

# ANNUAL REPORT

## 2023 – 2024



### OFFICE OF

# SHASTA COUNTY

## ASSESSOR-RECORDER

**LESLIE MORGAN**  
**SHASTA COUNTY ASSESSOR-RECORDER**

# What's inside the 2023 Annual Report?

The Assessor-Recorder's Annual Report offers a detailed statistical analysis of the Assessor's local assessment roll which is the official list of all the assessed property within the County as of the January 1<sup>st</sup> Lien Date, and a review of the Recorder's statistics for documents recorded and funds collected for various local agencies and the State of California.

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# SHASTA COUNTY

## OFFICE OF THE ASSESSOR-RECORDER

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June 30, 2023

### 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, 2023, 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.

At a basic tax rate of 1%, the assessment roll will fund schools and local government with over **\$232 million in revenue!**

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, 3,407 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, 2023, to the factored base year value (Prop 13 value) of their property in accordance with State law.

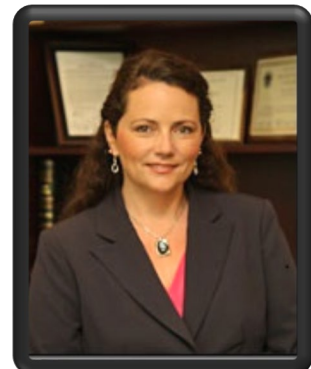
This report also contains Recorder statistics that are kept on a calendar year basis. For 2022 the number of recorded deeds decreased 21.4% from calendar year 2021 while the total number of recorded documents decreased 32.0%. Total Documentary Transfer Tax (DTT) decreased 12.3% over the prior year and was distributed to the County of Shasta \$1,413,609, the City of Redding \$516,230, the City of Anderson \$52,335 for, and the City of Shasta Lake \$36,242. Additional fees of \$1,564,282 were collected and distributed to the State for the Building Homes and Jobs Act, as well as \$43,546 collected on behalf of the District Attorney.

The Recorder collected DTT for 2022 of over **\$2 million dollars!**

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 1<sup>st</sup> 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.

### ASSESSOR-RECORDER CONTACTS

**Assessor Website:** <https://www.shastacounty.gov/assessor>

**Real Property:** (530) 225-3600;

[RealProperty@co.shasta.ca.us](mailto:RealProperty@co.shasta.ca.us)

**Personal Property:** (530) 225-3640

[PersonalProperty@co.shasta.ca.us](mailto:PersonalProperty@co.shasta.ca.us)

**Exemptions:** (530) 225-3636

[Exemptions@co.shasta.ca.us](mailto:Exemptions@co.shasta.ca.us)

**Transfers:** (530) 225-3600

[Transfers@co.shasta.ca.us](mailto:Transfers@co.shasta.ca.us)

**Recorder Website:** <https://www.shastacounty.gov/recorder>

**Recordings:** (530) 225-5671

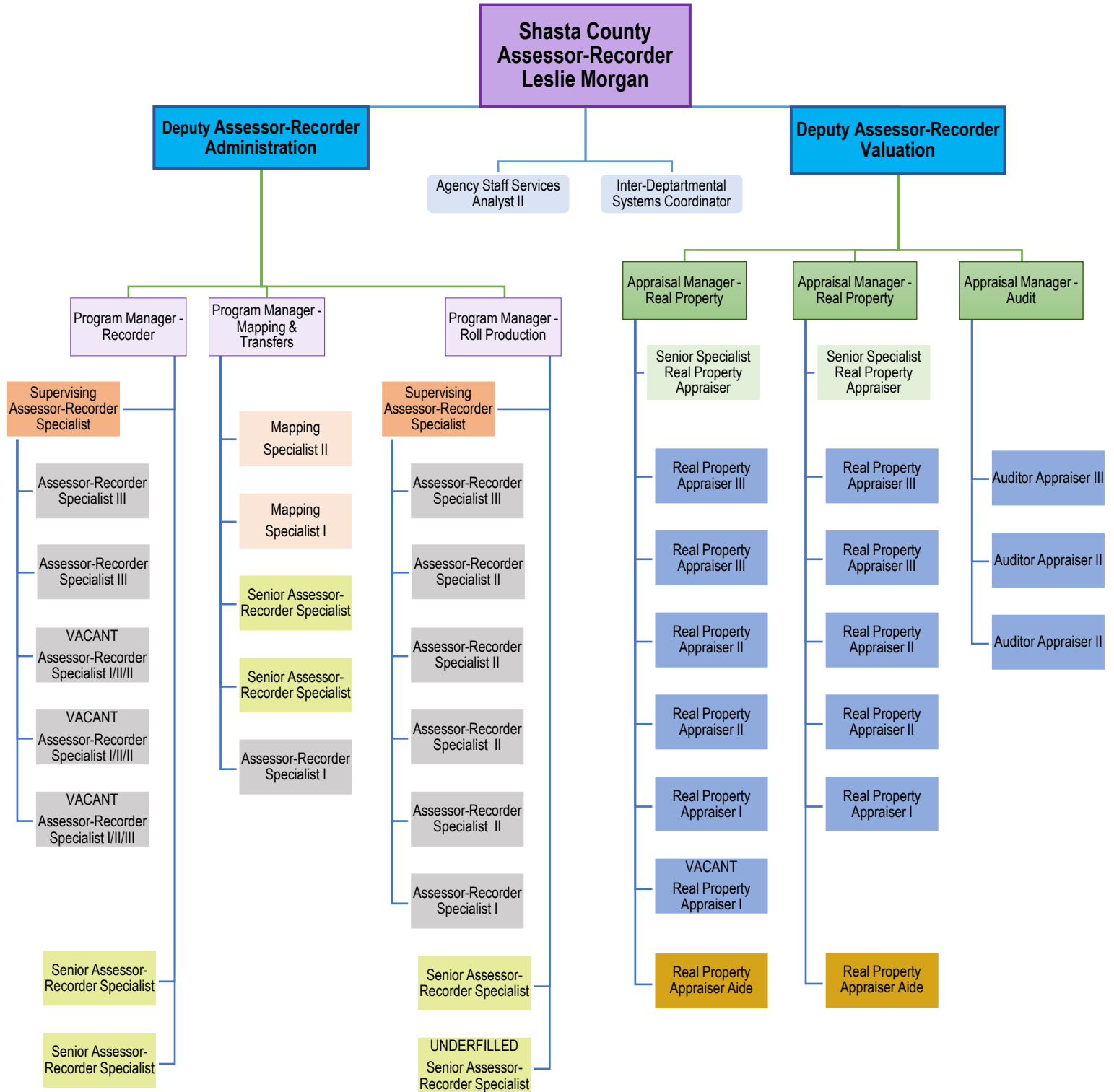
[Erecording@co.shasta.ca.us](mailto:Erecording@co.shasta.ca.us)

**Vital Records:** (530) 225-5678

[VitalRequest@co.shasta.ca.us](mailto:VitalRequest@co.shasta.ca.us)



# ASSESSOR-RECORDER ORGAZATIONAL CHART





# SHASTA COUNTY ASSESSOR TAXABLE VALUES LOCAL ASSESSMENT ROLL CHANGE

## THE ASSESSMENT ROLL

The annual assessment roll is based on the value of all property as of the January 1 Lien Date. Assessment roll growth is determined by the combined net annual assessment of transfers of ownership, new construction, the annual statutory increase, business and personal property, and exemptions.

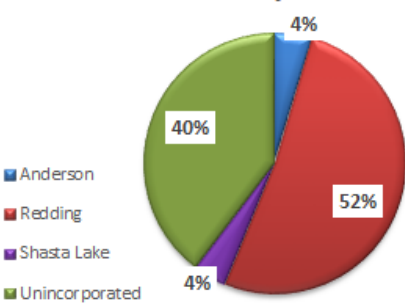
### 2023 TAXABLE VALUES

	No. ASMTS	LAND	IMPR/FIXT	PERS PROP	GROSS	EXEMPTIONS	NET
Anderson	4,958	274,317,755	829,752,979	56,901,335	1,160,972,069	(96,833,312)	1,064,138,757
Redding	43,637	2,854,426,388	9,374,733,771	669,784,961	12,898,945,120	(892,159,298)	12,006,785,822
Shasta Lake	5,770	228,702,204	721,233,912	30,244,659	980,180,775	(32,766,815)	947,413,960
Unincorporated	57,896	2,953,427,299	6,013,252,138	517,884,272	9,484,563,709	(255,130,028)	9,229,433,681

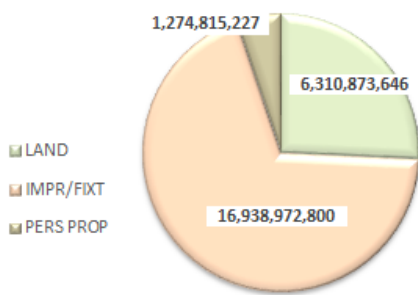
### 2023 TAXABLE VALUES

County Total	98,597	Sec	6,250,395,614	16,492,831,032	447,814,681	23,191,041,327	(1,189,164,188)	22,001,877,139
	13,664	UnSec	60,478,032	446,141,768	827,000,546	1,333,620,346	(87,725,265)	1,245,895,081
	112,261		6,310,873,646	16,938,972,800	1,274,815,227	24,524,661,673	(1,276,889,453)	23,247,772,220
2022 Asmt Roll	111,658	Total	6,058,161,427	15,740,529,145	1,169,002,155	22,967,692,727	(1,148,043,930)	21,819,648,797
Change	603		252,712,219	1,198,443,655	105,813,072	1,556,968,946	(128,845,523)	1,428,123,423
% Change	0.54%		4.17%	7.61%	9.05%	6.78%	11.22%	6.55%

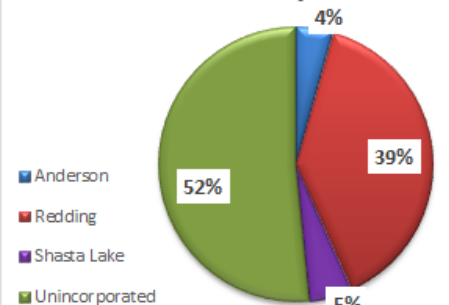
Value Percent by Area



Value Distribution



Parcel Percent by Area

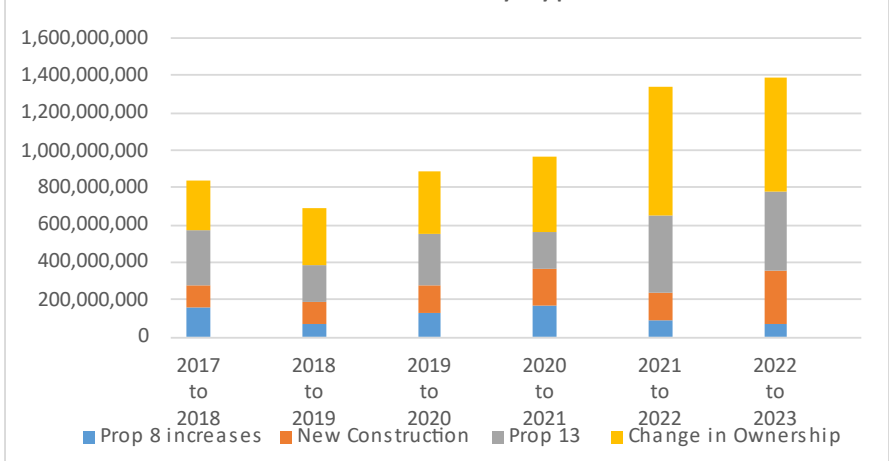


## What's behind the changes?

This chart displays the year-to-year changes in values which effect of assessed values.

- New Construction
- Changes in Ownership
- Prop 13 – Base Year Value adjustments for CPI
- Prop 8 – Market Value reviews

Roll Growth by Type



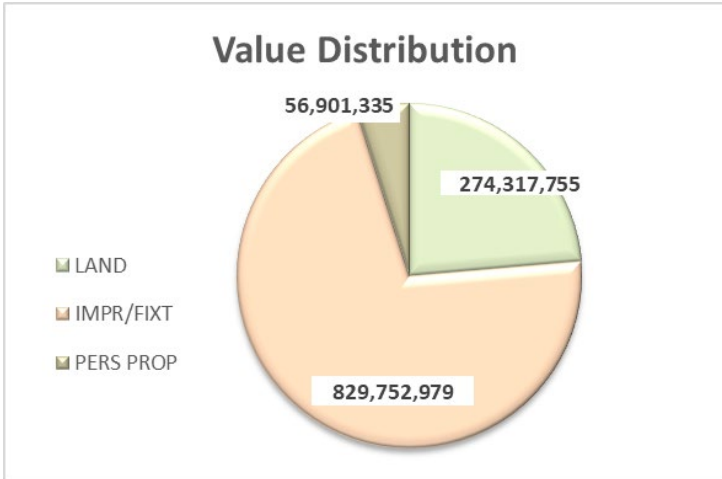




# SHASTA COUNTY ASSESSOR TAXABLE VALUES BY CITY / UNINCORPORATED

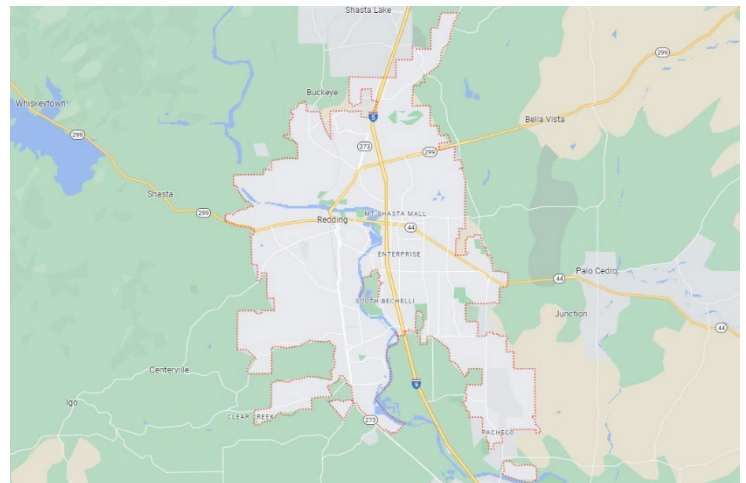
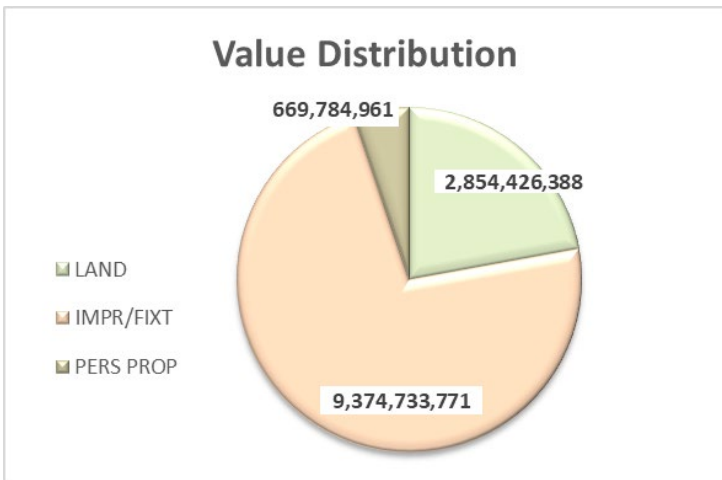
## CITY OF ANDERSON

		<b>2023 TAXABLE VALUES</b>					
Anderson	No. ASMTS	LAND	IMPR/FIXT	PERS PROP	GROSS	EXEMPTIONS	NET
	4,393 Sec	271,657,517	811,856,568	11,383,043	<b>1,094,897,128</b>	<b>(90,267,044)</b>	<b>1,004,630,084</b>
	565 UnSec	2,660,238	17,896,411	45,518,292	<b>66,074,941</b>	<b>(6,566,268)</b>	<b>59,508,673</b>
	<b>4,958 Total</b>	<b>274,317,755</b>	<b>829,752,979</b>	<b>56,901,335</b>	<b>1,160,972,069</b>	<b>(96,833,312)</b>	<b>1,064,138,757</b>
2022 Asmt Roll	4,929 Total	263,138,582	761,733,814	45,552,168	<b>1,070,424,564</b>	<b>(104,794,948)</b>	<b>965,629,616</b>
% Change	<b>0.59%</b>	<b>4.25%</b>	<b>8.93%</b>	<b>24.91%</b>	<b>8.46%</b>	<b>-7.60%</b>	<b>10.20%</b>



## CITY OF REDDING

		<b>2023 TAXABLE VALUES</b>					
Redding	No. ASMTS	LAND	IMPR/FIXT	PERS PROP	GROSS	EXEMPTIONS	NET
	37,553 Sec	2,821,942,195	9,152,520,352	195,431,194	<b>12,169,893,741</b>	<b>(811,955,298)</b>	<b>11,357,938,443</b>
	6,084 UnSec	32,484,193	222,213,419	474,353,767	<b>729,051,379</b>	<b>(80,204,000)</b>	<b>648,847,379</b>
	<b>43,637 Total</b>	<b>2,854,426,388</b>	<b>9,374,733,771</b>	<b>669,784,961</b>	<b>12,898,945,120</b>	<b>(892,159,298)</b>	<b>12,006,785,822</b>
2022 Asmt Roll	43,303 Total	2,729,896,718	8,676,592,869	559,927,083	<b>11,966,416,670</b>	<b>(760,630,788)</b>	<b>11,205,785,882</b>
% Change	<b>0.77%</b>	<b>4.56%</b>	<b>8.05%</b>	<b>19.62%</b>	<b>7.79%</b>	<b>17.29%</b>	<b>7.15%</b>

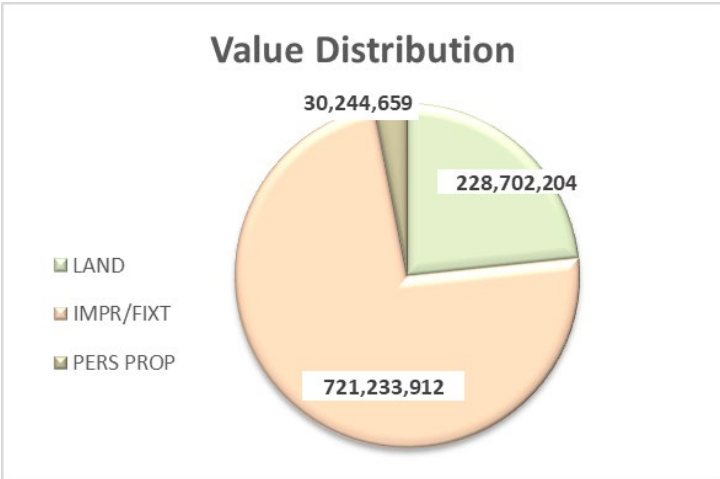




# SHASTA COUNTY ASSESSOR TAXABLE VALUES BY CITY / UNINCORPORATED

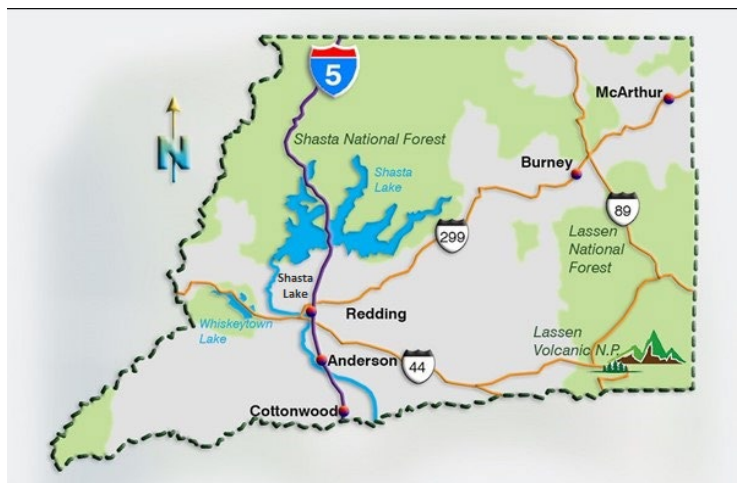
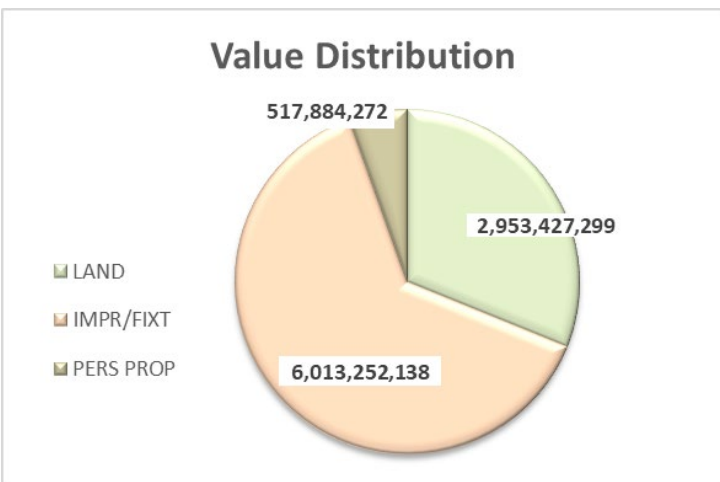
## CITY OF SHASTA LAKE

		2023 TAXABLE VALUES						
No. ASMTS		LAND	IMPR/FIXT	PERS PROP	GROSS	EXEMPTIONS	NET	
<b>Shasta Lake</b>	5,303 Sec	228,132,744	716,266,669	18,478,915	<b>962,878,328</b>	<b>(32,753,965)</b>	<b>930,124,363</b>	
	6,084 UnSec	569,460	4,967,243	11,765,744	<b>17,302,447</b>	<b>(12,850)</b>	<b>17,289,597</b>	
	11,387 Total	228,702,204	721,233,912	30,244,659	<b>980,180,775</b>	<b>(32,766,815)</b>	<b>947,413,960</b>	
2022 Asmt Roll	11,194 Total	220,497,643	690,671,204	25,988,451	<b>937,157,298</b>	<b>(32,400,149)</b>	<b>904,757,149</b>	
% Change	1.72%	3.72%	4.43%	16.38%	4.59%	1.13%	4.71%	



## UNINCORPORATED AREAS OF SHASTA COUNTY

		2023 TAXABLE VALUES						
No. ASMTS		LAND	IMPR/FIXT	PERS PROP	GROSS	EXEMPTIONS	NET	
<b>Unincorporated</b>	51,348 Sec	2,928,663,158	5,812,187,443	222,521,529	<b>8,963,372,130</b>	<b>(254,187,881)</b>	<b>8,709,184,249</b>	
	6,084 UnSec	24,764,141	201,064,695	295,362,743	<b>521,191,579</b>	<b>(942,147)</b>	<b>520,249,432</b>	
	57,432 Total	2,953,427,299	6,013,252,138	517,884,272	<b>9,484,563,709</b>	<b>(255,130,028)</b>	<b>9,229,433,681</b>	
2022 Asmt Roll	57,120 Total	2,844,628,484	5,611,531,258	537,534,453	<b>8,993,694,195</b>	<b>(250,218,045)</b>	<b>8,743,476,150</b>	
% Change	0.55%	3.82%	7.16%	-3.66%	5.46%	1.96%	5.56%	



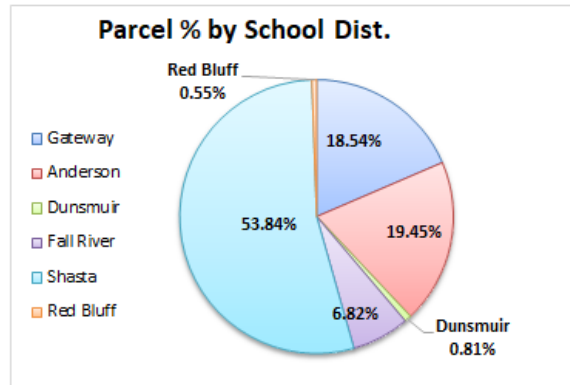
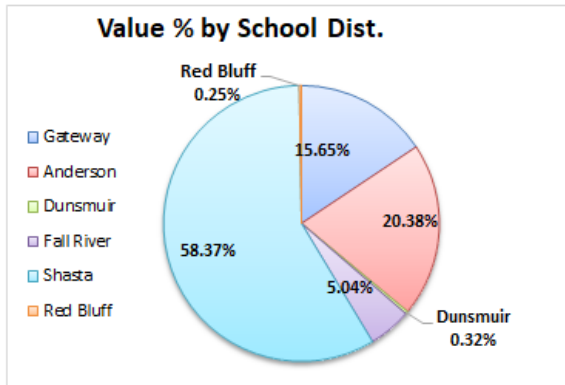




# SHASTA COUNTY ASSESSOR TAXABLE VALUES BY SCHOOL DISTRICT

## 2023 TAXABLE VALUES

Gateway	No. ASMTS		2023 TAXABLE VALUES					NET
			LAND	IMPR/FIXT	PERS PROP	GROSS	EXEMPTIONS	
Gateway	17,554	Sec	1,002,700,918	2,476,004,555	93,401,022	3,572,106,495	(125,366,422)	3,446,740,073
	3,255	UnSec	14,877,104	32,327,374	145,546,609	192,751,087	(1,688,760)	191,062,327
	20,809		1,017,578,022	2,508,331,929	238,947,631	3,764,857,582	(127,055,182)	3,637,802,400
2022 Asmt Roll	20,758	Total	974,186,223	2,357,672,193	262,987,278	3,594,845,694	(121,636,789)	3,473,208,905
% Change	0.25%		4.45%	6.39%	-9.14%	4.73%	4.45%	4.74%
Anderson	19,285	Sec	1,267,254,961	3,265,847,258	69,946,653	4,603,048,872	(188,413,117)	4,414,635,755
	2,546	UnSec	8,495,968	43,742,952	277,245,829	329,484,749	(6,888,138)	322,596,611
	21,831		1,275,750,929	3,309,590,210	347,192,482	4,932,533,621	(195,301,255)	4,737,232,366
2022 Asmt Roll	21,618	Total	1,215,118,477	3,029,214,760	297,397,944	4,541,731,181	(198,498,849)	4,343,232,332
% Change	0.99%		4.99%	9.26%	16.74%	8.60%	-1.61%	9.07%
Dunsmuir	881	Sec	34,336,914	39,425,614	686,339	74,448,867	(428,980)	74,019,887
	24	UnSec	33,725	43,266	245,310	322,301	0	322,301
	905		34,370,639	39,468,880	931,649	74,771,168	(428,980)	74,342,188
2022 Asmt Roll	914	Total	31,738,140	32,398,393	1,697,996	65,834,529	(699,588)	65,134,941
% Change	-0.98%		8.29%	21.82%	-45.13%	13.57%	-38.68%	14.14%
Fall River	7,129	Sec	339,701,622	582,351,780	79,902,969	1,001,956,371	(34,304,021)	967,652,350
	524	UnSec	1,203,238	149,033,358	52,855,767	203,092,363	(216,960)	202,875,403
	7,653		340,904,860	731,385,138	132,758,736	1,205,048,734	(34,520,981)	1,170,527,753
2022 Asmt Roll	7,612	Total	329,259,193	709,859,989	117,046,222	1,156,165,404	(35,928,852)	1,120,236,552
% Change	0.54%		3.54%	3.03%	13.42%	4.23%	-3.92%	4.49%
Shasta	53,145	Sec	3,579,390,388	10,097,377,865	203,465,981	13,880,234,234	(839,291,652)	13,040,942,582
	7,297	UnSec	35,806,597	220,341,302	351,032,962	607,180,861	(78,931,407)	528,249,454
	60,442		3,615,196,985	10,317,719,167	554,498,943	14,487,415,095	(918,223,059)	13,569,192,036
2022 Asmt Roll	60,144	Total	3,481,706,814	9,581,187,712	489,331,951	13,552,226,477	(789,886,476)	12,762,340,001
% Change	0.50%		3.83%	7.69%	13.32%	6.90%	16.25%	6.32%
Red Bluff	603	Sec	27,010,811	31,823,960	411,717	59,246,488	(1,359,996)	57,886,492
	18	UnSec	61,400	653,516	74,069	788,985	0	788,985
	621		27,072,211	32,477,476	485,786	60,035,473	(1,359,996)	58,675,477
2022 Asmt Roll	612	Total	26,152,580	30,196,098	540,764	56,889,442	(1,393,376)	55,496,066
% Change	1.47%		3.52%	7.56%	-10.17%	5.53%	-2.40%	5.73%





# SHASTA COUNTY ASSESSOR TAXABLE VALUES PROPERTY TAX EXEMPTIONS

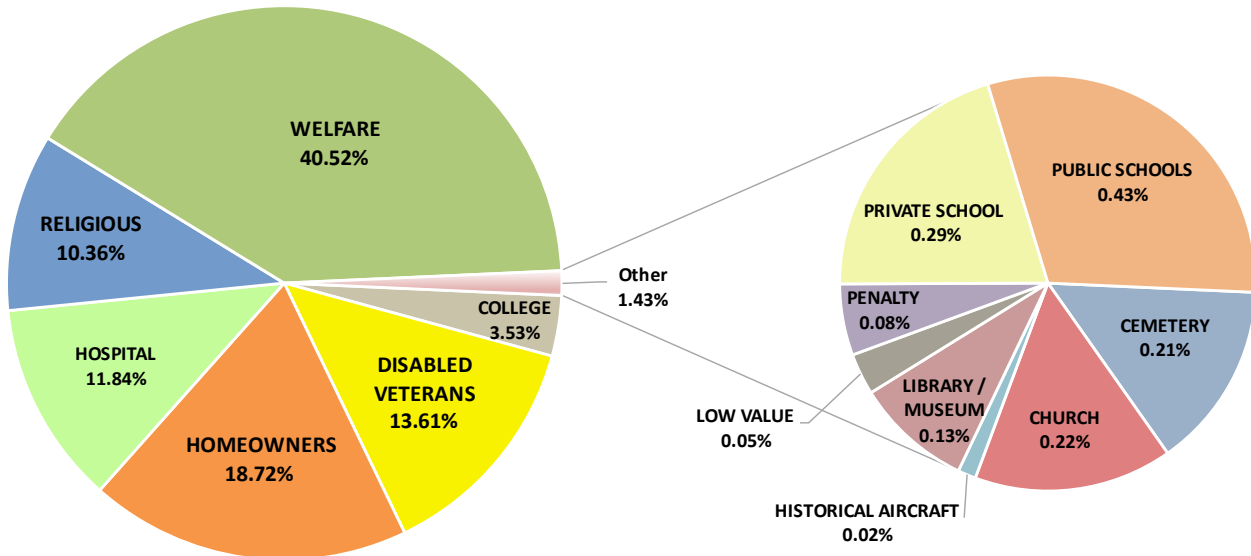
## PROPERTY TAX EXEMPTIONS

The California Constitution states that all property is taxable unless there is an exemption granted. \* These exemptions are codified in the California Constitution and the Revenue and Taxation Code. Exemptions granted to organizations formed and operated exclusively for qualifying purposes (religious, scientific, hospital or charitable) must meet specific organizational and property use requirements for the exemption to be granted.

Homeowners and disabled veterans may also qualify for an exemption on their principal place of residence. The Homeowners' Exemption lowers your assessed value by \$7,000 for a property tax savings of approximately \$70 to \$80 annually and is an important designation for intergenerational base year transfer claims. The Disabled Veterans' Exemption value is based on qualifying factors.

2023-2024

EXEMPTION TYPE	SECURED	UNSECURED	TOTAL	NUMBER
CEMETERY	\$ 2,647,843	\$ -	\$ 2,647,843	10
CHURCH	\$ 2,688,712	\$ 120,345	\$ 2,809,057	9
COLLEGE	\$ 45,114,917	\$ -	\$ 45,114,917	15
DISABLED VETERANS	\$ 173,818,070	\$ -	\$ 173,818,070	1,088
HISTORICAL AIRCRAFT	\$ -	\$ 256,440	\$ 256,440	4
HOMEOWNERS	\$ 239,056,119	\$ -	\$ 239,056,119	34,282
HOSPITAL	\$ 150,963,871	\$ 294,680	\$ 151,258,551	7
LIBRARY / MUSEUM	\$ 1,643,149	\$ 11,890	\$ 1,655,039	6
LOW VALUE	\$ 467,798	\$ 118,746	\$ 586,544	539
PENALTY	\$ 1,011,270	\$ -	\$ 1,011,270	26
PRIVATE SCHOOL	\$ 3,714,749	\$ -	\$ 3,714,749	6
PUBLIC SCHOOLS	\$ 5,534,644	\$ -	\$ 5,534,644	7
RELIGIOUS	\$ 132,265,120	\$ -	\$ 132,265,120	216
VETERANS	\$ -	\$ -	\$ -	0
WELFARE	\$ 430,237,926	\$ 87,303,540	\$ 517,541,466	363
<b>2023-2024 TOTAL</b>	<b>1,189,164,188</b>	<b>88,105,641</b>	<b>1,277,269,829</b>	<b>36,578</b>
2022-2023 TOTAL	\$ 1,082,974,490	\$ 65,069,437	\$ 1,148,043,927	37,027
CHANGE	\$ 106,189,698	\$ 23,036,204	\$ 129,225,902	(449)
<b>PERCENTAGE CHANGE</b>	<b>9.81%</b>	<b>35.40%</b>	<b>11.26%</b>	<b>-1.21%</b>



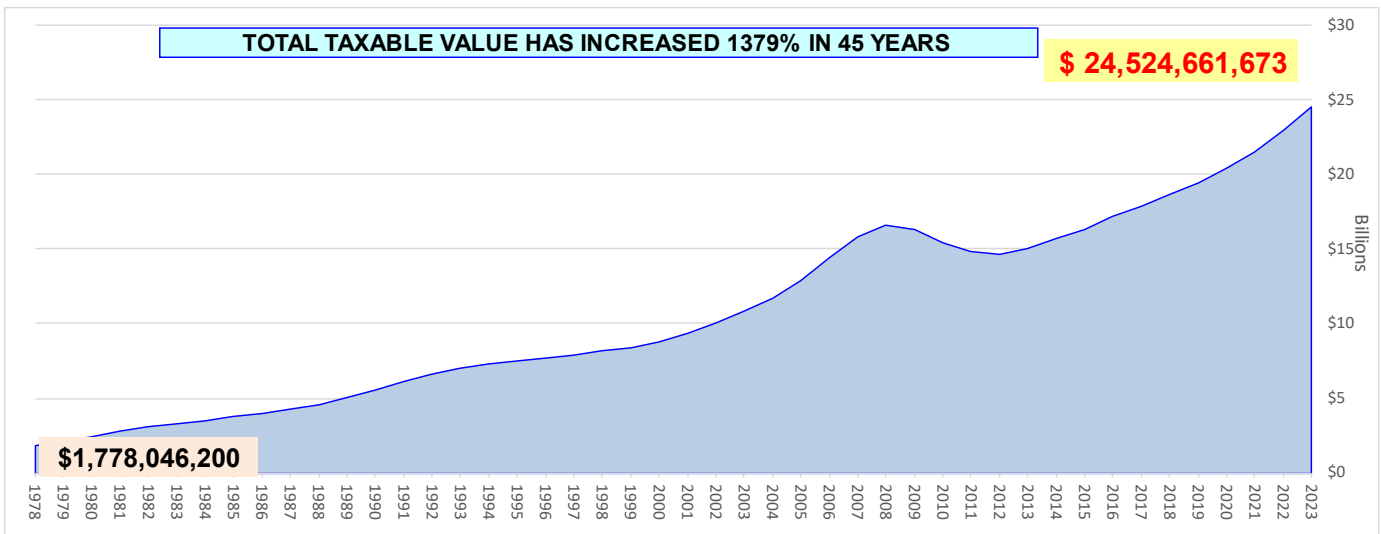


# SHASTA COUNTY ASSESSOR ASSESSMENT HISTORY PROPOSITION 13 - ASSESSMENT ROLL GROWTH

## PROPOSITION 13

Passed by the voters in June 1978, Proposition 13 (Prop. 13) amended the California Constitution, limiting the assessment and taxation of property in California. It restricts both the tax rate and the annual increase of assessed value as follows:

- The property tax cannot exceed one percent of a property’s taxable value (plus service fees, improvement bonds and special assessments, many of which require voter approval).
- A property’s original base value is its 1975–76 market value. A new base year value is established by reappraisal whenever there is a change in ownership or new construction. An increase in the assessed value of real property is limited to no more than two percent per year.
- The adjusted (factored) base year value of real property is the upper limit of value for property tax purposes.
- Business property, boats, airplanes, and certain restricted properties are subject to annual reappraisal and assessment.



Proposition 13 generally limits assessed value growth to two percent annually, except for the reassessment of transfers of ownership or new construction. The limit is tied to the California Consumer Price Index (CCPI). In 2021–2022, the CCPI was just 1.036 percent for properties not affected by transfers of ownership or new construction, creating a loss in anticipated property tax revenue for schools and local government.

### Who Benefits from Prop. 13?

Every property owner benefits from Prop. 13. However, the longer a property is owned, the greater the property tax benefit. Some change in ownership transactions qualify for an “exclusion” from reassessment. Examples of change in ownership exclusions include interspousal (marriage, death, divorce) and intergenerational (parent/child and grandparent/grandchild) transfers.



# SHASTA COUNTY ASSESSOR ASSESSMENT HISTORY SUPPLEMENTAL ASSESSMENTS

## SUPPLEMENTAL ASSESSMENTS

Supplemental assessments were created by Senate Bill 813 in 1983 to close inequities in Proposition 13. Whenever there is a reappraisal due to a change in ownership (e.g., property bought or sold) or due to the completion of new construction, State law requires the County Assessor to determine a new base year value for the property.

A notice of Supplemental Assessment is then issued by the Assessor’s Office and sent to the owner at the address of record. Following this notice, a Supplemental Tax Bill is issued by the Tax Collector’s office.

The Supplemental Tax Bill is based on the difference between the prior value and the new reappraisal. This value is prorated for the number of months remaining in the fiscal year (July 1 to June 30). Usually, it is not prorated in escrow during purchase, nor is it paid by the lender through an impound account. Unlike the secured tax bill, lending agencies do not receive a copy of the Supplemental Tax Bill.

Supplemental tax is not reported in the annual assessment roll. The Assessor’s Office produces a supplemental roll that generates significant additional revenue. The entire new assessed value is then reflected on the tax roll the following fiscal year.

YEAR	LAND	IMPROVEMENTS	PERSONALTY	TOTAL	\$ CHANGE	% CHANGE	CPI
2023	\$6,310,873,646	\$ 16,938,972,800	\$ 1,274,815,227	\$ 24,524,661,673	\$ 1,556,968,946	6.78%	2.000%
2022	\$6,058,161,427	\$ 15,740,529,145	\$ 1,169,002,155	\$ 22,967,692,727	\$ 1,509,483,426	7.03%	2.000%
2021	\$5,760,377,939	\$ 14,671,460,281	\$ 1,026,371,081	\$ 21,458,209,301	\$ 1,067,031,860	5.23%	1.036%
2020	\$5,567,498,249	\$ 13,858,133,967	\$ 965,545,225	\$ 20,391,177,441	\$ 984,583,070	5.07%	2.000%
2019	\$5,382,616,189	\$ 13,153,359,446	\$ 870,618,736	\$ 19,406,594,371	\$ 752,115,655	4.03%	2.000%
2018	\$5,185,001,795	\$ 12,658,985,404	\$ 810,491,517	\$ 18,654,478,716	\$ 823,704,607	4.62%	2.000%
2017	\$5,007,318,482	\$ 11,997,170,881	\$ 826,284,746	\$ 17,830,774,109	\$ 655,639,171	3.82%	2.000%
2016	\$4,793,688,858	\$ 11,629,472,999	\$ 751,973,081	\$ 17,175,134,938	\$ 819,789,350	5.01%	1.525%
2015	\$4,604,797,950	\$ 11,008,997,845	\$ 741,549,793	\$ 16,355,345,588	\$ 634,167,685	4.03%	1.998%
2014	\$4,405,951,295	\$ 10,573,508,954	\$ 741,717,654	\$ 15,721,177,903	\$ 662,434,155	4.40%	0.454%
2013	\$4,248,018,357	\$ 10,110,039,955	\$ 700,685,436	\$ 15,058,743,748	\$ 409,246,704	2.79%	2.000%
2012	\$4,163,730,084	\$ 9,737,271,823	\$ 748,495,137	\$ 14,649,497,044	\$ (202,694,325)	-1.36%	2.000%
2011	\$4,288,350,683	\$ 9,616,828,975	\$ 947,011,711	\$ 14,852,191,369	\$ (535,719,932)	-3.48%	0.753%
2010	\$4,634,820,082	\$ 9,904,321,901	\$ 848,769,318	\$ 15,387,911,301	\$ (906,004,040)	-5.56%	-0.237%
2009	\$5,062,938,138	\$ 10,337,193,804	\$ 893,783,399	\$ 16,293,915,341	\$ (356,187,032)	-2.14%	2.000%
2008	\$5,229,552,223	\$ 10,520,575,047	\$ 899,975,103	\$ 16,650,102,373	\$ 851,303,403	5.39%	2.000%
2007	\$4,893,969,995	\$ 10,048,629,751	\$ 856,199,224	\$ 15,798,798,970	\$ 1,343,439,769	9.29%	2.000%
2006	\$4,385,730,593	\$ 9,284,525,293	\$ 785,103,315	\$ 14,455,359,201	\$ 1,597,300,048	12.42%	2.000%

## What about Prop. 19?

On November 3, 2020, voters approved the Home Protection for Seniors, Severely Disabled, Families and Victims of Wildfire or Natural Disasters Act, commonly known as Proposition 19. Prop. 19 made sweeping changes to a property owner’s ability to transfer their Prop. 13 assessed values by adjusting the value comparisons and adding the ability to transfer assessed values between counties. Prop 19 also narrowed property tax benefits for intergenerational transfers and added new transfer provisions for victims of disasters and the severely handicapped.

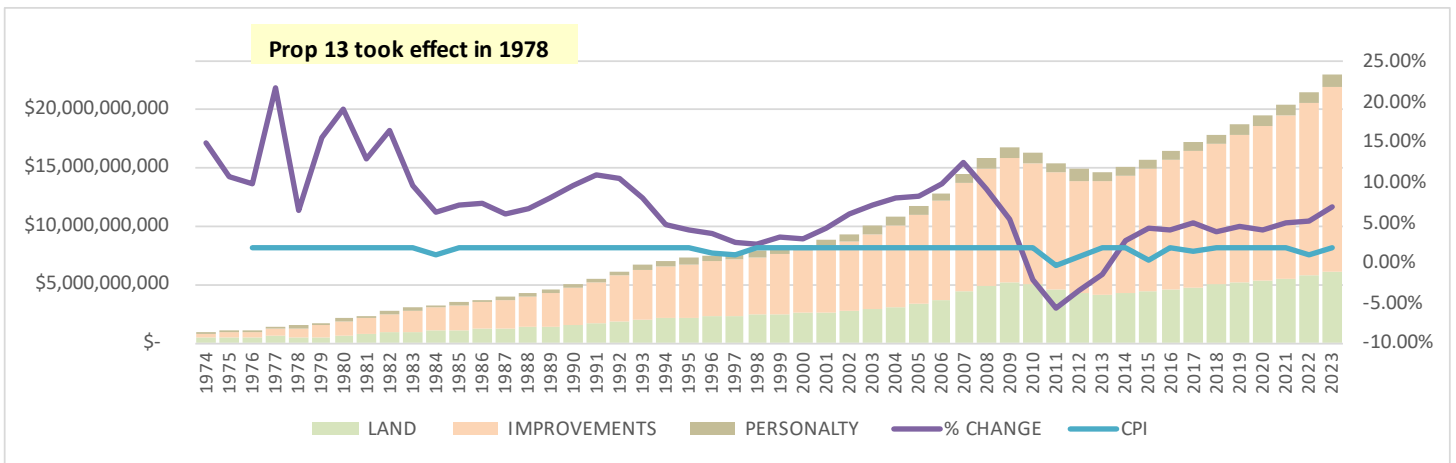


# SHASTA COUNTY ASSESSOR ASSESSMENT HISTORY SECTION 51 VALUE REVIEWS (PROP 8)

## PROPOSITION 8

Revenue & Taxation (R&T) Code Section 51 known as Prop 8 was passed by California voters in November 1978 and states that the taxable value of real property shall be the lesser of factored Base Year Value or Full Cash Value. The factored base year value is the assessed value as determined at the time of purchase or construction, increased each year by no more than two percent, or the CCPI, whichever is lower.

When the market value of a property declines below the factored base year value, the Assessor enrolls the lower fair market value of their property. Properties where the market value exceeds the assessed value as of lien date, are not eligible for an adjustment.



## TEMPORARY DECLINES IN ASSESSED VALUE

The Base Year & Prop 8 Value History from 2008 through the current assessment roll can be seen in this chart. Leslie Morgan and her team at the Shasta County Assessor's Office proactively reviewed nearly half of the properties during the peak of the decline resulting in the reduction of 30.56% of the secured parcels.







# SHASTA COUNTY ASSESSOR ASSESSMENT HISTORY OTHER ASSESSMENTS

## BUSINESS AND PERSONAL PROPERTY

All business and personal property is assessed annually at market value as of the January 1 Lien Date. Examples include computers, machinery, equipment, boats, airplanes, tractors, fixtures and furniture.

The assessed value of business and personal property is included on both the secured and unsecured roll and is derived from business property statements filed by taxpayers annually.

## SECTION 170 – 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
<b><u>BASE YEAR VALUE RESTORATIONS ENROLLED</u></b>		
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
Assessment Roll Year 2023	15	\$2,627,707
*Note - Values represent base year values restored. This does not include added new construction.		
<b><u>OTHER TRANSFERS</u></b>		
Change in Ownerships	358	
Base Year Transfers to New Home	114	
<b>REMAINING CARR FIRE CLAIMS</b>	<b>315</b>	
<b><u>OPEN PERMITS (CIP)</u> - As of Jan 1, 2023</b>	<b>99</b>	

## Beyond the Numbers - Customer Relations!

The most critical part of our services is assisting property owners as they navigate the complex laws of property tax assessment. Each encounter is an opportunity for our office to prove that we are here to help through our informative and professional interactions. The staff interactions inspire positive feedback from our customers through verbal and written communications. We are advocates for the taxpayers of Shasta County ensuring that assessed values are fair and equitable.



# SHASTA COUNTY ASSESSOR ASSESSMENT HISTORY ASSESSMENT TEAM

## THE ASSESSOR'S TEAM

The Assessor's office has various sections within the department which specialize in each area and is overseen by the Assessor and two Deputy Assessor-Recorders.

**Transfers and Mapping Staff** works the documents coming from the Recorder's office to set up appraisable events as well as initiating communications needed for any exclusions that may apply. In addition, the mapping specialists map new parcels, keep track Tax Rate Areas, and maintain the base map for GIS.

**Valuation Specialized Support Staff** process applications for many of the exemptions and exclusions that may apply to a properties assessment, input and track values associated with intergenerational and base year transfers, and input values and corrections processed by Real Property Appraisers.

**Business and Personal Property Specialized Support Staff** analyze discovery sources associated with businesses and other personal property such as boats and aircraft. Staff intakes annual filings for valuation, and input values and corrections processed by Auditor Appraisers.

**Appraisal Staff** includes Auditor Appraisers, Real Property Appraisers, Senior Specialist Real Property Appraisers, and Appraisal Managers. Over 50 percent of staff are professionally certified by the State of California. Appraisers provide assessment-related information to the public and interact with property owners or agents regarding property assessment appeals.

**Other Specialized Staff** focus on assessment topics such as exemptions, discovery, value processing, technology, and much more.

FISCAL YEAR	NUMBER OF ASSESSMENTS			NUMBER OF SUPPLEMENTALS	NUMBER OF PROP. 8	STAFF COUNT
	SECURED	UNSECURED	TOTAL			
2023-24	98,597	13,664	112,261		3,407	41
2022-23	98,327	13,331	111,658	9,240	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



# SHASTA COUNTY ASSESSOR PERFORMANCE MEASUREMENTS COST PER ASSESSMENT

## PERFORMANCE MEASURES – COST PER ASSESSMENT

Led by County Assessor Leslie Morgan, the Assessor’s Office has created Management Team approach to performance measurements. Through reporting qualitative data that tracks the timeliness of product delivery, accuracy of assessments and overall efficiency, these measures allow the Assessor to identify and record service levels from year to year, designed to achieve specific continuous improvement objectives. The data is compiled from the results of similar, more detailed measures in each Division of the Assessor’s Office. The performance measures were developed in collaboration with both line staff and managers.

### What is an Assessment Practices Survey?

The State Board of Equalization (BOE) acts in an oversight capacity to ensure compliance by county assessors with property tax laws, regulations, and assessment issues. The BOE conducts periodic compliance audits (surveys) of the county assessors' programs and develops property tax assessment policies and informational materials to guide county assessors and local assessment appeals boards.

The Government Code mandates and outlines the assessment practices survey program. The purpose of the survey is to determine the adequacy of the procedures and practices the county assessor uses in valuing property and to evaluate the assessor's performance of mandated duties. The survey concentrates on statutory mandates and revenue-related issues.

The BOE also compiles data to be used for comparing administrative and assessment operations with those of other Assessors. See State Average \* in the below chart.

FISCAL YEAR	<i>ACTUAL RESULTS</i>					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>TOTAL NET COUNTY COST</b>	\$3,432,944	\$3,663,896	\$3,846,376	\$3,994,351	\$4,279,178	\$4,800,645
<b>TOTAL ASSESSMENTS</b>	109,402	109,729	109,871	110,539	110,906	111,658
<b>COST PER ASSESSMENT</b>	\$31.38	\$33.39	\$35.01	\$36.14	\$38.58	\$42.99
<b>STATE AVERAGE *</b>	\$35.40	\$35.71	\$39.18	\$38.89		
<b>OVER (UNDER) STATE AV</b>	-\$4.02	-\$2.32	-\$4.17	-\$2.75		
<b>% OVER (UNDER) STATE AV</b>	-11.4%	-6.5%	-10.6%	-7.1%		

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 MEASUREMENTS ASSESSMENT APPEALS

## PERFORMANCE MEASURES – ASSESSMENT APPEALS

Property owners are encouraged to review their assessments relative to the market value of their property as of January 1. Owners should contact the Assessor’s Office for an informal review if they believe their assessment is greater than the market value of the property as of the lien date. If, during the informal review, analysis of new information results in a revised determination of market value, the Assessor will change the assessment before the end of the formal filing period.

FISCAL YEAR	ACTUAL RESULTS					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
<b>SHASTA COUNTY:</b>						
TOTAL NUMBER OF APPEALS FILED	119	106	201	155	153	119
NUMBER WITHDRAWN BY APPLICANT	-53	-42	-100	-98	-56	-89
CONTINUANCE REQUESTED BY APPLICANT	-11	-33	-63	-33	-79	-17
STIPULATIONS	-52	-28	-31	-14	-15	-11
ASSESSMENT APPEALS HEARD	3	3	7	10	3	2
TOTAL SHASTA COUNTY ASSESSMENTS	108,845	108,968	109,402	109,729	110,906	111,658
NUMBER OF APPEALS FILED AS % OF TOTAL ASSESSMENTS IN SHASTA COUNTY:	0.11%	0.10%	0.18%	0.14%	0.14%	0.11%
NUMBER OF APPEALS FILED AS % OF TOTAL ASSESSMENTS USING STATE AVERAGE: *	0.55%	0.42%	0.40%	0.41%	0.45%	
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 Sample Results!

The BOE staff also performs appraisal samples of five county assessment rolls as a component of the survey or as a stand-alone report. These samples are used by Assessors to ensure that their values being enrolled are accurate and certifies the eligibility of the county to continue to recover costs associated with administering supplemental assessments.

Shasta County was sampled in March 2023 with  
an indicated average assessment ratio of  
**99.76%**



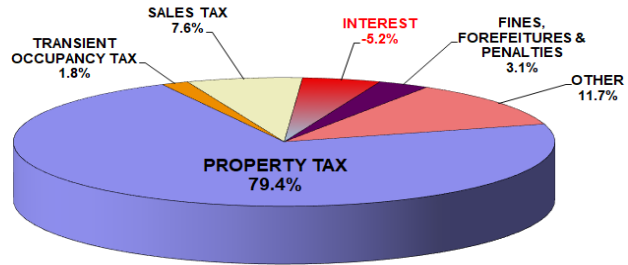
# SHASTA COUNTY PROPERTY TAXES

## General Revenue By Source / Percentage of Each Tax Dollar

### PROPERTY TAXES AND GENERAL REVENUE

This tax is of major importance as the largest single revenue source for the support of municipal and school district services. Property tax is a local tax to finance local governments and public schools. The Assessor's job is to accurately assess all property in Shasta County in accordance with the California Revenue and Taxation Code; therefore, as homeowners benefit from the difference between assessed values and market values, it comes with an offset to schools and local governments dependent on property tax revenue to provide quality education and public services.

**PROPERTY TAX** is the largest source of discretionary revenue available to the County.

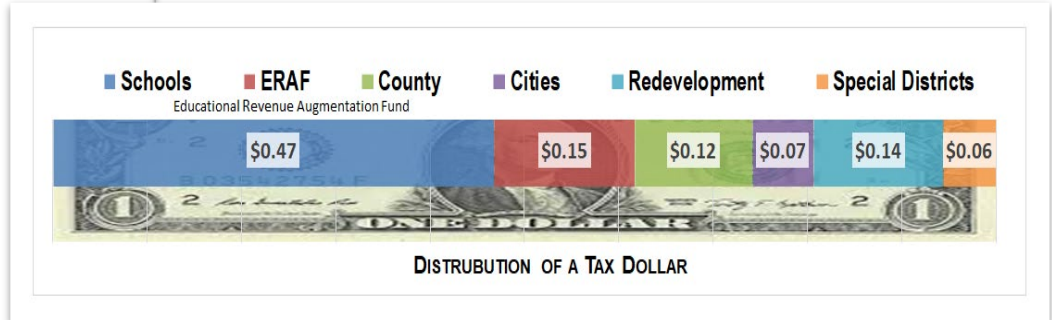


Shasta County 2021-22 Actuals from the 2023-24 Recommended Budget

### Where Do My Property Taxes Go?

**Shasta County - \$124.50 of each \$1000 Property Tax Collected in 2022**

Inter Mountain Fair	\$0.02
Building Inspection	\$0.08
Recreation/Park Development	\$0.10
Grand Jury	\$0.10
Economid Development	\$0.14
Capital Projects	\$0.20
Housing/CAA	\$0.25
Public Hlth/Children's Svcs	\$0.28
County Counsel	\$0.34
Public Adm inistrator	\$0.39
Farm Advisor	\$0.41
Mental Health/Perinatal	\$0.56
Animal Control	\$0.94
Treasurer-Tax Collector	\$1.06
Veteran's Services	\$1.10
Ag Inspector/Sealer	\$1.24
Debt County Admin Bldg	\$1.25
Auditor-Controller	\$1.39
County Library	\$2.98
Planning	\$3.37
Social Services/Public...	\$3.51
County Clerk/Elections	\$4.00
Sheriff/Coroner/Juvenile Hall	\$5.59
General Admin	\$6.50
Assessor	\$6.51
Board of Supervisors	\$7.57
Shasta Co Hlth...	\$8.52
Public Defender Admin	\$11.93
District Attrny/Victim Witness	\$12.73
Jail/Detention Annex	\$20.60
Sheriff/Coroner	\$20.82



A portion of the property tax you pay remains in the local community for services. The beneficiaries of property tax revenue are public schools, community colleges, the County and our three cities. More than 50 percent of local property tax revenue generated in Shasta County goes to fund public education.

Counties, cities, towns, school districts and special districts use property taxes to fund schools, police and fire protection, road maintenance and many other municipal services.





# SHASTA COUNTY PROPERTY TAXES CALIFORNIA STATE (BOE) ROLL vs LOCAL ASSESSOR'S ROLL

## CALIFORNIA STATE BOARD OF EQUALIZATION (BOE) ROLL vs LOCAL ASSESSOR'S ROLL

The BOE is responsible for assessing property owned or used by certain public utilities and other specified companies operating in California, enabling counties to use those values to collect local property taxes.

The BOE's State-Assessed Properties Division (SAPD) is responsible for annually preparing value recommendations for each state assessee. These indicators and recommendations, which are developed annually from information provided by state assessees, are used by the elected Board to determine the fair market value of the assessee's unitary property. State-assessed property is not subject to the provisions of Proposition 13 and is assessed at its fair market value as of 12:01 a.m. each January 1.

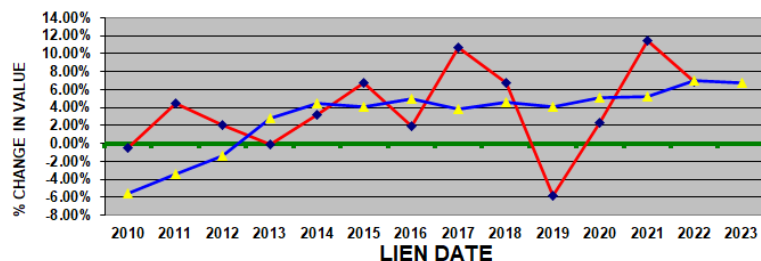
	STATE ASSESSED	COUNTY ASSESSED
<b>VALUATION METHOD</b>	Annually reassessed at fair market value	Factored Base Year Value or Current Market Value whichever is lower
<b>REVENUE ALLOCATION</b>	Unitary Base + "County Wide" Incremental Growth	Revenues are allocated to all jurisdictions in the tax rate area where the property is located
<b>VALUE SETTING</b>	Board of Equalization Members	County Assessor
<b>APPEAL OF VALUE</b>	Board of Equalization Members	Local Assessment Appeals Board
<b>COURT REVIEW</b>	Trial De Novo	Review of administrative record

### How does Shasta County get values allocated from the State?

The Property values on the state-assessed roll are allocated by the BOE to the counties where the properties are located. Each county levies, bills, and collects the tax directly from state assessees, based upon the allocated values. The taxes are levied at the same rate that is applied to locally assessed property.

LIEN DATE	BOE ASSESSMENTS	LOCAL ROLL
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	6.88%	7.03%
2023		6.78%

**BOE VERSUS LOCAL ROLL CHANGES**





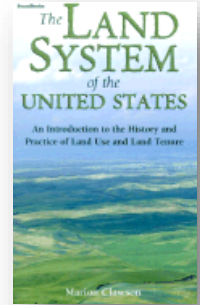
# SHASTA COUNTY RECORDER DOCUMENTS RECORDED AND FILED

## RECORDED DOCUMENTS

The Recorder, upon payment of the proper fees and taxes, accepts for recordation any instrument, paper, or notice which is authorized or required by law to be recorded. Prior to recordation, these documents must contain sufficient information to be indexed as required by statute and be photographically reproducible.

## Why Public Records?

The Office of the County Recorder is extremely important in the legal structure of our society. The right to own property under our system of government is a part of the freedoms we enjoy. Without the ability to prove property ownership rights, individuals would be unable to protect their land or maintain land rights as an asset. Early in history the United States created a recording system and Shasta County's documents date back to its origins in 1850.



The Recorder maintains a permanent public record of documents related to the ownership and encumbrance of real property located in Shasta County.

YEAR *	DEEDS	DEEDS OF TRUST	TRUSTEE'S DEEDS	RECONS	NOTICE OF DEFAULTS	LIENS & ABST JDGS	MAPS	MISC DOCS	TOTAL
1997	8,254	8,028	377	6,373	775	4,279	175	15,251	<b>43,512</b>
1998	9,154	10,365	404	8,851	833	5,558	121	17,199	<b>52,485</b>
1999	9,450	9,865	361	9,569	719	3,476	114	16,247	<b>49,801</b>
2000	9,923	8,830	355	7,382	767	5,672	136	14,738	<b>47,803</b>
2001	11,035	12,717	303	10,980	656	5,074	133	15,292	<b>56,190</b>
2002	12,969	17,030	198	16,136	586	5,623	142	15,825	<b>68,509</b>
2003	13,922	23,089	115	23,884	487	5,849	150	17,979	<b>85,475</b>
2004	13,893	19,879	73	17,408	390	5,842	135	16,959	<b>74,579</b>
2005	14,466	20,979	26	19,542	410	5,140	165	17,181	<b>77,909</b>
2006	11,338	16,659	76	15,455	606	4,806	176	16,746	<b>65,862</b>
2007	9,615	12,518	361	12,149	1,104	4,995	167	16,638	<b>57,547</b>
2008	7,279	6,989	732	7,223	1,529	5,079	130	15,058	<b>44,019</b>
2009	6,908	6,601	978	7,211	1,897	5,162	82	15,154	<b>43,993</b>
2010	6,557	5,388	1,107	5,781	1,765	4,770	77	15,860	<b>41,305</b>
2011	6,952	4,901	1,214	5,391	1,679	4,666	47	19,724	<b>44,574</b>
2012	8,530	7,511	962	7,822	1,371	3,678	54	22,452	<b>52,380</b>
2013	8,786	7,788	451	9,134	681	3,045	64	21,903	<b>51,852</b>
2014	7,813	5,344	400	5,894	622	3,005	64	16,672	<b>39,814</b>
2015	8,181	6,699	333	7,364	511	2,702	65	18,299	<b>44,154</b>
2016	8,863	7,331	287	7,747	489	3,121	57	19,029	<b>46,924</b>
2017	9,079	6,869	219	7,612	399	3,200	62	18,510	<b>45,950</b>
2018	8,322	6,174	197	6,733	333	4,031	39	16,692	<b>42,521</b>
2019	8,555	7,491	160	7,335	371	4,458	62	18,393	<b>46,825</b>
2020	9,440	11,138	68	11,338	144	3,816	54	20,874	<b>56,872</b>
2021	11,113	12,226	48	12,777	106	4,156	49	23,457	<b>63,932</b>
2022	8,730	6,654	73	6,400	261	4,382	52	16,914	<b>43,466</b>

\*Calendar year



# SHASTA COUNTY RECORDER OTHER AGENCY FEES

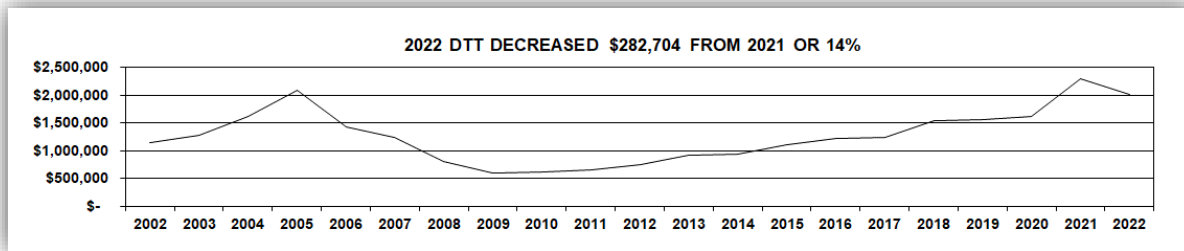
## OTHER FEES COLLECTED AT RECORDING

In addition to recording fees, the recorder collects and distributes other fees that have been set by statute to be collected at the time of recording and allocated to the appropriate agency.

### Documentary Transfer Tax (DTT)

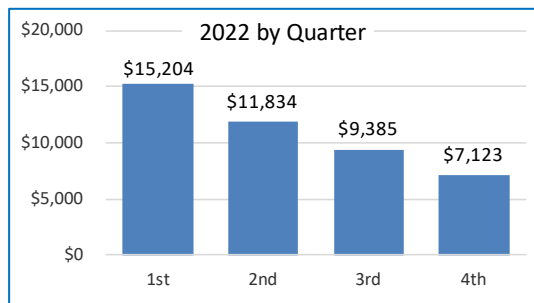
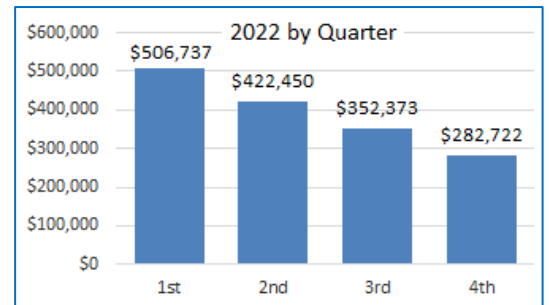
Revenue and Taxation Code section 11911 establishes that each deed, instrument, or writing which conveys a property interest shall pay DTT at the rate of fifty-five cents (\$0.55) for each five hundred dollars (\$500) or fractional part thereof.

Month	Shasta Lake	Anderson	Redding	Unincorp.	Total
JAN	\$2,332	\$4,037	\$34,194	\$85,712	\$126,275
FEB	\$2,187	\$3,542	\$31,948	\$96,682	\$134,360
MAR	\$4,274	\$5,053	\$64,523	\$147,456	\$221,305
APRIL	\$2,766	\$5,200	\$38,593	\$117,093	\$163,653
MAY	\$3,967	\$8,358	\$49,457	\$165,681	\$227,464
JUNE	\$4,725	\$4,011	\$47,531	\$113,082	\$169,349
JULY	\$2,864	\$4,541	\$44,638	\$134,760	\$186,803
AUG	\$3,377	\$3,508	\$42,491	\$111,311	\$160,688
SEPT	\$3,218	\$3,946	\$29,349	\$180,390	\$216,904
OCT	\$2,011	\$3,307	\$33,982	\$89,913	\$129,212
NOV	\$2,737	\$2,434	\$66,562	\$104,410	\$176,144
DEC	\$1,783	\$4,398	\$32,960	\$67,118	\$106,259
<b>Total '22</b>	<b>\$36,242</b>	<b>\$52,335</b>	<b>\$516,230</b>	<b>\$1,413,609</b>	<b>\$2,018,415</b>



### Building Homes & Jobs Act (SB2)

Effective January 1, 2018, Government Code section 27388.1 requires that documents accepted for recording be charged an additional seventy-five dollars (\$75) fee unless a valid exemption applies and has been declared on the document prior to recording.



### District Attorney Fraud Fee

Government Code section 27388 allows the District Attorney of the county to establish a fee of up to ten dollars (\$10) to fund programs to enhance the capacity of local police and prosecutors to deter, investigate, and prosecute real estate fraud crimes. Shasta County collects \$3 under GC§27388.



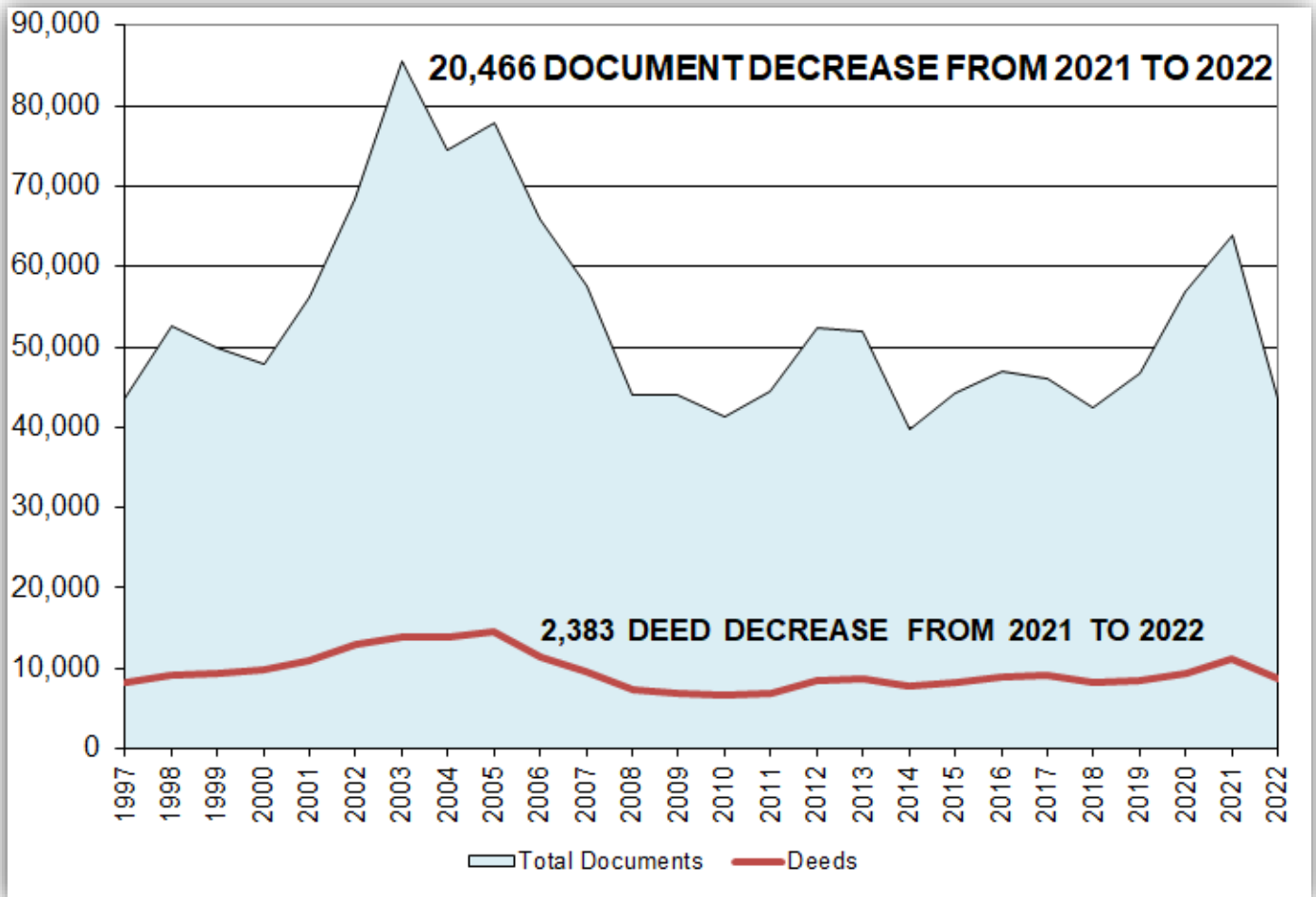
# SHASTA COUNTY RECORDER HISTORICAL DOCUMENT STATISTICS

## PUBLIC RECORDS FOR TITLE SEARCHES

This office contains records relating to real estate from 1851 to present. All records are truly public in nature (with the exception of birth, death, and marriage records) and are, by law, available for your inspection. The original documents are never kept by this office, but are copied by Recorder's personnel, at first by hand (years 1851 to 1907), then by typing (years 1908 to 1952), then by photography (years 1952 to 1982) by micrographics (years 1982 to 1998), and finally by electronic imaging starting in 1999.

A property title search examines public records on the property to confirm the property's rightful legal owner. The title search should also reveal if there are any claims or liens on the property that could affect your purchase. Our staff is available to show you where the indexes and the books to which they refer are located, but we cannot give legal advice nor do a search for you. You may search the Official Records Index for documents that have been recorded.

Deeds are a written instrument which, when properly executed and delivered, transfers title to real estate.





# SHASTA COUNTY RECORDER VITAL RECORDS AND RESTRICTIVE COVENANTS

## VITAL RECORDS

The Recorder maintains vital records such as Birth, Death, and Marriage certificates. Only certain individuals are allowed to receive an authorized certified copy of a birth, death, or marriage record. An authorized certified copy of a birth record is required to obtain a driver's license, passport, social security card and other services related to an individual's identity.

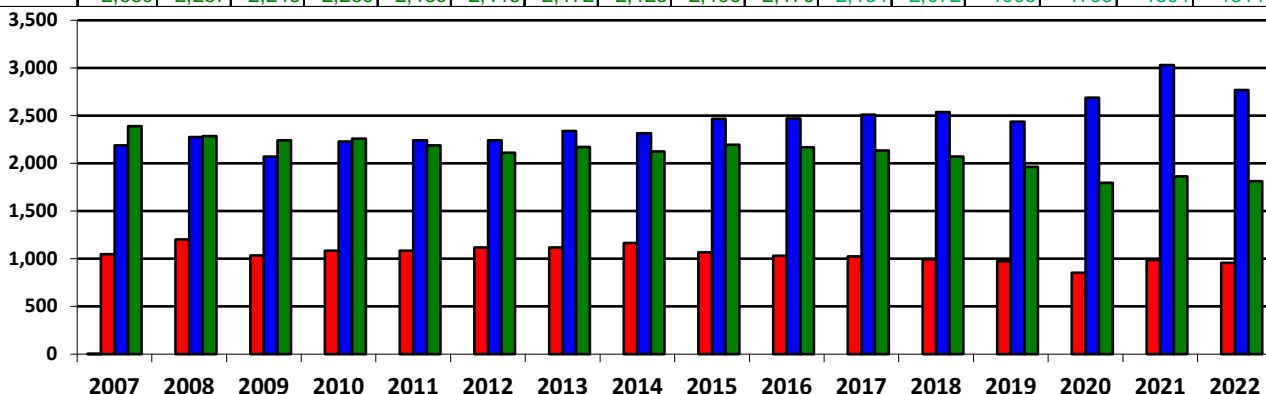
### Informational Certified Copies

Those who are not authorized or do not wish to submit the notarized Certificate of Identity may receive an Informational Certified Copy. Informational Certified Copies have the words "INFORMATIONAL, NOT A VALID DOCUMENT TO ESTABLISH IDENTITY," imprinted across the face of the copy.

### Authorized vs. Informational Certified Copies

Authorized copies are used for legal purposes.  
Informational copies are used for mostly non-legal purposes and ancestry.

	CALENDAR YEAR															
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>MARRIAGES</b>	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	988	956
<b>DEATHS</b>	2,188	2,275	2,070	2,230	2,241	2,243	2,341	2,315	2,466	2,471	2,510	2,539	2,436	2,690	3,030	2,769
<b>BIRTHS</b>	2,389	2,287	2,243	2,259	2,189	2,113	2,172	2,125	2,196	2,170	2,134	2,072	1,965	1,795	1,864	1,814



## RESTRICTIVE COVENANT MODIFICATIONS (AB1466)

Current law prohibits public documents from being recorded with discriminatory or restrictive covenant language (i.e., age, race, color, religion, sex, gender, gender identity, gender expression, sexual orientation, familial status, marital status, disability, veteran or military status, genetic information, or national origin). The recent passing of Assembly Bill 1466 (AB 1466) aims to remove any discriminatory or restrictive covenant language on historical public records.

The Recorder has implemented a comprehensive search and review of documents recorded in Shasta County. Historical recorded documents found that contain unlawful discriminatory or restrictive covenant language are redacted and re-recorded. The full scope of the implementation can be viewed on the Recorder's website.

**286 Restrictive Covenant Modifications  
Recorded to Date!**