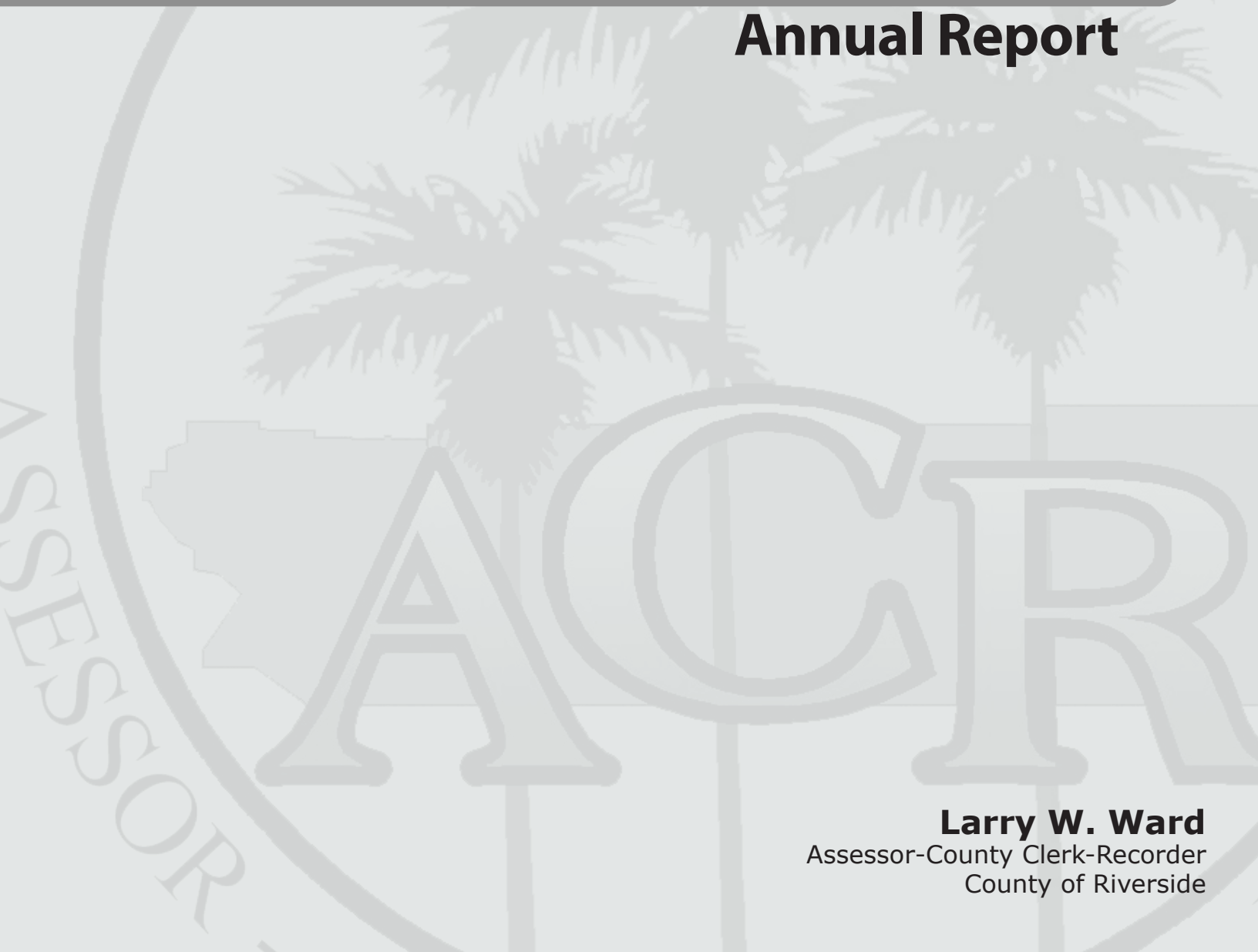


# 2012 - 2013 Annual Report



**Larry W. Ward**  
Assessor-County Clerk-Recorder  
County of Riverside



## **Mission Statement**

Our mission is to fulfill the legally and locally mandated functions of the Assessor, County Clerk, Recorder, and Records Management Program in an accurate, timely, professional and courteous manner, and to ensure high quality service.



## Commitment to Service

The Assessor-County Clerk-Recorder of Riverside County is committed to the principle that each and every customer should always be:

- treated with courtesy and respect
- treated fairly and equitably
- provided prompt services and information
- given personal and professional attention
- provided an opportunity to have their suggestions and opinions heard and acted upon
- fully and factually informed
- referred to the appropriate department or individual in a friendly and courteous manner
- informed as to how their property is being assessed and how to appeal their value

Each and every customer should expect to leave the Assessor-County Clerk-Recorder's office feeling as though they were served in a competent and professional manner.



## Contents

Message from Larry W. Ward .....	2
Assessor-County Clerk-Recorder Overview .....	3
Board of Supervisors .....	4
ACR Executive Management .....	5
<b>ASSESSOR .....</b>	<b>6</b>
Property Tax Workflow .....	7
Assessment Roll Summary .....	8
Assessor Workload Summary .....	8
Assessment Roll History .....	9
Allocation of Property Tax Revenue .....	9
Secured Property .....	10
Unsecured Property .....	11
Proposition 13 .....	12
Proposition 8 (Decline-In-Value) .....	13
Assessment Appeals .....	14
Exemptions .....	15
Riverside County Cities .....	16
Assessed Value by City .....	21
<b>COUNTY CLERK .....</b>	<b>22</b>
Statistics .....	23
Services .....	23
<b>RECORDER .....</b>	<b>24</b>
Statistics .....	26
Official Documents Recorded .....	26
<b>The CREST Project .....</b>	<b>27</b>
<b>RECORDS MANAGEMENT AND ARCHIVES PROGRAM .....</b>	<b>28</b>
Areas of Service .....	29
Statistics .....	29
Public Service .....	30
ACR Contact Information .....	31
Public Service Locations .....	32

# Moving Forward in Challenging Times

For the first time in over four years, property values in Riverside County are relatively stable and it appears we are positioned to begin the long, slow rebound toward a normalized real estate market. This year's assessment roll declined by less than 1 percent, or \$299 million. Although the assessment roll this year is still in negative territory (-.015%), it pales in comparison to the 16.21%, or nearly \$40 billion reduction, we endured over the past three years. Stabilizing factors include a reduction in foreclosure related activity, a slight increase in year over year average sales prices for residential property, a slight increase in some commercial property types, specifically apartments and mega-warehouses, along with a general sense that things are finally getting better. Additionally, for the first time in three years, the Proposition 13 inflation factor was at the maximum 2% which also contributed to the flat assessment roll.

Again, we were proactive in reviewing property values for temporary reductions under Proposition 8. We reviewed over 449,000 single family homes, condominiums, and manufactured homes that sold after January 1, 1999, and we made adjustments on 337,000. Many residential property owners will see assessed values on their tax bills that are similar to last year. Twelve of the 28 cities in Riverside County saw some increase in their assessed value. The largest increases were in Eastvale at 3.29% and Indian Wells at 2.93%. Riverside, the largest city in Riverside County, had an increase of .78%. The cities with the largest percentage decreases were Coachella at 4.29% and Desert Hot Springs at 4.80%.

Clearly, any recovery in the real estate market at this time is fragile; tied to the overall economy, employment, foreclosures, and other factors that are beyond local, state, or national control. One particular area of concern continues to be the assessment appeal workload of commercial properties. We currently

have over 6,000 unworked commercial appeals which put at risk hundreds of millions of property tax dollars. These appeals are extremely labor intensive and strain our already limited resources.

Document recordings continued the downward trend we have seen over the past several years. For calendar year 2011, we recorded about 580,000 documents, a far cry from the almost 1.1 million documents that were recorded in 2005. We continue to see month over month declines in foreclosure filings including "Notice of Defaults", "Notice of Trustee Sales", and "Trustee Deeds", which reflect some of the optimism we see regarding the turn-around in the housing market. We continue our electronic recording partnership with Los Angeles, Orange, and San Diego Counties with almost 50% of all our documents being recorded paperless. Our "Secure" electronic recording system allows us to provide our recording customers with enhanced efficiencies that are more timely and cost effective.

Public Service continues to be priority one for the office. Even in these challenging economic times, the public has the right to expect fast, efficient, and responsive service from our staff. Whether discussing a value question with an appraiser, obtaining a marriage license, recording a document, or obtaining a vital record, the goal for all our staff is to provide each and every customer with an excellent public service experience.

As we go forward, it is my goal that we continually look for ways to improve the services we provide to our customers, leverage our continuing limited resources, and provide staff with the best tools possible to serve our Riverside County customers. One noteworthy project is the ongoing development of a new property tax system, CREST, which is a joint project with the Treasurer-Tax Collector and Auditor-Controller, to replace our existing 40-year-old property tax system. CREST will provide increased efficiencies to the three departments while providing our property tax paying customers with more efficient, more timely, more seamless, and a more customer-friendly



LARRY W. WARD  
*Assessor-County Clerk-Recorder*

property tax system. Another noteworthy project is a new recording system called CARDS, to replace our 12-year-old recording system. CARDS is the acronym for the Clerk and Recorder Document System, and it is designed to be an integrated system that will utilize the latest technology to expand and improve services such as marriage licenses, fictitious business names, vital records, and recordings both for customers who visit our offices or who access our web services.

My goal for the office has always been to provide the citizens of Riverside County with excellent service and good value for their tax dollar. None of this, however, would be possible without the hard work and dedication of the almost 400 men and women of the ACR. Under challenging circumstances, including an ever increasing workload, strained budgets and staff

reductions, the staff of the ACR continues to provide our customers with excellent service in a professional manner along with the highest degree of courtesy and respect.

I wish to thank the Riverside County Board of Supervisors, our new Chief Executive Officer Jay Orr, and his staff for their continued support of our office. In addition, I am pleased to acknowledge the efforts of my colleagues, Treasurer-Tax Collector Don Kent, and Auditor-Controller Paul Angulo, as we work together to meet the needs of the public we proudly serve.

Finally, it has been my honor to serve as your Assessor-County Clerk-Recorder during the past year. You have my pledge that I will continue to perform my constitutional duties to the best of my abilities.

---

## Assessor-County Clerk-Recorder Overview

The Assessor-County Clerk-Recorder's office consists of four major divisions required to perform a wide variety of duties. The duties of each division are summarized below.

### About the Assessor

The Assessor's primary responsibility is to value taxable property. The Assessor locates all taxable property in Riverside County, identifies the owners, and describes the property. The Assessor determines a value for all taxable property and applies all legal exemptions and exclusions. The Assessor must complete an assessment roll showing the assessed values for all property and maintain records of the above. The Assessor provides taxpayers and the public access to assessment roll information as allowed by law.

### About the Recorder

The Recorder is responsible for providing the public with constructive notice of private acts and creating and maintaining custody of permanent records for all documents filed and recorded in Riverside County. In addition, the Recorder provides the public access to these records as allowed by law.

### About the County Clerk

The County Clerk's services range from issuing marriage licenses to filing Fictitious Business Names (FBNs). In addition, the County Clerk performs marriage ceremonies.

### About the Records Management and Archives Program (RMAP)

The Records Management and Archives Program provides County departments with specialized records management services that include off-site records storage, document imaging and microfilming, assistance in creating and implementing records retention schedules, educational workshops, and the County Archives. The County of Riverside Robert J. Fitch Archives is open to the public and serves a broad range of interests and users, including: County staff, independent researchers, students, historians, and writers. Those seeking to research historical property ownership and valuation, mining or water interests, or actions taken by the Board of Supervisors beginning in 1893 will find original documents in the Archives.

# County Board of Supervisors

**Established:** May 9, 1893

**Square Miles:** 7,303

**Population:** 2.13 mil

**Number of Cities:** 28



**Bob Buster**  
District 1



**John Tavaglione**  
District 2



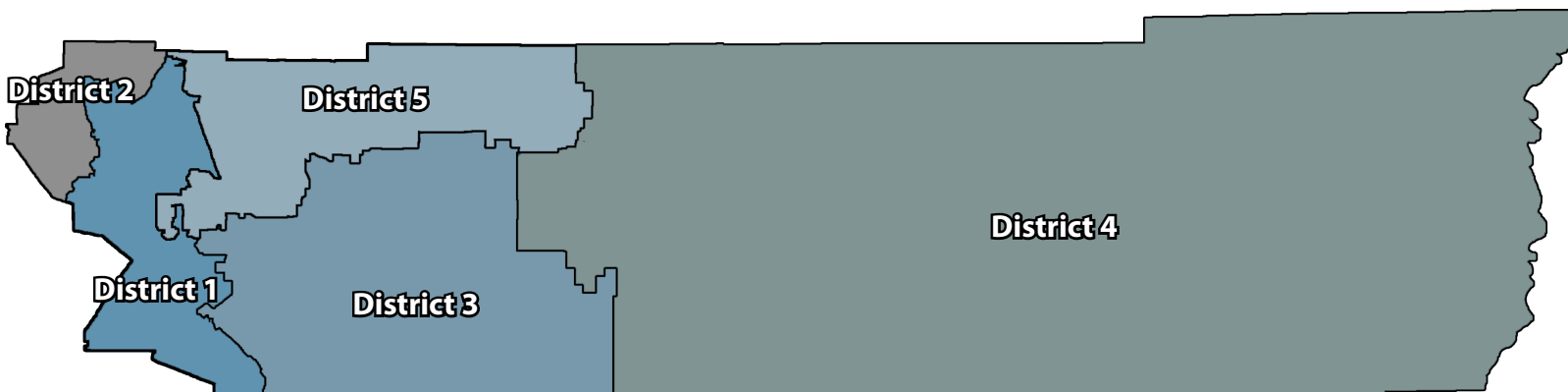
**Jeff Stone**  
District 3



**John Benoit**  
District 4



**Marion Ashley**  
District 5



# ACR Executive Management



**Expenditures: \$38,467,699**  
**Number of Employees: 392**



**Larry W. Ward**  
Assessor-County Clerk-Recorder



**Peter Aldana**  
Assistant ACR  
Assessor Valuation



**Tauna Mallis**  
Assistant ACR  
County Clerk-Recorder, RMAP



**Bobbi Schutte**  
Assistant ACR  
Administration



**Kan Wang**  
Property Tax System I.T. Officer  
The CREST Project



# ASSESSOR

## Peter Aldana - Assistant ACR

**Expenditures: \$21,993,262**

**Employees: 185**

### Overview:

By law, the Assessor must locate all taxable property in the County of Riverside, identify the owners, and describe the property. The Assessor must determine a value for all taxable property and apply all legal exemptions and exclusions. The Assessor must also complete an assessment roll showing the assessed values for all taxable property in Riverside County.

The Assessor's office consists of the following divisions that address and serve the specific needs of the property taxpayers:

- Agriculture
- Business Personal Property
- Commercial
- Manufactured Homes
- Residential

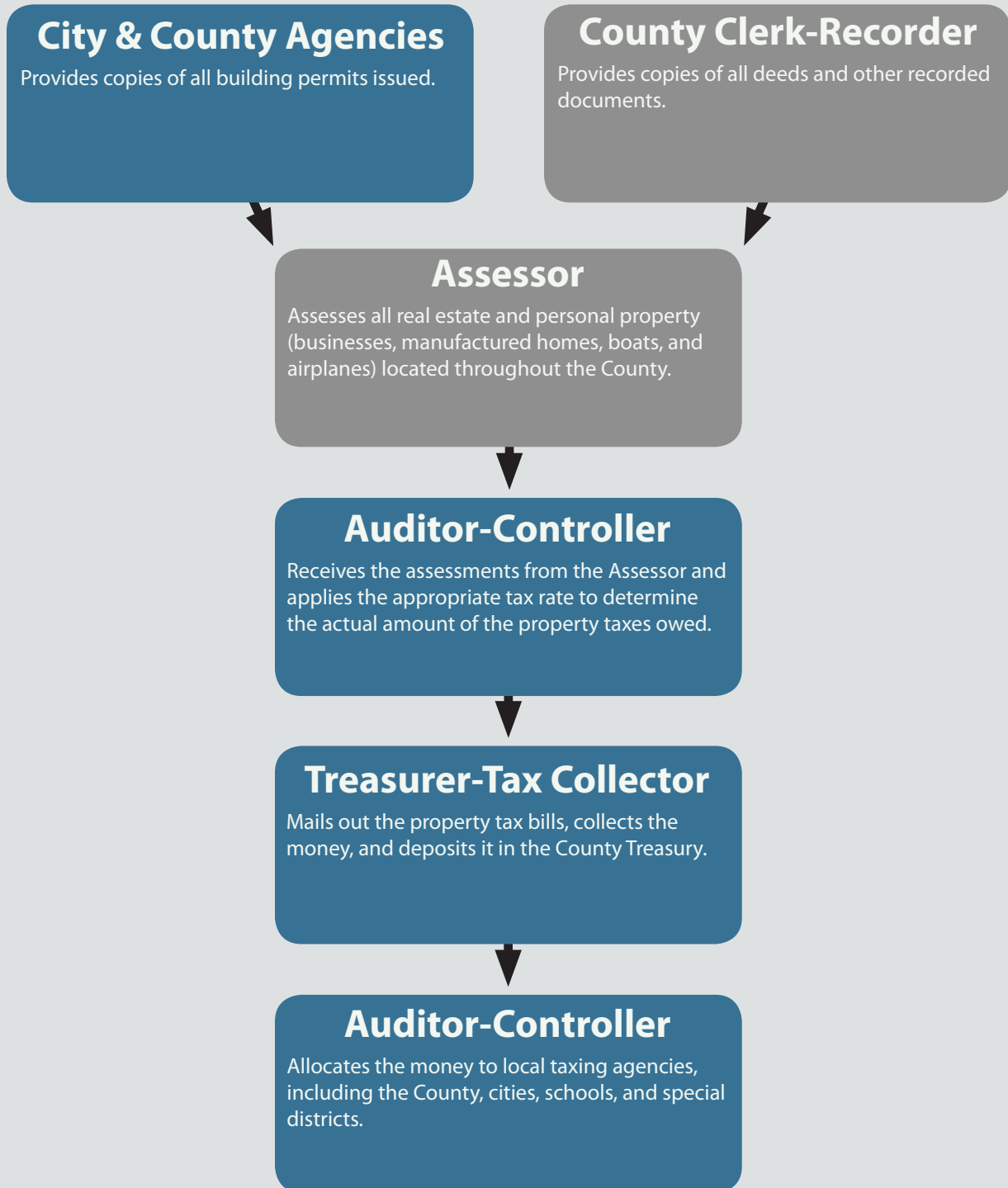
### Current Roll Value Change (In Billions)

	2012	2011	\$ Change	% Change
Local Roll Value Before Exemptions	\$204.89	\$205.19	-\$0.30	-0.15%

**Note:** Roll figures found within do not include State-Assessed property.



# Property Tax Workflow



## Assessment Roll Summary

	2012	2011	Value Change	% Change
<b>Secured:</b>				
Land	\$63,512,569,335	\$64,225,342,078	-\$712,772,743	-1.11%
Structure	131,761,923,246	131,454,976,006	306,947,240	0.23%
Fixtures	867,260,334	805,002,538	62,257,796	7.73%
Trees & Vines	79,572,834	76,363,655	3,209,179	4.20%
Personal Property	878,213,396	824,028,513	54,184,883	6.58%
	197,099,539,145	197,385,712,790	-286,173,645	-0.14%
<b>Unsecured:</b>				
Land	2,684,365	1,233,795	1,450,570	117.57%
Structures	237,847,434	246,609,312	-8,761,878	-3.55%
Fixtures	3,551,315,864	3,403,737,290	147,578,574	4.34%
Personal Property	3,997,124,660	4,150,398,993	-153,274,333	-3.69%
	7,788,972,323	7,801,979,390	-13,007,067	-0.17%
<b>Total Value (Gross)</b>	<b>\$204,888,511,468</b>	<b>\$205,187,692,180</b>	<b>-\$299,180,712</b>	<b>-0.15%</b>
Less: Non-reimbursable Exemptions	4,940,825,806	4,602,924,155	337,901,651	7.34%
Less: Homeowners' Exemptions	2,157,965,975	2,197,086,747	-39,120,772	-1.78%
<b>Total Taxable Secured and Unsecured Value</b>	<b>\$197,789,719,687</b>	<b>\$198,387,681,278</b>	<b>-\$597,961,591</b>	<b>-0.30%</b>

**Note:** Figures exclude State-Assessed property

## Assessor Workload Summary

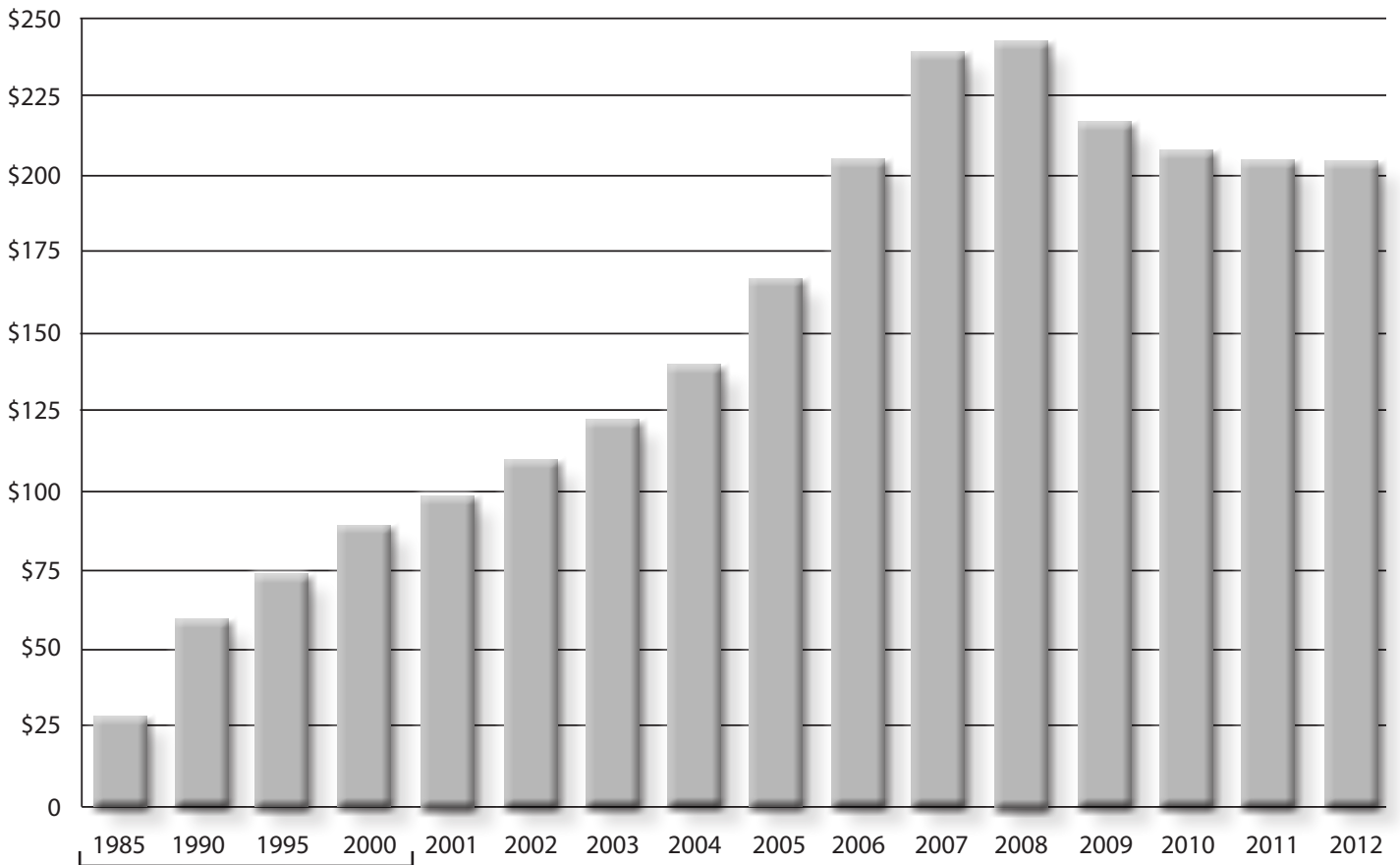
	2012	2011
Real Property Assessments (secured; taxable)	904,706	904,040
Permits Processed	12,990	12,327
Proposition 8 Parcels (temporary reductions)	447,953	414,528
Ownership Title Documents	123,274	131,368
Change in Ownership (reappraisals)	69,176	87,848
Parcel Number Changes (splits & combinations)	3,246	3,205
Parcels with Exemptions	313,220	318,508
Business Personal Property Assessments	34,711	36,578





# Assessment Roll History

In Billions



## Allocation of Property Tax Revenue

Fiscal Year Ended June 30, 2012

Agencies	Revenue Allocated	% of Allocation
Education	\$917,858,189	45.90%
Redevelopment	565,873,738	28.30%
County	222,584,102	11.13%
Special Districts	157,759,637	7.89%
Cities	135,401,191	6.77%
<b>Total Revenue</b>	<b>\$1,999,476,857</b>	<b>100.00%</b>

# Secured Property

## 2012 Assessment Analysis

	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average per Assessment
Residential	\$118,450,627,970	60.10%	515,114	56.94%	\$229,950
Commercial	41,196,648,020	20.90%	27,099	3.00%	1,520,228
Condominiums	11,992,180,876	6.08%	63,723	7.04%	188,192
Vacant Land	11,206,667,655	5.69%	119,132	13.17%	94,069
Apartments	7,102,204,773	3.60%	4,893	0.54%	1,451,503
Manufactured Homes	3,700,052,219	1.88%	64,933	7.18%	56,983
Agriculture	2,733,160,163	1.39%	7,913	0.87%	345,401
Timeshares	717,997,469	0.36%	101,899	11.26%	7,046
<b>Total Value Gross</b>	<b>\$197,099,539,145</b>	<b>100.00%</b>	<b>904,706</b>	<b>100.00%</b>	<b>\$217,860</b>



### Five Largest Homes by Square Footage

Location	Square Footage
Indian Wells	22,597
Rancho Mirage	21,772
Palm Desert	20,667
Indian Wells	20,499
Indian Wells	19,188

### Five Highest Valued Residential Assessments

Location	Assessed Value
Palm Desert	\$20,000,000
Rancho Mirage	17,689,656
Rancho Mirage	12,243,512
Rancho Mirage	11,797,091
Rancho Mirage	11,466,464

# Unsecured Property

## 2012 Assessment Analysis

	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average per Assessment
General Business	\$5,898,060,820	75.7%	17,056	49.1%	\$345,806
Leasing Companies / Miscellaneous*	1,358,314,572	17.4%	5,522	15.9%	245,982
Non-Commercial Aircraft	165,000,204	2.1%	1,270	3.7%	129,921
Banks/Financials	89,925,120	1.2%	510	1.5%	176,324
Boats/Vessels	82,371,454	1.1%	6,282	18.1%	13,112
Agriculture (Agri-Business)	72,537,830	0.9%	198	0.6%	366,353
Direct Enrollments (Business)	68,352,437	0.9%	3,500	10.1%	19,529
Service Stations (Oil Companies)	23,239,886	0.3%	140	0.4%	165,999
Service Stations (Independent)	21,290,143	0.3%	106	0.3%	200,850
Apartments	9,052,494	0.1%	96	0.3%	94,297
Mining Claims	801,363	0.0%	29	0.1%	27,633
Water Companies	26,000	0.0%	2	0.0%	13,000
<b>Total Value Gross</b>	<b>\$7,788,972,323</b>	<b>100.0%</b>	<b>34,711</b>	<b>100.0%</b>	<b>\$224,395</b>

\*Miscellaneous properties include commercial airlines, wind energy production facilities, billboards, vending machines, model home furnishings, cellular phone towers, pagers/mobile phones, and conditional sale/special purpose leased equipment.

## Top 20 Businesses

### Business Personal Property

#### As of June 30, 2012



Rank	Business Name	Fixture & BPP Value
1	Abbot Vascular Inc	\$267,644,558
2	Fresh & Easy Neighborhood Market Inc	119,050,899
3	Nestle Waters North America Inc	113,551,635
4	Ross Dress For Less Inc	95,526,390
5	Windpower Partners 1993 LP	93,111,517
6	Mountain View Power Partners LLC	88,997,213
7	Rohr Inc	85,523,047
8	Kaiser Foundation Health Plan Inc	82,354,059
9	Time Warner NY Cable LLC	76,568,078
10	Walgreen Co	73,457,430
11	Skechers USA Inc	71,442,355
12	Watson Laboratories Inc	68,032,451
13	Lowe's HIW Inc	62,649,692
14	Time Warner Entertainment Advance Newhouse	62,387,461
15	Ralphs Grocery Co	59,771,778
16	International Rectifier Corp	57,007,632
17	Stater Bros Markets	56,412,273
18	Metal Container Corp	52,308,119
19	Dix Leasing Corp	50,511,442
20	IBM Credit LLC	46,884,823

## Proposition 13

Under Proposition 13 (Prop 13), real property is reappraised only when a change-in-ownership occurs or new construction takes place. Generally, a change-in-ownership is a sale or transfer of property, while new construction is any improvement to property that is not considered normal maintenance. Except in certain instances, real property assessments cannot be increased by more than 2% annually.

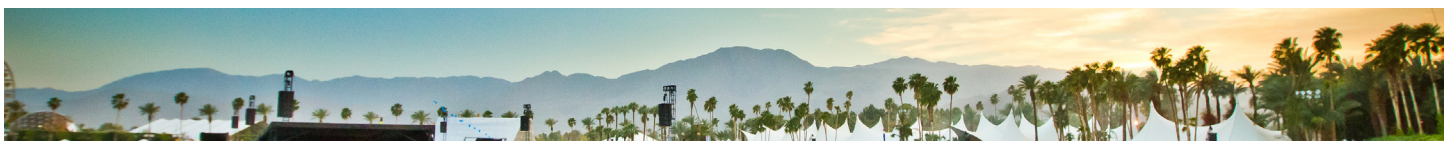
Beginning with the 1978-1979 fiscal year, Prop 13 limits the amount of property taxes that can be collected from an owner of locally assessed real property to 1% of the property's full cash value, plus bonds approved by the voters, service fees, improvement bonds, and special assessments. The 1% limit applies to all types of taxable real property.

Prop 13 rolled back the current assessed values of real property to the values shown on the 1975-1976 assessment roll. The adjusted values could then be increased by no more than 2% per year as long as the same taxpayer continued to own the property. For property that is sold or newly constructed after March 1, 1975, the assessed value would be set at the appraised (or market) value at the time of sale or construction. As a result, two identical properties with the same market value could have different assessed values for tax purposes, if one of them has been sold since March 1, 1975.

Long-time property owners benefit from lower assessments, while newer property owners are adversely impacted by assessments that can be dramatically higher than those of a similar property held for many years. Historically, the market value of real property has increased at a substantially greater rate than the assessed value.

## Assessed Value by Base Year Secured Roll

Prop 13 Base Year	Assessment Count	Gross Assessed Value	% of Secured Roll
2012	69,053	\$16,622,889,180	8.43%
2011	66,334	15,280,822,338	7.75%
2010	65,971	13,883,552,293	7.04%
2009	57,699	13,734,609,954	6.97%
2008	38,521	12,374,302,696	6.28%
2007	45,929	13,440,160,650	6.82%
2006	56,498	14,560,161,769	7.39%
2005	55,083	13,502,162,936	6.85%
2004	54,549	11,846,742,464	6.01%
2003	42,238	9,448,026,327	4.79%
2002	33,844	7,412,059,381	3.76%
2001	28,213	6,342,998,769	3.22%
2000	26,791	5,712,279,065	2.90%
1999	23,106	4,419,921,965	2.24%
1998	18,022	3,505,366,831	1.78%
1997	14,647	2,472,817,407	1.25%
1996	14,632	2,444,509,525	1.24%
1995	13,213	2,484,672,968	1.26%
1994	11,317	2,161,676,158	1.10%
1993	10,342	2,368,269,621	1.20%
1992	9,640	1,967,286,818	1.00%
1991	12,615	2,463,627,088	1.25%
1990	13,970	2,863,118,800	1.45%
1989	12,055	2,673,617,554	1.36%
1988	9,506	1,979,116,665	1.00%
1987	8,513	1,621,587,102	0.82%
1986	8,310	1,099,815,824	0.56%
1985	6,948	906,473,420	0.46%
1984	6,344	797,947,199	0.40%
1983	3,925	512,826,160	0.26%
1982	4,223	624,484,062	0.32%
1981	4,323	592,678,161	0.30%
1980	5,232	647,031,072	0.33%
1979	4,564	489,600,481	0.25%
1978	5,810	869,729,874	0.44%
1977	4,319	353,581,420	0.18%
1976	3,094	\$269,069,915	0.14%
1975	35,313	2,349,945,233.00	1.19%
<b>Totals</b>	<b>904,706</b>	<b>\$197,099,539,145</b>	<b>100.00%</b>





## Proposition 8 (Decline-In-Value)

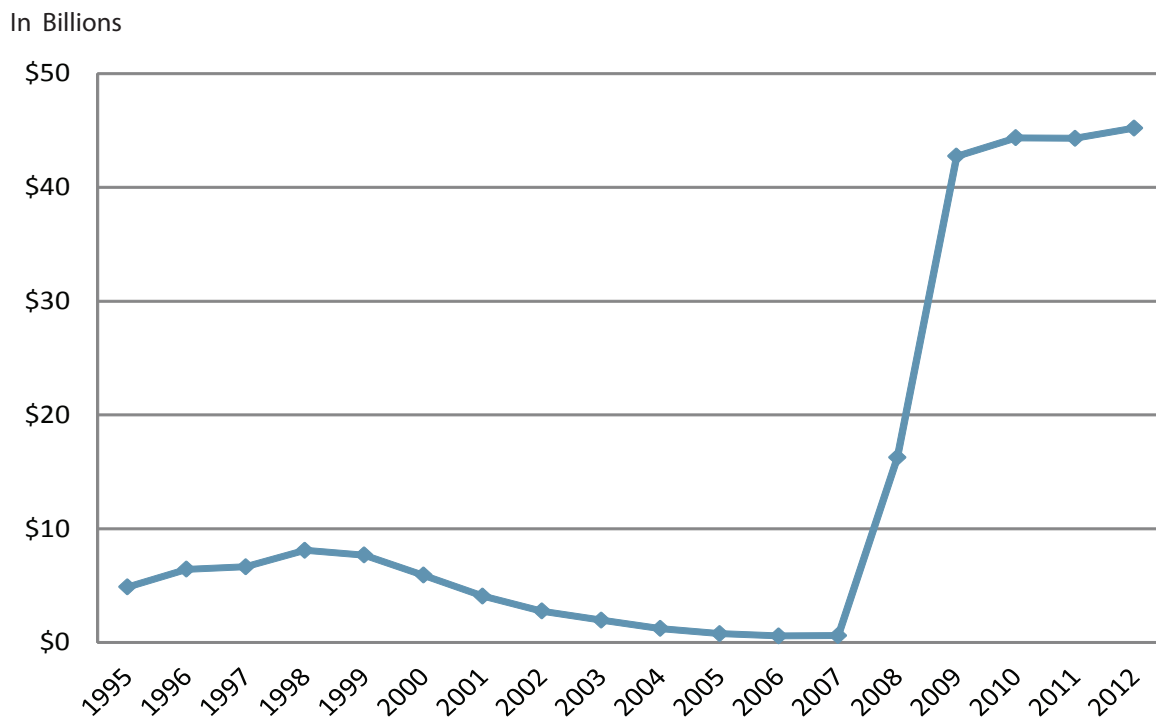
Proposition 8 (Prop 8), enacted in 1978, requires the Assessor to annually enroll either a property's Proposition 13 value (factored for inflation no more than 2% annually) or its current market value as of January 1 (lien date) of each year, whichever is less. When the current market value replaces the higher Proposition 13 value on the roll, that lower value is commonly referred to as a "Prop 8 Value."

For the 2012-13 tax year, the Assessor's office independently reviewed over 449,000 single-family properties for decline in assessed value. Of those reviewed, over 337,000 were reduced. The amount of reduction for single-family properties was \$37.79 billion. The total reduction including all property types was \$45.21 billion. Properties will again be reviewed as of January 1, 2013 to determine the Prop 8 values for the 2013-14 tax year.

### Prop 8 Reductions by Property Type

Use	Assessments Reduced	Assessed Value Reduction	Average Reduction
Residential	261,709	\$32,067,760,436	\$122,532
Timeshares	93,963	684,053,058	7,280
Mobilehomes	40,526	2,046,101,918	50,489
Condos	34,768	3,671,807,686	105,609
Vacant Land	12,417	2,436,888,506	196,254
Commercial	3,190	3,128,586,215	980,748
Apartments	796	684,296,268	859,669
Agriculture	584	485,728,628	831,727
<b>County Total</b>	<b>447,953</b>	<b>\$45,205,222,715</b>	<b>\$100,915</b>

### Total Prop 8 Value Reductions



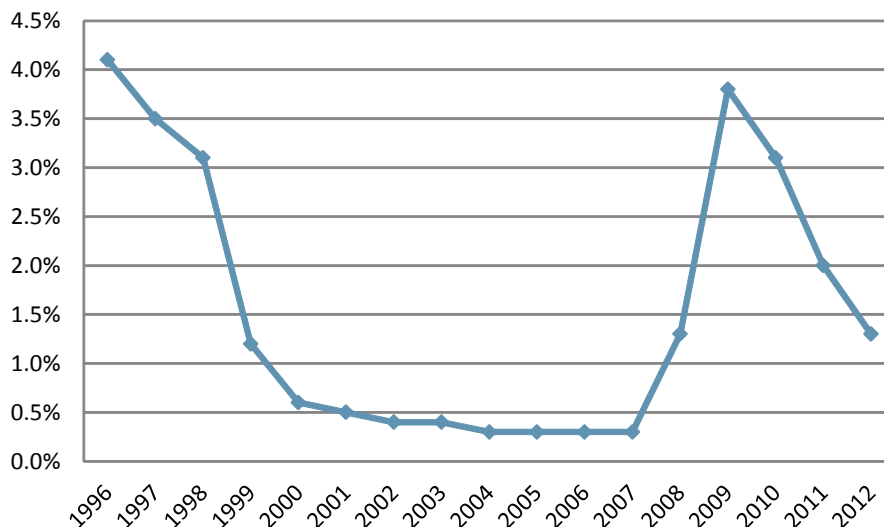
# Assessment Appeals

Taxpayers have the right to appeal their property’s valuation. An individual can select to have the appeal heard by a Hearing Officer, which is considered more informal, or by the Assessment Appeals Board, which is a formal courtroom atmosphere. There are five independent Assessment Appeals Boards to handle differences in opinion of values between the taxpayer and the Assessor. Each board is composed of three private citizens appointed by the County Board of Supervisors. Either the Hearing Officer or Appeals Board must consider all evidence presented by the property owner and the Assessor’s office, and then determine the value of the property in question.

## Appeals by Fiscal Year

Year	Appeals	Total Assessments	% of Total
2012	12,236	939,417	1.3%
2011	18,641	940,618	2.0%
2010	28,775	941,928	3.1%
2009	36,191	942,174	3.8%
2008	12,330	938,462	1.3%
2007	2,909	920,555	0.3%
2006	2,476	896,998	0.3%
2005	2,733	859,413	0.3%
2004	2,809	831,610	0.3%
2003	3,475	791,348	0.4%
2002	3,342	766,964	0.4%
2001	3,691	718,765	0.5%
2000	3,957	690,694	0.6%
1999	8,415	673,939	1.2%
1998	20,261	664,081	3.1%
1997	23,308	657,519	3.5%
1996	26,358	649,237	4.1%

## Percentage of Total Assessments Appealed by Fiscal Year



## Exemptions

The most common exemption is the homeowners' exemption. Generally, a dwelling occupied by an owner as a principal residence is eligible for the homeowners' exemption.

Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption. Properties owned and used exclusively by a non-profit religious, charitable, scientific or hospital corporation are also eligible.

Exemptions are not automatic and require a claim form to be filed for approval.

### Qualifying Exemptions As of June 30, 2012

Exemption Type	Quantity	Total Value	% of Total Value
Homeowners'*	308,656	\$2,157,965,975	30.40%
Veterans'	2,566	286,003,959	4.03%
Charities	887	2,424,990,767	34.16%
Religious & Church	772	868,997,584	12.24%
Historical Aircraft	200	16,189,576	0.23%
Colleges	41	216,315,612	3.05%
Public Schools	38	67,732,127	0.95%
Hospitals	23	936,312,967	13.19%
Private Schools	22	105,515,358	1.49%
Cemeteries	7	11,874,531	0.17%
Museums	7	6,487,779	0.09%
Public Libraries	1	405,546	0.01%
<b>Totals</b>	<b>313,220</b>	<b>\$7,098,791,781</b>	<b>100.00%</b>

\*Reimbursed by the State



# Riverside County Cities and Unincorporated Areas

## 2012 Assessed Values and Prop 8 Reductions



**BANNING** - The City of Banning continues to see investor interest and development activity as major construction projects break ground and public infrastructure is underway. The new Banning Justice Center (State Mid-County Courthouse) broke ground in February 2012. Scheduled to be completed by December 2013, the \$68M project will bring 300 to 500 patrons to the downtown area daily in addition to the professional staff associated with the project. Adjacent to the Banning Justice Center is a \$25M 5.25 acre mixed-use project being developed by the Arthur Pearlman Corporation & Mark Frost Company. The project is currently having its off-site improvements installed and is scheduled to break ground in August 2012. Tenants for the office, retail, restaurant, and hotel components are already signing their letters of intent. The Inland Behavioral & Health Services Center recently opened their 9,000sf medical and dental project on East Ramsey Street. Family Dollar, Subway, Aarons Furniture, Dollar General, & Zenner Water Meters recently opened for business on West Ramsey Street. The O'Donnell Business Park broke ground on their 1.2Msf industrial park located off of Hargrave Avenue. The Sunset Avenue Grade Separation Project has completed its design phase and anticipates breaking ground in late 2012. Pardee Homes master planned community on the N/E corner of Highland Springs Avenue and Wilson Street had their entitlements approved by the Banning City Council in May 2012. Now ready for development, the project includes 5,387 new single and multi-family residential units, 40 acres of retail, a golf course, and a variety of other amenities for Banning. The San Geronio Memorial Hospital has completed their \$108M renovation, the new central plant and emergency department is scheduled to open in the summer of 2012. Lastly, the Banning Economic Development Department recently implemented a new "Economic Development Incentive Program" to help facilitate and attract new development and encourage public/private partnerships. This new program will help to fill the gap left by the loss of redevelopment in the State.

### Banning Assessment Roll (Gross Values)

2012	2011	% Growth	% Current Roll
\$1,672,550,311	\$1,660,020,217	0.75%	0.82%
<b>2012 Prop 8 Reduction Total:</b>			\$ 397,820,957
<b>Total Assessments Reduced:</b>			5,258



**BEAUMONT** - Beaumont, celebrating its centennial in 2012, provides the very best of rustic, rural beauty and charm, combined with the planned growth, abundant recreational opportunities and rich community life offered by the finest Southern California cities.

Families and seniors can find attractive and affordable homes, as well as luxury living. The City contains thirteen City parks, including a 20-acre sports park and a municipal pool, as well as an extensive trails system. The Beaumont School District has an outstanding reputation and ranks highly in the Pass Area.

Our warm and welcoming lifestyle unfolds in a climate where seasons come and go beneath blue skies in the San Geronio Pass. Roughly one-third of Beaumont has been set aside for permanent open space and a "dark sky" ordinance combats light pollution and preserves stary views. Bicycle and hiking trails get people out of their cars to enjoy nature and city life. Fun times are always around the corner, whether it's the annual Cherry Festival, playing one of our championship golf courses or attending the free concerts in the park.

Strategically located at the intersection of Interstate 10, Highway 60, and Highway 79, Beaumont offers exceptional development opportunities to new or expanding businesses. Our shopping experience offers

everything from nationally and internationally known retailers to quaint antique shops with hard-to-find-items.

Local government is business friendly and fiscally sound. An award winning Economic Stimulus Program continues to assist homeowners, businesses, property owners, and developers to stay afloat during these challenging economic times. To keep traffic and the economy humming, \$150 million will be spent over the next decade to upgrade freeway interchanges. It will unlock 2,000 acres for new development and create thousands of jobs.

### Beaumont Assessment Roll (Gross Values)

2012	2011	% Growth	% Current Roll
\$2,755,558,823	\$2,740,190,284	0.56%	1.34%
<b>2012 Prop 8 Reduction Total:</b>			\$ 1,217,767,179
<b>Total Assessments Reduced:</b>			9,025



**BLYTHE** - The City of Blythe is a General Law City whose rich history dates back to it's incorporation year of 1916. Five short years from its centennial celebration, Blythe is poised on the edge of enormous expansion. Its year-round population of 16,000 more than doubles during winter visitor season. Blythe is known primarily for its agricultural background, but also boasts the title "Home of the first sunrise in California" due to it location along the eastern border of California and the Colorado River. Blythe is more than just breathtaking sunrises and beautiful sunsets; it provides numerous types of river and desert recreational opportunities and family orientated community events such as Movie on the Green, Blue Grass and Cinco De Mayo Festivals. With wide open spaces, Blythe has a vast area of real estate that is just right for a new business venture or corporation looking to expand.

### Blythe Assessment Roll (Gross Values)

2012	2011	% Growth	% Current Roll
\$664,853,990	\$671,217,574	-0.95%	0.32%
<b>2012 Prop 8 Reduction Total:</b>			\$ 98,405,033
<b>Total Assessments Reduced:</b>			1,693



**CALIMESA** - The City has experienced a small but steady increase in building permit activity. Mastercraft Homes commenced construction of its 268-lot single-family development at the start of 2011. These one- and two-story hillside homes have an average lot size of 7,500 square-feet and range in size from 1,600 to 2,800 square feet. Right next to Mastercraft Homes is the master planned community of JP Ranch, which is currently in escrow and seeking to revise its development plan to accommodate more market rate units versus the prior senior housing envisioned on 50% of the project site. The 45 of 767 homes constructed at JP Ranch will be put back on the market very soon, and new construction is anticipated before the end of the year. In addition, Mesa Verde Estates, a 3,450 unit specific plan development with 200,000-350,000 square feet of commercial development is also returning with a new owner. Mesa Verde will also be seeking a revision to its development plan in order to move towards re-phasing of the project and commencement of construction.

The City's recently adopted Downtown Business District is now attracting stand-alone commercial development and filling in vacancies previously created by the downturn in the economy. City staff is beginning to see requests for new development projects as well as renovation projects to maintain existing shopping centers. The Cherry Valley Plaza, a proposed 183,000 square foot retail shopping



center located within the Summerwind Ranch Specific Plan, continues to seek anchor tenants to take advantage of the street improvements that were made possible by the WRCOG's TUMF program. The Trails End Shopping Center located within the City's downtown experienced a complete facelift with the help of the City's Façade Improvement Program and is now nearly 90% occupied.

**Calimesa Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$596,151,637	\$587,497,038	1.47%	0.29%
<b>2012 Prop 8 Reduction Total:</b>		\$	113,170,748
<b>Total Assessments Reduced:</b>			1,555



**CANYON LAKE** - If Canyon Lake had to be described in one word, that word would be unique. One of only five gated cities in California, Canyon Lake began as a master-planned community developed by Corona Land Company in 1968.

The Lake was originally formed in 1927 after Railroad Canyon Dam was built. It covers 383 acres and has 14.9 miles of shoreline. The City of Canyon Lake was incorporated on December 1, 1990. The City has just under 11,000 residents and geographically spans 4.6 square miles. By planning for the future today, Canyon Lake is working to protect the amenities and quality of life enjoyed by its residents, businesses, and visitors alike.

**Canyon Lake Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$1,345,476,470	\$1,341,929,054	0.26%	0.66%
<b>2012 Prop 8 Reduction Total:</b>		\$	316,246,930
<b>Total Assessments Reduced:</b>			2,108



**CATHEDRAL CITY** - Incorporated just three decades ago (1981) Cathedral City (Population 55,000) is the quintessential New American City, offering residents and visitors alike a sense of community and quality of life unparalleled in the Coachella Valley. Named one of the "top ten best bargain retirement spots" by US News and World Reports, Cathedral City retains a strong service orientation with its police, fire and schools consistently ranked among the best in the region. Its neighborhoods, some established long before the City's incorporation, retain a strong sense of character and identity.

**Cathedral City Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$3,518,118,414	\$3,597,245,191	-2.20%	1.72%
<b>2012 Prop 8 Reduction Total:</b>		\$	941,104,494
<b>Total Assessments Reduced:</b>			9,884



**COACHELLA** - The City of Coachella enjoys an ideal location on the I-10 Freeway, the primary transportation corridor between Los Angeles and Phoenix. Additionally, State Route 86S, also known as the NAFTA Highway, runs through the City providing access to Mexico through the

Imperial Valley and Mexicali. Within city limits, 1,700 acres are zoned for light and heavy industrial. A business-friendly city government provides municipally owned water and wastewater services. A large portion of the City is located in a state enterprise zone where employers can take advantage of a number of incentives. Portions of the City are also in a federal empowerment zone. The City's prime location and easy access to transportation combined with state and federal incentive programs make it a great location for manufacturing, warehousing, and distribution.

In the last 10 years, the City has grown by 87% with the population now topping 42,500. This growth has spurred commercial development as new residents provide a market for retail services. The City has

completed a visioning process for a Commercial/Entertainment District that includes restaurants, hotels, and sports venues. Plans for redevelopment of the downtown into a pedestrian friendly "Old Town" are also underway.

**Coachella Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$1,453,723,909	\$1,518,942,144	-4.29%	0.71%
<b>2012 Prop 8 Reduction Total:</b>		\$	524,687,711
<b>Total Assessments Reduced:</b>			4,520



**CORONA** - Corona has become a booming metropolis of high-end residential, commercial, and industrial development, paving the path of success for the Inland Empire. Today, Corona is not just a great place to live, it is also a great place to shop, work, and play. Because of

the city's proximity to Los Angeles, Orange, and San Diego counties, professionals and businesses across the nation are now looking at Corona as the premiere office marketplace in the Inland Empire. Like its neighboring coastal counties, Corona is heavily invested in its logistics infrastructure, boasts high-end residential and commercial development, and offers a high quality of life, making the city poised to be a major economic powerhouse and leading office location in Southern California.

**Corona Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$16,187,494,663	\$16,215,764,541	-0.17%	7.90%
<b>2012 Prop 8 Reduction Total:</b>		\$	2,123,042,289
<b>Total Assessments Reduced:</b>			14,806



**DESERT HOT SPRINGS** - California's fastest growing city with approximately 27,000 residents. It is conveniently located off I-10 at the western end of the Coachella Valley in the foothills of the San Bernardino Mountains and Joshua Tree National Park, overlooking Palm Springs.

Desert Hot Springs is a beautiful and unique city of internationally recognized spas and resorts. The city rests over two aquifers, one delivering the world's finest natural hot mineral water and the other providing the best naturally tasting award-winning municipal drinking water. Clean air, magnificent scenery, and views of the resort valley below with easy access to world-class events and attractions make Desert Hot Springs a destination city. The area's reasonable cost of living and attractive quality of life assists in retaining a highly-skilled workforce at competitive rates while building an enterprise in a business-friendly community. New residential developments have increased housing opportunities for families and will help companies grow or relocate due to the large amounts of vacant developable land. Higher education opportunities exist at nearby College of the Desert, California State University, San Bernardino and University of California, Riverside.

**Desert Hot Springs Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$1,201,119,618	\$1,258,149,329	-4.53%	0.59%
<b>2012 Prop 8 Reduction Total:</b>		\$	546,160,875
<b>Total Assessments Reduced:</b>			5,738



**EASTVALE** - Eastvale was incorporated October 1, 2010 and is one of Riverside County's newest cities. This city is located north of Norco and just south of the San Bernardino County line.

**Eastvale Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$6,221,756,991	\$6,024,146,674	3.28%	3.04%
<b>2012 Prop 8 Reduction Total:</b>		\$	1,471,616,828
<b>Total Assessments Reduced:</b>			10,477



**HEMET** - Hemet was incorporated as a City In 1910, this year they celebrated 101 years of history!

Hemet is home to the Western Center for Archaeology & Paleontology, exhibiting the discoveries that were made during the construction of the Diamond Valley Lake, as well as interactive displays illustrating the history and inhabitants of the region.

Diamond Valley Lake has miles of hiking, equestrian trails, and shore fishing, as well as the Clayton A. Record Viewpoint which offers a breathtaking view of the lake, dam and surrounding valley and mountains. There is also a neighboring aquatic center, and the visitor's center offers water education and conservation exhibits and information as well as the history of the construction of the lake, which is the largest earthworks project in North America.

Adjacent to the City of Hemet is the historic Ramona Bowl Amphitheater, home to "Ramona", the longest running outdoor drama and California's Official State Outdoor Play. In addition to "Ramona", the Ramona Bowl hosts year round concerts, plays and events, including the Renaissance Fair.

Hemet is a recreation destination for all ages!

**Hemet Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$4,300,474,166	\$4,281,280,908	0.45%	2.10%
<b>2012 Prop 8 Reduction Total:</b>		\$ 1,308,913,641	
<b>Total Assessments Reduced:</b>		15,771	



**INDIAN WELLS** - A robust tourism industry, progressive municipal government and thriving business enterprises all contribute to

the success of this premier residential resort community. Indian Wells is home to the award-winning IW Club and Indian Wells Golf Resort; state-of-the-art Indian Wells Tennis Garden; four luxury hotel properties; Indian Wells Chamber of Commerce; and, along with Palm Desert, The Living Desert Zoo and Botanical Garden. Dedicated to fostering a top-caliber quality of life despite a challenging economic environment, the City of Indian Wells continues to take astute and aggressive fiscal measures to ensure the city's long-term financial stability and its ability to provide key municipal services and amenities to residents and visitors.

**Indian Wells Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$4,628,528,960	\$4,497,995,425	2.90%	2.26%
<b>2012 Prop 8 Reduction Total:</b>		\$ 902,804,427	
<b>Total Assessments Reduced:</b>		4,434	



**INDIO** - With a fresh image, strong economic development program, and proactive leadership, the City of Indio is a land of opportunity. Nicknamed the "City of Festivals," the city draws in more than 1 million people annually to festivals like the Coachella Valley Music & Arts Festival, Stagecoach Country Music Festival, the National Date Festival, and many other special events. Indio is the second-seat for Riverside County, which makes it the Coachella Valley's center for business, government, and entertainment activity. Indio is committed to providing strong municipal services, supporting business growth, and enhancing the quality of life for its residents.

**Indio Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$6,007,048,188	\$6,087,944,322	-1.33%	2.93%
<b>2012 Prop 8 Reduction Total:</b>		\$ 1,649,276,530	
<b>Total Assessments Reduced:</b>		19,715	



**JURUPA VALLEY** - The City of Jurupa Valley was incorporated on July 1, 2011, by a group of passionate community volunteers. It is proud to be the 482nd City in California and the 28th City in Riverside County. The City covers a 44-square mile area encompassing

the communities of Jurupa, Mira Loma, Glen Avon, Pedley, Sky Country, Indian Hills, Belltown, Sunnyslope and Rubidoux. The City borders San Bernardino County to the north, Riverside and Norco to the east and south and Eastvale to the west. Portions of the Santa Ana River traverse the southern portion of the City.

The City of Jurupa Valley today reflects an equestrian lifestyle that is a mix of high and low density residential development, rural farming and other agricultural activities, and a mix of commercial retail and industrial activity. The City of Jurupa Valley has significant capacity for expansion of both residential and commercial development activity. Two primary transportation corridors traverse the City, Interstate 15 which runs north and south, and State Highway 60, which runs east and west. It has been in recent years that residential development and economic activity has increased in particular in the areas adjacent to the I-15 and Hwy 60.

**Jurupa Valley Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$6,399,673,018	N/A	N/A	3.12%
<b>2012 Prop 8 Reduction Total:</b>		\$ 891,319,665	
<b>Total Assessments Reduced:</b>		7,853	



**LA QUINTA** - Visitors have long been drawn to La Quinta to experience the best in leisure and luxury living, lured by the natural beauty of the Santa Rosa Mountains and some of the best golf in the country. La Quinta is home to the historic La Quinta Resort & Club, the famous PGA

WEST Golf Club & Resort, the award-winning Arnold Palmer Classic Course at SilverRock Resort, the nationally renowned La Quinta Arts Festival, and the PGA TOUR's Humana Challenge (named the "Sports Event of the Year" by Sports Business Journal).

La Quinta is all about living healthy and staying active. La Quinta offers many activities supporting the theme of lifelong well-being for the entire family with 53+ acres of parks, 18+ miles of hiking trails, 55+ miles of paved biking trails, not to mention 23 golf courses, and a recently opened La Quinta Community Fitness Center.

The inaugural year of the PGA TOUR's Humana Challenge saw an historic partnership with the William J. Clinton Foundation which successfully reinvented a 53-year old event (Bob Hope Classic) and created a national platform for health and well-being.

La Quinta has maintained a balance in securing quality commercial and residential developments while preserving the city's cultural and natural features with an emphasis on art in public places. A wide variety of national and local retailers and restaurants fill its busy Highway 111 corridor. The La Quinta Village, pedestrian-friendly Old Town, hosts outdoor concerts and art events while offering boutique shops, galleries, a variety of quality restaurants, and an open-air Farmers Market (in season).

**La Quinta Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$10,454,343,081	\$10,508,319,563	-0.51%	5.10%
<b>2012 Prop 8 Reduction Total:</b>		\$ 3,028,923,560	
<b>Total Assessments Reduced:</b>		13,940	





**LAKE ELSINORE** - Strategically located along the burgeoning Interstate 15 corridor, the City of Lake Elsinore's close proximity to San Diego, Los Angeles, and Orange County make it an ideal location for companies to "Dream Extreme" in one of its new industrial parks. New retail centers, industrial buildings, and Class A offices have been completed with more in the planning process. Lake Elsinore boasts a top-rated school system, unequaled recreational opportunities, a wide variety of affordable housing, and a business friendly City Hall. The City of Lake Elsinore is poised for continued economic growth.

**Lake Elsinore Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$3,886,374,710	\$3,948,999,992	-1.59%	1.90%
<b>2012 Prop 8 Reduction Total:</b>		\$	1,008,452,149
<b>Total Assessments Reduced:</b>			8,465



**MENIFEE** - Incorporated on October 1, 2008, as Riverside County's 26th city, the City of Menifee, California includes the communities of Menifee, Sun City, Quail Valley, and portions of Romoland. With its rolling hills and scenic vistas of the San Jacinto and San Bernardino Mountains, the City of Menifee spans 46.6 square miles and is ideally located in the southwest portion of Riverside County. Menifee is moving ahead with an aggressive plan to encourage high quality development that is community-sensitive. At the core of this plan is building a city with creative development that will add distinction to the community's viability as a commercial, educational and residential market. The changes will be exciting, the growth phenomenal and the citizen participation unmatched. Menifee is the city of tomorrow. And the future is today!

**Menifee Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$5,975,396,774	\$6,013,439,575	-0.63%	2.92%
<b>2012 Prop 8 Reduction Total:</b>		\$	1,921,904,560
<b>Total Assessments Reduced:</b>			18,093



**MORENO VALLEY** - Moreno Valley is a dynamic city. While maintaining its friendly small town charm, the 51.5-square-mile community is developing big city amenities including contemporary retail destinations, a variety of entertainment and recreational experiences, and a full array of housing options.

While experiencing the same economic conditions shared both countywide and on a national scale, Moreno Valley celebrated the office expansions by the Riverside County Regional Medical Center, Social Security Administration, and Kaiser Permanente, plus distribution facility expansions for Harmon Kardon and i-Herb. In addition, Moreno Valley welcomed openings by Dollar General, Family Dollar stores, Buffalo Wild Wings, Five Guys Burgers, Panera Bread, Harbor Freight Tools (distribution and retail), and the new 1.8 million square foot facility for North American operations for Skechers USA. With this growth, Moreno Valley added 1,330 new jobs into the community.

**Moreno Valley Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$10,988,508,839	\$10,832,920,926	1.44%	5.36%
<b>2012 Prop 8 Reduction Total:</b>		\$	2,403,966,884
<b>Total Assessments Reduced:</b>			21,849



**MURRIETA** - The City of Murrieta has experienced significant commercial and industrial development in the past few years, despite the recession. International investors have taken a keen interest in Murrieta and its development projects. An Agreement was recently signed with the U.S. Dept of Commerce/U.S. Commercial and Foreign Service to further promote exporting in our area, helping to grow manufacturers. Recently, Murrieta opened its first business incubator, the Murrieta Regional Technology Innovation Center, which currently houses one technology business and many more have already applied for inclusion in the incubator. Retail is also booming with the opening of The Habit Burger, a new comedy club and Brew-ligion Brewery and Grill to name a few. Murrieta was recognized once again as one of the safest cities in the United States. Murrieta is the Future of Southern California!

**Murrieta Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$9,868,680,980	\$9,869,681,752	-0.01%	4.82%
<b>2012 Prop 8 Reduction Total:</b>		\$	2,524,255,778
<b>Total Assessments Reduced:</b>			19,488



**NORCO** - Norco has officially been branded "Horsetown USA," reinforcing the town's unique equestrian lifestyle. Reflecting a rural community with urban amenities, Norco's Western-themed Sixth Street commercial district offers tack shops, Western apparel stores and boutiques featuring jewelry, paintings and souvenirs from cowboy artisans. The bustling Hamner Avenue corridor, zoned entirely for commercial and hospitality uses, still includes some undeveloped freeway-oriented parcels. Silverlakes, a world-class equestrian center and field sports complex, is now under construction at the northern gateway to the City and will host its first tournaments in 2012. The anxiously anticipated 122-acre venue, booked for high-profile regional and national events, has begun fueling interest among prominent restaurant and hotel developers. By virtue of its unique lifestyle and strategic location, Horsetown USA is rapidly being discovered by both visitors and businesses.

**Norco Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$2,578,517,380	\$2,575,327,676	0.12%	1.26%
<b>2012 Prop 8 Reduction Total:</b>		\$	423,646,094
<b>Total Assessments Reduced:</b>			2,347



**PALM DESERT** - The City of Palm Desert continues to enjoy new commercial and public sector development. Over the past year, Palm Desert has witnessed the opening of more than 25 new businesses including: high end audiovisual retailer Bang & Olufsen; yoga-inspired active apparel retailer Lulu Lemon; American Vintage Guitar; Richie's Real American Diner; Elizabeth & Prince; Ann Taylor; New Balance; Red Lobster; and Ulta Cosmetics.

Construction is expected to begin soon on a new Mastro's steakhouse location in El Paseo Village. A new Wolfgang Puck restaurant on El Paseo is also scheduled to begin construction shortly with both restaurants expected to open in fiscal year 2012/2013. There is good news, as well, on the hospitality front with construction started on new buildings and units at Marriott Shadow Ridge Resort and at Westin Desert Willow Villas.

Long known as the Coachella Valley's cultural center, Palm Desert welcomed a significant new community attraction and cultural resource in March 2012 with the opening of the Palm Springs Art Museum in Palm Desert. The 8,400 square foot museum, named The Galen, features intimate gallery areas that host rotating exhibitions, and an education wing. The museum is surrounded by the Faye Sarkowsky sculpture garden set in a lushly landscaped desert oasis.

Palm Desert also continues to establish itself as the region's education center with four college campuses (COD, CSUSB, UCR, and Brandman University), and a new \$64 million high school. At College of the Desert, two more classroom buildings are under construction, with additional facilities planned through the year 2015.

In June 2012, the City celebrated the Palm Desert Aquatic Center's first anniversary. Located in Civic Center Park, the eight-acre, \$7.7 million Center includes a lighted Olympic-sized competition pool equipped with one and three-meter diving boards. The competition pool is complimented by a 1,600-square-foot recreation pool featuring two, 20-foot-tall waterslides and a wade-in entry. A third play and splash pool provides a refreshing playground for younger children.

**Palm Desert Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$12,215,851,389	\$12,272,349,626	-0.46%	5.96%
<b>2012 Prop 8 Reduction Total:</b>		\$	2,790,717,211
<b>Total Assessments Reduced:</b>			77,515



**PALM SPRINGS** - As a result of the economic recession, new commercial and residential development in Palm Springs decreased in 2009-10. Four new hotels, the Hard Rock, the Mondrian, the Hyatt Place, and Residence Inn, were placed on hold by developers. Similarly, new residential developments were also put on hold. However, there were bright spots in the commercial area with new leases at The Springs Shopping Center, Smoketree Commons, and the opening of a new Staples and Smart & Final at the Gene Autry Plaza. The most exciting news for 2010 has been in the hospitality sector, due in part to more than \$180 million invested into renovating the City's hotel stock - culminating in a \$70 million luxury renovation of the legendary Riviera Resort & Spa, a \$20 million renovation of the former Howard Johnson Lodge into the trendy new Ace Hotel & Swim Club, a \$15 million renovation of the Hyatt Regency in downtown Palm Springs, and a \$20 million renovation of the Wyndham Hotel into the Renaissance at the Palm Springs Convention Center. These renovations have thoroughly rejuvenated Palm Springs' hotel inventory - and it is hoped that the Mondrian Hotel will close on its financing in the near future.

**Palm Springs Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$9,058,615,050	\$8,993,640,707	0.72%	4.42%
<b>2012 Prop 8 Reduction Total:</b>		\$	1,882,260,444
<b>Total Assessments Reduced:</b>			28,570



**PERRIS** - Perris is located in the heart of a fast growing region in Southern California, between San Diego and Los Angeles. Perris is named in honor of Fred T. Perris, chief engineer of the California Southern Railroad. Perris officially incorporated as a city in 1911. As it strides boldly into its

second century, the City continues to transform its downtown "D" Street corridor into an icon for the City of Perris. This landmark civic venture will create a signature transit and pedestrian-oriented corridor along the 2.0 mile stretch of the street. The renovated corridor includes a new teen and senior citizens center, new exterior facades for many existing buildings that restores their historic look and feel, a new 60-unit moderate-income apartment complex and a future apartment community for seniors. Another feature of the revitalization project is the introduction of the Metrolink commuter train system that links Perris to Riverside. Stretching 22 miles, this \$120 million project expects to accommodate an estimated 2,500 passengers a day. This service is expected to be utilized by people living throughout Southwest County.

**Perris Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$3,762,180,182	\$3,912,487,562	-3.84%	1.84%
<b>2012 Prop 8 Reduction Total:</b>		\$	1,028,624,770
<b>Total Assessments Reduced:</b>			10,120



**RANCHO MIRAGE** - Recognized for its ambience and unique lifestyle, Rancho Mirage offers world-class resort hotels, fine dining, shopping, and business opportunities for residents and visitors alike. Rancho Mirage has hosted the Kraft Nabisco Championship for over 40 years. The City is home to major medical-health care facilities including Eisenhower Medical Center's 130-acre campus and its recently completed \$212.5 million Annenberg Pavilion. The Betty Ford Center, renowned globally for its work with substance abuse and dependency, is located in Rancho Mirage. The \$76 million "Show", a 2,000 seat premier concert venue adjacent to the Agua Caliente Casino Resort Spa, was recently completed. Surrounded by a nine-acre desert garden, the Sunnylands visitor center opened adjacent to the 200-acre Annenberg Estate. Also anticipated for 2013 is the "re-opening" of the extensively remodeled Ritz-Carlton, Rancho Mirage.

**Rancho Mirage Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$7,796,932,654	\$7,757,997,980	0.50%	3.81%
<b>2012 Prop 8 Reduction Total:</b>		\$	1,405,818,673
<b>Total Assessments Reduced:</b>			15,060



**RIVERSIDE** - The City of Riverside, located in the Inland Southern California region, currently ranks as the 12th largest city in California, 6th in Southern California, and is the largest city in one of the fastest growing regions in the United States. Riverside's excellence in high technology, workforce development, digital inclusion, arts, innovation, collaboration and social capital resulted in the City being named the 2012 Most Intelligent Community in the World! As an economically vibrant and culturally diverse city, Riverside boasts an eclectic mix of visual and performing arts, high-end retail centers, a rapidly growing office population, and a charming historic downtown fused with upscale dining, shopping and entertainment venues. It is home to four internationally recognized universities and colleges which support a growing student population of more than 50,000. As an important financial and professional center, Riverside offers the support of numerous legal, accounting, brokerage, architectural, engineering, and technology firms as well as banking institutions. Businesses in the city benefit from city-owned electrical and water systems, high-speed fiber optic telecommunications, exceptional freeway system, BNSF and UPSP rail access, and a large corporate jet and general aviation airport.

**Riverside Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$23,557,430,436	\$23,294,326,556	1.13%	11.50%
<b>2012 Prop 8 Reduction Total:</b>		\$	3,020,369,574
<b>Total Assessments Reduced:</b>			23,596





**SAN JACINTO** - The City of San Jacinto, incorporated in 1888, is located approximately 80 miles east of Los Angeles, 90 miles north of San Diego. The City has a diverse population of 36,933, encompasses 26 square miles and is 1,546 feet above sea level. Residents enjoy an average of 342 days of sunshine each year with an average temperature range of 45 to 80 degrees F. Rainfall approximates 12.5 inches per year. The City of San Jacinto offers a variety of affordable homes for everyone from first-time buyers to retirees. Major housing developers, as well as excellent local builders have built quality homes and convenient retail development in San Jacinto. It is a city of parks, with more than 32 available to serve community recreational needs, as well as providing the setting of traditional community events such as a Veteran's Day ceremony, 4th of July Parade and Celebration, Patriots Day, and the annual holiday tree lighting ceremony.

**San Jacinto Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$2,097,950,452	\$2,153,100,833	-2.56%	1.02%
<b>2012 Prop 8 Reduction Total:</b>		\$	819,817,996
<b>Total Assessments Reduced:</b>			8,162



**WILDOMAR** - Wildomar is Riverside County's 25th city, celebrating its incorporation on July 1, 2008. The community of Wildomar is a mix of old and new. Founded in 1886 with the establishment of the Post Office and Elementary School, the name "Wildomar" was coined from the names of its three founders: "WIL" from William Collier, "DO" from Donald Graham, and "MAR" from Margaret Collier. Wildomar was an outpost for the pony express and a stop for the Southern California Railroad.

Set in a scenic region near the Cleveland National Forest in the southwest area of Riverside County, Wildomar offers spacious rural living charm but also has several new residential developments. This area offers small-town charm with easy access to shopping, cultural activities, entertainment, and recreation.

Southern Riverside County is a recreational enthusiast's dream. The area is home to numerous championship golf courses, several lakes, a motocross track, sky diving facilities, and more. The nearby Santa Rosa Plateau offers access to camping, fishing, and hiking.

The Wildomar City area south of Lake Elsinore and west of the I-15 freeway is made up primarily of large ranches featuring large custom homes with acreage for horses and other animals. Hillside homes offer spectacular views of the valley. To the east of I-15 along Clinton Keith Road, hundreds of new homes have been built in more than half a dozen developments. There are three major medical facilities in the area available to serve the 31,000 residents of Wildomar. The City's location along the I-15 corridor places it in an advantageous position for future business and commercial development.

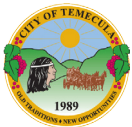
**Wildomar Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$2,279,641,318	\$2,334,298,848	-2.34%	1.11%
<b>2012 Prop 8 Reduction Total:</b>		\$	723,847,171
<b>Total Assessments Reduced:</b>			6,336

**UNINCORPORATED RIVERSIDE COUNTY**

**Unincorporated Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$31,419,335,810	\$38,266,614,722	-17.89%	15.33%
<b>2012 Prop 8 Reduction Total:</b>		\$	7,531,968,123
<b>Total Assessments Reduced:</b>			65,456



**TEMECULA** - Temecula, Southern California's Wine Country has award-winning schools, higher educational opportunities, vast array of parks and trails, diverse shopping and dining options, and beautiful residential communities. Temecula remains a premier city within Southwest Riverside County.

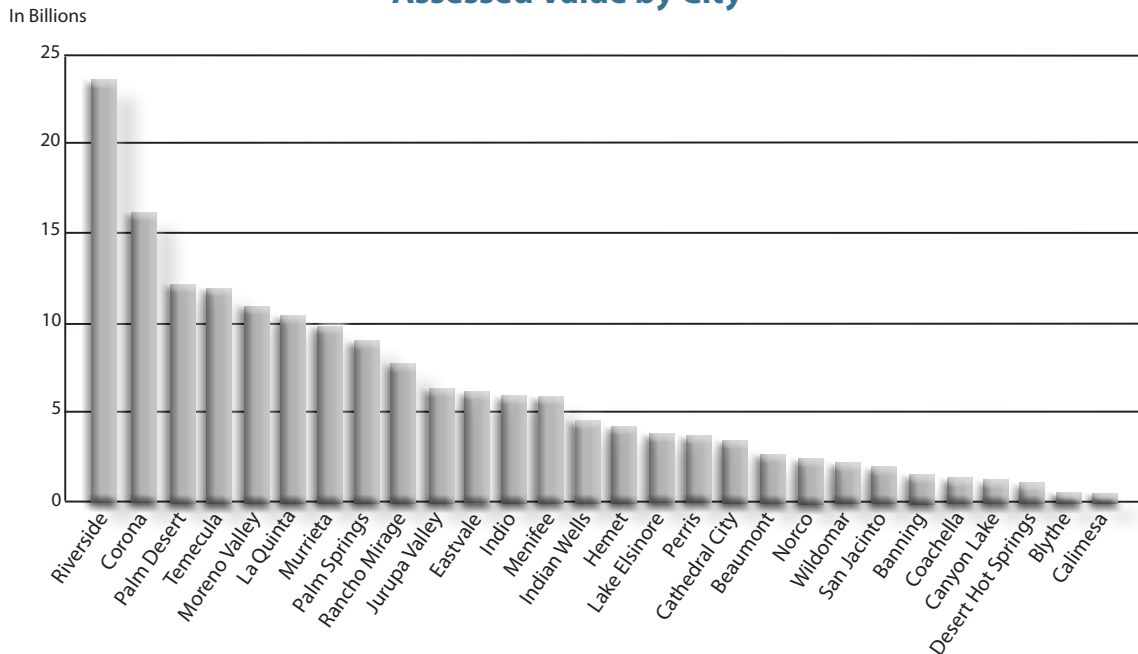
Temecula Unified School District test scores rank in the top 20% of California school districts. Temecula is also conveniently located within an hour of 22 higher education facilities. CA State University San Marcos at Temecula, Mt. San Jacinto College Education Complex, Brandman University, and University of Redlands all call Temecula home.

With over 22 miles of trails, 45 miles of bike lanes, 40 fully equipped parks and over 7,000 acres of preserved open space - Temecula offers a place where one can stretch out!

**Temecula Assessment Roll (Gross Values)**

2012	2011	% Growth	% Current Roll
\$11,996,223,255	\$11,971,863,161	0.20%	5.86%
<b>2012 Prop 8 Reduction Total:</b>		\$	2,188,312,421
<b>Total Assessments Reduced:</b>			16,119

**Assessed Value by City**



# COUNTY CLERK

## Tauna Mallis - Assistant ACR

**Expenditures: \$14,766,625**

**Employees: 182**

**Note:** County Clerk and Recorder expenditures and employee amounts are combined.

## Overview:

The County Clerk is responsible for a variety of services, including issuing marriage licenses, conducting civil marriage ceremonies, and processing notary public commissions/oaths. The Clerk accepts fictitious business name statements, proofs of publication of such statements, and withdrawal of partnership statements for filing. Additional responsibilities include registration of Process Servers, Legal Document Assistants, and Unlawful Detainer. The number one goal of the County Clerk is to provide excellent, friendly customer service.

The Volunteer Deputy Commissioner of Civil Marriages Program that was launched in the spring of 2009, is still going strong with volunteers

performing upwards of 1,000 ceremonies since commencement. Many thanks go to our volunteers.

In addition to our Gateway, Indio, and Hemet offices we can accommodate customers at our Temecula location in an outdoor courtyard (weather permitting). Our Indio, Gateway, and Hemet offices have dedicated wedding rooms to provide this service. The ceremony room at the Gateway office is very spacious and tastefully decorated. The busiest ceremony day of the year is February 14th. Every year, this day is completely booked even when we double the space by using additional rooms.





## County Clerk Statistics

Calendar Year

	2011	2010
Public Marriage Licenses	10,054	9,652
Confidential Marriage Licenses	1,060	1,129
Marriage Ceremonies	4,042	4,047
Fictitious Business Names	16,992	16,872
Notary Public Registrations	2,383	2,148
Passport Applications Processed*	0	4,369
Fish & Game Filings	1,449	1,722

\*Passport applications are no longer processed by our office as of July 1, 2010.

**“The number one goal of the County Clerk is to provide excellent, friendly customer service.”**

## County Clerk Services

- Files fictitious business name statements
- Files statements of abandonment of use of fictitious business name
- Files withdrawals from partnerships operating under fictitious business names
- Issues public marriage licenses
- Issues confidential marriage licenses
- Performs civil marriage ceremonies (by appointment only)
- Registers notary public oaths and commissions
- Authenticates notary public signatures
- Provides certified copies of confidential marriage licenses (with proper identification)
- Receives and posts environmental impact reports such as: negative declarations, notices of determination, and notices of exemption
- Receives admitted surety insurer statements
- Files surety insurer powers of attorney
- Maintains roster of elected and appointed county officials
- Files Grand Jury final reports



# RECORDER

## Tauna Mallis - Assistant ACR

**Expenditures: \$14,766,625**

**Employees: 182**

**Note:** County Clerk and Recorder expenditures and employee amounts are combined.

### Overview:

The Recorder's Office is charged with the responsibility of examining, recording, imaging, indexing, and archiving all official records that are recorded and filed within the County of Riverside. This includes maintaining custody of permanent records as well as providing public access to information regarding land and land ownership.

California laws set out the role of the Recorder and identify those documents that are recordable.

Pursuant to Revenue and Taxation Code, Documentary Transfer Tax may be due when an interest in real property is conveyed. The Recorder's Office is responsible for collecting this tax at the time a document is submitted for recording. A documentary transfer tax statement is required to be set out on the face of the document or on a separate statement. In an effort to ensure that the appropriate amount of tax is being collected, the Riverside County Recorder's Office has created a form entitled Documentary Transfer Tax Affidavit, which must be submitted with all required documents commencing January 1, 2011.

Recorded documents are considered public records

and are open to public inspection. An index is created by our staff so that the records are locatable. The documents are indexed by the names of the principal parties and by document type in addition to the date of recording and document number. The index also contains information on various types of maps. The public may view the index and the public images free of charge. Copies are available for purchase.

Currently, the index and the public record images are available by computer from 1975 to present via the Web Index program. The index and images for records recorded from 1974 back to 1893 are available on microfilm/microfiche. We anticipate adding 1974 data via the Web index program in 2012.

The Recorder is also the local registrar of marriages and maintains copies of all births, deaths, and marriages that occur in Riverside County. All birth records from the inception of our county in 1893 have been converted from microfilm to electronic image and are available in our office. We anticipate the remaining vital records of marriage and death will also be converted from microfilm to electronic image by the end of 2012. This will then make all records from 1893 to present available electronically.





## County Recorder



The number of official records recorded decreased 7.7% from Calendar year 2010 to 2011. The number of vital record copies issued increased by .04% during the same period.

As a result of the State of California passing the Electronic Recording Delivery ACT (ERDA), the County of Riverside has worked with the California Attorney General's Office, which oversees electronic recording, to ensure compliance with requirements.

Riverside County commenced electronic recording on December 20, 2010, and has now recorded over 280,000 documents electronically. Currently, the Recorder receives documents from 18 authorized submitters. It is anticipated that the number of submitters will double by the end of 2013. Electronic recordings account for approximately 50% of the total number of documents currently recorded.

In an effort to reduce the number of fraudulently recorded documents, the Assessor-County Clerk-Recorder, in accordance with Government Code 27297.7, has implemented a Courtesy notice program whereby a "Notice" is mailed to the last owner of record when a Deed, Deed of Trust, or other similar document is recorded, informing the owner of the recording. The Recorder has sent 46,994 notices to property owners

since the start of the program on September 1, 2011 and plans to continue the program for next year.

Our current Clerk-Recorder system was developed and implemented in 1997. Since that time, many improvements have been made - but we always strive for better service. Therefore, in 2010, we began the process of procuring a new system for the Recorder, Clerk, and Certified functions. We are planning to implement a new system in 2013.

Pursuant to Section 27300 of the Government Code, and in order to protect the public against the risk of identity theft, the County Recorder began truncating the first five digits of all Social Security Numbers that appeared on all recorded documents. In 2011, the Recorder processed 514,466 documents and truncated all of the Social Security numbers that appeared within them. In accordance with Section 27301, the Recorder has established both a Public Record version and an Official Record version for each truncated document.

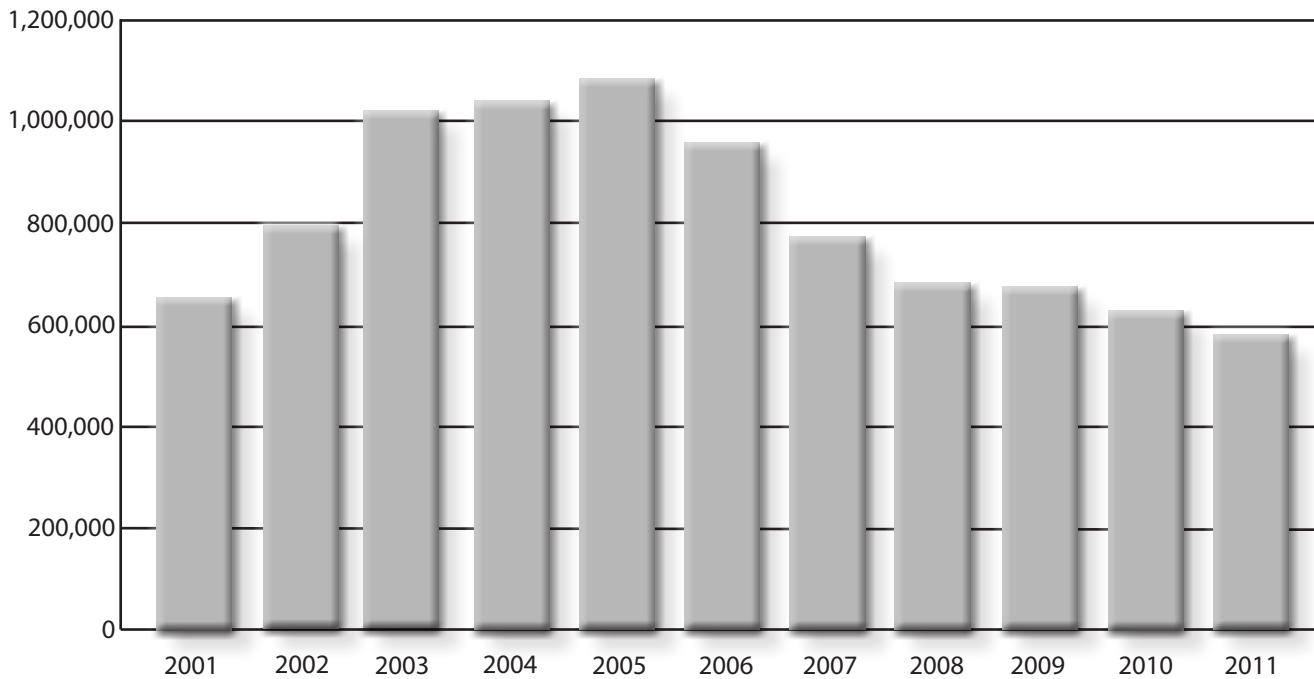
The County Recorder is also an active participant with Property Records Education Partners (PREP), a statewide association, networking with real estate industry members and other related government agencies to share information in all aspects of real property matters and to provide outreach to the community.



## Recorder Statistics Calendar Year

	2011	2010
Official Records Recorded	579,875	628,369
Vital Record Copies Issued	79,844	79,810
Official Record Copies Issued	26,603	30,361

## Official Documents Recorded Calendar Year



# The CREST Project

## Kan Wang - Property Tax Systems Information Technology Officer

### Employees: 10

**Note:** Auditor-Controller and Treasurer Tax Collector employees are not included in this count.

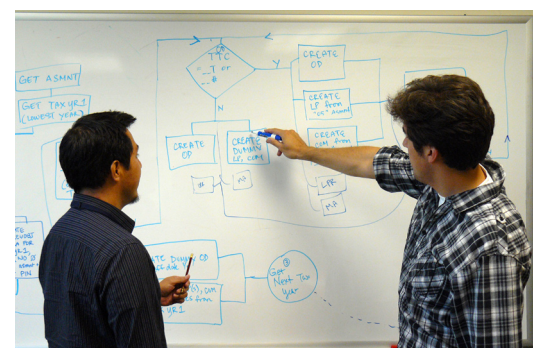
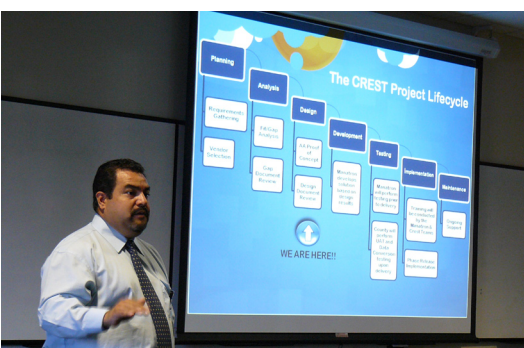
The County of Riverside continues to advance in its commitment to modernize the County's aging enterprise property tax administration system. The County of Riverside's Enterprise Solutions for Property Taxation (CREST) Project unites the County's three property tax departments in this cooperative venture. The goal is to capitalize on latest information technology advancements, and design and implement a new Integrated Property Tax Management System to meet the business and operational needs of the Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector departments.

Following the conclusion in 2011 of the fit/gap analysis of the County's property tax requirements and the functionality currently provided by Thomson Reuters' Government Revenue Management (GRM) system, the CREST Project moved into the technical design and implementation phase of the project. With the amount of system gaps identified along with technical complexities of meeting the business requirements, CREST initiated the process of refining the project development and implementation plan and schedule to ensure the delivery of a quality system that meets business needs.

The project continues to progress with anticipation of Thomson Reuters' first planned release of a new GRM version 9.00.04 in our own test environment early next year, which will include the first set of Riverside County specific requirements. Work continued in

earnest on other project tasks in the areas of system design, data conversion, infrastructure build-out, testing, and report writing.

This new property tax system will serve as the foundation to help protect the County's fiscal stability as it optimizes the County's revenue generation efficiency. It will help lower the high operational costs and overhead associated with the existing outdated property tax system. By removing manual processes, minimizing costly errors, and eliminating inefficiencies through new information technology and system automation capabilities, the new Integrated Property Tax Management System will provide financial savings to the County over future decades. It will offer operational benefits through improved public services, enforcement of legal mandates, and a more efficient property tax administration.





# RECORDS MANAGEMENT AND ARCHIVES PROGRAM

**Tauna Mallis - Assistant ACR**

**Expenditures: \$1,707,812**

**Employees: 15**

## Overview:

The Records Management and Archives Program (RMAP) provided a wide-range of document management and archives services to County departments and other local government Agencies during the reporting period. RMAP consists of four major service areas: professional records management services, including the development and maintenance of retention schedules for County departments; document scanning services; records storage and destruction services; and the County Archives that identifies, preserves, and makes available to the public County records of enduring value.

## Records Management and Archives Services

In addition to producing Records Management training for county departments, presentations to community and professional organizations made by RMAP staff reached more than 400 record-keepers and users throughout California. The County Records' Association of California, the Association of Records Managers and Administrators (ARMA), the California Historical Records Advisory Board (CHRAB), the Society of California Archivists, local historical and genealogical groups, and Riverside County government departments are some of the groups served by RMAP's educational outreach.

The Records Management section provided instruction on Board of Supervisors' Policy A-68, the Trustworthy Official Electronic Records Preservation policy, approved July 26, 2011, to the Executive Management teams of each participating county department and agency. This was the third year of our annual training program. Though slightly fewer departments chose to participate, the number of staff attending the training increased. The training concentrated on the law and developing regulations related to "trusted

systems," as defined in California Government Code 12168.7, and how the new regulations will impact electronic records management within the County.

The Archives Commission continues to serve as an advocate and liaison between the educational programs of the Archives and the communities within Riverside County. The Archives provides access and research services to unique county historical documents requested by researchers from across the nation.

The Records Management section also worked with numerous departments to create or revise departmental records retention schedules. RMAP presented eighteen (18) of these schedules to the Board of Supervisors for approval. Even so, destruction numbers decreased this year due to a change in the retention period for fiscal records. The Records Center has maintained their level of quality service despite the decrease in destruction.



# Records Management and Archive Program

## Four Major Areas of Service:

### County Archives

- Identify and protect records of permanent historical and research value
- Provide a centralized location for county archival records
- Provide access to these unique historical records to county staff and the public
- Serve as a valuable resource center for the study of Riverside County history

### Document Imaging Services

- Scan source documents and maps
- Provide quality control services for scanned images
- Produce PDF and TIFF images to customer

### Records Management Services

- Consult on all records management matters
- Develop and provide educational workshops and classes
- Maintain county General Records Retention Schedule (GRRS)
- Assist county departments in the development, implementation, and maintenance of Departmental Records Retention Schedule (DRRS)

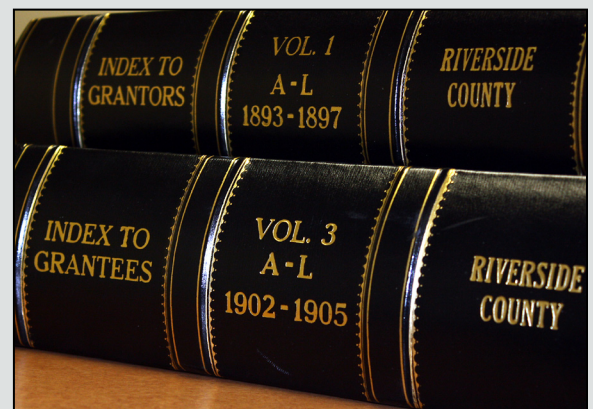
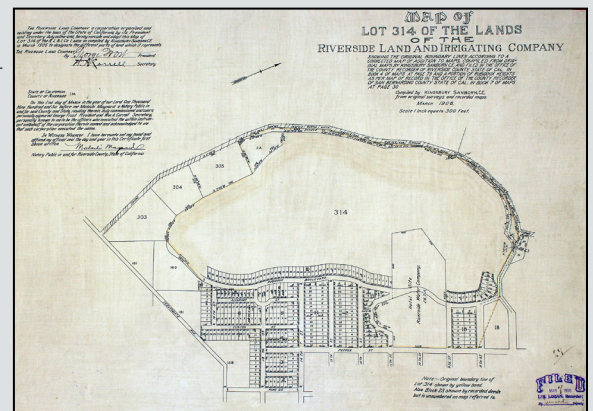
### Records Storage and Destruction Services

- Secure records storage
- Retrieval of records for customers
- Certified destruction of records once the retention period has expired
- Secure online access to records and account information

## Records Management and Archives Program Statistics

### Fiscal Year Ended June 30

	2012	2011
<b>County Archives:</b>		
Online and Telephone Inquiries	53	61
Visitors and Researchers	46	52
Outreach Programs	10	13
<b>Document Imaging:</b>		
Pages Scanned	248,299	275,776
<b>Records Management:</b>		
DRRS Schedules Approved	18	6
Annual Training Workshops Presented	21	22
Annual Training Attendees	328	304
<b>Records Storage and Destruction:</b>		
Certified Destruction/Removed (boxes)	3,942	9,287
Boxes Stored	169,757	166,488
Deliveries	4,032	4,497
Retrievals/Refiles	51,684	48,671
Indexing Boxes/Files	196,470	216,092



## Public Service

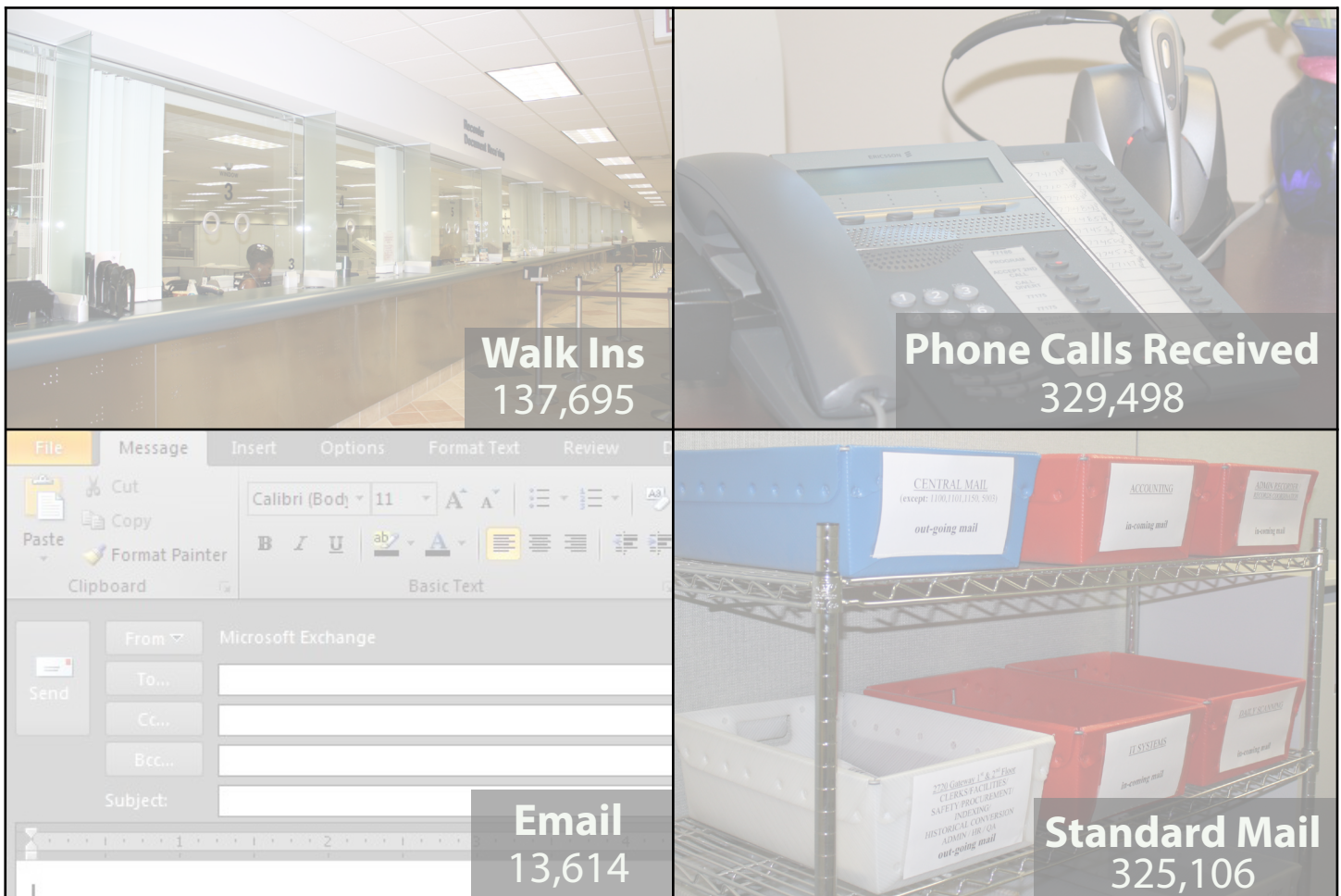
Public Service staff sees the convergence of the Assessor, County Clerk, and Recorder functions and must be knowledgeable in all areas to efficiently service our customers. We offer a variety of avenues to assist the public. There are six locations open to walk-in customers, an Interactive Voice Response phone system, email, website, and public outreach via various speaking engagements. In calendar year 2011, our offices served over 137,000 walk-in customers, received over 329,000 phone calls, and answered over 13,000 email inquiries.

Our public service staff strives to provide the best customer service possible. The Assessor-County Clerk-Recorder's office carefully monitors feedback received from the public regarding the quality of our public service. For 2011, the Assessor-County Clerk-Recorder received 20,070 customer survey cards. Of the survey cards submitted, approximately 97% were favorable and 3% unfavorable.

We continually monitor all of our systems in order to better serve our customers. This past year, improvements were made to our computer search function to provide our customers with easier navigation and access when searching for records.

The Assessor-County Clerk-Recorder's website provides information and services online and is frequently updated to advise the public of potential fraudulent activities, procedural updates, and changes in law. In addition, it offers the ability to search for Fictitious Business Names, look for recorded documents via the Records Search Index (Grantor/Grantee), and view and print forms. For a complete list of all the services available, please visit our website at [www.riversideacr.com](http://www.riversideacr.com). We also have the property tax portal website available to help provide answers for your most common property tax questions; you can visit the portal at [www.riversidetaxinfo.com](http://www.riversidetaxinfo.com).

## How Our Customers Contact Us:





# ACR Contact Information

**ACR Website:** www.riversideacr.com  
**Property Tax Portal:** www.riversidetaxinfo.com  
**Email:** accrmail@asrclkrec.com

## Riverside County Assessor Information:

General Public Information ..... (951) 955-6200  
Business Personal Property ..... (951) 955-6210  
Exemptions ..... (951) 413-2890  
Mapping ..... (951) 955-0400  
Administration ..... (951) 486-7450

For information regarding a tax bill, payment, delinquency, or the phone number of the appropriate agency to contact about a special assessment, contact:

**Riverside County Tax Collector** ..... (951) 955-3900

For detailed information on a special assessment, call the appropriate agency's phone number (on the tax bill) or contact:

**Riverside County Auditor-Controller** ..... (951) 955-3800

## Assessor's Interactive Voice Response System:

Through this system, which is available 24 hours a day, you may:

- Obtain assessment and tax payment information
- Obtain information on transferring base year values for seniors and displaced property owners
- Obtain Assessor's office locations and hours
- Obtain information regarding exemptions
- Make a request to review property value

Metropolitan Riverside area ..... (951) 955-6200

Outside this area, but within the (951) and (760) area codes ..... (800) 746-1544

To speak with a technician, call during regular phone service hours, Monday through Thursday from 8am to 5pm.

## Riverside County Clerk-Recorder Information:

General Public Information ..... (951) 486-7000

Outside this area, but within the (951) and (760) area codes ..... (800) 696-9144

Certified copies can be ordered through our website using Visa, American Express, or MasterCard credit cards only.

Birth, Death, and Marriage Certificates ..... (951) 486-7000

Wedding appointments are required. To schedule an appointment, call the applicable number:

Riverside (Gateway) ..... (951) 486-7406  
Indio ..... (760) 863-7490  
Hemet ..... (951) 766-2500

## Riverside County Robert J. Fitch Archives Information:

Appointments and Information ..... (951) 486-7327

**Email:** countyofriversidearchives@asrclkrec.com

---

# Acknowledgment

Larry W. Ward would like to thank Lucy Aldana and Anna Alivio from the Quality Assurance section of the Assessor-County Clerk-Recorder's office. Their hard work in compiling and designing this year's report is greatly appreciated.

# Public Service Locations



## Riverside (Downtown)

4080 Lemon St., 1st Floor  
Riverside, CA 92501-2204

### Services provided:

Assessor (**main office**), County Clerk,  
Recorder

(951) 955-6200 / (800) 746-1544



## Riverside (Gateway)

2720 & 2724 Gateway Dr.  
Riverside, CA 92507-0751

### Services provided:

Assessor, County Clerk (**main office**),  
Recorder (**main office**)

(951) 486-7000 / (800) 696-9144



## Temecula

41002 County Center Drive, Suite 230  
Temecula, CA 92591-6027

### Services provided:

Assessor, County Clerk, Recorder

(951) 600-6200

For hours of operation please call our office



“Our public service staff strives to provide the best customer service possible.”



### Hemet

880 N State St., Suite B-6  
Hemet, CA 92543-1496

#### Services provided:

Assessor, County Clerk, Recorder  
(951) 766-2500



### Indio

82675 Highway 111, Room 113  
Indio, CA 92201-5994

#### Services provided:

Assessor, County Clerk, Recorder  
Assessor: (760) 863-7800  
Clerk-Recorder: (760) 863-7490



### Blythe

270 N Broadway  
Blythe, CA 92225-1608

#### Services provided:

Assessor, County Clerk, Recorder  
(760) 921-5050



## Important Dates

January 1	Lien Date - the date when taxes for the next fiscal year become a lien on the property.
February 15	Exemption Claims Deadline - this is the deadline for filing exemption claims, including homeowners', disabled veterans', and non-profit exemptions.
April 1	Due Date - business personal property, aircraft, and boat statements.
April 10*	Last day to pay 2nd installment of property taxes without penalty.
May 7*	Last day to timely file a business personal property statement without penalty.
July 2 - Nov 30*	Taxpayers may file a formal assessment appeal with the Clerk of the Board of Supervisors to reduce the assessed value of property.
August 31*	Regular roll unsecured taxes due. Last day to pay without penalty.
September 1*	Last day to file a Decline-in-Value Reassessment Application to request a review of assessed value for the preceding lien date.
December 10*	Last day to pay 1st installment of property taxes without penalty.

\*If the date falls on a weekend or holiday, the deadline is extended to the next business day.

