

2025-2026 PROPERTY DATA
THE CITY OF SAN PABLO
PRELIMINARY PROPERTY TAX REPORTS



Revenue Management for Local Government

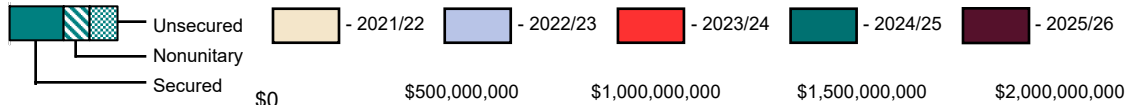
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Description of Property Tax Reports

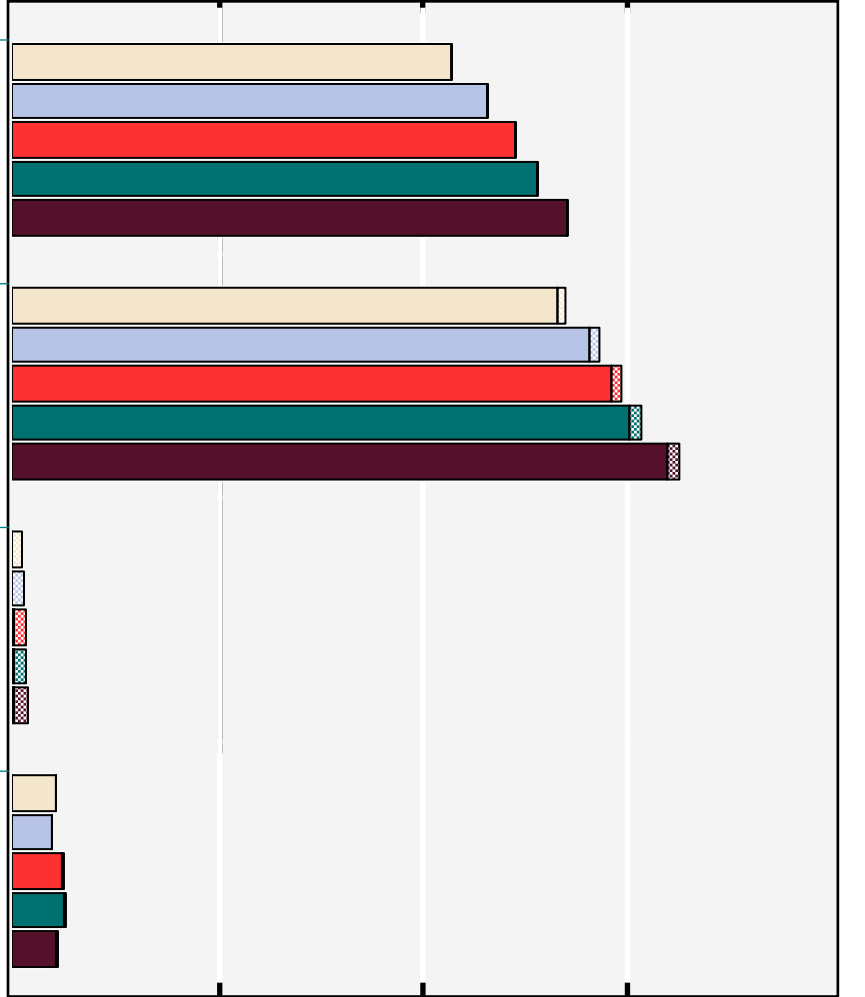
THE CITY OF SAN PABLO

2021/22 TO 2025/26 ASSESSED VALUES



Land

\$1,073,952,602
 \$1,159,944,560
 \$1,231,735,809
 \$1,283,986,795
 \$1,356,303,145



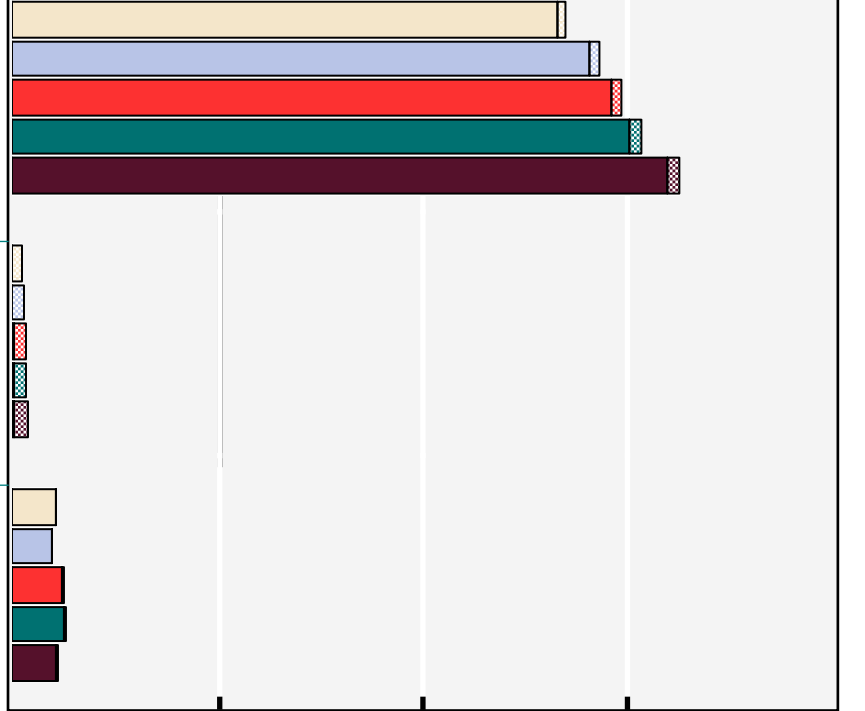
Percent Change

City	County
------	--------

8.0%	8.7%
6.2%	7.1%
4.2%	4.8%
5.6%	4.7%

Improvements

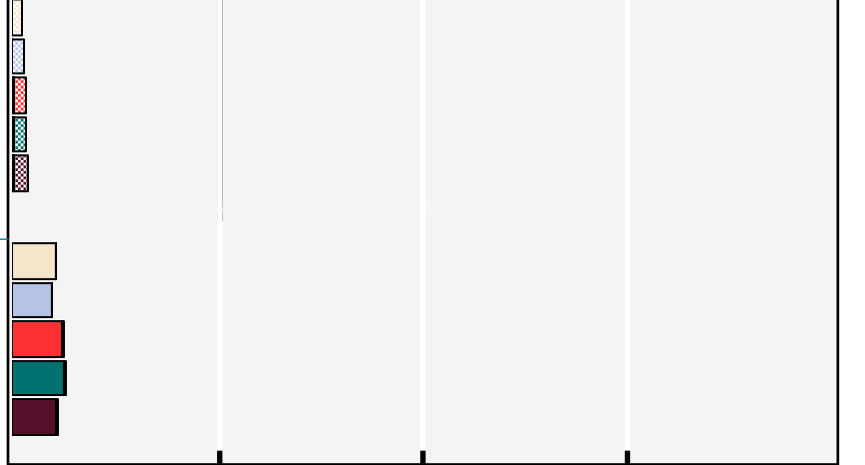
\$1,351,473,708
 \$1,432,815,993
 \$1,487,023,313
 \$1,534,822,641
 \$1,627,446,349



6.0%	7.1%
3.8%	5.5%
3.2%	4.1%
6.0%	3.9%

Personal Property

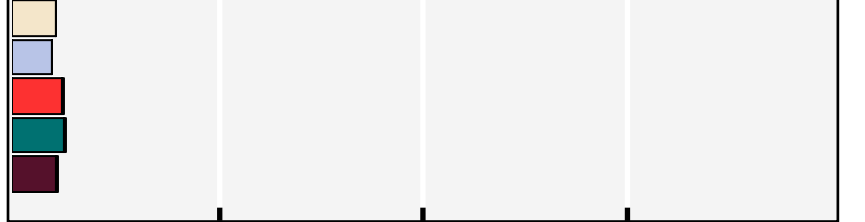
\$26,180,600
 \$29,348,534
 \$34,085,144
 \$35,036,079
 \$36,779,835



12.1%	1.3%
16.1%	8.9%
2.8%	1.5%
5.0%	-1.0%

Exemptions

\$109,516,021
 \$99,389,541
 \$124,722,147
 \$130,860,933
 \$110,947,825



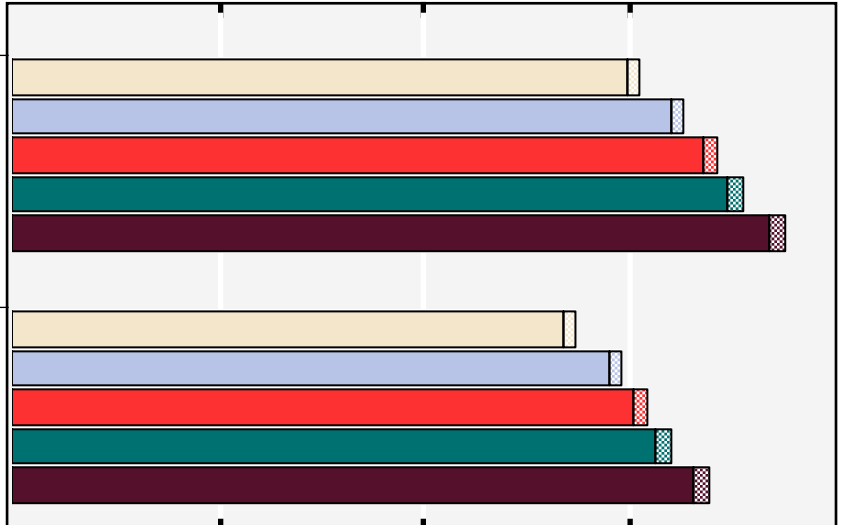
-9.2%	6.0%
25.5%	5.4%
4.9%	12.0%
-15.2%	3.5%

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

City County

Gross Assessed

\$2,451,606,910
 \$2,622,109,087
 \$2,752,844,266
 \$2,853,845,515
 \$3,020,529,329



7.0%	7.7%
5.0%	6.3%
3.7%	4.4%
5.8%	4.2%

Net Taxable Value

\$2,198,392,340
 \$2,379,415,189
 \$2,481,951,766
 \$2,574,690,336
 \$2,724,329,866



8.2%	7.8%
4.3%	6.3%
3.7%	4.2%
5.8%	4.2%



THE CITY OF SAN PABLO

2025/26 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	6,891	0	757
TRAs	24	0	17
Values			
Land	1,308,434,091	0	366,619
Improvements	1,462,588,731	0	27,108,415
Personal Property	3,562,218	0	33,217,617
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$2,774,585,040	\$0	\$60,692,651
Exemptions			
Real Estate	108,971,167	0	698,244
Personal Property	272,370	0	1,006,044
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	16,322,359	0	0
Total Exemptions*	\$109,243,537	\$0	\$1,704,288
Total Net Value	\$2,665,341,503	\$0	\$58,988,363

Combined Values	Total
Total Values	\$2,835,277,691
Total Exemptions	\$110,947,825
Net Total Values	\$2,724,329,866
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

2025/26 AGENCY VALUE CHANGE SUMMARY

Net Value Totals by Agency

City/Agency Name	2024/25 Net Value	2025/26 Net Value	Percent of Total	Value Change	Percent Change
SAN PABLO					
San Pablo General Fund	84,926,893	89,837,874	3.3%	4,910,981	5.8%
San Pablo Bay View	359,319,658	375,020,124	13.8%	15,700,466	4.4%
San Pablo Bay View 80	14,502,037	14,769,180	0.5%	267,143	1.8%
San Pablo El Portal	422,065,043	439,082,100	16.1%	17,017,057	4.0%
San Pablo El Portal 79	637,466,904	667,088,115	24.5%	29,621,211	4.6%
San Pablo El Portal 80	262,093,681	274,092,066	10.1%	11,998,385	4.6%
San Pablo Legacy	491,142,633	543,063,294	19.9%	51,920,661	10.6%
San Pablo Oak Park	144,136,438	158,074,414	5.8%	13,937,976	9.7%
San Pablo Oak Park 80	6,699,719	6,874,079	0.3%	174,360	2.6%
San Pablo Sheffield	64,905,037	67,828,392	2.5%	2,923,355	4.5%
San Pablo South Entrance	87,432,293	88,600,228	3.3%	1,167,935	1.3%
Totals:	2,574,690,336	2,724,329,866	100.0%	149,639,530	5.8%



CONTRA COSTA COUNTY CITY GROWTH COMPARISON

2024/25 To 2025/26 Net Taxable Assessed Value Change

City	2025/26 Net Value	Value Change	% Change
Antioch	16,318,132,383	733,415,895	4.706%
Brentwood	14,683,463,530	557,300,585	3.945%
Clayton	3,052,324,254	97,278,146	3.292%
Concord	23,171,759,825	697,317,125	3.103%
Danville	18,938,039,051	950,425,740	5.284%
El Cerrito	6,386,549,998	310,563,495	5.111%
Hercules	5,030,284,756	155,259,511	3.185%
Lafayette	12,353,962,800	568,490,450	4.824%
Martinez	8,465,833,640	341,753,160	4.207%
Moraga	6,031,606,857	248,522,918	4.297%
Oakley	7,565,876,518	337,629,731	4.671%
Orinda	10,143,170,421	404,555,561	4.154%
Pinole	3,429,008,312	116,523,036	3.518%
Pittsburg	10,752,755,735	291,927,600	2.791%
Pleasant Hill	8,809,441,374	356,049,938	4.212%
Richmond	20,633,599,635	704,600,040	3.536%
San Pablo	2,724,329,866	149,639,530	5.812%
San Ramon	29,602,288,545	1,265,494,028	4.466%
Walnut Creek	25,728,974,310	830,338,259	3.335%
City Average % Change: 4.1%		City Median % Change: 4.2%	



THE CITY OF SAN PABLO

2025/26 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
412-060-005-3	Residential	Giant Development Ii Lp	2832 Giant Rd	\$32,000,000	+\$32,000,000	+9,999%
420-130-008-6	Industrial	Sanders Billy C And La Verne Tre	3516 San Pablo Dam Rd	\$14,748,531	+\$10,966,637	+290%
411-330-042-2	Vacant	San Pablo Church Lane Lp	13831 San Pablo Ave	\$6,855,000	+\$6,855,000	+9,999%
410-011-005-7	Commercial	Plant Bennie Lee Sr Tre; Pland Linda Tre	Rumrill Blvd	\$2,930,000	+\$2,501,603	+584%
417-042-006-3	Residential	Woodhouse Management Llc; Ko Daniel J A	1507 Humboldt Ave	\$1,900,000	+\$1,449,532	+322%
411-190-037-1	Residential	Orp 23Rd Llc	2006 23Rd St	\$1,655,000	+\$1,414,686	+589%
417-080-015-7	Commercial	Lotus Hotels Inc	2525 San Pablo Dam Rd	\$9,182,208	+\$1,402,138	+18%
420-120-015-3	Commercial	Gri Princeton Llc	San Pablo Dam Rd	\$31,836,239	+\$1,236,239	+4%
419-011-001-7	Residential	Kc Anshu Thapa; Kc Mahan	5401 Riverside Ave	\$1,100,000	+\$941,069	+592%
417-211-012-6	Commercial	Save Mart Portfolio Owner Nlp	13220 San Pablo Ave	\$31,488,274	+\$617,416	+2%
411-210-007-0	Residential	Galeano Eleazar; Sandoval Sonia A	1987 19Th St	\$645,000	+\$600,232	+1,341%
413-063-010-8	Residential	Aliac Marie Mable Q	1815 Miner Ave	\$650,000	+\$580,023	+829%
412-342-037-6	Residential	Romo Francisco Javier; Hernandez Marcela	2630 Ohare Ave	\$630,000	+\$567,136	+902%
413-055-006-6	Residential	Trevino Dominique; Ruiz-Toledo David	1300 John Ave	\$570,000	+\$510,622	+860%
417-100-103-7	Residential	1080 Investments Llc	2642 Ridge Rd	\$729,300	+\$501,499	+220%
412-322-014-9	Residential	Flores Jose R Hernandez; Hernandez Maria	2361 Merritt Ave	\$580,000	+\$498,533	+612%
416-140-052-0	Industrial	Moraga Rd Storage Llc	2622 Moraga Rd	\$24,562,208	+\$481,611	+2%
411-190-035-5	Residential	Orp 23Rd Llc	2001 Powell St	\$530,000	+\$470,667	+793%
410-101-029-8	Residential	Rodriguez Victoria F	2113 Wilcox Ave	\$566,100	+\$470,146	+490%
411-190-036-3	Residential	Orp 23Rd Llc	1993 Powell St	\$520,000	+\$464,596	+839%
410-162-013-8	Residential	Valdes Octavious And Cinthia	1911 California Ave	\$530,000	+\$456,660	+623%
413-071-004-1	Residential	Stewart Trina K Tre	2990 20Th St	\$505,000	+\$454,885	+908%
419-011-012-4	Residential	Cabrera Adriana Isabel; Batalla Liliana More	1536 Amador St	\$500,000	+\$450,470	+909%
412-332-053-5	Residential	Holder Patricia Tre Estate Of	2559 17Th St	\$494,700	+\$447,239	+942%
411-202-043-5	Residential	Ramirez Daniela P Franco; Padilla Hugo Fr	2048 21St St	\$620,000	+\$442,686	+250%
410-230-007-8	Residential	Diaz Walfer Gustavo Carlos	1405 Pine Ave	\$626,500	+\$438,493	+233%
410-220-029-4	Residential	Orozco Hector Rios	1302 Pine Ave	\$693,600	+\$436,571	+170%
412-260-018-4	Residential	Gt Growth Fund Llc	2351 20Th St	\$474,300	+\$433,414	+1,060%
417-161-025-8	Residential	Liang Zhijun And Yushan	45 Villa Dr	\$515,000	+\$431,916	+520%
413-190-019-5	Vacant	Mccullough Marisela; Sandhu Sunny	2926 13Th St	\$596,666	+\$428,366	+255%
411-030-008-6	Commercial	Lao Family Community Development Inc	1865 Rumrill Blvd	\$643,913	+\$427,754	+198%
412-240-033-8	Commercial	Newbury Real Estate Inc	14375 San Pablo Ave	\$731,900	+\$427,604	+141%
413-061-013-4	Residential	Maldonado Omar Isidro; Guerrero-Arreola E	1714 Miner Ave	\$692,580	+\$426,688	+160%
411-241-011-5	Residential	Tule River Earned Equity	1920 16Th St	\$586,500	+\$422,343	+257%
411-260-018-6	Residential	Rodriguez Victoria F	1515 Brookside Dr	\$688,500	+\$419,710	+156%
417-100-090-6	Residential	Ortega Luis Alejandro; Chavez Maria De Lo	2651 Vale Rd	\$780,000	+\$413,826	+113%
410-254-023-6	Residential	Moreno Eric Ponce; Ponce Maria Fernanda	1531 17Th St	\$617,100	+\$413,617	+203%
411-190-038-9	Residential	Orp 23Rd Llc	2012 23Rd St	\$445,000	+\$409,026	+1,137%
419-040-015-2	Residential	Good Harvey E Tre Estate Of	1724 Brentz Ln	\$325,711	-\$678,275	-68%
416-140-047-0	Miscellaneous	Contra Costa County Of	2555 El Portal Dr	\$0	-\$2,187,288	-100%

Data Source: Contra Costa County Assessor 2024/25 And 2025/26 Secured Tax Rolls

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

Prepared On 10/20/2025 By MW



THE CITY OF SAN PABLO

2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

412-060-005-3 2832 Giant Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Giant Developmment Lp	848,831	10,079,886	0	9,784,480	1,144,237	0		
2017	Giant Developmment Lp	865,807	10,281,483	0	10,628,941	518,349	0		
2018	Giant Developmment Lp	883,123	10,487,112	0	11,370,235	0	0		
2019	Giant Developmment Lp	900,785	10,696,854	0	11,597,639	0	0		
2020	Giant Developmment Lp	918,800	10,910,791	0	11,278,332	551,259	0		
2021	Giant Developmment Lp	928,318	11,023,826	0	11,952,144	0	0		
2022	Giant Development Lp	5,255,892	17,796,452	0	0	23,052,344	0		
2023	Giant Development Lp	5,413,569	18,343,064	0	23,756,633	0	0		
2024	Giant Development Lp	5,521,840	18,709,925	0	24,231,765	0	0		
2025	Giant Development li Lp	13,000,000	19,000,000	0	0	32,000,000	0		
420-130-008-6 3516 San Pablo Dam Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Sanders Billy C And La Verne Tre	1,013,800	2,204,200	0	0	3,218,000	0		
2017	Sanders Billy C And La Verne Tre	1,154,406	2,509,684	0	0	3,664,090	0		
2018	Sanders Billy C And La Verne Tre	1,177,494	2,559,877	0	0	3,737,371	0		
2019	Sanders Billy C And La Verne Tre	1,201,043	2,611,074	0	0	3,812,117	0		
2020	Sanders Billy C And La Verne Tre	1,225,063	2,663,295	0	0	3,888,358	0		
2021	Sanders Billy C And La Verne Tre	1,237,754	2,690,886	0	0	3,928,640	0		
2022	Sanders Billy C And La Verne Tre	1,262,509	2,744,703	0	0	4,007,212	0		
2023	Sanders Billy C And La Verne Tre	1,287,759	2,799,597	0	0	4,087,356	0		
2024	Sanders Billy C And La Verne Tre	1,603,514	2,178,380	0	0	3,781,894	0		
2025	Sanders Billy C And La Verne Tre	1,859,784	12,888,747	0	0	14,748,531	0		
411-330-042-2 13831 San Pablo Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2024	San Pablo Church Lane Lp	2,925,054	0	0	2,925,054	0	0		
2025	San Pablo Church Lane Lp	4,448,555	6,855,000	0	4,448,555	6,855,000	0		
410-011-005-7 Rumrill Blvd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Hammond Evelina Tre	271,122	98,005	0	0	369,127	0		
2017	Hammond Evelina Tre	276,544	99,965	0	0	376,509	0		
2018	Hammond Evelina Tre	282,074	101,964	0	0	384,038	0		
2019	Hammond Evelina Tre	287,715	104,003	0	0	391,718	0		
2020	Hammond Evelina Tre	293,469	106,083	0	0	399,552	0		
2021	Hammond Evelina Tre	296,509	107,182	0	0	403,691	0		
2022	Hammond Evelina Tre	302,439	109,325	0	0	411,764	0		
2023	Hammond Evelina Tre	308,487	111,511	0	0	419,998	0		
2024	Plant Family Revocable Trust; Plant	314,656	113,741	0	0	428,397	0	3,050,000F	
2025	Plant Bennie Lee Sr Tre; Pland Linda Tre	2,480,000	450,000	0	0	2,930,000	0		
416-140-047-0 2555 El Portal Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity



THE CITY OF SAN PABLO

2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

416-140-047-0 2555 El Portal Dr (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Murphy Mary Tre; Kilcrease Jack D li Tre	602,673	2,174,715	0	0	2,777,388	0		
2017	Murphy Mary Tre; Kilcrease Jack D li Tre	614,726	2,218,209	0	0	2,832,935	0		
2018	Overaa Investments Llc	627,020	2,262,573	0	0	2,889,593	0		
2019	Overaa Investments Llc	639,560	2,307,824	0	0	2,947,384	0	661,500 F	
2020	Overaa Investments Llc; Overaa Carl D Tre	1,632,000	408,000	0	0	2,040,000	0		
2021	Clarence Perry Llc	1,648,907	412,226	0	0	2,061,133	0		
2022	Clarence Perry Llc	1,681,885	420,470	0	0	2,102,355	0		
2023	Clarence Perry Llc	1,715,522	428,879	0	0	2,144,401	0		
2024	Clarence Perry Llc	1,749,832	437,456	0	0	2,187,288	0		
2025	Contra Costa County Of	2,121,600	15,000,000	0	0	0	0		
417-042-006-3 1507 Humboldt Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Johnson Bobby J	48,110	340,035	0	0	388,145	0		
2017	Johnson Bobby J	49,072	346,835	0	0	395,907	0		
2018	Johnson Bobby J	50,053	353,771	0	0	403,824	0		
2019	Johnson Bobby J	51,054	360,846	0	0	411,900	0		
2020	Johnson Bobby J	52,075	368,062	0	0	420,137	0		
2021	Johnson Bobby J	52,614	371,875	0	0	424,489	0		
2022	Johnson Bobby J	53,666	379,312	0	0	432,978	0		
2023	Bobby And Marian Johnson Revocable Trust;	54,739	386,898	0	0	441,637	0		
2024	Woodhouse Management Llc; Ko	55,833	394,635	0	0	450,468	0	1,900,000 F	
2025	Woodhouse Management Llc; Ko Daniel J An	1,000,000	900,000	0	0	1,900,000	0		
411-190-037-1 2006 23Rd St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Buck Gordon P Tre	41,396	165,674	0	0	207,070	0		
2017	Buck Gordon P Tre	42,223	168,987	0	0	211,210	0		
2018	Buck Gordon P Tre	43,067	172,366	0	0	215,433	0		
2019	Buck Gordon P Tre	43,928	175,813	0	0	219,741	0		
2020	Buck Gordon P Tre	44,806	179,329	0	0	224,135	0		
2021	Buck Gordon P Tre	45,270	181,186	0	0	226,456	0		
2022	Buck Gordon P Tre	46,175	184,809	0	0	230,984	0		
2023	Buck Gordon P Tre	47,098	188,505	0	0	235,603	0		
2024	Orp 23Rd Llc	48,039	192,275	0	0	240,314	0	3,150,000 F	
2025	Orp 23Rd Llc	1,100,000	555,000	0	0	1,655,000	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
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		
2020	Lotus Hotels Inc	1,179,792	4,999,862	258,789	0	6,438,443	0		



THE CITY OF SAN PABLO

2025/26 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
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		
2025	Lotus Hotels Inc	1,290,273	6,852,271	1,039,664	0	9,182,208	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
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	Gri Princeton Llc	12,676,470	10,418,873	0	0	23,095,343	0		Pending
2023	Gri Princeton Llc	16,960,000	13,040,000	0	0	30,000,000	0		-\$6,422,751
2024	Gri Princeton Llc	17,299,200	13,300,800	0	0	30,600,000	0		Pending
2025	Gri Princeton Llc	17,998,087	13,838,152	0	0	31,836,239	0		

419-011-001-7 5401 Riverside Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Osullivan Ann Tre; Osullivan Ann Tre	26,314	110,633	0	0	136,947	0		
2017	Osullivan Ann Tre; Osullivan Ann Tre	26,840	112,845	0	0	139,685	0		
2018	Osullivan Ann Tre; Osullivan Ann Tre	27,376	115,101	0	0	142,477	0		
2019	Osullivan Ann Tre; Osullivan Ann Tre	27,923	117,403	0	0	145,326	0		
2020	Osullivan Ann Tre; Osullivan Ann Tre	28,481	119,751	0	0	148,232	0		
2021	Osullivan Ann Tre; Osullivan Ann Tre	28,776	120,991	0	0	149,767	0		
2022	Osullivan Ann Tre; Osullivan Ann Tre	29,351	123,410	0	0	152,761	0		
2023	Osullivan Ann Tre; Osullivan Ann Tre	29,938	125,878	0	0	155,816	0		
2024	Thapa Kc Anshu; Mahan Kc Mahan	30,536	128,395	0	0	158,931	0	1,100,000F	
2025	Kc Anshu Thapa; Kc Mahan	800,000	300,000	0	0	1,100,000	0		

419-040-015-2 1724 Brentz Ln									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Good Harvey E And Ila M	110,057	165,092	0	0	275,149	7,000		
2017	Good Harvey E Tre	112,258	168,393	0	0	280,651	7,000		
2018	Good Harvey E Tre	114,503	171,760	0	0	286,263	7,000		
2019	Good Harvey E Tre	116,793	175,195	0	0	291,988	7,000		
2020	Good Harvey E Tre	119,128	178,698	0	0	297,826	7,000		
2021	Good Harvey E Tre	120,362	180,549	0	0	300,911	7,000		
2022	Good Family Trust	122,769	184,159	0	0	306,928	7,000		
2023	Good Harvey E Tre Estate Of	678,300	306,000	0	0	984,300	0		
2024	Good Harvey E Tre Estate Of	691,866	312,120	0	0	1,003,986	0		
2025	Good Harvey E Tre Estate Of	130,282	195,429	0	0	325,711	7,000		



THE CITY OF SAN PABLO

2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

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
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		
2020	Save Mart Portfolio Owner Nlp California Llc	6,569,109	3,692,414	616,884	0	10,878,407	0	37,735,500 F	
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		
2025	Save Mart Portfolio Owner Nlp	23,597,020	7,891,254	0	0	31,488,274	0		

411-210-007-0 1987 19Th St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Bradley Marie Hasty; Hasty Clifford	16,948	21,632	0	0	38,580	0		
2017	Bradley Marie Hasty; Hasty Clifford	17,286	22,064	0	0	39,350	0		
2018	Bradley Marie Hasty; Hasty Clifford	17,631	22,505	0	0	40,136	0		
2019	Bradley Marie Hasty; Hasty Clifford	17,983	22,955	0	0	40,938	0		
2020	Bradley Marie Hasty; Hasty Clifford	18,342	23,414	0	0	41,756	0		
2021	Bradley Marie Hasty; Hasty Clifford	18,532	23,656	0	0	42,188	0		
2022	Bradley Marie Hasty; Hasty Clifford	18,902	24,129	0	0	43,031	0		
2023	Powers Family Living Trust; Powers	19,280	24,611	0	0	43,891	0		
2024	Galeano Eleazar; Sandoval Sonia A	19,665	25,103	0	0	44,768	0	645,000 F	
2025	Galeano Eleazar; Sandoval Sonia A	520,000	125,000	0	0	645,000	7,000		

413-063-010-8 1815 Miner Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Shattock James And Valerie Tre	18,199	42,101	0	0	60,300	7,000		
2017	Shattock James And Valerie Tre	18,562	42,943	0	0	61,505	7,000		
2018	Shattock James And Valerie Tre	18,933	43,801	0	0	62,734	7,000		
2019	Shattock James And Valerie Tre	19,311	44,677	0	0	63,988	7,000		
2020	Shattock James And Valerie Tre	19,697	45,570	0	0	65,267	7,000		
2021	Shattock James And Valerie Tre	19,901	46,042	0	0	65,943	7,000		
2022	Shattock James And Valerie Tre	20,299	46,962	0	0	67,261	7,000		
2023	Shattock James And Valerie Tre	20,704	47,901	0	0	68,605	7,000		
2024	Aliac Marie Mable Q	21,118	48,859	0	0	69,977	7,000	650,000 F	
2025	Aliac Marie Mable Q	440,000	210,000	0	0	650,000	0		

412-342-037-6 2630 Ohare Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Head Florence M	18,199	35,974	0	0	54,173	7,000		
2017	Head Florence M	18,562	36,693	0	0	55,255	7,000		
2018	Head Florence M	18,933	37,426	0	0	56,359	7,000		
2019	Head Florence M	19,311	38,174	0	0	57,485	7,000		
2020	Head Florence M	19,697	38,937	0	0	58,634	7,000		



THE CITY OF SAN PABLO

2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

412-342-037-6 2630 Ohare Ave (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2021	Gregory And Debra Neveu Living Trust	19,901	39,340	0	0	59,241	7,000		
2022	Gregory And Debra Neveu Living Trust	20,299	40,126	0	0	60,425	7,000		
2023	Neveu Debra L Tre; Saucedo Denise Lynnell	20,704	40,928	0	0	61,632	0		
2024	Romo Francisco Javier; Hernandez Marcela	21,118	41,746	0	0	62,864	0	630,000 F	
2025	Romo Francisco Javier; Hernandez Marcela	445,000	185,000	0	0	630,000	0		

413-055-006-6 1300 John Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Lichtle Marlene R Tre	18,190	32,981	0	0	51,171	0		
2017	Lichtle Marlene R Tre	18,553	33,640	0	0	52,193	0		
2018	Lichtle Marlene R Tre	18,924	34,312	0	0	53,236	0		
2019	Lichtle Marlene R Tre	19,302	34,998	0	0	54,300	0		
2020	Lichtle Marlene R Tre	19,688	35,697	0	0	55,385	0		
2021	Lichtle Marlene R Tre	19,891	36,066	0	0	55,957	0		
2022	Lichtle Marlene R Tre	20,288	36,787	0	0	57,075	0		
2023	Lichtle Marlene R Tre	20,693	37,522	0	0	58,215	0		
2024	William C Lichtle And Marlene R Lichtle Revoc	21,106	38,272	0	0	59,378	0		
2025	Trevino Dominique; Ruiz-Toledo David	400,000	170,000	0	0	570,000	0	580,000 F	

417-100-103-7 2642 Ridge Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Community Fund 2 Llc	58,355	137,934	0	0	196,289	0		
2017	Community Fund 2 Llc	59,522	140,692	0	0	200,214	0		
2018	Community Fund 2 Llc	60,712	143,505	0	0	204,217	0		
2019	Community Fund 2 Llc	61,926	146,375	0	0	208,301	0		
2020	Community Fund 2 Llc	63,164	149,302	0	0	212,466	0		
2021	Community Fund 2 Llc	63,818	150,848	0	0	214,666	0		
2022	Community Fund 2 Llc	65,094	153,864	0	0	218,958	0		
2023	1080 Investments Llc	66,395	156,941	0	0	223,336	0		
2024	1080 Investments Llc	67,722	160,079	0	0	227,801	0	1,680,000 F	
2025	1080 Investments Llc	382,500	346,800	0	0	729,300	0		

412-322-014-9 2361 Merritt Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Crooker Larry J; Applegate Marlene J	20,627	49,574	0	0	70,201	7,000		
2017	Crooker Larry J; Applegate Marlene J	21,039	50,565	0	0	71,604	7,000		
2018	Crooker Larry J; Applegate Marlene J	21,459	51,576	0	0	73,035	7,000		
2019	Crooker Larry J; Applegate Marlene J	21,888	52,607	0	0	74,495	7,000		
2020	Crooker Larry J; Applegate Marlene J	22,325	53,659	0	0	75,984	7,000		
2021	Crooker Larry J; Applegate Marlene J	22,556	54,214	0	0	76,770	7,000		
2022	Crooker Larry J; Applegate Marlene J	23,007	55,298	0	0	78,305	7,000		
2023	Crooker Larry J; Applegate Marlene J	23,467	56,403	0	0	79,870	7,000		
2024	Hernandez Flores Jose R; Jiguan Hernandez	23,936	57,531	0	0	81,467	7,000	580,000 F	
2025	Flores Jose R Hernandez; Hernandez Maria J	420,000	160,000	0	0	580,000	0		

Data Source: Contra Costa County Assessor 2025/26 Secured Tax Rolls

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

Prepared On 10/20/2025 By MW



THE CITY OF SAN PABLO

2025/26 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 Llc	4,742,500	0	0	0	4,742,500	0		
2023	Moraga Rd Storage Llc	6,777,550	8,872,800	0	0	15,650,350	0		
2024	Moraga Rd Storage Llc	7,868,997	16,211,600	0	0	24,080,597	0		Pending
2025	Moraga Rd Storage Llc	8,026,376	16,535,832	0	0	24,562,208	0		
411-190-035-5 2001 Powell St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Buck Gordon P Tre	137,058	121,830	0	0	258,888	0		
2017	Buck Gordon P Tre	15,514	36,638	0	0	52,152	0		
2018	Buck Gordon P Tre	15,824	37,370	0	0	53,194	0		
2019	Buck Gordon P Tre	16,140	38,117	0	0	54,257	0		
2020	Buck Gordon P Tre	16,462	38,879	0	0	55,341	0		
2021	Buck Gordon P Tre	16,632	39,281	0	0	55,913	0		
2022	Buck Gordon P Tre	16,964	40,066	0	0	57,030	0		
2023	Buck Gordon P Tre	17,303	40,867	0	0	58,170	0		
2024	Orp 23Rd Llc	17,649	41,684	0	0	59,333	0	3,150,000 F	
2025	Orp 23Rd Llc	345,000	185,000	0	0	530,000	0		
410-101-029-8 2113 Wilcox Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Holt Richard D Tre	11,913	70,772	0	0	82,685	0		
2017	Holt Richard D Tre	12,151	72,187	0	0	84,338	0		
2018	Holt Richard D Tre	12,394	73,630	0	0	86,024	0		
2019	Holt Richard D Tre	12,641	75,102	0	0	87,743	0		
2020	Holt Richard D Tre	12,893	76,604	0	0	89,497	0		
2021	Holt Richard D Tre	13,026	77,397	0	0	90,423	0		
2022	Holt Richard D Tre	13,286	78,944	0	0	92,230	0		
2023	Richard D Holt And Victoria J Holt Revocable;	13,551	80,522	0	0	94,073	0		
2024	Rodriguez Victoria F	13,822	82,132	0	0	95,954	0		
2025	Rodriguez Victoria F	357,000	209,100	0	0	566,100	0		
411-190-036-3 1993 Powell St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Buck Gordon P Tre	152,287	111,677	0	0	263,964	0		
2017	Buck Gordon P Tre	15,514	33,186	0	0	48,700	0		
2018	Buck Gordon P Tre	15,824	33,849	0	0	49,673	0		
2019	Buck Gordon P Tre	16,140	34,525	0	0	50,665	0		
2020	Buck Gordon P Tre	16,462	35,215	0	0	51,677	0		
2021	Buck Gordon P Tre	16,632	35,579	0	0	52,211	0		
2022	Buck Gordon P Tre	16,964	36,290	0	0	53,254	0		
2023	Buck Gordon P Tre	17,303	37,015	0	0	54,318	0		
2024	Buck Gordon P Tre	17,649	37,755	0	0	55,404	0		
2025	Orp 23Rd Llc	340,000	180,000	0	0	520,000	0		



THE CITY OF SAN PABLO

2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

410-162-013-8 1911 California Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Alexander Antonio Tre; Alexander Angelina Tr	10,030	53,170	0	0	63,200	7,000		
2017	Alexander Antonio Tre; Alexander Angelina Tr	10,230	54,233	0	0	64,463	7,000		
2018	Alexander Antonio Tre; Alexander Angelina Tr	10,434	55,317	0	0	65,751	7,000		
2019	Alexander Antonio Tre; Alexander Angelina Tr	10,642	56,423	0	0	67,065	7,000		
2020	Alexander Antonio Tre; Alexander Angelina Tr	10,854	57,551	0	0	68,405	7,000		
2021	Alexander Antonio Tre; Alexander Angelina Tr	10,966	58,147	0	0	69,113	7,000		
2022	Alexander Antonio Tre; Alexander Angelina Tr	11,185	59,309	0	0	70,494	7,000		
2023	Alexander Antonio Tre; Alexander Angelina Tr	11,408	60,495	0	0	71,903	7,000		
2024	Valdes Octavious Guadalupe; Valdes Cinthia I	11,636	61,704	0	0	73,340	7,000	530,000 F	
2025	Valdes Octavious And Cinthia	370,000	160,000	0	0	530,000	7,000		
413-071-004-1 2990 20Th St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Stewart Patrick W Tre	17,031	26,156	0	0	43,187	7,000		
2017	Stewart Patrick W Tre	17,371	26,679	0	0	44,050	7,000		
2018	Stewart Patrick W Tre	17,718	27,212	0	0	44,930	7,000		
2019	Stewart Patrick W Tre	18,072	27,756	0	0	45,828	7,000		
2020	Stewart Patrick W Tre	18,433	28,311	0	0	46,744	7,000		
2021	Stewart Patrick W Tre	18,623	28,604	0	0	47,227	7,000		
2022	Stewart Patrick W Tre	18,995	29,176	0	0	48,171	7,000		
2023	Stewart Patrick W Tre	19,374	29,759	0	0	49,133	7,000		
2024	Trina K Stewart Trust; Stewart	19,761	30,354	0	0	50,115	7,000		
2025	Stewart Trina K Tre	370,000	135,000	0	0	505,000	7,000		
419-011-012-4 1536 Amador St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Salmi Patricia Ann	14,805	27,878	0	0	42,683	7,000		
2017	Salmi Patricia Ann	15,101	28,435	0	0	43,536	7,000		
2018	Salmi Patricia Ann	15,403	29,003	0	0	44,406	7,000		
2019	Salmi Patricia Ann	15,711	29,583	0	0	45,294	7,000		
2020	Salmi Patricia Ann	16,025	30,174	0	0	46,199	7,000		
2021	Salmi Patricia Ann	16,191	30,486	0	0	46,677	7,000		
2022	Salmi Patricia Ann	16,514	31,095	0	0	47,609	7,000		
2023	Salmi Patricia Ann	16,844	31,716	0	0	48,560	7,000		
2024	Cabrera Adriana Isabel; Batalla Liliana Moren	17,180	32,350	0	0	49,530	7,000	500,000 F	
2025	Cabrera Adriana Isabel; Batalla Liliana Moren	370,000	130,000	0	0	500,000	7,000		

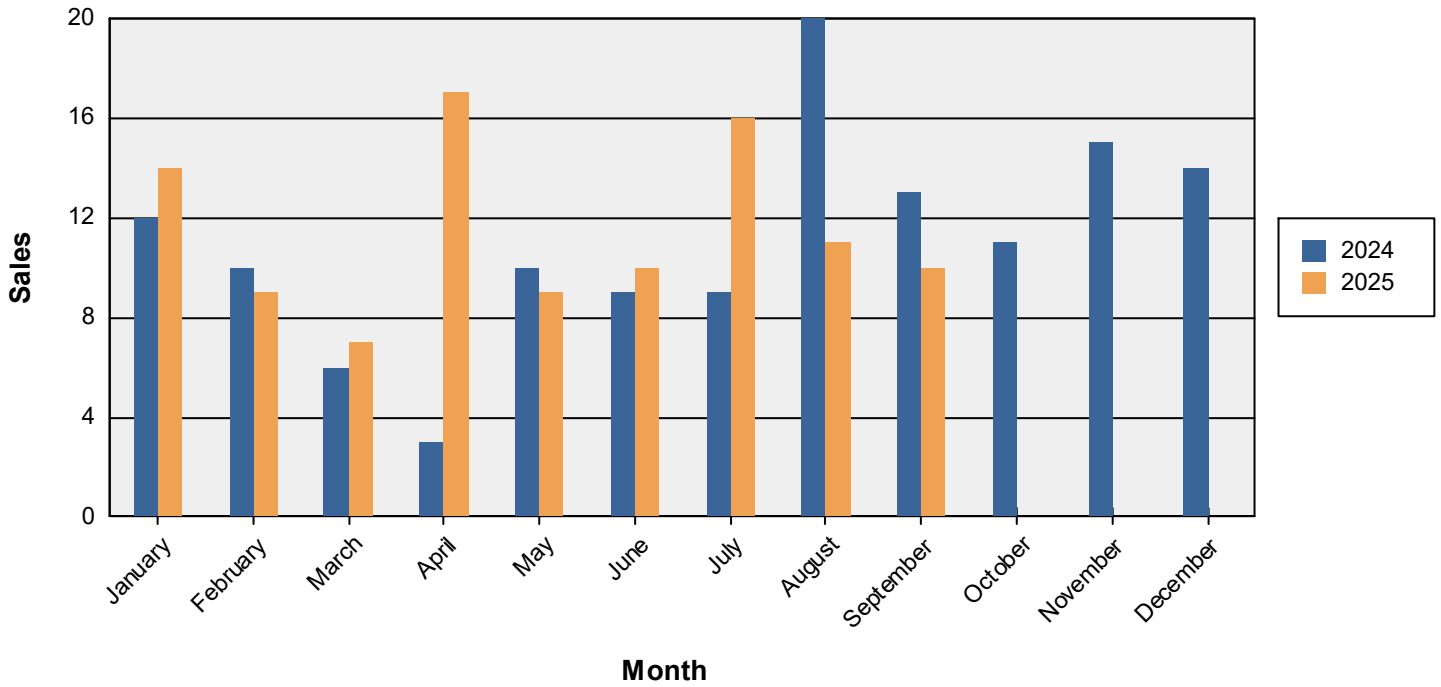


THE CITY OF SAN PABLO YEAR TO YEAR COMPARISON OF TRANSFERS

Single Family Residential Full Value Sales Through 9/30/2025

Month	2024					2025				
	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %	Total Sales	Original Values	Sale Values*	Change Amount	Chg. %
Jan	12	4,606,986	6,188,000	1,581,014	34.3	14	4,459,555	6,207,500	1,747,945	39.2
Feb	10	3,969,658	5,550,000	1,580,342	39.8	9	3,323,489	4,757,000	1,433,511	43.1
Mar	6	2,102,017	2,795,000	692,983	33.0	7	2,176,886	3,521,500	1,344,614	61.8
Apr	3	565,136	1,405,000	839,864	148.6	17	5,704,178	8,196,500	2,492,322	43.7
May	10	3,351,229	5,240,774	1,889,545	56.4	9	3,240,072	4,037,000	796,928	24.6
Jun	9	2,385,890	4,627,000	2,241,110	93.9	10	3,277,717	4,879,000	1,601,283	48.9
Jul	9	1,774,056	4,226,224	2,452,168	138.2	16	5,301,962	8,034,000	2,732,038	51.5
Aug	20	6,473,887	11,092,500	4,618,613	71.3	11	3,360,523	5,318,000	1,957,477	58.2
Sep	13	3,232,850	6,519,512	3,286,662	101.7	10	3,307,052	4,759,552	1,452,500	43.9
Oct	11	2,602,503	5,296,000	2,693,497	103.5					
Nov	15	4,202,734	7,114,500	2,911,766	69.3					
Dec	14	3,972,386	6,429,500	2,457,114	61.9					
Total	132	39,239,332	66,484,010	27,244,678	69.4	103	34,151,434	49,710,052	15,558,618	45.6

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 (2021 - 2025)

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 <i>Valid Sales Price Analysis</i>														
2025 1/1/25-9/30/25	103	\$34,151,434	\$49,710,052	45.6%	22	\$24,261,981	\$26,563,947	9.5%	125	\$58,413,415	\$76,273,999	30.6%	\$17,860,584	
2024 1/1/24-12/31/24	132	\$39,239,332	\$66,484,010	69.4%	13	\$5,063,968	\$19,088,264	276.9%	145	\$44,303,300	\$85,572,274	93.2%	\$41,268,974	
2023 1/1/23-12/31/23	95	\$32,421,832	\$47,456,772	46.4%	21	\$23,695,599	\$28,785,392	21.5%	116	\$56,117,431	\$76,242,164	35.9%	\$20,124,733	
2022 1/1/22-12/31/22	141	\$38,930,995	\$70,485,084	81.1%	20	\$22,962,614	\$27,212,916	18.5%	161	\$61,893,609	\$97,698,000	57.8%	\$35,804,391	
2021 1/1/21-12/31/21	202	\$52,954,908	\$106,563,689	101.2%	32	\$12,456,204	\$20,223,495	62.4%	234	\$65,411,112	\$126,787,184	93.8%	\$61,376,072	
GENERAL FUND <i>Valid Sales Price Analysis</i>														
2025 1/1/25-9/30/25	6	\$3,308,078	\$3,699,000	11.8%	1	\$384,217	\$1,300,000	238.4%	7	\$3,692,295	\$4,999,000	35.4%	\$1,306,705	
											<i>Est. Revenue Change:</i>			\$1,087.07
2024 1/1/24-12/31/24	5	\$1,351,635	\$2,947,500	118.1%	2	\$361,254	\$1,380,000	282.0%	7	\$1,712,889	\$4,327,500	152.6%	\$2,614,611	
											<i>Est. Revenue Change:</i>			\$2,168.05
2023 1/1/23-12/31/23	2	\$712,443	\$1,185,000	66.3%	0	\$0	\$0	0.0%	2	\$712,443	\$1,185,000	66.3%	\$472,557	
											<i>Est. Revenue Change:</i>			\$392.40
2022 1/1/22-12/31/22	1	\$121,381	\$165,084	36.0%	1	\$356,542	\$484,916	36.0%	2	\$477,923	\$650,000	36.0%	\$172,077	
											<i>Est. Revenue Change:</i>			\$142.73
2021 1/1/21-12/31/21	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	
											<i>Est. Revenue Change:</i>			\$2,086.32
SAN PABLO SA <i>Valid Sales Price Analysis</i>														
2025 1/1/25-9/30/25	97	\$30,843,356	\$46,011,052	49.2%	21	\$23,877,764	\$25,263,947	5.8%	118	\$54,721,120	\$71,274,999	30.3%	\$16,553,879	
											<i>Est. Gross RPTTF Rev Change:</i>			\$165,538.79[^]
2024 1/1/24-12/31/24	127	\$37,887,697	\$63,536,510	67.7%	11	\$4,702,714	\$17,708,264	276.6%	138	\$42,590,411	\$81,244,774	90.8%	\$38,654,363	
											<i>Est. Gross RPTTF Rev Change:</i>			\$386,543.63[^]
2023 1/1/23-12/31/23	93	\$31,709,389	\$46,271,772	45.9%	21	\$23,695,599	\$28,785,392	21.5%	114	\$55,404,988	\$75,057,164	35.5%	\$19,652,176	
											<i>Est. Gross RPTTF Rev Change:</i>			\$196,521.76[^]
2022 1/1/22-12/31/22	140	\$38,809,614	\$70,320,000	81.2%	19	\$22,606,072	\$26,728,000	18.2%	159	\$61,415,686	\$97,048,000	58.0%	\$35,632,314	
											<i>Est. Gross RPTTF Rev Change:</i>			\$356,323.14[^]
2021 1/1/21-12/31/21	195	\$50,509,088	\$101,972,689	101.9%	31	\$12,119,905	\$19,472,495	60.7%	226	\$62,628,993	\$121,445,184	93.9%	\$58,816,191	
											<i>Est. Gross RPTTF Rev Change:</i>			\$588,161.91[^]

* 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.

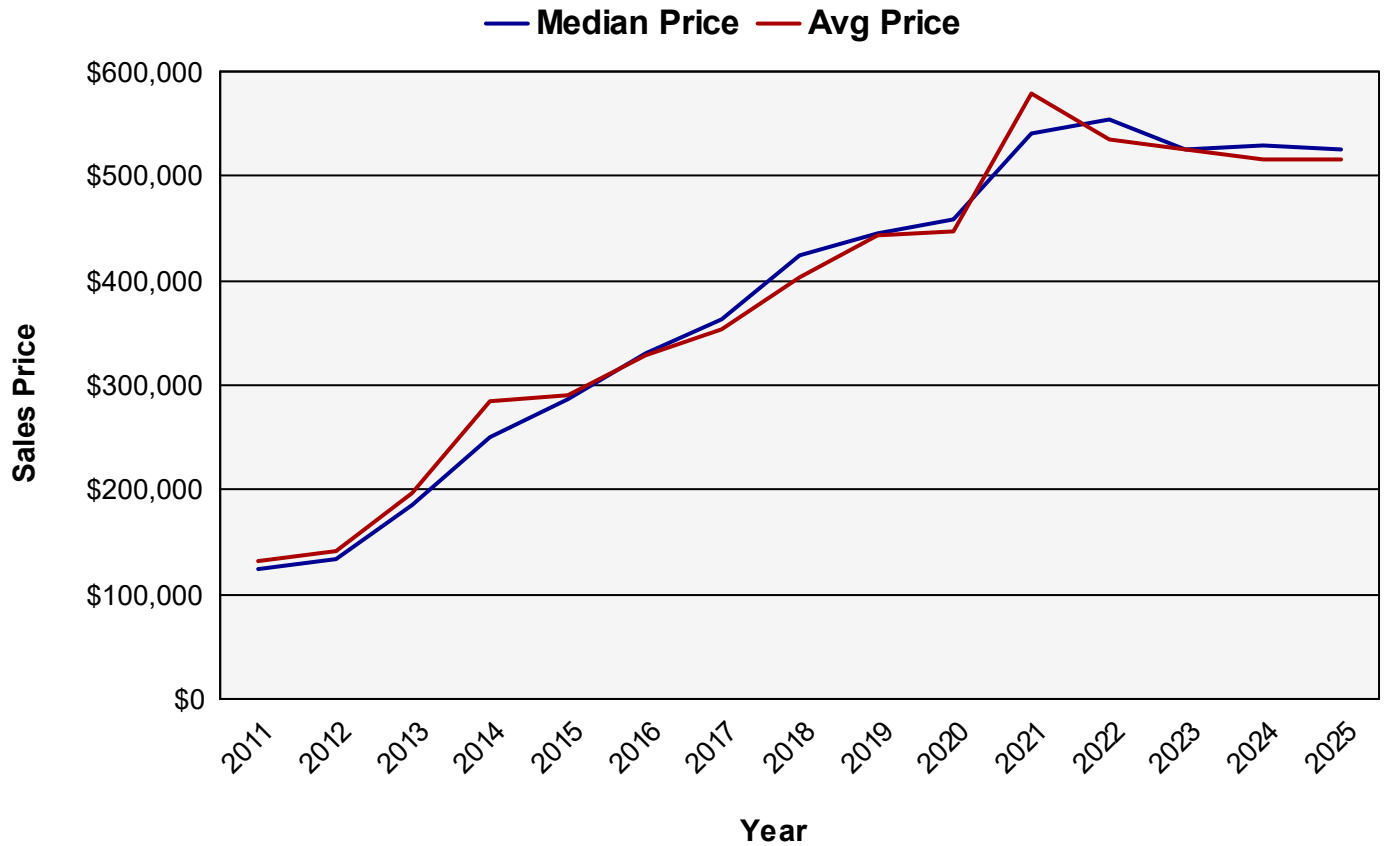


THE CITY OF SAN PABLO

SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales (01/01/2011 - 9/30/2025)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2011	223	\$132,399	\$125,000	
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	110	\$444,264	\$445,500	4.82%
2020	106	\$446,693	\$459,500	3.14%
2021	143	\$578,070	\$540,000	17.52%
2022	96	\$534,307	\$555,000	2.78%
2023	71	\$524,574	\$525,000	-5.41%
2024	100	\$515,290	\$528,500	0.67%
2025	69	\$516,007	\$525,000	-0.66%



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



CONTRA COSTA COUNTY

2025 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2024 - 9/30/2025)

City	2024 Sale Count	2025 Sale Count	2024 Median Sales Price	2025 Median Sales Price	Median % Change
ANTIOCH	1,026	763	596,000	570,000	-4.36
BRENTWOOD	667	468	815,000	788,500	-3.25
CLAYTON	110	99	1,050,000	1,049,000	-0.10
CONCORD	1,097	884	730,000	728,500	-0.21
CONTRA COSTA COUNTY UNINCORPORATED	1,611	1,236	840,000	840,000	0.00
DANVILLE	490	359	1,753,500	1,798,000	2.54
EL CERRITO	198	144	1,160,000	1,227,500	5.82
HERCULES	198	127	715,000	765,000	6.99
LAFAYETTE	255	211	1,999,000	1,975,000	-1.20
MARTINEZ	380	276	767,500	775,000	0.98
MORAGA	163	123	1,680,000	1,525,000	-9.23
OAKLEY	392	302	672,500	670,000	-0.37
ORINDA	220	198	1,890,000	1,829,000	-3.23
PINOLE	135	135	700,000	675,000	-3.57
PITTSBURG	440	344	585,000	568,500	-2.82
PLEASANT HILL	342	249	947,500	899,000	-5.12
RICHMOND	720	578	625,000	595,000	-4.80
SAN PABLO	131	104	500,000	497,000	-0.60
SAN RAMON	745	468	1,473,000	1,500,000	1.83
WALNUT CREEK	869	685	965,000	980,000	1.55
CONTRA COSTA COUNTY (Entire Region)	10,189	7,753	794,000	780,000	-1.76

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

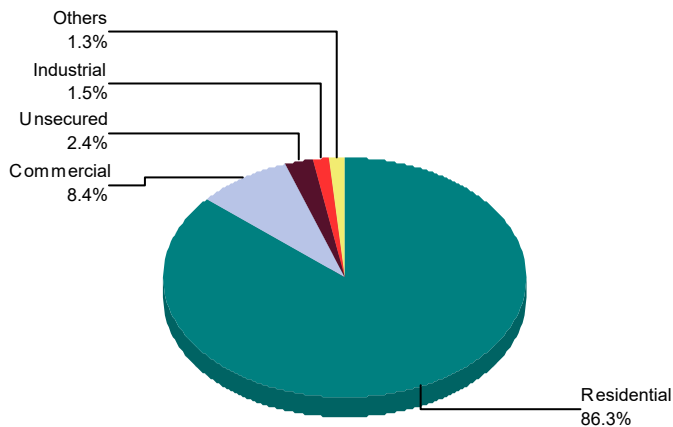
THE CITY OF SAN PABLO

2025/26 USE CATEGORY SUMMARY

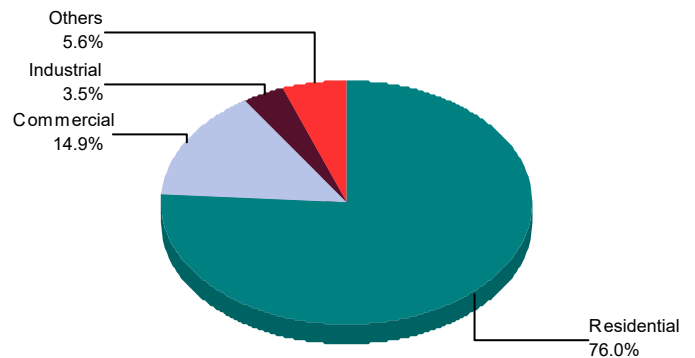
BASIC PROPERTY TAX TABLE

Category	Parcels	Net Taxable Value	G. F. Revenue	Gross RPTTF Rev
Residential	6,235	\$2,100,078,119 (77.1%)	\$243,125.98	\$18,100,745.32
Commercial	260	\$384,497,331 (14.1%)	\$23,598.36	\$3,554,090.66
Industrial	17	\$93,105,930 (3.4%)	\$4,218.55	\$834,188.13
Institutional	45	\$4,924,416 (0.2%)	\$281.24	\$46,558.46
Miscellaneous	146	\$57,740,387 (2.1%)	\$2,077.27	\$549,150.62
Recreational	2	\$15,640 (0.0%)	\$0.88	\$145.70
Vacant	183	\$24,741,675 (0.9%)	\$1,344.16	\$229,866.61
Exempt	143	\$0 (0.0%)	\$0.00	\$0.00
Unsecured	[757]	\$58,988,363 (2.2%)	\$6,867.96	\$507,031.35
Unknown	3	\$238,005 (0.0%)	\$47.49	\$1,899.65
TOTALS	7,034	\$2,724,329,866	\$281,561.87	\$23,823,676.49

CITY REVENUE PORTION



INCREMENTAL REVENUE PORTION



THE CITY OF SAN PABLO

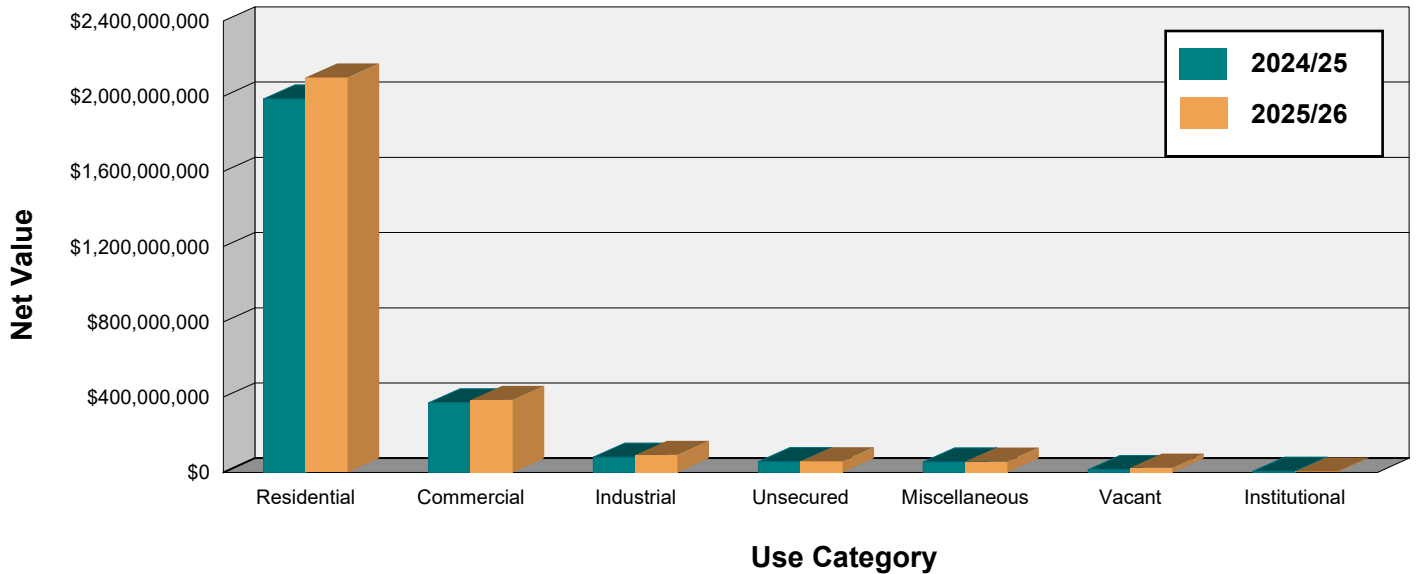
2025/26 GROWTH BY USE CATEGORY

2024/25 to 2025/26 Value Growth by Use Category

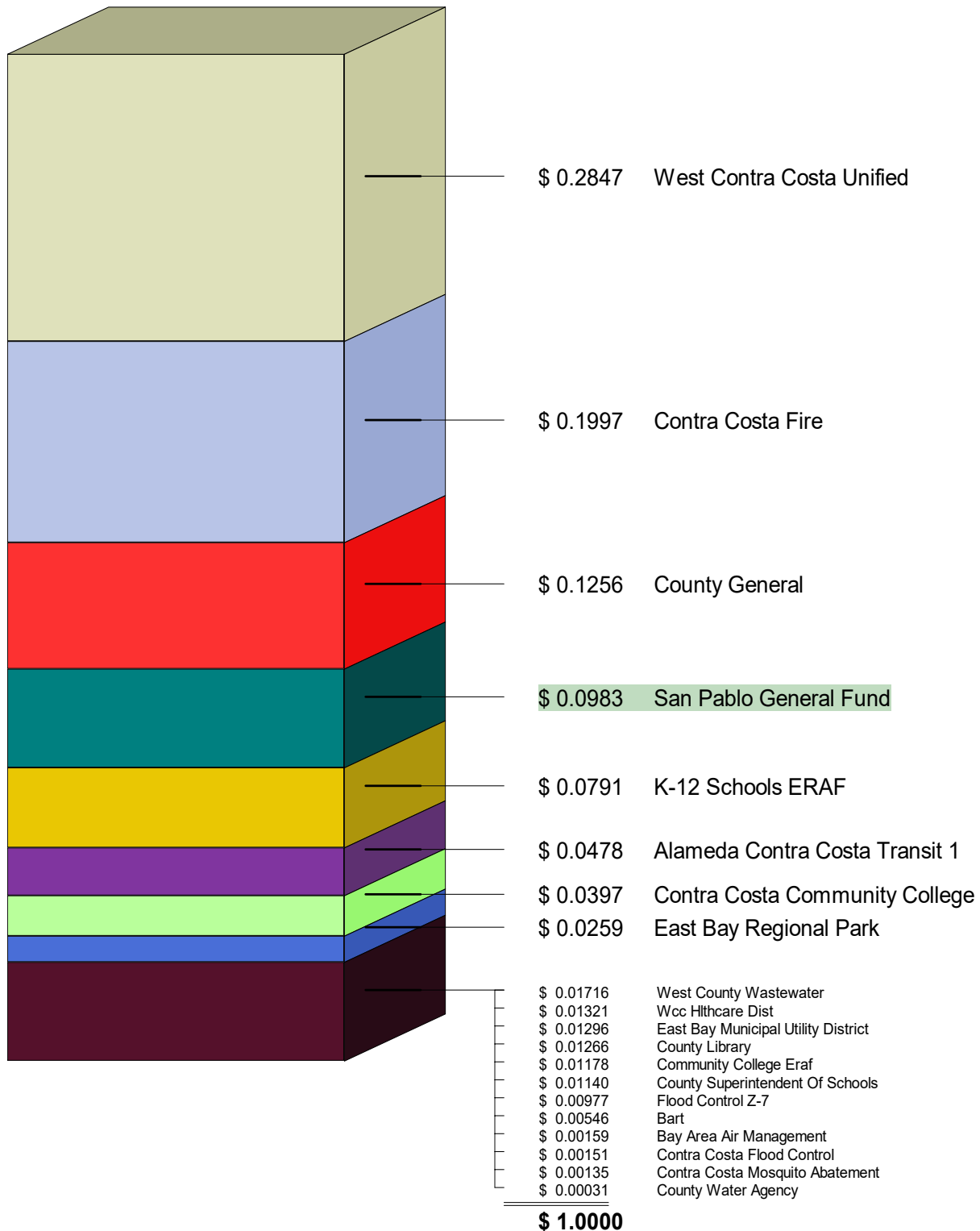
Category	2024/25 Net Taxable Value		2025/26 Net Taxable Value			\$ Change	% Change
Residential	6,242	\$1,986,275,264	6,235	\$2,100,078,119	(77.1%)	\$113,802,855	5.7%
Commercial	258	\$370,299,885	260	\$384,497,331	(14.1%)	\$14,197,446	3.8%
Industrial	17	\$80,602,886	17	\$93,105,930	(3.4%)	\$12,503,044	15.5%
Unsecured	[740]	\$57,705,233	[757]	\$58,988,363	(2.2%)	\$1,283,130	2.2%
Miscellaneous	138	\$55,522,997	146	\$57,740,387	(2.1%)	\$2,217,390	4.0%
Vacant	186	\$15,031,278	183	\$24,741,675	(0.9%)	\$9,710,397	64.6%
Institutional	47	\$6,187,459	45	\$4,924,416	(0.2%)	-\$1,263,043	-20.4%
Unknown	0	\$0	3	\$238,005	(0.0%)	\$238,005	> 999.9%
Recreational	2	\$15,334	2	\$15,640	(0.0%)	\$306	2.0%
Exempt	142	\$0	143	\$0	(0.0%)	\$0	0.0%
Govt. Owned	2	\$3,050,000	0	\$0	(0.0%)	-\$3,050,000	-100.0%
TOTALS	7,034	\$2,574,690,336	7,034	\$2,724,329,866	(100.0%)	\$149,639,530	5.8%

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 2025/26 Annual Tax Increment Tables

Prepared On 10/20/2025 By MW

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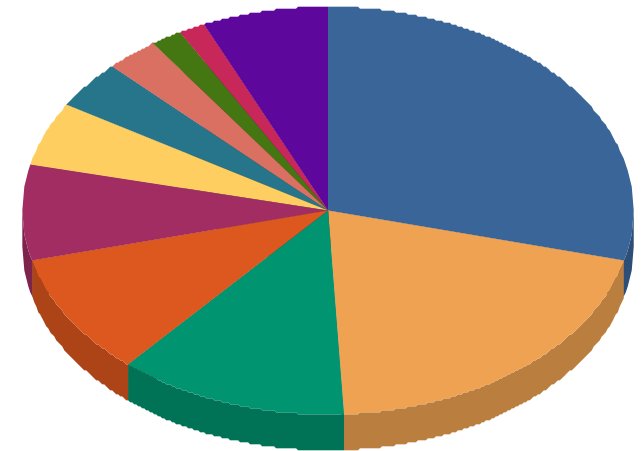
THE CITY OF SAN PABLO

2025/26 WEIGHTED AVERAGE SHARES

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

Agency	Agency Description	Weighted Avg Share
770100	West Contra Costa Unified	28.953096%
202000	Contra Costa Fire	20.293627%
100300	County General	12.138051%
420400	San Pablo General Fund	9.601385%
699900	K-12 Schools ERAF	7.659460%
400700	Alameda Contra Costa Transit 1	4.862967%
790100	Contra Costa Community College	4.042199%
402600	East Bay Regional Park	2.638834%
341600	West County Wastewater	1.745120%
213500	WCC HLTHCARE DIST	1.343812%
400100	East Bay Municipal Utility District	1.317824%
120600	County Library	1.292750%
690100	County Superintendent of Schools	1.159272%
799900	Community College ERAF	1.140472%
252700	Flood Control Z-7	0.771842%
400900	Bart	0.555028%
401000	Bay Area Air Management	0.161786%
250500	Contra Costa Flood Control	0.153912%
330100	Contra Costa Mosquito Abatement	0.137053%
282500	County Water Agency	0.031356%
256300	Flood Control D-127	0.000155%

West Contra Costa Unified	29.0%
Contra Costa Fire	20.3%
County General	12.1%
San Pablo General Fund	9.6%
K-12 Schools ERAF	7.7%
Alameda Contra Costa Transit 1	4.9%
Contra Costa Community College	4.0%
East Bay Regional Park	2.6%
West County Wastewater	1.7%
WCC HLTHCARE DIST	1.3%
Others	6.7%
Total:	100.0%



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: 2025/26 Combined Tax Rolls

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Prepared On 10/20/2025 By MW

THE CITY OF SAN PABLO

2025/26 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	27.47%	0.16%	27.62%
El Cerrito	22.28%		22.28%
Pinole	19.04%		19.04%
Pittsburg	17.53%		17.53%
Martinez	14.80%	0.13%	14.93%
Brentwood	12.06%	2.43%	14.49%
Antioch	10.97%	0.04%	11.01%
Concord	10.45%	0.05%	10.49%
San Pablo	9.60%		9.60%
Walnut Creek	9.18%	0.30%	9.48%
San Ramon	7.20%	1.62%	8.82%
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%	0.02%	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: 2025/26 Combined Tax Rolls

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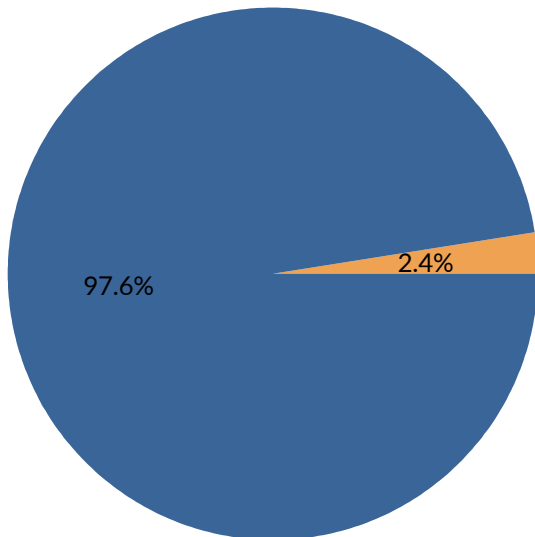
Prepared On 10/20/2025 By MW

San Pablo General Fund

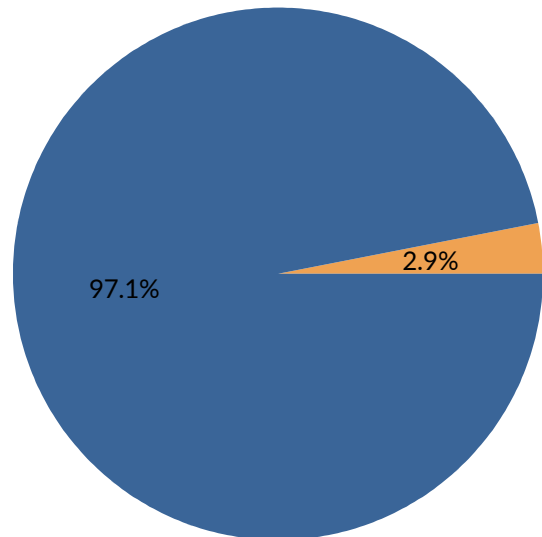
1% Revenue Split
Unsecured: 2.9%; Secured: 97.1%

	<u>Total</u>	<u>Unsecured</u>	<u>Secured</u>
Tax Revenue Calculation @ 1% (includes shifts)	\$281,562	\$8,276	\$273,286
Unitary Revenue (prior year)	\$15,328		\$15,328
ESTIMATED 1% REVENUE ALLOCATION	\$296,890	\$8,276	\$288,614
Less Admin Fee (prior year)	-\$2,563		
VLF AA Allocation (est.)	\$3,868,237		

Secured & Unsecured 1% Revenue Proportion



San Pablo Gen.Fund



Countywide

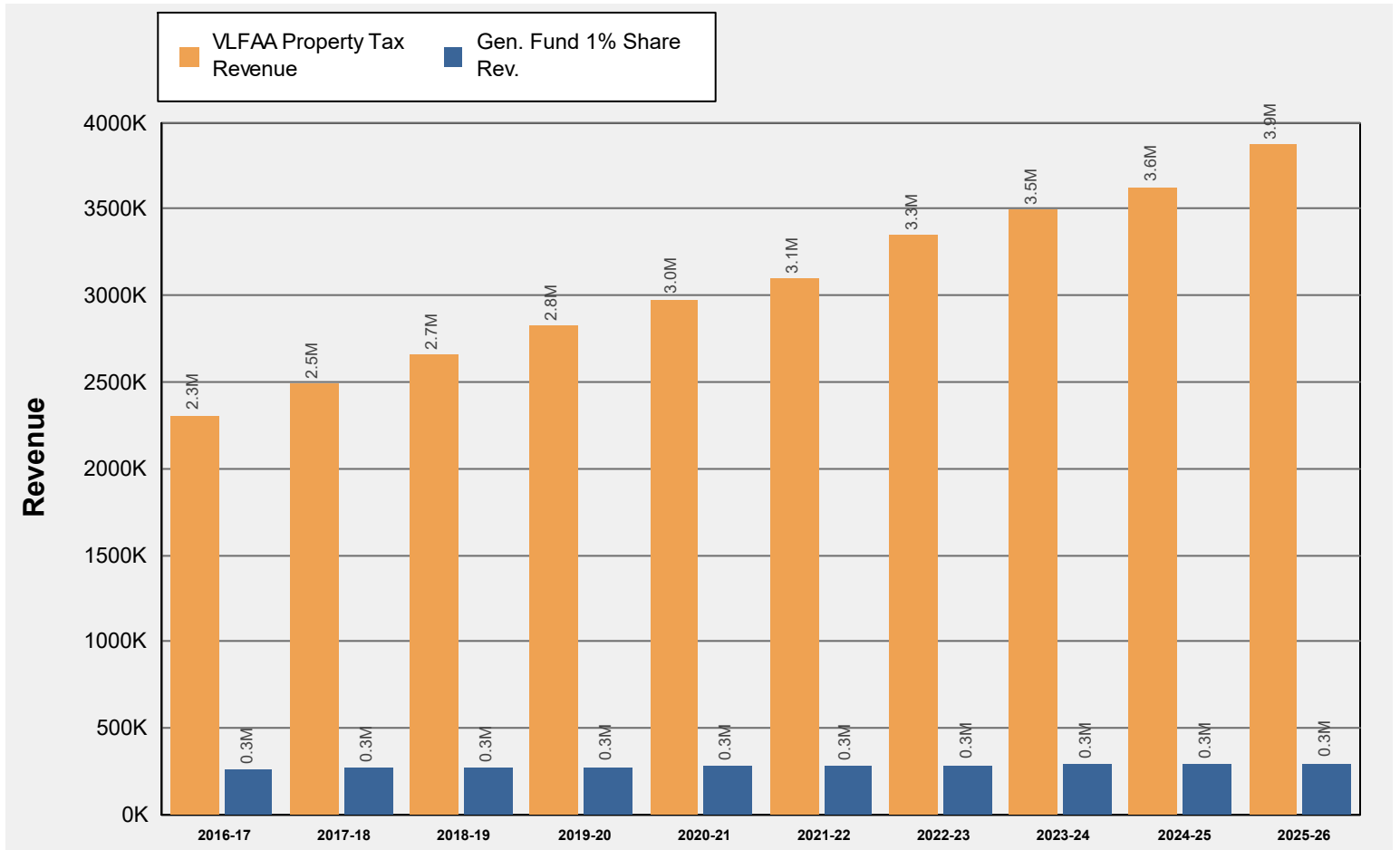
■ Secured ■ Unsecured

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
2016-17	\$262,065		\$2,303,804	
2017-18	\$268,360	2.4%	\$2,487,919	7.9%
2018-19	\$271,209	1.0%	\$2,651,799	6.5%
2019-20	\$274,536	1.2%	\$2,819,514	6.3%
2020-21	\$278,498	1.4%	\$2,971,747	5.4%
2021-22	\$281,909	1.2%	\$3,091,064	4.0%
2022-23	\$286,817	1.7%	\$3,345,592	8.2%
2023-24	\$288,980	0.7%	\$3,489,764	4.3%
2024-25	\$292,848	1.3%	\$3,620,160	3.7%
2025-26	\$296,890	1.3%	\$3,868,237	6.8%



Revenue flowing through a Successor Agency's RPTTF process as residual distribution is not included in this data, nor are most pooled revenue adjustments, such as County administrative fees, 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. Where available and applicable, unitary revenues and TEA revenue are included.

Data Source: 2025-26 Combined Tax Rolls

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Prepared On 10/20/2025 By MW

THE CITY OF SAN PABLO
NONRESIDENTIAL NEW CONSTRUCTION
2024/25 TO 2025/26 TAX YEARS - IN PARCEL NUMBER ORDER
FOR USE IN CALCULATING 2026/27 GANN LIMIT

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
411-350-038-5	Commercial	14020 San Pablo Avenue Llc	510,000	754,800	+ 48.0%
416-160-053-3	Commercial	Cc San Pablo Lp	4,596,116	4,788,038	+ 4.2%
417-080-015-7	Commercial	Lotus Hotels Inc	6,290,905	6,852,271	+ 8.9%
417-280-005-6	Commercial	San Pablo Retail Partners li	1,959,423	2,010,851	+ 2.6%
417-280-006-4	Commercial	San Pablo Retail Partners li	4,272,334	4,397,780	+ 2.9%
420-051-033-9	Commercial	Chaudhary Harpreet And Netta Tre	771,384	787,678	+ 2.1%
6 Parcels Listed			18,400,162	19,591,418	+ 6.5%

This calculation reflects the 2025/26 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 2025/26 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	1,191,256
Less Automatic 2.000% Assessors's Inflation Adjustment	-368,003
<u>Actual Change in Non-Residential Valuation</u>	<u>823,253</u>
<u>Change in Total Assessed Value</u>	<u>149,639,530</u>
= Alternate 2026/27 Appropriations Limit Factor	0.55%



THE CITY OF SAN PABLO

2025/26 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) SAVE MART PORTFOLIO OWNER NLP	2	\$40,845,899	1.53%				\$40,845,899	1.50%	Commercial Successor Agency
2) GRI PRINCETON LLC (Pending Appeals On Parcels)	2	\$34,277,017	1.29%				\$34,277,017	1.26%	Commercial Successor Agency
3) LYTTON RANCHERIA OF CALIFORNIA	6	\$34,050,441	1.28%				\$34,050,441	1.25%	Miscellaneous Successor Agency
4) GIANT DEVELOPMENT II LP	1	\$32,000,000	1.20%				\$32,000,000	1.17%	Residential Successor Agency
5) MORAGA RD STORAGE LLC (Pending Appeals On Parcels)	1	\$24,562,208	0.92%				\$24,562,208	0.90%	Industrial Successor Agency
6) THE MARLBOROUGH ONE FAMILY LP	2	\$21,378,033	0.80%				\$21,378,033	0.78%	Miscellaneous Successor Agency
7) CC SAN PABLO LP (Pending Appeals On Parcels)	5	\$19,719,000	0.74%				\$19,719,000	0.72%	Commercial Successor Agency
8) SAN PABLO RETAIL PARTNERS II (Pending Appeals On Parcels)	9	\$18,690,808	0.70%				\$18,690,808	0.69%	Commercial Successor Agency
9) MENLO LAND AND CAPITAL XII LLC	4	\$15,059,493	0.57%				\$15,059,493	0.55%	Industrial Successor Agency
10) BILLY C AND LA VERNE SANDERS TRUST	1	\$14,748,531	0.55%				\$14,748,531	0.54%	Industrial Successor Agency
Top Ten Total	33	\$255,331,430	9.58%	0	\$0	0.00%	\$255,331,430	9.37%	
City Total		\$2,665,341,503			\$58,988,363		\$2,724,329,866		

Top Owners last edited on 9/30/25 by maheav using sales through 08/31/2025 (Version r.1)

Data Source: Contra Costa County Assessor 2025/26 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 10/20/2025 By MW



THE CITY OF SAN PABLO

2025/26 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)	\$40,845,899
2) GRI PRINCETON LLC (2)	\$34,277,017
3) LYTTON RANCHERIA OF CALIFORNIA (6)	\$34,050,441
4) GIANT DEVELOPMENT II LP (1)	\$32,000,000
5) MORAGA RD STORAGE LLC (1)	\$24,562,208
6) THE MARLBOROUGH ONE FAMILY LP (2)	\$21,378,033
7) CC SAN PABLO LP (5)	\$19,719,000
8) SAN PABLO RETAIL PARTNERS II (9)	\$18,690,808
9) MENLO LAND AND CAPITAL XII LLC (4)	\$15,059,493
10) BILLY C AND LA VERNE SANDERS TRUST (1)	\$14,748,531
11) STIEFVATER ORCHARDS LP (1)	\$14,366,845
12) PUBLIC STORAGE INC (3)	\$13,013,384
13) GOMEZ MANUEL AND ELBA LLC (1)	\$9,943,893
14) VALE PROPERTY LLC (1)	\$9,851,420
15) LOTUS HOTELS INC (1)	\$9,182,208
16) WEC 97 K-31 INVESTMENT TRUST (1)	\$8,453,440
17) PADDA PROPERTIES LLC (7)	\$7,870,154
18) MIKE J SARIKAKIS (1)	\$7,731,546
19) CREEKSIDE VILLAGE MHC LLC (4)	\$7,339,987
20) TOPANGA DRIVE LLC (10)	\$7,176,906
21) MAG PROPERTIES LLC (1)	\$7,115,718
22) SAN PABLO SPE LLC (3)	\$7,102,603
23) EXTRA SPACE OF SAN PABLO LLC (1)	\$7,102,199
24) SAN PABLO CHURCH LANE LP (1)	\$6,855,000
25) SPR HOMES LLC (13)	\$6,847,500

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 09/30/2025 by maheav using sales through 08/31/2025



THE CITY OF SAN PABLO

2025/26 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) COMCAST CORPORATION (2)	\$7,094,519
2) EVERI GAMES INC (1)	\$5,837,902
3) PLANET FITNESS ASSET COMPANY LLC (1)	\$3,153,170
4) ARISTOCRAT TECHNOLOGIES INC (2)	\$3,083,023
5) MHC WEST HOLDING COMPANY (2)	\$2,240,239
6) SMART AND FINAL STORES LLC (1)	\$2,075,527
7) SAVE MART SUPERMARKETS (1)	\$1,852,747
8) INTERNATIONAL GAME TECHNOLOGY INC (1)	\$1,757,334
9) CHERAW DIALYSIS LLC (2)	\$1,465,144
10) GOMEZ SUPERMARKET CORPORATION (1)	\$1,291,220
11) STARBUCKS CORPORATION (3)	\$1,170,184
12) RALEYS (1)	\$1,129,099
13) LLANO DIALYSIS LLC (1)	\$931,795
14) GROCERY OUTLET INC (1)	\$924,169
15) RUDYS COMML REFRIG INC (1)	\$915,070
16) M SAN PABLO INC (1)	\$841,441
17) G AND C AUTO BODY LLC (1)	\$694,800
18) VCA ANIMAL HOSPITALS INC (1)	\$606,808
19) CALIBER BODYWORKS LLC (1)	\$600,890
20) TVI INC (1)	\$576,594
21) MAHSA JABERIAN SARI DDS INC (1)	\$552,537
22) ERETZ SAN PABLO PROPERTIES LLC (1)	\$481,107
23) WESTERN DENTAL SERVICES INC (1)	\$465,609
24) MURGUIA WONG SERVICES INC (1)	\$440,977
25) ROSS DRESS FOR LESS INC (1)	\$432,671

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 09/30/2025 by maheav using sales through 08/31/2025

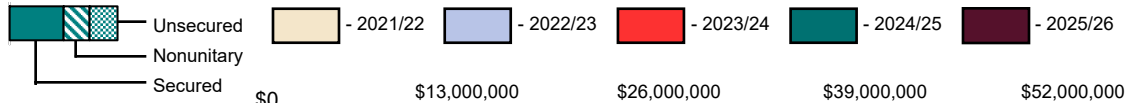


THE CITY OF SAN PABLO

2025/26 PARCEL CHANGE LISTING

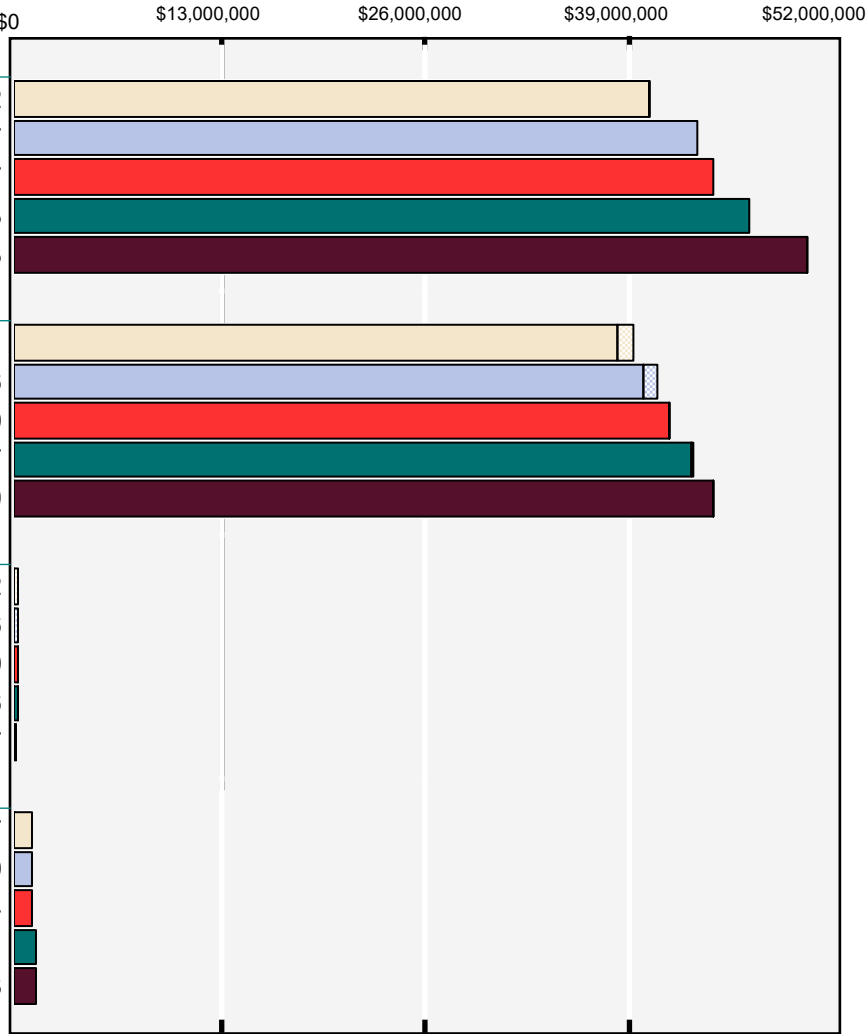
Dropped Parcel	New Parcel No.	TRA	Use Category	Owner	Situs	Dropped Parcel Prior Year Value	New Parcel No. Taxable Value
411-190-024-9		011-019	Vacant	Martinez Samuel; Martinez Cesar	23Rd St	\$112,487	\$0
411-190-025-6		011-019	Vacant	Martinez Samuel; Martinez Cesar	1982 23Rd St	\$241,424	\$0
411-190-047-0		011-019	Commercial	Martinez Samuel; Martinez Cesar	1988 -1992 23Rd St	\$518,897	\$0
	411-190-048-8	011-019	Vacant	Martinez Samuel; Martinez Cesar	1988 23Rd St	\$0	\$890,264
412-012-023-5		011-036	Vacant	Lucas Elvin E And Yendy L	1125 Rd 20	\$353,736	\$0
	412-012-026-8	011-036	Vacant	Lucas Elvin E And Yendy L	1125 Rd 20	\$0	\$180,405
	412-012-027-6	011-036		Lucas Elvin E And Yendy L	112 Rd 20	\$0	\$180,405
413-033-025-3		011-031	Vacant	Furhman Noah And Karina	San Pablo Ave	\$40,015	\$0
413-033-026-1		011-031	Vacant	Furhman Noah And Karina	San Pablo Ave	\$40,015	\$0
	413-033-027-9	011-031	Vacant	Furhman Noah And Karina	San Pablo Ave	\$0	\$81,630
	741-134-379-6	011-021		Velasquez Milton Isaac; Rodriguez Sara Maga	13900 San Pablo Ave Unit 79	\$0	\$3,000
	741-903-029-6	011-001		Robles Carlos Alejandro	2990 San Pablo Dam Rd Unit 29	\$0	\$54,600
6 Dropped Parcels		6 Added Parcels		Totals:		\$1,306,574	\$1,390,304

THE CITY OF SAN PABLO SAN PABLO GENERAL FUND 2021/22 TO 2025/26 ASSESSED VALUES



Land

\$40,343,882
\$43,348,307
\$44,418,397
\$46,649,443
\$50,364,593

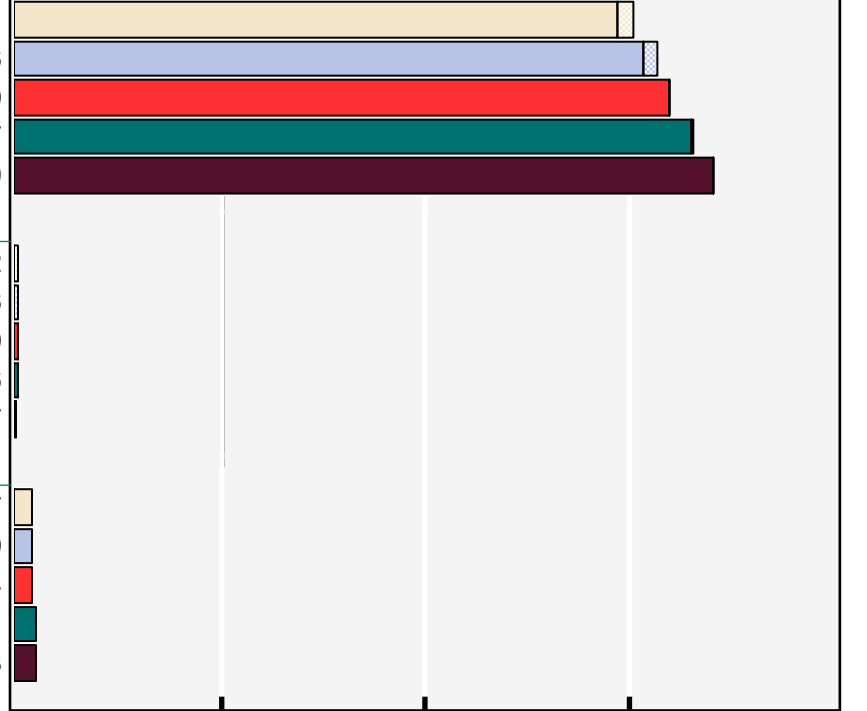


Percent Change Agency | County

|
7.4% | 8.7%
2.5% | 7.1%
5.0% | 4.8%
8.0% | 4.7%

Improvements

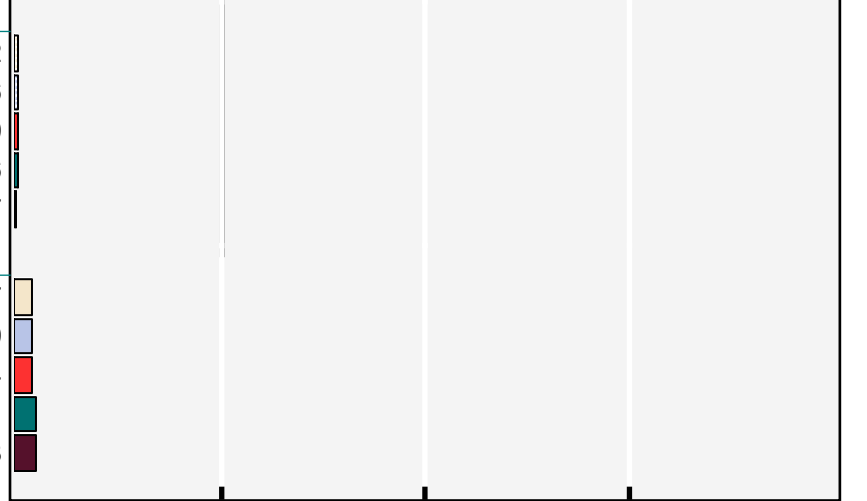
\$39,271,361
\$40,785,866
\$41,647,779
\$43,083,247
\$44,408,880



|
3.9% | 7.1%
2.1% | 5.5%
3.4% | 4.1%
3.1% | 3.9%

Personal Property

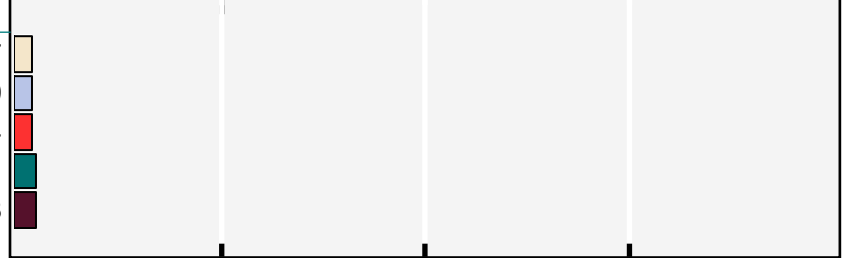
\$221,082
\$206,766
\$220,449
\$216,996
\$189,777



|
-6.5% | 1.3%
6.6% | 8.9%
-1.6% | 1.5%
-12.5% | -1.0%

Exemptions

\$1,106,777
\$1,128,909
\$1,151,484
\$1,344,281
\$1,373,298

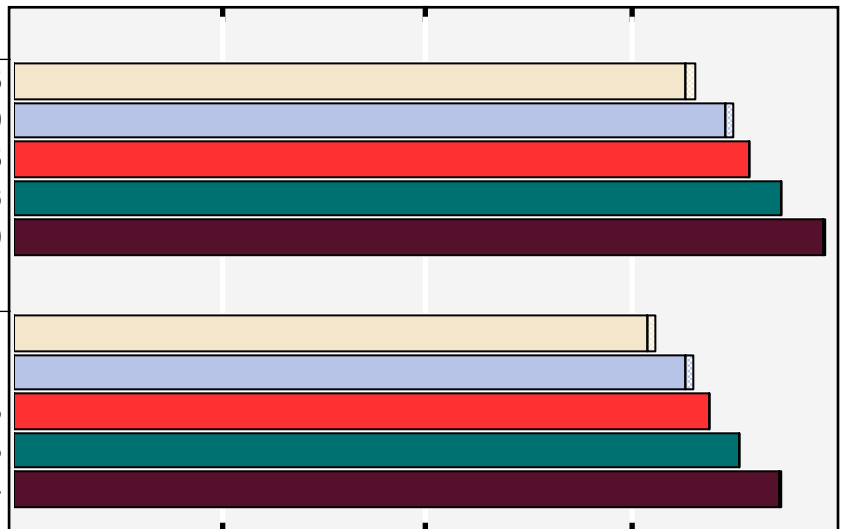


|
2.0% | 6.0%
2.0% | 5.4%
16.7% | 12.0%
2.2% | 3.5%

\$24,000,000 | \$48,000,000 | \$72,000,000 | \$96,000,000

Gross Assessed

\$79,836,325
\$84,340,939
\$86,286,625
\$89,949,686
\$94,963,250



Agency | County

|
5.6% | 7.7%
2.3% | 6.3%
4.2% | 4.4%
5.6% | 4.2%

Net Taxable Value

\$75,263,191
\$79,676,351
\$81,528,753
\$84,926,893
\$89,837,874



|
5.9% | 7.8%
2.3% | 6.3%
4.2% | 4.2%
5.8% | 4.2%



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 ROLL SUMMARY
Taxable Property Values**

	Secured	Nonunitary Utilities	Unsecured
Parcels	224	0	3
TRAs	2	0	2
Values			
Land	48,429,011	0	16,300
Improvements	42,516,845	0	59,239
Personal Property	172,988	0	16,789
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$91,118,844	\$0	\$92,328
Exemptions			
Real Estate	1,373,298	0	0
Personal Property	0	0	0
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	595,000	0	0
Total Exemptions*	\$1,373,298	\$0	\$0
Total Net Value	\$89,745,546	\$0	\$92,328

Combined Values	Total
Total Values	\$91,211,172
Total Exemptions	\$1,373,298
Net Total Values	\$89,837,874
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
2025/26 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
419-011-001-7	Residential	Kc Anshu Thapa; Kc Mahan	5401 Riverside Ave	\$1,100,000	+\$941,069	+592%
419-011-012-4	Residential	Cabrera Adriana Isabel; Batalla Liliana More	1536 Amador St	\$500,000	+\$450,470	+909%
418-054-015-7	Residential	Abdaljwad Ehab	5500 Glenn Ave	\$535,500	+\$384,016	+254%
419-011-011-6	Residential	Rodriguez-Sahagun Gabriela; Vazquez-Tarr	1524 Amador St	\$570,000	+\$361,767	+174%
418-044-004-4	Residential	Kimple Brooke	1216 Marin Ave	\$655,000	+\$346,122	+112%
418-044-011-9	Residential	Cisneros Janine Grace; Stern Miles David	1246 Marin Ave	\$635,000	+\$342,689	+117%
419-012-045-3	Residential	American Bridges Investment Llc	1440 Yuba Ave	\$512,500	+\$227,506	+80%
418-042-001-2	Residential	Decant Group	1253 Gerald Ave	\$724,200	+\$224,200	+45%
420-063-011-1	Residential	Walker Derrick D; Walker Dwight D li	5902 Hillcrest Rd	\$280,243	+\$169,587	+153%
416-041-014-0	Vacant	Magana Magdaleno Tre	2834 El Portal Dr	\$285,600	+\$83,277	+41%
419-012-024-8	Residential	Tsawyer 9 Lp	1400 Yuba Ave	\$1,573,942	+\$29,916	+2%
418-052-018-3	Residential	Fema Investments Llc	1120 Yuba Ave	\$1,085,144	+\$21,277	+2%
418-054-016-5	Residential	New Performance Traditions	5501 Mcbryde Ave	\$1,071,819	+\$21,015	+2%
418-051-020-0	Residential	Kreiss Donald T Tre	5470 Shasta Ave	\$1,095,574	+\$20,798	+2%
418-052-019-1	Residential	Ramirez Nelson A And Daysi Y Tre	1130 Yuba Ave	\$1,045,419	+\$20,497	+2%
418-051-017-6	Residential	Tamang Roshan And Sirjana	1140 Amador St	\$959,341	+\$18,810	+2%
418-051-007-7	Residential	Ng Yanpeng Tre; Yu Katherine Tre	1111 Yuba Ave	\$956,162	+\$18,748	+2%
418-030-008-1	Residential	Fitzmedrud Eric	5636 Casino Ave	\$924,346	+\$18,124	+2%
416-102-013-8	Commercial	Alizadeh Mehrdad And Zohreh Tre	2700 El Portal Dr	\$885,948	+\$17,370	+2%
418-041-005-4	Residential	Upreti Prithvi And Neeta	1231 Yuba Ave	\$880,682	+\$17,268	+2%
419-011-023-1	Residential	Prajapati Lasta; Maharjan Kishor	1465 Yuba Ave	\$868,348	+\$17,025	+2%
418-030-009-9	Residential	Beck Steven J	5632 Casino Ave	\$838,884	+\$16,448	+2%
418-051-003-6	Residential	Moriarty Kent And Ann	5450 Shasta Ave	\$823,814	+\$16,152	+2%
418-051-021-8	Residential	Cole Eugene C And Dorothy J Tre	5480 Shasta Ave	\$811,021	+\$15,902	+2%
418-051-012-7	Residential	Bruno John David; Werbel Maria Del Pilar	5421 Glenn Ave	\$801,482	+\$15,715	+2%
419-011-027-2	Residential	Tamang Binita Lama	1511 Yuba Ave	\$796,966	+\$15,626	+2%
420-063-013-7	Residential	Chao Charlie C And Jenny C	5926 Hillcrest Rd	\$785,765	+\$15,406	+2%
418-041-021-1	Residential	Batiste Detra D And Larry Lesly	5447 Shasta Ave	\$765,547	+\$15,009	+2%
418-052-002-7	Residential	Dehlinger Maia Marie	5631 Shasta Ave	\$759,492	+\$14,892	+2%
420-063-004-6	Residential	Mitsuda Charles Tre	5945 Wyman St	\$759,492	+\$14,892	+2%
418-052-008-4	Residential	Childs Austin; Wang Colvin	5665 Mcbryde Ave	\$734,006	+\$14,392	+2%
418-051-013-5	Residential	Li Xia Tre	5411 Glenn Ave	\$706,138	+\$13,845	+2%
418-054-007-4	Residential	Mejia Edy; Sandoval Mariela Raquel M	1026 Amador St	\$699,321	+\$13,711	+2%
418-042-006-1	Residential	Piya Sunayana; Basnet Dev Bahadur	1229 Gerald Ave	\$698,700	+\$13,700	+2%
418-041-012-0	Residential	Velazquez Verence Monzerrat; Velazquez T	1220 Amador St	\$663,254	+\$13,004	+2%
418-052-007-6	Residential	Villanueva Jonathan And Lee Tre	5667 Mcbryde Ave	\$661,954	+\$12,978	+2%
420-062-001-3	Residential	Sabhlok Navin K; Kumar Praveen	1768 Bayo Vista Ave	\$655,088	+\$12,844	+2%
418-041-009-6	Residential	Pedroza Faustina	5423 Shasta Ave	\$638,317	+\$12,515	+2%
416-041-018-1	Commercial	Au Energy Llc	2876 El Portal Dr	\$4,347,284	-\$41,243	-1%
418-043-006-0	Residential	Stack Jason Edward; Hirai Caren Miki	1249 Marin Ave	\$820,000	-\$116,360	-12%

Data Source: Contra Costa County Assessor 2024/25 And 2025/26 Secured Tax Rolls

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Prepared On 10/20/2025 By MW



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING**

419-011-001-7 5401 Riverside Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Osullivan Ann Tre; Osullivan Ann Tre	26,314	110,633	0	0	136,947	0		
2017	Osullivan Ann Tre; Osullivan Ann Tre	26,840	112,845	0	0	139,685	0		
2018	Osullivan Ann Tre; Osullivan Ann Tre	27,376	115,101	0	0	142,477	0		
2019	Osullivan Ann Tre; Osullivan Ann Tre	27,923	117,403	0	0	145,326	0		
2020	Osullivan Ann Tre; Osullivan Ann Tre	28,481	119,751	0	0	148,232	0		
2021	Osullivan Ann Tre; Osullivan Ann Tre	28,776	120,991	0	0	149,767	0		
2022	Osullivan Ann Tre; Osullivan Ann Tre	29,351	123,410	0	0	152,761	0		
2023	Osullivan Ann Tre; Osullivan Ann Tre	29,938	125,878	0	0	155,816	0		
2024	Thapa Kc Anshu; Mahan Kc Mahan	30,536	128,395	0	0	158,931	0	1,100,000 F	
2025	Kc Anshu Thapa; Kc Mahan	800,000	300,000	0	0	1,100,000	0		
419-011-012-4 1536 Amador St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Salmi Patricia Ann	14,805	27,878	0	0	42,683	7,000		
2017	Salmi Patricia Ann	15,101	28,435	0	0	43,536	7,000		
2018	Salmi Patricia Ann	15,403	29,003	0	0	44,406	7,000		
2019	Salmi Patricia Ann	15,711	29,583	0	0	45,294	7,000		
2020	Salmi Patricia Ann	16,025	30,174	0	0	46,199	7,000		
2021	Salmi Patricia Ann	16,191	30,486	0	0	46,677	7,000		
2022	Salmi Patricia Ann	16,514	31,095	0	0	47,609	7,000		
2023	Salmi Patricia Ann	16,844	31,716	0	0	48,560	7,000		
2024	Cabrera Adriana Isabel; Batalla Liliana Moren	17,180	32,350	0	0	49,530	7,000	500,000 F	
2025	Cabrera Adriana Isabel; Batalla Liliana Moren	370,000	130,000	0	0	500,000	7,000		
418-054-015-7 5500 Glenn Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Kuo Kang Sheng And Susan Kuo Tre	108,779	21,753	0	0	130,532	0		
2017	Kuo Kang Sheng And Susan Kuo Tre	110,954	22,188	0	0	133,142	0		
2018	Kuo Kang Sheng And Susan Kuo Tre	113,173	22,631	0	0	135,804	0		
2019	Kuo Kang Sheng And Susan Kuo Tre	115,436	23,083	0	0	138,519	0		
2020	Kuo Kang Sheng And Susan Kuo Tre	117,744	23,544	0	0	141,288	0		
2021	Kuo Kang Sheng And Susan Kuo Tre	118,963	23,787	0	0	142,750	0		
2022	Kuo Marital Trust	121,342	24,262	0	0	145,604	0		
2023	Kuo Kang Sheng Tre	123,768	24,747	0	0	148,515	0		
2024	Abdaljwad Ehab	126,243	25,241	0	0	151,484	0		
2025	Abdaljwad Ehab	408,000	127,500	0	0	535,500	0	520,000 F	
419-011-011-6 1524 Amador St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Turk John L	92,696	86,733	0	0	179,429	7,000		
2017	Turk John L	94,549	88,467	0	0	183,016	7,000		
2018	Turk John L	96,439	90,236	0	0	186,675	7,000		
2019	Turk John L	98,367	92,040	0	0	190,407	7,000		
2020	Turk John L	100,334	93,880	0	0	194,214	7,000		



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING**

419-011-011-6 1524 Amador St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2021	Turk John L	101,373	94,852	0	0	196,225	7,000		
2022	Turk John L	103,400	96,749	0	0	200,149	7,000		
2023	John Larry Turk Family Trust; Turk	105,468	98,683	0	0	204,151	7,000		
2024	Rodriguez-Sahagun Gabriela; Vazquez-Tamp:	107,577	100,656	0	0	208,233	7,000	570,000 F	
2025	Rodriguez-Sahagun Gabriela; Vazquez-Tamp:	440,000	130,000	0	0	570,000	7,000		

418-044-004-4 1216 Marin Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Murakami Tomoko	168,780	97,367	0	0	266,147	7,000		
2017	Murakami Tomoko	172,155	99,314	0	0	271,469	7,000		
2018	Murakami Tomoko	175,598	101,300	0	0	276,898	7,000		
2019	Murakami Tomoko	179,109	103,326	0	0	282,435	7,000		
2020	Murakami Tomoko	182,691	105,392	0	0	288,083	7,000		
2021	Murakami Tomoko	184,583	106,483	0	0	291,066	7,000		
2022	Murakami Tomoko	188,274	108,612	0	0	296,886	7,000		
2023	Murakami Tomoko	192,039	110,784	0	0	302,823	7,000		
2024	Kimple Brooke	195,879	112,999	0	0	308,878	7,000	655,000 F	
2025	Kimple Brooke	510,000	145,000	0	0	655,000	0		

418-044-011-9 1246 Marin Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Close Sofia D M Tre	146,588	105,286	0	0	251,874	7,000		
2017	Close Sofia D M Tre	149,519	107,391	0	0	256,910	7,000		
2018	Close Sofia D M Tre	152,509	109,538	0	0	262,047	7,000		
2019	Close Sofia D M Tre	155,559	111,728	0	0	267,287	7,000		
2020	Close Sofia D M Tre	158,670	113,962	0	0	272,632	7,000		
2021	Close Sofia D M Tre	160,313	115,142	0	0	275,455	7,000		
2022	Close Sofia D M Tre	163,519	117,444	0	0	280,963	7,000		
2023	Close Sofia D M Tre	166,789	119,792	0	0	286,581	7,000		
2024	Cisneros Janine Grace; Stern Miles David	170,124	122,187	0	0	292,311	7,000		
2025	Cisneros Janine Grace; Stern Miles David	500,000	135,000	0	0	635,000	0	689,000 F	

419-012-045-3 1440 Yuba Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Mckinney Billy Ray And Alice Ann	101,031	144,537	0	0	245,568	0		
2017	Mckinney Billy Ray And Alice Ann	103,051	147,427	0	0	250,478	0		
2018	Mckinney Billy Ray And Alice Ann	105,112	150,375	0	0	255,487	0		
2019	Mckinney Billy Ray And Alice Ann	107,214	153,382	0	0	260,596	0		
2020	Mckinney Billy Ray And Alice Ann	109,358	156,449	0	0	265,807	0		
2021	Mckinney Billy Ray And Alice Ann	110,490	158,069	0	0	268,559	0		
2022	Mckinney Billy Ray And Alice Ann	112,699	161,230	0	0	273,929	0		
2023	Mckinney Billy Ray And Alice Ann	114,952	164,454	0	0	279,406	0		
2024	American Bridges Investment Llc	117,251	167,743	0	0	284,994	0	512,500 F	
2025	American Bridges Investment Llc	240,000	272,500	0	0	512,500	0		

Data Source: Contra Costa County Assessor 2025/26 Secured Tax Rolls

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING**

418-042-001-2 1253 Gerald Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	500,000 F	
2024	Decant Group	350,000	150,000	0	0	500,000	0	710,000 F	
2025	Decant Group	561,000	163,200	0	0	724,200	0	735,000 F	

420-063-011-1 5902 Hillcrest Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Mccool Roberta Tre	18,451	76,901	0	0	95,352	7,000		
2017	Mccool Roberta Tre	18,820	78,439	0	0	97,259	7,000		
2018	Mccool Roberta Tre	19,196	80,007	0	0	99,203	7,000		
2019	Anderson Marsha R Tre; Walker Dwight D	19,579	81,607	0	0	101,186	0		
2020	Anderson Marsha R; Walker Dwight D	19,970	83,239	0	0	103,209	0		
2021	Anderson Marsha R; Walker Dwight D	20,176	84,101	0	0	104,277	0		
2022	Anderson Marsha R; Walker Dwight D	20,579	85,783	0	0	106,362	0		
2023	Anderson Marsha R; Walker Dwight D	20,990	87,498	0	0	108,488	0		
2024	Marsha R Anderson Revocable Trust; Anders	21,409	89,247	0	0	110,656	0		
2025	Walker Derrick D; Walker Dwight D li	145,316	134,927	0	0	280,243	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
2016	Eisen Alexander And Marina A	259,714	138,286	0	0	398,000	7,000	500,000 F	
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	900,000 F	
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		
2025	Stack Jason Edward; Hirai Caren Miki	592,223	227,777	0	0	820,000	7,000		

416-041-014-0 2834 El Portal Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Moore Kay	150,000	0	0	0	150,000	0		
2017	Moore Kay	153,000	0	0	0	153,000	0		
2018	Farid Sharifa	156,060	0	0	0	156,060	0	185,000 F	
2019	Sharif Farid	185,000	0	0	0	185,000	0		
2020	Sharif Farid	188,700	0	0	0	188,700	0		



**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING**

416-041-014-0 2834 El Portal Dr (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2021	Sharif Farid	190,654	0	0	0	190,654	0		
2022	Sharif Farid	194,467	0	0	0	194,467	0		
2023	Magana Magdaleno	198,356	0	0	0	198,356	0		
2024	Magdalene Magana Trust; Magana	202,323	0	0	0	202,323	0	280,000 F	
2025	Magana Magdaleno Tre	285,600	0	0	0	285,600	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
2016	Au Energy Llc	654,245	136,298	0	0	790,543	0		
2017	Au Energy Llc	667,329	2,225,368	0	0	2,892,697	0		
2018	Au Energy Llc	680,675	2,269,875	0	0	2,950,550	0		
2019	Au Energy Llc	694,288	2,315,272	0	0	3,009,560	0		
2020	Au Energy Llc	708,173	2,361,577	0	0	3,069,750	0		\$-106,199
2021	Au Energy Llc	715,509	2,386,042	0	0	3,101,551	0		\$-99,457
2022	Au Energy Llc	729,819	2,433,762	0	0	3,163,581	0		
2023	Au Energy Llc	744,415	3,334,788	185,881	0	4,265,084	0		
2024	Au Energy Llc	759,303	3,443,114	186,110	0	4,388,527	0		Pending
2025	Au Energy Llc	774,489	3,410,190	162,605	0	4,347,284	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
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		
2025	Tsawyer 9 Lp	490,338	1,078,754	4,850	0	1,573,942	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
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	935,000 F	
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		
2025	Fema Investments Llc	580,292	504,852	0	0	1,085,144	0		

Data Source: Contra Costa County Assessor 2025/26 Secured Tax Rolls

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 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
2016	Kidd Geoffrey And Krista R	319,803	177,668	0	0	497,471	0		
2017	Kaleidoscopic Concepts Llc	153,849	174,001	0	0	327,850	0		
2018	Kaleidoscopic Concepts Llc	156,925	177,481	0	0	334,406	0		
2019	Kaleidoscopic Concepts Llc	160,063	181,030	0	0	341,093	0		
2020	Kaleidoscopic Concepts Llc	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 Llc	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		
2025	New Performance Traditions	636,724	435,095	0	0	1,071,819	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
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		
2025	Kreiss Donald T Tre	382,634	707,407	5,533	0	1,095,574	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
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		
2025	Ramirez Nelson A And Daysi Y Tre	348,469	696,950	0	0	1,045,419	0		

418-051-017-6 1140 Amador St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	230,000 F	
2020	Tamang Roshan And Sirjana M; Mktan Surye	469,200	408,000	0	0	877,200	7,000		

Data Source: Contra Costa County Assessor 2025/26 Secured Tax Rolls

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
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418-051-017-6 1140 Amador St (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2025	Tamang Roshan And Sirjana	513,136	446,205	0	0	959,341	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
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		
2025	Ng Yanpeng Tre; Yu Katherine Tre	245,166	710,996	0	0	956,162	0		

418-030-008-1 5636 Casino Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2016	Polymathic Properties Inc	309,651	157,363	0	0	467,014	0	373,000 F	
2017	Ddh Home Solutions; Valencia Property Pros	216,954	163,200	0	0	380,154	0	400,000 F	
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	825,000 F	
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		
2025	Fitzmedrud Eric	671,023	253,323	0	0	924,346	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
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		
2025	Alizadeh Mehrdad And Zohreh Tre	419,421	466,527	0	0	885,948	0		

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**THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING**

418-041-005-4 1231 Yuba Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		
2025	Upreti Prithvi And Neeta	568,913	311,769	0	0	880,682	0		

419-011-023-1 1465 Yuba Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	751,000 F	
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		
2025	Prajapati Lasta; Maharjan Kishor	423,894	444,454	0	0	868,348	7,000		

418-030-009-9 5632 Casino Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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	775,000 F	
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		
2025	Beck Steven J	541,216	297,668	0	0	838,884	0		

418-051-003-6 5450 Shasta Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
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		

Data Source: Contra Costa County Assessor 2025/26 Secured Tax Rolls

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**THE CITY OF SAN PABLO
 SAN PABLO GENERAL FUND
 2025/26 TOP 25 SECURED VALUE CHANGE HISTORY LISTING**

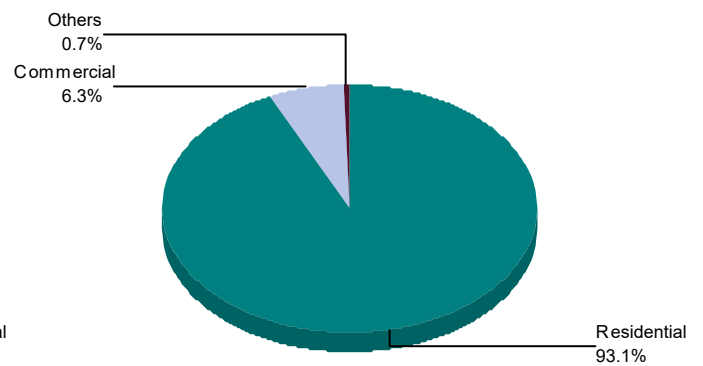
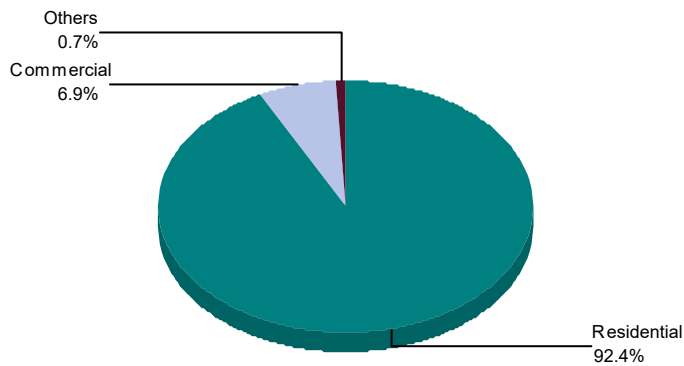
418-051-003-6 5450 Shasta Ave (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2021	Moriarty Kent And Ann	409,551	351,530	0	0	761,081	0		
2022	Moriarty Kent And Ann	417,742	358,560	0	0	776,302	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		
2025	Moriarty Kent And Ann	443,309	380,505	0	0	823,814	0		

BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	208	\$83,038,902 (92.4%)	\$67,965.64 (93.1%)
Commercial	7	\$6,166,904 (6.9%)	\$4,567.61 (6.3%)
Vacant	5	\$423,390 (0.5%)	\$317.71 (0.4%)
Miscellaneous	2	\$116,350 (0.1%)	\$96.79 (0.1%)
Institutional	2	\$0 (0.0%)	\$0.00 (0.0%)
Exempt	9	\$0 (0.0%)	\$0.00 (0.0%)
Unsecured	[3]	\$92,328 (0.1%)	\$68.60 (0.1%)
TOTALS	233	\$89,837,874	\$73,016.35
Base Year SA TRAs		\$252,124,343	\$208,545.52

Net Taxable Value

Revenue

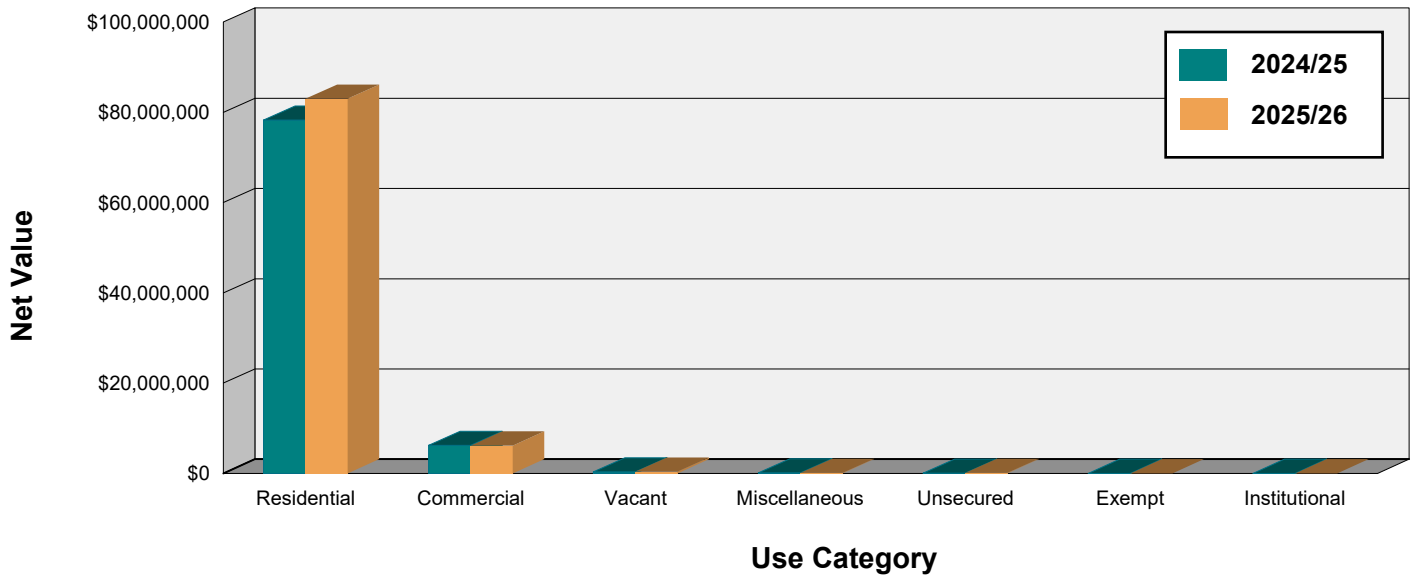


2024/25 to 2025/26 Value Growth by Use Category

Category	2024/25 Net Taxable Value		2025/26 Net Taxable Value		\$ Change	% Change
Residential	208	\$78,260,892	208	\$83,038,902 (92.4%)	\$4,778,010	6.1%
Commercial	7	\$6,172,474	7	\$6,166,904 (6.9%)	-\$5,570	-0.1%
Vacant	5	\$337,412	5	\$423,390 (0.5%)	\$85,978	25.5%
Miscellaneous	2	\$114,070	2	\$116,350 (0.1%)	\$2,280	2.0%
Unsecured	[3]	\$42,045	[3]	\$92,328 (0.1%)	\$50,283	119.6%
Exempt	9	\$0	9	\$0 (0.0%)	\$0	0.0%
Institutional	2	\$0	2	\$0 (0.0%)	\$0	0.0%
TOTALS	233	\$84,926,893	233	\$89,837,874 (100.0%)	\$4,910,981	5.8%

Numbers in blue are parcel/assessment counts

Assessed Value by Major Use Category





**THE CITY OF SAN PABLO
 SAN PABLO GENERAL FUND
 2025/26 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	
1) AU ENERGY LLC (Pending Appeals On Parcels)	1	\$4,347,284	4.84%				\$4,347,284	4.84%	Commercial
2) TSAWYER 9 LP	1	\$1,573,942	1.75%				\$1,573,942	1.75%	Residential
3) ELLOITT VENTURES INC	3	\$1,241,128	1.38%				\$1,241,128	1.38%	Residential
4) KC ANSHU THAPA	1	\$1,100,000	1.23%				\$1,100,000	1.22%	Residential
5) DONALD T KREISS TRUST	1	\$1,095,574	1.22%				\$1,095,574	1.22%	Residential
6) FEMA INVESTMENTS LLC	1	\$1,085,144	1.21%				\$1,085,144	1.21%	Residential
7) NEW PERFORMANCE TRADITIONS	1	\$1,071,819	1.19%				\$1,071,819	1.19%	Residential
8) NELSON A AND DAYSI Y RAMIREZ TRUST	1	\$1,045,419	1.16%				\$1,045,419	1.16%	Residential
9) ROSHAN AND SIRJANA TAMANG	1	\$959,341	1.07%				\$959,341	1.07%	Residential
10) YANPENG NG TRUST	1	\$956,162	1.07%				\$956,162	1.06%	Residential
Top Ten Total	12	\$14,475,813	16.13%	0	\$0	0.00%	\$14,475,813	16.11%	
Agency Total		\$89,745,546			\$92,328		\$89,837,874		

Top Owners last edited on 9/30/25 by maheav using sales through 08/31/2025 (Version r.1)

Data Source: Contra Costa County Assessor 2025/26 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 10/20/2025 By MW

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THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 PROPERTY TAXPAYERS - SECURED
 Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) AU ENERGY LLC (1)	\$4,347,284
2) TSAWYER 9 LP (1)	\$1,573,942
3) ELLOITT VENTURES INC (3)	\$1,241,128
4) KC ANSHU THAPA (1)	\$1,100,000
5) DONALD T KREISS TRUST (1)	\$1,095,574
6) FEMA INVESTMENTS LLC (1)	\$1,085,144
7) NEW PERFORMANCE TRADITIONS (1)	\$1,071,819
8) NELSON A AND DAYSI Y RAMIREZ TRUST (1)	\$1,045,419
9) ROSHAN AND SIRJANA TAMANG (1)	\$959,341
10) YANPENG NG TRUST (1)	\$956,162
11) ERIC FITZMEDRUD (1)	\$924,346
12) MEHRDAD AND ZOHREH ALIZADEH TRUST (1)	\$885,948
13) PRITHVI AND NEETA UPRETI (1)	\$880,682
14) LASTA PRAJAPATI (1)	\$868,348
15) STEVEN J BECK (1)	\$838,884
16) KENT AND ANN MORIARTY (1)	\$823,814
17) JASON EDWARD STACK (1)	\$820,000
18) EUGENE C AND DOROTHY J COLE TRUST (1)	\$811,021
19) JOHN DAVID BRUNO (1)	\$801,482
20) BINITA LAMA TAMANG (1)	\$796,966
21) CHARLIE C AND JENNY C CHAO (1)	\$785,765
22) DETRA D AND LARRY LESLY BATISTE (1)	\$765,547
23) MAIA MARIE DEHLINGER (1)	\$759,492
24) CHARLES MITSUDA TRUST (1)	\$759,492
25) REBECCA OPSATA (1)	\$735,000

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 09/30/2025 by maheav using sales through 08/31/2025



THE CITY OF SAN PABLO
SAN PABLO GENERAL FUND
2025/26 TOP 25 PROPERTY TAXPAYERS - UNSECURED
 Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) CALIFORNIA DINING SERVICES (1)	\$54,300
2) OIL CHANGERS INC (1)	\$36,751
3) WILLIAM ROMAINE (1)	\$1,277

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 09/30/2025 by maheav using sales through 08/31/2025



**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
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	[0]*	[0]*	0	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
2024/25	[1]*	[0]*	1	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
2025/26	[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
2020/21	0	100.00%	\$1,111,230	9.56%	\$0	0.081276	\$0
2021/22	0	100.00%	\$1,104,814	9.00%	\$0	0.081276	\$0
2022/23	0	100.00%*	\$0	9.28%*	\$0	0.081276	\$0
2023/24	0	100.00%*	\$0	9.28%*	\$0	0.081276	\$0
2024/25	1	100.00%*	\$4,388,527	9.28%*	\$407,269	0.081276	\$331
2025/26	0	100.00%*	\$0	9.28%*	\$0	0.081276	\$0
Totals:	1		\$2,201,524**		\$407,269		\$331

*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 2020/21 to 2025/26 with a total value of \$6,604,571

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
 2025/26 TOP OWNER PENDING APPEALS**

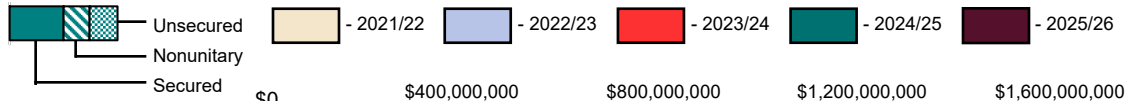
Owners' Opinion Value of Pending Appeals for the Top 25 Property Owners - Through 07/31/2025

1) AU ENERGY LLC		Owners Opinion Value				
Parcel/Bill Number	2025/26 AV	2021/22	2022/23	2023/24	2024/25	2025/26
416-041-018-1	4,347,284				2,559,303	
1 Appeals On 1 Parcel(s)	4,347,284				2,559,303	

u = Unsecured, x = Cross-Reference

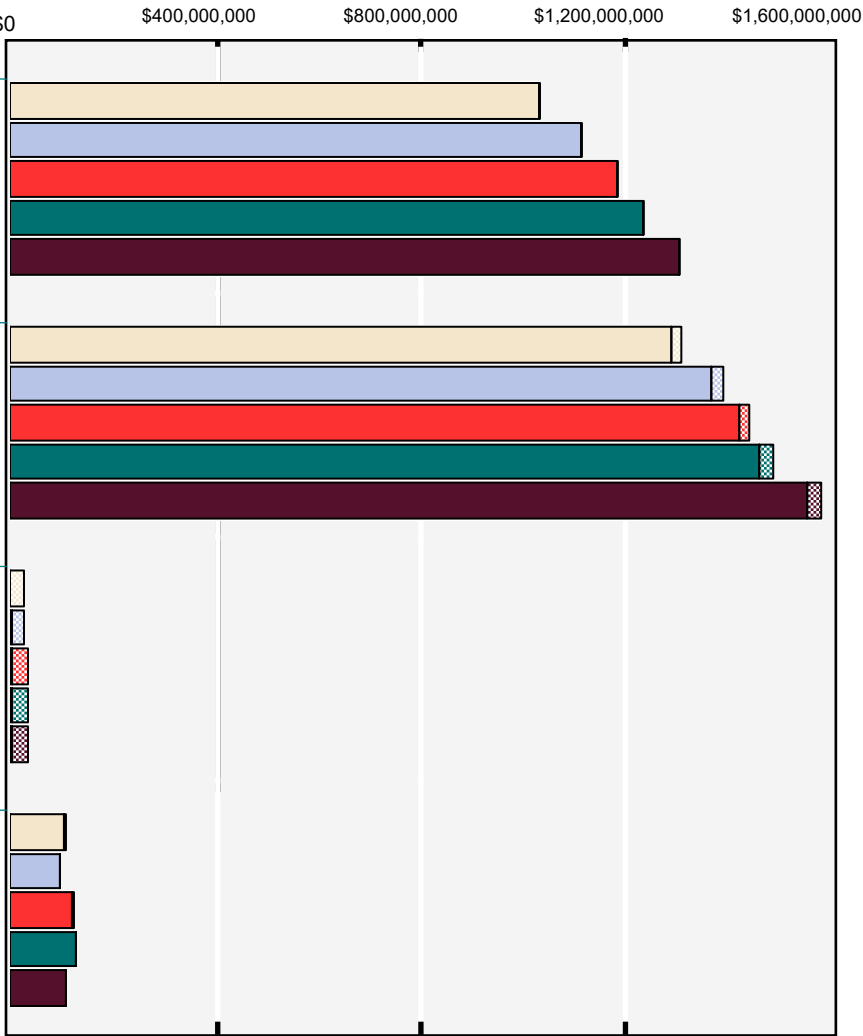
Top Owners last edited on 09/30/2025 by maheav using sales through 08/31/2025

THE CITY OF SAN PABLO SUCCESSOR AGENCY 2021/22 TO 2025/26 ASSESSED VALUES



Land

\$1,033,608,720
\$1,116,596,253
\$1,187,317,412
\$1,237,337,352
\$1,305,938,552

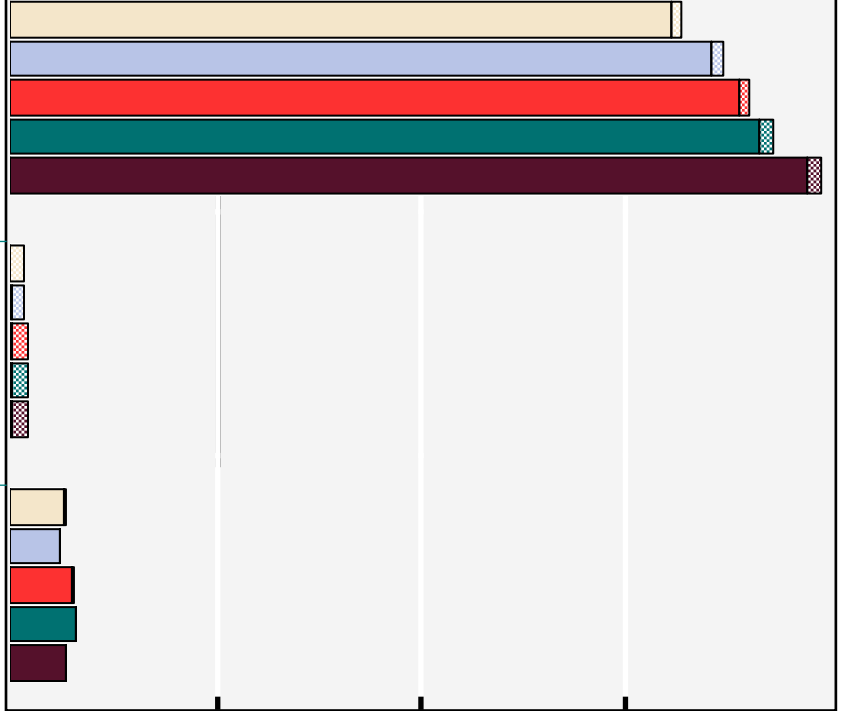


Percent Change Agency | County

|
8.0% | 8.7%
6.3% | 7.1%
4.2% | 4.8%
5.5% | 4.7%

Improvements

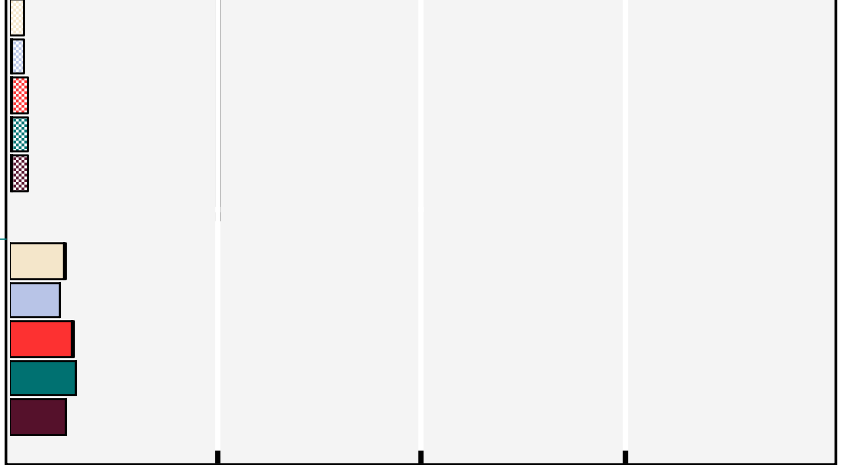
\$1,312,202,347
\$1,392,030,127
\$1,445,375,534
\$1,491,739,394
\$1,583,037,469



|
6.1% | 7.1%
3.8% | 5.5%
3.2% | 4.1%
6.1% | 3.9%

Personal Property

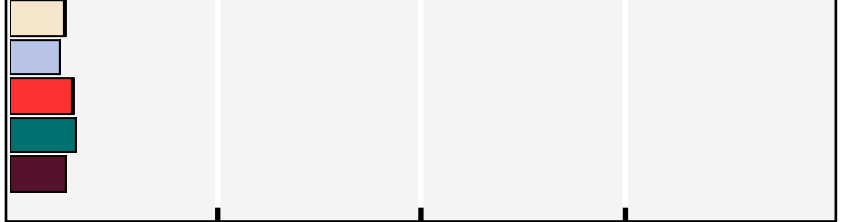
\$25,959,518
\$29,141,768
\$33,864,695
\$34,819,083
\$36,590,058



|
12.3% | 1.3%
16.2% | 8.9%
2.8% | 1.5%
5.1% | -1.0%

Exemptions

\$108,409,244
\$98,260,632
\$123,570,663
\$129,516,652
\$109,574,527

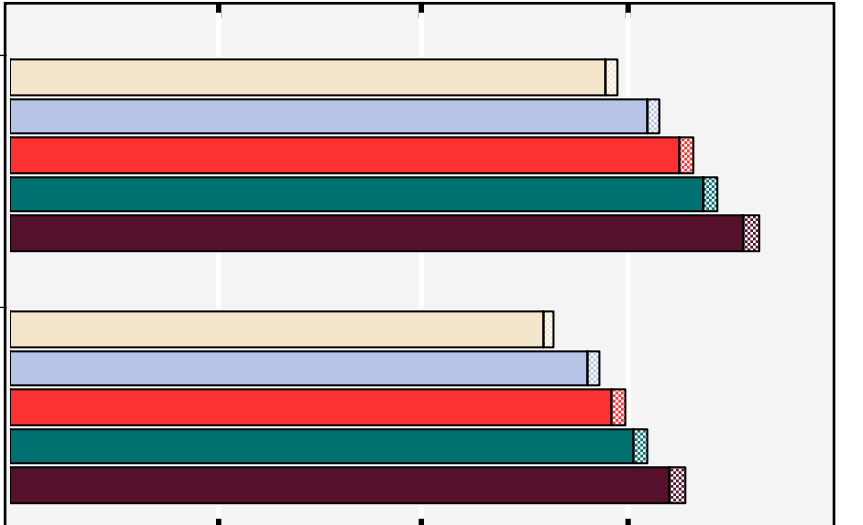


Agency | County

|
-9.4% | 6.0%
25.8% | 5.4%
4.8% | 12.0%
-15.4% | 3.5%

Gross Assessed

\$2,371,770,585
\$2,537,768,148
\$2,666,557,641
\$2,763,895,829
\$2,925,566,079



Agency | County

|
7.0% | 7.7%
5.1% | 6.3%
3.7% | 4.4%
5.8% | 4.2%

Net Taxable Value

\$2,123,129,149
\$2,299,738,838
\$2,400,423,013
\$2,489,763,443
\$2,634,491,992



Agency | County

|
8.3% | 7.8%
4.4% | 6.3%
3.7% | 4.2%
5.8% | 4.2%



**THE CITY OF SAN PABLO
SUCCESSOR AGENCY
2025/26 ROLL SUMMARY
Taxable Property Values**

	Secured	Nonunitary Utilities	Unsecured
Parcels	6,667	0	754
TRAs	22	0	15
Values			
Land	1,260,005,080	0	350,319
Improvements	1,420,071,886	0	27,049,176
Personal Property	3,389,230	0	33,200,828
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$2,683,466,196	\$0	\$60,600,323
Exemptions			
Real Estate	107,597,869	0	698,244
Personal Property	272,370	0	1,006,044
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	15,727,359	0	0
Total Exemptions*	\$107,870,239	\$0	\$1,704,288
Total Net Value	\$2,575,595,957	\$0	\$58,896,035

Combined Values	Total
Total Values	\$2,744,066,519
Total Exemptions	\$109,574,527
Net Total Values	\$2,634,491,992
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
2025/26 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
412-060-005-3	Residential	Giant Development Ii Lp	2832 Giant Rd	\$32,000,000	+\$32,000,000	+9,999%
420-130-008-6	Industrial	Sanders Billy C And La Verne Tre	3516 San Pablo Dam Rd	\$14,748,531	+\$10,966,637	+290%
411-330-042-2	Vacant	San Pablo Church Lane Lp	13831 San Pablo Ave	\$6,855,000	+\$6,855,000	+9,999%
410-011-005-7	Commercial	Plant Bennie Lee Sr Tre; Pland Linda Tre	Rumrill Blvd	\$2,930,000	+\$2,501,603	+584%
417-042-006-3	Residential	Woodhouse Management Llc; Ko Daniel J A	1507 Humboldt Ave	\$1,900,000	+\$1,449,532	+322%
411-190-037-1	Residential	Orp 23Rd Llc	2006 23Rd St	\$1,655,000	+\$1,414,686	+589%
417-080-015-7	Commercial	Lotus Hotels Inc	2525 San Pablo Dam Rd	\$9,182,208	+\$1,402,138	+18%
420-120-015-3	Commercial	Gri Princeton Llc	San Pablo Dam Rd	\$31,836,239	+\$1,236,239	+4%
417-211-012-6	Commercial	Save Mart Portfolio Owner Nlp	13220 San Pablo Ave	\$31,488,274	+\$617,416	+2%
411-210-007-0	Residential	Galeano Eleazar; Sandoval Sonia A	1987 19Th St	\$645,000	+\$600,232	+1,341%
413-063-010-8	Residential	Aliac Marie Mable Q	1815 Miner Ave	\$650,000	+\$580,023	+829%
412-342-037-6	Residential	Romo Francisco Javier; Hernandez Marcela	2630 Ohare Ave	\$630,000	+\$567,136	+902%
413-055-006-6	Residential	Trevino Dominique; Ruiz-Toledo David	1300 John Ave	\$570,000	+\$510,622	+860%
417-100-103-7	Residential	1080 Investments Llc	2642 Ridge Rd	\$729,300	+\$501,499	+220%
412-322-014-9	Residential	Flores Jose R Hernandez; Hernandez Maria	2361 Merritt Ave	\$580,000	+\$498,533	+612%
416-140-052-0	Industrial	Moraga Rd Storage Llc	2622 Moraga Rd	\$24,562,208	+\$481,611	+2%
411-190-035-5	Residential	Orp 23Rd Llc	2001 Powell St	\$530,000	+\$470,667	+793%
410-101-029-8	Residential	Rodriguez Victoria F	2113 Wilcox Ave	\$566,100	+\$470,146	+490%
411-190-036-3	Residential	Orp 23Rd Llc	1993 Powell St	\$520,000	+\$464,596	+839%
410-162-013-8	Residential	Valdes Octavious And Cinthia	1911 California Ave	\$530,000	+\$456,660	+623%
413-071-004-1	Residential	Stewart Trina K Tre	2990 20Th St	\$505,000	+\$454,885	+908%
412-332-053-5	Residential	Holder Patricia Tre Estate Of	2559 17Th St	\$494,700	+\$447,239	+942%
411-202-043-5	Residential	Ramirez Daniela P Franco; Padilla Hugo Fr	2048 21St St	\$620,000	+\$442,686	+250%
410-230-007-8	Residential	Diaz Walfer Gustavo Carlos	1405 Pine Ave	\$626,500	+\$438,493	+233%
410-220-029-4	Residential	Orozco Hector Rios	1302 Pine Ave	\$693,600	+\$436,571	+170%
412-260-018-4	Residential	Gt Growth Fund Llc	2351 20Th St	\$474,300	+\$433,414	+1,060%
417-161-025-8	Residential	Liang Zhijun And Yushan	45 Villa Dr	\$515,000	+\$431,916	+520%
413-190-019-5	Vacant	Mccullough Marisela; Sandhu Sunny	2926 13Th St	\$596,666	+\$428,366	+255%
411-030-008-6	Commercial	Lao Family Community Development Inc	1865 Rumrill Blvd	\$643,913	+\$427,754	+198%
412-240-033-8	Commercial	Newbury Real Estate Inc	14375 San Pablo Ave	\$731,900	+\$427,604	+141%
413-061-013-4	Residential	Maldonado Omar Isidro; Guerrero-Arreola E	1714 Miner Ave	\$692,580	+\$426,688	+160%
411-241-011-5	Residential	Tule River Earned Equity	1920 16Th St	\$586,500	+\$422,343	+257%
411-260-018-6	Residential	Rodriguez Victoria F	1515 Brookside Dr	\$688,500	+\$419,710	+156%
417-100-090-6	Residential	Ortega Luis Alejandro; Chavez Maria De Lo	2651 Vale Rd	\$780,000	+\$413,826	+113%
410-254-023-6	Residential	Moreno Eric Ponce; Ponce Maria Fernanda	1531 17Th St	\$617,100	+\$413,617	+203%
411-190-038-9	Residential	Orp 23Rd Llc	2012 23Rd St	\$445,000	+\$409,026	+1,137%
413-042-017-9	Residential	Estrada Maximo Vazquez; Vazquez Silvia	16 Juarez Ct	\$571,200	+\$408,222	+250%
411-350-039-3	Miscellaneous	The Marlborough One Family Lp; The 50Th	13968 San Pablo Ave	\$20,566,209	+\$403,258	+2%
419-040-015-2	Residential	Good Harvey E Tre Estate Of	1724 Brentz Ln	\$325,711	-\$678,275	-68%
416-140-047-0	Miscellaneous	Contra Costa County Of	2555 El Portal Dr	\$0	-\$2,187,288	-100%

Data Source: Contra Costa County Assessor 2024/25 And 2025/26 Secured Tax Rolls

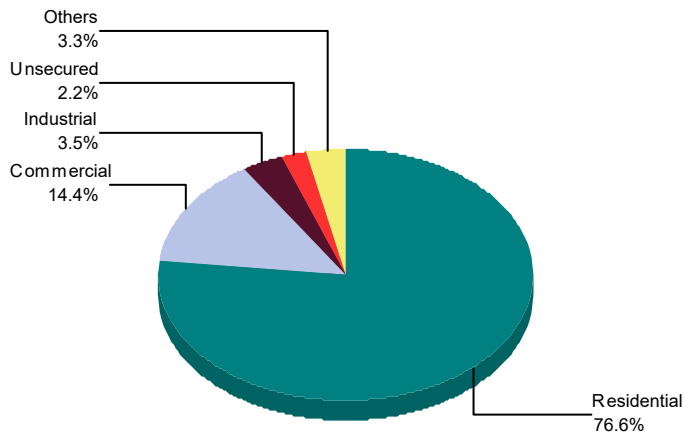
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Prepared On 10/20/2025 By MW

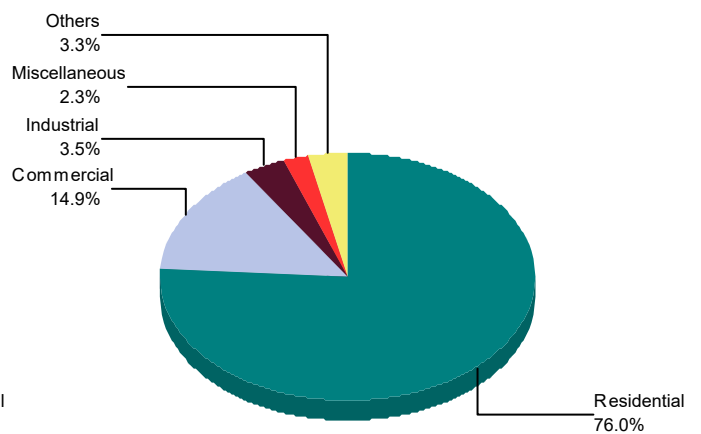
BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	6,027	\$2,017,039,217 (76.6%)	\$18,100,745.32 (76.0%)
Commercial	253	\$378,330,427 (14.4%)	\$3,554,090.66 (14.9%)
Industrial	17	\$93,105,930 (3.5%)	\$834,188.13 (3.5%)
Vacant	178	\$24,318,285 (0.9%)	\$229,866.61 (1.0%)
Miscellaneous	144	\$57,624,037 (2.2%)	\$549,150.62 (2.3%)
Recreational	2	\$15,640 (0.0%)	\$145.70 (0.0%)
Institutional	43	\$4,924,416 (0.2%)	\$46,558.46 (0.2%)
Exempt	134	\$0 (0.0%)	\$0.00 (0.0%)
Unsecured	[754]	\$58,896,035 (2.2%)	\$507,031.35 (2.1%)
Unknown	3	\$238,005 (0.0%)	\$1,899.65 (0.0%)
TOTALS	6,801	\$2,634,491,992	\$23,823,676.49

Net Taxable Value



Revenue

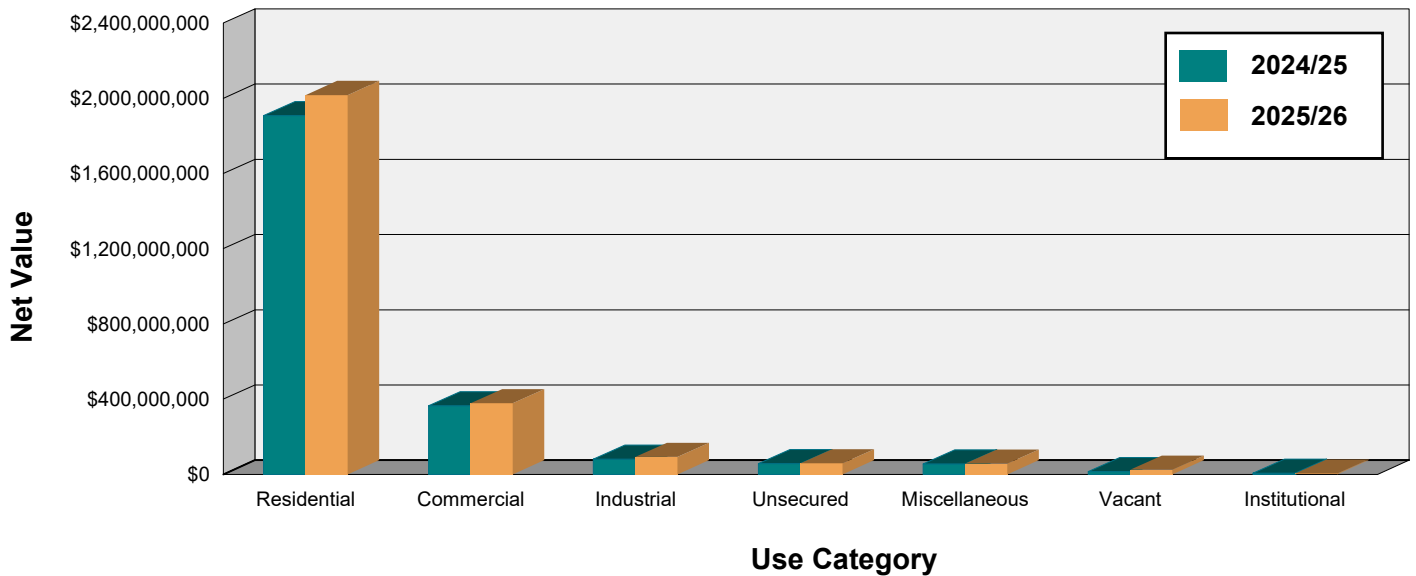


2024/25 to 2025/26 Value Growth by Use Category

Category	2024/25 Net Taxable Value		2025/26 Net Taxable Value			\$ Change	% Change
Residential	6,034	\$1,908,014,372	6,027	\$2,017,039,217	(76.6%)	\$109,024,845	5.7%
Commercial	251	\$364,127,411	253	\$378,330,427	(14.4%)	\$14,203,016	3.9%
Industrial	17	\$80,602,886	17	\$93,105,930	(3.5%)	\$12,503,044	15.5%
Unsecured	[737]	\$57,663,188	[754]	\$58,896,035	(2.2%)	\$1,232,847	2.1%
Miscellaneous	136	\$55,408,927	144	\$57,624,037	(2.2%)	\$2,215,110	4.0%
Vacant	181	\$14,693,866	178	\$24,318,285	(0.9%)	\$9,624,419	65.5%
Institutional	45	\$6,187,459	43	\$4,924,416	(0.2%)	-\$1,263,043	-20.4%
Unknown	0	\$0	3	\$238,005	(0.0%)	\$238,005	> 999.9%
Recreational	2	\$15,334	2	\$15,640	(0.0%)	\$306	2.0%
Exempt	133	\$0	134	\$0	(0.0%)	\$0	0.0%
Govt. Owned	2	\$3,050,000	0	\$0	(0.0%)	-\$3,050,000	-100.0%
TOTALS	6,801	\$2,489,763,443	6,801	\$2,634,491,992	(100.0%)	\$144,728,549	5.8%

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

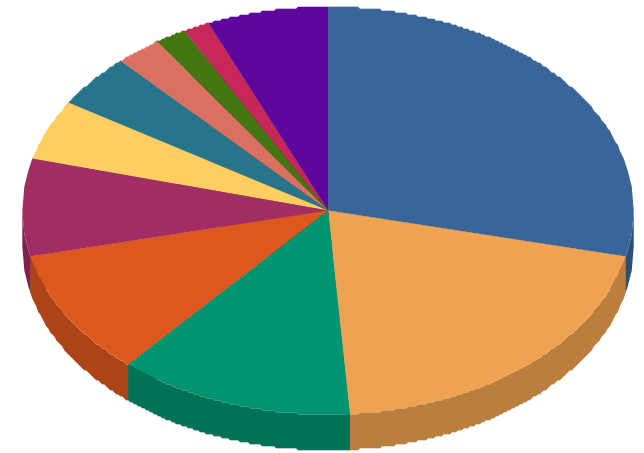
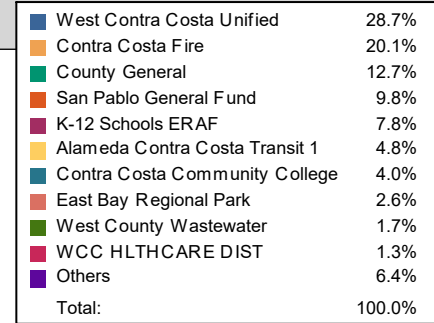
* Homeowner Exemptions are not included in Total Exemptions

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

**THE CITY OF SAN PABLO
SUCCESSOR AGENCY
2025/26 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	28.741311%
202000	Contra Costa Fire	20.089314%
100300	County General	12.664270%
420400	San Pablo General Fund	9.792954%
699900	K-12 Schools ERAF	7.808298%
400700	Alameda Contra Costa Transit 1	4.825270%
790100	Contra Costa Community College	4.012643%
402600	East Bay Regional Park	2.618385%
341600	West County Wastewater	1.733728%
213500	WCC HLTHCARE DIST	1.333404%
400100	East Bay Municipal Utility District	1.307602%
120600	County Library	1.300911%
799900	Community College ERAF	1.162628%
690100	County Superintendent of Schools	1.150780%
400900	Bart	0.550730%
252700	Flood Control Z-7	0.362437%
401000	Bay Area Air Management	0.160541%
250500	Contra Costa Flood Control	0.152708%
330100	Contra Costa Mosquito Abatement	0.135964%
256300	Flood Control D-127	0.065005%
282500	County Water Agency	0.031118%



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: 2025/26 Combined Tax Rolls

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**THE CITY OF SAN PABLO
SUCCESSOR AGENCY
2025/26 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	
1) SAVE MART PORTFOLIO OWNER NLP	2	\$40,845,899	1.59%				\$40,845,899	1.55%	Commercial
2) GRI PRINCETON LLC (Pending Appeals On Parcels)	2	\$34,277,017	1.33%				\$34,277,017	1.30%	Commercial
3) LYTTON RANCHERIA OF CALIFORNIA	6	\$34,050,441	1.32%				\$34,050,441	1.29%	Miscellaneous
4) GIANT DEVELOPMENT II LP	1	\$32,000,000	1.24%				\$32,000,000	1.21%	Residential
5) MORAGA RD STORAGE LLC (Pending Appeals On Parcels)	1	\$24,562,208	0.95%				\$24,562,208	0.93%	Industrial
6) THE MARLBOROUGH ONE FAMILY LP	2	\$21,378,033	0.83%				\$21,378,033	0.81%	Miscellaneous
7) CC SAN PABLO LP (Pending Appeals On Parcels)	5	\$19,719,000	0.77%				\$19,719,000	0.75%	Commercial
8) SAN PABLO RETAIL PARTNERS II (Pending Appeals On Parcels)	9	\$18,690,808	0.73%				\$18,690,808	0.71%	Commercial
9) MENLO LAND AND CAPITAL XII LLC	4	\$15,059,493	0.58%				\$15,059,493	0.57%	Industrial
10) BILLY C AND LA VERNE SANDERS TRUST	1	\$14,748,531	0.57%				\$14,748,531	0.56%	Industrial
Top Ten Total	33	\$255,331,430	9.91%	0	\$0	0.00%	\$255,331,430	9.69%	
Agency Total		\$2,575,595,957			\$58,896,035		\$2,634,491,992		
Incremental Net AV Total		\$2,331,671,594	10.95%		\$50,696,055	0.00%	\$2,382,367,649	10.72%	

Top Owners last edited on 9/30/25 by maheav using sales through 08/31/2025 (Version r.1)

Data Source: Contra Costa County Assessor 2025/26 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 10/20/2025 By MW



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

Appeals History Listing - 2021 Through 07/31/2025 - In Appeal Number Order

2021 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
2021 Totals	2	Appeals Allowed	\$682,576	\$149,816	\$-532,760	Value Decline:	78.1%
	9	Appeals Denied	\$16,499,176				
	2	Appeals Pending	\$6,072,470				
	<u>13</u>	Appeals	<u>\$23,254,222</u>	<u>\$149,816</u>	<u>\$-532,760</u>		
2022 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
2022 Totals	3	Appeals Allowed	\$1,934,612	\$1,002,810	\$-931,802	Value Decline:	48.2%
	2	Appeals Denied	\$3,863,258				
	6	Appeals Pending	\$7,237,466				
	<u>11</u>	Appeals	<u>\$13,035,336</u>	<u>\$1,002,810</u>	<u>\$-931,802</u>		
2023 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
2023 Totals	6	Appeals Allowed	\$41,110,993	\$33,309,313	\$-7,801,680	Value Decline:	19.0%
	9	Appeals Pending	\$37,416,403				
	<u>15</u>	Appeals	<u>\$78,527,396</u>	<u>\$33,309,313</u>	<u>\$-7,801,680</u>		
2024 Parcel Appeals							
	Appeal Count		Roll Total	Board Value	Change		
2024 Totals	1	Appeals Allowed	\$233,012	\$83,091	\$-149,921	Value Decline:	64.3%
	16	Appeals Pending	\$111,973,502				
	<u>17</u>	Appeals	<u>\$112,206,514</u>	<u>\$83,091</u>	<u>\$-149,921</u>		
SAN PABLO, Successor Agency Listed Totals							
	12	Appeals Allowed	\$43,961,193	\$34,545,030	\$-9,416,163	Value Decline:	21.4%
	11	Appeals Denied	\$20,362,434				
	33	Appeals Pending	\$162,699,841				
	<u>56</u>	Appeals	<u>\$227,023,468</u>	<u>\$34,545,030</u>	<u>\$-9,416,163</u>		

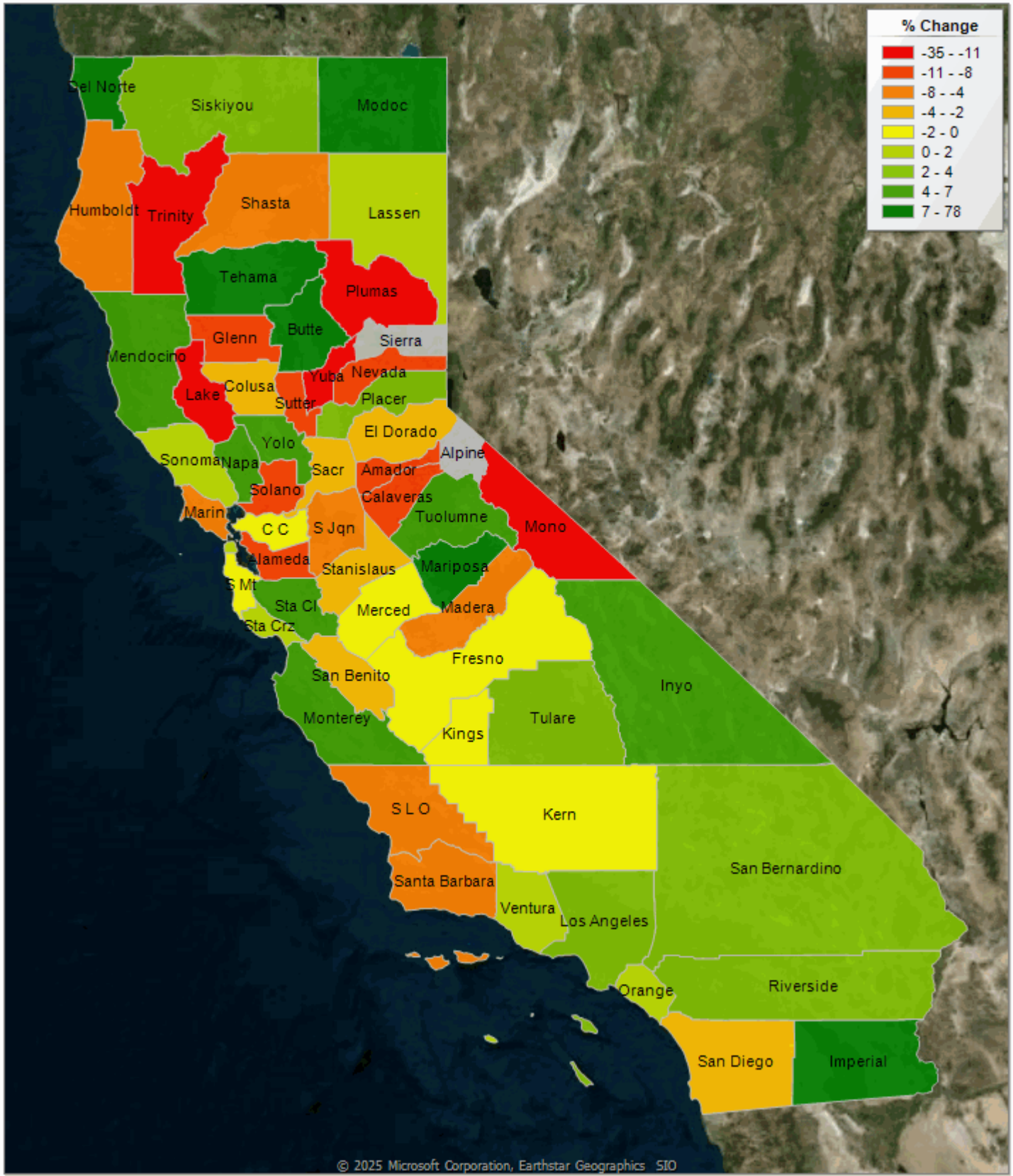
Listing of redevelopment documents available through the archive in our Property Tax App: proptax.hdccc.info

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 2024 - June 2025



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Counties with gray background reported too few sales in the specified period to calculate a meaningful median price change

Data Source: First American Sales Data

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Prepared On 10/20/2025 By MW



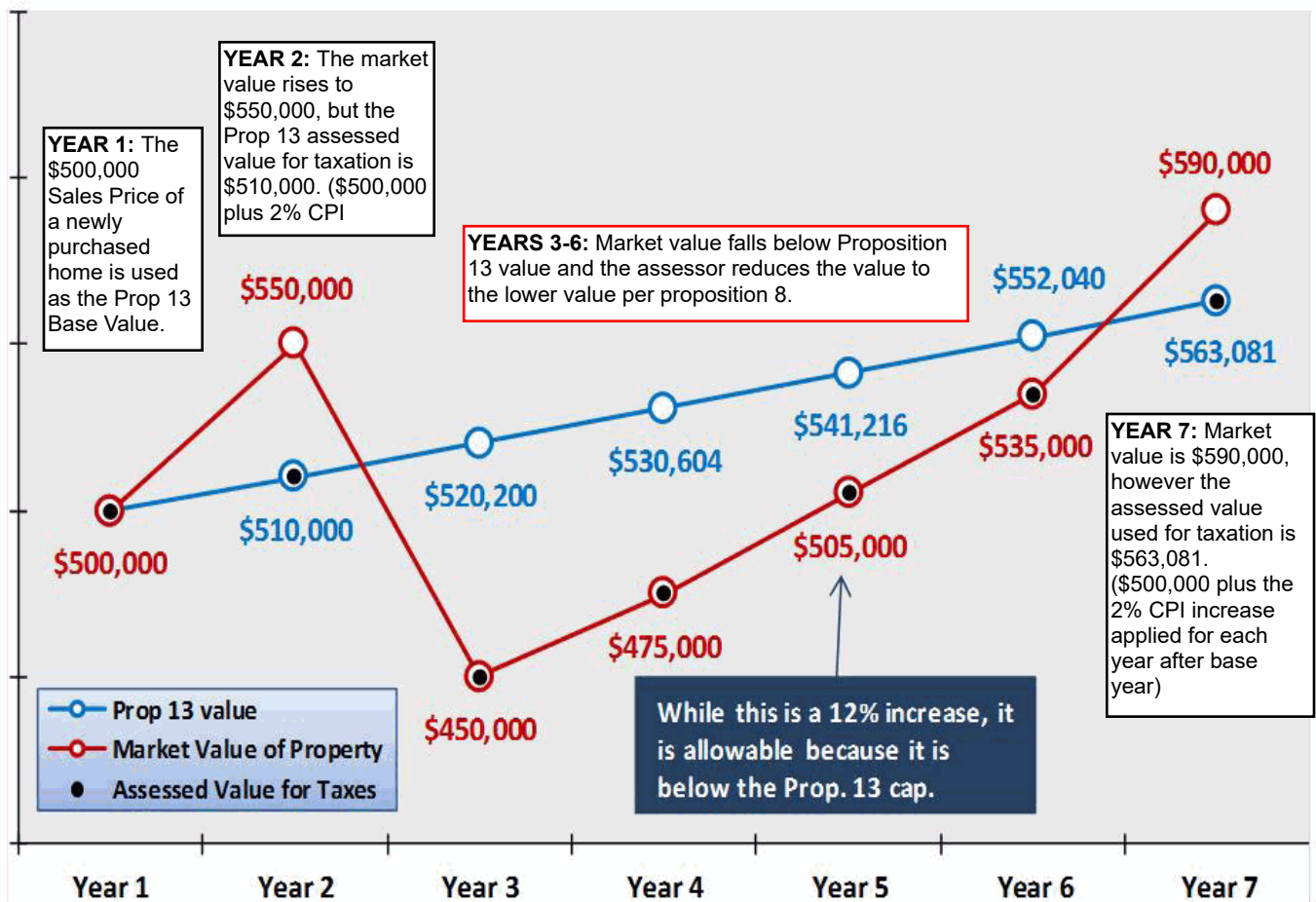
PROPOSITION 13 INFLATION ADJUSTMENTS

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
2025-26	2.000%	245.19%	2.514%	663.96%	\$2,452	\$6,640
Totals					\$83,501	\$180,572

*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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