

ANNUAL REPORT

2017 - 2018



OFFICE OF

SHASTA COUNTY

ASSESSOR-RECORDER

LESLIE MORGAN
SHASTA COUNTY ASSESSOR-RECORDER



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SHASTA COUNTY

OFFICE OF THE ASSESSOR-RECORDER

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August 10, 2017

MESSAGE FROM THE ASSESSOR-RECORDER

The attached report contains a detailed analysis of all taxable property values in Shasta County as of the Lien Date, January 1, 2017, including exemptions granted by this office pursuant to California State Law. This report does not include the taxable value of properties assessed by the California State Board of Equalization.

	<u>TOTAL TAXABLE VALUE</u>	<u>EXEMPTIONS</u>	<u>NET TAXABLE VALUE</u>
2016-2017	\$17,175,134,938	(\$1,072,230,949)	\$16,102,903,989
2017-2018	\$17,830,774,109	(\$1,098,391,431)	\$16,732,382,678
DOLLAR CHANGE	\$655,639,171	(\$26,160,482)	\$629,478,689
PERCENT CHANGE	3.82%	2.44%	3.91%

At a basic tax rate of 1%, over **\$178 million in revenue** will be generated for schools and local government from this year's assessment roll. Although we are seeing increases in the number of sales and the purchase price associated with those transfers, the real estate market is still below its peak levels. A proactive approach continues to be taken to initiate Section 51 (Prop 8) reviews in order to appropriately value properties and provide an accurate tax roll. As a result, 15,742 property owners were notified that their taxable value has been enrolled at a reduced current market value. These reductions were based on a comparison of the current market value of their property as of January 1, 2017, to the factored base year value (Prop 13 value) of their property in accordance with State law.

This report also contains Recorder statistics that are kept on a calendar year basis. For 2016 the number of recorded deeds increased 8.3% from calendar year 2015 while the total number of recorded documents increased 7.8%. The Recorder also collected documentary transfer tax for 2016 of over \$1.2 million dollars of which \$813,932 went to the County of Shasta, \$349,068 went to the City of Redding, \$28,236 went to the City of Anderson, and \$23,333 went to the City of Shasta Lake. Total documentary transfer tax increased 9.5% over the prior year.

Keeping up with Shasta County's changing market, has been an ongoing challenge for my staff. It is through the hard work, dedication and professionalism of the employees in the Assessor-Recorder's Office that this year's work was finished on time and under budget. I want to thank them for their exceptional effort and dedicated public service.

Thank you for the privilege of serving as your Assessor-Recorder.

A handwritten signature in black ink, appearing to read "Leslie Morgan", is written over a horizontal line.

Leslie Morgan, Assessor-Recorder



RESPONSIBILITIES OF THE ASSESSOR-RECORDER

The Assessor, a locally elected official, is responsible for locating, identifying the ownership, and determining the value of all assessable real and personal property within the County of Shasta. The Assessor must complete an annual assessment roll containing the assessed values for all properties subject to local assessment. The assessment roll must be submitted to the County Auditor by July 1st of each year.

The Assessor's staff determines whether property that has changed ownership is subject to re-appraisal under the provisions of Proposition 13. In addition all new construction must be appraised in accordance with the law.

The Assessor's staff maintains about 5,000 Assessor Parcel Maps as well as creates new maps based on cadastral data found on recorded surveys and maps. Assessor maps are also the base map for the County's Geographic Information System (GIS). In addition, the Assessor's cadastral mapping specialists keep track of all Tax Rate Area geographic boundaries to make sure the tax revenue goes to the correct entity. All this is done electronically allowing the Assessor's Parcel Maps to be accessed by computer terminals.

Other functions of the Assessor include the granting of all legal exemptions, the defending of assessment appeals before the Assessment Appeals Board, the annual valuation of all business personal property and other taxable personal property such as boats and aircraft, and the Assessor's staff must perform all mandatory property tax audits on business properties as defined by law.

The Recorder is responsible to examine, index, and electronically image all recordable documents submitted that meet statutory recording requirements. All vital records (births, deaths, and marriages) are filed with the Recorder. The Recorder must collect and account for all fees and transfer tax related to the recording of documents according to the law. In addition, the Recorder must preserve maps and other land records important to the history of Shasta County by using appropriate technology and by adopting proper storage methods.

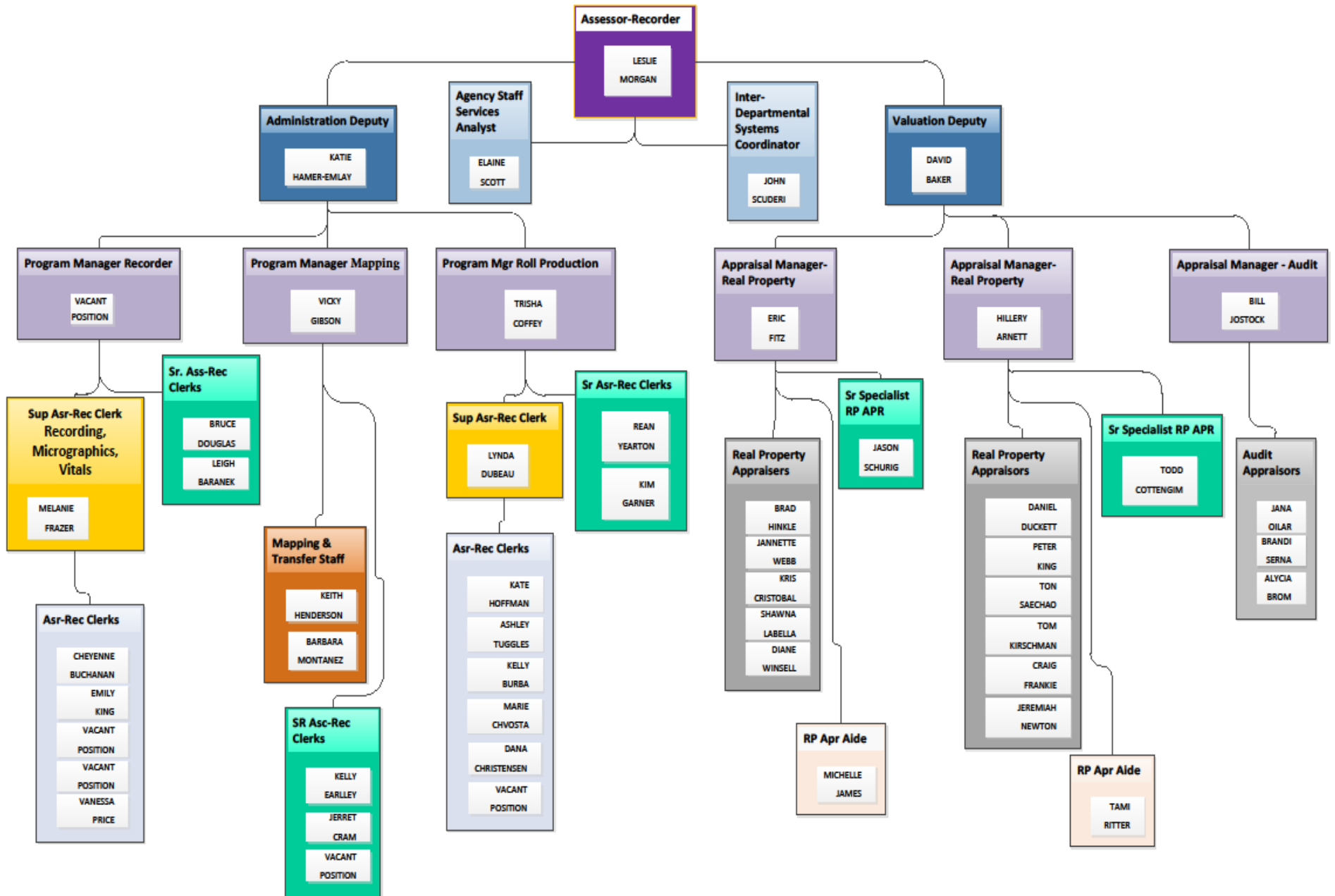
The Recorder provides electronic access to recordings for the public in the Recorder's lobby. The Recorder also has online access to recorded documents, available by paid subscription to title companies and other businesses, which streamlines the recording process in Shasta County.

The Assessor-Recorder's Office maintains a web site (see below) with assessment and recording information available to download free. In addition, the Assessor's Maps and assessment roll information may be viewed and printed. The Recorder's Index of recorded documents may also be viewed on this site and vital records may be ordered on-line.

<http://www.co.shasta.ca.us/Departments/AssessorRecorder/index.shtml>

SHASTA COUNTY ASSESSOR-RECORDER'S OFFICE

ORGANIZATIONAL CHART





SHASTA COUNTY ASSESSOR LOCAL ASSESSMENT ROLL CHANGE 2017-2018

	SECURED ROLL			
	2016-2017	2017-2018	\$ CHANGE	%
LAND	\$ 4,759,148,272	\$ 4,971,060,516	\$ 211,912,244	4.45%
IMPROVEMENTS	\$ 11,259,951,232	\$ 11,645,440,053	\$ 385,488,821	3.42%
PERSONAL PROPERTY	\$ 283,483,169	\$ 342,582,037	\$ 59,098,868	20.85%
GROSS SECURED TAXABLE VALUE	\$ 16,302,582,673	\$ 16,959,082,606	\$ 656,499,933	4.03%
<i>LESS EXEMPTIONS ALLOWED</i>	<i>\$ (1,017,631,628)</i>	<i>\$ (1,041,715,124)</i>	<i>\$ (24,083,496)</i>	<i>2.37%</i>
NET SECURED TAXABLE VALUE	\$ 15,284,951,045	\$ 15,917,367,482	\$ 632,416,437	4.14%

	UNSECURED ROLL			
	2016-2017	2017-2018	\$ CHANGE	%
LAND	\$ 34,540,586	\$ 36,257,966	\$ 1,717,380	4.97%
IMPROVEMENTS	\$ 369,521,767	\$ 351,730,828	\$ (17,790,939)	-4.81%
PERSONAL PROPERTY	\$ 468,489,912	\$ 483,702,709	\$ 15,212,797	3.25%
GROSS UNSECURED TAXABLE VALUE	\$ 872,552,265	\$ 871,691,503	\$ (860,762)	-0.10%
<i>LESS EXEMPTIONS ALLOWED</i>	<i>\$ (54,599,321)</i>	<i>\$ (56,676,307)</i>	<i>\$ (2,076,986)</i>	<i>3.80%</i>
NET UNSECURED TAXABLE VALUE	\$ 817,952,944	\$ 815,015,196	\$ (2,937,748)	-0.36%

	LOCAL COMPOSITE ASSESSMENT ROLL			
	2016-2017	2017-2018	\$ CHANGE	%
LAND	\$ 4,793,688,858	\$ 5,007,318,482	\$ 213,629,624	4.46%
IMPROVEMENTS	\$ 11,629,472,999	\$ 11,997,170,881	\$ 367,697,882	3.16%
PERSONAL PROPERTY	\$ 751,973,081	\$ 826,284,746	\$ 74,311,665	9.88%
GROSS TAXABLE VALUE	\$ 17,175,134,938	\$ 17,830,774,109	\$ 655,639,171	3.82%
<i>LESS EXEMPTIONS ALLOWED</i>	<i>\$ (1,072,230,949)</i>	<i>\$ (1,098,391,431)</i>	<i>\$ (26,160,482)</i>	<i>2.44%</i>
NET TAXABLE VALUE	\$ 16,102,903,989	\$ 16,732,382,678	\$ 629,478,689	3.91%



SHASTA COUNTY ASSESSOR 2017 TAXABLE VALUES BY CITY / UNINCORPORATED

CITY OF SHASTA LAKE

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 171,060,673	\$ 492,220	\$ 171,552,893
IMPROVEMENTS	\$ 527,956,061	\$ 2,928,498	\$ 530,884,559
PERSONAL PROPERTY	\$ 10,458,198	\$ 9,329,677	\$ 19,787,875
GROSS TAXABLE VALUE	\$ 709,474,932	\$ 12,750,395	\$ 722,225,327
LESS EXEMPTIONS	\$ (31,999,830)	\$ (26,860)	\$ (32,026,690)
2017 NET TAXABLE VALUE	\$ 677,475,102	\$ 12,723,535	\$ 690,198,637
2016 NET TAXABLE VALUE	\$ 653,667,625	\$ 9,788,271	\$ 663,455,896
DOLLAR CHANGE	\$ 23,807,477	\$ 2,935,264	\$ 26,742,741
PERCENTAGE CHANGE	3.64%	29.99%	4.03%
NUMBER OF ASSESSMENTS	5,317	385	5,702

CITY OF ANDERSON

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 200,741,375	\$ 2,161,874	\$ 202,903,249
IMPROVEMENTS	\$ 514,706,012	\$ 12,674,167	\$ 527,380,179
PERSONAL PROPERTY	\$ 7,149,194	\$ 22,058,091	\$ 29,207,285
GROSS TAXABLE VALUE	\$ 722,596,581	\$ 36,894,132	\$ 759,490,713
LESS EXEMPTIONS	\$ (70,999,261)	\$ (5,031,801)	\$ (76,031,062)
2017 NET TAXABLE VALUE	\$ 651,597,320	\$ 31,862,331	\$ 683,459,651
2016 NET TAXABLE VALUE	\$ 608,477,298	\$ 31,702,880	\$ 640,180,178
DOLLAR CHANGE	\$ 43,120,022	\$ 159,451	\$ 43,279,473
PERCENTAGE CHANGE	7.09%	0.50%	6.76%
NUMBER OF ASSESSMENTS	4,266	451	4,717



SHASTA COUNTY ASSESSOR
2017 TAXABLE VALUES
BY CITY / UNINCORPORATED

CITY OF REDDING

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 2,209,241,829	\$ 15,955,212	\$ 2,225,197,041
IMPROVEMENTS	\$ 6,446,542,381	\$ 135,822,581	\$ 6,582,364,962
PERSONAL PROPERTY	\$ 122,321,895	\$ 294,759,272	\$ 417,081,167
GROSS TAXABLE VALUE	\$ 8,778,106,105	\$ 446,537,065	\$ 9,224,643,170
LESS EXEMPTIONS	\$ (694,432,645)	\$ (49,161,373)	\$ (743,594,018)
2017 NET TAXABLE VALUE	\$ 8,083,673,460	\$ 397,375,692	\$ 8,481,049,152
2016 NET TAXABLE VALUE	\$ 7,661,009,406	\$ 389,437,113	\$ 8,050,446,519
DOLLAR CHANGE	\$ 422,664,054	\$ 7,938,579	\$ 430,602,633
PERCENTAGE CHANGE	5.52%	2.04%	5.35%
NUMBER OF ASSESSMENTS	36,703	5,428	42,131

UNINCORPORATED

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 2,390,016,639	\$ 17,648,660	\$ 2,407,665,299
IMPROVEMENTS	\$ 4,156,235,599	\$ 200,305,582	\$ 4,356,541,181
PERSONAL PROPERTY	\$ 202,652,750	\$ 157,555,669	\$ 360,208,419
GROSS TAXABLE VALUE	\$ 6,748,904,988	\$ 375,509,911	\$ 7,124,414,899
LESS EXEMPTIONS	\$ (244,283,388)	\$ (2,456,273)	\$ (246,739,661)
2017 NET TAXABLE VALUE	\$ 6,504,621,600	\$ 373,053,638	\$ 6,877,675,238
2016 NET TAXABLE VALUE	\$ 6,361,796,716	\$ 387,024,680	\$ 6,748,821,396
DOLLAR CHANGE	\$ 142,824,884	\$ (13,971,042)	\$ 128,853,842
PERCENTAGE CHANGE	2.25%	-3.61%	1.91%
NUMBER OF ASSESSMENTS	51,085	5,767	56,852



SHASTA COUNTY ASSESSOR 2017 TAXABLE VALUES BY SCHOOL DISTRICT

GATEWAY SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 788,813,592	\$ 9,547,931	\$ 798,361,523
IMPROVEMENTS	\$ 1,787,587,991	\$ 23,418,850	\$ 1,811,006,841
PERSONAL PROPERTY	\$ 86,762,576	\$ 89,245,069	\$ 176,007,645
GROSS TAXABLE VALUE	\$ 2,663,164,159	\$ 122,211,850	\$ 2,785,376,009
<i>LESS EXEMPTIONS</i>	<i>\$ (105,500,209)</i>	<i>\$ (2,165,542)</i>	<i>\$ (107,665,751)</i>
2017 NET TAXABLE VALUE	\$ 2,557,663,950	\$ 120,046,308	\$ 2,677,710,258
2016 NET TAXABLE VALUE	\$ 2,440,355,405	\$ 124,441,013	\$ 2,564,796,418
DOLLAR CHANGE	\$ 117,308,545	\$ (4,394,705)	\$ 112,913,840
PERCENTAGE CHANGE	4.81%	-3.53%	4.40%
NUMBER OF ASSESSMENTS	17,443	2,934	20,377

ANDERSON UNION HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 973,927,371	\$ 5,405,296	\$ 979,332,667
IMPROVEMENTS	\$ 2,153,974,809	\$ 23,990,354	\$ 2,177,965,163
PERSONAL PROPERTY	\$ 92,424,470	\$ 125,694,549	\$ 218,119,019
GROSS TAXABLE VALUE	\$ 3,220,326,650	\$ 155,090,199	\$ 3,375,416,849
<i>LESS EXEMPTIONS</i>	<i>\$ (162,077,373)</i>	<i>\$ (5,647,280)</i>	<i>\$ (167,724,653)</i>
2017 NET TAXABLE VALUE	\$ 3,058,249,277	\$ 149,442,919	\$ 3,207,692,196
2016 NET TAXABLE VALUE	\$ 2,957,431,065	\$ 138,705,993	\$ 3,096,137,058
DOLLAR CHANGE	\$ 100,818,212	\$ 10,736,926	\$ 111,555,138
PERCENTAGE CHANGE	3.41%	7.74%	3.60%
NUMBER OF ASSESSMENTS	18,727	2,124	20,851



**SHASTA COUNTY ASSESSOR
2017 TAXABLE VALUES
BY SCHOOL DISTRICT**

DUNSMUIR UNION HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 27,166,392	\$ 40,855	\$ 27,207,247
IMPROVEMENTS	\$ 25,577,093	\$ 15,978	\$ 25,593,071
PERSONAL PROPERTY	\$ 443,797	\$ 212,970	\$ 656,767
GROSS TAXABLE VALUE	\$ 53,187,282	\$ 269,803	\$ 53,457,085
<i>LESS EXEMPTIONS</i>	<i>\$ (749,365)</i>	<i>\$ (1,540)</i>	<i>\$ (750,905)</i>
2017 NET TAXABLE VALUE	\$ 52,437,917	\$ 268,263	\$ 52,706,180
 2016 NET TAXABLE VALUE	 \$ 50,650,825	 \$ 208,901	 \$ 50,859,726
 DOLLAR CHANGE	 \$ 1,787,092	 \$ 59,362	 \$ 1,846,454
 PERCENTAGE CHANGE	 3.53%	 28.42%	 3.63%
NUMBER OF ASSESSMENTS	885	19	904

FALL RIVER UNIFIED HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 277,001,996	\$ 1,566,258	\$ 278,568,254
IMPROVEMENTS	\$ 419,030,573	\$ 159,756,295	\$ 578,786,868
PERSONAL PROPERTY	\$ 29,965,290	\$ 30,304,895	\$ 60,270,185
GROSS TAXABLE VALUE	\$ 725,997,859	\$ 191,627,448	\$ 917,625,307
<i>LESS EXEMPTIONS</i>	<i>\$ (28,465,972)</i>	<i>\$ (778,294)</i>	<i>\$ (29,244,266)</i>
2017 NET TAXABLE VALUE	\$ 697,531,887	\$ 190,849,154	\$ 888,381,041
 2016 NET TAXABLE VALUE	 \$ 736,695,424	 \$ 204,003,754	 \$ 940,699,178
 DOLLAR CHANGE	 \$ (39,163,537)	 \$ (13,154,600)	 \$ (52,318,137)
 PERCENTAGE CHANGE	 -5.32%	 -6.45%	 -5.56%
NUMBER OF ASSESSMENTS	7,091	449	7,540



**SHASTA COUNTY ASSESSOR
2017 TAXABLE VALUES
BY SCHOOL DISTRICT**

SHASTA UNION HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 2,881,756,880	\$ 19,587,467	\$ 2,901,344,347
IMPROVEMENTS	\$ 7,237,475,338	\$ 144,237,522	\$ 7,381,712,860
PERSONAL PROPERTY	\$ 132,622,026	\$ 238,213,926	\$ 370,835,952
GROSS TAXABLE VALUE	\$10,251,854,244	\$ 402,038,915	\$10,653,893,159
<i>LESS EXEMPTIONS</i>	<i>\$ (743,463,756)</i>	<i>\$ (48,083,651)</i>	<i>\$ (791,547,407)</i>
2017 NET TAXABLE VALUE	\$ 9,508,390,488	\$ 353,955,264	\$ 9,862,345,752
2016 NET TAXABLE VALUE	\$ 9,058,493,959	\$ 350,269,576	\$ 9,408,763,535
DOLLAR CHANGE	\$ 449,896,529	\$ 3,685,688	\$ 453,582,217
PERCENTAGE CHANGE	4.97%	1.05%	4.82%
NUMBER OF ASSESSMENTS	52,628	6,485	59,113

RED BLUFF HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2017		
	SECURED	UNSECURED	TOTAL
LAND	\$ 22,394,285	\$ 110,159	\$ 22,504,444
IMPROVEMENTS	\$ 21,794,249	\$ 311,829	\$ 22,106,078
PERSONAL PROPERTY	\$ 363,878	\$ 31,300	\$ 395,178
GROSS TAXABLE VALUE	\$ 44,552,412	\$ 453,288	\$ 45,005,700
<i>LESS EXEMPTIONS</i>	<i>\$ (1,458,449)</i>		<i>\$ (1,458,449)</i>
2017 NET TAXABLE VALUE	\$ 43,093,963	\$ 453,288	\$ 43,547,251
2016 NET TAXABLE VALUE	\$ 41,324,367	\$ 323,707	\$ 41,648,074
DOLLAR CHANGE	\$ 1,769,596	\$ 129,581	\$ 1,899,177
PERCENTAGE CHANGE	4.28%	40.03%	4.56%
NUMBER OF ASSESSMENTS	597	20	617



SHASTA COUNTY ASSESSOR 2017 SUPPLEMENTARY ROLL STATISTICS

EXEMPTIONS

EXEMPTION TYPE	2017-2018			
	SECURED	UNSECURED	TOTAL	NUMBER
WELFARE	\$ 492,577,891	\$ 55,115,985	\$ 547,693,876	338
RELIGIOUS	\$ 120,448,047	\$ -	\$ 120,448,047	186
DISABLED VETERANS	\$ 122,092,698	\$ -	\$ 122,092,698	973
VETERANS	\$ -	\$ -	\$ -	-
CHURCH	\$ 2,686,305	\$ -	\$ 2,686,305	10
COLLEGE	\$ 40,358,225	\$ 615,550	\$ 40,973,775	15
LOW VALUE PROPERTY*	\$ 899,659	\$ 312,510	\$ 1,212,169	932
HOMEOWNERS	\$ 252,463,146	\$ -	\$ 252,463,146	36,340
CEMETERY	\$ 1,743,219	\$ -	\$ 1,743,219	6
HISTORICAL AIRCRAFT	\$ -	\$ 617,732	\$ 617,732	11
PUBLIC SCHOOL	\$ 7,112,936	\$ -	\$ 7,112,936	8
LIBRARY/MUSEUM	\$ 1,332,998	\$ 14,530	\$ 1,347,528	7
2017-2018 TOTAL	\$ 1,041,715,124	\$ 56,676,307	\$ 1,098,391,431	38,826
2016-2017 TOTAL	\$ 1,017,631,628	\$ 54,599,321	\$ 1,072,230,949	39,016
CHANGE	\$ 24,083,496	\$ 2,076,986	\$ 26,160,482	(190)
PERCENTAGE CHANGE	2.37%	3.80%	2.44%	-0.49%

*(Exemption for property with value of \$2,000 or less)

NUMBER OF ASSESSMENTS

	2016-2017	2017-2018	CHANGE	PERCENT CHANGE
SECURED	97,238	97,371	133	0.14%
UNSECURED	11,730	12,031	301	2.57%
TOTAL	108,968	109,402	434	0.40%



SHASTA COUNTY ASSESSOR

50 YEAR HISTORY OF ASSESSMENT AND STAFFING

FISCAL YEAR	NUMBER OF ASSESSMENTS				NUMBER OF SUPPLEMENTALS	NUMBER OF PROP. 8	STAFF COUNT
	SECURED	UNSECURED	TOTAL				
2017-18	97,371	12,031	109,402			15,742	39.0
2016-17	97,238	11,730	108,968		7,167	18,030	39.0
2015-16	97,083	11,762	108,845		6,824	20,120	39.0
2014-15	96,823	11,884	108,707		6,380	22,944	39.0
2013-14	96,555	12,088	108,643		6,776	26,559	39.0
2012-13	96,556	12,258	108,814		6,716	29,512	38.0
2011-12	96,748	12,955	109,703		5,864	26,257	38.0
2010-11	96,727	13,546	110,273		5,639	23,375	40.0
2009-10	96,572	13,877	110,449		5,728	16,400	40.0
2008-09	96,091	14,447	110,538		6,397	5,496	40.0
2007-08	95,210	14,255	109,465		7,357	1,205	42.0
2006-07	94,128	13,767	107,895		8,613	1,318	43.0
2005-06	95,100	13,021	108,121		11,412	735	43.0
2004-05	94,111	12,825	106,936		14,708	1,058	43.0
2003-04	93,211	12,329	105,540		13,808	1,540	43.0
2002-03	92,596	12,046	104,642		14,435	2,902	41.0
2001-02	91,839	11,807	103,646		12,984	4,876	41.2
2000-01	90,926	11,788	102,714		12,222	5,591	41.2
1999-00	90,185	11,900	102,085		11,225	5,732	41.2
1998-99	89,711	11,915	101,626		8,884		41.2
1997-98	89,211	11,998	101,209		10,919		41.2
1996-97	88,812	12,049	100,861		9,171		40.2
1995-96	88,449	12,057	100,506		9,100		40.2
1994-95	87,767	14,199	101,966		11,305		40.2
1993-94	86,078	13,984	100,062		9,646		39.2
1992-93	84,739	13,987	98,726		10,434		41.2
1991-92	83,014	13,694	96,708		11,615		42.2
1990-91	80,801	12,998	93,799		13,818		41.0
1989-90	78,643	12,392	91,035		12,820		41.0
1988-89	76,681	11,892	88,573		10,420		39.0
1987-88	75,344	11,364	86,708		10,877		39.0
1986-87	74,130	11,148	85,278		10,760		39.0
1985-86	73,122	10,573	83,695		12,789		41.0
1984-85	72,018	10,806	82,824		12,906		41.0
1983-84	71,324	10,467	81,791				38.0
1982-83	70,763	9,910	80,673				38.0
1981-82	69,697	9,091	78,788				44.0
1980-81	67,940	10,488	78,428				44.0
1979-80	65,776	9,890	75,666				44.0
1978-79	62,756	9,219	71,975				53.0
1977-78	60,299	8,799	69,098				49.0
1976-77	58,182	8,109	66,291				48.0
1975-76	57,458	7,564	65,022				42.0
1974-75	56,432	6,974	63,406				42.0
1973-74	54,820	6,461	61,281				42.0
1972-73	53,249	7,301	60,550				42.0
1971-72	51,293	6,898	58,191				43.0
1970-71	50,000	6,614	56,614				43.0
1969-70	47,900	6,359	54,259				44.0
1968-69	47,279	6,708	53,987				44.0



SHASTA COUNTY ASSESSOR

50 YEAR HISTORY OF TAXABLE VALUE

SECURED AND UNSECURED LOCALLY ASSESSED PROPERTIES

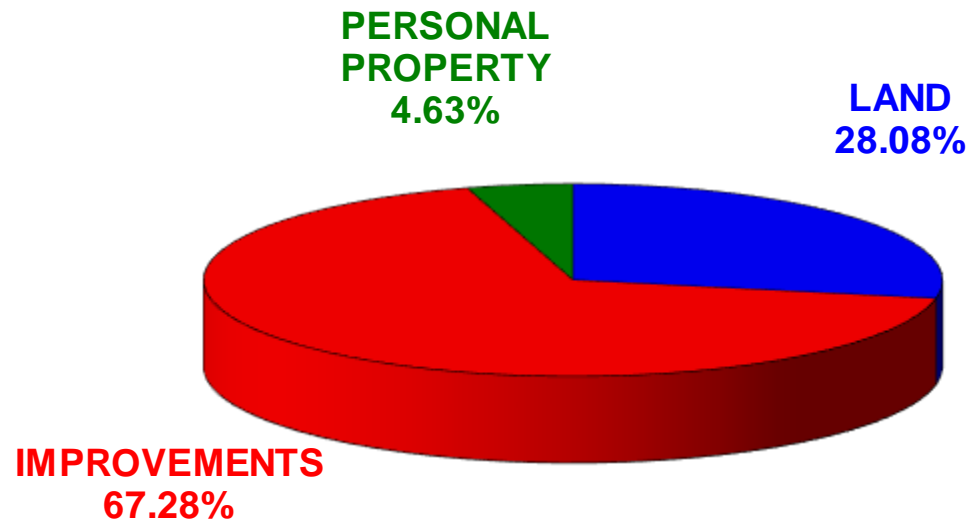
YEAR	LAND	IMPROVEMENTS	PERSONALTY	TOTAL	\$ CHANGE	%CHANGE
2017	\$5,007,318,482	\$ 11,997,170,881	\$ 826,284,746	\$ 17,830,774,109	\$ 655,639,171	3.82%
2016	\$4,793,688,858	\$ 11,629,472,999	\$ 751,973,081	\$ 17,175,134,938	\$ 819,789,350	5.01%
2015	\$4,604,797,950	\$ 11,008,997,845	\$ 741,549,793	\$ 16,355,345,588	\$ 634,167,685	4.03%
2014	\$4,405,951,295	\$ 10,573,508,954	\$ 741,717,654	\$ 15,721,177,903	\$ 662,434,155	4.40%
2013	\$4,248,018,357	\$ 10,110,039,955	\$ 700,685,436	\$ 15,058,743,748	\$ 409,246,704	2.79%
2012	\$4,163,730,084	\$ 9,737,271,823	\$ 748,495,137	\$ 14,649,497,044	\$ (202,694,325)	-1.36%
2011	\$4,288,350,683	\$ 9,616,828,975	\$ 947,011,711	\$ 14,852,191,369	\$ (535,719,932)	-3.48%
2010	\$4,634,820,082	\$ 9,904,321,901	\$ 848,769,318	\$ 15,387,911,301	\$ (906,004,040)	-5.56%
2009	\$5,062,938,138	\$ 10,337,193,804	\$ 893,783,399	\$ 16,293,915,341	\$ (356,187,032)	-2.14%
2008	\$5,229,552,223	\$ 10,520,575,047	\$ 899,975,103	\$ 16,650,102,373	\$ 851,303,403	5.39%
2007	\$4,893,969,995	\$ 10,048,629,751	\$ 856,199,224	\$ 15,798,798,970	\$ 1,343,439,769	9.29%
2006	\$4,385,730,593	\$ 9,284,525,293	\$ 785,103,315	\$ 14,455,359,201	\$ 1,597,300,048	12.42%
2005	\$3,759,253,960	\$ 8,374,881,045	\$ 723,924,148	\$ 12,858,059,153	\$ 1,147,571,909	9.80%
2004	\$3,369,278,683	\$ 7,640,812,384	\$ 700,396,177	\$ 11,710,487,244	\$ 893,584,138	8.26%
2003	\$3,139,119,236	\$ 6,979,067,956	\$ 698,715,914	\$ 10,816,903,106	\$ 814,821,250	8.15%
2002	\$2,944,708,354	\$ 6,386,236,985	\$ 671,136,517	\$ 10,002,081,856	\$ 679,038,007	7.28%
2001	\$2,797,710,759	\$ 5,885,832,366	\$ 639,500,724	\$ 9,323,043,849	\$ 544,679,364	6.20%
2000	\$2,688,533,075	\$ 5,531,187,855	\$ 558,643,555	\$ 8,778,364,485	\$ 361,970,840	4.30%
1999	\$2,592,972,429	\$ 5,271,832,270	\$ 551,588,946	\$ 8,416,393,645	\$ 251,034,330	3.07%
1998	\$2,516,321,185	\$ 5,113,597,525	\$ 535,440,605	\$ 8,165,359,315	\$ 248,849,598	3.14%
1997	\$2,451,512,546	\$ 4,929,172,391	\$ 535,824,780	\$ 7,916,509,717	\$ 175,001,975	2.26%
1996	\$2,373,462,193	\$ 4,853,902,760	\$ 514,142,789	\$ 7,741,507,742	\$ 199,173,638	2.64%
1995	\$2,321,985,568	\$ 4,719,303,992	\$ 501,044,544	\$ 7,542,334,104	\$ 273,154,288	3.76%
1994	\$2,254,283,391	\$ 4,533,725,676	\$ 481,170,749	\$ 7,269,179,816	\$ 289,886,726	4.15%
1993	\$2,152,531,707	\$ 4,438,745,183	\$ 388,016,200	\$ 6,979,293,090	\$ 318,401,360	4.78%
1992	\$2,045,960,966	\$ 4,226,068,836	\$ 388,861,928	\$ 6,660,891,730	\$ 500,321,943	8.12%
1991	\$1,885,985,650	\$ 3,909,942,226	\$ 364,641,911	\$ 6,160,569,787	\$ 581,694,674	10.43%
1990	\$1,675,284,731	\$ 3,572,105,006	\$ 331,485,376	\$ 5,578,875,113	\$ 553,792,530	11.02%
1989	\$1,528,958,803	\$ 3,195,696,140	\$ 300,427,640	\$ 5,025,082,583	\$ 438,916,223	9.57%
1988	\$1,441,786,784	\$ 2,873,213,724	\$ 271,165,852	\$ 4,586,166,360	\$ 347,025,083	8.19%
1987	\$1,376,815,428	\$ 2,631,311,314	\$ 231,014,535	\$ 4,239,141,277	\$ 271,782,717	6.85%
1986	\$1,314,737,550	\$ 2,428,244,680	\$ 224,376,330	\$ 3,967,358,560	\$ 226,475,020	6.05%
1985	\$1,251,000,500	\$ 2,280,673,850	\$ 209,209,190	\$ 3,740,883,540	\$ 258,806,249	7.43%
1984	\$1,169,566,900	\$ 2,097,524,250	\$ 214,986,141	\$ 3,482,077,291	\$ 231,625,861	7.13%
1983	\$1,101,148,100	\$ 1,952,179,095	\$ 197,124,235	\$ 3,250,451,430	\$ 193,427,975	6.33%
1982	\$1,030,467,060	\$ 1,836,159,440	\$ 190,396,955	\$ 3,057,023,455	\$ 267,440,435	9.59%
1981	\$ 940,188,390	\$ 1,621,170,970	\$ 228,223,660	\$ 2,789,583,020	\$ 395,342,292	16.51%
1980	\$ 832,634,880	\$ 1,401,306,100	\$ 160,299,748	\$ 2,394,240,728	\$ 275,417,624	13.00%
1979	\$ 695,416,380	\$ 1,173,251,040	\$ 250,155,684	\$ 2,118,823,104	\$ 340,776,904	19.17%
1978	\$ 590,546,940	\$ 975,129,080	\$ 212,370,180	\$ 1,778,046,200	\$ 239,930,200	15.60%
1977	\$ 526,780,000	\$ 801,100,000	\$ 210,236,000	\$ 1,538,116,000	\$ 93,496,872	6.47%
1976	\$ 609,539,680	\$ 668,030,500	\$ 167,048,948	\$ 1,444,619,128	\$ 258,496,220	21.79%
1975	\$ 502,569,000	\$ 528,995,860	\$ 154,558,048	\$ 1,186,122,908	\$ 107,418,016	9.96%
1974	\$ 492,291,924	\$ 449,467,000	\$ 136,945,968	\$ 1,078,704,892	\$ 105,151,428	10.80%
1973	\$ 470,988,144	\$ 391,969,340	\$ 110,595,980	\$ 973,553,464	\$ 126,117,068	14.88%
1972	\$ 387,940,588	\$ 354,018,880	\$ 105,476,928	\$ 847,436,396	\$ 49,670,364	6.23%
1971	\$ 353,747,504	\$ 341,443,612	\$ 102,574,916	\$ 797,766,032	\$ 35,868,424	4.71%
1970	\$ 324,168,548	\$ 305,801,260	\$ 131,927,800	\$ 761,897,608	\$ 27,705,220	3.77%
1969	\$ 313,375,388	\$ 285,705,040	\$ 135,111,960	\$ 734,192,388	\$ 91,387,404	14.22%
1968	\$ 235,231,212	\$ 272,662,476	\$ 134,911,296	\$ 642,804,984		

1978 - Proposition 13 went into effect this year



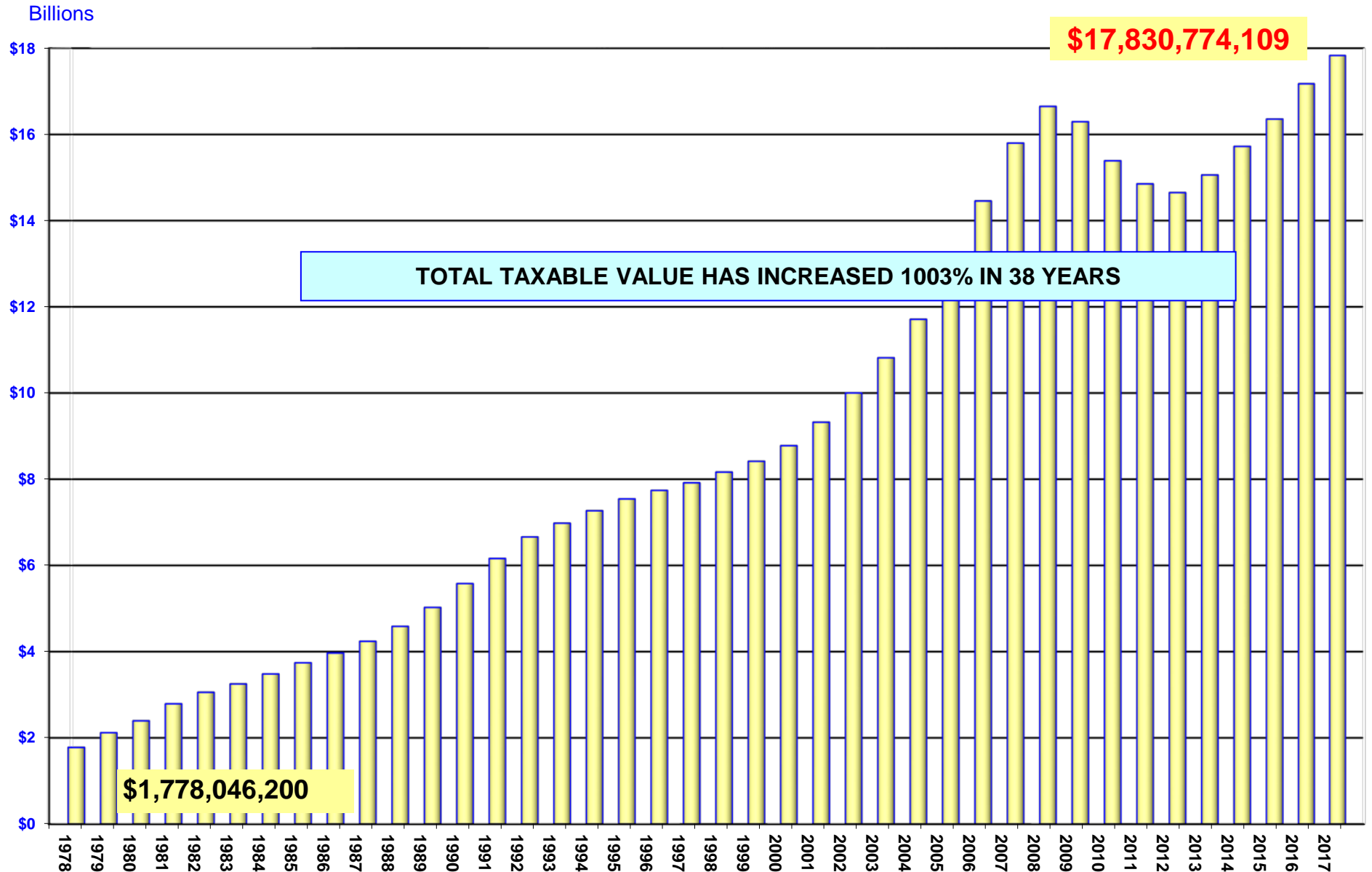
**SHASTA COUNTY ASSESSOR
TOTAL ASSESSMENT ROLL 2017-2018
BY ROLL TYPE**

	TAXABLE VALUE	%
LAND	\$ 5,007,318,482	28.08%
IMPROVEMENTS	\$ 11,997,170,881	67.28%
PERSONAL PROPERTY	\$ 826,284,746	4.63%
TOTAL	\$ 17,830,774,109	





SHASTA COUNTY ASSESSOR ASSESSMENT ROLL GROWTH FROM FIRST YEAR UNDER PROP 13 TO CURRENT

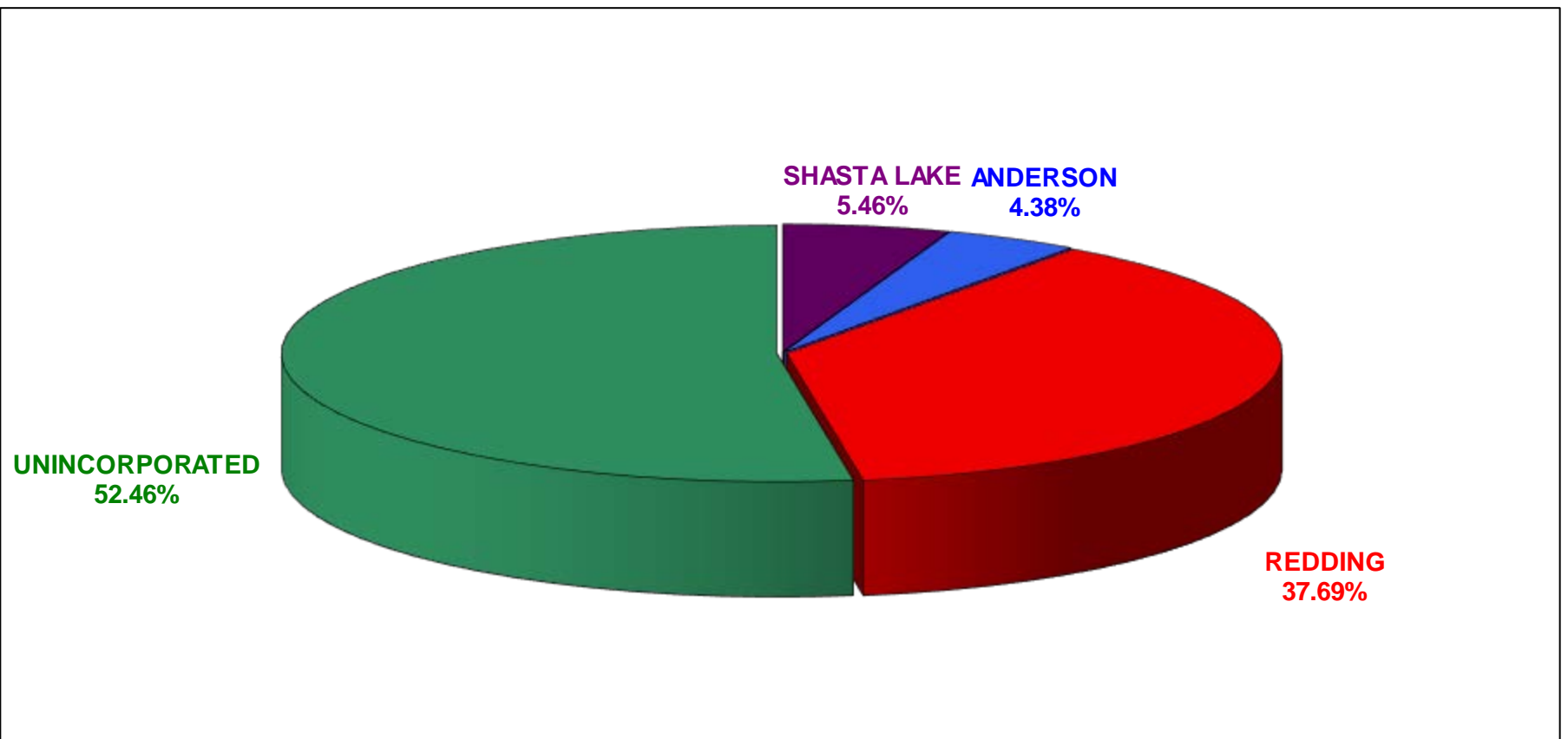




SHASTA COUNTY ASSESSOR DISTRIBUTION OF PARCELS AS OF JANUARY 1, 2017 BY CITY / UNINCORPORATED

	<u>PARCELS</u>	<u>%</u>
SHASTA LAKE	5,317	5.46%
ANDERSON	4,266	4.38%
REDDING	36,703	37.69%
UNINCORPORATED	51,085	52.46%
TOTAL	97,371	

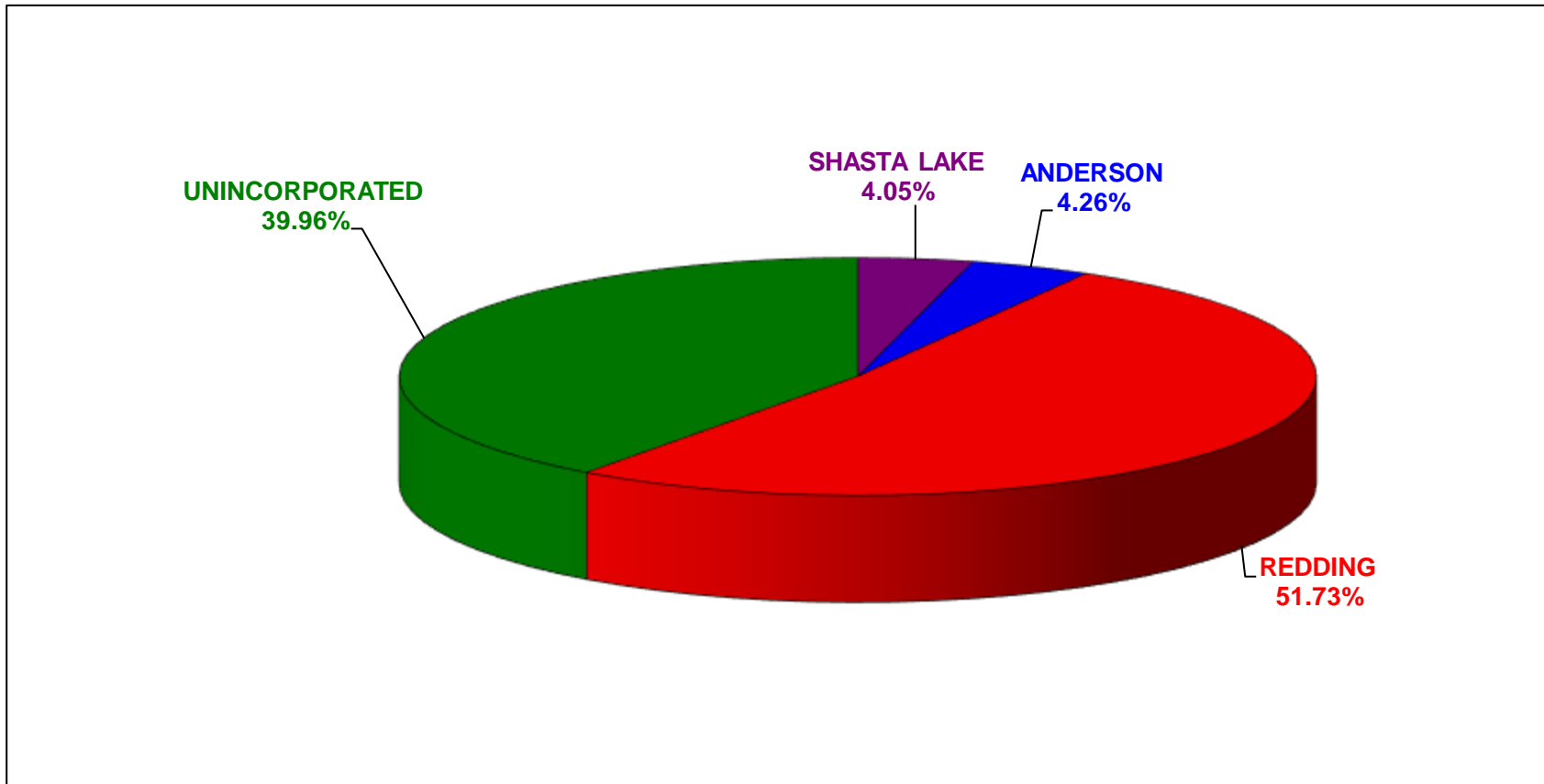
(Secured Roll Only)





SHASTA COUNTY ASSESSOR DISTRIBUTION OF TAXABLE VALUES AS OF JANUARY 1, 2017 BY CITY / UNINCORPORATED

	GROSS VALUE	%	
SHASTA LAKE	\$ 722,225,327	4.05%	
ANDERSON	\$ 759,490,713	4.26%	(Secured & Unsecured Property)
REDDING	\$ 9,224,643,170	51.73%	
UNINCORPORATED	\$ 7,124,414,899	39.96%	
TOTAL	\$ 17,830,774,109		





SHASTA COUNTY ASSESSOR PERFORMANCE MEASUREMENT BASED ON NET COUNTY COST PER ASSESSMENT

ACTUAL RESULTS

FISCAL YEAR	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
TOTAL ASSESSMENTS	109,703	108,814	108,643	108,707	108,845	108,968
TOTAL NET COUNTY COST	\$3,197,706	\$3,205,985	\$3,205,936	\$3,508,443	\$3,073,442	\$3,165,082
COST PER ASSESSMENT	\$29.15	\$29.46	\$29.51	\$32.27	\$28.24	\$29.05
STATE AVERAGE *	\$26.81	\$29.11	\$28.71	\$30.07	\$29.94	N/A
OVER (UNDER) STATE AV	\$2.34	\$0.35	\$0.80	\$2.20	-\$1.70	
% OVER (UNDER) STATE AV	8.7%	1.2%	2.8%	7.3%	-5.7%	

The measurement is the net County cost (General Fund Support) divided by the total number of assessments.

*The State Average comes from the annual budget and workload data compiled by the California State Board of Equalization.



SHASTA COUNTY ASSESSOR PERFORMANCE MEASUREMENT BASED ON ASSESSMENT APPEALS OVER LAST SIX YEARS

FISCAL YEAR	ACTUAL RESULTS					
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
SHASTA COUNTY:						
TOTAL NUMBER OF APPEALS FILED	302	100	87	75	73	83
NUMBER WITHDRAWN BY APPLICANT	-265	-28	-43	-32	-21	-29
CONTINUANCE REQUESTED BY APPLICANT	-22	-16	-11	-11	-19	-34
STIPULATIONS	0	-46	-25	-28	-28	-15
ASSESSMENT APPEALS HEARD	15	10	8	4	5	5

TOTAL SHASTA COUNTY ASSESSMENTS	109,703	108,814	108,643	108,707	108,845	108,968
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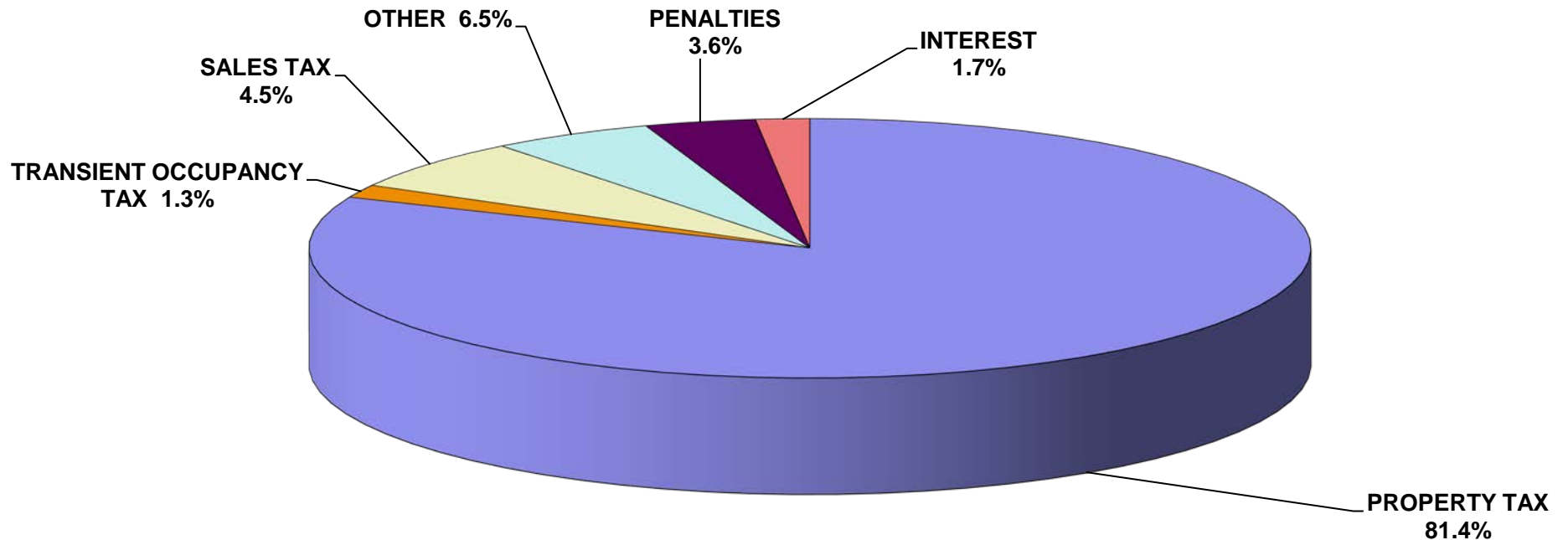
NUMBER OF APPEALS FILED AS % OF TOTAL ASSESSMENTS IN SHASTA COUNTY:	0.28%	0.09%	0.08%	0.07%	0.07%	0.08%
NUMBER OF APPEALS FILED AS % OF TOTAL ASSESSMENTS USING STATE AVERAGE: *	1.32%	1.03%	0.75%	0.76%	0.58%	N/A

The number of assessment appeals filed is one indicator of the accuracy of the County's assessment program. A low percentage of appeals to total assessments is associated with a greater degree of accuracy by Assessor staff and the property owner's satisfaction with their assessment.

*The State Average comes from the annual budget and workload data compiled by the California State Board of Equalization.



SHASTA COUNTY GENERAL REVENUE BY SOURCE

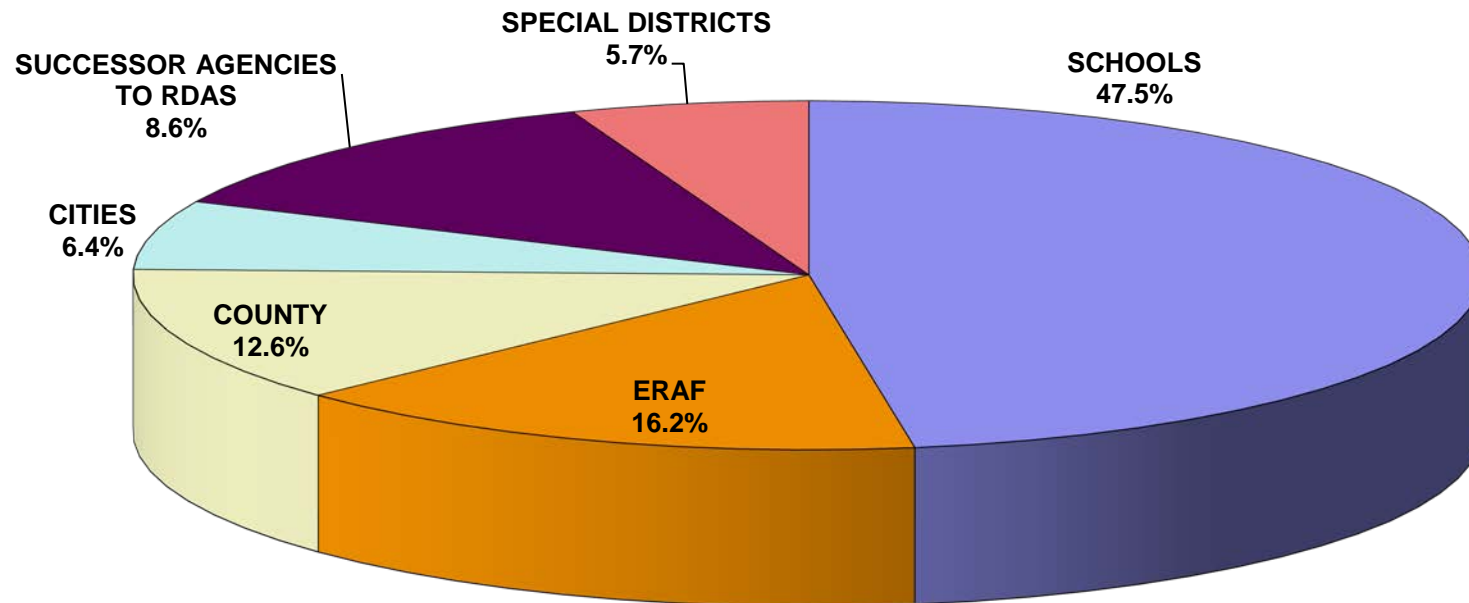


6/30/2016 Actuals

Property tax is the single largest source of discretionary revenue available to the County



SHASTA COUNTY PROPERTY TAX DISTRIBUTION Percentage of Each Tax Dollar



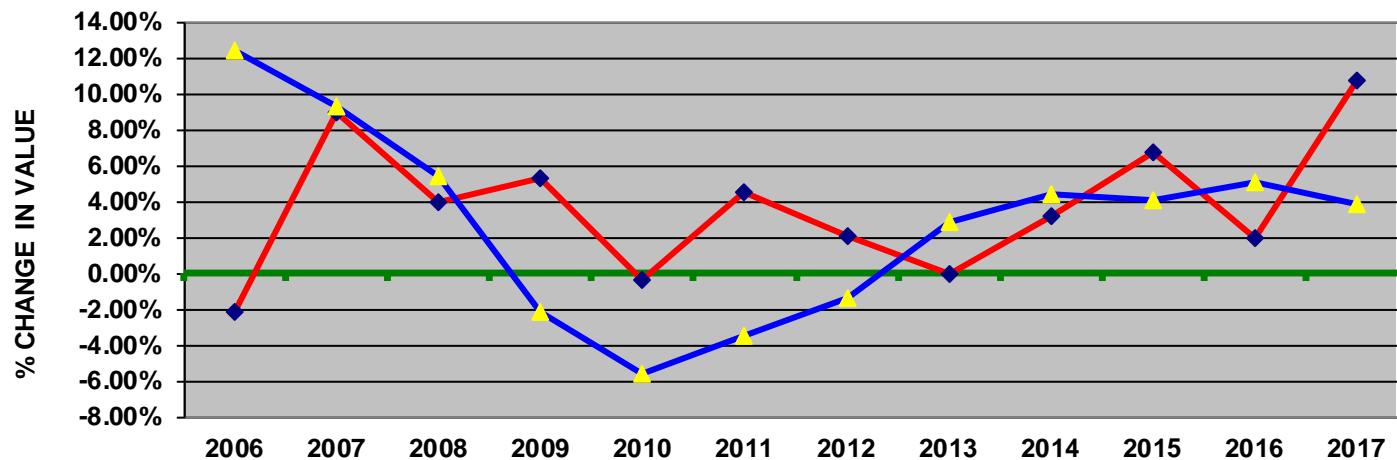
From County Auditor-Controller's Office for FY2015/16



COMPARISON OF ROLL CHANGE CALIFORNIA STATE BOARD OF EQUALIZATION (BOE) ROLL & LOCAL ASSESSOR'S ROLL

LIEN DATE	BOE ASSESSMENTS	LOCAL ROLL
2006	-2.13%	12.42%
2007	8.98%	9.29%
2008	4.00%	5.39%
2009	5.29%	-2.14%
2010	-0.44%	-5.56%
2011	4.48%	-3.48%
2012	2.09%	-1.36%
2013	-0.09%	2.79%
2014	3.14%	4.40%
2015	6.74%	4.03%
2016	1.97%	5.01%
2017	10.69%	3.82%

BOE VERSUS LOCAL ROLL CHANGES





SHASTA COUNTY ASSESSOR-RECORDER STATE ASSESSMENT VERSUS LOCAL ASSESSMENT

The fundamental differences in state vs. local assessment are summarized in the following table:

	STATE ASSESSED	COUNTY ASSESSED
VALUATION METHOD	Annually reassessed at fair market value	Acquisition Value Factored By No More than 2% per year or Current Market Value, whichever is lower.
REVENUE ALLOCATION	Unitary Base + "County Wide" Incremental Growth	Revenues are allocated to all jurisdictions in the tax rate area where the property is located
VALUE SETTING	Board of Equalization Members	County Assessor
APPEAL OF VALUE	Board of Equalization Members	Local Assessment Appeals Board
COURT REVIEW	Trial De Novo	Review of administrative record



SHASTA COUNTY RECORDER

ANNUAL STATISTICAL REPORT OF DOCUMENTS RECORDED AND FILED

YEAR *	DEEDS	DEEDS OF TRUST	TRUSTEE'S DEEDS	RECONS	NOTICE OF DEFAULTS	LIENS & ABST JDGS	MAPS	MISC DOCS	TOTAL
1992	10,318	12,416	151	12,816	506	4,766	210	18,394	59,577
1993	10,230	12,709	180	12,186	564	5,568	208	17,091	58,736
1994	9,291	9,607	217	10,559	517	5,734	182	17,109	53,216
1995	7,562	7,423	249	6,069	682	6,590	141	17,092	45,808
1996	8,055	7,683	324	6,388	768	5,169	144	16,567	45,098
1997	8,254	8,028	377	6,373	775	4,279	175	15,251	43,512
1998	9,154	10,365	404	8,851	833	5,558	121	17,199	52,485
1999	9,450	9,865	361	9,569	719	3,476	114	16,247	49,801
2000	9,923	8,830	355	7,382	767	5,672	136	14,738	47,803
2001	11,035	12,717	303	10,980	656	5,074	133	15,292	56,190
2002	12,969	17,030	198	16,136	586	5,623	142	15,825	68,509
2003	13,922	23,089	115	23,884	487	5,849	150	17,979	85,475
2004	13,893	19,879	73	17,408	390	5,842	135	16,959	74,579
2005	14,466	20,979	26	19,542	410	5,140	165	17,181	77,909
2006	11,338	16,659	76	15,455	606	4,806	176	16,746	65,862
2007	9,615	12,518	361	12,149	1,104	4,995	167	16,638	57,547
2008	7,279	6,989	732	7,223	1,529	5,079	130	15,058	44,019
2009	6,908	6,601	978	7,211	1,897	5,162	82	15,154	43,993
2010	6,557	5,388	1,107	5,781	1,765	4,770	77	15,860	41,305
2011	6,952	4,901	1,214	5,391	1,679	4,666	47	19,724	44,574
2012	8,530	7,511	962	7,822	1,371	3,678	54	22,452	52,380
2013	8,786	7,788	451	9,134	681	3,045	64	21,903	51,852
2014	7,813	5,344	400	5,894	622	3,005	64	16,672	39,814
2015	8,181	6,699	333	7,364	511	2,702	65	18,299	44,154
2016	8,863	7,331	287	7,747	489	3,121	57	19,029	46,924

*Calendar year

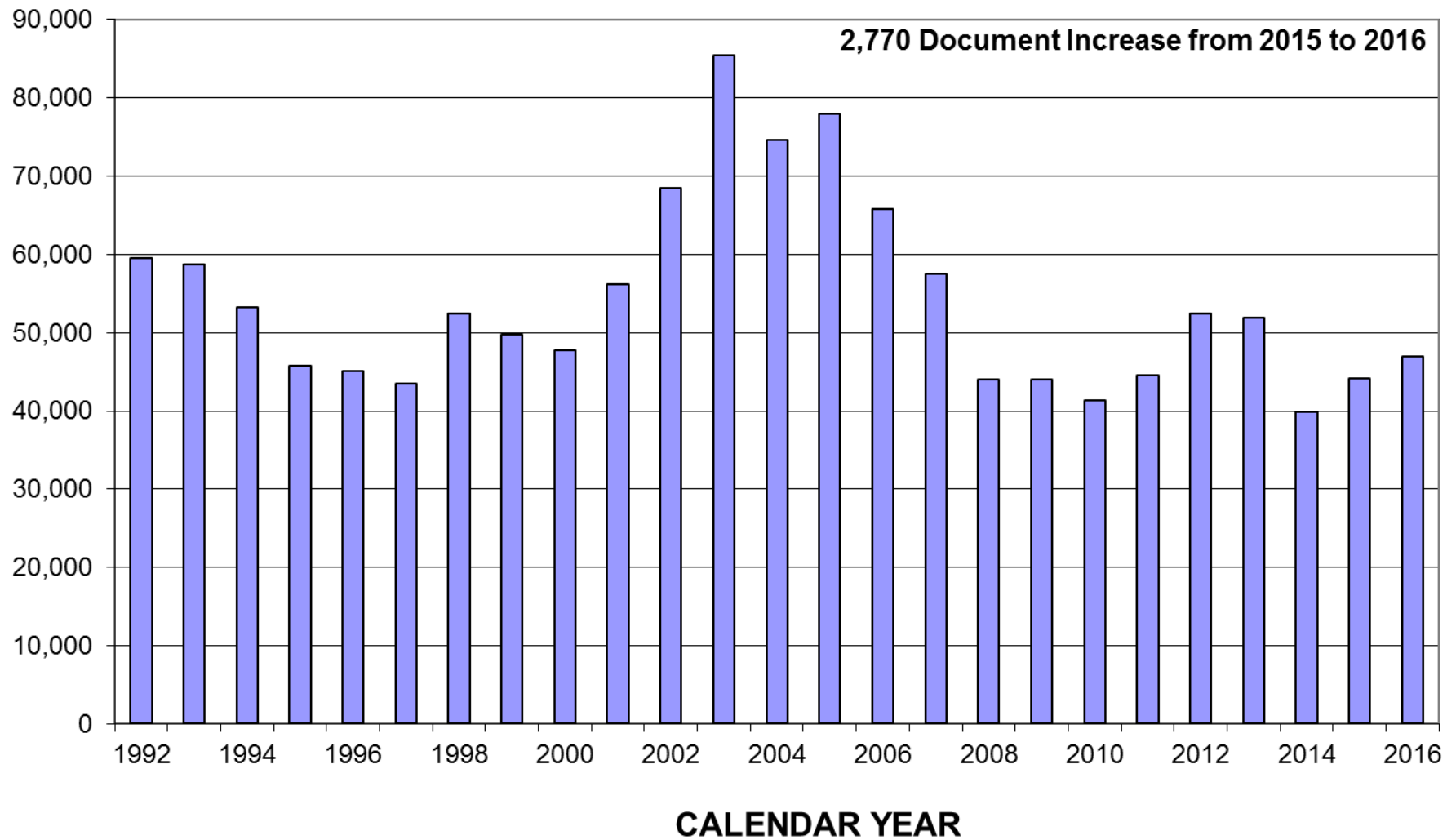


**SHASTA COUNTY RECORDER
DOCUMENTARY TRANSFER TAX
MONTHLY BY ENTITY FOR CALENDAR YEAR 2016**

MONTH 2016	SHASTA LAKE	ANDERSON	REDDING	COUNTY	TOTAL
JAN	\$1,201.46	\$767.25	\$21,158.16	\$39,135.88	\$62,262.75
FEB	\$1,410.18	\$1,643.11	\$18,721.59	\$52,564.12	\$74,339.00
MAR	\$1,578.20	\$1,294.14	\$26,196.41	\$64,183.62	\$93,252.37
APRIL	\$2,854.47	\$2,372.12	\$22,941.93	\$65,033.23	\$93,201.75
MAY	\$2,686.18	\$4,102.42	\$32,399.80	\$73,493.94	\$112,682.34
JUNE	\$2,732.37	\$3,235.06	\$39,448.06	\$90,145.21	\$135,560.70
JULY	\$1,648.60	\$2,897.11	\$34,204.35	\$64,834.74	\$103,584.80
AUG	\$1,931.30	\$2,220.60	\$27,755.32	\$68,100.93	\$100,008.15
SEPT	\$1,539.15	\$2,826.16	\$25,251.17	\$66,513.08	\$96,129.56
OCT	\$955.35	\$855.51	\$27,340.92	\$68,573.32	\$97,725.10
NOV	\$1,055.44	\$3,608.25	\$36,067.52	\$80,029.54	\$120,760.75
DEC	\$3,739.98	\$2,414.21	\$37,582.48	\$81,323.98	\$125,060.65
TOTAL FOR 2016	\$23,332.68	\$28,235.94	\$349,067.71	\$813,931.59	\$1,214,567.92

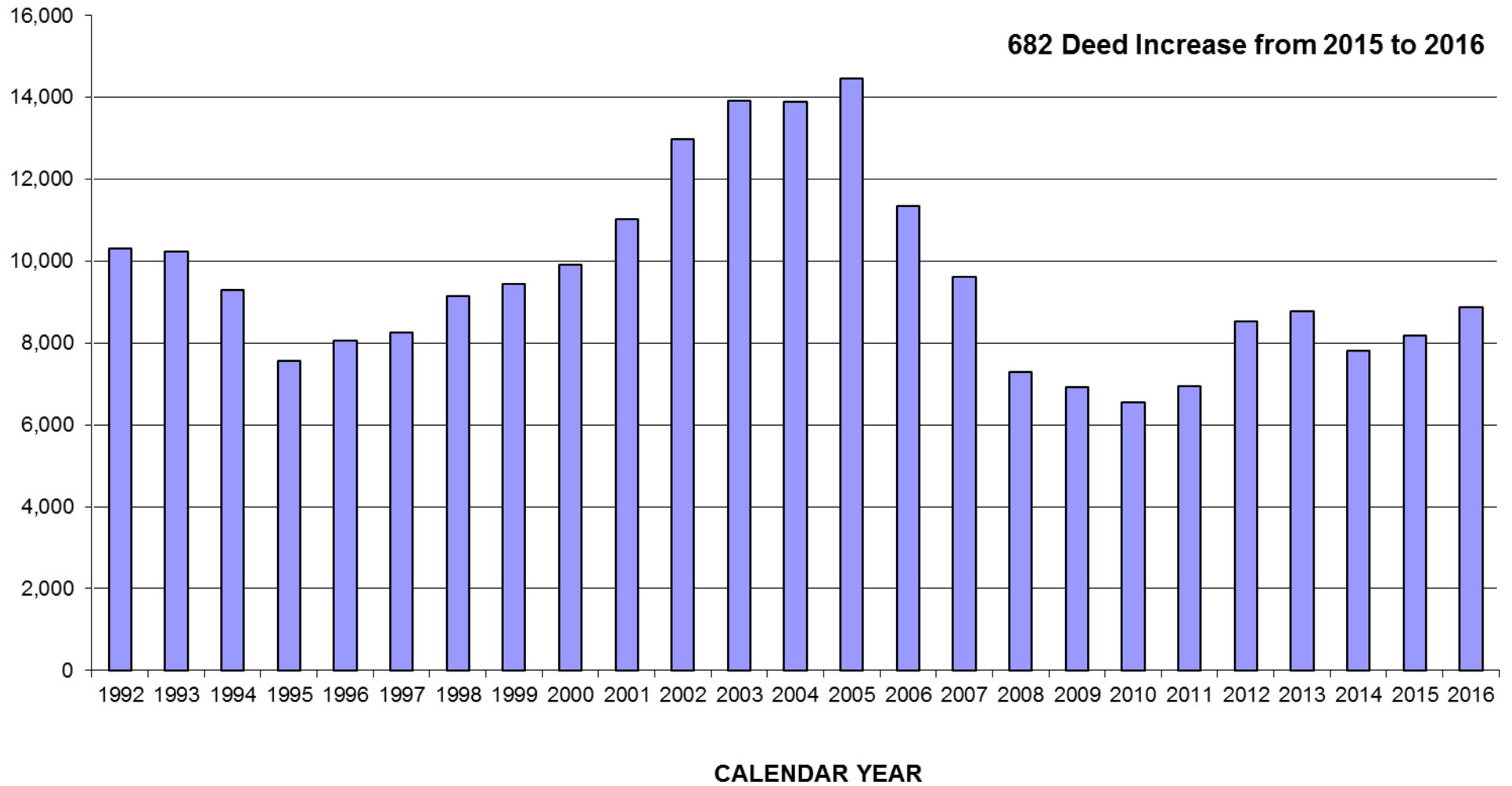


SHASTA COUNTY RECORDER RECORDED DOCUMENTS ANNUALLY



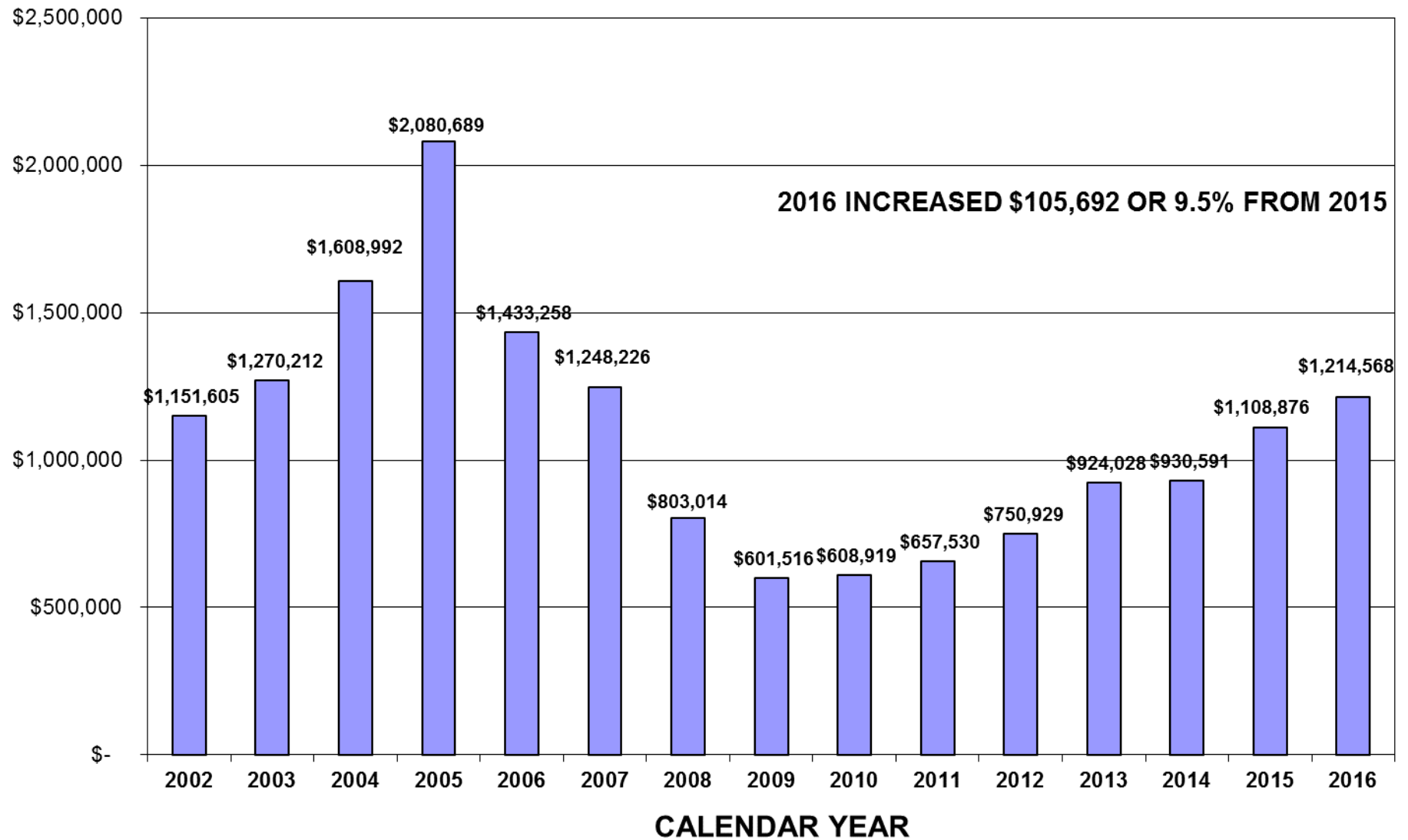


SHASTA COUNTY RECORDER RECORDED DEEDS ANNUALLY





SHASTA COUNTY RECORDER DOCUMENTARY TRANSFER TAX ANNUALLY

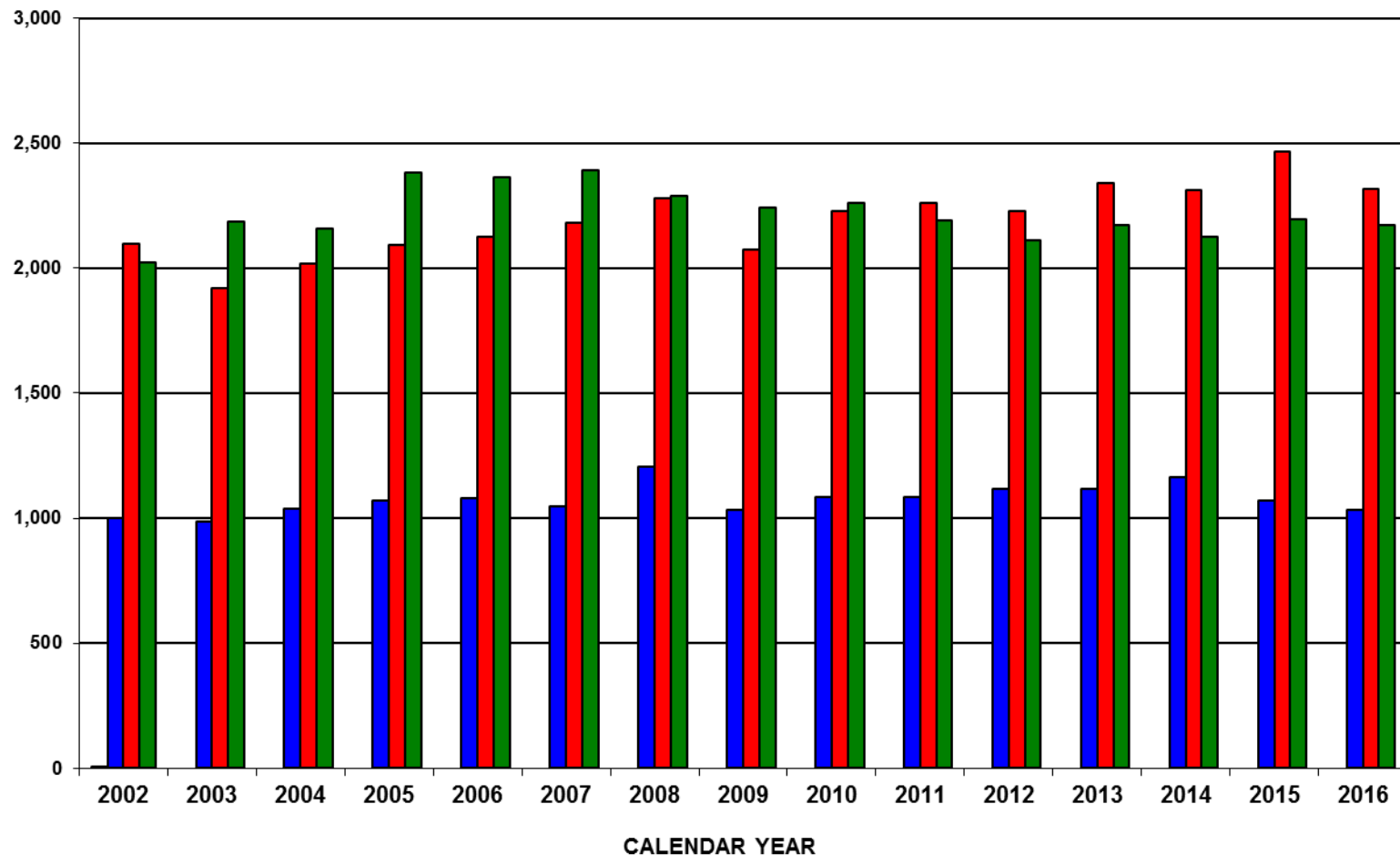




SHASTA COUNTY RECORDER VITAL STATISTICS ANNUALLY NUMBER OF DOCUMENTS FILED

CALENDAR YEAR

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
MARRIAGES	1,000	988	1,038	1,070	1,082	1,049	1,204	1,035	1,086	1,084	1,117	1,117	1,166	1,069	1,031
DEATHS	2,099	1,920	2,019	2,094	2,123	2,181	2,280	2,072	2,230	2,261	2,230	2,339	2,314	2,468	2,318
BIRTHS	2,024	2,184	2,156	2,383	2,363	2,389	2,287	2,243	2,259	2,189	2,113	2,172	2,125	2,196	2,170



APPENDIX

Sec. 51 Value Reviews (Prop 8) – Comparison of Factored Base to Current Assessment

SEC. 51 – THE LAW AND HOW IT AFFECTS YOUR VALUES

R&T Code Section 51 states that the taxable value of real property shall be the lesser of Base Year Value or Full Cash Value. The Assessor recognizes the responsibility to enroll the appropriate values during a declining market. A Proposition 8 reduction is a form of assessment relief. It may be applied when a Property's taxable value exceeds the current market value.

VALUE REVIEWS IN SHASTA COUNTY AS OF JANUARY 1, 2017

In recognition of the current market values as of the January 1, 2017 lien date, the Shasta County Assessor's Office reviewed 18,030 Section 51 values from the January 1, 2016 assessment roll. This review resulted in the reduction on 15,643 properties.

A breakdown of the base year value percent change for the 15,643 Prop 8 reductions is as follows:

% Change compared to Base Year Value	Prop 8 Count	% of Total Count
60% or more	685	4.38%
50% - 60%	857	5.48%
40% - 50%	1,700	10.87%
30% - 40%	3,177	20.31%
20% - 30%	3,488	22.30%
10% - 20%	3,726	23.82%
up to 10%	2,010	12.85%
Totals	15,643	100.00%

Base Year to Prop 8 Values for January 1, 2017

Shasta County Summary Review

		No. of Asmts	VALUES			
			Land	Improvement	Manufactured Home	Total
City of Redding	Base Year Values	7,221	951,569,540	2,226,918,620	17,770,772	3,196,258,932
City of Redding	Prop 8 Values	7,221	590,536,828	1,679,795,132	11,105,618	2,281,437,578
	Total Reduction		361,032,712	547,123,488	6,665,154	914,821,354
City of Anderson	Base Year Values	690	93,532,400	173,544,732	742,430	267,819,562
City of Anderson	Prop 8 Values	690	54,200,973	131,338,642	437,366	185,976,981
	Total Reduction		39,331,427	42,206,090	305,064	81,842,581
Shasta Lake City	Base Year Values	930	72,437,648	112,968,202	5,612,921	191,018,771
Shasta Lake City	Prop 8 Values	930	35,425,776	99,224,600	3,129,874	137,780,250
	Total Reduction		37,011,872	13,743,602	2,483,047	53,238,521
Unincorporated	Base Year Values	6,802	787,559,560	1,245,475,292	21,274,387	2,054,309,239
Unincorporated	Prop 8 Values	6,802	478,640,460	948,099,362	13,625,053	1,440,364,875
	Total Reduction		308,919,100	297,375,930	7,649,334	613,944,364
Shasta Co Total	Base Year Values	15,643	1,905,099,148	3,758,906,846	45,400,510	5,709,406,504
Shasta Co Total	Prop 8 Values	15,643	1,158,804,037	2,858,457,736	28,297,911	4,045,559,684
	Total Reduction		746,295,111	900,449,110	17,102,599	1,663,846,820
	Secured Asmts	Sec Prop 8 Asmts	% Reduction	Total Reduction	Property Tax Dollars @ 1%	Shasta County Portion @ 13%
City of Redding	36,703	7,221	19.67%	914,821,354	\$9,148,214	\$1,189,268
City of Anderson	4,266	690	16.17%	81,842,581	\$818,426	\$106,395
Shasta Lake City	5,317	930	17.49%	53,238,521	\$532,385	\$69,210
Unincorporated	51,085	6,802	13.32%	613,944,364	\$6,139,444	\$798,128
Shasta Co Total	97,371	15,643	16.07%	1,663,846,820	\$16,638,468	\$2,163,001

Sec. 51 Value Reviews (Prop 8) – Comparison of 2016 to 2017 Prop 8 Values

SEC. 51 – PROP 8 VALUE COMPARISONS TO PRIOR YEAR

In an effort to review the change in market value from January 1, 2016 to January 1, 2017, the Assessor's office has analyzed the market value change. These comparisons have not been adjusted for items such as new construction or disposals during 2016 which would not have been included in the January 1, 2016 value.

A breakdown of the market value percent change for the 2016 to 2017 Prop 8 reductions is as follows:

% Change compared to 2016 Prop 8 Value	2017 Prop 8 Count	% of Total Count
20% or more	429	2.78%
10% to 20%	1,549	10.04%
5% to 10%	3,922	25.43%
0% to 5%	4,767	30.91%
0%	4,186	27.14%
0% to -5%	125	0.81%
-5% to -10%	250	1.62%
-10% to -20%	73	0.47%
Over -20%	121	0.78%
Totals	15,422	100.00%

Note: 2,387 assessments were restored to a Prop 13 base year value. This could be the result of a change in ownership or based on the market value review which was greater than the factored base year value.

Comparison of 2016 to 2017 Base Year and Prop 8 Values

Shasta County Summary Review

		January 1, 2016	January 1, 2017	Difference	% Change
City of Redding	Number of Asmts	8,476	7,221	-1,255	-14.81%
	Base Year Values	3,569,731,581	3,196,258,932	-373,472,649	-10.46%
	Prop 8 Values	2,512,111,844	2,281,437,578	-230,674,266	-9.18%
	Total Reduction	1,057,619,737	914,821,354	-142,798,383	-13.50%
City of Anderson	Number of Asmts	883	690	-193	-21.86%
	Base Year Values	309,024,859	267,819,562	-41,205,297	-13.33%
	Prop 8 Values	212,309,315	185,976,981	-26,332,334	-12.40%
	Total Reduction	96,715,544	81,842,581	-14,872,963	-15.38%
Shasta Lake City	Number of Asmts	1,032	930	-102	-9.88%
	Base Year Values	216,186,749	191,018,771	-25,167,978	-11.64%
	Prop 8 Values	149,607,494	137,780,250	-11,827,244	-7.91%
	Total Reduction	66,579,255	53,238,521	-13,340,734	-20.04%
Unincorporated	Number of Asmts	7,639	6,802	-837	-10.96%
	Base Year Values	2,239,683,667	2,054,309,239	-185,374,428	-8.28%
	Prop 8 Values	1,571,501,053	1,440,364,875	-131,136,178	-8.34%
	Total Reduction	668,182,614	613,944,364	-54,238,250	-8.12%
Shasta Co Total				Difference	% Change
	Number of Asmts	18,030	15,643	-2,387	-13.24%
	Base Year Values	6,334,626,856	5,709,406,504	-625,220,352	-9.87%
	Prop 8 Values	4,445,529,706	4,045,559,684	-399,970,022	-9.00%
	Total Reduction	1,889,097,150	1,663,846,820	-225,250,330	-11.92%
				Difference	% Change
Secured Asmts		97,238	97,371	133	0.14%
Secured Prop 8 Asmts		18,030	15,643	-2,387	-13.24%
% Reduction		18.54%	16.07%	-2.48%	-13.36%
Total Reduction		1,889,097,150	1,663,846,820	(225,250,330)	-11.92%
Property Tax Dollars @ 1%		18,890,972	16,638,468	(2,252,503)	-11.92%
Shasta County Portion @ 13%		2,455,826	2,163,001	(292,825)	-11.92%