Ct	\$3,801,955	+\$181,588	+5%
031-063-008-000	Residential	Cahalan Misty	1520 Scottsdale Way	\$225,000	+\$180,293	+403%
029-023-003-000	Residential	Coy Beau Hunter	216 Walton Ave	\$225,000	+\$173,881	+340%
035-022-024-000	Commercial	Sale Benjamin J Et Al Trust Sale Family 20C	2060 Montgomery Rd	\$773,523	+\$169,558	+28%
029-256-003-000	Residential	Sheffield Christopher Et Al	1243 Washington St	\$250,000	+\$168,251	+206%
029-306-011-000	Residential	Brewer Bob Gary Et Al	952 Jefferson St	\$192,780	+\$167,791	+671%
031-093-002-000	Residential	Ledford Shawna	1445 Elva Ave	\$224,000	+\$167,343	+295%
041-050-037-000	Industrial	Crum Jeri Kay; Gallapcher Wendy Jane	24 Sale Ln	\$131,215	-\$203,154	-61%
029-131-016-000	Govt. Owned	Grossman Family Trust 10 09 90	1660 Monroe St	\$0	-\$322,524	-100%
033-230-082-000	Residential	Assisted Living Facilities Lssr	705 Luther Rd	\$5,800,000	-\$627,145	-10%
033-130-041-000	Residential	Red Bluff Housing Investors	319 S Jackson St	\$0	-\$9,221,154	-100%

Data Source: Tehama County Assessor 2019/20 And 2020/21 Secured Tax Rolls

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

Prepared On 10/21/2020 By MV

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
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	0	9,039,639	0		
2019	Red Bluff Housing Investors	272,746	8,943,095	5,313	0	9,221,154	0		
2020	Red Bluff Housing Investors	278,200	9,121,956	2,930	9,403,086	0	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
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		
2020	Jaimav Properties Llc	314,160	2,434,800	51,150	0	2,800,110	0		
033-073-011-000 233 Riverside Way									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Roman Catholic Bishop; Of Sacramento	82,638	1,352,477	105,360	1,540,475	0	0		
2012	Roman Catholic Bishop; Of Sacramento	84,290	1,379,526	102,656	1,566,472	0	0		
2013	Roman Catholic Bishop; Of Sacramento	85,975	1,407,116	103,096	1,596,187	0	0		
2014	Roman Catholic Bishop; Of Sacramento	86,365	1,413,504	100,920	1,600,789	0	0		
2015	Roman Catholic Bishop; Of Sacramento	88,090	1,441,745	98,629	1,628,464	0	0		
2016	Roman Catholic Bishop Of Sacramento	89,433	1,463,731	107,294	1,660,458	0	0		
2017	Roman Catholic Bishop Of Sacramento	91,221	1,493,005	95,970	1,680,196	0	0		
2018	Roman Catholic Bishop Of Sacramento	93,045	1,522,865	105,567	1,721,477	0	0		
2019	Roman Catholic Bishop Of Sacramento	94,905	1,553,322	152,878	1,801,105	0	0		
2020	Roman Catholic Bishop Of Sacramento	96,803	1,584,388	149,765	0	1,830,956	0		
039-290-007-000 520 Antelope Blvd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Denton Leslie Rae; Les Schwab Headquarter:	241,677	647,650	0	0	889,327	0		
2012	Denton Leslie Rae; Les Schwab Headquarter:	246,510	660,603	0	0	907,113	0		
2013	Denton Leslie Rae; Les Schwab Headquarter:	251,440	673,815	0	0	925,255	0		
2014	Denton Leslie Rae; Les Schwab Headquarter:	252,581	676,874	0	0	929,455	0		
2015	Denton Leslie Rae; Les Schwab Headquarter:	257,627	690,397	0	0	948,024	0		

039-290-007-000 520 Antelope Blvd (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Denton Leslie Rae	261,555	700,925	0	0	962,480	0		
2017	Denton Leslie Rae	266,786	714,943	0	0	981,729	0		
2018	Denton Leslie Rae	272,121	729,241	0	0	1,001,362	0		
2019	Sfp Drop Llc	277,563	743,825	0	0	1,021,388	0	1,185,000 F	
2020	Sfp Drop Llc	200,000	2,120,000	0	0	2,320,000	0		
033-120-039-000 165 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Frost Eldrid Ethel Trust Etal	72,110	230,806	3,253	0	306,169	0		
2012	Frost Eldrid Ethel Trust Etal	73,552	235,422	3,098	0	312,072	0		
2013	Frost Eldrid Ethel Trust Etal	75,023	240,130	3,407	0	318,560	0		
2014	Frost Eldrid Ethel Trust Etal; Frost Leslie T	75,363	241,220	3,548	0	320,131	0		
2015	Frost Eldrid Ethel Trust Etal; Frost Leslie T	76,868	246,039	3,226	0	326,133	0		
2016	Frost Irrevocable Trust 05 05 2015 Et Al	78,040	251,831	3,553	0	333,424	5,600		
2017	Frost Leslie T	79,600	256,867	3,410	0	339,877	7,000		
2018	Flying A Mhp Llc	81,192	262,004	3,100	0	346,296	7,000		
2019	Flying A Mhp Llc	82,815	267,244	3,410	0	353,469	7,000	1,600,000 F	
2020	Flying A Mhp Llc	709,920	922,080	3,410	0	1,635,410	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
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	Arec 38 Llc	619,498	3,818,041	172,860	0	4,610,399	0		
2020	Arec 38 Llc	631,887	4,432,418	176,077	0	5,240,382	0		
033-230-082-000 705 Luther Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Assisted Living Facilities; Bre Sw Lassen Hou	330,274	5,265,833	0	0	5,596,107	0		
2012	Assisted Living Facilities; Bre Sw Lassen Hou	336,879	5,371,149	117,180	0	5,825,208	0		
2013	Assisted Living Facilities; Hcp Sh Lassen Hou	343,616	5,478,571	54,824	0	5,877,011	0		
2014	Assisted Living Facilities; Hcp Sh Lassen Hou	345,176	5,544,943	0	0	5,890,119	0		
2015	Assisted Living Facilities; Hcp Sh Lassen Hou	352,072	5,655,201	0	0	6,007,273	0		
2016	Assisted Living Facilities	357,441	5,736,955	0	0	6,094,396	0		
2017	Assisted Living Facilities Inc	364,589	5,812,985	0	0	6,177,574	0		
2018	Assisted Living Facilities Lssr	371,880	5,929,244	0	0	6,301,124	0		
2019	Assisted Living Facilities Lssr	379,317	6,047,828	0	0	6,427,145	0		
2020	Assisted Living Facilities Lssr	375,000	5,425,000	0	0	5,800,000	0		

029-050-020-000 1635 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Mcroberts Arlo D Trust; Mcroberts Family Trus	146,835	0	0	0	146,835	0		
2012	Mcroberts Arlo D Trust; Mcroberts Family Trus	149,771	0	0	0	149,771	0		
2013	Mcroberts Arlo D Trust; Mcroberts Family Trus	152,766	0	0	0	152,766	0		
2014	Mcroberts Arlo D Trust; Mcroberts Family Trus	153,459	0	0	0	153,459	0		
2015	Mcroberts Arlo D Trust; Mcroberts Family Trus	156,525	0	0	0	156,525	0		
2016	Mcroberts Arlo D Trust Mcroberts Family Trus	158,912	0	0	0	158,912	0		
2017	Mcroberts Arlo D Trust Mcroberts Family Trus	162,090	0	0	0	162,090	0		
2018	Mcroberts Arlo D Trust Mcroberts Family Trus	165,331	0	0	0	165,331	0		
2019	Northwest Pacific Properties Inc	168,637	0	0	0	168,637	0	775,000 F	
2020	Gorham Patrick J; Gorham Janice L	775,000	0	0	0	775,000	0		
033-140-026-000 333 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Crystal Complex; Holden Ralph	191,048	1,492,224	0	0	1,683,272	0		
2012	Crystal Complex; Holden Ralph	210,000	1,000,000	0	0	1,210,000	0		
2013	Crystal Complex; Holden Ralph	210,000	1,000,000	0	0	1,210,000	0		
2014	Crystal Complex; Holden Ralph	210,000	1,000,000	0	0	1,210,000	0		
2015	Crystal Complex; Holden Ralph	241,500	1,150,000	0	0	1,391,500	0		
2016	Navone Mark S And Christina	241,500	1,150,000	0	0	1,391,500	0		
2017	Navone Mark S And Christina	241,500	1,150,000	0	0	1,391,500	0	2,100,000 F	
2018	Navone Mark S Et Al	265,650	1,265,000	0	0	1,530,650	0		
2019	Navone Mark S Et Al	292,215	1,391,500	0	0	1,683,715	0		
2020	Navone Mark S Et Al	848,966	1,379,570	0	0	2,228,536	0		
033-250-083-000 1145 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2012	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2013	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2014	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2015	Ninomiya Nursery Gilroy; Walgreen Company	850,000	1,650,000	0	0	2,500,000	0		
2016	Ninomiya Nursery Gilroy	850,000	1,650,000	0	0	2,500,000	0		
2017	Vdm Red Bluff Investors Llc; Cdm Red Bluff Ir	850,000	1,650,000	0	0	2,500,000	0		
2018	Vdm Red Bluff Investor Llc	850,000	1,650,000	0	0	2,500,000	0	5,760,000 F	
2019	Vdm Red Bluff Investors Llc Et Al	850,000	1,650,000	0	0	2,500,000	0		
2020	Vdm Red Bluff Investors Llc Et Al	850,000	2,150,000	0	0	3,000,000	0		
033-120-057-000 237 S Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Allied Farms Inc; Kathy Corzine	7,629	0	0	0	7,629	0		
2012	Allied Farms Inc; Kathy Corzine	7,781	0	0	0	7,781	0		
2013	Allied Farms Inc; Kathy Corzine	7,936	0	0	0	7,936	0		
2014	Allied Farms Inc; Kathy Corzine	7,972	0	0	0	7,972	0		
2015	Allied Farms Inc; Domain Corporation Unr C F	8,131	0	0	0	8,131	0		

033-120-057-000 237 S Main St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Allied Farms Inc	8,254	0	0	0	8,254	0		
2017	Allied Farms Inc	8,419	0	0	0	8,419	0		
2018	Allied Farms Inc	8,587	0	0	0	8,587	0		
2019	Allied Farms Inc	8,758	0	0	0	8,758	0		
2020	Allied Farms Inc	8,933	459,000	0	0	467,933	0		
031-310-039-000 1465 Acacia St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	Stenberg Enterprises Inc	7,741	0	0	0	7,741	0		
2017	Stenberg Enterprises Inc	7,895	0	0	0	7,895	0		
2018	Stenberg Enterprises Inc	8,052	0	0	0	8,052	0		
2019	Chain Larry D; Chain Anglea	8,213	0	0	0	8,213	0	395,000 F	
2020	Chain Larry D Jr Et Al	70,000	325,000	0	0	395,000	7,000		
031-310-040-000 (No Situs)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Sugar Pine Enterprises Inc	36,000	0	0	0	36,000	0		
2012	Sugar Pine Enterprises Inc	20,000	0	0	0	20,000	0		
2013	Sugar Pine Enterprises Inc	20,000	0	0	0	20,000	0		
2014	Sugar Pine Enterprises Inc	20,000	0	0	0	20,000	0		
2015	Sugar Pine Enterprises Inc	23,000	0	0	0	23,000	0		
2016	Sugar Pine Enterprises Inc	23,000	0	0	0	23,000	0		
2017	Sugar Pine Enterprises Inc	23,000	0	0	0	23,000	0		
2018	Hastings Frank P; Hastings Kristeen M	25,300	0	0	0	25,300	0		
2019	Hastings Frank P Et Al; Hastings Kristeen M	27,830	0	0	0	27,830	0	393,000 F	
2020	Hastings Frank P Et Al	66,300	334,560	0	0	400,860	0		
031-310-019-000 1475 Carl Ct									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Bethel Assembly Of God; Of Red Bluff	61,988	0	0	0	61,988	0		
2012	Bethel Assembly Of God; Of Red Bluff	52,690	0	0	0	52,690	0		
2013	Bethel Assembly Of God; Of Red Bluff	52,690	0	0	0	52,690	0		
2014	Bethel Assembly Of God; Of Red Bluff	52,690	0	0	0	52,690	0		
2015	Bethel Assembly Of God; Of Red Bluff	60,593	0	0	0	60,593	0		
2016	Bethel Assembly Of God Of Red Bluff	60,593	0	0	0	60,593	0		
2017	Huhn Robert And Molly Living Trust	60,593	0	0	0	60,593	0	45,000 F	
2018	Hall Randy E; Hall Melissa J	45,000	0	0	0	45,000	0		
2019	Hall Randy E; Hall Melissa J	45,900	0	0	0	45,900	0	399,000 F	
2020	Hall Revocable Trust 5 23 14	66,300	340,680	0	0	406,980	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
2011	Home Depot Usa Inc; Property Tax Department	3,600,444	6,174,209	1,747,906	0	11,522,559	0		
2012	Home Depot Usa Inc; Property Tax Department	2,424,000	4,752,221	1,786,738	0	8,962,959	0		
2013	Home Depot Usa Inc; Property Tax Department	2,424,000	4,735,612	1,511,941	0	8,671,553	0		
2014	Home Depot Usa Inc; Property Tax Department	2,424,000	4,728,450	1,397,366	0	8,549,816	0		
2015	Home Depot Usa Inc; Property Tax Department	2,424,000	4,829,095	1,128,238	0	8,381,333	0		
2016	Home Depot Usa Inc Property Tax Department	2,424,000	4,733,060	927,590	0	8,084,650	0		
2017	Home Depot Usa Inc Property Tax Department	2,424,000	4,728,110	731,880	0	7,883,990	0		
2018	Home Depot Usa Inc Property Tax Department	2,424,000	4,723,910	674,960	0	7,822,870	0		
2019	Home Depot Usa Inc Property Tax Department	2,424,000	4,764,360	904,990	0	8,093,350	0		
2020	Home Depot Usa Inc Property Tax Department	2,545,200	4,990,495	917,580	0	8,453,275	0		
031-310-037-000 1445 Acacia St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2017	Gonzales Guadalupe Et Al Trust Gonzales 20	39,588	0	0	0	39,588	0		
2018	Gonzales Guadalupe Et Al Trust Gonzales 20	43,547	0	0	0	43,547	0		
2019	Nielsen Michael	47,902	0	0	0	47,902	0	392,000 F	
2020	Nielsen Michael	80,000	312,000	0	0	392,000	7,000		
041-031-028-000 58 Antelope Blvd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Ng Sam And Wendy	203,921	313,445	14,613	0	531,979	0		
2012	Ng Sam And Wendy	207,999	316,349	14,316	0	538,664	0		
2013	Ng Sam And Wendy	212,158	317,611	13,920	0	543,689	0		
2014	Ng Sam And Wendy	213,121	316,755	13,673	0	543,549	0		
2015	Ng Sam And Wendy	217,379	316,721	24,227	0	558,327	0		
2016	Ng Sam And Wendy	220,694	315,380	23,881	0	559,955	0		
2017	Ng Sam And Wendy	225,107	314,441	23,441	0	562,989	0		
2018	L And D Gasoline Llc	229,609	319,104	23,441	0	572,154	0		
2019	L And D Gasoline Llc	234,201	322,122	20,900	0	577,223	0	875,000 F	
2020	L And D Gasoline Llc	255,000	656,364	0	0	911,364	0		
031-310-035-000 (No Situs)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Sugar Pine Enterprises Inc	36,000	0	0	0	36,000	0		
2012	Sugar Pine Enterprises Inc	20,000	0	0	0	20,000	0		
2013	Sugar Pine Enterprises Inc	20,000	0	0	0	20,000	0		
2014	Sugar Pine Enterprises Inc	20,000	0	0	0	20,000	0		
2015	Sugar Pine Enterprises Inc	23,000	0	0	0	23,000	0		

031-310-035-000 (No Situs) (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Sugar Pine Enterprises Inc	23,000	0	0	0	23,000	0		
2017	Sugar Pine Enterprises Inc	23,000	0	0	0	23,000	0		
2018	Sugar Pine Enterprises Inc	25,300	0	0	0	25,300	0		
2019	Sugar Pine Enterprises Inc	27,830	0	0	0	27,830	0		
2020	Retiguin Victoria	27,830	325,000	0	0	352,830	0	388,000F	
029-131-016-000 1660 Monroe St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Sacramento River Discovery; Charter School	0	0	0	0	0	0		
2012	Sacramento River Discovery; Charter School	0	0	0	0	0	0		
2013	Sacramento River Discovery; Charter School	0	0	0	0	0	0		
2014	Sacramento River Discovery; Charter School	0	0	0	0	0	0		
2015	Grossman Family Trust	60,000	290,000	0	0	350,000	0		
2016	Grossman Family Trust; Grossman Kenneth F	60,000	290,000	0	0	350,000	0		
2017	Grossman Family Trust 10 09 90	63,000	304,500	0	0	367,500	0		
2018	Grossman Family Trust 10 09 90	61,200	255,000	0	0	316,200	0		
2019	Antelope Elementary School District	62,424	260,100	0	0	322,524	0		
2020	Grossman Family Trust 10 09 90	0	0	0	0	0	0		
029-224-002-000 1345 1St St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Reeves Marlene A	21,962	24,885	0	0	46,847	7,000		
2012	Reeves Marlene A	22,401	25,382	0	0	47,783	7,000		
2013	Reeves Marlene A	22,849	25,889	0	0	48,738	7,000		
2014	Manriquez Anna M; Borgwat June R	22,952	26,006	0	0	48,958	7,000		
2015	Manriquez Anna M; Borgwat June R	23,410	26,525	0	0	49,935	7,000		
2016	Borgwat June Rose Et Al	23,767	26,929	0	0	50,696	0		
2017	Wise Derek And Christine M	24,242	5,493	0	0	29,735	0		
2018	Wise Derek Et Al	16,500	0	0	0	16,500	0		
2019	Wise Derek Et Al	16,830	0	0	0	16,830	0		
2020	Wise Derek Et Al	17,166	255,000	0	0	272,166	0		
029-264-009-000 1160 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Grownney Geo Motors Inc	56,519	99,931	46,753	0	203,203	0		
2012	Grownney Geo Motors Inc	57,649	101,929	53,376	0	212,954	0		
2013	Grownney Geo Motors Inc	58,801	103,967	47,748	0	210,516	0		
2014	Grownney Geo Motors Inc	59,067	104,439	46,376	0	209,882	0		
2015	Grownney Geo Motors Inc	60,247	107,362	29,283	0	196,892	0		
2016	George Grownney Motors Inc	61,165	111,129	33,730	0	206,024	0		
2017	George Grownney Motors Inc	62,388	193,511	33,800	0	289,699	0		
2018	George Grownney Motors Inc	63,635	217,527	55,290	0	336,452	0		
2019	Tts Holdings Llc	64,907	220,540	50,410	0	335,857	0	1,100,000F	
2020	Tts Holdings Llc	46,745	542,000	0	0	588,745	0		

029-256-001-000 1263 Washington St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Bennett Darran	23,990	107,965	0	0	131,955	7,000		
2012	Bennett Darran	24,469	110,124	0	0	134,593	7,000		
2013	Bennett Darran	24,958	112,326	0	0	137,284	7,000		
2014	Bennett Darran	25,071	112,835	0	0	137,906	7,000		
2015	Bennett Darran	25,571	129,589	0	0	155,160	7,000		
2016	Bennett Darran	25,960	136,065	0	0	162,025	7,000		
2017	Bennett Darran	26,479	138,786	0	0	165,265	7,000		
2018	Phelps Gregory Loren; Phelps Norma Angelic	27,008	141,561	0	0	168,569	7,000		
2019	Phelps Gregory Loren; Phelps Norma Angelic	27,548	144,392	0	0	171,940	7,000	410,000 F	
2020	Phelps Gregory Loren Et Al	51,000	367,200	0	0	418,200	7,000		
041-430-005-000 100 Lake Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2020	Durango Rv Resorts Red Bluff	1,188,950	3,243,115	205,160	0	4,637,225	0		
029-304-003-000 909 Jefferson St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2011	Clark Katharine Gleim	49,847	137,090	0	0	186,937	0		
2012	Clark Katharine Gleim	50,843	139,831	0	0	190,674	0		
2013	Clark Katharine Gleim	51,859	142,627	0	0	194,486	0		
2014	Clark Katharine Gleim	52,094	143,274	0	0	195,368	0		
2015	Clark Katharine Gleim	53,134	146,136	0	0	199,270	0		
2016	Clark Katharine Gleim	53,944	148,364	0	0	202,308	0		
2017	Clark Katharine Gleim	55,022	151,331	0	0	206,353	0		
2018	Leen M Nels; Leen Candais E	56,122	154,357	0	0	210,479	0		
2019	Leen M Nels; Leen Candais E	57,244	157,444	0	0	214,688	0	440,000 F	
2020	Leen 2019 Trust	71,400	377,400	0	0	448,800	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		

027-231-020-000 2810 N Main St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	12,000,000F	
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		
2020	Kumar Hotels Inc	1,872,720	10,120,138	545,688	0	12,538,546	0		



THE CITY OF RED BLUFF

TRANSFER OF OWNERSHIP (2016 - 2020)

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 <i>Valid Sales Price Analysis</i>													
2020 1/1/20-8/31/20	129	\$18,467,588	\$27,474,682	48.8%	38	\$6,084,838	\$10,066,215	65.4%	167	\$24,552,426	\$37,540,897	52.9%	\$12,988,471
											<i>Est. Revenue Change:</i>		
											\$22,489.63		
2019 1/1/19-12/31/19	243	\$33,688,231	\$49,912,202	48.2%	59	\$8,789,857	\$13,877,676	57.9%	302	\$42,478,088	\$63,789,878	50.2%	\$21,311,790
											<i>Est. Revenue Change:</i>		
											\$36,843.08		
2018 1/1/18-12/31/18	195	\$26,688,032	\$36,440,346	36.5%	55	\$22,670,504	\$29,936,880	32.1%	250	\$49,358,536	\$66,377,226	34.5%	\$17,018,690
											<i>Est. Revenue Change:</i>		
											\$29,401.84		
2017 1/1/17-12/31/17	193	\$22,912,510	\$32,317,264	41.0%	89	\$21,429,384	\$30,630,490	42.9%	282	\$44,341,894	\$62,947,754	42.0%	\$18,605,860
											<i>Est. Revenue Change:</i>		
											\$31,876.59		
2016 1/1/16-12/31/16	176	\$21,632,312	\$28,240,346	30.5%	60	\$18,263,057	\$19,896,729	8.9%	236	\$39,895,369	\$48,137,075	20.7%	\$8,241,706
											<i>Est. Revenue Change:</i>		
											\$14,707.35		

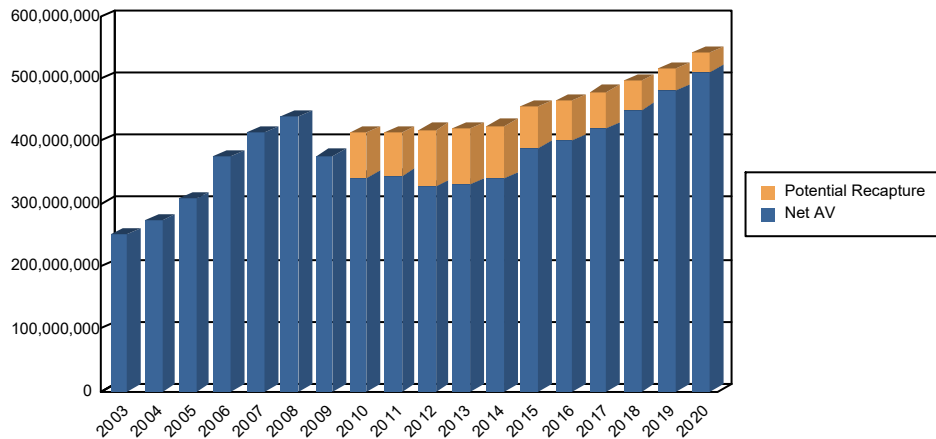
* Sale value is a sum of all full value parcel sales (sales not included are quitclaim deeds, trust transfers, partial sales, timeshares, and non-reported document number transfers). Est Rev Change includes all assigned agencies.

PROP 8 POTENTIAL RECAPTURE HISTORY

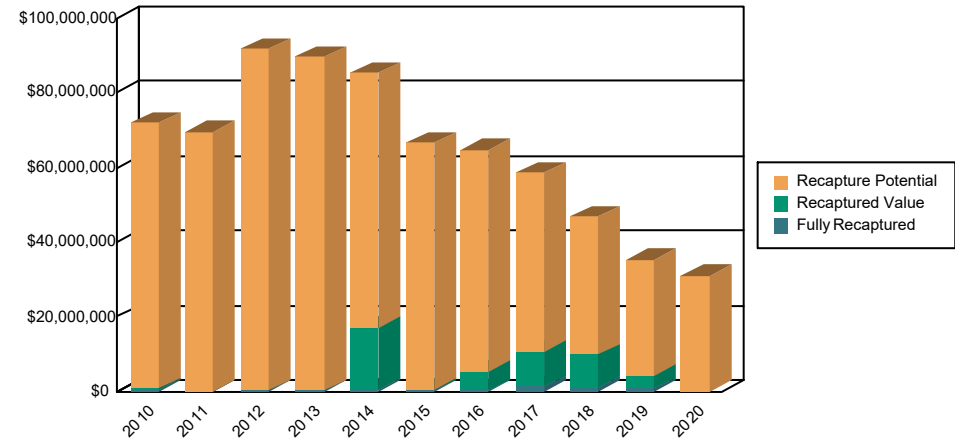
Single Family Residential Parcels - Compiled Using Parcels Supplied by County

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	1,216	154,813,060	224,340,473	69,527,413	32.7%	20	519,145	26	638,458
2011	1,148	150,254,915	219,484,036	69,229,121	30.9%	1	5,385	3	86,981
2012	1,233	134,230,435	225,969,589	91,739,154	33.3%	13	196,780	15	204,033
2013	1,164	126,139,013	215,622,650	89,483,637	31.4%	7	100,409	11	152,184
2014	1,102	118,589,917	203,831,113	85,241,196	29.8%	20	521,114	1,028	16,907,910
2015	1,014	126,607,768	193,055,765	66,447,997	27.6%	16	243,320	19	354,326
2016	946	117,948,337	182,337,404	64,389,067	25.8%	8	140,393	834	5,329,867
2017	885	115,760,625	174,219,615	58,458,990	24.1%	119	1,315,475	832	10,766,501
2018	720	104,656,067	151,258,300	46,602,233	19.6%	67	956,618	667	9,910,452
2019	607	97,280,004	132,301,128	35,021,124	16.6%	49	700,849	450	4,076,443
2020	524	87,254,062	118,049,413	30,795,351	14.3%				

Totals for Single Family Residential Parcels



Prop 8 History



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

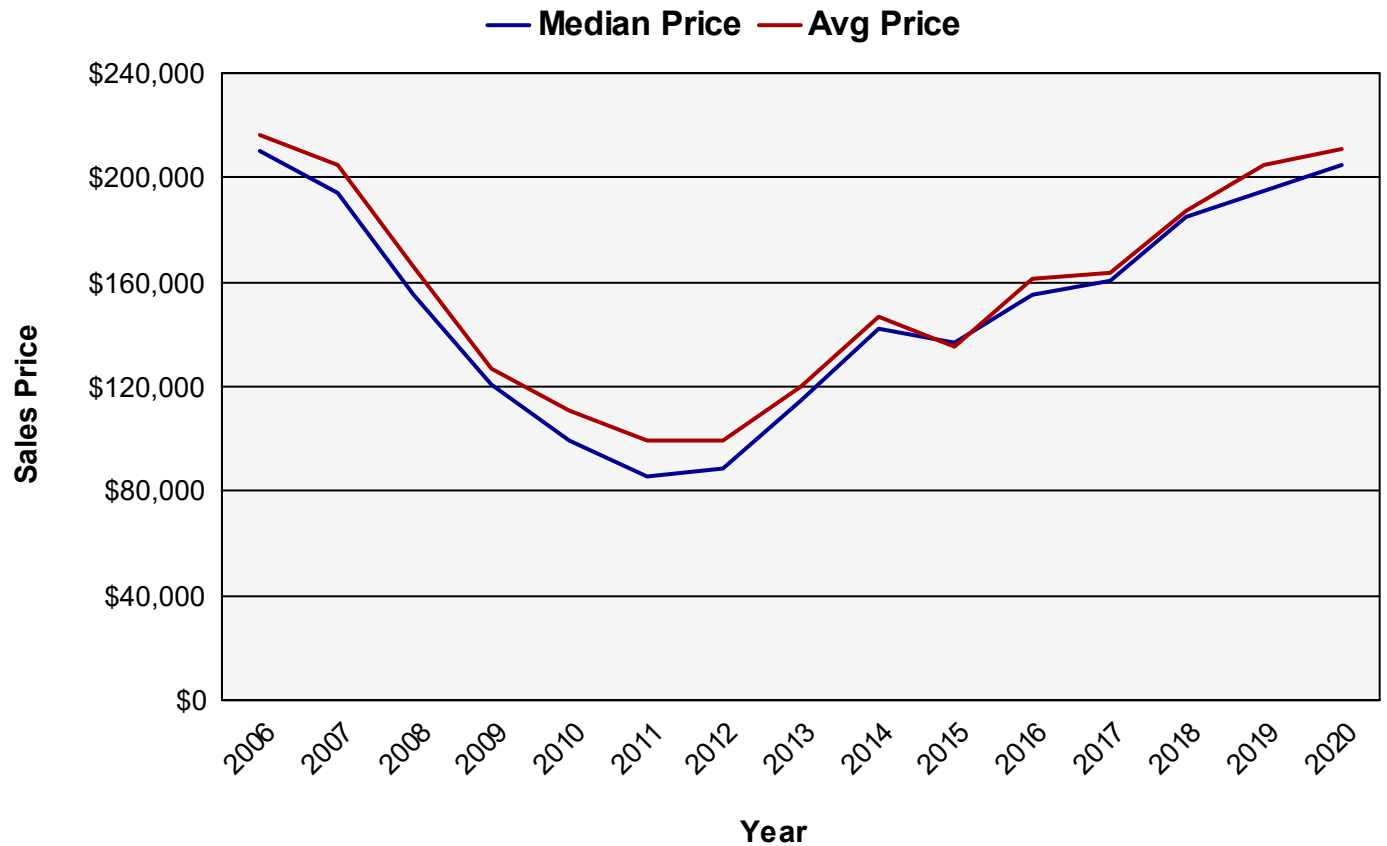
The Inflation Adjusted Peak Value is defined as a parcel's highest value after its most recent sale. If a parcel is assessed for a lower value after its most recent sale, then the sales price becomes the peak value. Peak values are inflated annually according to Proposition 13. Prop 8 Parcels that have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

THE CITY OF RED BLUFF

SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales (01/01/2006 - 08/31/2020)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2006	197	\$216,042	\$209,900	
2007	128	\$204,605	\$194,000	-7.58%
2008	135	\$165,689	\$155,000	-20.10%
2009	120	\$126,965	\$121,000	-21.94%
2010	123	\$111,091	\$99,000	-18.18%
2011	126	\$99,047	\$85,500	-13.64%
2012	135	\$99,066	\$89,000	4.09%
2013	129	\$120,043	\$115,000	29.21%
2014	144	\$147,130	\$142,000	23.48%
2015	159	\$135,141	\$137,000	-3.52%
2016	150	\$161,414	\$155,000	13.14%
2017	182	\$163,296	\$160,500	3.55%
2018	186	\$187,525	\$185,000	15.26%
2019	225	\$204,526	\$195,000	5.41%
2020	118	\$211,106	\$205,000	5.13%



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

Data Source: Tehama County Recorder

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

Prepared On 10/21/2020 By MV

TEHAMA COUNTY

2020 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2019 - 08/31/2020)

City	2019 Sale Count	2020 Sale Count	2019 Median Sales Price	2020 Median Sales Price	Median % Change
CORNING	99	54	195,500	232,000	18.67
RED BLUFF	244	129	195,000	212,000	8.72
TEHAMA	9	3	167,000	213,000	27.54
TEHAMA COUNTY UNINCORPORATED	526	302	279,750	290,000	3.66
TEHAMA COUNTY (Entire Region)	878	488	238,000	257,000	7.98

*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

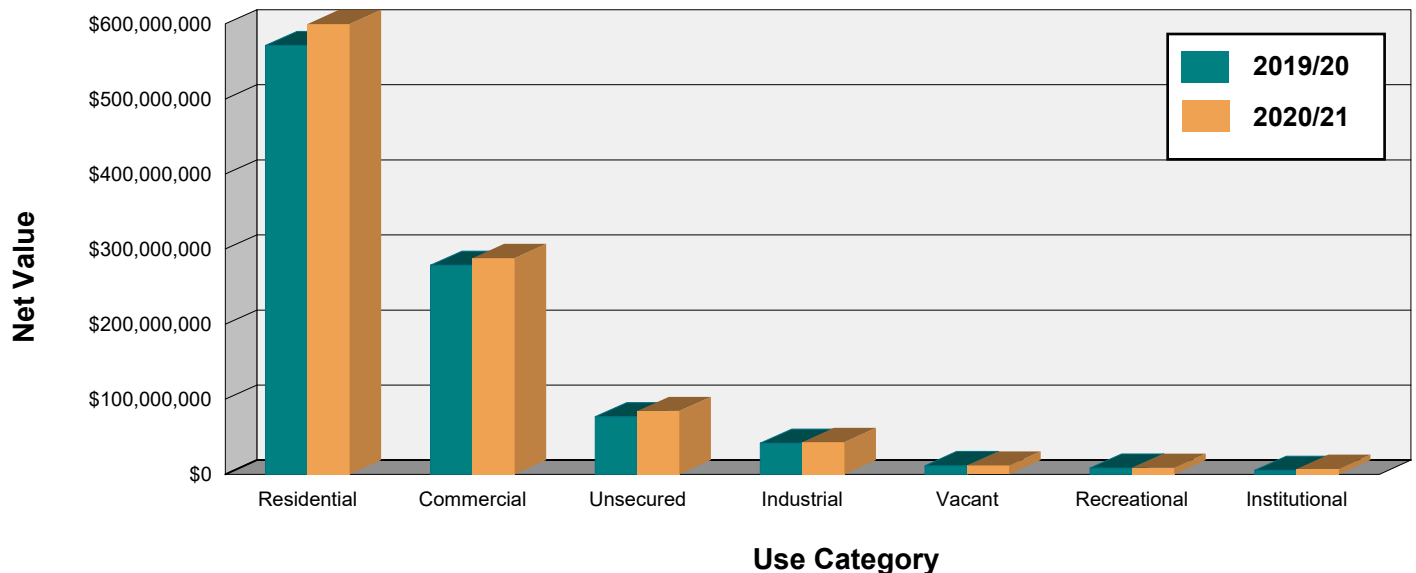
2020/21 GROWTH BY USE CATEGORY

2019/20 to 2020/21 Value Growth by Use Category

Category	2019/20 Net Taxable Value		2020/21 Net Taxable Value			\$ Change	% Change
Residential	4,033	\$571,316,411	4,037	\$599,828,697	(57.1%)	\$28,512,286	5.0%
Commercial	524	\$278,319,493	523	\$288,085,799	(27.4%)	\$9,766,306	3.5%
Unsecured	[966]	\$76,622,129	[991]	\$84,341,449	(8.0%)	\$7,719,320	10.1%
Industrial	80	\$41,378,095	80	\$42,914,929	(4.1%)	\$1,536,834	3.7%
Vacant	266	\$11,492,517	263	\$11,575,127	(1.1%)	\$82,610	0.7%
Recreational	12	\$8,459,821	12	\$8,618,516	(0.8%)	\$158,695	1.9%
Institutional	45	\$5,221,575	45	\$7,265,836	(0.7%)	\$2,044,261	39.2%
Cross Reference	[179]	\$4,759,397	[178]	\$5,102,543	(0.5%)	\$343,146	7.2%
SBE Nonunitary	[9]	\$1,311,830	[10]	\$2,011,830	(0.2%)	\$700,000	53.4%
Miscellaneous	20	\$557,378	20	\$470,562	(0.0%)	-\$86,816	-15.6%
Govt. Owned	4	\$687,159	1	\$314,603	(0.0%)	-\$372,556	-54.2%
Dry Farm	4	\$204,789	4	\$208,883	(0.0%)	\$4,094	2.0%
Exempt	276	\$0	279	\$0	(0.0%)	\$0	0.0%
TOTALS	5,264	\$1,000,330,594	5,264	\$1,050,738,774	(100.0%)	\$50,408,180	5.0%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category



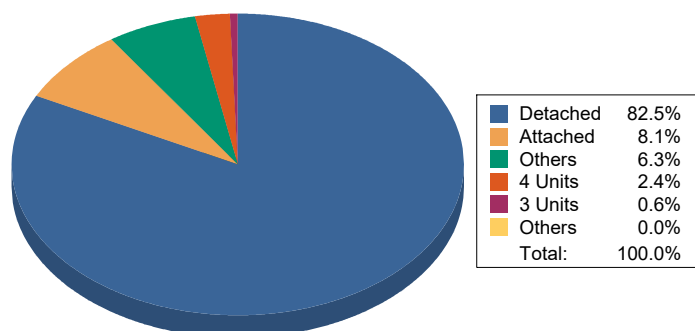
THE CITY OF RED BLUFF

RESIDENTIAL SUMMARY

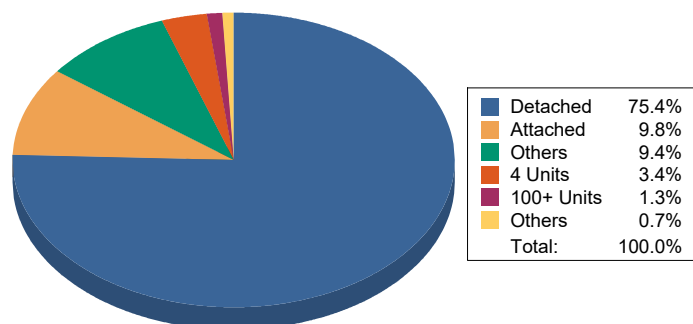
2020/21 Secured Roll Residential Housing Summary

Description	Parcels	% of Parcels	Taxable Value	% of Total Value	Approx. Units
Single Family Residential					
Detached	3,334	82.5%	\$452,420,404	75.4%	3,334
Attached	329	8.1%	\$59,080,281	9.8%	329
Mobile Home	118	2.9%	\$7,378,039	1.2%	118
Single Family Residential Totals	3,781	93.6%	\$518,878,724	86.5%	3,781
Multi Unit Residential					
3 Units	23	0.6%	\$4,316,493	0.7%	69
4 Units	96	2.4%	\$20,126,484	3.4%	384
2+ Units	4	0.1%	\$973,873	0.2%	8
100+ Units	2	0.0%	\$7,738,820	1.3%	236
11-20 Units	8	0.2%	\$2,330,502	0.4%	129
21-40 Units	7	0.2%	\$9,069,310	1.5%	171
41-100 Units	12	0.3%	\$10,089,475	1.7%	492
5-10 Units	30	0.7%	\$10,766,523	1.8%	227
Multi Unit Residential Totals	182	4.5%	\$65,411,480	10.9%	1,716
Other					
Misc	77	1.9%	\$15,538,493	2.6%	0
Other Totals	77	1.9%	\$15,538,493	2.6%	0
Totals	4,040	100.0%	\$599,828,697	100.0%	5,497
<i>Exempt Parcels (Included Above)</i>	3	0.1%	\$0	0.0%	2

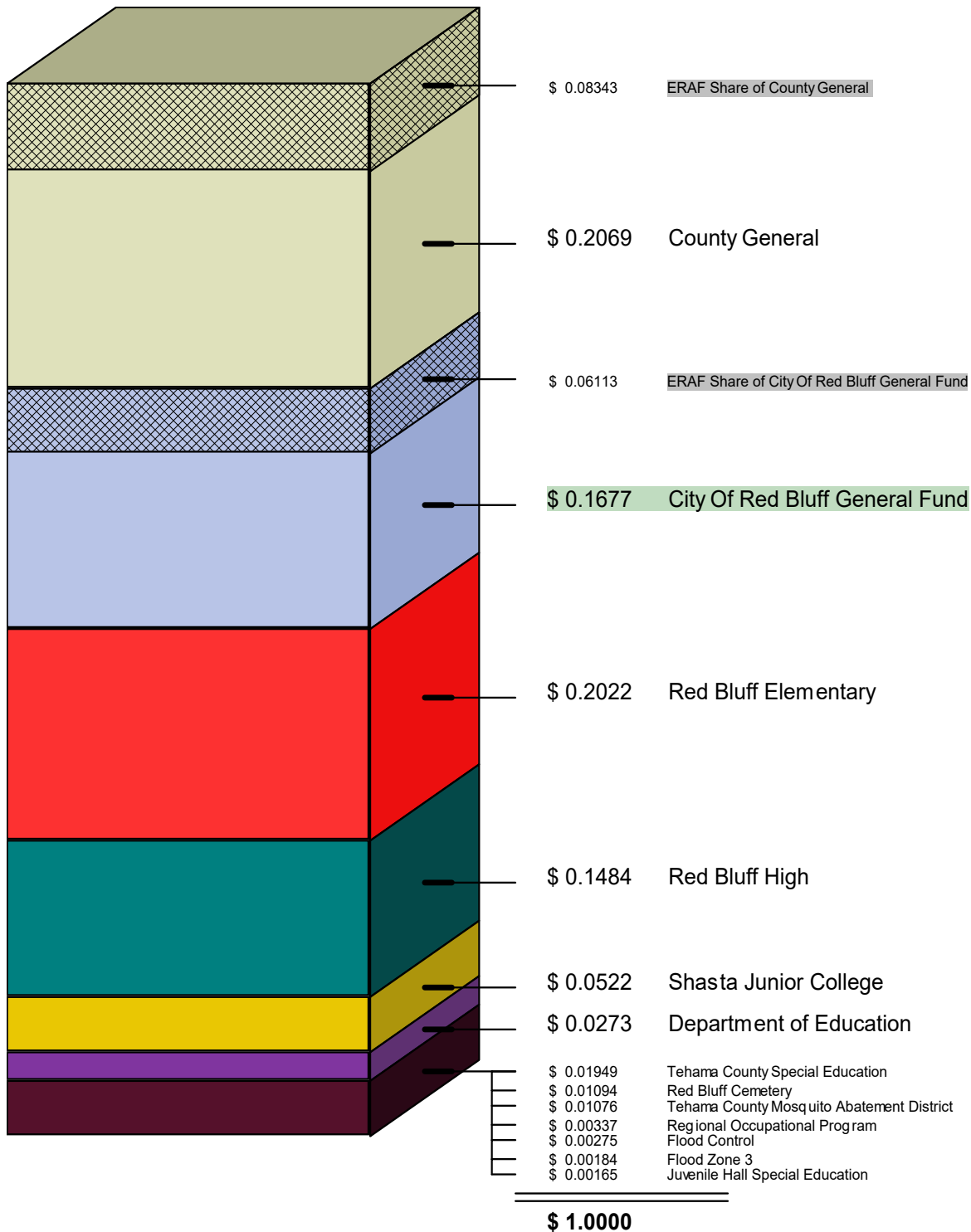
Parcel Counts



Taxable Values



THE CITY OF RED BLUFF PROPERTY TAX DOLLAR BREAKDOWN



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

Data Source: Tehama County Assessor 2020/21 Annual Tax Increment Tables

Prepared On 10/21/2020 By MV

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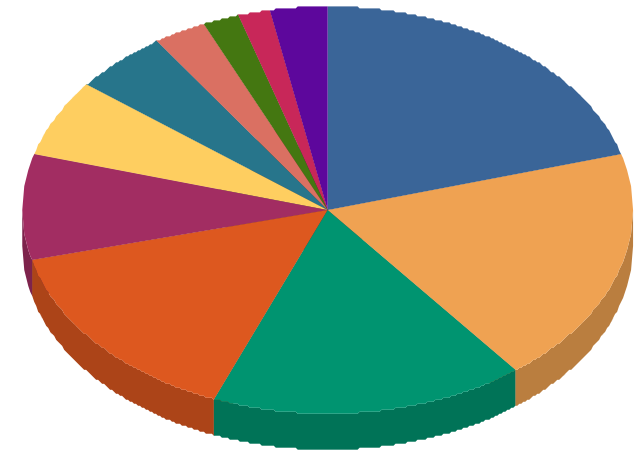
THE CITY OF RED BLUFF

2020/21 WEIGHTED AVERAGE SHARES

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

Agency	Agency Description	Weighted Avg Share
01001	County General	20.556641%
30018	Red Bluff Elementary	18.901779%
10201	City of Red Bluff General Fund	16.714643%
30019	Red Bluff High	14.870133%
01001-ERAF	ERAF Share of County General	8.289987%
10201-ERAF	ERAF Share of City of Red Bluff General Fund	6.093557%
30401	Shasta Junior College	5.228773%
30201	Department of Education	2.741463%
30102	Tehama County Special Education	1.954068%
30001	Antelope Elementary	1.516207%
25003	Tehama County Mosquito Abatement District	0.872219%
20006	Red Bluff Cemetery	0.802949%
30301	Regional Occupational Program	0.336861%
20006-ERAF	ERAF Share of Red Bluff Cemetery	0.292262%
27003	Flood Control	0.227110%
25003-ERAF	ERAF Share of Tehama County Mosquito Abatement Distr	0.204355%
30103	Juvenile Hall Special Education	0.164815%
27004	Flood Zone 3	0.154127%
27003-ERAF	ERAF Share of Flood Control	0.048026%
27004-ERAF	ERAF Share of Flood Zone 3	0.030024%
		100.000000%

County General	20.6%
Red Bluff Elementary	18.9%
City of Red Bluff General Fund	16.7%
Red Bluff High	14.9%
ERAF Share of County General	8.3%
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: 2020/21 Combined Tax Rolls

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THE CITY OF RED BLUFF

2020/21 ONE PERCENT WEIGHTED TAX SHARE

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

City	GF Share	GF Related Share	Total GF Share
Red Bluff	16.71%		16.71%
Corning	13.41%		13.41%
Tehama	8.83%		8.83%

NOTES: The share calculations do not take into account any override revenue.

The GF Related Share for non-school taxing entities may be adjusted further by the Auditor-Controller for ERAF and may be lower than shown.

New tax rate areas have been excluded from this calculation.

Data Source: 2020/21 Combined Tax Rolls

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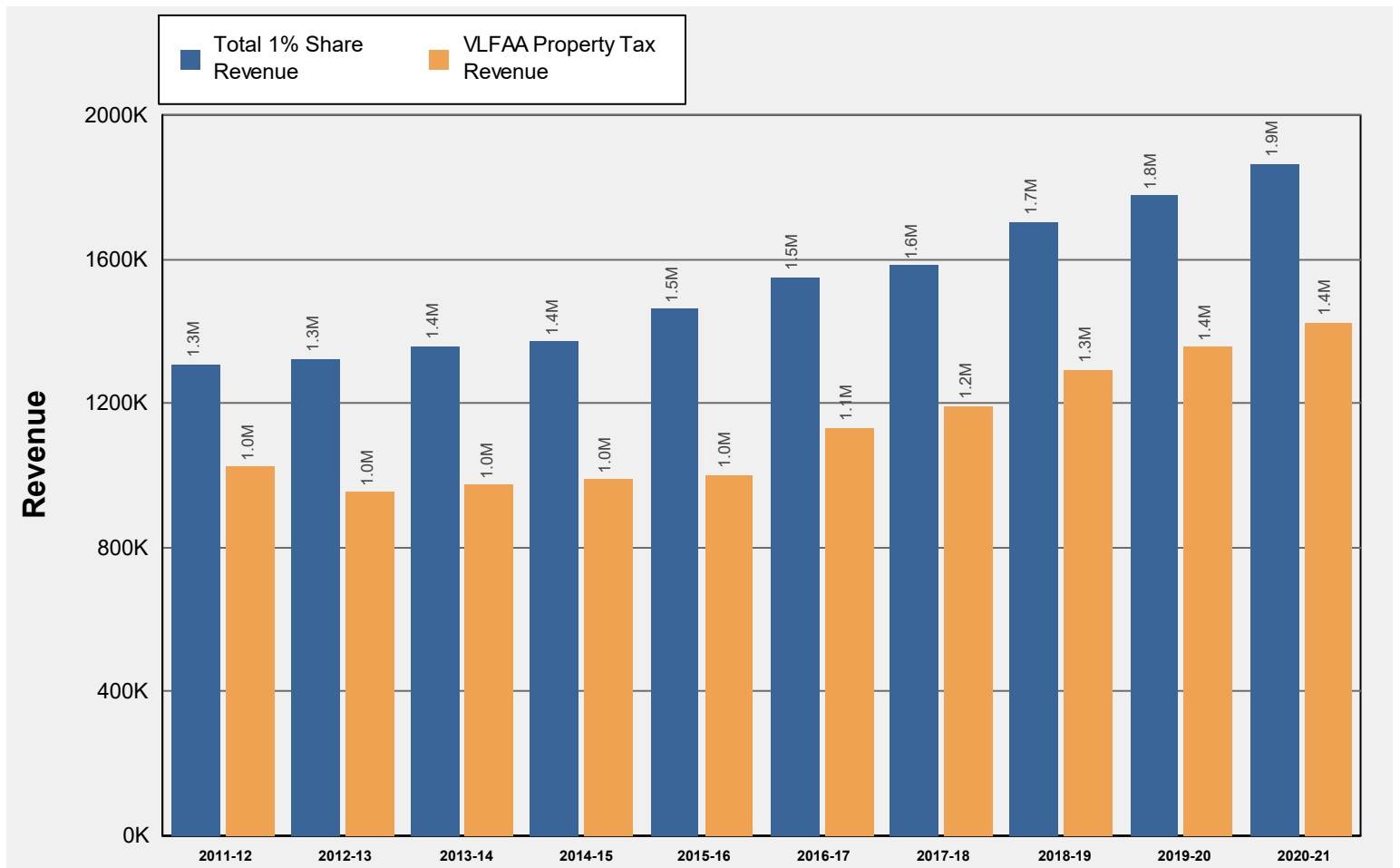
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THE CITY OF RED BLUFF

REVENUE HISTORY

Roll Year	Total 1% Share Revenue	% Chg	VLFAA Property Tax Revenue	% Chg
2011-12	\$1,307,173		\$1,023,268	
2012-13	\$1,321,929	1.1%	\$952,017	-7.0%
2013-14	\$1,358,662	2.8%	\$973,492	2.3%
2014-15	\$1,369,823	0.8%	\$986,592	1.3%
2015-16	\$1,459,842	6.6%	\$999,868	1.3%
2016-17	\$1,547,843	6.0%	\$1,131,708	13.2%
2017-18	\$1,582,244	2.2%	\$1,192,013	5.3%
2018-19	\$1,703,821	7.7%	\$1,291,567	8.4%
2019-20	\$1,777,488	4.3%	\$1,354,265	4.9%
2020-21	\$1,865,844	5.0%	\$1,422,508	5.0%



Revenue flowing through a Successor Agency's RPTTF process as residual distribution is not included, nor are pooled revenue adjustments, including unitary revenue, County administrative fee, supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, and roll corrections. Homeowner exemption revenue is included in this revenue model.

Data Source: 2020-21 Combined Tax Rolls

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THE CITY OF RED BLUFF

PROPERTY TAX REVENUE - 2020/21

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

General Fund Summary - Non SA TRAs						
Roll	Non SA TRAs Taxable Value	Rate	General Fund Revenue	Debt Rate	Debt Revenue	Total Revenue
SEC	\$964,385,495	0.228084767	\$2,199,616.41	0.000000	\$0.00	\$2,199,616.41
UTIL	\$2,011,830	0.228792999	\$4,602.93	0.000000	\$0.00	\$4,602.93
UNS	\$53,326,402	0.228005075	\$121,586.90	0.000000	\$0.00	\$121,586.90
TOTAL	\$1,019,723,727	0.228081997	\$2,325,806.24	0.000000	\$0.00	\$2,325,806.24
+ Aircraft	\$31,015,047		\$103,383.49		\$0.00	\$103,383.49
Total Before Adjustments	\$1,050,738,774	0.231188740	\$2,429,189.73	0.000000	\$0.00	\$2,429,189.73
+ Adjustment for AB-8 Growth (Net effective Total Revenue Loss/Gain)			\$79,184.37			\$79,184.37
+ Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			-\$642,529.76			-\$642,529.76
Non SA TRAs Total	\$1,050,738,774	0.172837093	\$1,865,844.34			\$1,865,844.34
SB 2557 County Admin Fees (Prior Year Actual Amount)						-\$64,021.00

Unitary Revenue (Prior Year)	\$87,026.00
VLF Revenue (Estimated)	\$1,422,508.47

THE CITY OF RED BLUFF

NONRESIDENTIAL NEW CONSTRUCTION

2019/20 TO 2020/21 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
024-060-018-000	Industrial	Shaffer Michael And Karen	189,135	210,157	+ 11.1%
029-251-014-000	Commercial	Higgins Shelley	26,268	26,867	+ 2.3%
029-314-010-000	Commercial	Mid Valley Bank Et Al	735,644	811,999	+ 10.4%
029-381-005-000	Commercial	Lyford Dale Lauren	296,942	307,599	+ 3.6%
031-020-051-000	Commercial	Red Bluff Senior Living Llc	2,207,370	2,253,090	+ 2.1%
031-184-007-000	Institutional	Northern California Association Of 7Th D	972,959	1,022,052	+ 5.0%
033-041-010-000	Commercial	Singh Kanwar Jeet	531,199	590,388	+ 11.1%
033-120-009-000	Commercial	Pastega Robert Et Al	0	106,801	+ 99,999.9%
033-120-057-000	Commercial	Allied Farms Inc	0	459,000	+ 99,999.9%
033-120-063-000	Commercial	Walton Homestead Family Llc Et Al	26,886	42,448	+ 57.9%
033-140-006-000	Commercial	Tesoro Sierra Properties Llc	671,021	685,128	+ 2.1%
033-180-081-000	Commercial	Rabobank Na	493,272	513,472	+ 4.1%
033-180-087-000	Commercial	Ecp Tpb2 Llc	2,531,840	2,608,099	+ 3.0%
035-060-065-000	Commercial	Redding Oil Company	451,641	489,531	+ 8.4%
035-070-081-000	Institutional	Dignity Health	24,976,397	26,257,828	+ 5.1%
035-490-025-000	Industrial	Sale Benjamin J Et Al Trust Sale Family :	25,725	39,259	+ 52.6%
039-311-016-000	Commercial	Tesoro Refining And Marketing Company	583,890	820,352	+ 40.5%
041-031-020-000	Commercial	Nor Cal Motel Investment Llc	410,001	432,512	+ 5.5%
041-101-014-000	Commercial	Singh Narinder Pal Et Al	564,531	750,515	+ 32.9%
041-191-002-000	Commercial	Lai Yuan Shun And Ma Cheng Ling	0	101,394	+ 99,999.9%
20 Parcels Listed			35,694,721	38,528,491	+ 7.9%

This calculation reflects the 2020/21 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 2020/21 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	2,833,770
Less Automatic 2.000% Assessors's Inflation Adjustment	-713,894
<u>Actual Change in Non-Residential Valuation</u>	<u>2,119,876</u>
Change in Total Assessed Value	49,708,180
= Alternate 2021/22 Appropriations Limit Factor	4.26%



THE CITY OF RED BLUFF

2020/21 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	\$28,140,973	2.91%				\$28,140,973	2.68%	Commercial City of Red Bluff General Fund
2) KUMAR HOTELS INC	2	\$22,396,789	2.32%				\$22,396,789	2.13%	Commercial City of Red Bluff General Fund
3) HELIBRO LLC				22	\$19,466,750	23.08%	\$19,466,750	1.85%	Unsecured City of Red Bluff General Fund
4) BELLE MILL PAD OWNER LLC	2	\$12,447,965	1.29%				\$12,447,965	1.18%	Commercial City of Red Bluff General Fund
5) P J HELICOPTERS INC				16	\$10,056,542	11.92%	\$10,056,542	0.96%	Unsecured City of Red Bluff General Fund
6) RALEYS INC	1	\$6,263,949	0.65%	1	\$2,490,939	2.95%	\$8,754,888	0.83%	Commercial City of Red Bluff General Fund
7) HOME DEPOT USA INC	2	\$8,701,023	0.90%				\$8,701,023	0.83%	Industrial City of Red Bluff General Fund
8) CABERNET APARTMENTS ETAL	2	\$7,738,820	0.80%				\$7,738,820	0.74%	Residential City of Red Bluff General Fund
9) TEHAMA MEDICAL ARTS LLC	3	\$6,871,261	0.71%				\$6,871,261	0.65%	Commercial City of Red Bluff General Fund
10) GREENVILLE RANCHERIA	12	\$6,310,726	0.65%				\$6,310,726	0.60%	Commercial City of Red Bluff General Fund
Top Ten Total	25	\$98,871,506	10.23%	39	\$32,014,231	37.96%	\$130,885,737	12.46%	
City Total		\$966,397,325			\$84,341,449		\$1,050,738,774		



THE CITY OF RED BLUFF

2020/21 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) WALMART STORES INC (1)	\$28,140,973
2) KUMAR HOTELS INC (2)	\$22,396,789
3) BELLE MILL PAD OWNER LLC (2)	\$12,447,965
4) HOME DEPOT USA INC (2)	\$8,701,023
5) CABERNET APARTMENTS ETAL (2)	\$7,738,820
6) TEHAMA MEDICAL ARTS LLC (3)	\$6,871,261
7) GREENVILLE RANCHERIA (12)	\$6,310,726
8) RALEYS INC (1)	\$6,263,949
9) WALTON HOMESTEAD FAMILY LLC ETAL (15)	\$5,883,794
10) ASSISTED LIVING FACILITIES LSSR (1)	\$5,800,000
11) CORNERSTONE COMMUNITY BANK (5)	\$5,470,218
12) AREC 38 LLC (1)	\$5,240,382
13) SINGH HOTEL GROUP LLC (2)	\$5,011,348
14) DURANGO RV RESORTS RED BLUFF (3)	\$4,637,225
15) SUTTON FLORMANN LLC ET AL (1)	\$4,395,755
16) MARK S NAVONE (2)	\$4,128,838
17) RAINTREE TWENTY-FOUR LLC (3)	\$4,098,428
18) JOE WONG TRUSTEE (3)	\$3,819,457
19) CHRIS A DITTNER TRUST (6)	\$3,736,858
20) ECP TPB2 LLC (1)	\$3,669,307
21) ALLIED FARMS INC (5)	\$3,625,091
22) 10815 GOLD CENTER LLC (1)	\$3,501,985
23) STEVE MICHAEL SHUDOMA (1)	\$3,285,200
24) KELTON RED BLUFF INC (1)	\$3,148,575
25) DANIEL R KENNEDY (1)	\$3,118,999

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 09/25/20 by MaheaV using sales through 08/31/20 (Version R.1)

Data Source: Tehama County Assessor 2020/21 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF RED BLUFF

2020/21 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) HELIBRO LLC (22)	\$19,466,750
2) P J HELICOPTERS INC (16)	\$10,056,542
3) WALNUT STREET 738 LLC (1)	\$4,231,440
4) RALEYS INC (1)	\$2,490,939
5) LEPAGE COMPANY INC (1)	\$2,303,360
6) SAVE MART SUPERMARKETS (1)	\$1,587,610
7) SPECTRUM PACIFIC WEST LLC (1)	\$1,418,300
8) BENS TRUCK EQUIPMENT INC (2)	\$1,362,980
9) CROWN CREDIT COMPANY (1)	\$1,332,680
10) DIGNITY HEALTH (6)	\$1,324,734
11) RED BLUFF CANCER CENTER INC (1)	\$1,054,210
12) GROCERY OUTLET INC (1)	\$1,019,315
13) TESLA INC (2)	\$993,680
14) STARBUCKS CORPORATION (3)	\$952,080
15) MJROBIK INC (1)	\$913,150
16) HARBOR FREIGHT TOOLS USA INC (1)	\$893,380
17) DE LAGE LANDEN FINANCIAL SERVICES INC (1)	\$645,950
18) CHRISTINE FRESEMAN (1)	\$560,900
19) AARON RENTS INC (1)	\$527,800
20) DOLGEN CALIFORNIA LLC (2)	\$526,530
21) TJX COMPANIES INC (1)	\$525,650
22) GUY RENTS INC (1)	\$525,230
23) SUBURBAN PROPANE LP (1)	\$465,430
24) NITYAM LLC (1)	\$462,870
25) ROSS DRESS FOR LESS INC (1)	\$432,010

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THE CITY OF RED BLUFF

SBE ASSESSED NONUNITARY UTILITIES - 2020/21 TAX YEAR

Energy Company Parcels				Land Value	Improvement Value	Personal Property	Total Value
Parcel	Map Number	TRA	Owner				
0135-52-0013-17	0135-52-032-01	002-001	Pacific Gas AND Electric Company	100	0	0	100
0135-52-0017-04		002-001	Pacific Gas AND Electric Company	0	0	700,000	700,000
2 Energy Company Parcels				\$100	\$0	\$700,000	\$700,100

Railroad Company Parcels				Land Value	Improvement Value	Personal Property	Total Value
Parcel	Map Number	TRA	Owner				
0843-52-0013-20	0872-52-011K-34	002-001	Union Pacific Railroad Company	958,400	0	0	958,400
0843-52-0013-21	0872-52-012-04	002-001	Union Pacific Railroad Company	84,000	0	0	84,000
0843-52-0013-22	0872-52-012-09	002-001	Union Pacific Railroad Company	92,970	0	0	92,970
0843-52-0013-23	0872-52-012-11	002-001	Union Pacific Railroad Company	60,000	0	0	60,000
0843-52-0013-24	0872-52-012-18	002-001	Union Pacific Railroad Company	63,250	0	0	63,250
0843-52-0014-01	0872-52-012D-31	002-001	Union Pacific Railroad Company	5,710	0	0	5,710
0843-52-0014-02	0872-52-012H-37	002-001	Union Pacific Railroad Company	37,800	0	0	37,800
0843-52-0014-03	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
10 Utility Parcels Listed				\$1,311,830	\$0	\$700,000	\$2,011,830

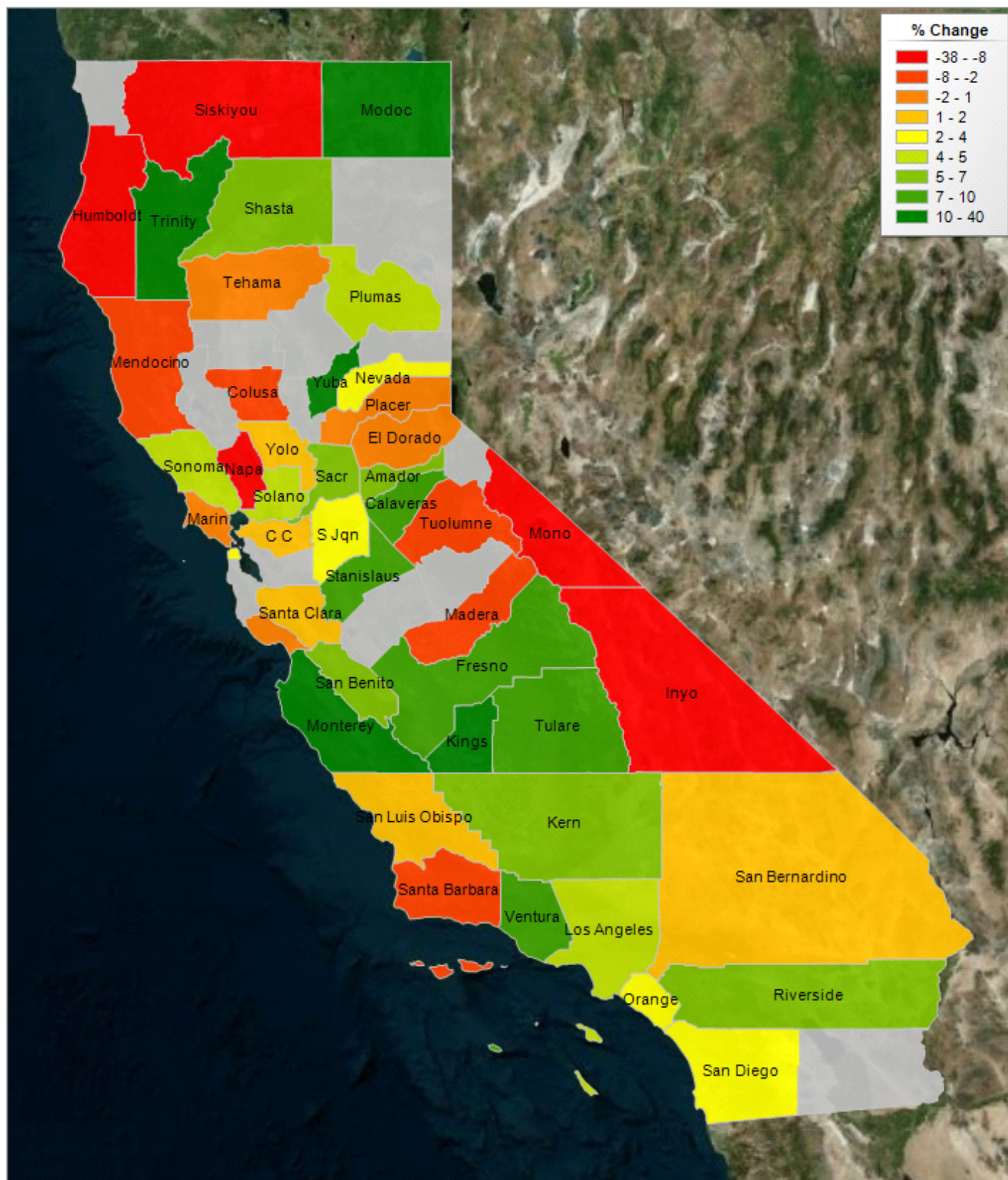
THE CITY OF RED BLUFF

2020/21 PARCEL CHANGE LISTING

Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
	033-111-031-000	002-001	Residential	Costa Penelope	762 Musick Ave	\$0	\$103,530
039-282-021-000		002-003	Commercial	Fox Deborah	420 Antelope Blvd	\$345,891	\$0
039-282-022-000		002-003	Commercial	Fox Deborah		\$110,491	\$0
	039-282-031-000	002-003	Commercial	Duke Star Properties Llc	420 Antelope Blvd	\$0	\$465,509
2 Dropped Parcels		2 Added Parcels		Totals:		\$456,382	\$569,039

MEDIAN SFR SALES PRICE INCREASE

Percent change in median price June 2019 - June 2020

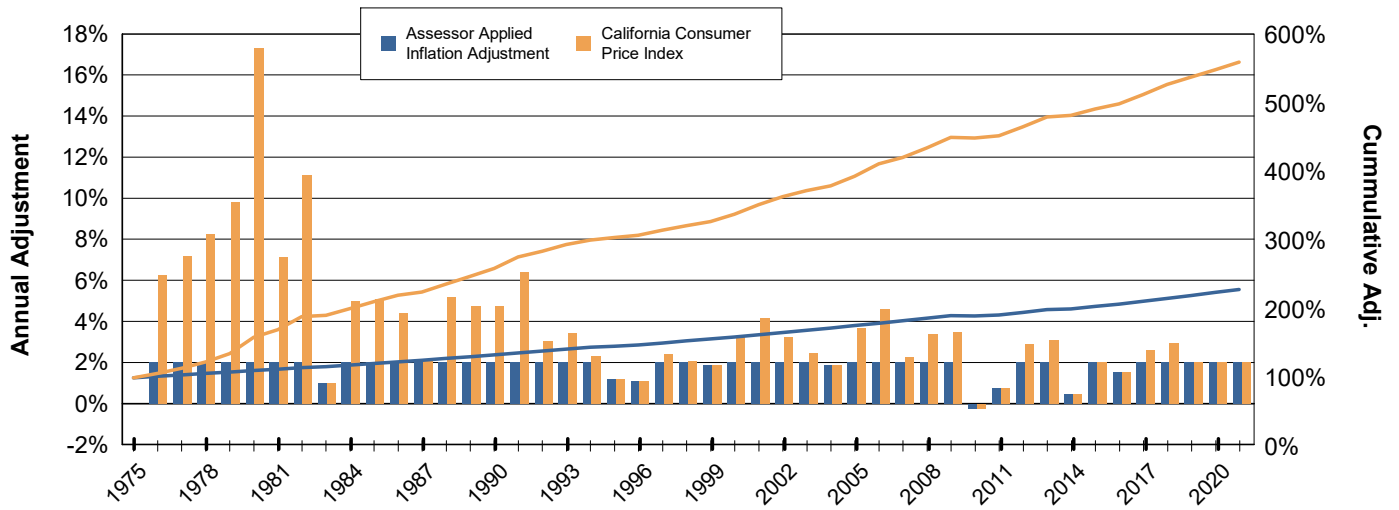


PROPOSITION 13 INFLATION ADJUSTMENTS

Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* \$100,000 (CPI Cap)	Property Taxes W/O Prop 13* \$100,000 (Actual CPI)
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$1,000
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,063
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,139
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,232
1979-80	2.000%	108.24%	9.830%	135.35%	\$1,082	\$1,354
1980-81	2.000%	110.41%	17.320%	158.80%	\$1,104	\$1,588
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,701
1982-83	2.000%	114.87%	11.140%	189.07%	\$1,149	\$1,891
1983-84	1.000%	116.02%	1.000%	190.96%	\$1,160	\$1,910
1984-85	2.000%	118.34%	5.000%	200.51%	\$1,183	\$2,005
1985-86	2.000%	120.70%	5.100%	210.74%	\$1,207	\$2,107
1986-87	2.000%	123.12%	4.400%	220.01%	\$1,231	\$2,200
1987-88	2.000%	125.58%	2.095%	224.62%	\$1,256	\$2,246
1988-89	2.000%	128.09%	5.160%	236.21%	\$1,281	\$2,362
1989-90	2.000%	130.65%	4.730%	247.38%	\$1,307	\$2,474
1990-91	2.000%	133.27%	4.758%	259.15%	\$1,333	\$2,592
1991-92	2.000%	135.93%	6.400%	275.74%	\$1,359	\$2,757
1992-93	2.000%	138.65%	3.040%	284.12%	\$1,387	\$2,841
1993-94	2.000%	141.42%	3.440%	293.89%	\$1,414	\$2,939
1994-95	2.000%	144.25%	2.310%	300.68%	\$1,443	\$3,007
1995-96	1.190%	145.97%	1.194%	304.27%	\$1,460	\$3,043
1996-97	1.110%	147.59%	1.115%	307.66%	\$1,476	\$3,077
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$3,150
1998-99	2.000%	153.55%	2.081%	321.60%	\$1,536	\$3,216
1999-00	1.853%	156.40%	1.853%	327.56%	\$1,564	\$3,276
2000-01	2.000%	159.53%	3.214%	338.09%	\$1,595	\$3,381
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$3,522
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$3,635
2003-04	2.000%	169.29%	2.459%	372.46%	\$1,693	\$3,725
2004-05	1.867%	172.45%	1.867%	379.41%	\$1,725	\$3,794
2005-06	2.000%	175.90%	3.665%	393.31%	\$1,759	\$3,933
2006-07	2.000%	179.42%	4.596%	411.39%	\$1,794	\$4,114
2007-08	2.000%	183.01%	2.269%	420.73%	\$1,830	\$4,207
2008-09	2.000%	186.67%	3.380%	434.95%	\$1,867	\$4,349
2009-10	2.000%	190.40%	3.477%	450.07%	\$1,904	\$4,501
2010-11	-0.237%	189.95%	-0.237%	449.00%	\$1,899	\$4,490
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$4,524
2012-13	2.000%	195.21%	2.889%	465.45%	\$1,952	\$4,655
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$4,798
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,000	\$4,820
2015-16	1.998%	204.01%	1.998%	491.60%	\$2,040	\$4,916
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$4,991
2017-18	2.000%	211.26%	2.619%	512.17%	\$2,113	\$5,122
2018-19	2.000%	215.49%	2.962%	527.34%	\$2,155	\$5,273
2019-20	2.000%	219.80%	2.000%	537.89%	\$2,198	\$5,379
2020-21	2.000%	224.19%	2.000%	548.65%	\$2,242	\$5,486
2021-22	2.000%	228.68%	2.000%	559.62%	\$2,287	\$5,596
Totals					\$73,999	\$155,379

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

PROPOSITION 13 INFLATION ADJUSTMENTS



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

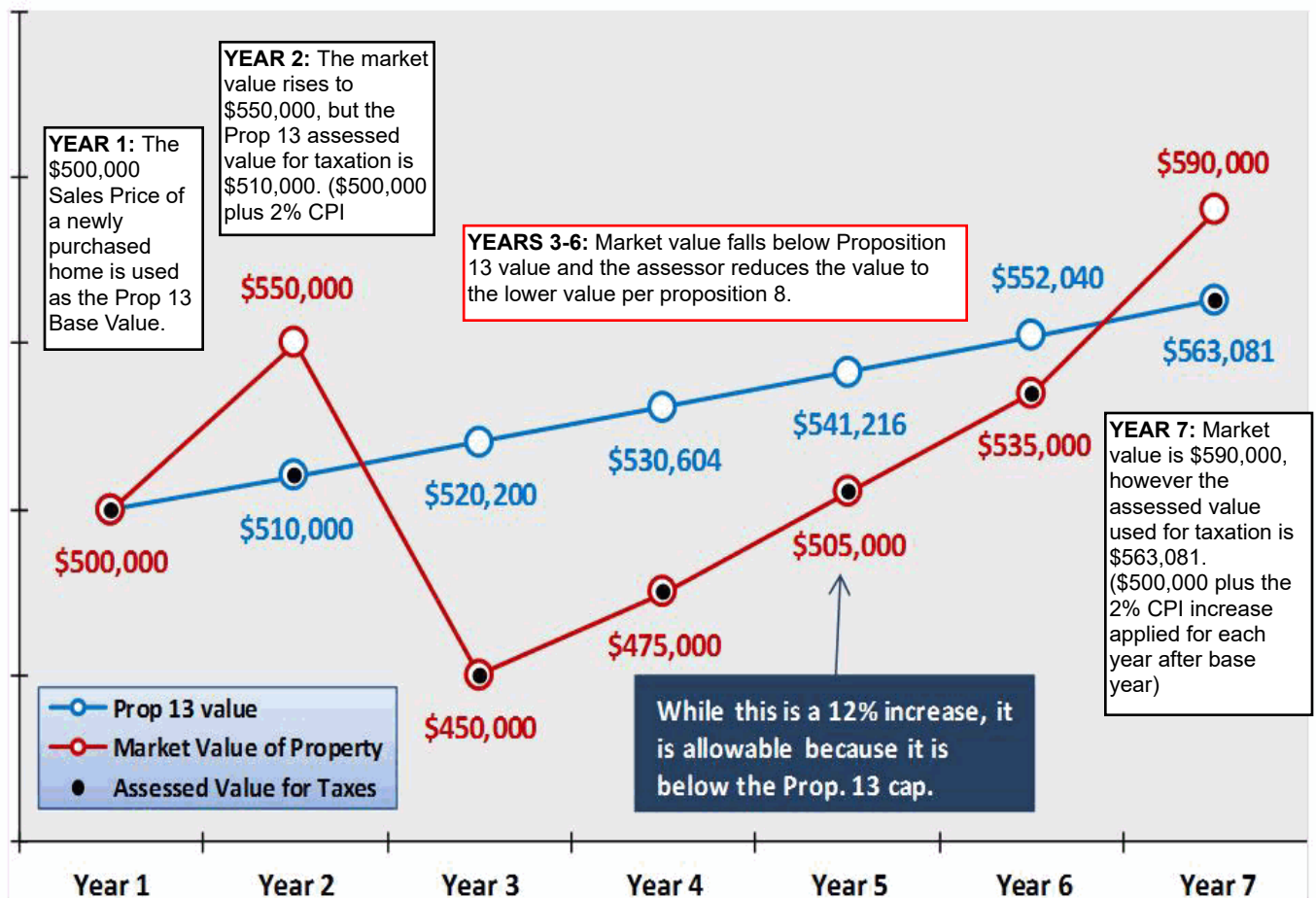
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Prepared On 10/21/2020 By MV

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Recapturing Proposition 8 Reductions

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



DESCRIPTION OF PROPERTY TAX REPORTS

Roll Summary Graph

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

Agency Value Change Summary

Displays the net assessed value change and percent change between the current and prior years for the general fund agencies and any former redevelopment areas.

Growth By Use Category

Lists the net taxable value and assessment counts for each category in the current and prior years. This report is especially useful to identify significant changes due to new development, new housing, unfilled exemptions or changes in the unsecured roll.

Prop 8 Potential Recapture History

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

City Growth Comparison

This is a countywide report comparing each city's growth between the two most recent tax years. This report displays both the value change in the Entire City between tax years as well as the percentage growth for every City in the county. If the term "No Data Available" is shown, the City associated with that term is newly incorporated and did not exist in the prior year.

Top 40 Net Taxable Secured Value Change Listing

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

Secured Value Change History Listing

A review of the top 40 largest parcel deviations over the past 5+ years. It assists in identifying properties, which fail to have exemptions applied before the roll is released; properties that have transferred ownership and sold below their prior assessed value, and distinguishes those owners, which have successfully appealed their property values.

Transfer of Ownership

5-Year summary of sales transactions of SFR, properties other than SFR and all properties detailed by Entire City, General Fund and Combined SAs. This report provides the original assessor's enrolled value of the properties sold, the sales price paid and the differential value expected to be enrolled for the following tax year. Only full valued sales are tracked in this report.

Sales Value History - Detached SFR

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

Comparison of Median Sale Price to Peak Price

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

Roll Summary

Report detailing land, improvement, fixtures, personal property, and exemptions for each taxing agency. The value of this report is that city staff can readily see where deviations occur from one year to the next

Category Summary

This table summarizes parcels within the city by use code and provides number of parcels, assessed value and property tax information. The report can be also be prepared for Absentee Owned, Pre Prop 13, or special geographic assembly requested by the city.

Residential Summary

This report categorizes the secured residential parcels by sub use codes to illustrate the number of single family detached homes in comparison to condos. The report also details the multi-unit residential parcels by unit count and approximate total units citywide.

Tax Dollar Breakdown Graph

The breakdown of the county's 1% general levy factor file is displayed, with those portions of the tax collected for the City highlighted, for illustrative purposes. This report looks at the largest value, non-redevelopment TRA (tax rate area) as a representative breakdown. In some counties, the ERAF (Educational Revenue Augmentation Fund) shift is not calculated on the TRA level.

Average and Basic Revenues

This report provides for every taxing jurisdiction the weighted average share of all tax rate areas assigned to the respective agency within a city, agency or district. Due to the fact that each tax rate area may have a different share of the 1% levy, these weighted averages are the most representative collective shares of any taxing jurisdiction.

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.

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RED BLUFF

2020/21 PROPERTY TAX SUMMARY

HdL
Coren & Cone

The City of Red Bluff experienced a net taxable value increase of 5.0% for the 2020/21 tax roll, which was slightly less than the increase experienced countywide at 6.0%. The assessed value increase between 2019/20 and 2020/21 was \$50.4 million. The change attributed to the 2% Proposition 13 inflation adjustment was \$14.4 million, which accounted for 29% of all growth experienced in the city.

The largest increase was reported on residential property owned by Jaimav Properties LLC at 6 Sutter Street after this former vacant property was purchased in 2018 and development has been added. This is the location of the Sutter Street Apartments. The year to year increase was \$2.3 million. Commercial property at 520 Antelope Blvd owned by SFP Drop LLC increased \$1.2 million after this property was purchased last year for \$1.1 million and improvement values have also increased. This is the site of the Hampton Inn and Suites. Residential property owned by the Flying A Mobile Home Park LLC at 165 S. Main Street reported an increase of \$1.2 million after this property was purchased in 2019 for \$1.6 million.

The largest decline between tax years was posted on residential property owned by Assisted Living Facilities at 705 Luther Road with a decline \$647,125 between tax years. The property did not report a change in ownership and the reduction is in line with the granting of a successful appeal. This is Lassen House Senior Living. A governmental use - school district associated site no address owned by the Grossman Family trust was classified as an exempt property for taxation. This is a vacant site.

Growth in the number of home sales slowed and, even, declined by mid-2019. Fewer properties were on the market compared with 2018 despite declining mortgage rates. In 2019, economists forecasted a weaker housing market in 2020, even for cities who had achieved pre-recession peak values. In 2020, sale prices have risen as the number of sales declined significantly due to the COVID19 stay at home orders. Prices have continued to rise in response to lower inventory and lower interest rates. The median sale price of a detached single family residential home in Red Bluff from January through August 2020 was \$205,000. This represents a \$10,000 (5.1%) increase in median sale price from 2019.

Year	D-SFR Sales	Median Price	% Change
2014	144	\$142,000	
2015	159	\$137,000	-3.52%
2016	150	\$155,000	13.14%
2017	182	\$160,500	3.55%
2018	186	\$185,000	15.26%
2019	225	\$195,000	5.41%
2020	118	\$205,000	5.13%

2020/21 Tax Shift Summary

ERAF I & II	\$-642,530
VLFAA (est.)	\$1,422,508

Top 10 Property Owners

Owner	Net Taxable Value	% of Total	Use Type
1. WALMART STORES INC	\$28,140,973	2.68%	Commercial
2. KUMAR HOTELS INC	\$22,396,789	2.13%	Commercial
3. HELIBRO LLC	\$19,466,750	1.85%	Unsecured
4. BELLE MILL PAD OWNER LLC	\$12,447,965	1.18%	Commercial
5. P J HELICOPTERS INC	\$10,056,542	0.96%	Unsecured
6. RALEYS INC	\$8,754,888	0.83%	Commercial
7. HOME DEPOT USA INC	\$8,701,023	0.83%	Industrial
8. CABERNET APARTMENTS ETAL	\$7,738,820	0.74%	Residential
9. TEHAMA MEDICAL ARTS LLC	\$6,871,261	0.65%	Commercial
10. GREENVILLE RANCHERIA	\$6,310,726	0.60%	Commercial
Top Ten Total	\$130,885,737	12.46%	

Real Estate Trends

Home Sales

Over the past two years, industry experts expressed concerns about sales volumes declining due to buyer anticipation of a potential drop in housing prices. While a reduction in the number of single-family home sales was experienced in many areas in the past two years and sales price changes reflected modest declines or increases, these market trends were suddenly impacted by the COVID-19 pandemic beginning in March 2020. The number of home sales has dropped significantly as potential buyers stayed home. After major reductions in the number of sales in April and May, sales rebounded. Median sales prices for June increased by 6.5% over May and were up by 2.5% over June 2019. The 30-year, fixed-mortgage interest rate averaged 3.16% in June, down from 3.80% in June 2019.

All Homes	Units Sold June-2019	Units Sold June-2020	% Change	Median Price June-2019	Median Price June-2020	% Change
Butte County	342	300	-12.28%	\$331,750	\$330,000	-0.53%
Nevada County	225	273	21.33%	\$445,000	\$475,000	6.74%
Placer County	818	755	-7.70%	\$517,000	\$510,000	-1.35%
Shasta County	305	317	3.93%	\$263,000	\$276,500	5.13%
Sutter County	106	97	-8.49%	\$300,000	\$329,000	9.67%
Tehama County	101	120	18.81%	\$212,000	\$223,000	5.19%
Yolo County	241	197	-18.26%	\$450,000	\$460,000	2.22%

COVID-19

Federal, State, and local governments are working to limit the spread of COVID-19. Orders intended to contain the virus has caused temporary closure of businesses and limited access to retail and service industries. This has and will continue to have impacts on the economy. This pandemic event is not something we have seen before and it is unknown if these conditions will be short or long term. Below are the points you should know:

- According to the California Assoc. of Realtors all major regions declined in the number of sales with Southern California dropping the most at -12.2% while the Central Valley had the smallest decline at -1.5%. Median prices in the Central Valley and in Southern California increased by 7.4% and 3.3%, respectively, based on pent up demand. Other areas reflected similar patterns.
- A reduction in the number of sales during 2020 will result in reduced growth in value for FY2021-22 and a reduction in revenue from real estate transaction tax and supplemental assessments during FY2020-21.
- The Governor issued Executive Order N-61-20 on May 6, 2020. This EO was focused on easing financial hardship resulting from the pandemic. This order did not eliminate required payment of property taxes but did eliminate penalties and interest on late payments for owner-occupied residential property who do not utilize impound accounts and for SBA qualified small businesses only. These taxpayers only receive relief if they can demonstrate COVID-19 related hardship. This EO has no impact within counties that utilize Teeter Programs.
- The pandemics impact on tax revenues will need to be monitored. Any effects will be foreseen by dropping sales values, increases in foreclosure activity and increased property tax delinquency.