

2024-2025 PROPERTY DATA
THE CITY OF SAN PABLO
PRELIMINARY PROPERTY TAX REPORTS



Revenue Management for Local Government

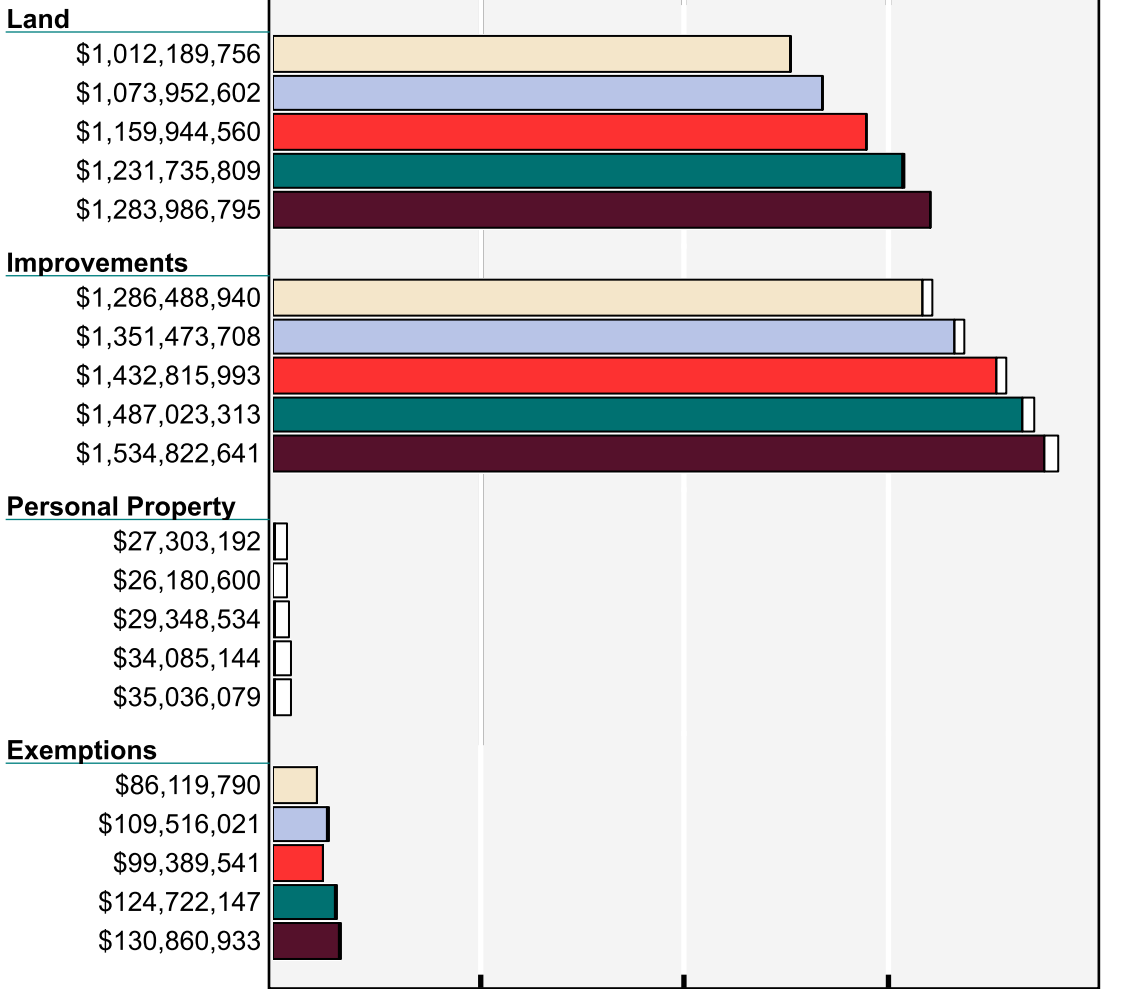
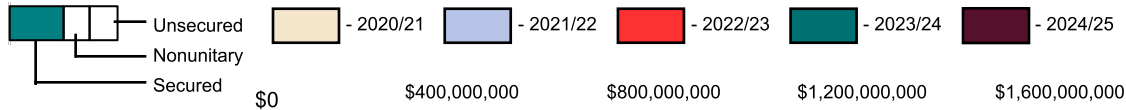
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Median SFR Sales Price Increase
Proposition 13 Inflation Adjustments
Recapturing Proposition 8 Reductions
Description of Property Tax Reports

THE CITY OF SAN PABLO

2020/21 TO 2024/25 ASSESSED VALUES

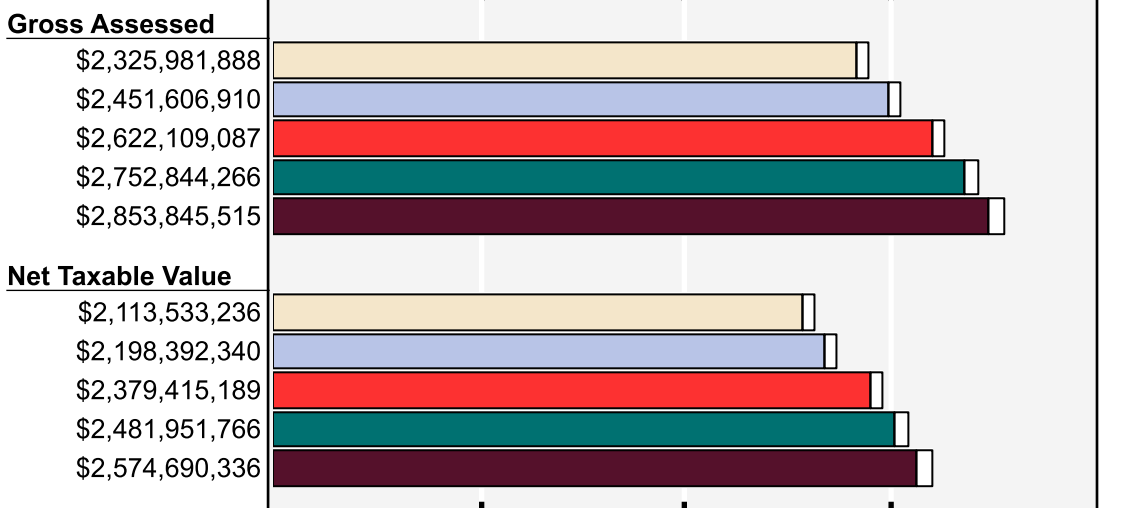


Percent Change

City	County
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6.1%	4.5%
8.0%	8.7%
6.2%	7.1%
4.2%	4.8%
5.1%	3.0%
6.0%	7.1%
3.8%	5.5%
3.2%	4.1%
-4.1%	3.9%
12.1%	1.3%
16.1%	8.9%
2.8%	1.5%
27.2%	10.2%
-9.2%	6.0%
25.5%	5.4%
4.9%	12.0%

\$800,000,000 \$1,600,000,000 \$2,400,000,000 \$3,200,000,000



City County

5.4%	3.7%
7.0%	7.7%
5.0%	6.3%
3.7%	4.4%
4.0%	3.5%
8.2%	7.8%
4.3%	6.3%
3.7%	4.2%



THE CITY OF SAN PABLO

2024/25 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	6,892	0	740
TRAs	24	0	16
Values			
Land	1,241,712,288	0	528,520
Improvements	1,401,709,041	0	26,565,341
Personal Property	2,809,696	0	32,226,383
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$2,646,231,025	\$0	\$59,320,244
Exemptions			
Real Estate	128,919,384	0	634,739
Personal Property	326,538	0	980,272
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	16,531,679	0	0
Total Exemptions*	\$129,245,922	\$0	\$1,615,011
Total Net Value	\$2,516,985,103	\$0	\$57,705,233

Combined Values	Total
Total Values	\$2,705,551,269
Total Exemptions	\$130,860,933
Net Total Values	\$2,574,690,336
Net Aircraft Values	\$0

* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions



THE CITY OF SAN PABLO

2024/25 AGENCY VALUE CHANGE SUMMARY

Net Value Totals by Agency

City/Agency Name	2023/24 Net Value	2024/25 Net Value	Percent of Total	Value Change	Percent Change
SAN PABLO					
San Pablo General Fund	81,528,753	84,926,893	3.3%	3,398,140	4.2%
San Pablo Bay View	344,140,204	359,319,658	14.0%	15,179,454	4.4%
San Pablo Bay View 80	14,232,223	14,502,037	0.6%	269,814	1.9%
San Pablo El Portal	413,591,342	422,065,043	16.4%	8,473,701	2.0%
San Pablo El Portal 79	610,480,665	637,466,904	24.8%	26,986,239	4.4%
San Pablo El Portal 80	253,066,401	262,093,681	10.2%	9,027,280	3.6%
San Pablo Legacy	470,427,401	491,142,633	19.1%	20,715,232	4.4%
San Pablo Oak Park	140,599,010	144,136,438	5.6%	3,537,428	2.5%
San Pablo Oak Park 80	6,585,360	6,699,719	0.3%	114,359	1.7%
San Pablo Sheffield	63,563,991	64,905,037	2.5%	1,341,046	2.1%
San Pablo South Entrance	83,736,416	87,432,293	3.4%	3,695,877	4.4%
Totals:	2,481,951,766	2,574,690,336	100.0%	92,738,570	3.7%



CONTRA COSTA COUNTY CITY GROWTH COMPARISON

2023/24 To 2024/25 Net Taxable Assessed Value Change

City	2024/25 Net Value	Value Change	% Change
Antioch	15,584,716,488	742,038,035	4.999%
Brentwood	14,126,162,945	543,757,369	4.003%
Clayton	2,955,046,108	114,690,868	4.038%
Concord	22,474,442,700	387,019,200	1.752%
Danville	17,987,613,311	779,365,075	4.529%
El Cerrito	6,075,986,503	260,705,092	4.483%
Hercules	4,875,025,245	168,657,295	3.584%
Lafayette	11,785,472,350	508,612,013	4.510%
Martinez	8,124,080,480	463,745,953	6.054%
Moraga	5,783,083,939	233,093,985	4.200%
Oakley	7,228,246,787	358,517,511	5.219%
Orinda	9,738,614,860	360,124,405	3.840%
Pinole	3,312,485,276	110,929,248	3.465%
Pittsburg	10,460,828,135	373,902,609	3.707%
Pleasant Hill	8,453,391,436	285,711,325	3.498%
Richmond	19,928,999,595	888,941,669	4.669%
San Pablo	2,574,690,336	92,738,570	3.737%
San Ramon	28,336,794,517	818,363,650	2.974%
Walnut Creek	24,898,636,051	357,277,980	1.456%
City Average % Change: 3.9%		City Median % Change: 4.0%	



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THE CITY OF SAN PABLO

2024/25 TOP 40 NET TAXABLE SECURED VALUE CHANGES

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
416-140-052-0	Industrial	Moraga Rd Storage Llc	2622 Moraga Rd	\$24,080,597	+\$8,430,247	+54%
417-190-023-8	Govt. Owned	Lytton Rancheria Of California	Vale Rd	\$3,050,000	+\$3,050,000	+9,999%
417-150-013-7	Commercial	Gordon Creekside Llc	1900 Church Ln	\$4,621,704	+\$1,180,232	+34%
527-042-004-4	Residential	Romo Juan	2380 Market Ave	\$1,887,000	+\$1,088,073	+136%
417-080-015-7	Commercial	Lotus Hotels Inc	2525 San Pablo Dam Rd	\$7,780,070	+\$1,055,848	+16%
411-051-015-5	Residential	Good Harvey E Estate Of	1701 Market Ave	\$1,123,632	+\$1,049,476	+1,415%
418-052-002-7	Residential	Carolyn J Prime Revocable Living Trust	5631 Shasta Ave	\$744,600	+\$693,305	+1,352%
418-054-016-5	Residential	New Performance Traditions	5501 McBryde Ave	\$1,050,804	+\$685,087	+187%
413-392-007-6	Residential	Padda Properties Llc	1749 Broadway Ave	\$1,958,900	+\$642,514	+49%
523-011-003-2	Commercial	Jr Business Investments Llc	12996 San Pablo Ave	\$816,000	+\$630,662	+340%
417-211-012-6	Commercial	Save Mart Portfolio Owner Nlp	13220 San Pablo Ave	\$30,870,858	+\$605,310	+2%
420-120-015-3	Commercial	Gri Princeton Llc	San Pablo Dam Rd	\$30,600,000	+\$600,000	+2%
411-120-021-0	Residential	Chaney Betty L Estate Of	1837 Van Ness St	\$613,836	+\$554,392	+933%
410-022-015-3	Institutional	Atchinson Village Credit Union	1327 Rummill Blvd	\$550,000	+\$550,000	+9,999%
413-021-005-9	Residential	Gonzalez Eduardo	1871 Manzanilla Dr	\$642,600	+\$540,436	+529%
417-010-041-8	Residential	Muller Janice	1101 Brookside Ave	\$700,000	+\$526,728	+304%
410-275-022-3	Residential	Gonzalez Jose De Jesus; Rojas Semiramis	1627 19Th St	\$795,000	+\$522,781	+192%
413-220-033-0	Residential	Guerrero Jannette	2837 17Th St	\$575,000	+\$516,782	+888%
413-212-015-7	Residential	Santiago Family Trust; Santiago	1411 Broadway Ave	\$700,000	+\$489,340	+232%
413-054-023-2	Residential	Rodriguez Francisco R	1219 John Ave	\$617,100	+\$483,158	+361%
413-220-034-8	Residential	Chen Yanyun; Liang Yueyang	2831 17Th St	\$540,600	+\$481,111	+809%
410-132-043-2	Residential	Duenas Jose T	1305 California Blvd Unit 15	\$545,700	+\$465,261	+578%
411-130-022-6	Residential	Gyaltsen Tsering; Chodo Pema	1855 Pullman St	\$576,300	+\$461,680	+403%
411-046-008-8	Residential	Castaneda Hugo A; Carreon Maria D Melo	1521 Mission Ave	\$515,100	+\$455,462	+764%
411-010-016-3	Residential	Schell Carlotta J; Schell Charlotte M	914 Randy Ln	\$500,000	+\$453,476	+975%
418-042-001-2	Residential	Chiang Lai Seem; Ng Wai Lam	1253 Gerald Ave	\$500,000	+\$449,537	+891%
412-120-016-8	Residential	Lopez Ma De Jesus Hurtado; Hurtado Sergi	2810 12Th St	\$585,000	+\$448,302	+328%
412-211-003-6	Residential	Guzman-Vallejo Oscar; Guzman Camila De	2539 20Th St	\$491,338	+\$447,345	+1,017%
411-080-034-1	Residential	William Alden Prather 2019 Revocable Livin	1864 21St St	\$655,452	+\$446,830	+214%
411-110-021-2	Residential	Ochoa Jose Tre	1847 Mason St	\$549,780	+\$445,474	+427%
412-011-018-6	Residential	Saephon Jason F	1033 Hannon Dr	\$570,000	+\$440,830	+341%
410-021-007-1	Institutional	Madriz Inc	1405 Rummill Blvd	\$425,000	+\$425,000	+9,999%
410-121-030-2	Residential	Menjivar Luis H	1241 W Victoria Ct	\$468,180	+\$418,803	+848%
420-054-010-4	Residential	Tamang Pasang Lama; Lopchan Sabita	5431 Morrow Dr	\$643,620	+\$415,814	+183%
411-180-019-1	Residential	Wong Marcus	1936 Powell St	\$650,000	+\$414,798	+176%
413-012-020-9	Residential	Flores Manuel And Nolvira; Flores Kelvin W,	1940 Stanton Ave	\$627,300	+\$411,124	+190%
411-260-059-0	Residential	Judson Homes Inc	1320 Rd 20	\$43,089	-\$724,998	-94%
416-160-056-6	Commercial	Cot Wg Meadow Llc	14280 San Pablo Ave	\$5,255,300	-\$1,582,700	-23%
409-313-009-6	Recreational	San Pablo City Of	13Th St	\$0	-\$2,318,445	-100%
416-140-048-8	Commercial	Contra Costa County	2523 El Portal Dr	\$0	-\$2,442,952	-100%



THE CITY OF SAN PABLO

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

416-140-052-0 2622 Moraga Rd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2022	Moraga Rd Storage Lic	4,742,500	0	0	0	4,742,500	0			
2023	Moraga Rd Storage Lic	6,777,550	8,872,800	0	0	15,650,350	0			Pending
2024	Moraga Rd Storage Lic	7,868,997	16,211,600	0	0	24,080,597	0			
417-190-023-8 Vale Rd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2016	San Pablo City Of	1,105,607	0	0	0	0	0			
2017	San Pablo City Of	1,127,719	0	0	0	0	0			
2018	San Pablo City Of	1,150,273	0	0	0	0	0			
2019	San Pablo City Of	1,173,278	0	0	0	0	0			
2020	San Pablo City Of	1,196,743	0	0	0	0	0			
2021	San Pablo City Of	1,209,141	0	0	0	0	0			
2022	San Pablo City Of	1,233,323	0	0	0	0	0			
2023	Lytton Rancheria Of California	1,257,989	0	0	0	0	0	3,050,000F		
2024	Lytton Rancheria Of California	2,600,000	450,000	0	0	3,050,000	0			
416-140-048-8 2523 El Portal Dr										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Jupiter Investments Lic	816,100	828,900	0	0	1,645,000	0			
2016	Jupiter Investments Lic	854,300	867,700	0	0	1,722,000	0			
2017	Jupiter Investments Lic	902,400	916,600	0	0	1,819,000	0			
2018	Jupiter Investments Lic	1,028,900	1,045,100	0	0	2,074,000	0			
2019	Jupiter Investments Lic	1,130,392	1,148,056	0	0	2,278,448	0			
2020	Jupiter Investments Lic	1,152,999	1,171,017	0	0	2,324,016	0			
2021	Jupiter Investments Lic	1,164,944	1,183,148	0	0	2,348,092	0			
2022	Jupiter Investments Lic	1,188,242	1,206,810	0	0	2,395,052	0			
2023	County Of Contra Costa	1,212,006	1,230,946	0	0	2,442,952	0	3,445,000F		
2024	Contra Costa County	1,000,000	2,445,000	0	0	0	0			
409-313-009-6 137th St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	San Pablo City Of	2,007,000	0	0	0	0	0			
2016	San Pablo City Of	2,037,606	0	0	0	2,037,606	0			
2017	San Pablo City Of	2,078,358	0	0	0	2,078,358	0			
2018	San Pablo City Of	2,119,925	0	0	0	0	0			
2019	San Pablo City Of	2,162,323	0	0	2,119,925	0	0			
2020	San Pablo City Of	2,205,569	0	0	2,162,323	0	0			
2021	San Pablo City Of	2,228,418	0	0	2,205,569	0	0			
2022	City Of San Pablo	2,272,986	0	0	2,228,418	0	0			
2023	San Pablo City Of	2,318,445	0	0	2,272,986	0	0			
2024	San Pablo City Of	2,840,292	93,636	0	0	2,318,445	0			
416-160-056-6 14280 San Pablo Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	



THE CITY OF SAN PABLO

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

416-160-056-6 14280 San Pablo Ave (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Waltrust Properties Inc	1,503,300	3,831,700	0	0	5,335,000	0			\$-28,564
2016	Waltrust Properties Inc	1,615,100	4,116,900	0	0	5,732,000	0			
2017	Waltrust Properties Inc	1,634,900	4,167,100	0	0	5,802,000	0			
2018	Waltrust Properties Inc	1,651,500	4,209,500	0	0	5,861,000	0			
2019	Waltrust Properties Inc	1,695,700	4,322,300	0	0	6,018,000	0			Denied
2020	Waltrust Properties Inc	1,695,700	4,322,300	0	0	6,018,000	0			
2021	Waltrust Properties Inc	1,866,200	4,756,800	0	0	6,623,000	0			
2022	Waltrust Properties Inc	1,866,200	4,756,800	0	0	6,623,000	0			
2023	Cot Wg Meadow Lic	1,926,800	4,911,200	0	0	6,838,000	0	5,255,500F		Pending
2024	Cot Wg Meadow Lic	2,000,000	3,255,300	0	0	5,255,300	0			
417-150-013-7 1900 Church Ln										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Gordon Creekside Llc; Arnold Creekside Llc	1,497,804	933,492	0	0	2,431,296	0			
2016	Gordon Creekside Llc; Arnold Creekside Llc	1,520,645	947,727	0	0	2,468,372	0			
2017	Gordon Creekside Llc; Arnold Creekside Llc	1,551,057	966,681	0	0	2,517,738	0			
2018	Gordon Creekside Llc; Arnold Creekside Llc	1,582,078	986,014	0	0	2,568,092	0			Pending
2019	Gordon Creekside Llc; Arnold Creekside Llc	1,613,719	1,005,734	0	0	2,619,453	0			
2020	Gordon Creekside Llc; Arnold Creekside Llc	1,645,993	1,025,848	0	0	2,671,841	0			
2021	Gordon Creekside Llc; Arnold Creekside Llc	1,663,045	1,036,475	0	0	2,699,520	0			
2022	Gordon Creekside Llc; Arnold Creekside Llc	1,696,305	1,057,204	0	0	2,753,509	0			
2023	Gordon Creekside Llc; Arnold Creekside Llc	2,098,147	1,343,325	0	0	3,441,472	0			
2024	Gordon Creekside Llc	2,779,277	1,842,427	0	0	4,621,704	0			
527-042-004-4 2380 Market Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Belford James H	307,383	384,228	0	0	691,611	0			
2016	Belford James H	312,070	390,087	0	0	702,157	0			
2017	Belford James H	318,311	397,888	0	0	716,199	0			
2018	Belford James H	324,677	405,845	0	0	730,522	0			
2019	Belford James H	331,170	413,961	0	0	745,131	0			
2020	Belford James H	337,793	422,240	0	0	760,033	0			
2021	Belford James H	341,292	426,614	0	0	767,906	0			
2022	Romo Juan	348,117	435,146	0	0	783,263	0			
2023	Romo Juan	355,079	443,848	0	0	798,927	0	1,850,000F		
2024	Romo Juan	1,020,000	867,000	0	0	1,887,000	0			
417-080-015-7 2525 San Pablo Dam Rd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Lotus Hotels Inc	1,073,576	4,608,543	412,824	0	6,094,943	0			
2016	Lotus Hotels Inc	1,089,948	4,664,810	377,052	0	6,131,810	0			
2017	Lotus Hotels Inc	1,111,746	4,742,269	336,294	0	6,190,309	0			
2018	Lotus Hotels Inc	1,133,980	4,826,228	310,338	0	6,270,546	0			
2019	Lotus Hotels Inc	1,156,659	4,914,737	292,471	0	6,363,867	0			



THE CITY OF SAN PABLO

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

417-080-015-7 2525 San Pablo Dam Rd (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2020	Lotus Hotels Inc	1,179,792	4,999,862	258,789	0	6,438,443	0			
2021	Lotus Hotels Inc	1,192,014	5,048,831	252,718	0	6,493,563	0			
2022	Lotus Hotels Inc	1,215,854	5,142,800	236,725	0	6,595,379	0			
2023	Lotus Hotels Inc	1,240,171	5,244,892	239,159	0	6,724,222	0			
2024	Lotus Hotels Inc	1,264,974	6,290,905	224,191	0	7,780,070	0			
411-051-015-5 1701 Market Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Good Harvey E And Ila M	14,246	49,955	0	0	64,201	0			
2016	Good Harvey E And Ila M	14,463	50,716	0	0	65,179	0			
2017	Good Harvey E And Ila M	14,752	51,730	0	0	66,482	0			
2018	Good Harvey E And Ila M	15,047	52,764	0	0	67,811	0			
2019	Good Harvey E And Ila M	15,347	53,819	0	0	69,166	0			
2020	Good Harvey E And Ila M	15,653	54,895	0	0	70,548	0			
2021	Good Harvey E And Ila M	15,815	55,463	0	0	71,278	0			
2022	Good Harvey E And Ila M	16,131	56,572	0	0	72,703	0			
2023	Good Harvey E; Good Ila M Estate Of	16,453	57,703	0	0	74,156	0			
2024	Good Harvey E Estate Of	395,352	728,280	0	0	1,123,632	0			
411-260-059-0 1320 Rd 20										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Judson Homes Inc	201,830	463,084	0	664,914	0	0			
2016	Judson Homes Inc	204,907	470,146	0	675,053	0	0			
2017	Judson Homes Inc	209,005	479,548	0	688,553	0	0			
2018	Judson Homes Inc	213,185	489,138	0	702,323	0	0			
2019	Judson Homes Inc	217,448	498,920	0	716,368	0	0			
2020	Judson Homes Inc	221,796	508,898	0	730,694	0	0			
2021	Judson Homes Inc	224,093	514,170	0	738,263	0	0			
2022	Judson Homes Inc	228,574	524,453	0	753,027	0	0			
2023	Judson Homes Inc	233,145	534,942	0	768,087	0	0			
2024	Judson Homes Inc	237,807	545,640	0	740,358	43,089	0			
418-052-002-7 5631 Shasta Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Prine Jerry W And Carolyn J	17,926	26,486	0	0	44,412	7,000			
2016	Prine Jerry W And Carolyn J	18,199	26,889	0	0	45,088	7,000			
2017	Prine Jerry W And Carolyn J	18,562	27,426	0	0	45,988	7,000			
2018	Prine Jerry W And Carolyn J	18,933	27,974	0	0	46,907	7,000			
2019	Prine Jerry W And Carolyn J	19,311	28,533	0	0	47,844	7,000			
2020	Prine Jerry W And Carolyn J	19,697	29,103	0	0	48,800	7,000			
2021	Prine Jerry W And Carolyn J	19,901	29,404	0	0	49,305	7,000			
2022	Carolyn J Prine Revocable Living Trust	20,299	29,992	0	0	50,291	7,000			
2023	Carolyn J Prine Revocable Living Trust	20,704	30,591	0	0	51,295	7,000			
2024	Carolyn J Prine Revocable Living Trust	591,600	153,000	0	0	744,600	0			

Data Source: Contra Costa County Assessor 2024/25 Secured Tax Rolls

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THE CITY OF SAN PABLO

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-054-016-5 5501 Mcbryde Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Kaleidoscopic Concepts Lic	148,568	168,028	0	0	316,596	7,000			
2016	Kidd Geoffrey And Krista R	319,803	177,668	0	0	497,471	0			
2017	Kaleidoscopic Concepts Lic	153,849	174,001	0	0	327,850	0			
2018	Kaleidoscopic Concepts Lic	156,925	177,481	0	0	334,406	0			
2019	Kaleidoscopic Concepts Lic	160,063	181,030	0	0	341,093	0			
2020	Kaleidoscopic Concepts Lic	163,264	184,650	0	0	347,914	0			
2021	New Performance Traditions	164,955	186,562	0	0	351,517	0			
2022	Kaleidoscopic Concepts Lic	168,254	190,293	0	0	358,547	0			
2023	New Performance Traditions	171,619	194,098	0	0	365,717	0			
2024	New Performance Traditions	624,240	426,564	0	0	1,050,804	0			
413-392-007-6 1749 Broadway Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Jwt Capital Holding Group One	407,992	594,648	11,000	0	1,013,640	0			
2016	Jwt Capital Holding Group One	414,213	603,716	9,790	0	1,027,719	0			
2017	1749 Broadway Lic	422,497	615,790	8,470	0	1,046,757	0	1,200,000F		
2018	1749 Broadway Lic	600,000	600,000	7,260	0	1,207,260	0			
2019	1749 Broadway Lic	612,000	612,000	6,160	0	1,230,160	0			
2020	1749 Broadway Lic	624,240	624,240	5,390	0	1,253,870	0			
2021	1749 Broadway Lic	630,707	630,707	4,753	0	1,266,167	0			
2022	1749 Broadway Lic	643,321	643,321	4,618	0	1,291,260	0			
2023	Padda Properties Lic	656,187	656,187	4,012	0	1,316,386	0	1,955,000F		
2024	Padda Properties Lic	800,000	1,154,500	4,400	0	1,958,900	0			
523-011-003-2 12996 San Pablo Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Bartels Donald L Trust	42,815	117,633	0	0	160,448	0			
2016	Bartels Donald L Tre	43,467	119,426	0	0	162,893	0			
2017	Bartels Donald L Tre	44,336	121,814	0	0	166,150	0			
2018	Bartels Donald L Tre	45,222	124,250	0	0	169,472	0			
2019	Bartels Donald L Tre	46,126	126,735	0	0	172,861	0			
2020	Bartels Lynette D; Bartels Renee D	47,048	129,269	0	0	176,317	0			
2021	Bartels Lynette D; Bartels Renee D	47,535	130,608	0	0	178,143	0			
2022	Jr Business Investments Lic	48,485	133,220	0	0	181,705	0			
2023	Jr Business Investments Lic	49,454	135,884	0	0	185,338	0	800,000F		
2024	Jr Business Investments Lic	336,600	479,400	0	0	816,000	0			
417-211-012-6 13220 San Pablo Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Save Mart Supermarkets	5,977,684	3,521,430	802,777	0	10,301,891	0			
2016	Save Mart Supermarkets	6,068,843	3,502,252	716,085	0	10,287,180	0			
2017	Save Mart Supermarkets	6,190,219	3,548,719	666,231	0	10,405,169	0			
2018	Save Mart Supermarkets	6,314,023	4,219,625	19,068	0	10,552,716	0			
2019	Save Mart Supermarkets	6,440,303	3,658,612	658,130	0	10,757,045	0			

Data Source: Contra Costa County Assessor 2024/25 Secured Tax Rolls

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THE CITY OF SAN PABLO

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

417-211-012-6 13220 San Pablo Ave (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2020	Save Mart Portfolio Owner Nlp California Llc	6,569,109	3,692,414	616,884	0	10,878,407	0	37,735,500F		
2021	Save Mart Portfolio Owner Nlp	21,800,000	7,290,300	0	0	29,090,300	0			
2022	Save Mart Portfolio Owner Nlp	22,236,000	7,436,106	0	0	29,672,106	0			
2023	Save Mart Portfolio Owner Nlp	22,680,720	7,584,828	0	0	30,265,548	0			
2024	Save Mart Portfolio Owner Nlp	23,134,334	7,736,524	0	0	30,870,858	0			
420-120-015-3 San Pablo Dam Rd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Donahue Schriber Realty Group	9,300,000	8,180,000	0	0	17,480,000	0			
2016	Donahue Schriber Realty Group	10,300,000	9,050,000	0	0	19,350,000	0			
2017	Donahue Schriber Realty Group	11,591,019	9,526,734	0	0	21,117,753	0			
2018	Donahue Schriber Realty Group	11,822,839	9,717,268	0	0	21,540,107	0			
2019	Donahue Schriber Realty Group	12,059,295	9,911,613	0	0	21,970,908	0			
2020	Donahue Schriber Realty Group	12,300,480	10,109,845	0	0	22,410,325	0			
2021	Donahue Schriber Realty Group	12,427,912	10,214,582	0	0	22,642,494	0			
2022	Gr1 Princeton Llc	12,676,470	10,418,873	0	0	23,095,343	0			Pending
2023	Gr1 Princeton Llc	16,960,000	13,040,000	0	0	30,000,000	0			Pending
2024	Gr1 Princeton Llc	17,299,200	13,300,800	0	0	30,600,000	0			Pending
411-120-021-0 1837 Van Ness St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Chaney Betty L	20,155	31,310	0	0	51,465	0			
2016	Chaney Betty L	20,462	31,787	0	0	52,249	0			
2017	Chaney Betty L	20,871	32,422	0	0	53,293	0			
2018	Chaney Betty L	21,288	33,070	0	0	54,358	0			
2019	Chaney Betty L	21,713	33,731	0	0	55,444	0			
2020	Chaney Betty L	22,147	34,405	0	0	56,552	0			
2021	Chaney Betty L	22,376	34,761	0	0	57,137	0			
2022	Chaney Betty L	22,823	35,456	0	0	58,279	0			
2023	Chaney Betty L	23,279	36,165	0	0	59,444	0			
2024	Chaney Betty L Estate Of	416,160	197,676	0	0	613,836	0			
410-022-015-3 1327 Rumrill Blvd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Renewed Hope Church Of Christ	81,309	141,415	0	222,724	0	0			
2016	Renewed Hope Church Of Christ	82,548	143,571	0	226,119	0	0			
2017	Renewed Hope Church Of Christ	84,198	146,442	0	230,640	0	0			
2018	Renewed Hope Church Of Christ	85,881	149,370	0	235,251	0	0			
2019	Renewed Hope Church Of Christ	87,598	152,357	0	239,955	0	0			
2020	Renewed Hope Church Of Christ	89,349	155,404	0	244,753	0	0			
2021	Renewed Hope Church Of Christ	90,274	157,013	0	247,287	0	0			
2022	Renewed Hope Church Of Christ	92,079	160,153	0	252,232	0	0			
2023	Atchison Village Credit Union	93,920	163,356	0	257,276	0	0			
2024	Atchinson Village Credit Union	300,000	250,000	0	0	550,000	0	550,000F		



THE CITY OF SAN PABLO

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

413-021-005-9 1871 Manzanilla Dr											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2015	Payton Eleanor M Living Trust	17,917	70,531	0	0	88,448	7,000				
2016	Payton Eleanor M Living Trust	18,190	71,606	0	0	89,796	7,000				
2017	Payton Eleanor M Tre	18,553	73,038	0	0	91,591	0				
2018	Payton Eleanor M Tre	18,924	74,498	0	0	93,422	0				
2019	Payton Eleanor M Tre	19,302	75,987	0	0	95,289	0				
2020	Payton Eleanor M Tre	19,688	77,506	0	0	97,194	0				
2021	Payton Eleanor M Tre	19,891	78,308	0	0	98,199	0				
2022	Payton Eleanor M Tre	20,288	79,874	0	0	100,162	0				
2023	Gonzalez Eduardo	20,693	81,471	0	0	102,164	0				
2024	Gonzalez Eduardo	357,000	285,600	0	0	642,600	0	570,000F			
417-010-041-8 1101 Brookside Ave											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2015	Norton Family Living Trust	85,716	64,286	0	0	150,002	0				
2016	Norton Stanford C And Rhonda Tre	87,023	65,266	0	0	152,289	0				
2017	Norton Stanford C And Rhonda Tre	88,763	66,571	0	0	155,334	0				
2018	Norton Stanford C And Rhonda Tre	90,538	67,902	0	0	158,440	0				
2019	Norton Stanford C And Rhonda Tre	92,348	69,260	0	0	161,608	0				
2020	Norton Stanford C And Rhonda Tre	94,194	70,645	0	0	164,839	0				
2021	Norton Stanford C And Rhonda Tre	95,169	71,376	0	0	166,545	0				
2022	Norton Stanford C And Rhonda Tre	97,072	72,803	0	0	169,875	0	700,000F			
2023	Muller Janice	99,013	74,259	0	0	173,272	0				
2024	Muller Janice	550,000	150,000	0	0	700,000	5,600				
410-275-022-3 1627 19Th St											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2015	Krzykawski Jennifer S	52,254	183,404	0	0	235,658	0				
2016	Krzykawski Jennifer S	53,050	186,200	0	0	239,250	0				
2017	Krzykawski Jennifer S	54,111	189,924	0	0	244,035	0				
2018	Krzykawski Jennifer S	55,193	193,722	0	0	248,915	0				
2019	Krzykawski Jennifer S	56,296	197,596	0	0	253,892	0				
2020	Krzykawski Jennifer S	57,421	201,547	0	0	258,968	0				
2021	Krzykawski Jennifer S	58,015	203,635	0	0	261,650	0				
2022	Krzykawski Jennifer S	59,175	207,707	0	0	266,882	0				
2023	Gonzalez Jose De Jesus; Rojas Semiramis R	60,358	211,861	0	0	272,219	0	795,000F			
2024	Gonzalez Jose De Jesus; Rojas Semiramis R	350,000	445,000	0	0	795,000	0				
413-220-033-0 2837 17Th St											
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity		
2015	Wilson Lucille B Trust	14,527	35,879	0	0	50,406	0				
2016	Wilson Lucille B Tre	14,748	36,426	0	0	51,174	0				
2017	Wilson Lucille B Tre	15,042	37,154	0	0	52,196	0				
2018	Wilson Lucille B Tre	15,342	37,897	0	0	53,239	0				
2019	Wilson Lucille B Tre	15,648	38,654	0	0	54,302	0				

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2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

413-220-033-0 2837 17th St (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2020	Wilson Lucille B Tre	15,960	39,427	0	0	55,387	0			
2021	Wilson Lucille B Tre	16,125	39,835	0	0	55,960	0			
2022	Wilson Lucille B Tre	16,447	40,631	0	0	57,078	0			
2023	Guerrero Jannette	16,775	41,443	0	0	58,218	0	575,000F		
2024	Guerrero Jannette	375,000	200,000	0	0	575,000	7,000			
413-212-015-7 1411 Broadway Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Santiago Sibert A And Amelia Trust	44,724	89,094	0	0	133,818	0			
2016	Santiago Sibert A And Amelia Tre	45,406	103,674	0	0	149,080	0			
2017	Santiago Sibert A And Amelia Tre	46,314	109,447	0	0	155,761	0			
2018	Santiago Sibert A And Amelia Tre	47,240	110,235	0	0	157,475	0			
2019	Santiago Sibert A And Amelia Tre	48,184	111,039	0	0	159,223	0			
2020	Santiago Sibert A And Amelia Tre	49,147	111,859	0	0	161,006	0			
2021	Santiago Sibert A And Amelia Tre	49,656	112,292	0	0	161,948	0			
2022	Santiago Sibert A And Amelia Tre	50,649	113,137	0	0	163,786	0			
2023	Santiago Family Trust; Santiago	51,661	158,999	0	0	210,660	0			
2024	Santiago Family Trust; Santiago	430,000	270,000	0	0	700,000	0			
413-054-023-2 1219 John Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Smith London A And Cherry M	57,977	57,977	0	0	115,954	7,000			
2016	Smith London A And Cherry M	58,861	58,861	0	0	117,722	7,000			
2017	Smith London A And Cherry M	60,038	60,038	0	0	120,076	7,000			
2018	Smith London A And Cherry M	61,238	61,238	0	0	122,476	7,000			
2019	Smith London A And Cherry M	62,462	62,462	0	0	124,924	7,000			
2020	Smith London A And Cherry M	63,711	63,711	0	0	127,422	7,000			
2021	Smith London A And Cherry M	64,371	64,371	0	0	128,742	7,000			
2022	Rodriguez Francisco R	65,658	65,658	0	0	131,316	7,000			
2023	Rodriguez Francisco R	66,971	66,971	0	0	133,942	7,000	605,000F		
2024	Rodriguez Francisco R	418,200	198,900	0	0	617,100	0			
413-220-034-8 2831 17th St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Wilson Lucille B Trust	14,527	36,981	0	0	51,508	7,000			
2016	Wilson Lucille B Tre	14,748	37,544	0	0	52,292	7,000			
2017	Wilson Lucille B Tre	15,042	38,294	0	0	53,336	7,000			
2018	Wilson Lucille B Tre	15,342	39,059	0	0	54,401	0			
2019	Wilson Lucille B Tre	15,648	39,840	0	0	55,488	0			
2020	Wilson Lucille B Tre	15,960	40,636	0	0	56,596	0			
2021	Wilson Lucille B Tre	16,125	41,056	0	0	57,181	0			
2022	Wilson Donald S; Nozzolillo Rita B	16,447	41,877	0	0	58,324	0			
2023	Chen Yanyun; Liang Yueyang	16,775	42,714	0	0	59,489	0			
2024	Chen Yanyun; Liang Yueyang	336,600	204,000	0	0	540,600	0	660,000F		

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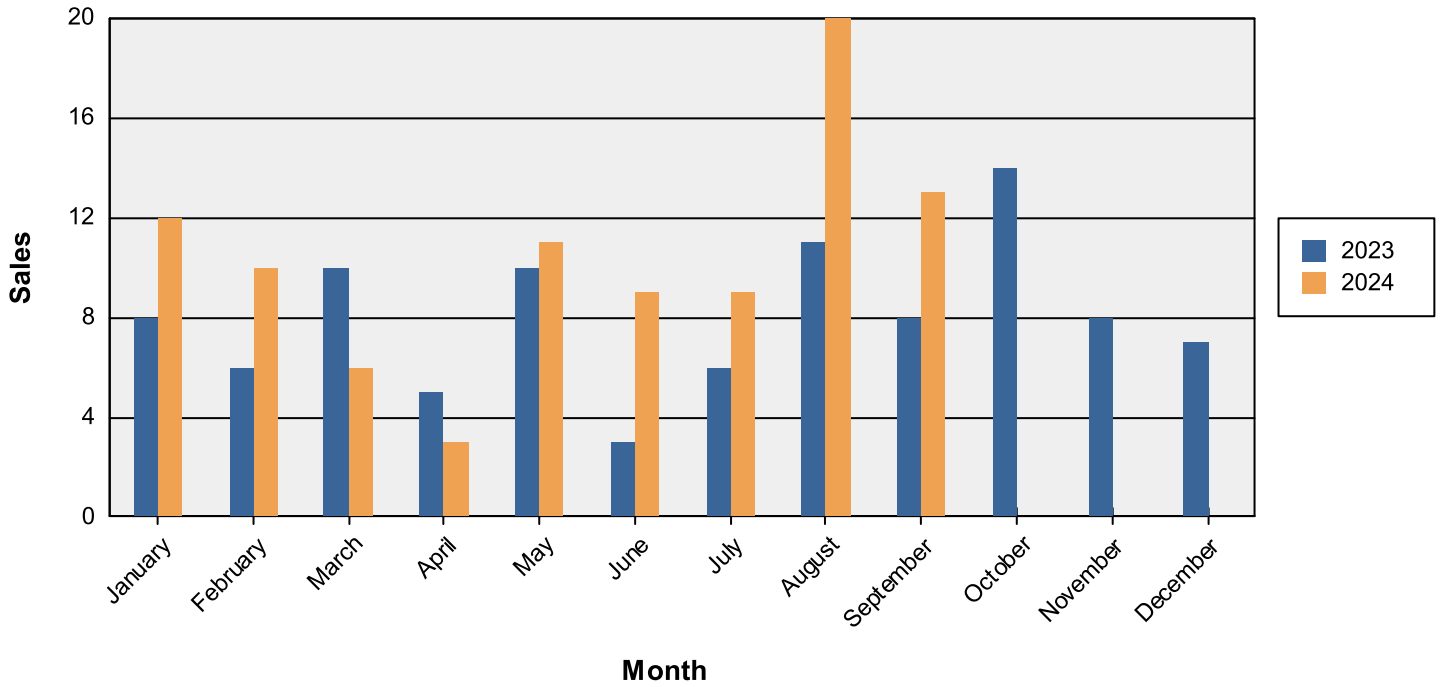


THE CITY OF SAN PABLO YEAR TO YEAR COMPARISON OF TRANSFERS

Single Family Residential Full Value Sales Through 9/30/2024

Month	2023					2024				
	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %
Jan	8	3,678,262	4,262,000	583,738	15.9	12	4,606,986	6,188,000	1,581,014	34.3
Feb	6	2,102,541	3,014,500	911,959	43.4	10	3,969,658	5,550,000	1,580,342	39.8
Mar	10	4,284,147	5,341,000	1,056,853	24.7	6	2,102,017	2,795,000	692,983	33.0
Apr	5	1,746,850	2,858,272	1,111,422	63.6	3	565,136	1,405,000	839,864	148.6
May	10	2,610,827	4,585,500	1,974,673	75.6	11	3,395,997	5,560,774	2,164,777	63.7
Jun	3	920,343	1,392,000	471,657	51.2	9	2,385,890	4,627,000	2,241,110	93.9
Jul	6	2,353,307	3,353,500	1,000,193	42.5	9	1,774,056	4,226,224	2,452,168	138.2
Aug	11	4,262,106	5,796,000	1,533,894	36.0	20	6,473,887	11,092,500	4,618,613	71.3
Sep	8	1,888,898	4,154,500	2,265,602	119.9	13	3,232,850	6,519,512	3,286,662	101.7
Oct	14	4,005,439	7,077,000	3,071,561	76.7					
Nov	8	2,579,649	3,367,500	787,851	30.5					
Dec	7	2,162,735	3,255,000	1,092,265	50.5					
Total	96	32,595,104	48,456,772	15,861,668	48.7	93	28,506,477	47,964,010	19,457,533	68.3

Monthly History



* Excluded from this analysis are partial sales, quitclaim deeds, trust transfers and non-reported document number transfers. Additionally, if there have been multiple transfers of a property within a calendar year, the counts and sale values shown here will include only the most recent transaction within the calendar year.



THE CITY OF SAN PABLO TRANSFER OF OWNERSHIP (2020 - 2024)

Single Family Residential

Multifamily, Commercial, Industrial, Vacant

Totals

Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
ENTIRE CITY Valid Sales Price Analysis													
2024	93	\$28,506,477	\$47,964,010	68.3%	11	\$4,717,030	\$17,361,764	268.1%	104	\$33,223,507	\$65,325,774	96.6%	\$32,102,267
1/1/24-9/30/24													
2023	96	\$32,595,104	\$48,456,772	48.7%	22	\$26,885,234	\$57,461,755	113.7%	118	\$59,480,338	\$105,918,527	78.1%	\$46,438,189
1/1/23-12/31/23													
2022	141	\$38,930,995	\$70,485,084	81.1%	21	\$23,665,389	\$27,762,916	17.3%	162	\$62,596,384	\$98,248,000	57.0%	\$35,651,616
1/1/22-12/31/22													
2021	202	\$52,954,908	\$106,563,689	101.2%	33	\$15,350,083	\$24,966,495	62.6%	235	\$68,304,991	\$131,530,184	92.6%	\$63,225,193
1/1/21-12/31/21													
2020	157	\$38,799,230	\$66,548,000	71.5%	23	\$26,351,413	\$53,200,750	101.9%	180	\$65,150,643	\$119,748,750	83.8%	\$54,598,107
1/1/20-12/31/20													
GENERAL FUND Valid Sales Price Analysis													
2024	2	\$708,233	\$1,280,000	80.7%	1	\$202,323	\$280,000	38.4%	3	\$910,556	\$1,560,000	71.3%	\$649,444
1/1/24-9/30/24													
2023	2	\$712,443	\$1,185,000	66.3%	0	\$0	\$0	0.0%	2	\$712,443	\$1,185,000	66.3%	\$472,557
1/1/23-12/31/23													
2022	1	\$121,381	\$165,084	36.0%	1	\$356,542	\$484,916	36.0%	2	\$477,923	\$650,000	36.0%	\$172,077
1/1/22-12/31/22													
2021	7	\$2,445,820	\$4,591,000	87.7%	1	\$336,299	\$751,000	123.3%	8	\$2,782,119	\$5,342,000	92.0%	\$2,559,881
1/1/21-12/31/21													
2020	5	\$1,627,187	\$2,421,000	48.8%	1	\$322,509	\$1,300,000	303.1%	6	\$1,949,696	\$3,721,000	90.9%	\$1,771,304
1/1/20-12/31/20													
SAN PABLO SA Valid Sales Price Analysis													
2024	91	\$27,798,244	\$46,684,010	67.9%	10	\$4,514,707	\$17,081,764	278.4%	101	\$32,312,951	\$63,765,774	97.3%	\$31,452,823
1/1/24-9/30/24													
2023	94	\$31,882,661	\$47,271,772	48.3%	22	\$26,885,234	\$57,461,755	113.7%	116	\$58,767,895	\$104,733,527	78.2%	\$45,965,632
1/1/23-12/31/23													
2022	140	\$38,809,614	\$70,320,000	81.2%	20	\$23,308,847	\$27,278,000	17.0%	160	\$62,118,461	\$97,598,000	57.1%	\$35,479,539
1/1/22-12/31/22													
2021	195	\$50,509,088	\$101,972,689	101.9%	32	\$15,013,784	\$24,215,495	61.3%	227	\$65,522,872	\$126,188,184	92.6%	\$60,665,312
1/1/21-12/31/21													
2020	152	\$37,172,043	\$64,127,000	72.5%	22	\$26,028,904	\$51,900,750	99.4%	174	\$63,200,947	\$116,027,750	83.6%	\$52,826,803
1/1/20-12/31/20													

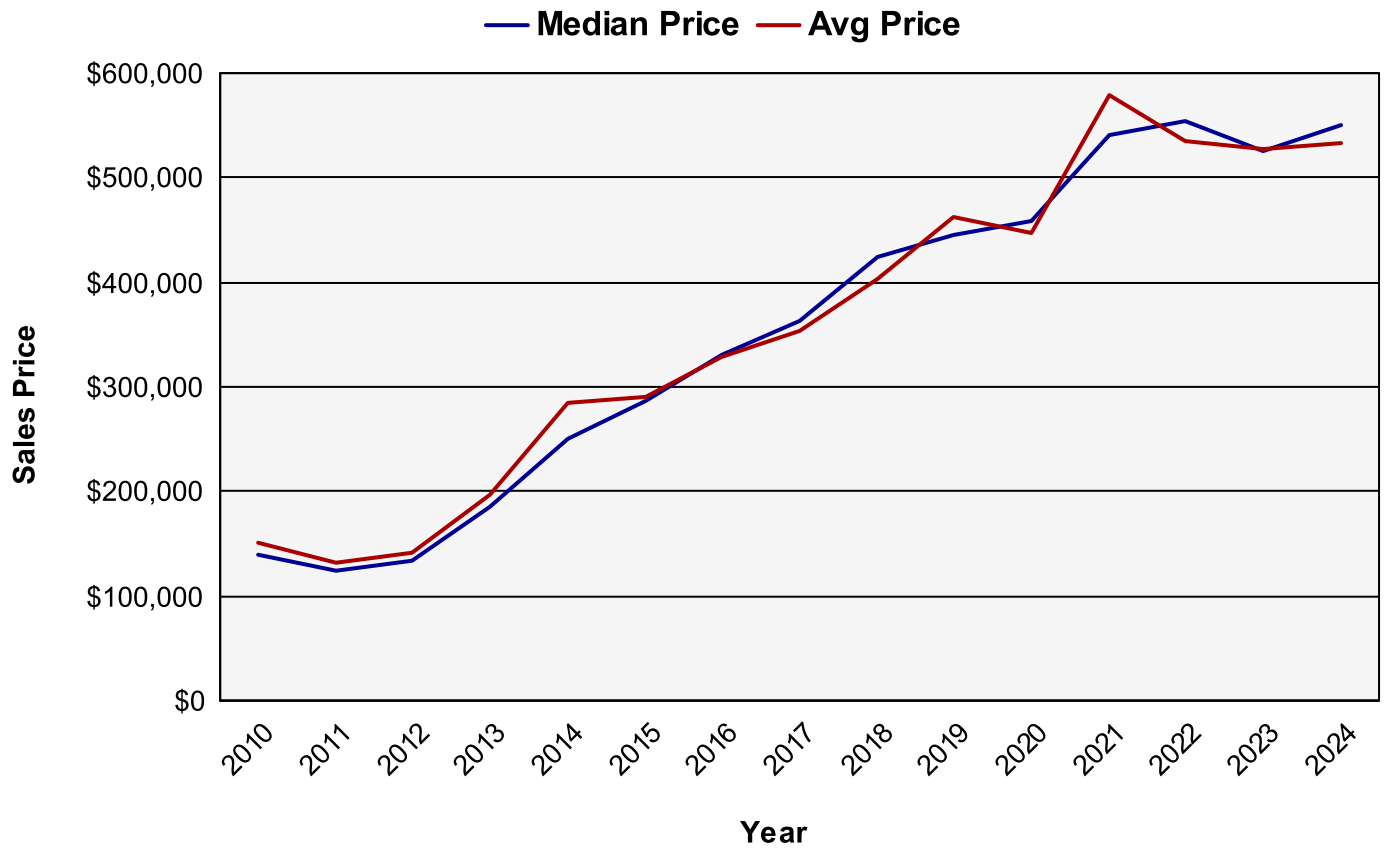
* Sale value is a sum of all full value parcel sales (sales not included are quitclaim deeds, trust transfers, partial sales, timeshares, and non-reported document number transfers). Est. Rev Change includes all assigned agencies.
 ^ RPPTTF revenue reflects all Incremental revenue (including qualified override rates) generated in successor project areas, excluding base year revenue.

THE CITY OF SAN PABLO

SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales 01/01/2010 - 9/30/2024)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2010	238	\$151,059	\$140,000	
2011	223	\$132,399	\$125,000	-10.71%
2012	216	\$140,498	\$134,000	7.20%
2013	147	\$196,973	\$185,000	38.06%
2014	140	\$285,086	\$250,000	35.14%
2015	171	\$289,731	\$286,000	14.40%
2016	177	\$328,814	\$331,000	15.73%
2017	158	\$354,161	\$363,250	9.74%
2018	135	\$402,844	\$425,000	17.00%
2019	111	\$461,883	\$446,000	4.94%
2020	106	\$446,693	\$459,500	3.03%
2021	143	\$578,070	\$540,000	17.52%
2022	96	\$534,307	\$555,000	2.78%
2023	73	\$528,011	\$526,000	-5.23%
2024	68	\$533,455	\$550,000	4.56%



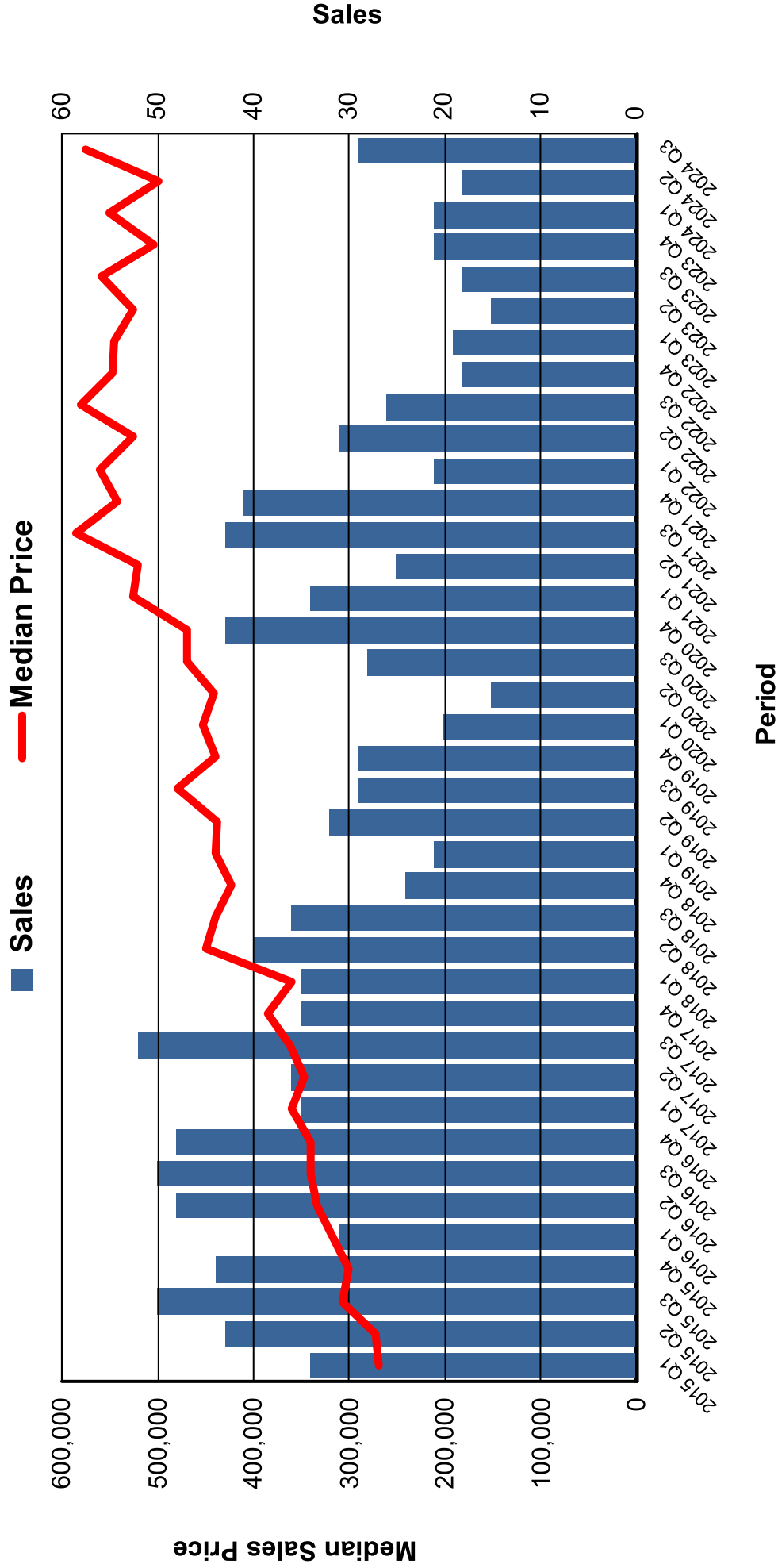
* Multiparcel transfers, quitclaim deeds, trust transfers, timeshares, and partial sales are excluded from this analysis.

Data Source: Contra Costa County Recorder

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THE CITY OF SAN PABLO SALES HISTORY

Detached Single Family Residential Full Value Sales (01/01/2015 - 9/30/2024)



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



CONTRA COSTA COUNTY

2024 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2023 - 9/30/2024)

City	2023 Sale Count	2024 Sale Count	2023 Median Sales Price	2024 Median Sales Price	Median % Change
ANTIOCH	1,165	765	615,000	600,000	-2.44
BRENTWOOD	652	524	770,500	814,772	5.75
CLAYTON	136	75	1,087,500	1,075,000	-1.15
CONCORD	1,035	849	735,000	735,000	0.00
CONTRA COSTA COUNTY UNINCORPORATED	1,561	1,214	870,000	850,500	-2.24
DANVILLE	448	378	1,750,000	1,787,500	2.14
EL CERRITO	192	149	1,100,000	1,130,000	2.73
HERCULES	161	154	755,000	715,000	-5.30
LAFAYETTE	226	192	1,812,500	2,000,000	10.34
MARTINEZ	365	278	775,000	762,500	-1.61
MORAGA	154	119	1,670,000	1,720,000	2.99
OAKLEY	437	304	670,000	669,500	-0.07
ORINDA	200	172	1,897,500	1,917,500	1.05
PINOLE	145	104	721,000	700,000	-2.91
PITTSBURG	490	325	586,500	580,000	-1.11
PLEASANT HILL	326	253	949,500	960,000	1.11
RICHMOND	670	539	620,000	620,000	0.00
SAN PABLO	98	90	520,000	511,250	-1.68
SAN RAMON	582	525	1,502,500	1,520,000	1.16
WALNUT CREEK	774	671	950,000	960,000	1.05
CONTRA COSTA COUNTY (Entire Region)	9,817	7,680	772,500	795,000	2.91

*Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, timeshares, multiple parcel transactions and non-reported document number transfers.

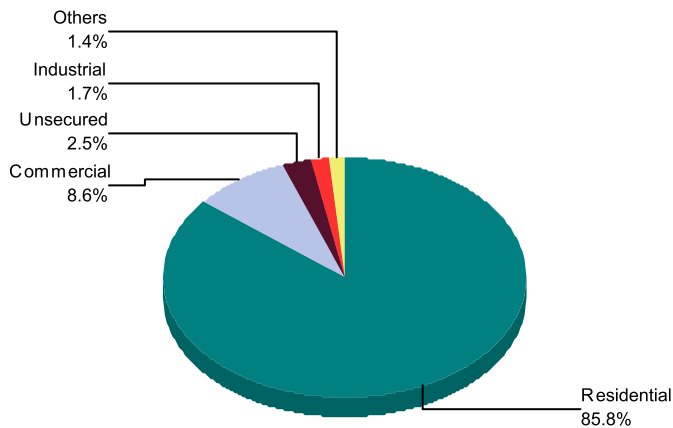
THE CITY OF SAN PABLO

2024/25 USE CATEGORY SUMMARY

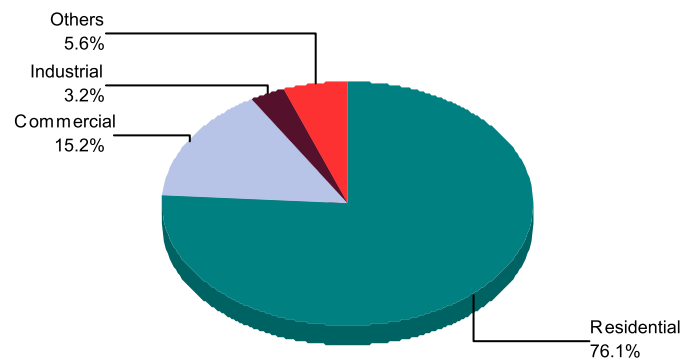
BASIC PROPERTY TAX TABLE

Category	Parcels	Net Taxable Value	G. F. Revenue	Gross RPTTF Rev
Residential	6,234	\$1,986,177,264 (77.1%)	\$237,788.49	\$17,020,167.34
Commercial	258	\$370,299,885 (14.4%)	\$23,881.28	\$3,405,860.04
Industrial	17	\$80,602,886 (3.1%)	\$4,764.91	\$705,035.01
Govt. Owned	2	\$3,050,000 (0.1%)	\$95.57	\$28,737.27
Institutional	47	\$6,187,459 (0.2%)	\$447.70	\$57,304.48
Miscellaneous	37	\$55,522,997 (2.2%)	\$2,053.57	\$527,428.30
Recreational	2	\$15,334 (0.0%)	\$0.90	\$142.35
Vacant	167	\$14,333,294 (0.6%)	\$1,130.91	\$129,513.52
Exempt	142	\$0 (0.0%)	\$0.00	\$0.00
Unsecured	[740]	\$57,705,233 (2.2%)	\$6,817.93	\$494,702.88
Unknown	128	\$795,984 (0.0%)	\$28.48	\$7,499.81
TOTALS	7,034	\$2,574,690,336	\$277,009.73	\$22,376,391.00

CITY REVENUE PORTION



INCREMENTAL REVENUE PORTION



THE CITY OF SAN PABLO

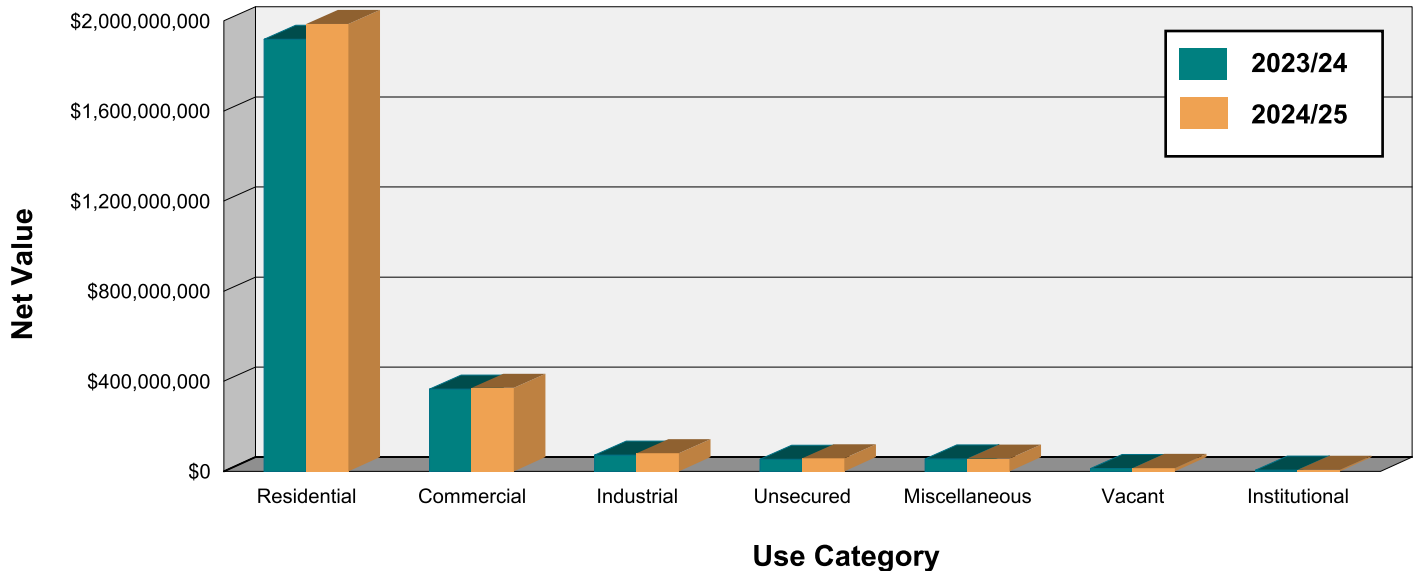
2024/25 GROWTH BY USE CATEGORY

2023/24 to 2024/25 Value Growth by Use Category

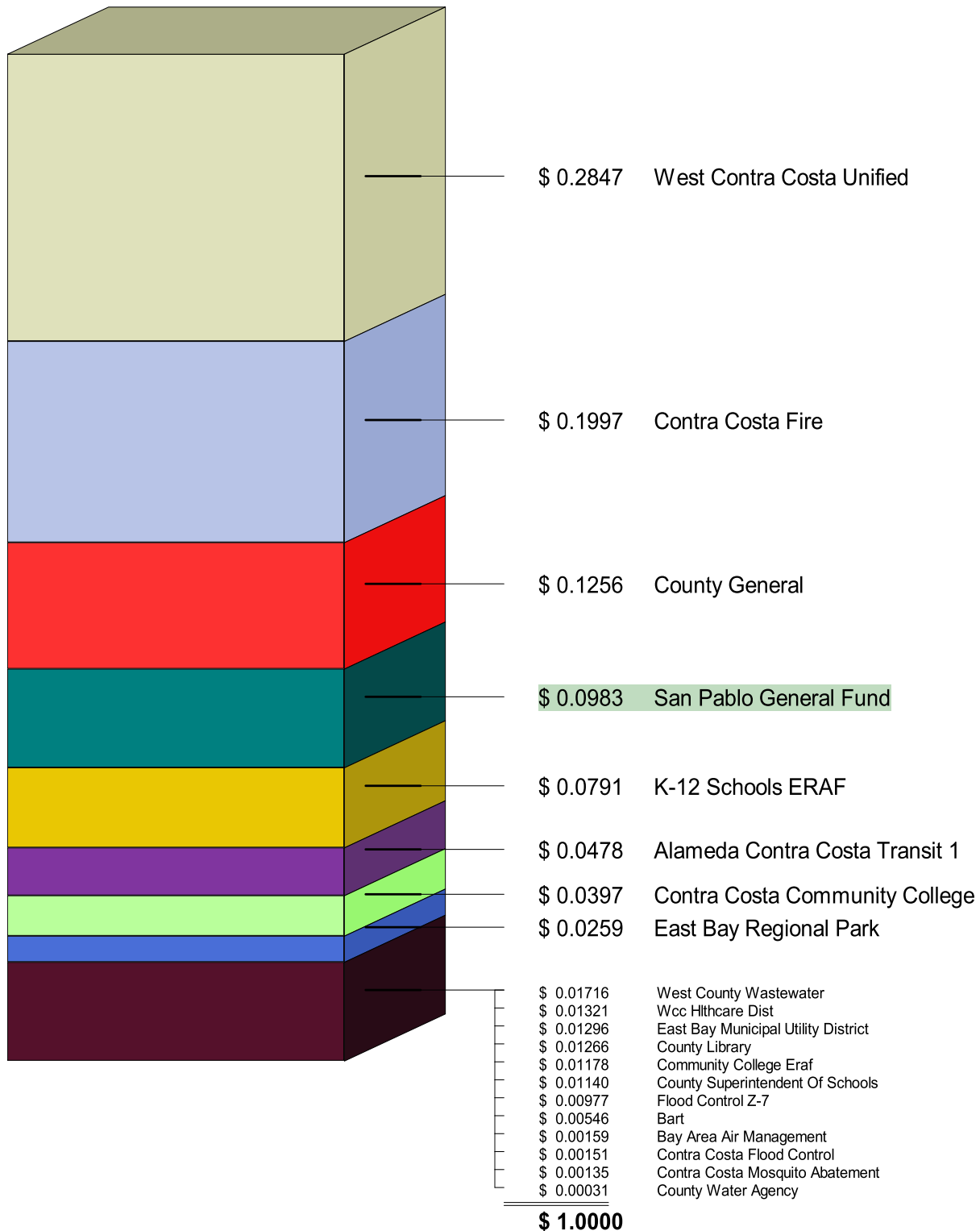
Category	2023/24 Net Taxable Value		2024/25 Net Taxable Value			\$ Change	% Change
Residential	6,234	\$1,917,664,755	6,234	\$1,986,177,264	(77.1%)	\$68,512,509	3.6%
Commercial	259	\$365,014,192	258	\$370,299,885	(14.4%)	\$5,285,693	1.4%
Industrial	17	\$71,443,990	17	\$80,602,886	(3.1%)	\$9,158,896	12.8%
Unsecured	[734]	\$52,717,381	[740]	\$57,705,233	(2.2%)	\$4,987,852	9.5%
Miscellaneous	37	\$54,435,670	37	\$55,522,997	(2.2%)	\$1,087,327	2.0%
Vacant	167	\$12,604,156	167	\$14,333,294	(0.6%)	\$1,729,138	13.7%
Institutional	47	\$5,483,331	47	\$6,187,459	(0.2%)	\$704,128	12.8%
Govt. Owned	0	\$0	2	\$3,050,000	(0.1%)	\$3,050,000	> 999.9%
Unknown	101	\$0	128	\$795,984	(0.0%)	\$795,984	> 999.9%
Recreational	5	\$2,588,291	2	\$15,334	(0.0%)	-\$2,572,957	-99.4%
Exempt	140	\$0	142	\$0	(0.0%)	\$0	0.0%
TOTALS	7,007	\$2,481,951,766	7,034	\$2,574,690,336	(100.0%)	\$92,738,570	3.7%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category



THE CITY OF SAN PABLO PROPERTY TAX DOLLAR BREAKDOWN



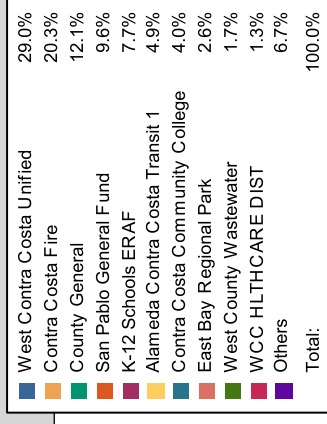
ATI (Annual Tax Increment) Ratios for Tax Rate Area 011-017, Excluding Redevelopment Factors & Additional Debt Service

Data Source: Contra Costa County Assessor 2024/25 Annual Tax Increment Tables

Prepared On 10/17/2024 By MV

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Agency	Agency Description	Weighted Avg Share
770100	West Contra Costa Unified	28.968894%
202000	Contra Costa Fire	20.304206%
100300	County General	12.123783%
420400	San Pablo General Fund	9.594409%
699900	K-12 Schools ERAF	7.651229%
400700	Alameda Contra Costa Transit 1	4.865620%
790100	Contra Costa Community College	4.044405%
402600	East Bay Regional Park	2.640274%
341600	West County Wastewater	1.746073%
213500	WCC HLTHCARE DIST	1.344545%
400100	East Bay Municipal Utility District	1.318543%
120600	County Library	1.293620%
690100	County Superintendent of Schools	1.159905%
799900	Community College ERAF	1.139247%
252700	Flood Control Z-7	0.765546%
400900	Bart	0.555331%
401000	Bay Area Air Management	0.161874%
250500	Contra Costa Flood Control	0.153996%
330100	Contra Costa Mosquito Abatement	0.137128%
282500	County Water Agency	0.031373%
		100.000000%



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

Data Source: 2024/25 Combined Tax Rolls

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THE CITY OF SAN PABLO

2024/25 ONE PERCENT WEIGHTED TAX SHARE

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

City	GF Share	GF Related Share	Total GF Share
Richmond	27.51%	0.16%	27.67%
El Cerrito	22.28%		22.28%
Pinole	19.04%		19.04%
Pittsburg	17.51%		17.51%
Martinez	14.80%	0.13%	14.93%
Brentwood	12.07%	2.43%	14.50%
Antioch	10.98%	0.04%	11.02%
Concord	10.44%	0.05%	10.49%
San Pablo	9.59%		9.59%
Walnut Creek	9.18%	0.30%	9.48%
San Ramon	7.18%	1.63%	8.81%
Oakley	6.94%	1.20%	8.15%
Danville	7.83%		7.83%
Orinda	7.37%		7.37%
Clayton	6.75%	0.27%	7.02%
Pleasant Hill	5.55%	1.40%	6.95%
Lafayette	6.64%	0.03%	6.66%
Moraga	5.29%	0.40%	5.69%
Hercules	5.44%		5.44%

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

New tax rate areas have been excluded from this calculation.

Data Source: 2024/25 Combined Tax Rolls

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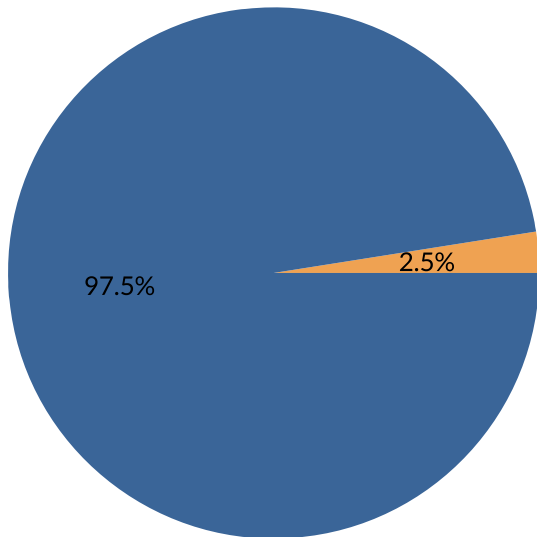
Prepared On 10/17/2024 By MV

San Pablo General Fund

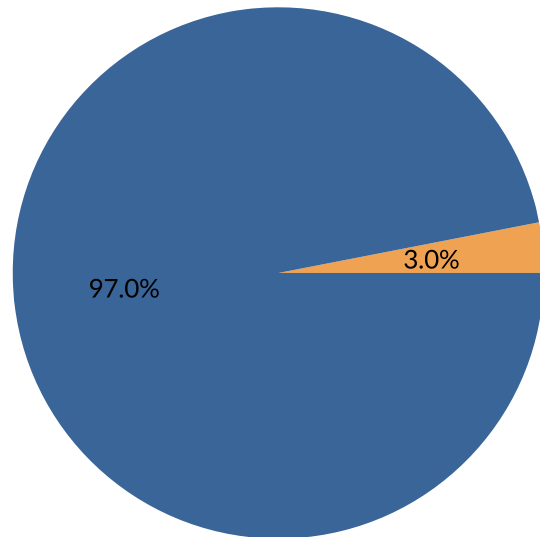
1% Revenue Split
Unsecured: 3.0%; Secured: 97.0%

	<u>Total</u>	<u>Unsecured</u>	<u>Secured</u>
Tax Revenue Calculation @ 1% (includes shifts)	\$277,010	\$8,386	\$268,624
Unitary Revenue (prior year)	\$14,752		\$14,752
ESTIMATED 1% REVENUE ALLOCATION	\$291,762	\$8,386	\$283,376
Less Admin Fee (prior year)	-\$2,470		
VLF AA Allocation (estimated)	\$3,615,728		

Secured & Unsecured 1% Revenue Proportion



San Pablo Gen.Fund



Countywide

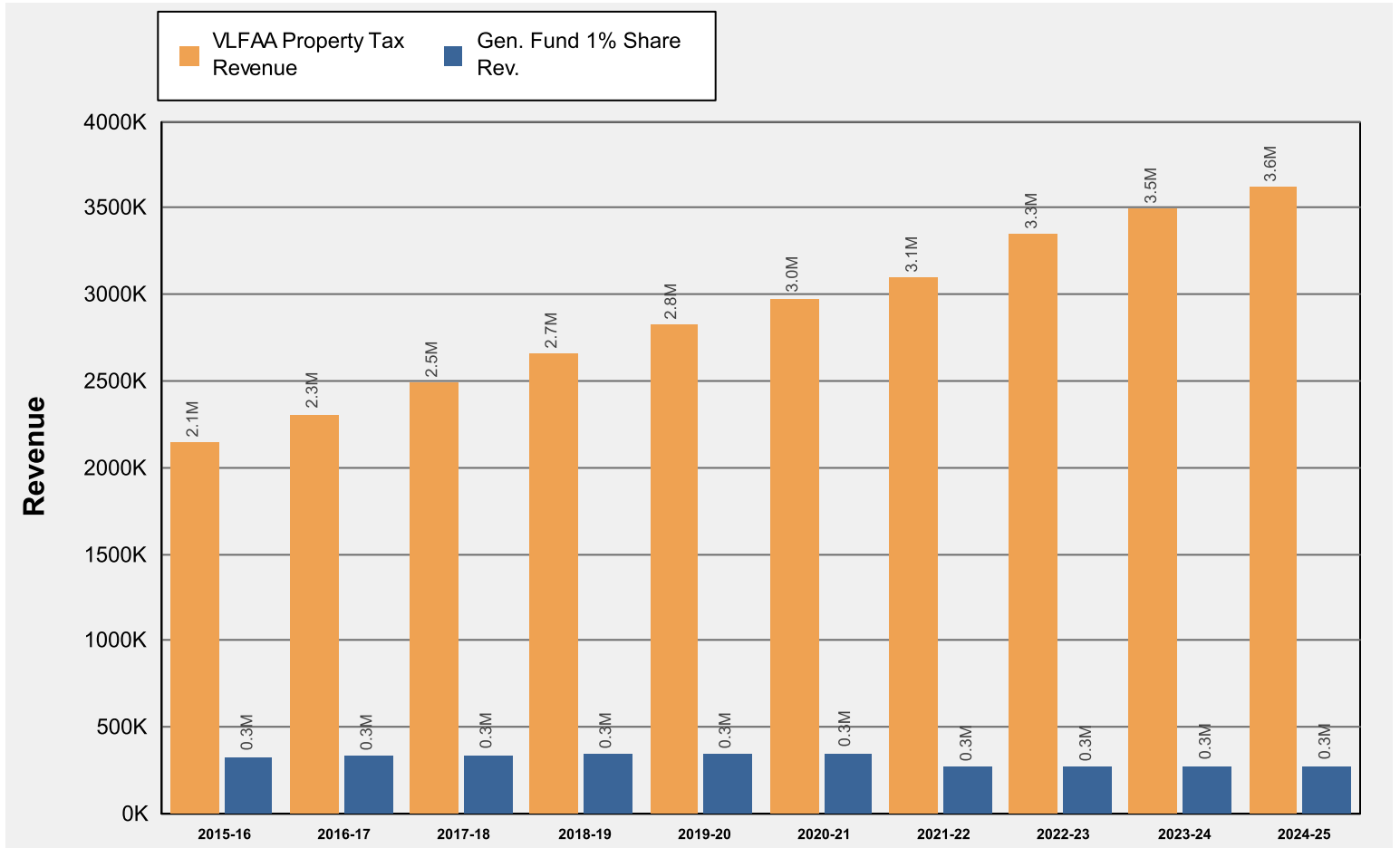
■ Secured ■ Unsecured

Notes: ◦ Participates in Teeter Plan
 ◦ Revenue split is estimated from countywide roll revenue proportion.
 ◦ Homeowner exemption revenue is included in this revenue model.
 ◦ Tax increment revenue from pass-throughs or residual distributions are not included. Also not included are many pooled revenue adjustments, including county administrative fees, supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, and roll corrections.

THE CITY OF SAN PABLO

REVENUE HISTORY

Roll Year	Gen. Fund 1% Share Rev.	% Chg	VLFAA Property Tax Revenue	% Chg
2015-16	\$329,187		\$2,140,289	
2016-17	\$332,707	1.0%	\$2,303,804	7.6%
2017-18	\$338,560	1.7%	\$2,487,919	7.9%
2018-19	\$341,120	0.7%	\$2,651,799	6.5%
2019-20	\$344,934	1.1%	\$2,819,514	6.3%
2020-21	\$348,701	1.0%	\$2,971,747	5.4%
2021-22	\$268,137	-23.1%	\$3,091,064	4.0%
2022-23	\$272,400	1.5%	\$3,345,592	8.2%
2023-24	\$274,228	0.6%	\$3,489,764	4.3%
2024-25	\$277,010	1.0%	\$3,615,728	3.6%



Prior to 2025, the impacts of jurisdictional changes on the apportionment factors were not available for quantifying the necessary shifts. 1% Share revenues in the prior years are not commensurable with 2025 and later years.

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

THE CITY OF SAN PABLO
NONRESIDENTIAL NEW CONSTRUCTION
2023/24 TO 2024/25 TAX YEARS - IN PARCEL NUMBER ORDER
FOR USE IN CALCULATING 2025/26 GANN LIMIT

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
411-190-020-7	Commercial	Barrientos Vilma	539,908	627,306	+ 16.2%
416-140-052-0	Industrial	Moraga Rd Storage Llc	8,872,800	16,211,600	+ 82.7%
417-042-033-7	Commercial	Wang Angela C Tre	1,189,850	1,223,374	+ 2.8%
417-150-013-7	Commercial	Gordon Creekside Llc	1,343,325	1,842,427	+ 37.2%
4 Parcels Listed			11,945,883	19,904,707	+ 66.6%

This calculation reflects the 2024/25 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value **Increase** (as of the 2024/25 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIII B of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	7,958,824
Less Automatic 2.000% Assessors's Inflation Adjustment	-238,918
<u>Actual Change in Non-Residential Valuation</u>	<u>7,719,906</u>
Change in Total Assessed Value	92,738,570
= Alternate 2025/26 Appropriations Limit Factor	8.32%



THE CITY OF SAN PABLO 2024/25 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured		Unsecured		Combined		Primary Use & Primary Agency
	Parcels	Value	Parcels	Value	Value	% of Net/AV	
1) SAVE MART PORTFOLIO OWNER NLP	2	\$40,045,001			\$40,045,001	1.56%	Commercial Successor Agency
2) LYTTON RANCHERIA OF CALIFORNIA	6	\$33,382,791			\$33,382,791	1.30%	Miscellaneous Successor Agency
3) GRI PRINCETON LLC (Pending Appeals On 1 Parcels)	2	\$32,946,000			\$32,946,000	1.28%	Commercial Successor Agency
4) MORAGA RD STORAGE LLC (Pending Appeals On 1 Parcels)	1	\$24,080,597			\$24,080,597	0.94%	Industrial Successor Agency
5) THE MARLBOROUGH ONE FAMILY LP	2	\$20,958,857			\$20,958,857	0.81%	Miscellaneous Successor Agency
6) CC SAN PABLO LP (Pending Appeals On 1 Parcels)	5	\$19,234,319			\$19,234,319	0.75%	Commercial Successor Agency
7) SAN PABLO RETAIL PARTNERS II (Pending Appeals On 1 Parcels)	9	\$18,273,113			\$18,273,113	0.71%	Commercial Successor Agency
8) MENLO LAND AND CAPITAL XII LLC	4	\$14,764,211			\$14,764,211	0.57%	Industrial Successor Agency
9) STIEFVATER ORCHARDS LP	1	\$14,085,143			\$14,085,143	0.55%	Commercial Successor Agency
10) PUBLIC STORAGE INC	3	\$12,758,222	2	\$99,158	\$12,857,380	0.50%	Industrial Successor Agency
Top Ten Total	35	\$230,528,254	2	\$99,158	\$230,627,412	8.96%	
City Total		\$2,516,985,103		\$57,705,233	\$2,574,690,336		



THE CITY OF SAN PABLO

2024/25 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) SAVE MART PORTFOLIO OWNER NLP (2)	\$40,045,001
2) LYTTON RANCHERIA OF CALIFORNIA (6)	\$33,382,791
3) GRI PRINCETON LLC (2)	\$32,946,000
4) MORAGA RD STORAGE LLC (1)	\$24,080,597
5) THE MARLBOROUGH ONE FAMILY LP (2)	\$20,958,857
6) CC SAN PABLO LP (5)	\$19,234,319
7) SAN PABLO RETAIL PARTNERS II (9)	\$18,273,113
8) MENLO LAND AND CAPITAL XII LLC (4)	\$14,764,211
9) STIEFVATER ORCHARDS LP (1)	\$14,085,143
10) PUBLIC STORAGE INC (3)	\$12,758,222
11) GOMEZ MANUEL AND ELBA LLC (1)	\$9,748,915
12) VALE PROPERTY LLC (1)	\$9,658,256
13) SKETCHLEY FAMILY TRUST (10)	\$9,101,161
14) WEC 97 K-31 INVESTMENT TRUST (1)	\$8,287,688
15) SPR HOMES LLC (14)	\$7,824,841
16) LOTUS HOTELS INC (1)	\$7,780,070
17) SARIKAKIS MIKE J (1)	\$7,579,948
18) PADDA PROPERTIES LLC (6)	\$7,281,679
19) CREEKSIDE VILLAGE MHC LLC (5)	\$7,200,676
20) TOPANGA DRIVE LLC (10)	\$7,038,756
21) MAG PROPERTIES LLC (1)	\$6,976,696
22) SAN PABLO SPE LLC (3)	\$6,963,338
23) EXTRA SPACE OF SAN PABLO LLC (1)	\$6,962,941
24) SECURITY PUBLIC STORAGE SP LLC (1)	\$6,500,196
25) P C I IV-ENSENADA ASSOCIATES (1)	\$6,498,593

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 09/12/24 by imorales using sales through 07/31/24



THE CITY OF SAN PABLO

2024/25 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) COMCAST CORPORATION (2)	\$7,566,087
2) EVERI GAMES INC (1)	\$4,527,215
3) PLANET FITNESS ASSET COMPANY (1)	\$3,408,535
4) ARISTOCRAT TECHNOLOGIES INC (2)	\$3,244,459
5) CHERAW DIALYSIS (3)	\$2,684,762
6) MHC WEST HOLDING COMPANY (2)	\$2,404,864
7) SMART AND FINAL STORES CORPORATION (1)	\$2,285,783
8) SAVE MART SUPERMARKETS (1)	\$1,897,508
9) INTERNATIONAL GAME TECHNOLOGY INC (1)	\$1,685,364
10) GOMEZ SUPERMARKET CORPORATION (1)	\$1,239,081
11) STARBUCKS CORPORATION (3)	\$1,012,351
12) GROCERY OUTLET INC (1)	\$976,330
13) RALEYS (1)	\$967,186
14) RUDYS COMML REFRIG (1)	\$890,019
15) M SAN PABLO (1)	\$874,251
16) CALIBER BODYWORKS (1)	\$628,132
17) ERETZ SAN PABLO PROPERTIES LLC (1)	\$580,136
18) MAHSA JABERIANISARI DDS INC (1)	\$552,037
19) VCA ANIMAL HOSPITALS INC (1)	\$539,801
20) EXTRA SPACE OF SAN PABLO LLC (3)	\$520,190
21) WESTERN DENTAL SERVICES INC (1)	\$505,793
22) RATNAKAR AND SONS (1)	\$459,872
23) FIRST BANK (1)	\$432,474
24) MURGUIA WONG SERVICES (1)	\$425,404
25) BAY ALARM COMPANY INC (1)	\$424,916

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 09/12/24 by imorales using sales through 07/31/24



Coren & Cone

THE CITY OF SAN PABLO 2024/25 PARCEL CHANGE LISTING

Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
411-330-037-2		011-024	Govt. Owned	San Pablo Church Lane Lp	13831 San Pablo Ave	\$0	\$0
411-330-038-0		011-024	Govt. Owned	San Pablo City Of	Church Ln	\$0	\$0
411-330-039-8		011-024	Govt. Owned	San Pablo City Of	13831 San Pablo Ave	\$0	\$0
	411-330-041-4	011-024		San Pablo City Of	13831 San Pablo Ave	\$0	\$0
	411-330-042-2	011-024	Govt. Owned	San Pablo Church Lane Lp	13831 San Pablo Ave	\$0	\$0
	411-330-043-0	011-024		San Pablo City Of	13831 San Pablo Ave	\$0	\$0
417-090-006-4		011-027	Vacant	Mhc Lic	2424 Church Ln	\$140,856	\$0
417-090-019-7		011-027	Commercial	Mhc Lic	Church Ln	\$1,390,706	\$0
	417-090-023-9	011-027	Commercial	Mhc Lic	Church Ln	\$0	\$1,105,363
	417-090-024-7	011-027	Vacant	Mhc Lic	2424 Church Ln	\$0	\$456,828
417-310-004-3		011-032	Vacant	Chattleton Place Partners Lic	Chattleton Ln	\$561,000	\$0
	417-320-001-7	011-032	Vacant	Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-002-5	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-003-3	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-004-1	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-005-8	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-006-6	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-007-4	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-008-2	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-009-0	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-010-8	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-011-6	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-012-4	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$36,736
	417-320-013-2	011-032		Chattleton Place Partners Lic	Arjan Ct	\$0	\$36,736
	417-320-014-0	011-032		Chattleton Place Partners Lic	Arjan Ct	\$0	\$36,736
	417-320-015-7	011-032		Chattleton Place Partners Lic	Arjan Ct	\$0	\$36,736
	417-320-016-5	011-032		Chattleton Place Partners Lic	Arjan Ct	\$0	\$36,736
	417-320-017-3	011-032		Chattleton Place Partners Lic	Asher Ct	\$0	\$36,736
	417-320-018-1	011-032		Chattleton Place Partners Lic	Asher Ct	\$0	\$36,736
	417-320-019-9	011-032		Chattleton Place Partners Lic	Asher Ct	\$0	\$36,736
	417-320-020-7	011-032		Chattleton Place Partners Lic	Asher Ct	\$0	\$36,736
	417-320-021-5	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$0
	417-320-022-3	011-032		Chattleton Place Partners Lic	Chattleton Ln	\$0	\$0
	417-320-023-1	011-032		Chattleton Place Partners Lic	Asher Ct	\$0	\$0

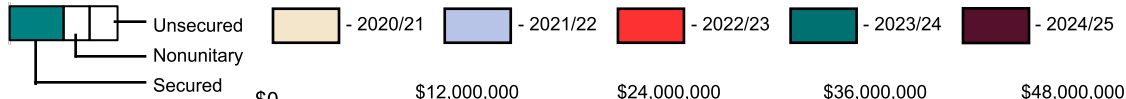


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THE CITY OF SAN PABLO 2024/25 PARCEL CHANGE LISTING

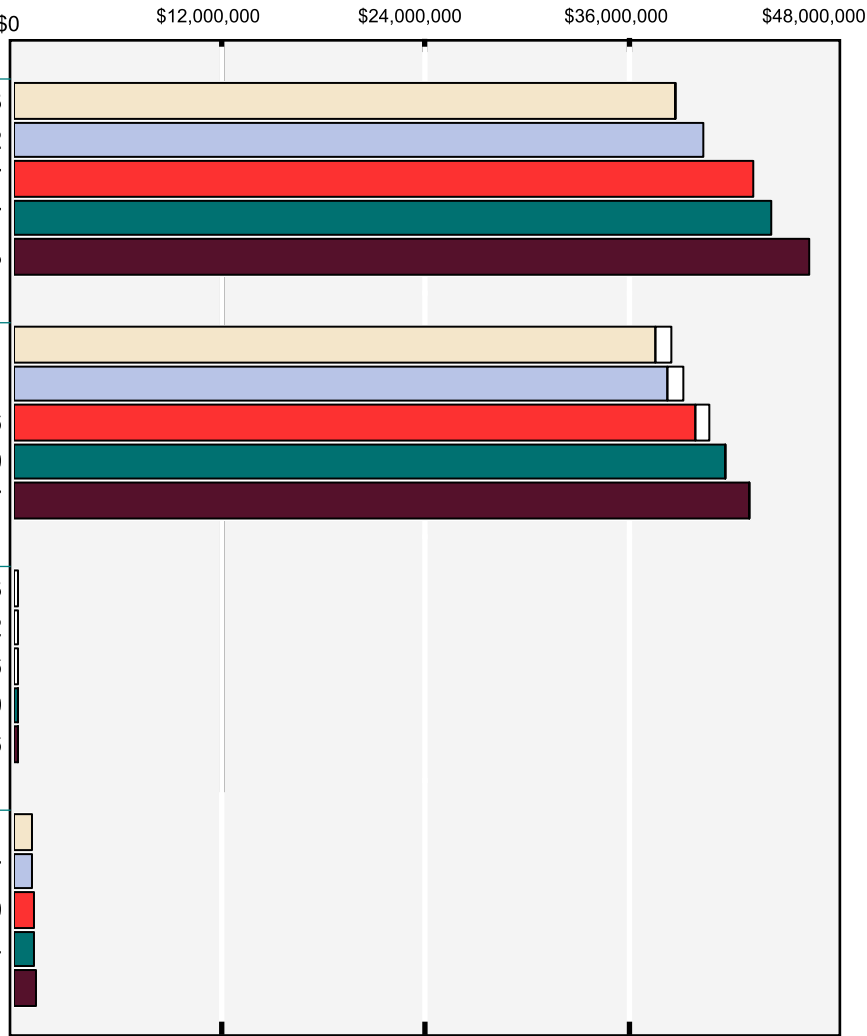
Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
	417-320-024-9	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$0
	417-320-025-6	011-032		Chattleton Place Partners Lic	Chattleton Ln	\$0	\$0
	417-320-026-4	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$0
	417-320-027-2	011-032		Chattleton Place Partners Lic	Pahwa Ln	\$0	\$0
	741-709-022-7	011-027		Molina Jennifer J Meza; Hernandez Irma H M	2885 Willow Rd Unit 22	\$0	\$98,000
6 Dropped Parcels		33 Added Parcels		Totals:		\$2,092,562	\$2,394,911

THE CITY OF SAN PABLO SAN PABLO GENERAL FUND 2020/21 TO 2024/25 ASSESSED VALUES



Land

\$38,770,458
 \$40,343,882
 \$43,348,307
 \$44,418,397
 \$46,649,443



Percent Change Agency County

Agency	County
4.1%	4.5%
7.4%	8.7%
2.5%	7.1%
5.0%	4.8%
1.9%	3.0%
3.9%	7.1%
2.1%	5.5%
3.4%	4.1%
0.2%	3.9%
-6.5%	1.3%
6.6%	8.9%
-1.6%	1.5%
1.0%	10.2%
2.0%	6.0%
2.0%	5.4%
16.7%	12.0%

Improvements

\$38,556,451
 \$39,271,361
 \$40,785,866
 \$41,647,779
 \$43,083,247

Personal Property

\$220,608
 \$221,082
 \$206,766
 \$220,449
 \$216,996

Exemptions

\$1,095,431
 \$1,106,777
 \$1,128,909
 \$1,151,484
 \$1,344,281

\$23,000,000 \$46,000,000 \$69,000,000 \$92,000,000

Gross Assessed

\$77,547,517
 \$79,836,325
 \$84,340,939
 \$86,286,625
 \$89,949,686

Net Taxable Value

\$73,021,267
 \$75,263,191
 \$79,676,351
 \$81,528,753
 \$84,926,893

Agency County

Agency	County
3.0%	3.7%
5.6%	7.7%
2.3%	6.3%
4.2%	4.4%
3.1%	3.5%
5.9%	7.8%
2.3%	6.3%
4.2%	4.2%



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2024/25 ROLL SUMMARY**
Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	224	0	3
TRAs	2	0	1
Values			
Land	44,767,790	0	0
Improvements	41,263,422	0	22,966
Personal Property	197,917	0	19,079
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$86,229,129	\$0	\$42,045
Exemptions			
Real Estate	1,344,281	0	0
Personal Property	0	0	0
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	616,000	0	0
Total Exemptions*	\$1,344,281	\$0	\$0
Total Net Value	\$84,884,848	\$0	\$42,045

Combined Values	Total
Total Values	\$86,271,174
Total Exemptions	\$1,344,281
Net Total Values	\$84,926,893
Net Aircraft Values	\$0

* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2024/25 TOP 40 NET TAXABLE SECURED VALUE CHANGES**

Coren & Cone

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
418-052-002-7	Residential	Carolyn J Prime Revocable Living Trust	5631 Shasta Ave	\$744,600	+\$693,305	+1,352%
418-054-016-5	Residential	New Performance Traditions	5501 McBryde Ave	\$1,050,804	+\$685,087	+187%
418-042-001-2	Residential	Chiang Lai Seem; Ng Wai Lam	1253 Gerald Ave	\$500,000	+\$449,537	+891%
416-041-018-1	Commercial	Au Energy Lic	2876 El Portal Dr	\$4,388,527	+\$123,443	+3%
420-063-008-7	Residential	Opsata Rebecca	5907 Wyman St	\$735,000	+\$42,000	+6%
420-061-004-8	Residential	Daniels Patricia A Tre	1810 Hillcrest Rd	\$95,396	+\$41,085	+76%
419-011-023-1	Residential	Prajapati Lasta; Maharjan Kishor	1465 Yuba Ave	\$851,323	+\$34,103	+4%
418-043-014-4	Residential	Gonzales Henry	5663 Shasta Ave	\$661,335	+\$29,437	+5%
419-012-024-8	Residential	Tsawyer 9 Lp	1400 Yuba Ave	\$1,544,026	+\$29,062	+2%
418-042-006-1	Residential	Piya Sunayana; Basnet Dev Bahadur	1229 Gerald Ave	\$685,000	+\$23,020	+3%
418-052-018-3	Residential	Fema Investments Lic	1120 Yuba Ave	\$1,063,867	+\$20,859	+2%
418-051-020-0	Residential	Kreiss Donald T Tre	5470 Shasta Ave	\$1,074,776	+\$20,389	+2%
418-052-019-1	Residential	Ramirez Nelson A And Daysi Y Tre	1130 Yuba Ave	\$1,024,922	+\$20,095	+2%
418-051-017-6	Residential	Tamang Roshan And Sirjana	1140 Amador St	\$940,531	+\$18,441	+2%
418-051-007-7	Residential	Ng Yanpeng Tre; Yu Katherine Tre	1111 Yuba Ave	\$937,414	+\$18,379	+2%
418-043-006-0	Residential	Stack Jason Edward; Hirai Caren Miki	1249 Marin Ave	\$936,360	+\$18,360	+2%
418-030-008-1	Residential	Fitzmedrud Eric	5636 Casino Ave	\$906,222	+\$17,768	+2%
416-102-013-8	Commercial	Alizadeh Mehrdad And Zohreh Tre	2700 El Portal Dr	\$868,578	+\$17,030	+2%
418-041-005-4	Residential	Upreti Prithvi And Neeta	1231 Yuba Ave	\$863,414	+\$16,929	+2%
418-030-009-9	Residential	Beck Steven J	5632 Casino Ave	\$822,436	+\$16,126	+2%
418-051-003-6	Residential	Moriarty Kent And Ann	5450 Shasta Ave	\$807,662	+\$15,835	+2%
418-051-021-8	Residential	Cole Eugene C And Dorothy J Tre	5480 Shasta Ave	\$795,119	+\$15,590	+2%
418-051-012-7	Residential	Bruno John David; Werbel Maria Del Pilar	5421 Glenn Ave	\$785,767	+\$15,406	+2%
419-011-027-2	Residential	Tamang Binita Lama	1511 Yuba Ave	\$781,340	+\$15,320	+2%
420-063-013-7	Residential	Chao Charlie C And Jenny C	5926 Hillcrest Rd	\$770,359	+\$15,104	+2%
418-041-021-1	Residential	Batiste Debra D And Larry Lesly	5447 Shasta Ave	\$750,538	+\$14,715	+2%
418-052-008-4	Residential	Childs Austin; Wang Colvin	5665 McBryde Ave	\$719,614	+\$14,109	+2%
418-051-013-5	Residential	Li Xia	5411 Glenn Ave	\$692,293	+\$13,573	+2%
418-054-007-4	Residential	Meja Edy; Sandoval Mariela Raquel M	1026 Amador St	\$685,610	+\$13,443	+2%
420-062-017-9	Residential	Omega Ruben Rato Tre; Nguyen Gondica T	5972 Wyman St	\$683,014	+\$13,391	+2%
418-041-012-0	Residential	Velazquez Verenice Monzerrat; Velazquez -	1220 Amador St	\$650,250	+\$12,750	+2%
418-052-007-6	Residential	Villanueva Jonathan And Lee Tre	5667 McBryde Ave	\$648,976	+\$12,724	+2%
420-062-001-3	Residential	Sabhlok Navin K; Kumar Praveen	1768 Bayo Vista Ave	\$642,244	+\$12,592	+2%
418-041-009-6	Residential	Pedroza Faustina	5423 Shasta Ave	\$625,802	+\$12,270	+2%
418-030-012-3	Residential	Dyer Gilbert And Loretta	5606 Casino Ave	\$624,324	+\$12,241	+2%
418-054-017-3	Residential	Lovko Jennifer Rae	5502 Glenn Ave	\$624,240	+\$12,240	+2%
418-052-006-8	Residential	Oddyoye David P And Gladys Tre	5665 Shasta Ave	\$617,906	+\$12,115	+2%
418-042-017-8	Residential	Alaniz Jesus; Alaniz Jesus Jr	1254 Yuba Ave	\$605,557	+\$11,873	+2%
418-051-002-8	Residential	Blomberg Thomas G Sr Tre; Blomberg R Je	5446 Shasta Ave	\$602,716	+\$11,817	+2%
418-043-007-8	Residential	Johnson Joanna Fields	1243 Marin Ave	\$115,136	-\$164,184	-59%



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-052-002-7 5631 Shasta Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Prine Jerry W And Carolyn J	17,926	26,486	0	0	44,412	7,000			
2016	Prine Jerry W And Carolyn J	18,199	26,889	0	0	45,088	7,000			
2017	Prine Jerry W And Carolyn J	18,562	27,426	0	0	45,988	7,000			
2018	Prine Jerry W And Carolyn J	18,933	27,974	0	0	46,907	7,000			
2019	Prine Jerry W And Carolyn J	19,311	28,533	0	0	47,844	7,000			
2020	Prine Jerry W And Carolyn J	19,697	29,103	0	0	48,800	7,000			
2021	Prine Jerry W And Carolyn J	19,901	29,404	0	0	49,305	7,000			
2022	Carolyn J Prine Revocable Living Trust	20,299	29,992	0	0	50,291	7,000			
2023	Carolyn J Prine Revocable Living Trust	20,704	30,591	0	0	51,295	7,000			
2024	Carolyn J Prine Revocable Living Trust	591,600	153,000	0	0	744,600	0			

418-054-016-5 5501 McBryde Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Kaleidoscopic Concepts Lic	148,568	168,028	0	0	316,596	7,000			
2016	Kidd Geoffrey And Krista R	319,803	177,668	0	0	497,471	0			
2017	Kaleidoscopic Concepts Lic	153,849	174,001	0	0	327,850	0			
2018	Kaleidoscopic Concepts Lic	156,925	177,481	0	0	334,406	0			
2019	Kaleidoscopic Concepts Lic	160,063	181,030	0	0	341,093	0			
2020	Kaleidoscopic Concepts Lic	163,264	184,650	0	0	347,914	0			
2021	New Performance Traditions	164,955	186,562	0	0	351,517	0			
2022	Kaleidoscopic Concepts Lic	168,254	190,293	0	0	358,547	0			
2023	New Performance Traditions	171,619	194,098	0	0	365,717	0			
2024	New Performance Traditions	624,240	426,564	0	0	1,050,804	0			

418-042-001-2 1253 Gerald Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Rios Richard A	17,926	25,764	0	0	43,690	0			
2016	Rios Richard A	18,199	26,156	0	0	44,355	0			
2017	Rios Richard A	18,562	26,679	0	0	45,241	0			
2018	Rios Richard A	18,933	27,212	0	0	46,145	0			
2019	Rios Richard A	19,311	27,756	0	0	47,067	0			
2020	Rios Richard A	19,697	28,311	0	0	48,008	0			
2021	Rios Richard A	19,901	28,604	0	0	48,505	0			
2022	Rios Richard A	20,299	29,176	0	0	49,475	0			
2023	Chiang Lai Seem; Ng Wai Lam	20,704	29,759	0	0	50,463	0	500,000F		
2024	Chiang Lai Seem; Ng Wai Lam	350,000	150,000	0	0	500,000	0	710,000F		

418-043-007-8 1243 Marin Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Johnson Joanna Fields	213,425	28,380	0	0	241,805	0			
2016	Johnson Joanna Fields	216,679	28,812	0	0	245,491	0			
2017	Johnson Joanna Fields	221,012	29,388	0	0	250,400	0			
2018	Johnson Joanna Fields	225,432	29,975	0	0	255,407	0			
2019	Johnson Joanna Fields	229,940	30,574	0	0	260,514	0			

Data Source: Contra Costa County Assessor 2024/25 Secured Tax Rolls

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



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-043-007-8 1243 Marin Ave (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2020	Johnson Joanna Fields	234,538	31,185	0	0	265,723	0			
2021	Johnson Joanna Fields	236,967	31,508	0	0	268,475	0			
2022	Johnson Joanna Fields	241,706	32,138	0	0	273,844	0			
2023	Johnson Joanna Fields	246,540	32,780	0	0	279,320	0			
2024	Johnson Joanna Fields	251,470	33,435	0	169,769	115,136	0			
416-041-018-1 2876 El Portal Dr										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Au Energy Lic	644,418	134,251	0	0	778,669	0			
2016	Au Energy Lic	654,245	136,298	0	0	790,543	0			
2017	Au Energy Lic	667,329	2,225,368	0	0	2,892,697	0			
2018	Au Energy Lic	680,675	2,269,875	0	0	2,950,550	0			
2019	Au Energy Lic	694,288	2,315,272	0	0	3,009,560	0			
2020	Au Energy Lic	708,173	2,361,577	0	0	3,069,750	0			\$-106,199
2021	Au Energy Lic	715,509	2,386,042	0	0	3,101,551	0			\$-99,457
2022	Au Energy Lic	729,819	2,433,762	0	0	3,163,581	0			
2023	Au Energy Lic	744,415	3,334,788	185,881	0	4,265,084	0			Pending
2024	Au Energy Lic	759,303	3,443,114	186,110	0	4,388,527	0			
420-063-008-7 5907 Wyman St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Achten Greg; Opsata Rebecca	181,034	147,966	0	0	329,000	7,000			
2016	Achten Greg; Opsata Rebecca	205,136	167,664	0	0	372,800	7,000			
2017	Achten Greg; Opsata Rebecca	229,457	187,543	0	0	417,000	7,000			
2018	Achten Greg; Opsata Rebecca	271,827	222,173	0	0	494,000	7,000			
2019	Opsata Rebecca	286,684	234,316	0	0	521,000	7,000			
2020	Opsata Rebecca	300,000	245,000	0	0	545,000	0			
2021	Opsata Rebecca	323,826	264,674	0	0	588,500	0			
2022	Opsata Rebecca	381,328	311,672	0	0	693,000	0			
2023	Opsata Rebecca	381,328	311,672	0	0	693,000	0			
2024	Opsata Rebecca	404,439	330,561	0	0	735,000	0			
420-061-004-8 1810 Hillcrest Rd										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Daniels Valjean And Patricia A	14,532	32,491	0	0	47,023	7,000			
2016	Daniels Valjean And Patricia A	14,753	32,986	0	0	47,739	7,000			
2017	Daniels Valjean And Patricia A	15,048	33,645	0	0	48,693	7,000			
2018	Daniels Valjean And Patricia A	15,348	34,317	0	0	49,665	7,000			
2019	Daniels Patricia A	15,654	35,003	0	0	50,657	7,000			
2020	Daniels Patricia A	15,967	35,703	0	0	51,670	7,000			
2021	Daniels Patricia A Tre	16,132	36,072	0	0	52,204	7,000			
2022	Daniels Patricia A Tre	16,454	36,793	0	0	53,247	7,000			
2023	Daniels Patricia A Tre	16,783	37,528	0	0	54,311	7,000			
2024	Daniels Patricia A Tre	17,118	78,278	0	0	95,396	7,000			



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

419-011-023-1 1465 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Miranda Fulvio F And Corina H	16,776	23,507	0	0	40,283	0			
2016	Miranda Fulvio F And Corina H	17,031	23,865	0	0	40,896	0			
2017	Miranda Fulvio Felipe; Miranda Corina Hermil	229,500	66,810	0	0	296,310	0			
2018	Prajapati Lasta; Maharjan Kishor	234,090	138,146	0	0	372,236	0			
2019	Prajapati Lasta; Maharjan Kishor	238,771	236,508	0	0	475,279	0	751,000F		
2020	Prajapati Lasta; Maharjan Kishor	387,600	378,420	0	0	766,020	7,000			
2021	Prajapati Lasta; Maharjan Kishor	391,615	382,340	0	0	773,955	7,000			
2022	Prajapati Lasta; Maharjan Kishor	399,447	389,986	0	0	789,433	7,000			
2023	Prajapati Lasta; Maharjan Kishor	407,435	409,785	0	0	817,220	7,000			
2024	Prajapati Lasta; Maharjan Kishor	415,583	435,740	0	0	851,323	7,000			
418-043-014-4 5663 Shasta Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Gonzales Henry	225,106	68,394	0	0	293,500	0			
2016	Gonzales Henry	269,975	82,025	0	0	352,000	0			
2017	Gonzales Henry	324,458	98,578	0	0	423,036	0			
2018	Gonzales Henry	330,947	100,549	0	0	431,496	0			
2019	Gonzales Henry	337,565	102,559	0	0	440,124	0			
2020	Gonzales Henry	344,316	104,610	0	0	448,926	0			
2021	Gonzales Henry	347,883	105,693	0	0	453,576	0			
2022	Gonzales Henry	354,840	260,806	0	0	615,646	0			
2023	Gonzales Henry	361,936	269,962	0	0	631,898	0			
2024	Gonzales Henry	369,174	292,161	0	0	661,335	0			
419-012-024-8 1400 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Tsawyer 9 Lp	407,992	897,582	11,000	0	1,316,574	0			
2016	Tsawyer 9 Lp	414,213	911,270	8,900	0	1,334,383	0			
2017	Tsawyer 9 Lp	422,497	929,495	7,700	0	1,359,692	0			
2018	Tsawyer 9 Lp	430,946	948,084	7,260	0	1,386,290	0			
2019	Tsawyer 9 Lp	439,564	967,045	6,270	0	1,412,879	0			
2020	Tsawyer 9 Lp	448,355	986,385	4,700	0	1,439,440	0			
2021	Tsawyer 9 Lp	452,999	996,603	3,700	0	1,453,302	0			
2022	Tsawyer 9 Lp	462,058	1,016,535	3,000	0	1,481,593	0			
2023	Tsawyer 9 Lp	471,299	1,036,865	6,800	0	1,514,964	0			
2024	Tsawyer 9 Lp	480,724	1,057,602	5,700	0	1,544,026	0			
418-042-006-1 1229 Gerald Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Dildy Louis D	271,320	78,680	0	0	350,000	0			
2016	Dildy Louis D	298,452	86,548	0	0	385,000	0			
2017	Dildy Louis D	339,528	98,459	0	0	437,987	0			
2018	Dildy Louis D	346,318	100,428	0	0	446,746	0			
2019	Dildy Louis D	353,244	102,436	0	0	455,680	0			

Data Source: Contra Costa County Assessor 2024/25 Secured Tax Rolls

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-042-006-1 1229 Gerald Ave (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2020	Dildy Louis D; The Louis Dildy Living Trust	360,308	104,484	0	0	464,792	0			
2021	Louis Dildy Living Trust	364,040	105,566	0	0	469,606	0			
2022	Louis Dildy Living Trust	371,320	107,677	0	0	478,997	0			
2023	Piya Sunayana; Basnet Dev Bahadur	559,980	102,000	0	0	661,980	0	685,000F		
2024	Piya Sunayana; Basnet Dev Bahadur	530,000	155,000	0	0	685,000	0			
418-052-018-3 1120 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Rosas Brothers Properties	258,200	521,800	0	0	780,000	0			
2016	Fema Investments Llc	278,100	561,900	0	0	840,000	0			
2017	Fema Investments Llc	300,256	606,525	0	0	906,781	0	935,000F		
2018	Fema Investments Llc	510,000	443,700	0	0	953,700	0			
2019	Fema Investments Llc	520,200	452,574	0	0	972,774	0			
2020	Fema Investments Llc	530,604	461,625	0	0	992,229	0			
2021	Fema Investments Llc	536,101	466,407	0	0	1,002,508	0			
2022	Fema Investments Llc	546,823	475,735	0	0	1,022,558	0			
2023	Fema Investments Llc	557,759	485,249	0	0	1,043,008	0			
2024	Fema Investments Llc	568,914	494,953	0	0	1,063,867	0			
418-051-020-0 5470 Shasta Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Kreiss Donald T Trust	294,800	545,200	3,418	0	843,418	0			
2016	Kreiss Donald T Tre	294,800	545,200	2,847	0	842,847	0			
2017	Kreiss Donald T Tre	329,695	609,529	2,455	0	941,679	0			
2018	Kreiss Donald T Tre	336,288	621,719	1,827	0	959,834	0			
2019	Kreiss Donald T Tre	343,013	634,153	1,470	0	978,636	0			
2020	Kreiss Donald T Tre	349,873	646,836	1,689	0	998,398	0			
2021	Kreiss Donald T Tre	353,497	653,537	4,406	0	1,011,440	0			
2022	Kreiss Donald T Tre	360,566	666,607	6,315	0	1,033,488	0			
2023	Kreiss Donald T Tre	367,777	679,939	6,671	0	1,054,387	0			
2024	Kreiss Donald T Tre	375,132	693,537	6,107	0	1,074,776	0			
418-052-019-1 1130 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Ramirez Nelson A And Daysi Y	259,900	520,100	0	0	780,000	0			
2016	Ramirez Nelson A And Daysi Y	279,900	560,100	0	0	840,000	0			
2017	Ramirez Nelson A And Daysi Y	300,256	600,519	0	0	900,775	0			
2018	Ramirez Nelson A And Daysi Y	306,261	612,529	0	0	918,790	0			
2019	Ramirez Nelson A And Daysi Y	312,386	624,779	0	0	937,165	0			
2020	Ramirez Nelson A And Daysi Y	318,633	637,274	0	0	955,907	0			
2021	Ramirez Family Trust	321,934	643,876	0	0	965,810	0			
2022	Ramirez Family Trust	328,372	656,753	0	0	985,125	0			
2023	Ramirez Nelson A And Daysi Y Tre	334,939	669,888	0	0	1,004,827	0			
2024	Ramirez Nelson A And Daysi Y Tre	341,637	683,285	0	0	1,024,922	0			

Data Source: Contra Costa County Assessor 2024/25 Secured Tax Rolls

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-051-017-6 1140 Amador St										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Jammal Talal B	101,482	304,469	0	0	405,951	7,000			
2016	Jammal Talal B	103,029	309,112	0	0	412,141	7,000			
2017	Jammal Talal B	105,089	315,294	0	0	420,383	7,000			
2018	Jammal Talal B	107,190	321,599	0	0	428,789	7,000			
2019	Tamang Roshan; Tamang Sirjana M	109,333	328,030	0	0	437,363	7,000	230,000F		
2020	Tamang Roshan And Sirjana M; Moktan Surya	469,200	408,000	0	0	877,200	7,000			
2021	Tamang Roshan And Sirjana M; Tamang Sirja	474,060	412,226	0	0	886,286	7,000			
2022	Tamang Roshan And Sirjana M; Tamang Sirja	483,541	420,470	0	0	904,011	7,000			
2023	Tamang Roshan And Sirjana	493,211	428,879	0	0	922,090	0			
2024	Tamang Roshan And Sirjana	503,075	437,456	0	0	940,531	0			
418-051-007-7 1111 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Ng Yanpeng Trust; Yu Katherine Trust	203,996	591,588	0	0	795,584	0			
2016	Ng Yanpeng Tre; Yu Katherine Tre	207,106	600,609	0	0	807,715	0			
2017	Ng Yanpeng Tre; Yu Katherine Tre	211,248	612,621	0	0	823,869	0			
2018	Ng Yanpeng Tre; Yu Katherine Tre	215,472	624,873	0	0	840,345	0			
2019	Ng Yanpeng Tre; Yu Katherine Tre	219,781	637,370	0	0	857,151	0			
2020	Ng Yanpeng Tre; Yu Katherine Tre	224,176	650,117	0	0	874,293	0			
2021	Ng Yanpeng Tre; Yu Katherine Tre	226,498	656,852	0	0	883,350	0			
2022	Ng Yanpeng Tre; Yu Katherine Tre	231,027	669,989	0	0	901,016	0			
2023	Ng Yanpeng Tre; Yu Katherine Tre	235,647	683,388	0	0	919,035	0			
2024	Ng Yanpeng Tre; Yu Katherine Tre	240,359	697,055	0	0	937,414	0			
418-043-006-0 1249 Marin Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Eisen Alexander And Marina A	206,531	109,969	0	0	316,500	7,000			
2016	Eisen Alexander And Marina A	259,714	138,286	0	0	398,000	7,000	500,000F		
2017	Eisen Alexander And Marina A	306,000	204,000	0	0	510,000	0			
2018	Eisen Alexander And Marina A	312,120	208,080	0	0	520,200	0			
2019	Eisen Alexander And Marina A	318,362	212,241	0	0	530,603	0			
2020	Eisen Alexander And Marina A	324,729	216,485	0	0	541,214	0			
2021	Stack Jason Edward; Hirai Caren Miki	328,093	218,727	0	0	546,820	0	900,000F		
2022	Stack Jason Edward; Hirai Caren Miki	650,000	250,000	0	0	900,000	7,000			
2023	Stack Jason Edward; Hirai Caren Miki	663,000	255,000	0	0	918,000	7,000			
2024	Stack Jason Edward; Hirai Caren Miki	676,260	260,100	0	0	936,360	7,000			
418-030-008-1 5636 Casino Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Polymathic Properties Inc	236,251	183,749	0	0	420,000	0			
2016	Polymathic Properties Inc	309,651	157,363	0	0	467,014	0	373,000F		
2017	Ddh Home Solutions; Valencia Property Pros	216,954	163,200	0	0	380,154	0	400,000F		
2018	Fitzmedrud Eric	300,000	100,000	0	0	400,000	0			
2019	Meier Michelle; Fitzmedrud Eric	306,000	154,000	0	0	460,000	0	825,000F		

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-030-008-1 5636 Casino Ave (Continued)										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2020	Fitzmedrud Eric	612,000	229,500	0	0	841,500	0			
2021	Fitzmedrud Eric	619,923	234,033	0	0	853,956	0			
2022	Fitzmedrud Eric	632,321	238,713	0	0	871,034	0			
2023	Fitzmedrud Eric	644,967	243,487	0	0	888,454	0			
2024	Fitzmedrud Eric	657,866	248,356	0	0	906,222	0			
416-102-013-8 2700 El Portal Dr										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Alizadeh Mehrdad And Zohreh Trust	348,984	388,178	0	0	737,162	0			
2016	Alizadeh Mehrdad And Zohreh Tre	354,306	394,097	0	0	748,403	0			
2017	Alizadeh Mehrdad And Zohreh Tre	361,392	401,978	0	0	763,370	0			
2018	Alizadeh Mehrdad And Zohreh Tre	368,619	410,017	0	0	778,636	0			
2019	Alizadeh Mehrdad And Zohreh Tre	375,991	418,217	0	0	794,208	0			
2020	Alizadeh Mehrdad And Zohreh Tre	383,510	426,581	0	0	810,091	0			
2021	Alizadeh Mehrdad And Zohreh Tre	387,483	431,000	0	0	818,483	0			
2022	Alizadeh Mehrdad And Zohreh Tre	395,232	439,620	0	0	834,852	0			
2023	Alizadeh Mehrdad And Zohreh Tre	403,136	448,412	0	0	851,548	0			
2024	Alizadeh Mehrdad And Zohreh Tre	411,198	457,380	0	0	868,578	0			
418-041-005-4 1231 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Power Hugh E Trust	24,698	71,169	0	0	95,867	7,000			
2016	Power Hugh E Tre	25,074	72,254	0	0	97,328	7,000			
2017	Upreti Neeta And Bibhor	25,575	73,699	0	0	99,274	7,000			
2018	Upreti Neeta; Upreti Bibhor	26,086	75,172	0	0	101,258	0			
2019	Upreti Prithvi; Upreti Neeta	510,000	191,250	0	0	701,250	0			
2020	Upreti Prithvi And Neeta	520,200	285,075	0	0	805,275	0			
2021	Upreti Prithvi And Neeta	525,589	288,028	0	0	813,617	0			
2022	Upreti Prithvi And Neeta	536,100	293,788	0	0	829,888	0			
2023	Upreti Prithvi And Neeta	546,822	299,663	0	0	846,485	0			
2024	Upreti Prithvi And Neeta	557,758	305,656	0	0	863,414	0			
418-030-009-9 5632 Casino Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Berglund Barbara; Sokolov Mark	245,834	122,915	0	0	368,749	7,000	415,000F		
2016	Berglund Barbara; Sokolov Mark	220,500	194,500	0	0	415,000	0			
2017	Berglund Barbara; Sokolov Mark	224,910	198,390	0	0	423,300	0			
2018	Berglund Barbara; Sokolov Mark	229,408	202,357	0	0	431,765	0			
2019	Berglund Barbara; Sokolov Mark	233,996	206,404	0	0	440,400	0			
2020	Beck Steven J	238,675	210,532	0	0	449,207	0			
2021	Beck Steven J	500,000	275,000	0	0	775,000	0			
2022	Beck Steven J	510,000	280,500	0	0	790,500	0			
2023	Beck Steven J	520,200	286,110	0	0	806,310	0			
2024	Beck Steven J	530,604	291,832	0	0	822,436	0			

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND**

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

418-051-003-6 5450 Shasta Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Moriarty Kent And Ann	368,859	316,603	0	0	685,462	0			
2016	Moriarty Kent And Ann	374,484	321,431	0	0	695,915	0			
2017	Moriarty Kent And Ann	381,973	327,859	0	0	709,832	0			
2018	Moriarty Kent And Ann	389,612	334,416	0	0	724,028	0			
2019	Moriarty Kent And Ann	397,404	341,104	0	0	738,508	0			
2020	Moriarty Kent And Ann	405,352	347,926	0	0	753,278	0			
2021	Moriarty Kent And Ann	409,551	351,530	0	0	761,081	0			
2022	Moriarty Kent And Ann	417,742	358,560	0	0	776,302	0			
2023	Moriarty Kent And Ann	426,096	365,731	0	0	791,827	0			
2024	Moriarty Kent And Ann	434,617	373,045	0	0	807,662	0			
418-051-021-8 5480 Shasta Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Cole Eugene C And Dorothy J Trust	245,834	428,984	0	0	674,818	0			
2016	Cole Eugene C And Dorothy J Tre	249,582	435,526	0	0	685,108	0			
2017	Cole Eugene C And Dorothy J Tre	254,573	444,236	0	0	698,809	0			
2018	Cole Eugene C And Dorothy J Tre	259,664	453,120	0	0	712,784	0			
2019	Cole Eugene C And Dorothy J Tre	264,857	462,182	0	0	727,039	0			
2020	Cole Eugene C And Dorothy J Tre	270,154	471,425	0	0	741,579	0			
2021	Cole Eugene C And Dorothy J Tre	272,952	476,308	0	0	749,260	0			
2022	Cole Eugene C And Dorothy J Tre	278,411	485,834	0	0	764,245	0			
2023	Cole Eugene C And Dorothy J Tre	283,979	495,550	0	0	779,529	0			
2024	Cole Eugene C And Dorothy J Tre	289,658	505,461	0	0	795,119	0			
418-051-012-7 5421 Glenn Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Bruno John D	156,500	293,500	0	0	450,000	0			
2016	Bruno John D	151,300	283,700	0	0	435,000	0			
2017	Bruno John D	177,300	332,700	0	0	510,000	0			
2018	Bruno John D	208,600	391,400	0	0	600,000	0			
2019	Bruno John D	224,300	420,700	0	0	645,000	0			
2020	Bruno John David; Bruno Del Pilar	234,700	440,300	0	0	675,000	0			
2021	Bruno John David; Bruno Del Pilar	235,000	455,000	0	0	690,000	0			
2022	Bruno John David; Werbel Maria Del Pilar	262,694	492,563	0	0	755,257	0			
2023	Bruno John David; Werbel Maria Del Pilar	267,947	502,414	0	0	770,361	0			
2024	Bruno John David; Werbel Maria Del Pilar	273,305	512,462	0	0	785,767	0			
419-011-027-2 1511 Yuba Ave										
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity	
2015	Baum Willa Klug; Baum Marc Hampton	156,129	146,760	0	0	302,889	0			
2016	Baum Willa Klug; Baum Marc Hampton	158,509	148,998	0	0	307,507	0			
2017	Baum Willa Klug; Baum Marc Hampton	161,679	151,977	0	0	313,656	0			
2018	Baum Willa Klug; Baum Marc Hampton	164,912	155,016	0	0	319,928	0			
2019	Baum Willa Klug; Baum Marc Hampton	168,210	158,116	0	0	326,326	0			

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THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND

Coren & Cone

2024/25 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

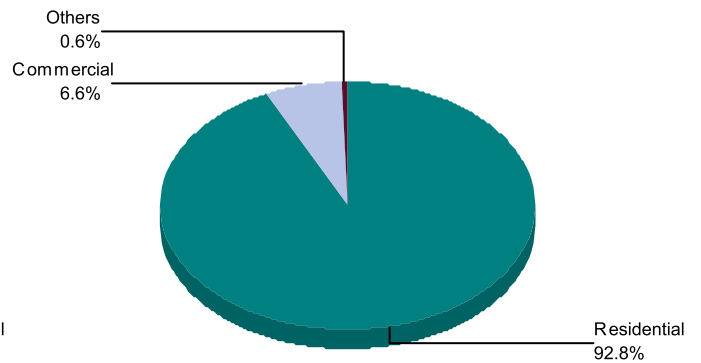
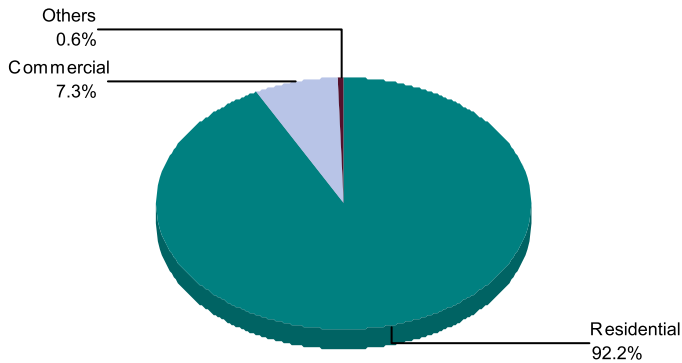
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2020	Baum Willa Klug; Baum Marc Hampton	171,574	161,278	0	0	332,852	0		
2021	Tamang Binita Lama	173,351	162,948	0	0	336,299	0	751,000F	
2022	Tamang Biita Lama	500,000	251,000	0	0	751,000	0		
2023	Tamang Binita Lama	510,000	256,020	0	0	766,020	0		
2024	Tamang Binita Lama	520,200	261,140	0	0	781,340	0		

BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	208	\$78,260,892 (92.2%)	\$63,905.27 (92.8%)
Commercial	7	\$6,172,474 (7.3%)	\$4,563.32 (6.6%)
Vacant	5	\$337,412 (0.4%)	\$253.48 (0.4%)
Miscellaneous	2	\$114,070 (0.1%)	\$94.72 (0.1%)
Institutional	2	\$0 (0.0%)	\$0.00 (0.0%)
Exempt	9	\$0 (0.0%)	\$0.00 (0.0%)
Unsecured	[3]	\$42,045 (0.0%)	\$31.08 (0.0%)
TOTALS	233	\$84,926,893	\$68,847.88
Base Year SA TRAs		\$252,124,343	\$208,161.85

Net Taxable Value

Revenue

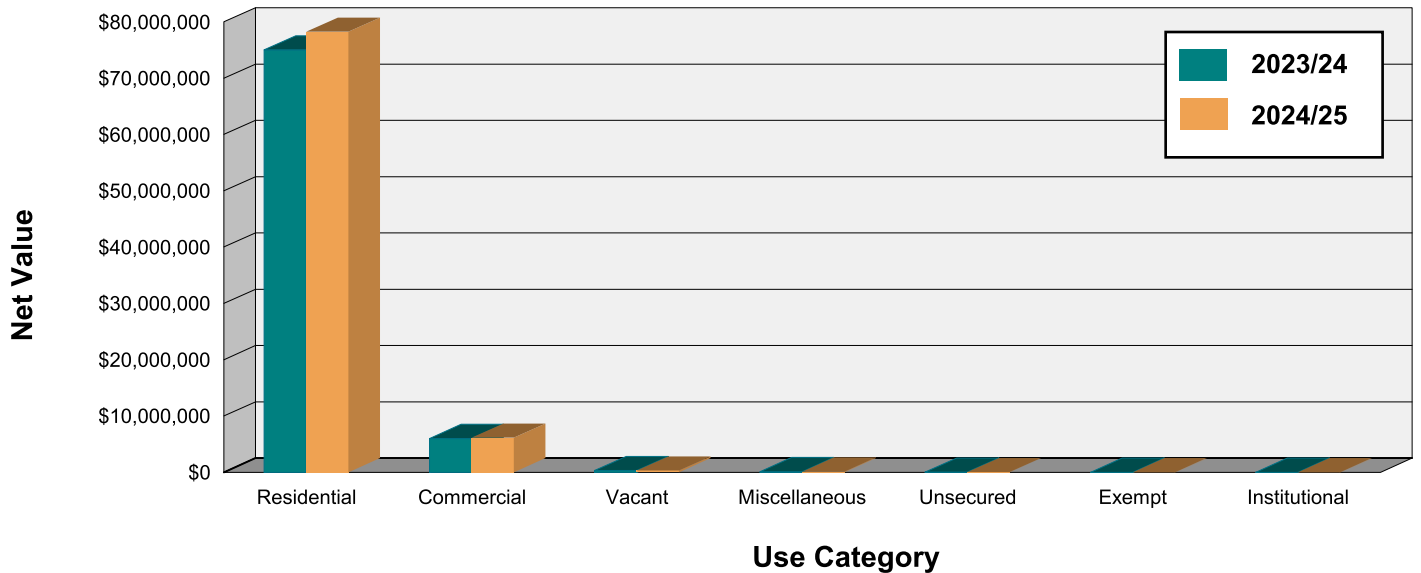


2023/24 to 2024/25 Value Growth by Use Category

Category	2023/24 Net Taxable Value		2024/25 Net Taxable Value			\$ Change	% Change
Residential	208	\$75,027,257	208	\$78,260,892 (92.2%)		\$3,233,635	4.3%
Commercial	7	\$6,014,058	7	\$6,172,474 (7.3%)		\$158,416	2.6%
Vacant	5	\$330,798	5	\$337,412 (0.4%)		\$6,614	2.0%
Miscellaneous	2	\$111,835	2	\$114,070 (0.1%)		\$2,235	2.0%
Unsecured	[3]	\$44,805	[3]	\$42,045 (0.0%)		-\$2,760	-6.2%
Exempt	9	\$0	9	\$0 (0.0%)		\$0	0.0%
Institutional	2	\$0	2	\$0 (0.0%)		\$0	0.0%
TOTALS	233	\$81,528,753	233	\$84,926,893 (100.0%)		\$3,398,140	4.2%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category





Coren & Cone

THE CITY OF SAN PABLO SAN PABLO GENERAL FUND 2024/25 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured		Unsecured		Combined		Primary Use
	Parcels	Value % of Net AV	Parcels	Value % of Net AV	Value % of Net AV	% of Net AV	
1) AU ENERGY LLC (Pending Appeals On Parcels)	1	\$4,388,527 5.17%			\$4,388,527 5.17%		Commercial
2) TSAWYER 9 LP	1	\$1,544,026 1.82%			\$1,544,026 1.82%		Residential
3) ELLOTT VENTURES INC	3	\$1,216,795 1.43%			\$1,216,795 1.43%		Residential
4) DONALD T KREISS TRUST	1	\$1,074,776 1.27%			\$1,074,776 1.27%		Residential
5) FEMA INVESTMENTS LLC	1	\$1,063,867 1.25%			\$1,063,867 1.25%		Residential
6) NEW PERFORMANCE TRADITIONS	1	\$1,050,804 1.24%			\$1,050,804 1.24%		Residential
7) RAMIREZ NELSON A AND DAYS I Y TRUST	1	\$1,024,922 1.21%			\$1,024,922 1.21%		Residential
8) TAMANG ROSHAN AND SIRJANA	1	\$940,531 1.11%			\$940,531 1.11%		Residential
9) YANPENG NG TRUST	1	\$937,414 1.10%			\$937,414 1.10%		Residential
10) STACK JASON EDWARD	1	\$936,360 1.10%			\$936,360 1.10%		Residential
Top Ten Total	12	\$14,178,022 16.70%	0	\$0 0.00%	\$14,178,022 16.69%		
Agency Total		\$84,884,848		\$42,045	\$84,926,893		

THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2024/25 TOP 25 PROPERTY TAXPAYERS - SECURED
 Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) AU ENERGY LLC (1)	\$4,388,527
2) TSAWYER 9 LP (1)	\$1,544,026
3) ELLOITT VENTURES INC (3)	\$1,216,795
4) DONALD T KREISS TRUST (1)	\$1,074,776
5) FEMA INVESTMENTS LLC (1)	\$1,063,867
6) NEW PERFORMANCE TRADITIONS (1)	\$1,050,804
7) RAMIREZ NELSON A AND DAYSI Y TRUST (1)	\$1,024,922
8) TAMANG ROSHAN AND SIRJANA (1)	\$940,531
9) YANPENG NG TRUST (1)	\$937,414
10) STACK JASON EDWARD (1)	\$936,360
11) FITZMEDRUD ERIC (1)	\$906,222
12) MEHRDAD AND ZOHREH ALIZADEH TRUST (1)	\$868,578
13) PRITHVI AND NEETA UPRETI (1)	\$863,414
14) LASTA PRAJAPATI (1)	\$851,323
15) BECK STEVEN J (1)	\$822,436
16) MORIARTY KENT AND ANN (1)	\$807,662
17) COLE EUGENE C AND DOROTHY J TRUST (1)	\$795,119
18) BRUNO JOHN DAVID (1)	\$785,767
19) TAMANG BINITA LAMA (1)	\$781,340
20) CHAO CHARLIE C AND JENNY C (1)	\$770,359
21) BATISTE DETRA D AND LARRY LESLY (1)	\$750,538
22) PRINE CAROLYN J REVOCABLE LIVING TRUST (1)	\$744,600
23) MITSUDA CHARLES TRUST (1)	\$744,600
24) OPSATA REBECCA (1)	\$735,000
25) CHILDS AUSTIN (1)	\$719,614

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment
 Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.
 Top Owners last edited on 09/12/24 by imorales using sales through 07/31/24



**THE CITY OF SAN PABLO
 SAN PABLO GENERAL FUND
 2024/25 TOP 25 PROPERTY TAXPAYERS - UNSECURED
 Top Property Taxpayers Based On Net Taxable Values**

Owner (Number of Parcels)	Assessed Value
1) OIL CHANGERS INC (1)	\$31,919
2) FRANK E CALLUM (1)	\$8,910
3) WILLIAM ROMAINE (1)	\$1,216

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 09/12/24 by imorales using sales through 07/31/24



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
PENDING APPEALS IMPACT PROJECTIONS**

Potential AV Loss Based On Prior Success Rates On Current Average Appeals

San Pablo General Fund Appeals History:

Lien Year	Total Appeals	Resolved Appeals	Pending Appeals	Successful Appeals	Success Rate	Successful Orig Value	Successful Appeal Value Loss	Loss Rate
2019/20	[0]*	[0]*	0	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
2020/21	1	1	0	1	100.00%	\$1,111,230	\$106,199	9.56%
2021/22	1	1	0	1	100.00%	\$1,104,814	\$99,457	9.00%
2022/23	[0]*	[0]*	0	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
2023/24	[1]*	[0]*	1	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
2024/25	[0]*	[0]*	0	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
Totals:	2	2	1	2	100.00%	\$2,216,044	\$205,656	9.28%

*Years with less than 10% resolved appeals or no successful appeals are not included in history totals.

San Pablo General Fund Pending Appeals Impact Projection Based On Annual Experience:

Lien Year	Pending Appeals	Prior Successful	Avg. Appeal Value	Prior Loss	Projected AV Loss	Avg. Tax Rate	Projected Revenue Loss
2019/20	0	0.00%*	\$0	0.00%*	\$0	0.081067	\$0
2020/21	0	100.00%	\$1,111,230	9.56%	\$0	0.081067	\$0
2021/22	0	100.00%	\$1,104,814	9.00%	\$0	0.081067	\$0
2022/23	0	100.00%*	\$0	9.28%*	\$0	0.081067	\$0
2023/24	1	100.00%*	\$4,265,084	9.28%*	\$395,813	0.081067	\$321
2024/25	0	100.00%*	\$0	9.28%*	\$0	0.081067	\$0
Totals:	1		\$2,160,376**		\$395,813		\$321

*Years with less than 10% resolved appeals or no successful appeals are not included in history totals.

**Combined Average value per appeal is based on 3 appeals in the years 2019/20 to 2024/25 with a total value of \$6,481,128

Average Rate and Projected Revenue Loss reflect Prop 13 1% revenue only for primary general fund agency(s) associated with San Pablo



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2024/25 TOP OWNER PENDING APPEALS**

Owners' Opinion Value of Pending Appeals for the Top 25 Property Owners - Through 09/30/24

3) GRI PRINCETON LLC		Owners Opinion Value				
Parcel/Bill Number	2024/25 AV	2020/21	2021/22	2022/23	2023/24	2024/25
420-120-014-6	2,346,000				1,150,000	
420-120-015-3	30,600,000			195,000	15,000,000	1,530,000
4 Appeals On 2 Parcel(s)	32,946,000			195,000	16,150,000	1,530,000

4) MORAGA RD STORAGE LLC		Owners Opinion Value				
Parcel/Bill Number	2024/25 AV	2020/21	2021/22	2022/23	2023/24	2024/25
416-140-052-0	24,080,597				7,825,175	
1 Appeals On 1 Parcel(s)	24,080,597				7,825,175	

6) CC SAN PABLO LP		Owners Opinion Value				
Parcel/Bill Number	2024/25 AV	2020/21	2021/22	2022/23	2023/24	2024/25
416-160-055-8	3,365,107			265,000	45,001	
2 Appeals On 1 Parcel(s)	3,365,107			265,000	45,001	

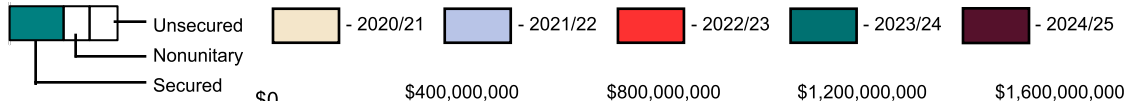
7) SAN PABLO RETAIL PARTNERS II		Owners Opinion Value				
Parcel/Bill Number	2024/25 AV	2020/21	2021/22	2022/23	2023/24	2024/25
417-280-004-9	542,012			125,000	15,001	
2 Appeals On 1 Parcel(s)	542,012			125,000	15,001	

14) WEC 97 K-31 INVESTMENT TRUST		Owners Opinion Value				
Parcel/Bill Number	2024/25 AV	2020/21	2021/22	2022/23	2023/24	2024/25
417-290-004-7	8,287,688			176,046	179,132	
2 Appeals On 1 Parcel(s)	8,287,688			176,046	179,132	

u = Unsecured, x = Cross-Reference

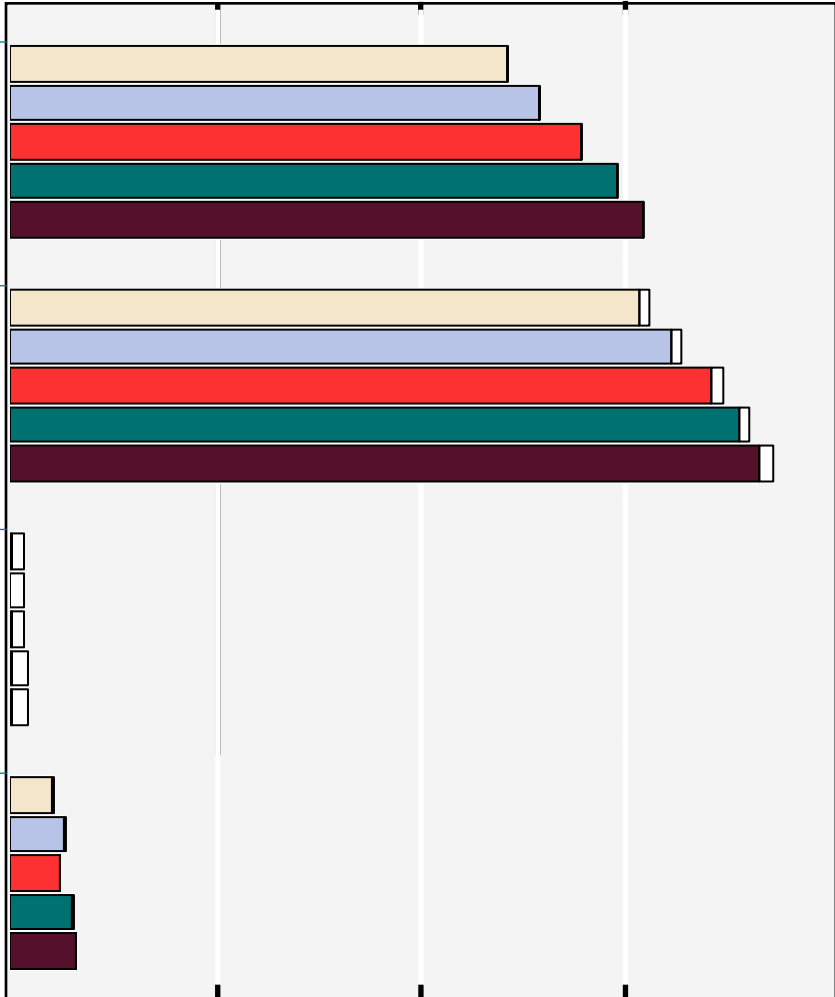
Top Owners last edited on 09/12/24 by imorales using sales through 07/31/24

THE CITY OF SAN PABLO SUCCESSOR AGENCY 2020/21 TO 2024/25 ASSESSED VALUES



Land

\$973,419,298
\$1,033,608,720
\$1,116,596,253
\$1,187,317,412
\$1,237,337,352

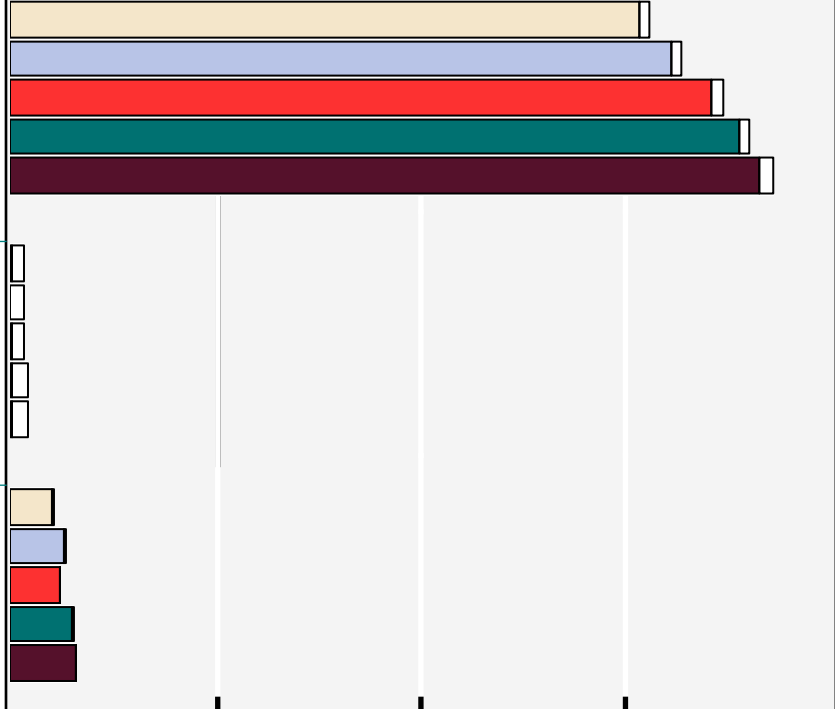


Percent Change Agency | County

|
6.2% | 4.5%
8.0% | 8.7%
6.3% | 7.1%
4.2% | 4.8%

Improvements

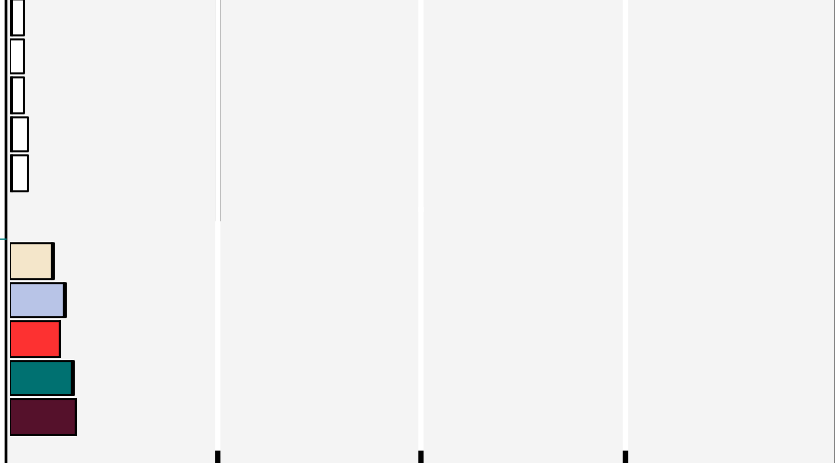
\$1,247,932,489
\$1,312,202,347
\$1,392,030,127
\$1,445,375,534
\$1,491,739,394



|
5.2% | 3.0%
6.1% | 7.1%
3.8% | 5.5%
3.2% | 4.1%

Personal Property

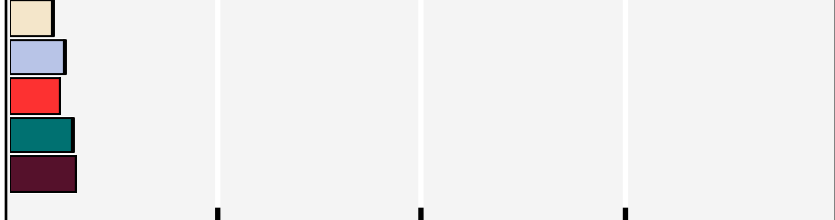
\$27,082,584
\$25,959,518
\$29,141,768
\$33,864,695
\$34,819,083



|
-4.1% | 3.9%
12.3% | 1.3%
16.2% | 8.9%
2.8% | 1.5%

Exemptions

\$85,024,359
\$108,409,244
\$98,260,632
\$123,570,663
\$129,516,652

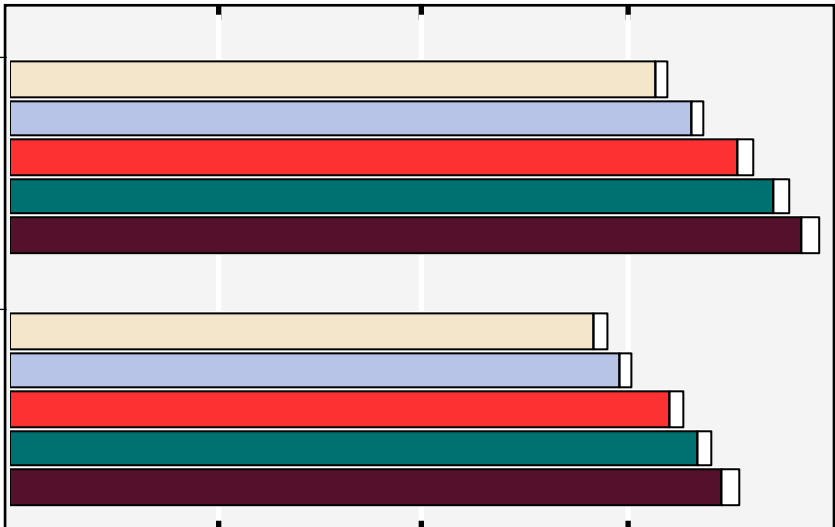


|
27.5% | 10.2%
-9.4% | 6.0%
25.8% | 5.4%
4.8% | 12.0%

\$700,000,000 | \$1,400,000,000 | \$2,100,000,000 | \$2,800,000,000

Gross Assessed

\$2,248,434,371
\$2,371,770,585
\$2,537,768,148
\$2,666,557,641
\$2,763,895,829



Agency | County

|
5.5% | 3.7%
7.0% | 7.7%
5.1% | 6.3%
3.7% | 4.4%

Net Taxable Value

\$2,040,511,969
\$2,123,129,149
\$2,299,738,838
\$2,400,423,013
\$2,489,763,443



|
4.0% | 3.5%
8.3% | 7.8%
4.4% | 6.3%
3.7% | 4.2%



**THE CITY OF SAN PABLO
SUCCESSOR AGENCY
2024/25 ROLL SUMMARY
Taxable Property Values**

	Secured	Nonunitary Utilities	Unsecured
Parcels	6,668	0	737
TRAs	22	0	15
Values			
Land	1,196,944,498	0	528,520
Improvements	1,360,445,619	0	26,542,375
Personal Property	2,611,779	0	32,207,304
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$2,560,001,896	\$0	\$59,278,199
Exemptions			
Real Estate	127,575,103	0	634,739
Personal Property	326,538	0	980,272
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	15,915,679	0	0
Total Exemptions*	\$127,901,641	\$0	\$1,615,011
Total Net Value	\$2,432,100,255	\$0	\$57,663,188

Combined Values	Total
Total Values	\$2,619,280,095
Total Exemptions	\$129,516,652
Net Total Values	\$2,489,763,443
Net Aircraft Values	\$0

* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions



**THE CITY OF SAN PABLO
SUCCESSOR AGENCY**

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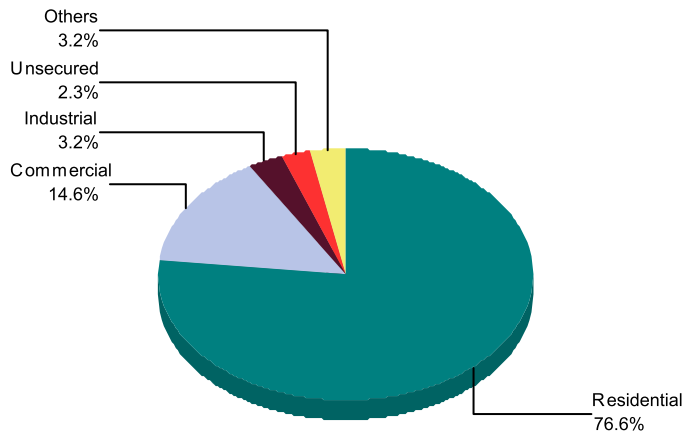
2024/25 TOP 40 NET TAXABLE SECURED VALUE CHANGES

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
416-140-052-0	Industrial	Moraga Rd Storage Llc	2622 Moraga Rd	\$24,080,597	+\$8,430,247	+54%
417-190-023-8	Govt. Owned	Lytton Rancheria Of California	Vale Rd	\$3,050,000	+\$3,050,000	+9,999%
417-150-013-7	Commercial	Gordon Creekside Llc	1900 Church Ln	\$4,621,704	+\$1,180,232	+34%
527-042-004-4	Residential	Romo Juan	2380 Market Ave	\$1,887,000	+\$1,088,073	+136%
417-080-015-7	Commercial	Lotus Hotels Inc	2525 San Pablo Dam Rd	\$7,780,070	+\$1,055,848	+16%
411-051-015-5	Residential	Good Harvey E Estate Of	1701 Market Ave	\$1,123,632	+\$1,049,476	+1,415%
413-392-007-6	Residential	Padda Properties Llc	1749 Broadway Ave	\$1,958,900	+\$642,514	+49%
523-011-003-2	Commercial	Jr Business Investments Llc	12996 San Pablo Ave	\$816,000	+\$630,662	+340%
417-211-012-6	Commercial	Save Mart Portfolio Owner Nlp	13220 San Pablo Ave	\$30,870,858	+\$605,310	+2%
420-120-015-3	Commercial	Gri Princeton Llc	San Pablo Dam Rd	\$30,600,000	+\$600,000	+2%
411-120-021-0	Residential	Chaney Betty L Estate Of	1837 Van Ness St	\$613,836	+\$554,392	+933%
410-022-015-3	Institutional	Atchinson Village Credit Union	1327 Rummrl Blvd	\$550,000	+\$550,000	+9,999%
413-021-005-9	Residential	Gonzalez Eduardo	1871 Manzanilla Dr	\$642,600	+\$540,436	+529%
417-010-041-8	Residential	Muller Janice	1101 Brookside Ave	\$700,000	+\$526,728	+304%
410-275-022-3	Residential	Gonzalez Jose De Jesus; Rojas Semiramis	1627 19Th St	\$795,000	+\$522,781	+192%
413-220-033-0	Residential	Guerrero Jannette	2837 17Th St	\$575,000	+\$516,782	+888%
413-212-015-7	Residential	Santiago Family Trust; Santiago	1411 Broadway Ave	\$700,000	+\$489,340	+232%
413-054-023-2	Residential	Rodriguez Francisco R	1219 John Ave	\$617,100	+\$483,158	+361%
413-220-034-8	Residential	Chen Yanyun; Liang Yueyang	2831 17Th St	\$540,600	+\$481,111	+809%
410-132-043-2	Residential	Duenas Jose T	1305 California Blvd Unit 15	\$545,700	+\$465,261	+578%
411-130-022-6	Residential	Gyaltsen Tsering; Chodo Pema	1855 Pullman St	\$576,300	+\$461,680	+403%
411-046-008-8	Residential	Castaneda Hugo A; Carreon Maria D Melo	1521 Mission Ave	\$515,100	+\$455,462	+764%
411-010-016-3	Residential	Schell Carlotta J; Schell Charlotte M	914 Randy Ln	\$500,000	+\$453,476	+975%
412-120-016-8	Residential	Lopez Ma De Jesus Hurtado; Hurtado Sergi	2810 12Th St	\$585,000	+\$448,302	+328%
412-211-003-6	Residential	Guzman-Vallejo Oscar; Guzman Camila Dei	2539 20Th St	\$491,338	+\$447,345	+1,017%
411-080-034-1	Residential	William Alden Prather 2019 Revocable Livin	1864 21St St	\$655,452	+\$446,830	+214%
411-110-021-2	Residential	Ochoa Jose Tre	1847 Mason St	\$549,780	+\$445,474	+427%
412-011-018-6	Residential	Saephan Jason F	1033 Hannon Dr	\$570,000	+\$440,830	+341%
410-021-007-1	Institutional	Madriz Inc	1405 Rummrl Blvd	\$425,000	+\$425,000	+9,999%
410-121-030-2	Residential	Menjivar Luis H	1241 W Victoria Ct	\$468,180	+\$418,803	+848%
420-054-010-4	Residential	Tamang Pasang Lama; Lopchan Sabita	5431 Morrow Dr	\$643,620	+\$415,814	+183%
411-180-019-1	Residential	Wong Marcus	1936 Powell St	\$650,000	+\$414,798	+176%
413-012-020-9	Residential	Flores Manuel And Nolvira; Flores Kelvin W ,	1940 Stanton Ave	\$627,300	+\$411,124	+190%
413-190-026-0	Residential	Ibarra Rogelio Jr	2976 13Th St	\$536,520	+\$406,261	+312%
410-254-029-3	Residential	Rodriguez Gisell	1521 17Th St	\$153,917	-\$401,983	-72%
413-071-005-8	Residential	Franklin Brian	2992 20Th St	\$75,887	-\$405,818	-84%
411-260-059-0	Residential	Judson Homes Inc	1320 Rd 20	\$43,089	-\$724,998	-94%
416-160-056-6	Commercial	Cot Wg Meadow Llc	14280 San Pablo Ave	\$5,255,300	-\$1,582,700	-23%
409-313-009-6	Recreational	San Pablo City Of	13Th St	\$0	-\$2,318,445	-100%
416-140-048-8	Commercial	Contra Costa County	2523 El Portal Dr	\$0	-\$2,442,952	-100%

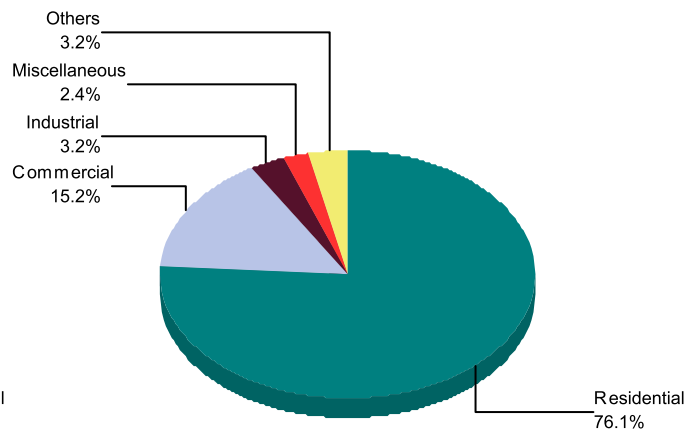
BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	6,026	\$1,907,916,372 (76.6%)	\$17,020,167.34 (76.1%)
Commercial	251	\$364,127,411 (14.6%)	\$3,405,860.04 (15.2%)
Industrial	17	\$80,602,886 (3.2%)	\$705,035.01 (3.2%)
Vacant	162	\$13,995,882 (0.6%)	\$129,513.52 (0.6%)
Miscellaneous	35	\$55,408,927 (2.2%)	\$527,428.30 (2.4%)
Recreational	2	\$15,334 (0.0%)	\$142.35 (0.0%)
Govt. Owned	2	\$3,050,000 (0.1%)	\$28,737.27 (0.1%)
Institutional	45	\$6,187,459 (0.2%)	\$57,304.48 (0.3%)
Exempt	133	\$0 (0.0%)	\$0.00 (0.0%)
Unsecured	[737]	\$57,663,188 (2.3%)	\$494,702.88 (2.2%)
Unknown	128	\$795,984 (0.0%)	\$7,499.80 (0.0%)
TOTALS	6,801	\$2,489,763,443	\$22,376,391.00

Net Taxable Value



Revenue

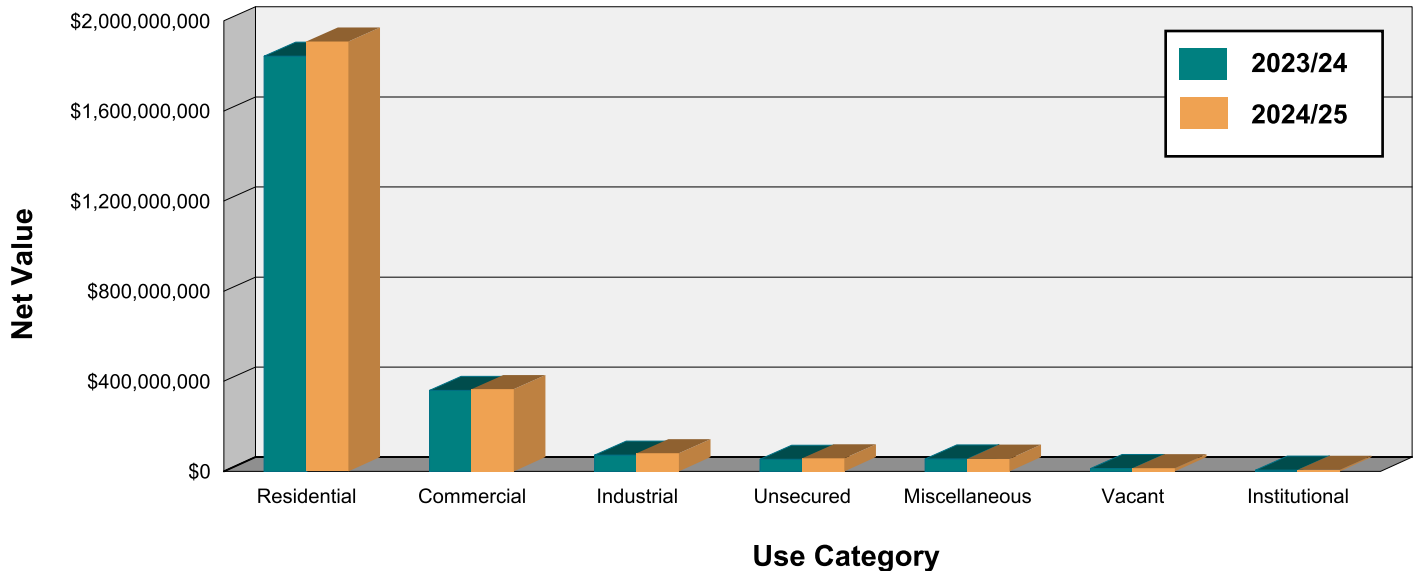


2023/24 to 2024/25 Value Growth by Use Category

Category	2023/24 Net Taxable Value		2024/25 Net Taxable Value			\$ Change	% Change
Residential	6,026	\$1,842,637,498	6,026	\$1,907,916,372	(76.6%)	\$65,278,874	3.5%
Commercial	252	\$359,000,134	251	\$364,127,411	(14.6%)	\$5,127,277	1.4%
Industrial	17	\$71,443,990	17	\$80,602,886	(3.2%)	\$9,158,896	12.8%
Unsecured	[731]	\$52,672,576	[737]	\$57,663,188	(2.3%)	\$4,990,612	9.5%
Miscellaneous	35	\$54,323,835	35	\$55,408,927	(2.2%)	\$1,085,092	2.0%
Vacant	162	\$12,273,358	162	\$13,995,882	(0.6%)	\$1,722,524	14.0%
Institutional	45	\$5,483,331	45	\$6,187,459	(0.2%)	\$704,128	12.8%
Govt. Owned	0	\$0	2	\$3,050,000	(0.1%)	\$3,050,000	> 999.9%
Unknown	101	\$0	128	\$795,984	(0.0%)	\$795,984	> 999.9%
Recreational	5	\$2,588,291	2	\$15,334	(0.0%)	-\$2,572,957	-99.4%
Exempt	131	\$0	133	\$0	(0.0%)	\$0	0.0%
TOTALS	6,774	\$2,400,423,013	6,801	\$2,489,763,443	(100.0%)	\$89,340,430	3.7%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category





**THE CITY OF SAN PABLO
SUCCESSOR AGENCY
BASE YEAR VALUE SUMMARY**

	Secured	Nonunitary Utilities	Unsecured
Values			
Land	0	0	0
Improvements	0	0	0
Personal Property	0	0	0
Fixtures	0	0	0
Aircraft	0	0	0
Uncategorized^	239,800,416	4,123,947	8,199,980
Total Value	\$239,800,416	\$4,123,947	\$8,199,980
Exemptions			
Real Estate	0	0	0
Personal Property	0	0	0
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	0	0	0
Total Exemptions*	\$0	\$0	\$0
Total Net Value	\$239,800,416	\$4,123,947	\$8,199,980

Combined Values	Total
Total Values	\$252,124,343
Total Exemptions	\$0
Net Total Values	\$252,124,343

* Homeowner Exemptions are not included in Total Exemptions

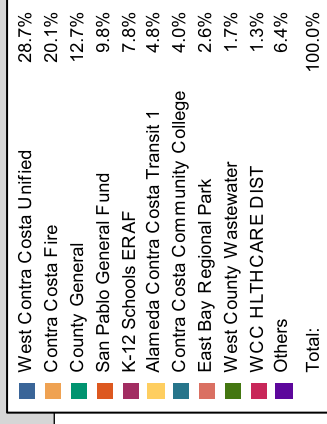
^ Category detail (Land, Improvements, etc.) was not provided by the County Auditor Controller



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THE CITY OF SAN PABLO SUCCESSOR AGENCY 2024/25 WEIGHTED AVERAGE SHARES

ATI Revenue by Agency for all TRAs within Selected Agency (Revenue Calculated as if RDAs no Longer Existed)



Agency	Agency Description	Weighted Avg Share
770100	West Contra Costa Unified	28.735538%
202000	Contra Costa Fire	20.085303%
100300	County General	12.662799%
420400	San Pablo General Fund	9.804601%
699900	K-12 Schools ERAF	7.811117%
400700	Alameda Contra Costa Transit 1	4.824365%
790100	Contra Costa Community College	4.011838%
402600	East Bay Regional Park	2.617894%
341600	West County Wastewater	1.733267%
213500	WCC HLTHCARE DIST	1.333153%
400100	East Bay Municipal Utility District	1.307357%
120600	County Library	1.300664%
799900	Community College ERAF	1.163047%
690100	County Superintendent of Schools	1.150549%
400900	Bart	0.550626%
252700	Flood Control Z-7	0.364317%
401000	Bay Area Air Management	0.160510%
250500	Contra Costa Flood Control	0.152679%
330100	Contra Costa Mosquito Abatement	0.135939%
256300	Flood Control D-127	0.063326%
282500	County Water Agency	0.031112%

100.000000%

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

Data Source: 2024/25 Combined Tax Rolls

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



**THE CITY OF SAN PABLO
SUCCESSOR AGENCY**

Coren & Cone

2024/25 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured		Unsecured		Combined		Primary Use
	Parcels	Value	Parcels	Value	Value	% of Net AV	
1) SAVE MART PORTFOLIO OWNER NLP	2	\$40,045,001			\$40,045,001	1.61%	Commercial
2) LYTTON RANCHERIA OF CALIFORNIA	6	\$33,382,791			\$33,382,791	1.34%	Miscellaneous
3) GRI PRINCETON LLC (Pending Appeals On Parcels)	2	\$32,946,000			\$32,946,000	1.32%	Commercial
4) MORAGA RD STORAGE LLC (Pending Appeals On Parcels)	1	\$24,080,597			\$24,080,597	0.97%	Industrial
5) THE MARLBOROUGH ONE FAMILY LP	2	\$20,958,857			\$20,958,857	0.84%	Miscellaneous
6) CC SAN PABLO LP (Pending Appeals On Parcels)	5	\$19,234,319			\$19,234,319	0.77%	Commercial
7) SAN PABLO RETAIL PARTNERS II (Pending Appeals On Parcels)	9	\$18,273,113			\$18,273,113	0.73%	Commercial
8) MENLO LAND AND CAPITAL XII LLC	4	\$14,764,211			\$14,764,211	0.59%	Industrial
9) STIEFVATER ORCHARDS LP	1	\$14,085,143			\$14,085,143	0.57%	Commercial
10) PUBLIC STORAGE INC	3	\$12,758,222	2	\$99,158	\$12,857,380	0.52%	Industrial
Top Ten Total	35	\$230,528,254	2	\$99,158	\$230,627,412	9.26%	
Agency Total		\$2,432,100,255		\$57,663,188	\$2,489,763,443		
Incremental Net AV Total		\$2,188,175,892		\$49,463,208	\$2,237,639,100	10.31%	

Top Owners last edited on 9/12/24 by imorales using sales through 07/31/24. (Version r.1)

Data Source: Contra Costa County Assessor 2024/25 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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



**THE CITY OF SAN PABLO
SUCCESSOR AGENCY
APPEALS HISTORY**

Coren & Cone

Appeals History Listing - 2020 Through 09/30/2024 - In Appeal Number Order

2020 Parcel Appeals		Appeal Count	Roll Total	Board Value	Change
2020 Totals		1 Appeals Denied 1 Appeals Pending <u>2 Appeals</u>	\$9,007,873 \$1,794,969 <u>\$10,802,842</u>	<u>\$0</u>	<u>\$0</u>
2021 Parcel Appeals		Appeal Count	Roll Total	Board Value	Change
2021 Totals		1 Appeals Allowed 9 Appeals Denied 1 Appeals Pending <u>11 Appeals</u>	\$463,000 \$16,499,176 \$2,313,561 <u>\$19,275,737</u>	\$71,514 <u>\$71,514</u>	\$-391,486 <u>\$-391,486</u> Value Decline: 84.6%
2022 Parcel Appeals		Appeal Count	Roll Total	Board Value	Change
2022 Totals		2 Appeals Allowed 2 Appeals Denied 6 Appeals Pending <u>10 Appeals</u>	\$1,710,645 \$3,863,258 \$9,811,864 <u>\$15,385,767</u>	\$922,943 <u>\$922,943</u>	\$-787,702 <u>\$-787,702</u> Value Decline: 46.0%
2023 Parcel Appeals		Appeal Count	Roll Total	Board Value	Change
2023 Totals		2 Appeals Allowed 14 Appeals Pending <u>16 Appeals</u>	\$1,744,548 \$93,551,888 <u>\$95,296,436</u>	\$1,024,400 <u>\$1,024,400</u>	\$-720,148 <u>\$-720,148</u> Value Decline: 41.3%
2024 Parcel Appeals		Appeal Count	Roll Total	Board Value	Change
2024 Totals		1 Appeals Pending <u>1 Appeals</u>	\$30,600,000 <u>\$30,600,000</u>	<u>\$0</u>	<u>\$0</u>



Coren & Cone

THE CITY OF SAN PABLO SUCCESSOR AGENCY APPEALS HISTORY

Appeals History Listing - 2020 Through 09/30/2024 - In Appeal Number Order

SAN PABLO, Successor Agency Listed Totals	5 Appeals Allowed	\$3,918,193	\$2,018,857	\$-1,899,336	Value Decline:	48.5%
12 Appeals Denied		\$29,370,307				
23 Appeals Pending		\$138,072,282				
<u>40 Appeals</u>		<u>\$171,360,782</u>	<u>\$2,018,857</u>	<u>\$-1,899,336</u>		

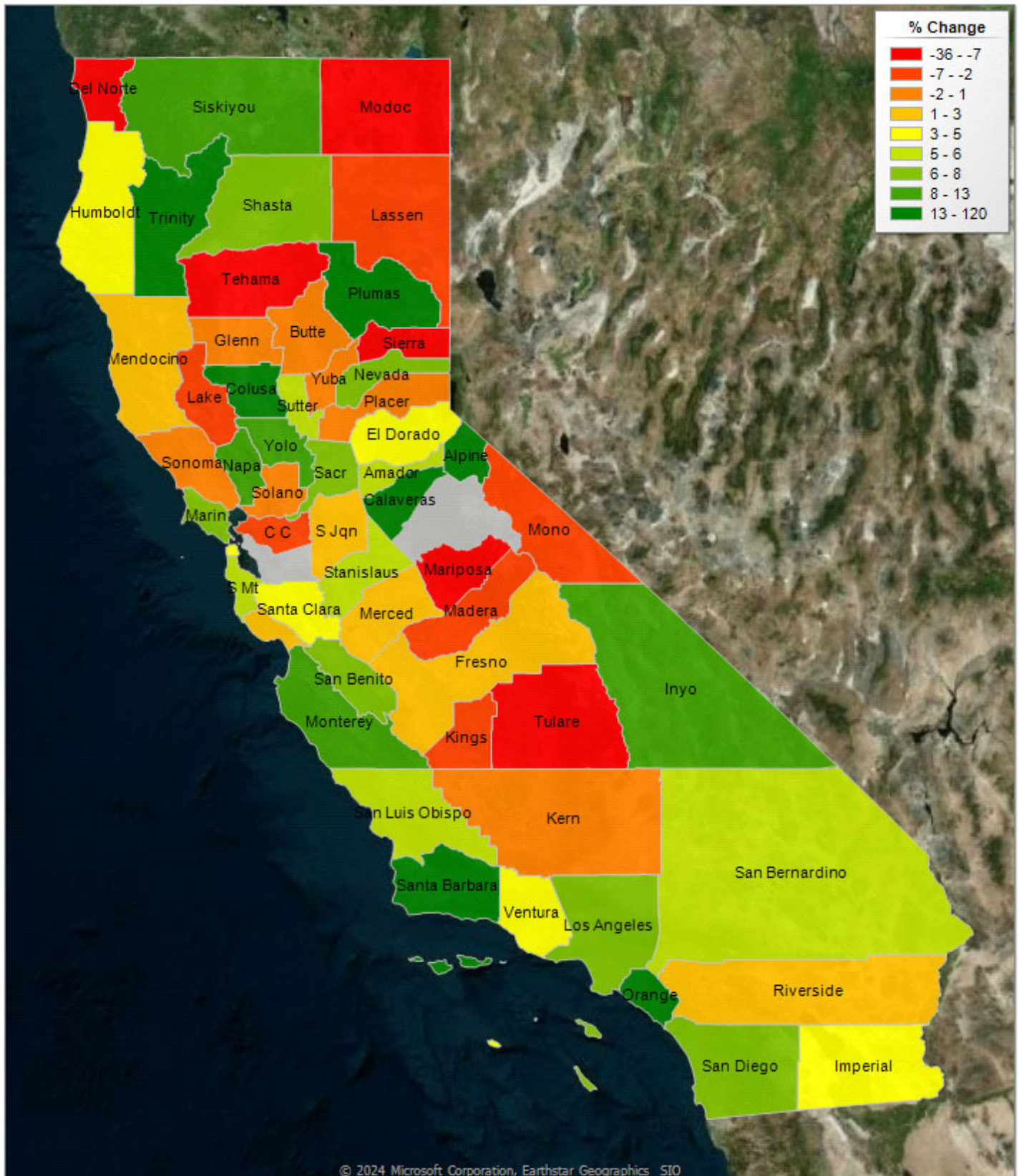
Listing of redevelopment documents available through the archive in our Property Tax App: proptax.hdccc.info

Document Title	Doc Date
Bay View Redevelopment Project	
Alvarado Project--Amendments to Bayview	5/9/95
Description of Area No. 1 Addition to the Alvarado Project	5/9/95
City of San Pablo	
1997 Assessed Values for Legacy Project	8/1/96
Agreement--San Pablo RDA and Contra Costa County	9/8/87
Alvarado Redevelopment Project Area--Merger of El Portal, Bayview, South entrance and Oak Park	9/21/87
Alvarado Redevelopment Project Proposal for Amendment	5/9/95
Amended El Portal Community Redevelopment Project Area	9/21/87
Amended Plan for the Sheffield Redevelopment Project	10/21/81
Amended South Entrance Community Redevelopment Project	9/21/87
Amended South Entrance Community Redevelopment Project	8/1/71
Bayview Community Redevelopment Project Plan	4/1/75
Central Redevelopment Project	6/1/72
Contra Costa County Flood control Impact Letter	3/12/96
Description of the Legacy Redevelopment Project Area Boundary	12/13/95
El Portal Community Redevelopment Project Plan	6/1/71
El Portal Community Redevelopment Project--Amended	8/1/71
El Portal Community Redevelopment Project--Fourth Amendment	6/27/79
El Portal Community Redevelopment Project--Third Proposed Amendment	4/2/72
Final Official Statement--Joint Powers Association--TARBs Series 2001	3/22/01
Final Official Statement--Subordinate TABs 1993--Merged Project Area	12/1/93
Final Official Statement--Subordinate TABs Series 1999 A Bank Qualified--Tenth Township Project	6/10/99
Final Official Statement--Subordinate TABs Series 2006--Tenth Township Project	10/5/06
Final Official Statement--TARB Series 2004	3/3/04
Notice of Joint Public Hearing Regarding Adoption of the Legacy Redevelopment Project	12/12/96
Notice of Public Hearing on the Proposed Amendment to the Tenth Township Project	6/30/06
Notice Regarding Real Property in the Legacy Project Area	12/14/07
Ordinance No. 651--Adopting the Plan	11/19/73
Ordinance No. 651--Approving and Adopting Plan	11/19/73
Ordinance No. 80-017 Adopting Amended Plan	12/1/80
Ordinance No. 97-001 Adopting the Plan for the Tenth Township Project	3/3/97
Ordinance No. 97-002 Adopting the Plan	3/3/97
Outline of Procedures to Change Equalized Assessment Roll	3/26/96
Redevelopment Plan for the Legacy Redevelopment Project	10/1/96
Redevelopment Plan for the Oak Park Redevelopment Project	12/16/91
Redevelopment Plan for the Sheffield Redevelopment Project	11/17/76
Redevelopment Plan for the Tenth Township Redevelopment Plan	10/1/96
Resolution No. R90-36	10/1/90
Resolution No. R90-36 Authorizing the Transmittal of Proposed Amendments	1/17/97
Resolution No. R96-023--Approving the Preliminary Report	8/1/96

Document Title	Doc Date
City of San Pablo	
Revised Report to the City Council Regarding the Legacy Project	2/7/97
Revised Section C in Legacy Report to the City Council	1/29/97
San Pablo RDA--1996 Redevelopment Plan Amendment Tenth Township Plan and Legacy Plan	10/17/96
South Entrance Community Redevelopment Project Plan	6/1/70
South Entrance Project Revision/Addendum	8/1/86
Summary of Reasons for the Legacy Redevelopment Project in the City of San Pablo	1/17/97
Third Amendment--Bayview Redevelopment Plan	8/1/87
Legacy Redevelopment Project	
El Portal Community Redevelopment Plan	12/14/07
Oak Park Redevelopment Project	
Amended Redevelopment Plan for the Oak Park Redevelopment Project	12/16/71
Oak Park Redevelopment Project Plan	9/19/73

MEDIAN SFR SALES PRICE INCREASE

Percent change in median price June 2023 - June 2024





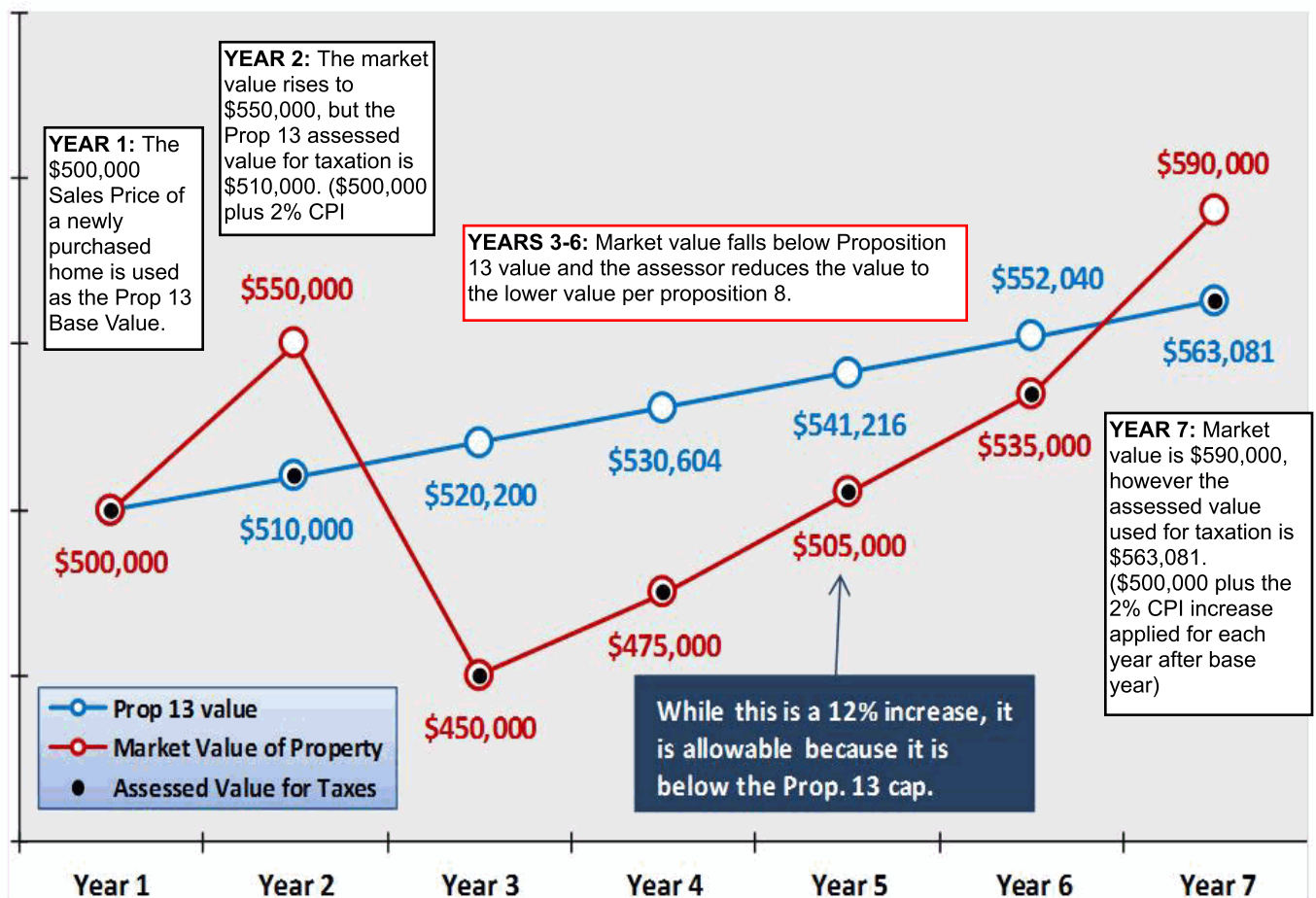
PROPOSITION 13 INFLATION ADJUSTMENTS

Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* \$100,000 (CPI Cap)	Property Taxes W/O Prop 13* \$100,000 (Actual CPI)
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$1,000
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,063
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,139
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,232
1979-80	2.000%	108.24%	9.830%	135.35%	\$1,082	\$1,354
1980-81	2.000%	110.41%	17.320%	158.80%	\$1,104	\$1,588
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,701
1982-83	2.000%	114.87%	11.140%	189.07%	\$1,149	\$1,891
1983-84	1.000%	116.02%	1.000%	190.96%	\$1,160	\$1,910
1984-85	2.000%	118.34%	5.000%	200.51%	\$1,183	\$2,005
1985-86	2.000%	120.70%	5.100%	210.74%	\$1,207	\$2,107
1986-87	2.000%	123.12%	4.400%	220.01%	\$1,231	\$2,200
1987-88	2.000%	125.58%	2.095%	224.62%	\$1,256	\$2,246
1988-89	2.000%	128.09%	5.160%	236.21%	\$1,281	\$2,362
1989-90	2.000%	130.65%	4.730%	247.38%	\$1,307	\$2,474
1990-91	2.000%	133.27%	4.758%	259.15%	\$1,333	\$2,592
1991-92	2.000%	135.93%	6.400%	275.74%	\$1,359	\$2,757
1992-93	2.000%	138.65%	3.040%	284.12%	\$1,387	\$2,841
1993-94	2.000%	141.42%	3.440%	293.89%	\$1,414	\$2,939
1994-95	2.000%	144.25%	2.310%	300.68%	\$1,443	\$3,007
1995-96	1.190%	145.97%	1.194%	304.27%	\$1,460	\$3,043
1996-97	1.110%	147.59%	1.115%	307.66%	\$1,476	\$3,077
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$3,150
1998-99	2.000%	153.55%	2.081%	321.60%	\$1,536	\$3,216
1999-00	1.853%	156.40%	1.853%	327.56%	\$1,564	\$3,276
2000-01	2.000%	159.53%	3.214%	338.09%	\$1,595	\$3,381
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$3,522
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$3,635
2003-04	2.000%	169.29%	2.459%	372.46%	\$1,693	\$3,725
2004-05	1.867%	172.45%	1.867%	379.41%	\$1,725	\$3,794
2005-06	2.000%	175.90%	3.665%	393.31%	\$1,759	\$3,933
2006-07	2.000%	179.42%	4.596%	411.39%	\$1,794	\$4,114
2007-08	2.000%	183.01%	2.269%	420.73%	\$1,830	\$4,207
2008-09	2.000%	186.67%	3.380%	434.95%	\$1,867	\$4,349
2009-10	2.000%	190.40%	3.477%	450.07%	\$1,904	\$4,501
2010-11	-0.237%	189.95%	-0.237%	449.00%	\$1,899	\$4,490
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$4,524
2012-13	2.000%	195.21%	2.889%	465.45%	\$1,952	\$4,655
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$4,798
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,000	\$4,820
2015-16	1.998%	204.01%	1.998%	491.60%	\$2,040	\$4,916
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$4,991
2017-18	2.000%	211.26%	2.619%	512.17%	\$2,113	\$5,122
2018-19	2.000%	215.49%	2.962%	527.34%	\$2,155	\$5,273
2019-20	2.000%	219.80%	2.000%	537.89%	\$2,198	\$5,379
2020-21	2.000%	224.19%	2.000%	548.65%	\$2,242	\$5,486
2021-22	1.036%	226.52%	1.036%	554.33%	\$2,265	\$5,543
2022-23	2.000%	231.05%	5.560%	585.15%	\$2,310	\$5,852
2023-24	2.000%	235.67%	7.274%	627.72%	\$2,357	\$6,277
2024-25	2.000%	240.38%	3.181%	647.68%	\$2,404	\$6,477
Totals					\$81,049	\$173,932

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

Recapturing Proposition 8 Reductions

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



DESCRIPTION OF PROPERTY TAX REPORTS

Roll Summary Graph

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

Roll Summary

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

Agency Value Change Summary

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

City Growth Comparison

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

Top 40 Net Taxable Secured Value Change Listing

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

Secured Value Change History Listing

A review of the top 25 largest parcel deviations over the past 5+ years. It assists in identifying properties, which fail to have exemptions applied before the roll is released; properties that have transferred ownership and sold below their prior assessed value, and distinguishes those owners, which have successfully appealed their property values.

Year to Year Comparison of Transfers

A monthly listing of transfers of ownership for the current and prior year. The listing shows the total transfer count, original value of the parcels transfers, total value of transfers, value added from transfers and percent change between the original values and sale values.

Transfer of Ownership

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

Sales Value History - Detached SFR

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

Countywide Comparison of Median Sale Price

Includes sale counts, median sale prices and median percent change for the prior year and current year to date.

Category Summary

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

Growth By Use Category

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

Residential Summary

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

Tax Dollar Breakdown Graph

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

Average and Basic Revenues

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

One Percent Weighted Tax Share

Each city's weighted average share of the 1% is listed for comparative purposes. In addition to the general fund's share, any general fund related share (eg. lighting, maintenance, etc.) is listed in the second column. All rates shown have been shifted for ERAF.

Property Tax Revenue History

Historical property tax revenue from the General Fund 1%, any City-associated revenues, voter approved-debt and VLF property tax revenue. Revenue amounts and percentage changes are displayed

Property Tax Revenue Estimate

Displays HdLCC's calculation of the property tax revenue expected to be received for the current fiscal year based on the reconciled values. Revenue amounts in the preliminary reports are subject to change when updated data is received.

Non-Residential New Construction

A listing that calculates non-residential growth for increasing a City's Gann Limitation as a result of Proposition 111.

Top Secured Property Owner/Taxpayer Summary

These listings are compiled by a computer sort of all parcels owned by the same individual or group of individuals with a common mailing address. This assembly of parcels provides information about the largest overall secured property owners and/or taxpayers. The Top Ten Property Taxpayers includes the percentage of the entire tax levy attributed to a taxpayer as well as the use code and taxing jurisdiction of the property owner.

Secured Parcel Change Listing

This listing details the parcels that were dropped or added between roll years.

Appeals Impact Projection (where available)

City or Agency Top 25 Owner Appeals History

This section takes the current year Top 25 Owners and performs the same analysis, which was executed above to calculate the historical experience of successful appeals files by these owners. In most cases, since the Top 25 Owners own the highest valued parcels, their loss experience and reduced values exceed those of the remainder of the city or redevelopment project area in the analysis.

City or Agency Pending Appeals Impact Projection:

The third section of this report looks at the annual success ratios and based on those ratios, calculates the potential assessed value and tax losses of each years' pending appeals based on that year's experience. Since many of the appeals filed in the most current year have not yet been scheduled for hearings, we use the city or agency-wide average for all years to calculate the revenue loss for that year

Tax Increment Projection

Prior year history and future projections are calculated for redevelopment project areas factoring in pass through-agreements, housing set aside amounts and county administrations fees.

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