

ANNUAL REPORT

2022 - 2023



OFFICE OF

SHASTA COUNTY

ASSESSOR-RECORDER

LESLIE MORGAN
SHASTA COUNTY ASSESSOR-RECORDER



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SHASTA COUNTY

OFFICE OF THE ASSESSOR-RECORDER

LESLIE MORGAN, ASSESSOR-RECORDER
 Intra-County toll free: 1-800-479-8009
 County website: www.co.shasta.ca.us
 Calif. Relay Service @711 or 800-735-2922

1450 Court Street, Ste 208-A
 Redding, CA 96001-1667
 Voice - (530) 225-3600
 Fax - (530) 225-5673

July 1, 2022

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, 2022, 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.


	Total Taxable Value		Exemptions		Net Taxable Value	
2021-2022	\$	21,458,209,301	\$	(1,187,408,947)	\$	20,270,800,354
2022-2023	\$	22,967,692,727	\$	(1,148,043,930)	\$	21,819,648,797
Dollar Change	\$	1,509,483,426	\$	39,365,017	\$	1,548,848,443

At a basic tax rate of 1%, over **\$229 million in revenue** will be generated for schools and local government from this year's assessment roll. 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, 4,330 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, 2022, 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 2021 the number of recorded deeds increased 17.7% from calendar year 2020 while the total number of recorded documents increased 12.4%. The Recorder also collected documentary transfer tax for 2021 of over \$2.3 million dollars of which \$1,576,011 went to the County of Shasta, \$618,285 went to the City of Redding, \$61,392 went to the City of Anderson, and \$45,431 went to the City of Shasta Lake. Total documentary transfer tax increased 42.6% over the prior year. Additional fees of \$2,735,488 were collected and distributed to the State for the Building Homes and Jobs Act, as well as \$84,135 collected on behalf of the District Attorney.

Keeping up with Shasta County's changing market and unexpected disasters, 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 completed. I want to thank them for their exceptional effort and dedicated public service.

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


 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>)

[Home](#)

Shasta County Assessor-Recorder Leslie Morgan

Deputy Assessor-Recorder Administration

Agency Staff Services Analyst II

Inter-Departmental Systems Coordinator

Deputy Assessor-Recorder Valuation

Program Manager Recorder

Program Manager Mapping & Transfers

Program Manager Roll Production

Appraisal Manager Real Property

Appraisal Manager Real Property

Appraisal Manager Audit

Supervising Assessor-Recorder Specialist

Mapping Specialist II

Supervising Assessor-Recorder Specialist

Senior Specialist Real Property Appraiser

Senior Specialist Real Property Appraiser

Auditor Appraiser III

Auditor Appraiser II

Auditor Appraiser II

Assessor-Recorder Specialist III

Mapping Specialist I

Assessor-Recorder Specialist II

Real Property Appraiser III

Real Property Appraiser III

Assessor-Recorder Specialist II

Senior Assessor-Recorder Specialist

Assessor-Recorder Specialist II

Real Property Appraiser III

Real Property Appraiser III

Assessor-Recorder Specialist II

Senior Assessor-Recorder Specialist

Assessor-Recorder Specialist I

Real Property Appraiser II

Real Property Appraiser II

Assessor-Recorder Specialist II

VACANT Assessor-Recorder Specialist I/II/III

Assessor-Recorder Specialist I

Real Property Appraiser II

Real Property Appraiser II

VACANT Assessor-Recorder Specialist I/II/III

Assessor-Recorder Specialist I

Real Property Appraiser I

Real Property Appraiser I

Senior Assessor-Recorder Specialist

VACANT Assessor-Recorder Specialist I/II/III

Real Property Appraiser I

Real Property Appraiser I

Senior Assessor-Recorder Specialist

Senior Assessor-Recorder Specialist

Real Property Appraiser Aide

Real Property Appraiser Aide



SHASTA COUNTY ASSESSOR LOCAL ASSESSMENT ROLL CHANGE

	SECURED ROLL			
	2021-2022	2022-2023	\$ CHANGE	%
LAND	\$ 5,720,303,954	\$ 6,013,905,046	\$ 293,601,092	5.13%
IMPROVEMENTS	\$ 14,274,828,582	\$ 15,338,824,291	\$ 1,063,995,709	7.45%
PERSONAL PROPERTY	\$ 400,027,124	\$ 456,410,362	\$ 56,383,238	14.09%
GROSS SECURED TAXABLE VALUE	\$ 20,395,159,660	\$ 21,809,139,699	\$ 1,413,980,039	6.93%
<i>LESS EXEMPTIONS ALLOWED</i>	<i>\$ (1,127,079,414)</i>	<i>\$ (1,082,974,493)</i>	<i>\$ 44,104,921</i>	<i>-3.91%</i>
NET SECURED TAXABLE VALUE	\$ 19,268,080,246	\$ 20,726,165,206	\$ 1,458,084,960	7.57%

	UNSECURED ROLL			
	2021-2022	2022-2023	\$ CHANGE	%
LAND	\$ 40,073,985	\$ 44,256,381	\$ 4,182,396	10.44%
IMPROVEMENTS	\$ 396,631,699	\$ 401,704,854	\$ 5,073,155	1.28%
PERSONAL PROPERTY	\$ 626,343,957	\$ 712,591,793	\$ 86,247,836	13.77%
GROSS UNSECURED TAXABLE VALUE	\$ 1,063,049,641	\$ 1,158,553,028	\$ 95,503,387	8.98%
<i>LESS EXEMPTIONS ALLOWED</i>	<i>\$ (60,329,533)</i>	<i>\$ (65,069,437)</i>	<i>\$ (4,739,904)</i>	<i>7.86%</i>
NET UNSECURED TAXABLE VALUE	\$ 1,002,720,108	\$ 1,093,483,591	\$ 90,763,483	9.05%

	LOCAL COMPOSITE ASSESSMENT ROLL			
	2021-2022	2022-2023	\$ CHANGE	%
LAND	\$ 5,760,377,939	\$ 6,058,161,427	\$ 297,783,488	5.17%
IMPROVEMENTS	\$ 14,671,460,281	\$ 15,740,529,145	\$ 1,069,068,864	7.29%
PERSONAL PROPERTY	\$ 1,026,371,081	\$ 1,169,002,155	\$ 142,631,074	13.90%
GROSS TAXABLE VALUE	\$ 21,458,209,301	\$ 22,967,692,727	\$ 1,509,483,426	7.03%
<i>LESS EXEMPTIONS ALLOWED</i>	<i>\$ (1,187,408,947)</i>	<i>\$ (1,148,043,930)</i>	<i>\$ 39,365,017</i>	<i>-3.32%</i>
NET TAXABLE VALUE	\$ 20,270,800,354	\$ 21,819,648,797	\$ 1,548,848,443	7.64%



**SHASTA COUNTY ASSESSOR
TAXABLE VALUES
BY CITY / UNINCORPORATED**

CITY OF SHASTA LAKE

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 219,977,400	\$ 520,243	\$ 220,497,643
IMPROVEMENTS	\$ 684,366,620	\$ 6,304,584	\$ 690,671,204
PERSONAL PROPERTY	\$ 15,446,600	\$ 10,541,851	\$ 25,988,451
GROSS TAXABLE VALUE	\$ 919,790,620	\$ 17,366,678	\$ 937,157,298
<i>LESS EXEMPTIONS</i>	<i>\$ (32,395,129)</i>	<i>\$ (5,020)</i>	<i>\$ (32,400,149)</i>
2022 NET TAXABLE VALUE	\$ 887,395,491	\$ 17,361,658	\$ 904,757,149
 2021 NET TAXABLE VALUE	 \$ 833,631,832	 \$ 14,685,574	 \$ 848,317,406
 DOLLAR CHANGE	 \$ 53,763,659	 \$ 2,676,084	 \$ 56,439,743
 PERCENTAGE CHANGE	 6.45%	 18.22%	 6.65%
NUMBER OF ASSESSMENTS	5,300	461	5,761

CITY OF ANDERSON

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 260,303,548	\$ 2,835,034	\$ 263,138,582
IMPROVEMENTS	\$ 745,451,708	\$ 16,282,106	\$ 761,733,814
PERSONAL PROPERTY	\$ 9,195,484	\$ 36,356,684	\$ 45,552,168
GROSS TAXABLE VALUE	\$ 1,014,950,740	\$ 55,473,824	\$ 1,070,424,564
<i>LESS EXEMPTIONS</i>	<i>\$ (98,118,404)</i>	<i>\$ (6,676,544)</i>	<i>\$ (104,794,948)</i>
2022 NET TAXABLE VALUE	\$ 916,832,336	\$ 48,797,280	\$ 965,629,616
 2021 NET TAXABLE VALUE	 \$ 844,944,997	 \$ 52,733,838	 \$ 897,678,835
 DOLLAR CHANGE	 \$ 71,887,339	 \$ (3,936,558)	 \$ 67,950,781
 PERCENTAGE CHANGE	 8.51%	 -7.46%	 7.57%
NUMBER OF ASSESSMENTS	4,392	537	4,929



**SHASTA COUNTY ASSESSOR
TAXABLE VALUES
BY CITY / UNINCORPORATED**

CITY OF REDDING

TAXABLE VALUE 1-1-2022

	SECURED	UNSECURED	TOTAL
LAND	\$ 2,711,959,755	\$ 17,936,963	\$ 2,729,896,718
IMPROVEMENTS	\$ 8,492,520,525	\$ 184,072,344	\$ 8,676,592,869
PERSONAL PROPERTY	\$ 153,193,594	\$ 406,733,489	\$ 559,927,083
GROSS TAXABLE VALUE	\$11,357,673,874	\$ 608,742,796	\$11,966,416,670
<i>LESS EXEMPTIONS</i>	<i>\$ (707,145,887)</i>	<i>\$ (53,484,901)</i>	<i>\$ (760,630,788)</i>
2022 NET TAXABLE VALUE	\$10,650,527,987	\$ 555,257,895	\$11,205,785,882
2021 NET TAXABLE VALUE	\$ 9,910,007,477	\$ 499,395,724	\$10,409,403,201
DOLLAR CHANGE	\$ 740,520,510	\$ 55,862,171	\$ 796,382,681
PERCENTAGE CHANGE	7.47%	11.19%	7.65%
NUMBER OF ASSESSMENTS	37,409	5,894	43,303

UNINCORPORATED

TAXABLE VALUE 1-1-2022

	SECURED	UNSECURED	TOTAL
LAND	\$ 2,821,664,343	\$ 22,964,141	\$ 2,844,628,484
IMPROVEMENTS	\$ 5,416,485,438	\$ 195,045,820	\$ 5,611,531,258
PERSONAL PROPERTY	\$ 278,574,684	\$ 258,959,769	\$ 537,534,453
GROSS TAXABLE VALUE	\$ 8,516,724,465	\$ 476,969,730	\$ 8,993,694,195
<i>LESS EXEMPTIONS</i>	<i>\$ (245,315,073)</i>	<i>\$ (4,902,972)</i>	<i>\$ (250,218,045)</i>
2022 NET TAXABLE VALUE	\$ 8,271,409,392	\$ 472,066,758	\$ 8,743,476,150
2021 NET TAXABLE VALUE	\$ 7,679,495,940	\$ 435,904,972	\$ 8,115,400,912
DOLLAR CHANGE	\$ 591,913,452	\$ 36,161,786	\$ 628,075,238
PERCENTAGE CHANGE	7.71%	8.30%	7.74%
NUMBER OF ASSESSMENTS	51,227	6,439	57,666



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

GATEWAY SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 960,839,679	\$ 13,346,544	\$ 974,186,223
IMPROVEMENTS	\$ 2,327,770,665	\$ 29,901,528	\$ 2,357,672,193
PERSONAL PROPERTY	\$ 126,127,636	\$ 136,859,642	\$ 262,987,278
GROSS TAXABLE VALUE	\$ 3,414,737,980	\$ 180,107,714	\$ 3,594,845,694
<i>LESS EXEMPTIONS</i>	<i>\$ (120,435,940)</i>	<i>\$ (1,200,849)</i>	<i>\$ (121,636,789)</i>
2022 NET TAXABLE VALUE	\$ 3,294,302,040	\$ 178,906,865	\$ 3,473,208,905
2021 NET TAXABLE VALUE	\$ 3,089,596,048	\$ 148,682,046	\$ 3,238,278,094
DOLLAR CHANGE	\$ 204,705,992	\$ 30,224,819	\$ 234,930,811
PERCENTAGE CHANGE	6.63%	20.33%	7.25%
NUMBER OF ASSESSMENTS	17,536	3,222	20,758

ANDERSON UNION HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 1,207,083,406	\$ 8,035,071	\$ 1,215,118,477
IMPROVEMENTS	\$ 2,995,801,537	\$ 33,413,223	\$ 3,029,214,760
PERSONAL PROPERTY	\$ 96,619,088	\$ 200,778,856	\$ 297,397,944
GROSS TAXABLE VALUE	\$ 4,299,504,031	\$ 242,227,150	\$ 4,541,731,181
<i>LESS EXEMPTIONS</i>	<i>\$ (191,324,195)</i>	<i>\$ (7,174,654)</i>	<i>\$ (198,498,849)</i>
2022 NET TAXABLE VALUE	\$ 4,108,179,836	\$ 235,052,496	\$ 4,343,232,332
2021 NET TAXABLE VALUE	\$ 3,760,595,948	\$ 210,078,345	\$ 3,970,674,293
DOLLAR CHANGE	\$ 347,583,888	\$ 24,974,151	\$ 372,558,039
PERCENTAGE CHANGE	9.24%	11.89%	9.38%
NUMBER OF ASSESSMENTS	19,143	2,475	21,618



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

DUNSMUIR UNION HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 31,707,088	\$ 31,052	\$ 31,738,140
IMPROVEMENTS	\$ 32,371,589	\$ 26,804	\$ 32,398,393
PERSONAL PROPERTY	\$ 511,204	\$ 1,186,792	\$ 1,697,996
GROSS TAXABLE VALUE	\$ 64,589,881	\$ 1,244,648	\$ 65,834,529
<i>LESS EXEMPTIONS</i>	<i>\$ (699,588)</i>	<i>\$ -</i>	<i>\$ (699,588)</i>
2022 NET TAXABLE VALUE	\$ 63,890,293	\$ 1,244,648	\$ 65,134,941
2021 NET TAXABLE VALUE	\$ 60,383,561	\$ 2,024,423	\$ 62,407,984
DOLLAR CHANGE	\$ 3,506,732	\$ (779,775)	\$ 2,726,957
PERCENTAGE CHANGE	5.81%	-38.52%	4.37%
NUMBER OF ASSESSMENTS	888	26	914

FALL RIVER UNIFIED HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 328,087,386	\$ 1,171,807	\$ 329,259,193
IMPROVEMENTS	\$ 557,735,343	\$ 152,124,646	\$ 709,859,989
PERSONAL PROPERTY	\$ 74,638,438	\$ 42,407,784	\$ 117,046,222
GROSS TAXABLE VALUE	\$ 960,461,167	\$ 195,704,237	\$ 1,156,165,404
<i>LESS EXEMPTIONS</i>	<i>\$ (32,497,703)</i>	<i>\$ (3,431,149)</i>	<i>\$ (35,928,852)</i>
2022 NET TAXABLE VALUE	\$ 927,963,464	\$ 192,273,088	\$ 1,120,236,552
2021 NET TAXABLE VALUE	\$ 861,033,134	\$ 196,914,081	\$ 1,057,947,215
DOLLAR CHANGE	\$ 66,930,330	\$ (4,640,993)	\$ 62,289,337
PERCENTAGE CHANGE	7.77%	-2.36%	5.89%
NUMBER OF ASSESSMENTS	7,104	508	7,612



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

SHASTA UNION HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 3,460,098,907	\$ 21,607,907	\$ 3,481,706,814
IMPROVEMENTS	\$ 9,395,331,522	\$ 185,856,190	\$ 9,581,187,712
PERSONAL PROPERTY	\$ 158,006,652	\$ 331,325,299	\$ 489,331,951
GROSS TAXABLE VALUE	\$ 13,013,437,081	\$ 538,789,396	\$ 13,552,226,477
<i>LESS EXEMPTIONS</i>	<i>\$ (736,623,691)</i>	<i>\$ (53,262,785)</i>	<i>\$ (789,886,476)</i>
2022 NET TAXABLE VALUE	\$ 12,276,813,390	\$ 485,526,611	\$ 12,762,340,001
2021 NET TAXABLE VALUE	\$ 11,445,490,303	\$ 444,526,418	\$ 11,890,016,721
DOLLAR CHANGE	\$ 831,323,087	\$ 41,000,193	\$ 872,323,280
PERCENTAGE CHANGE	7.26%	9.22%	7.34%
NUMBER OF ASSESSMENTS	53,058	7,087	60,145

RED BLUFF HIGH SCHOOL DISTRICT

	TAXABLE VALUE 1-1-2022		
	SECURED	UNSECURED	TOTAL
LAND	\$ 26,088,580	\$ 64,000	\$ 26,152,580
IMPROVEMENTS	\$ 29,813,635	\$ 382,463	\$ 30,196,098
PERSONAL PROPERTY	\$ 507,344	\$ 33,420	\$ 540,764
GROSS TAXABLE VALUE	\$ 56,409,559	\$ 479,883	\$ 56,889,442
<i>LESS EXEMPTIONS</i>	<i>\$ (1,393,376)</i>	<i>\$ -</i>	<i>\$ (1,393,376)</i>
2022 NET TAXABLE VALUE	\$ 55,016,183	\$ 479,883	\$ 55,496,066
2021 NET TAXABLE VALUE	\$ 50,981,252	\$ 494,795	\$ 51,476,047
DOLLAR CHANGE	\$ 4,034,931	\$ (14,912)	\$ 4,020,019
PERCENTAGE CHANGE	7.91%	-3.01%	7.81%
NUMBER OF ASSESSMENTS	599	13	612



SHASTA COUNTY ASSESSOR SUPPLEMENTARY ROLL STATISTICS

EXEMPTIONS

EXEMPTION TYPE	2022-2023			NUMBER
	SECURED	UNSECURED	TOTAL	
WELFARE	\$ 529,875,322	\$ 62,149,382	\$ 592,024,704	388
RELIGIOUS	\$ 131,888,397	\$ -	\$ 131,888,397	240
DISABLED VETERANS	\$ 157,649,007	\$ -	\$ 157,649,007	1,047
VETERANS	\$ -	\$ -	\$ -	-
CHURCH	\$ 2,804,771	\$ -	\$ 2,804,771	7
COLLEGE	\$ 3,315,886	\$ -	\$ 3,315,886	5
LOW VALUE PROPERTY*	\$ 480,615	\$ 136,995	\$ 617,610	575
HOMEOWNERS	\$ 242,139,545	\$ -	\$ 242,139,545	34,729
CEMETERY	\$ 2,594,166	\$ -	\$ 2,594,166	10
HISTORICAL AIRCRAFT	\$ -	\$ 512,250	\$ 512,250	6
PUBLIC SCHOOL	\$ 5,182,397	\$ -	\$ 5,182,397	5
LIBRARY/MUSEUM	\$ 1,581,673	\$ -	\$ 1,581,673	5
2022-2023 TOTAL	1,077,511,779	62,798,627	1,140,310,406	37,017
2021-2022 TOTAL	\$ 1,126,052,292	\$ 57,164,532	\$ 1,183,216,824	37,507
CHANGE	\$ (48,540,513)	\$ 5,634,095	\$ (42,906,418)	(490)
PERCENTAGE CHANGE	-4.31%	9.86%	-3.63%	-1.31%

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

NUMBER OF ASSESSMENTS

	2021-2022	2022-2023	CHANGE	PERCENT CHANGE
SECURED	97,914	98,328	414	0.42%
UNSECURED	12,992	13,331	339	2.61%
TOTAL	110,906	111,659	753	0.68%



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			
2022-23	98,328	13,331	111,659		4,330	41
2021-22	97,914	12,992	110,906	9,244	7,728	41
2020-21	97,853	12,686	110,539	7,799	10,662	41
2019-20	97,586	12,285	109,871	7,172	12,339	41
2018-19	97,526	12,203	109,729	7,219	13,698	40
2017-18	97,371	12,031	109,402	7,259	15,742	39
2016-17	97,238	11,730	108,968	7,167	18,030	39
2015-16	97,083	11,762	108,845	6,824	20,120	39
2014-15	96,823	11,884	108,707	6,380	22,944	39
2013-14	96,555	12,088	108,643	6,776	26,559	39
2012-13	96,556	12,258	108,814	6,716	29,512	38
2011-12	96,748	12,955	109,703	5,864	26,257	38
2010-11	96,727	13,546	110,273	5,639	23,375	40
2009-10	96,572	13,877	110,449	5,728	16,400	40
2008-09	96,091	14,447	110,538	6,397	5,496	40
2007-08	95,210	14,255	109,465	7,357	1,205	42
2006-07	94,128	13,767	107,895	8,613	1,318	43
2005-06	95,100	13,021	108,121	11,412	735	43
2004-05	94,111	12,825	106,936	14,708	1,058	43
2003-04	93,211	12,329	105,540	13,808	1,540	43
2002-03	92,596	12,046	104,642	14,435	2,902	41
2001-02	91,839	11,807	103,646	12,984	4,876	41
2000-01	90,926	11,788	102,714	12,222	5,591	41
1999-00	90,185	11,900	102,085	11,225	5,732	41
1998-99	89,711	11,915	101,626	8,884		41
1997-98	89,211	11,998	101,209	10,919		41
1996-97	88,812	12,049	100,861	9,171		40
1995-96	88,449	12,057	100,506	9,100		40
1994-95	87,767	14,199	101,966	11,305		40
1993-94	86,078	13,984	100,062	9,646		39
1992-93	84,739	13,987	98,726	10,434		41
1991-92	83,014	13,694	96,708	11,615		42
1990-91	80,801	12,998	93,799	13,818		41
1989-90	78,643	12,392	91,035	12,820		41
1988-89	76,681	11,892	88,573	10,420		39
1987-88	75,344	11,364	86,708	10,877		39
1986-87	74,130	11,148	85,278	10,760		39
1985-86	73,122	10,573	83,695	12,789		41
1984-85	72,018	10,806	82,824	12,906		41
1983-84	71,324	10,467	81,791			38
1982-83	70,763	9,910	80,673			38
1981-82	69,697	9,091	78,788			44
1980-81	67,940	10,488	78,428			44
1979-80	65,776	9,890	75,666			44
1978-79	62,756	9,219	71,975			53
1977-78	60,299	8,799	69,098			49
1976-77	58,182	8,109	66,291			48
1975-76	57,458	7,564	65,022			42
1974-75	56,432	6,974	63,406			42
1973-74	54,820	6,461	61,281			42



SHASTA COUNTY ASSESSOR

50 YEAR HISTORY OF TAXABLE VALUE

SECURED AND UNSECURED LOCALLY ASSESSED PROPERTIES

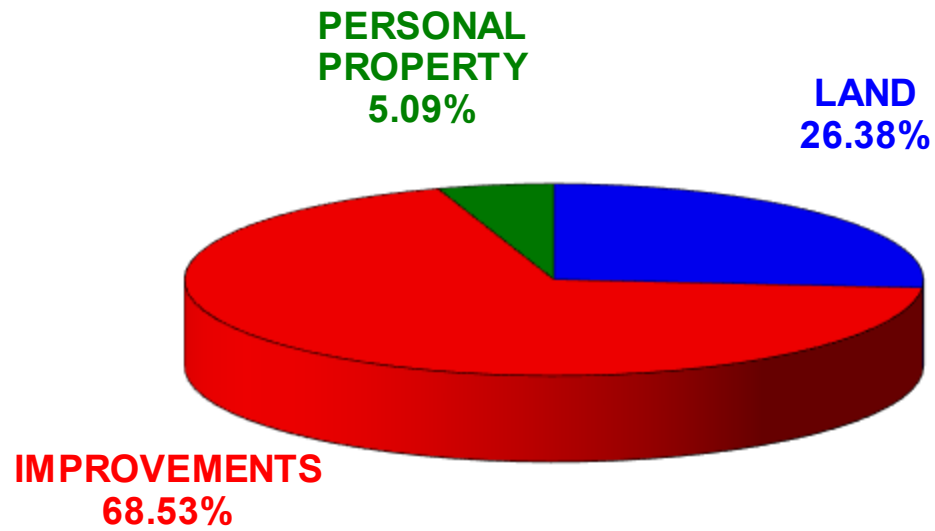
YEAR	LAND	IMPROVEMENTS	PERSONALTY	TOTAL	\$ CHANGE	% CHANGE
2022	\$6,058,161,427	\$ 15,740,529,145	\$ 1,169,002,155	\$ 22,967,692,727	\$ 1,509,483,426	7.03%
2021	\$5,760,377,939	\$ 14,671,460,281	\$ 1,026,371,081	\$ 21,458,209,301	\$ 1,067,031,860	5.23%
2020	\$5,567,498,249	\$ 13,858,133,967	\$ 965,545,225	\$ 20,391,177,441	\$ 984,583,070	5.07%
2019	\$5,382,616,189	\$ 13,153,359,446	\$ 870,618,736	\$ 19,406,594,371	\$ 752,115,655	4.03%
2018	\$5,185,001,795	\$ 12,658,985,404	\$ 810,491,517	\$ 18,654,478,716	\$ 823,704,607	4.62%
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%

1978 - Proposition 13 went into effect this year



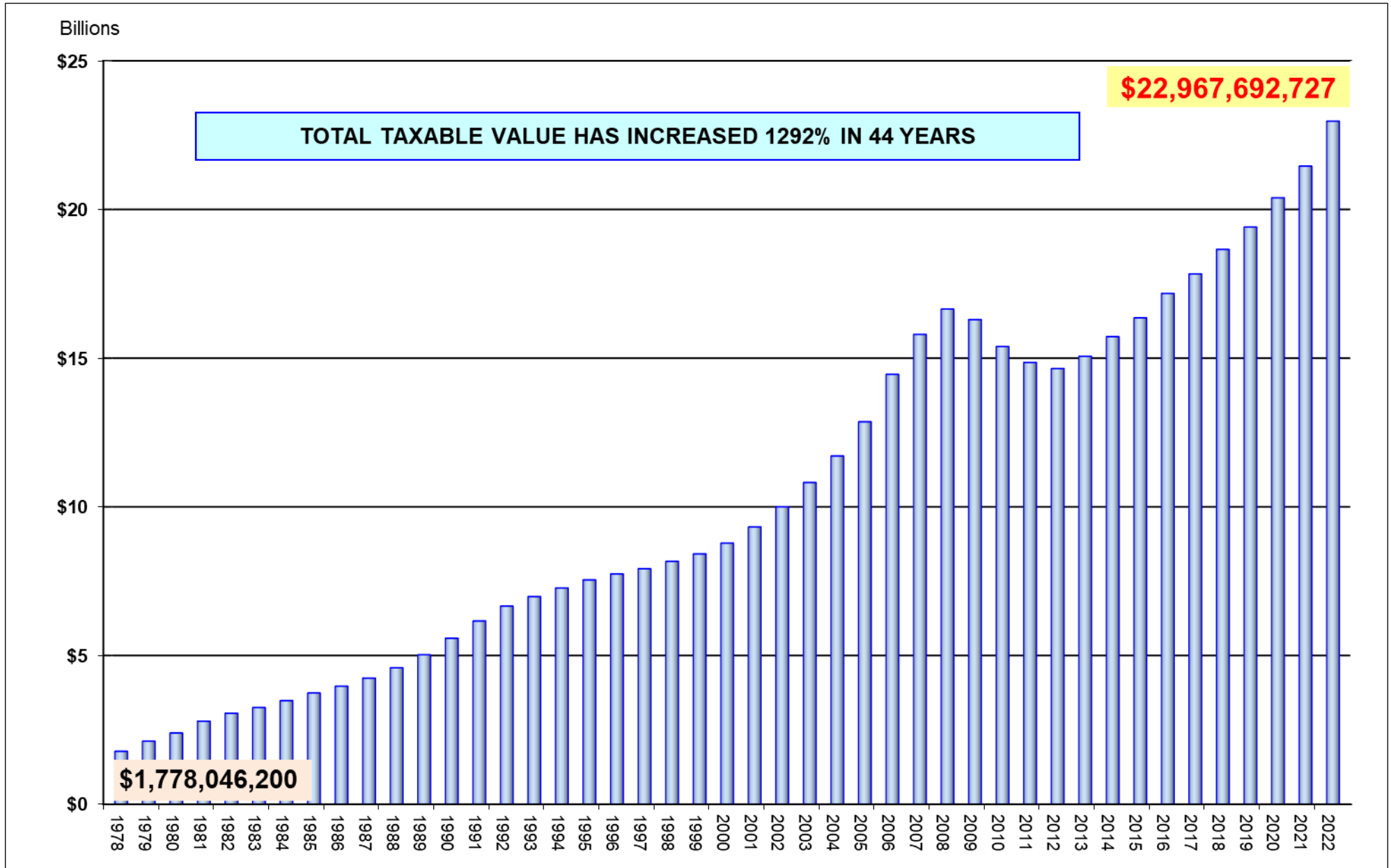
SHASTA COUNTY ASSESSOR TOTAL ASSESSMENT ROLL BY ROLL TYPE

	<u>TAXABLE VALUE</u>	<u>%</u>
LAND	\$ 6,058,161,427	26.38%
IMPROVEMENTS	\$ 15,740,529,145	68.53%
PERSONAL PROPERTY	\$ 1,169,002,155	5.09%
TOTAL	\$ 22,967,692,727	





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

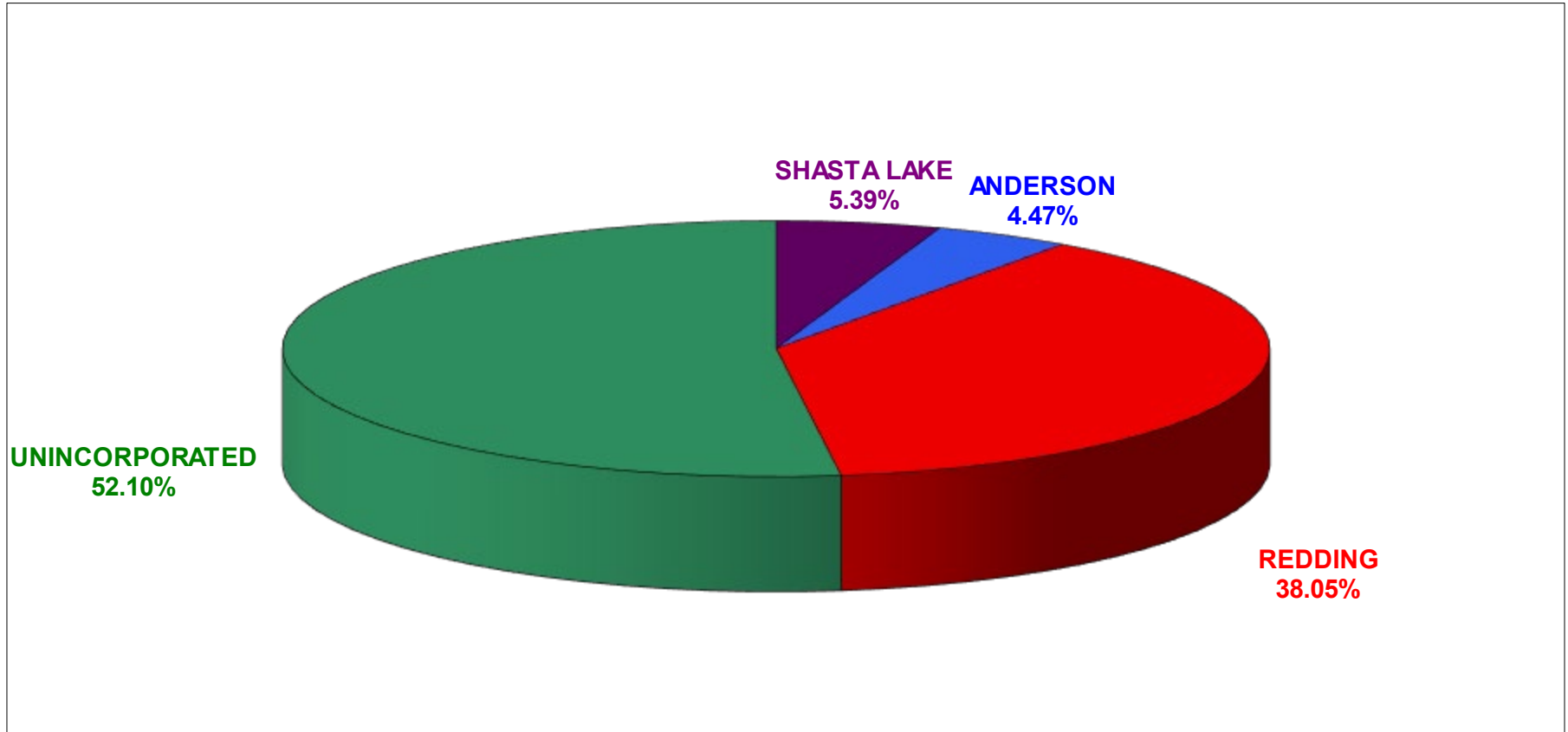




SHASTA COUNTY ASSESSOR DISTRIBUTION OF PARCELS BY CITY / UNINCORPORATED

	<u>PARCELS</u>	<u>%</u>
SHASTA LAKE	5,300	5.39%
ANDERSON	4,392	4.47%
REDDING	37,409	38.05%
UNINCORPORATED	51,227	52.10%
TOTAL	98,328	

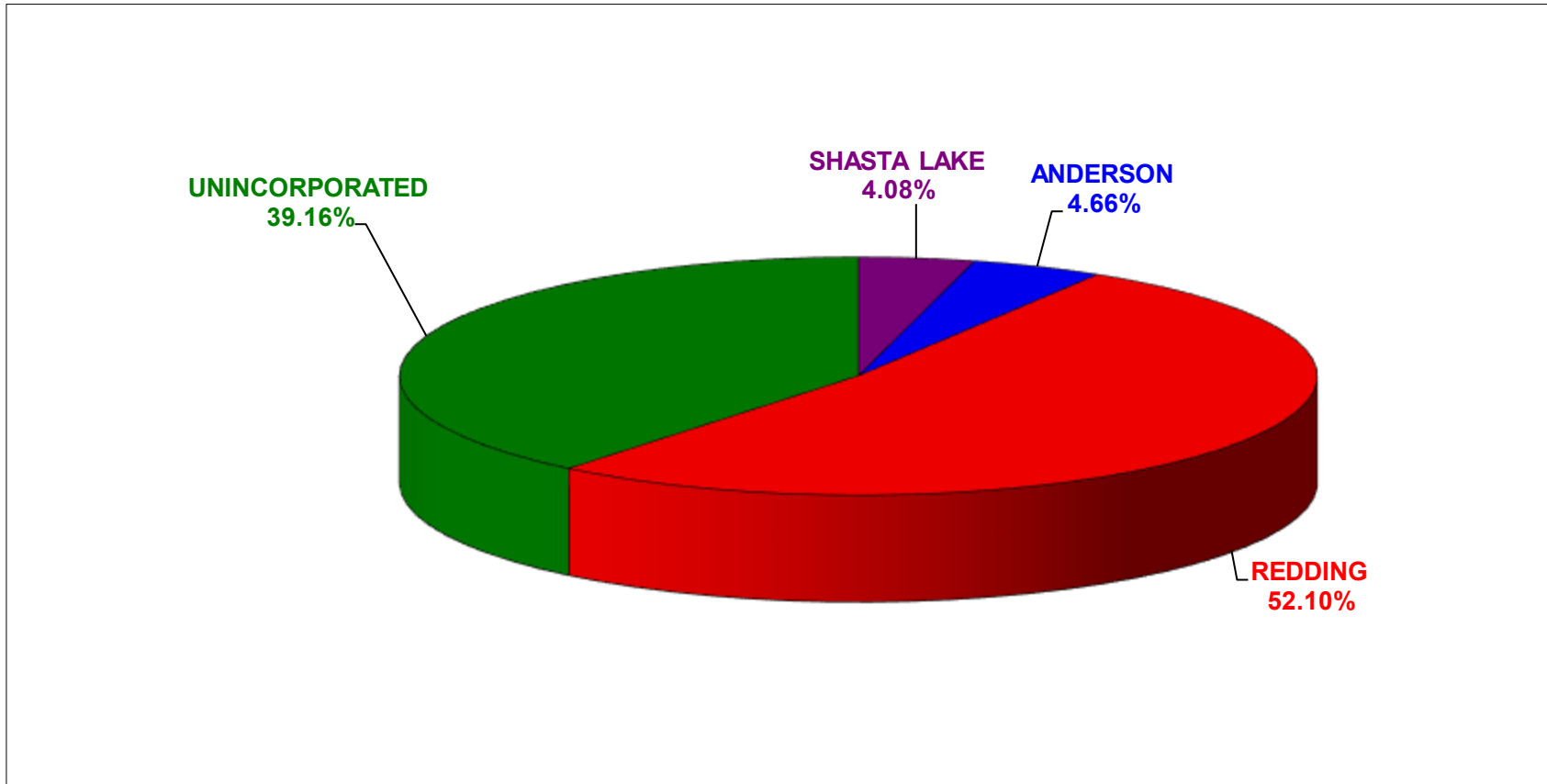
(Secured Roll Only)





SHASTA COUNTY ASSESSOR DISTRIBUTION OF TAXABLE VALUES BY CITY / UNINCORPORATED

	<u>GROSS VALUE</u>	<u>%</u>	
SHASTA LAKE	\$ 937,157,298	4.08%	(Secured & Unsecured Property)
ANDERSON	\$ 1,070,424,564	4.66%	
REDDING	\$ 11,966,416,670	52.10%	
UNINCORPORATED	\$ 8,993,694,195	39.16%	
TOTAL	\$ 22,967,692,727		





SHASTA COUNTY ASSESSOR PERFORMANCE MEASUREMENT BASED ON NET COUNTY COST PER ASSESSMENT OVER LAST SIX YEARS

ACTUAL RESULTS

FISCAL YEAR	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
TOTAL ASSESSMENTS	108,968	109,402	109,729	109,871	110,539	110,906
TOTAL NET COUNTY COST	\$3,165,082	\$3,432,944	\$3,663,896	\$3,846,376	\$3,994,351	\$4,279,178
COST PER ASSESSMENT	\$29.05	\$31.38	\$33.39	\$35.01	\$36.14	\$38.58
STATE AVERAGE *	\$29.94	\$35.40	\$35.71	\$39.18		
OVER (UNDER) STATE AV	-\$0.89	-\$4.02	-\$2.32	-\$4.17		
% OVER (UNDER) STATE AV	-3.0%	-11.4%	-6.5%	-10.6%		

The measurement is:

The net County cost (General Fund) **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	<i>ACTUAL RESULTS</i>					
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
SHASTA COUNTY:						
TOTAL NUMBER OF APPEALS FILED	83	119	106	201	155	153
NUMBER WITHDRAWN BY APPLICANT	-29	-53	-42	-100	-98	-56
CONTINUANCE REQUESTED BY APPLICANT	-34	-11	-33	-63	-33	-79
STIPULATIONS	-15	-52	-28	-31	-14	-15
ASSESSMENT APPEALS HEARD	5	3	3	7	10	3

TOTAL SHASTA COUNTY ASSESSMENTS	108,845	108,968	109,402	109,729	110,539	110,906
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NUMBER OF APPEALS FILED AS % OF TOTAL ASSESSMENTS IN SHASTA COUNTY:	0.08%	0.11%	0.10%	0.18%	0.14%	0.14%
NUMBER OF APPEALS FILED AS % OF TOTAL ASSESSMENTS USING STATE AVERAGE: *	0.58%	0.55%	0.42%	0.40%	0.41%	

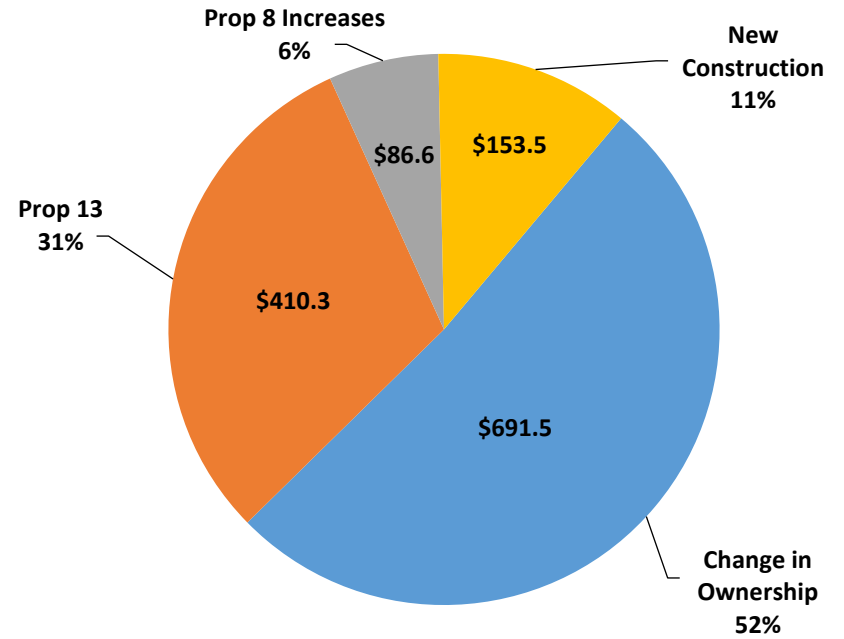
The number of assessment appeals filed is one indicator of the accuracy of the County's assessment program. A low percentage of appeals to total assessments is associated with a greater degree of accuracy by Assessor staff and the property owner's satisfaction with their assessment.

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

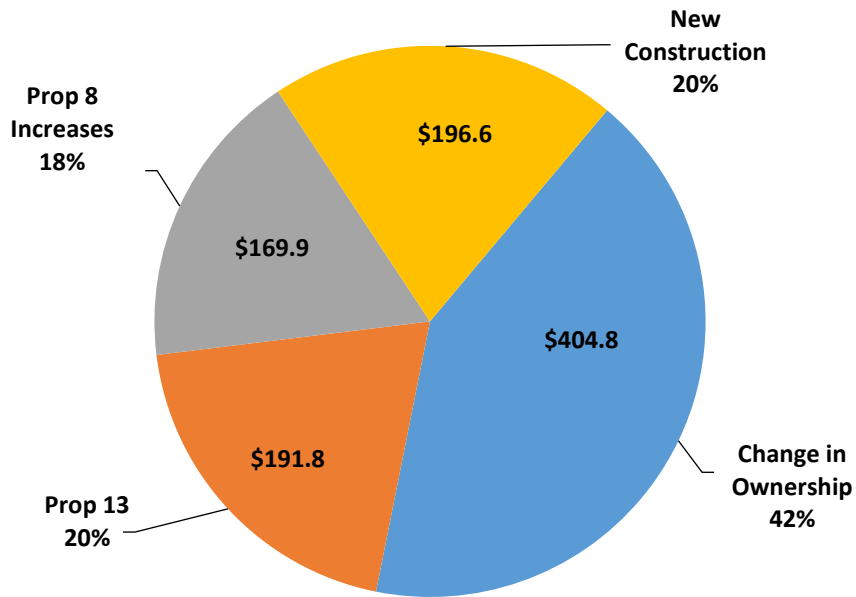


SHASTA COUNTY REAL PROPERTY VALUE GROWTH

2021 to 2022 Real Property Value Growth

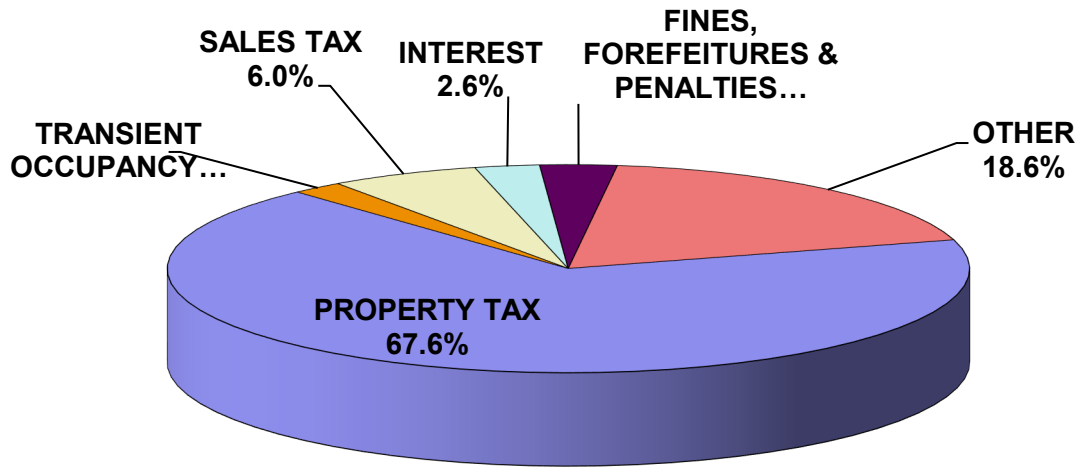


2020 to 2021 Real Property Value Growth

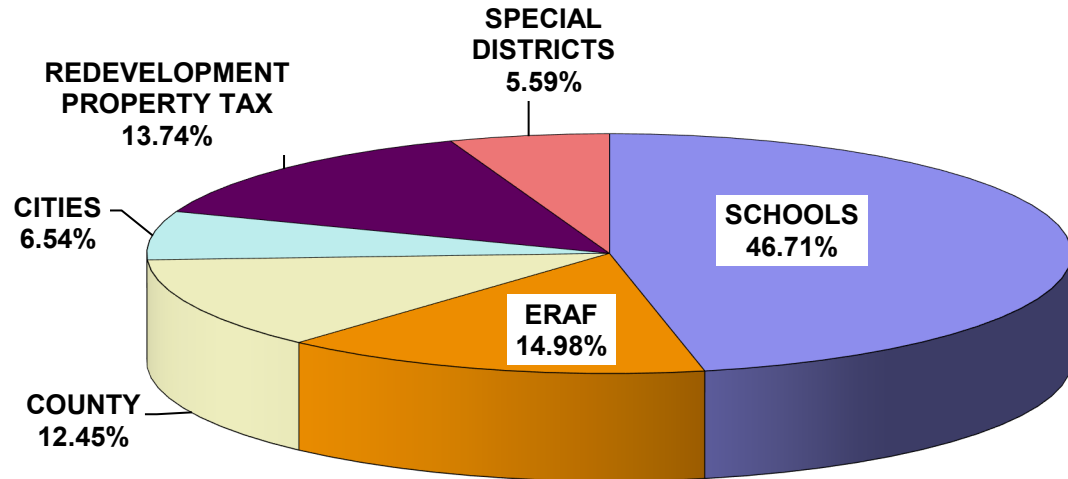




SHASTA COUNTY PROPERTY TAX DISTRIBUTION General Revenue By Source / Percentage of Each Tax Dollar



Shasta County Actuals 2020-21
Property tax is the largest source of discretionary revenue available to the County



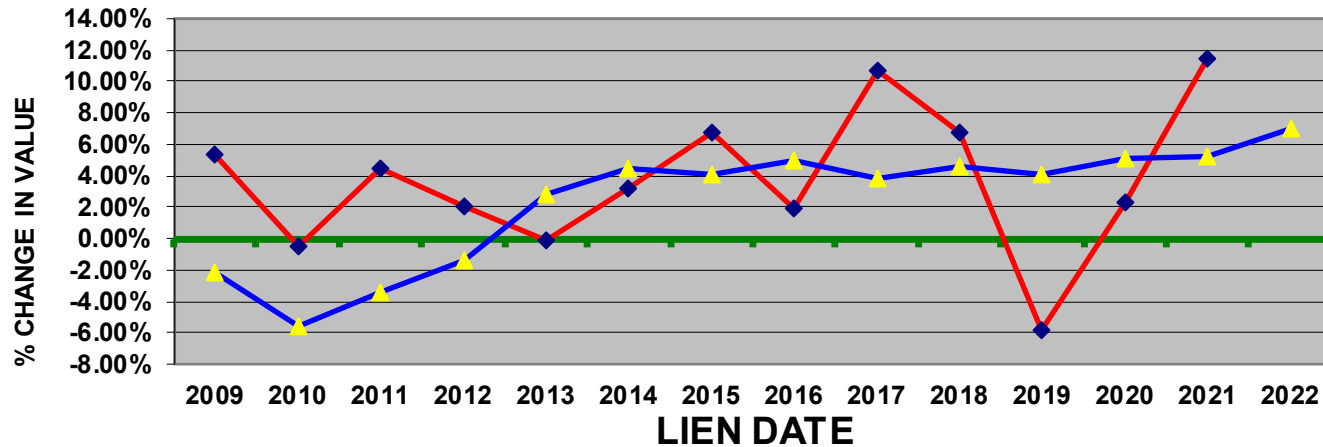
From County Auditor-Controller's Office - Property Tax Revenue Allocation Breakdown 2021



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

<u>LIEN DATE</u>	<u>BOE ASSESSMENTS</u>	<u>LOCAL ROLL</u>
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%
2018	6.78%	4.62%
2019	-5.80%	4.03%
2020	2.29%	5.07%
2021	11.43%	5.23%
2022	7.03%	7.03%

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
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
2017	9,079	6,869	219	7,612	399	3,200	62	18,510	45,950
2018	8,322	6,174	197	6,733	333	4,031	39	16,692	42,521
2019	8,555	7,491	160	7,335	371	4,458	62	18,393	46,825
2020	9,440	11,138	68	11,338	144	3,816	54	20,874	56,872
2021	11,113	12,226	48	12,777	106	4,156	49	23,457	63,932

*Calendar year



SHASTA COUNTY RECORDER OTHER AGENCY FEES

DOCUMENTARY TRANSFER TAX – MONTHLY BY ENTITY

MONTH 2021	SHASTA LAKE	ANDERSON	REDDING	COUNTY	TOTAL
JAN	\$3,131.17	\$4,562.79	\$30,031.73	\$81,711.21	\$119,436.90
FEB	\$2,494.82	\$3,750.47	\$41,018.79	\$107,558.72	\$154,822.80
MAR	\$4,938.74	\$2,590.51	\$52,818.53	\$131,547.77	\$191,895.55
APRIL	\$3,445.48	\$5,269.83	\$47,286.32	\$135,353.27	\$191,354.90
MAY	\$4,088.72	\$4,486.37	\$56,917.24	\$145,843.22	\$211,335.55
JUNE	\$3,648.72	\$5,395.79	\$60,605.73	\$160,435.66	\$230,085.90
JULY	\$5,062.77	\$4,105.76	\$55,548.97	\$127,333.12	\$192,050.62
AUG	\$4,342.00	\$5,400.46	\$53,877.87	\$123,565.67	\$187,186.00
SEPT	\$4,515.23	\$4,142.36	\$65,469.86	\$161,319.75	\$235,447.20
OCT	\$4,676.11	\$9,642.07	\$48,955.46	\$118,710.16	\$181,983.80
NOV	\$2,427.98	\$7,160.25	\$62,532.75	\$140,731.03	\$212,852.01
DEC	\$2,658.98	\$4,885.38	\$43,221.59	\$141,901.60	\$192,667.55
TOTAL FOR 2021	\$45,430.72	\$61,392.04	\$618,284.84	\$1,576,011.18	\$2,301,118.78

TABLE XII

BUILDING HOMES & JOBS ACT – QUARTERLY

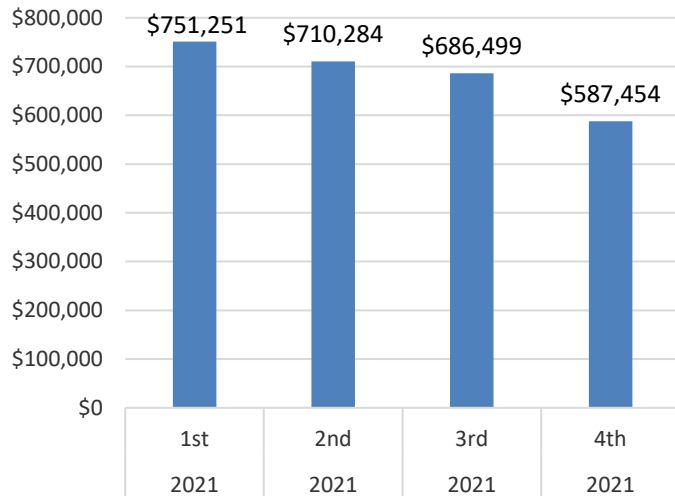


TABLE XIII

DISTRICT ATTORNEY FRAUD FEE - QUARTERLY

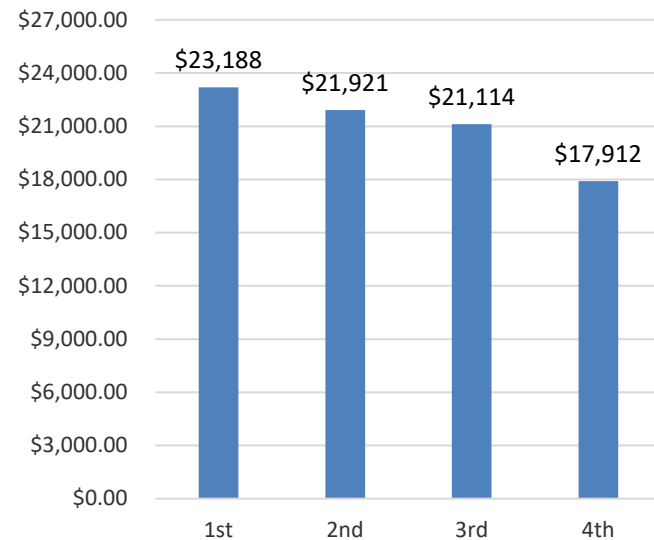
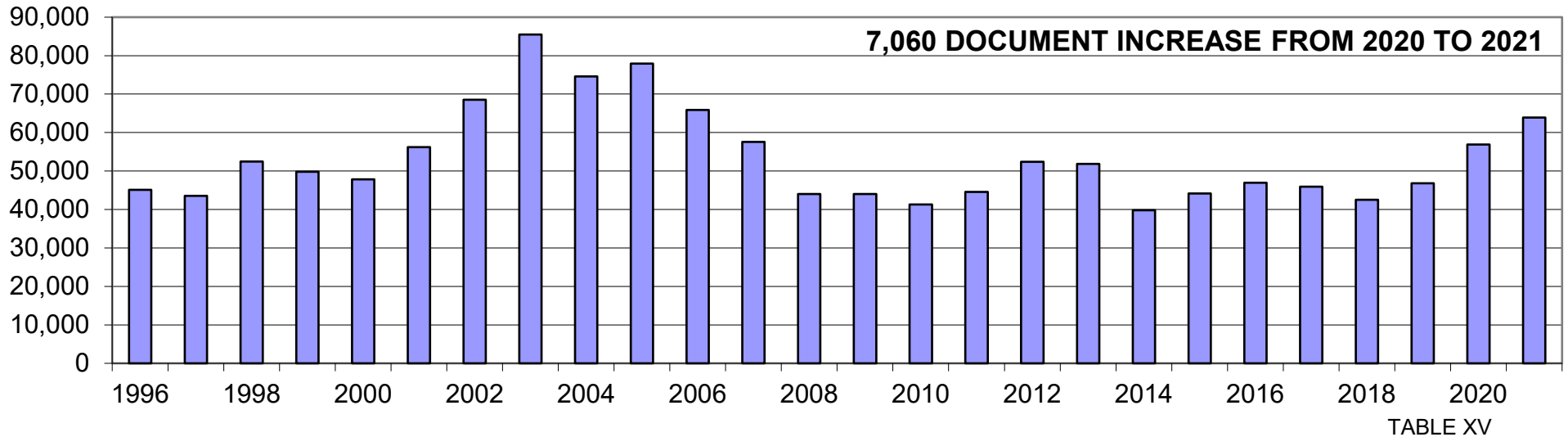


TABLE XIV

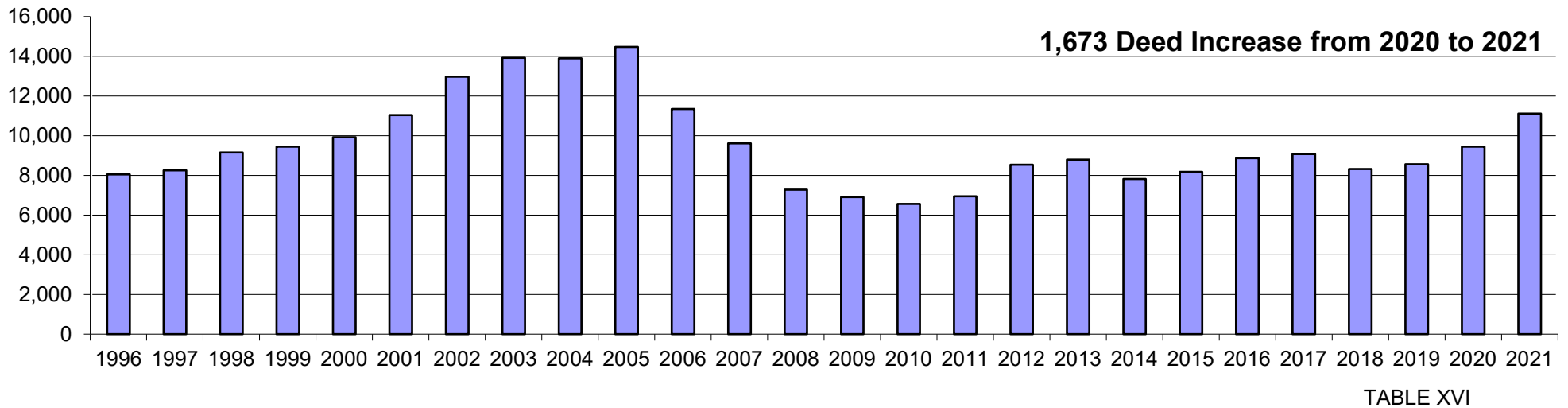


SHASTA COUNTY RECORDER

RECORDED DOCUMENTS ANNUALLY

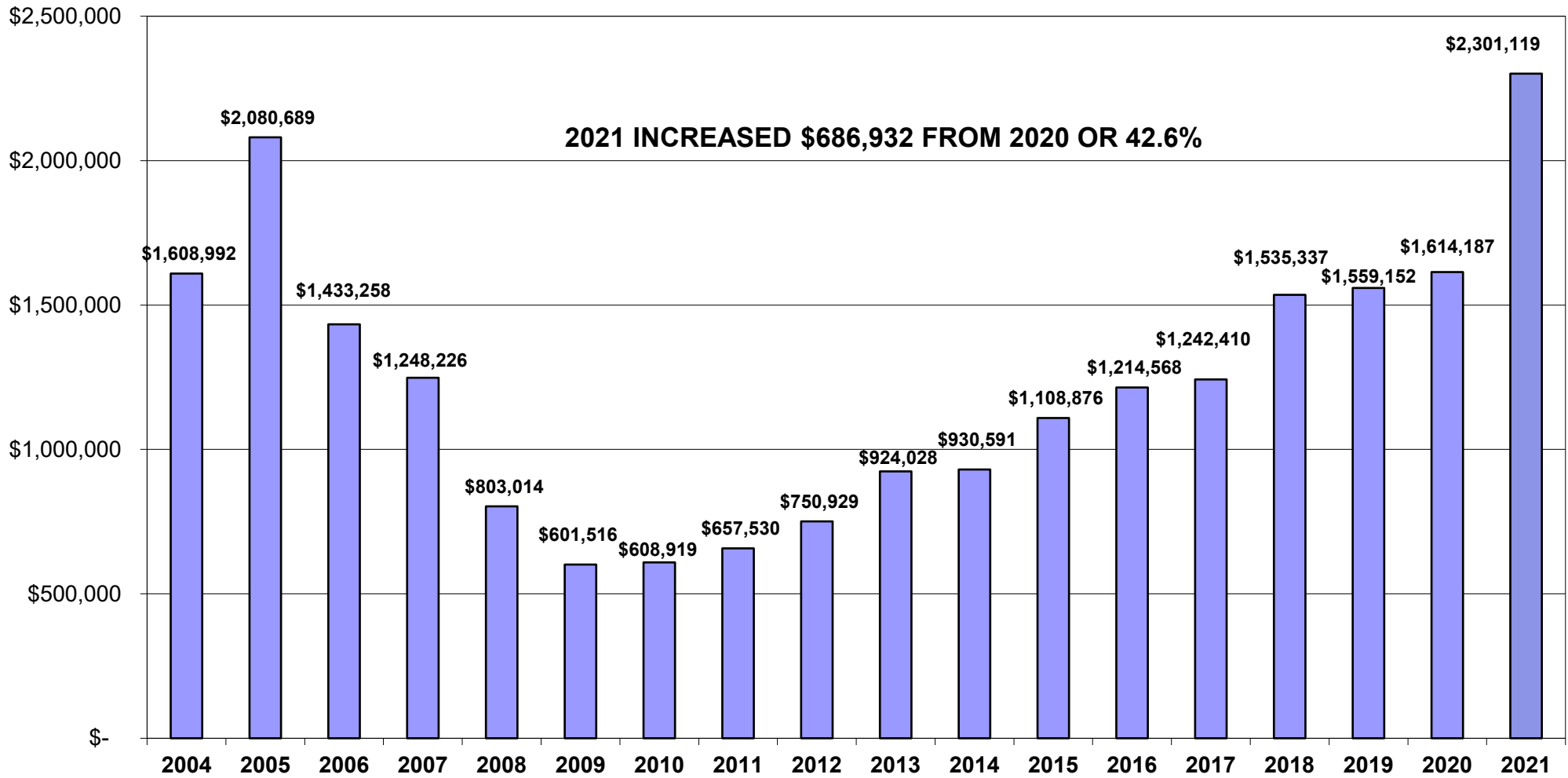


RECORDED DEEDS ANNUALLY





SHASTA COUNTY RECORDER DOCUMENTARY TRANSFER TAX ANNUALLY

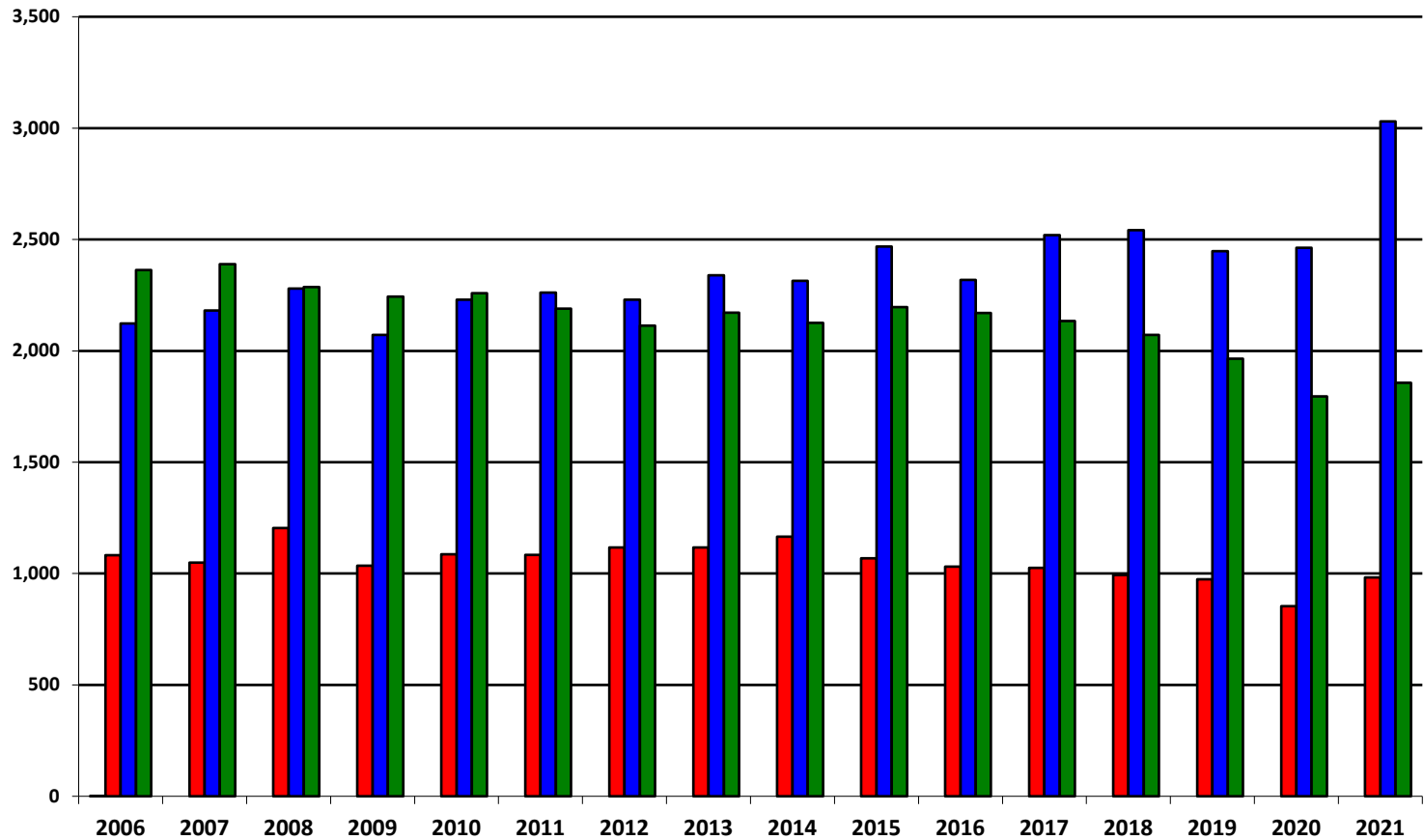




SHASTA COUNTY RECORDER VITAL STATISTICS ANNUALLY NUMBER OF DOCUMENTS FILED

CALENDAR YEAR

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
MARRIAGES	1,082	1,049	1,204	1,035	1,086	1,084	1,117	1,117	1,166	1,069	1,031	1,025	994	974	854	982
DEATHS	2,123	2,181	2,280	2,072	2,230	2,261	2,230	2,339	2,314	2,468	2,318	2,520	2,542	2447	2462	3030
BIRTHS	2,363	2,389	2,287	2,243	2,259	2,189	2,113	2,172	2,125	2,196	2,170	2,134	2,072	1965	1795	1857



APPENDIX

Section 170 – 2021 Disaster Relief Review of Carr Fire Restorations

Revenue and Taxation Code section 170 provides that if a calamity such as fire, earthquake, or flooding damages or destroys property, the taxpayer may be eligible for property tax relief. In such cases, the assessor reappraises the property to reflect its damaged condition. In addition, when it is rebuilt in a like or similar manner, the property will retain its prior value (Proposition 13) for tax purposes.

In July 2018 Shasta County residents suffered greatly from the Carr fire. As a result, the Assessor's staff enrolled 1,225 reductions which included 1,123 secured parcels. A review of the restorations and transfers for secured parcels enrolled is as follows:

	<u>COUNT</u>	<u>VALUE</u>
Secured Calamity Reductions Enrolled	1,123	\$183,784,080
<u>BASE YEAR VALUE RESTORATIONS ENROLLED</u>		
Assessment Roll Year 2019	21	\$761,020
Assessment Roll Year 2020	129	\$16,883,417
Assessment Roll Year 2021	135	\$25,662,830
Assessment Roll Year 2022	40	\$7,353,270

*Note - Values represent base year values restored. This does not include added new construction.

OTHER TRANSFERS

Change in Ownerships	331
Base Year Transfers to New Home	113

REMAINING CARR FIRE CLAIMS **354**

OPEN PERMITS (CIP)

Construction in Progress as of Jan 1, 2022	115
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Section 51 Value Reviews (Prop 8)

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. This reduction is a form of assessment relief which is applied when a Property's taxable value exceeds the current market value.

Base Year & Prop 8 Value History 2008 - Current

