

ANNUAL REPORT

2014-2015

Riverside County Assessor-County Clerk-Recorder

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. ”

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A Message from Larry Ward

For the second year in a row, the assessment roll in Riverside County will see a positive increase. This year's percentage increase of 7.75% is the highest since 2007, and the total roll value of \$229.4 billion is the highest since 2008. The biggest factor in this year's roll increase is the year over year growth rate in the average sales price of a single family home in Riverside County. According to statistics from Data Quick, the median home sales price increased from \$231,000 to almost \$280,000, a 21.2% increase, from December 2012 to December 2013. This market value increase resulted in a large number of properties seeing substantial increases in their Proposition 8 values and in some cases the assessment went back to the original factored Proposition 13 value.

Other factors in this year's increase included price increases in multi-family apartments, large warehouse properties, and vacant land. Keeping in mind that residential new construction fueled the tremendous growth this county saw during much of the last decade, we have yet to see a substantial amount of residential new construction; however, signs such as increases in tract map recordings and an increase in permits issued, point to continued improvement in the housing market. Retail and general commercial continue to lag, but we hope to see increases in these areas as the economy in general continues to improve.

As in past years, the Assessor-County Clerk-Recorder (ACR) was proactive in reviewing property values under Proposition 8. As property values continue to increase, many property owners will see increases in their property assessment and corresponding tax bills as the market values of their homes move closer to their factored Proposition 13 value. For those homeowners

who saw an increase in their assessment this year, we will include a tax bill insert, in both English and Spanish, which explains the temporary nature of Proposition 8, and the basis for the assessment increase.

Finally, for those property owners who have owned

their homes for a number of years and who do not have a Proposition 8 reduction, the inflation factor for this year is .454 percent, which is far less than the typical two percent increase. Taxpayers will see this change in their October tax bill.

Recordings continued along at a sluggish pace, with slightly over 602,000 documents recorded in 2013. We have seen a fairly constant decline in recording numbers since our peak of almost 1.1 million recordings in 2005. Softening of sales, lack of new homes, higher interest rates, and less refinancing along with the development of the Mortgage Electronic Registration System (MERS) have all had an impact on our declining numbers. On a positive note, electronic recording continues to be a "win-win" for our customers and the office as we are able to provide enhanced efficiencies and improved service that is more timely and cost effective for both.

Public Service continues to be a top priority for the office. We expend a substantial amount of resources to ensure that we provide fast, efficient, and professional service to the public throughout the county. We are constantly looking for ways to improve our service delivery, whether we are contacted by phone, in person, at the counter, internet, or e-mail. An example of our continued commitment to public service is the recent opening of our new desert location at 38-686 El Cerrito Rd, Palm Desert. We vacated our Indio office to help make room for the new jail and moved out of our office in Palm Springs that was old, inefficient, and costly to operate. The Palm Desert location is centrally located to the Coachella Valley where we have joined with the Tax Collector to make Palm Desert a truly full service location.

The ACR continues working on two major projects, that when completed, will provide our staff with state of the art technology to better serve our customers. The CREST Project, with an expected roll out in 2015, is a joint project with the Treasurer-Tax Collector and Auditor-Controller, to replace the county's 40 year old legacy property tax system. CREST will provide increased efficiencies to the three departments while providing our property tax paying customers with a more efficient and customer-friendly property tax system. Our second major project, also expected to go live in 2015, is our new CARDS system, designed to



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 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 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 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. 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.

replace our outdated Clerk and Recorder system. CARDS 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 for our customers who visit our offices or who access us on the web.

We at the ACR have always considered ourselves to be an important part of the county team and, as such, want to thank Chairman Stone and his colleagues on the Board of Supervisors, as well as Chief Executive Officer Jay Orr and his staff for their ongoing support of our office. In addition, I am pleased to acknowledge the efforts of my elected colleagues, Auditor-Controller, Paul Angulo, and Treasurer-Tax Collector, Don Kent, as we work together to make the property tax system as effective and seamless as possible for the citizens of our county that we proudly serve.

It has been my honor to serve as your elected Assessor-County Clerk-Recorder since 2005. During my time in office, our county has seen the best of times and the worst of times, economically. However, as my career draws to a close it appears the county is positioned to once again be one of the fastest growing and most livable counties in the state.

I wish to thank and recognize the almost 400 dedicated men and women of the ACR. They work hard on a daily basis to accomplish our goal of excellent service and good value for your tax dollar. It has been my pleasure and honor to work with these dedicated individuals and I will truly miss them. Finally, I wish ACR-elect Peter Aldana all the best as he takes over the leadership of this office at the end of this calendar year.

Thank You.

LARRY W. WARD
Assessor-County Clerk-Recorder

County Board of Supervisors

Established: May 9, 1893

Square Miles: 7,303

Population: 2.13 mil

Number of Cities: 28



Kevin Jeffries
District 1



John Tavaglione
District 2



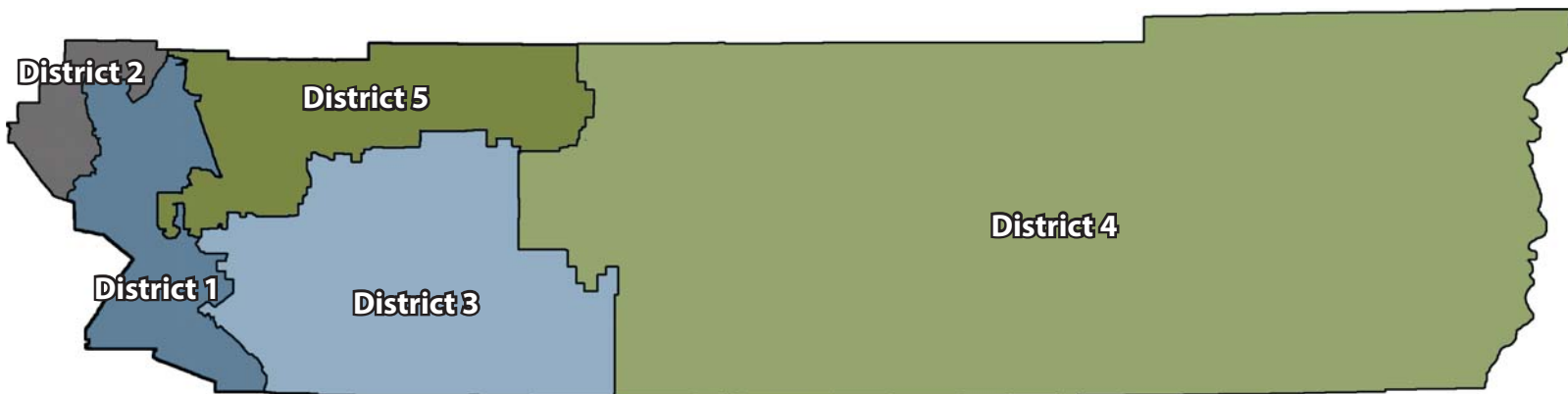
Jeff Stone
District 3



John Benoit
District 4



Marion Ashley
District 5



ACR Executive Management



Expenditures: \$42,011,924
Number of Employees: 381



Larry W. Ward
Assessor-County Clerk-Recorder



Peter Aldana
Assistant ACR
Assessor Valuation, ACR-IT



Tauna Mallis
Assistant ACR
County Clerk-Recorder



Bobbi Schutte
Assistant ACR
Administration, RMAP



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



Assessor

Peter Aldana - Assistant ACR

Expenditures: \$23,375,712

Employees: 183

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:

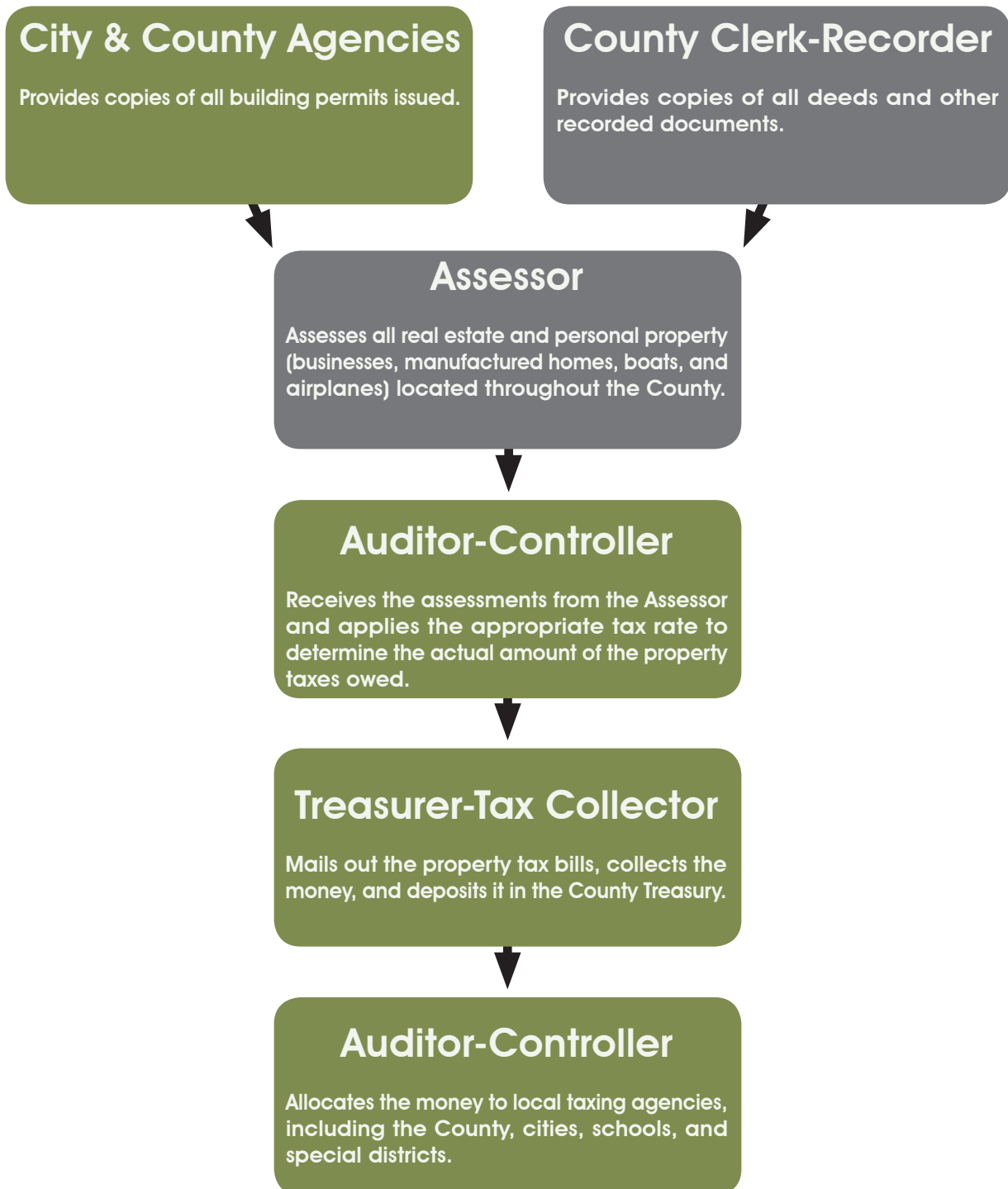
- Agriculture
- Business Personal Property
- Commercial
- Manufactured Homes
- Residential

Current Roll Value Change (In Billions)

	2014	2013	\$ Change	% Change
Local Roll Value Before Exemptions	\$229.46	\$212.98	\$16.48	7.74%

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

Property Tax Workflow



Assessment Roll Summary

	2014	2013	Value Change	% Change
Secured:				
Land	\$69,707,246,878	\$65,541,074,543	\$4,166,172,335	6.36%
Structure	150,230,229,736	137,919,239,912	12,310,989,824	8.93%
Fixtures	798,878,942	871,784,959	-72,906,017	-8.36%
Trees & Vines	77,826,523	81,521,726	-3,695,203	-4.53%
Personal Property	926,834,898	874,469,964	52,364,934	5.99%
	221,741,016,977	205,288,091,104	16,452,925,873	8.01%
Unsecured:				
Land	1,621,687	1,895,437	-273,750	-14.44%
Structure	201,713,840	215,452,453	-13,738,613	-6.38%
Fixtures	3,554,811,912	3,561,890,695	-7,078,783	-0.20%
Personal Property	3,961,661,949	3,908,211,185	53,450,764	1.37%
	7,719,809,388	7,687,449,770	32,359,618	0.42%
Total Value (Gross)	\$229,460,826,365	\$212,975,540,874	\$16,485,285,491	7.74%
Less: Non-reimbursable Exemptions	5,379,702,754	5,166,410,711	213,292,043	4.13%
Less: Homeowners' Exemptions	2,094,250,090	2,119,554,385	-25,304,295	-1.19%
Total Taxable Secured and Unsecured Value	\$221,986,873,521	\$205,689,575,778	\$16,297,297,743	7.92%

Note: Figures exclude State-Assessed property

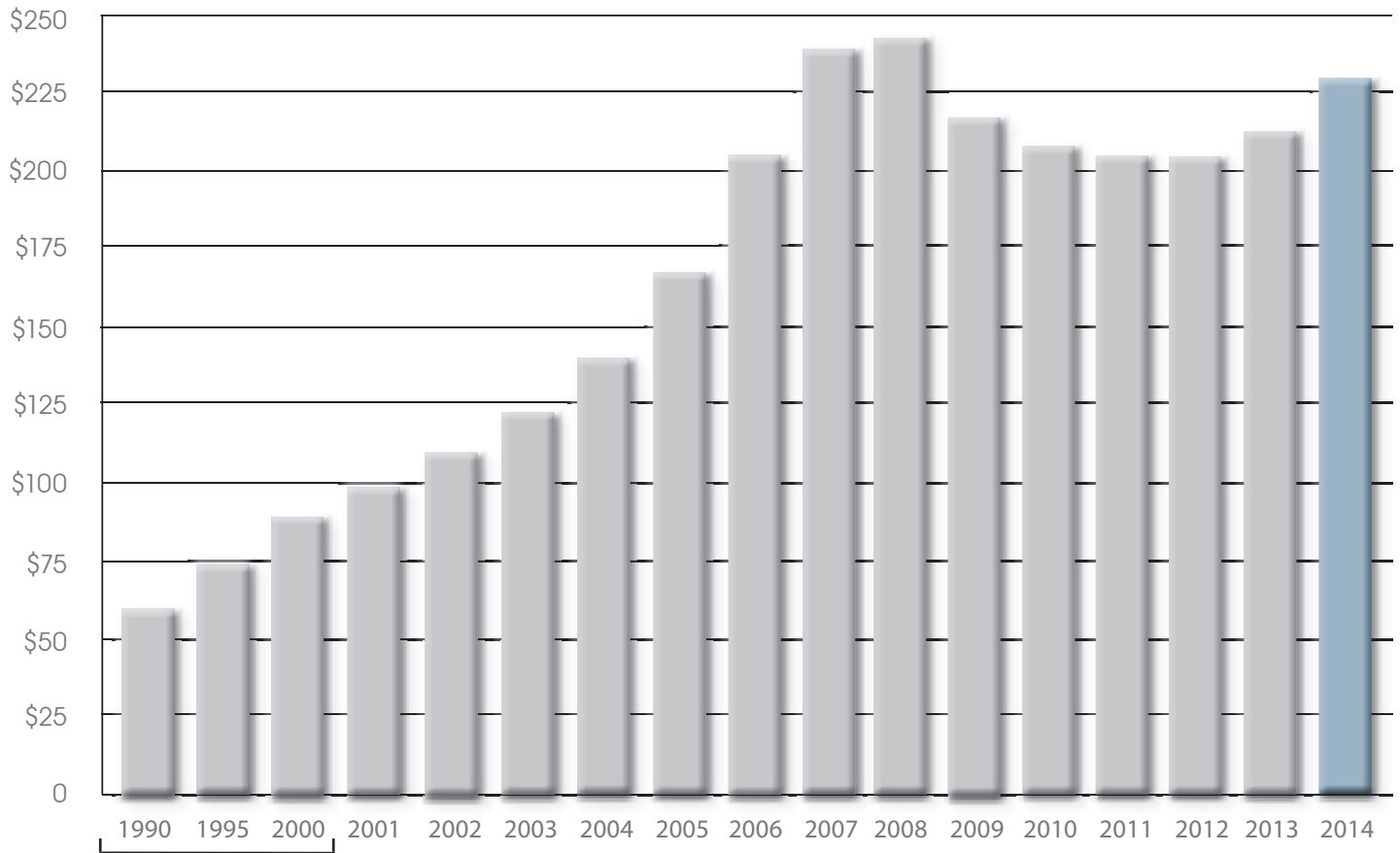


Assessment Workload Summary

	2014	2013
Real Property Assessments (secured; taxable)	909,432	906,467
Permits Processed	25,172	13,914
Proposition 8 Parcels (temporary reductions)	275,569	395,217
Ownership Title Documents	134,891	129,776
Change in Ownership (reappraisals)	70,254	84,924
Parcel Number Changes (splits, combinations, & new subdivision lots)	4,829	4,501
Parcels with Exemptions	305,120	308,240
Business Personal Property Assessments	33,670	34,356

Assessment Roll History

In Billions



Allocation of Property Tax Revenue

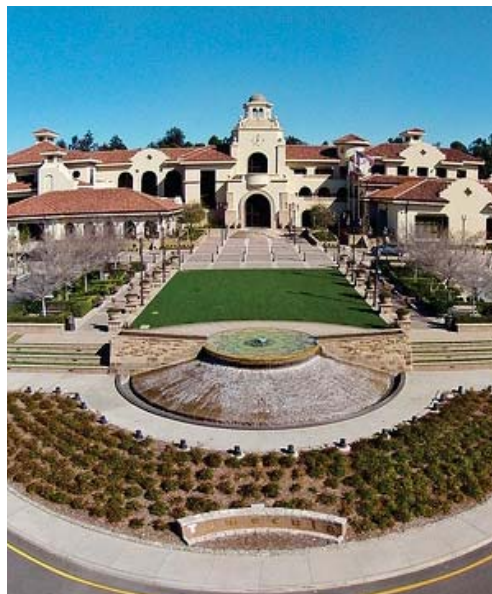
Fiscal Year Ended June 30, 2014

Agencies	Revenue Allocated	% of Allocation
Education	\$1,043,052,353	46.55%
Redevelopment Property Tax Trust Fund (RPTTF)	608,352,397	27.15%
County	250,357,430	11.17%
Special Districts	179,411,650	8.01%
Cities	159,637,402	7.12%
Total Revenue	\$2,240,811,232	100.00%

Secured Property

2014 Assessment Analysis

	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average per Assessment
Residential	\$138,386,778,118	62.41%	522,574	57.46%	\$264,818
Commercial	43,110,284,015	19.44%	27,570	3.03%	1,563,666
Condominiums	13,607,259,483	6.14%	64,447	7.09%	211,139
Vacant Land	11,077,268,712	5.00%	114,739	12.62%	96,543
Apartments	7,646,418,856	3.45%	5,006	0.55%	1,527,451
Manufactured Homes	4,351,934,006	1.96%	65,232	7.17%	66,715
Agriculture	2,837,098,070	1.28%	7,844	0.86%	361,690
Timeshares	723,975,717	0.33%	102,020	11.22%	7,096
Total Value Gross	\$221,741,016,977	100.00%	909,432	100.00%	\$243,824



Five Largest Homes by Square Footage

Location	Square Footage
Palm Desert	20,667
Indian Wells	20,499
Indian Wells	19,188
Indian Wells	18,404
Riverside	17,709

Five Highest Valued Residential Assessments

Location	Assessed Value
Palm Desert	\$20,000,000
Indian Wells	12,533,000
Indian Wells	12,305,615
Palm Desert	11,983,865
Palm Desert	11,120,257

Unsecured Property

2014 Assessment Analysis

	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average per Assessment
General Business	\$5,894,979,546	76.36%	17,145	50.92%	\$343,831
Leasing Companies / Special Prop.*	1,276,338,199	16.53%	5,197	15.44%	245,591
Non-Commercial Aircraft	182,493,361	2.36%	1,121	3.33%	162,795
Agriculture	88,036,308	1.14%	200	0.59%	440,182
Banks/Financials	86,215,594	1.12%	558	1.66%	154,508
Boats/Vessels	82,941,634	1.07%	6,275	18.64%	13,218
Direct Enrollment	50,099,091	0.65%	2,810	8.35%	17,829
Service Stations (Independents)	24,768,918	0.32%	123	0.37%	201,373
Service Stations (Oil Companies)	23,760,629	0.31%	116	0.34%	204,833
Apartments	9,349,476	0.12%	94	0.28%	99,463
Mining Claims	786,132	0.01%	28	0.08%	28,076
Water Companies	40,500	0.00%	3	0.01%	13,500
Total Value Gross	\$7,719,809,388	100.00%	33,670	100.00%	\$229,279

*Special 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, 2014

Rank	Business Name	Fixture & BPP Value
1	Abbot Vascular Inc	\$192,292,360
2	Time Warner Cable Pacific West LLC	177,500,451
3	Kaiser Foundation Health Plan Inc	137,138,419
4	Ross Dress For Less Inc	117,927,305
5	Nestle Waters North America Inc	99,331,481
6	Watson Laboratories Inc	98,119,376
7	Skechers USA Inc	74,796,824
8	Rohr Inc	70,487,384
9	Walgreen Co	69,180,771
10	Mountain View Power Partners LLC	68,672,666
11	International Rectifier Corp	60,256,302
12	Windpower Partners 1993 LP	58,274,573
13	Mountain View Power Partners IV LLC	56,123,515
14	Ralphs Grocery Co	55,038,541
15	Stater Bros Markets	53,355,257
16	Shell Wind Energy Inc	49,677,038
17	Metal Container Corp	48,001,828
18	Wal Mart Stores Inc	47,128,344
19	IBM Credit LLC	45,700,114
20	Carbonlife Industries LLC	45,688,345



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.

***“Prop 13 limits the amount of
property taxes that can be collected
from an owner...”***

Assessed Value by Base Year Secured Roll

Prop 13 Base Year	Assessment Count	Gross Assessed Value	% of Secured Roll
2014	71,211	\$20,515,344,050	9.25%
2013	58,918	15,774,135,280	7.11%
2012	52,213	13,716,252,398	6.19%
2011	54,788	13,388,459,759	6.04%
2010	55,792	12,520,593,590	5.65%
2009	48,661	13,319,053,604	6.01%
2008	31,006	11,390,812,115	5.14%
2007	37,004	12,780,185,083	5.76%
2006	47,224	14,274,751,170	6.44%
2005	47,541	13,567,000,565	6.12%
2004	47,844	12,083,684,281	5.45%
2003	37,351	9,498,096,369	4.28%
2002	30,169	7,126,521,285	3.21%
2001	25,027	5,965,557,429	2.69%
2000	23,729	5,332,762,999	2.40%
1999	20,862	4,163,411,334	1.88%
1998	16,335	3,319,961,547	1.50%
1997	13,361	2,346,627,087	1.06%
1996	13,155	2,285,023,827	1.03%
1995	12,043	2,356,657,709	1.06%
1994	10,335	2,056,257,783	0.93%
1993	9,456	2,252,345,262	1.02%
1992	8,787	1,863,746,199	0.84%
1991	11,608	2,335,801,390	1.05%
1990	12,809	2,714,974,739	1.22%
1989	11,004	2,515,678,633	1.13%
1988	8,730	1,879,256,890	0.85%
1987	7,766	1,540,700,427	0.69%
1986	7,655	1,038,116,285	0.47%
1985	6,307	842,166,797	0.38%
1984	5,796	667,722,993	0.30%
1983	3,595	484,956,815	0.22%
1982	3,838	595,423,736	0.27%
1981	3,905	553,713,282	0.25%
1980	4,826	606,696,641	0.27%
1979	4,228	456,629,972	0.21%
1978	5,356	851,758,638	0.38%
1977	3,981	334,640,914	0.15%
1976	2,891	251,641,170	0.11%
1975	32,325	2,173,896,930	0.98%
Totals	909,432	\$221,741,016,977	100.00%

Proposition 8 (Decline in Value)

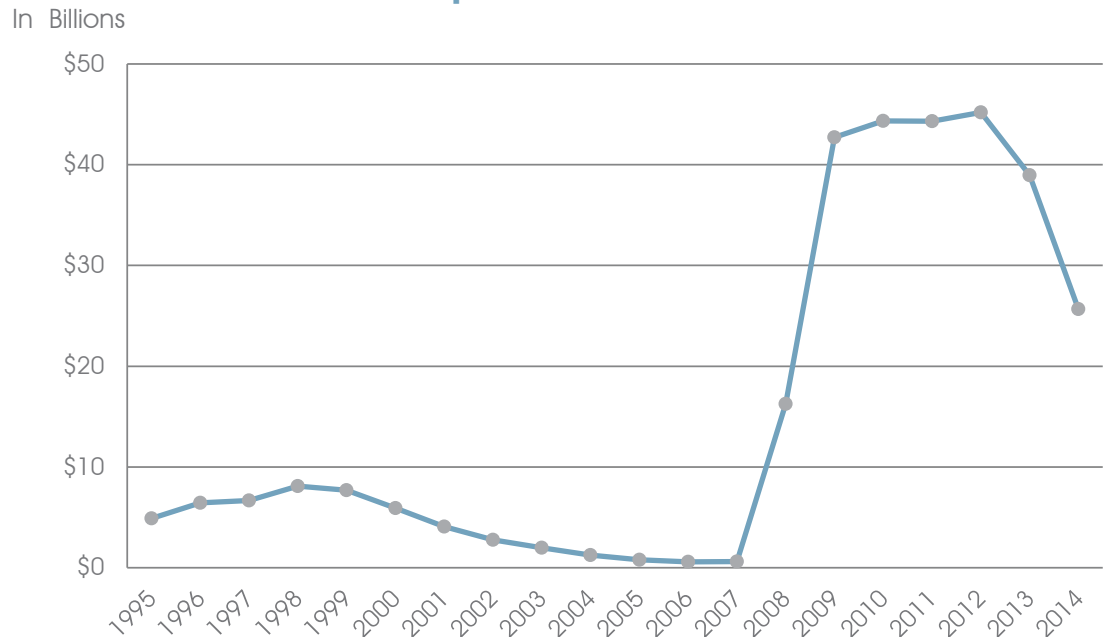
Proposition 8 (Prop 8), enacted in 1978, requires the Assessor to annually enroll either a property’s Proposition 13 value (factored for inflation no more than 2% annually) or its current market value as of January 1 (lien date) of each year, whichever is less. When the current market value replaces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

For the 2014-2015 tax year, the Assessor’s office independently reviewed over 457,000 single-family properties for decline in assessed value. Of those reviewed, over 176,000 were reduced. The amount of reduction for single-family properties was \$19.15 billion. The total reduction including all property types was \$25.68 billion. Properties that received a reduction under Prop 8 will again be reviewed as of January 1, 2015 to determine values for the 2015-16 tax year.

Prop 8 Reductions by Property Type

Use	Assessments Reduced	Assessed Value Reduction	Average Reduction
Residential	126,441	\$15,640,872,029	\$123,701
Timeshares	83,667	659,231,505	7,879
Mobilehomes	28,180	1,338,659,100	47,504
Condos	22,000	2,175,010,749	98,864
Vacant Land	10,757	2,037,015,803	189,367
Commercial	3,383	3,098,374,867	915,866
Apartments	629	399,332,280	634,868
Agriculture	512	335,301,036	654,885
County Total	275,569	\$25,683,797,369	\$93,203

Total Prop 8 Value Reductions



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, 2014

Exemption Type	Quantity	Total Value	% of Total Value
Homeowners'*	299,878	\$2,094,250,090	28.02%
Veterans'	3,167	383,368,021	5.13%
Charities	936	2,651,451,013	35.48%
Religious & Church	770	921,027,829	12.32%
Historical Aircraft	201	16,951,613	0.23%
Public Schools	54	101,357,365	1.36%
Colleges	46	249,989,842	3.34%
Private Schools	29	124,029,066	1.66%
Hospitals	21	905,540,559	12.12%
Museums	11	9,100,718	0.12%
Cemeteries	7	16,886,728	0.23%
Totals	305,120	7,473,952,844	100.00%

*Reimbursed by the State

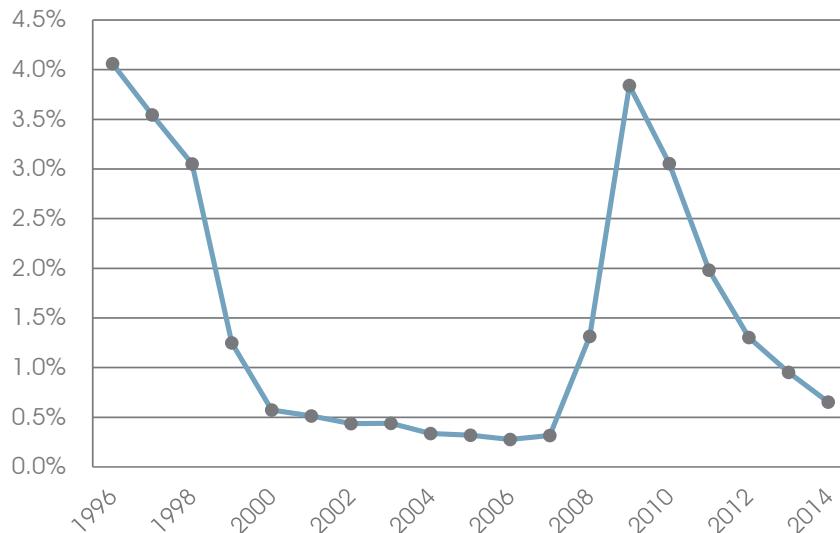
Assessment Appeals

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
2014	6,170	943,102	0.7%
2013	8,958	940,823	1.0%
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



Riverside County Cities and Unincorporated Areas 2014 Assessed Values and Prop 8 Reductions



BANNING - The City of Banning is strategically located astride Interstate 10 between the Inland Empire and the Coachella Valley in the San Geronio Pass. The City, incorporated in 1913, has a rich and colorful history.

Initially Banning served as a stagecoach and railroad stop between the Arizona territories and Los Angeles.

This history has contributed to the present day spirit of pioneer resourcefulness and "can do" attitude that is so prevalent in the community.

Banning is a friendly and wholesome place to work and raise a family. Desirable executive housing is available, as well as moderate and lower income housing.

Clean air, ample water supplies and the memorable and inspiring scenic vistas of both Mt. San Geronio and Mt. San Jacinto, the two tallest peaks in Southern California, are additional amenities which make the City of Banning a logical choice as a development opportunity in the Southern California area.

Banning Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$1,869,475,548	\$1,753,101,928	6.64%	0.81%
2014 Prop 8 Reduction Total:			\$ 218,024,118
Total Assessments Reduced:			2,914



BEAUMONT - Beaumont 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 sixteen 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 high 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 starry 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)

2014	2013	% Growth	% Current Roll
\$3,416,935,017	\$2,894,351,851	18.06%	1.49%
2014 Prop 8 Reduction Total:			\$ 662,724,619
Total Assessments Reduced:			5,610



BLYTHE - The City of Blythe is a General Law City whose rich history dates back to its incorporation year of 1916. Just three 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 primarily known for its agricultural background but also boasts the title "Home of the first sunrise in California" due to its 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 offerings such as the largest Blue Grass Festival west of the Mississippi River, a spectacular July 4 fireworks show funded and organized by the Blythe Volunteer Fire Department, and an 18-hole championship golf course. 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)

2014	2013	% Growth	% Current Roll
\$699,246,768	\$679,570,298	2.90%	0.30%
2014 Prop 8 Reduction Total:			\$ 74,447,890
Total Assessments Reduced:			1,345



CALIMESA - The City of Calimesa, incorporated December of 1990, has developed its own unique zoning codes and standards, and sought to retain its open space characteristics. The City's General Plan provides for neighborhoods and businesses that reflect that concept. The City is governed

by a five-member City Council and a form of government small enough to respond to citizen concerns yet experienced enough to maintain the unique Calimesa lifestyle.

The City's climate, fresh air and canyon views give rise to four golf resorts and extensive hillside trail systems. Within a few minutes of the City's center are the Calimesa Country Club, Oak Valley Golf Club, Yucaipa Valley Golf Club, and the Tukwet Canyon PGA Golf Club of Southern California at Oak Valley. Calimesa's hills and valleys host miles of hiking, biking, and equestrian trails and are part of a larger regional trail system, including a wide range of surfaces and elevations.

The City of Calimesa is dedicated to remaining a community that honors its beautiful natural setting through open space preservation, wildlife corridors, and extensive trail systems, as well as enriching the quality of life for Calimesa through sensitive planning that creates increased business activity, local jobs, new parks, and schools.

Calimesa Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$674,636,624	\$615,734,252	9.57%	0.29%
2014 Prop 8 Reduction Total:			\$ 74,069,115
Total Assessments Reduced:			1,018



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)

2014	2013	% Growth	% Current Roll
\$1,525,718,484	\$1,419,089,576	7.51%	0.66%
2014 Prop 8 Reduction Total:			\$ 144,091,145
Total Assessments Reduced:			884



Cathedral City

CATHEDRAL CITY – Awarded as one of the “Most Livable” cities in America, Cathedral City offers residents and visitors alike a real place to live, shop, work and play. Discover Cathedral City’s exemplary and distinguished public schools. Discover its wonderful parks including the Fountain of Life, Dennis Keats Soccer Fields, Big League Dream Sports Park, and its very own “Bark Park.” Discover the variety of shopping opportunities from large national retailers to charming boutique stores. Discover its auto center representing more than 20 luxury and competitive brands. Discover hiking trails, desert flora, scenic golf courses, and annual art, music and food festivals. Discover exceptional public safety services and health care providers. Discover real people who value integrity and hard work, who embrace diversity, and who celebrate family. Discover Cathedral City.

Cathedral City Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$3,870,924,131	\$3,684,307,456	5.07%	1.69%
2014 Prop 8 Reduction Total:			\$ 569,295,609
Total Assessments Reduced:			6,208



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 federal trade zone where manufacturers can export goods free of duty and excise tax. 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 42,784. This growth has spurred commercial development as new residents provide a market for retail services. The city has developed

a visioning process for a Commercial/Entertainment District that includes restaurants, hotels, and sports venues. Also, it has completed an economic development strategy to attract investment to the city. Further, the city transformed its downtown into a pedestrian friendly “Old Town” district.

Coachella Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$1,595,659,469	\$1,491,306,970	7.00%	0.70%
2014 Prop 8 Reduction Total:			\$ 314,419,034
Total Assessments Reduced:			2,674



CORONA - Corona has become a booming metropolis of high-end residential, commercial, and industrial development, paving the path of success for the Inland Region. 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 look at Corona as the premiere location in Southern California. 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 a major economic powerhouse and leading location in Southern California.

Corona Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$17,598,945,239	\$16,639,087,259	5.77%	7.67%
2014 Prop 8 Reduction Total:			\$ 1,105,782,552
Total Assessments Reduced:			6,064



DESERT HOT SPRINGS - Desert Hot Springs is 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)

2014	2013	% Growth	% Current Roll
\$1,380,178,969	\$1,269,827,721	8.69%	0.60%
2014 Prop 8 Reduction Total:			\$ 340,005,304
Total Assessments Reduced:			3,486



EASTVALE - The City of Eastvale, incorporated on October 1, 2010, is proud to be one of the newest cities in Western Riverside County.

The City of Eastvale is 13.1 square miles strategically poised between Interstate 15 and California State Routes 91, 60, and 71, making access easy for residents, visitors and businesses alike. Residents and visitors find nearby Ontario International Airport to be a metropolitan advantage yet enjoy the small-town, neighborly charm of our young and dynamic community.

Eastvale, which is adjacent to Orange County, boasts the highest median household income in Riverside County and offers a diverse choice of housing options with most of the nation's top ten residential developers choosing Eastvale for new housing starts. The landscape of the community has changed over the years from a former dairy enclave to a diverse, well-appointed community with highly desired amenities. With our newly constructed, modern, award-winning schools and 13 beautiful parks, Eastvale stands as the premiere location to raise a family and enjoy business success. The variety of surrounding communities provides for a diversified consumer base and a culturally enriched experience.

Eastvale Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$7,609,945,033	\$6,678,796,488	13.94%	3.32%
2014 Prop 8 Reduction Total:			\$ 602,579,102
Total Assessments Reduced:			4,522



HEMET – Hemet was incorporated as a City in 1910, and is home to the Western Science Center, Diamond Valley Lake, and the Ramona Bowl. The Western Science Center offers displays and interactive exhibits from prehistoric days to early human settlements, along with fun special events featuring everything from the Beatles to meteorology. It also hosts two charter schools known for their academic excellence. Diamond Valley Lake, Southern California's largest reservoir, offers stunning scenery, with miles of hiking, biking, and equestrian trails, and fishing opportunities. The Ramona Bowl hosts the Ramona play, the country's longest running outdoor play, along with a wide variety of other concerts and plays.

Hemet Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$4,868,308,944	\$4,497,448,137	8.25%	2.12%
2014 Prop 8 Reduction Total:			\$ 743,799,874
Total Assessments Reduced:			9,531



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 Indian Wells Golf Resort, Indian Wells Tennis Garden now in the midst of a dynamic expansion, four luxury hotel properties, Indian Wells Chamber of Commerce, Indian Wells Arts Festival and, along with Palm Desert, The Living Desert Zoo and Botanical Garden. Considered one of the nation's prime vacation and retirement spots, Indian Wells is widely recognized for its diverse range of community programs and services and an unsurpassed quality of life.

Indian Wells Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$5,032,925,025	\$4,780,414,834	5.28%	2.19%
2014 Prop 8 Reduction Total:			\$ 702,465,958
Total Assessments Reduced:			2,572



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)

2014	2013	% Growth	% Current Roll
\$6,890,720,159	\$6,369,995,710	8.17%	3.00%
2014 Prop 8 Reduction Total:			\$ 984,496,091
Total Assessments Reduced:			13,737



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)

2014	2013	% Growth	% Current Roll
\$7,428,487,128	\$7,107,848,258	4.51%	3.24%
2014 Prop 8 Reduction Total:			\$ 532,864,948
Total Assessments Reduced:			3,908



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 (named "#1 Fine Arts Festival" by Art Fair SourceBook), 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 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 54-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)

2014	2013	% Growth	% Current Roll
\$11,563,348,197	\$10,907,352,736	6.01%	5.04%
2014 Prop 8 Reduction Total:		\$	1,938,603,385
Total Assessments Reduced:			8,795



LAKE ELSINORE - The City of Lake Elsinore is the fastest growing City in California and the 25th fastest growing in the nation. Coined the "Action Sports Capital of the World," Lake Elsinore is home to a renowned motocross track, world-class skydiving, championship minor league baseball, Southern California's only high speed boating zone, a championship golf course and much more.

Strategically located along the "I-15 Corridor" of Southwest Riverside County, the City of Lake Elsinore is poised for continued economic growth. This year, the City was also rated the 5th best City in California for homeownership. Lake Elsinore also boasts a top-rated school system, unequalled recreational opportunities, wide variety of affordable housing, excellent business opportunities and a business friendly City Hall.

Lake Elsinore Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$4,600,136,456	\$4,091,407,752	12.43%	2.00%
2014 Prop 8 Reduction Total:		\$	533,613,078
Total Assessments Reduced:			3,916



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)

2014	2013	% Growth	% Current Roll
\$7,185,011,792	\$6,359,165,831	12.99%	3.13%
2014 Prop 8 Reduction Total:		\$	939,502,014
Total Assessments Reduced:			8,984



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

Moreno Valley recently celebrated Amazon's newest 1.25 million square foot fulfillment center, Harbor Freight Tools' substantial logistics expansion, Deckers Outdoor Corporation's 800,000 square foot facility lease, and Procter & Gamble's 1.5 million square foot logistics facility construction.

On the commercial side, Moreno Valley is the new home of numerous retail, dining, and fitness businesses. With this growth, Moreno Valley has added more than 3,000 quality jobs to the community and seen a boost in the median single family residential resale price of more than 34% since January 2013.

Moreno Valley Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$12,468,651,644	\$11,394,974,992	9.42%	5.43%
2014 Prop 8 Reduction Total:		\$	1,196,449,832
Total Assessments Reduced:			9,662



MURRIETA - The City of Murrieta has experienced significant commercial and industrial development in the past few years. International investors have taken a keen interest in Murrieta and its development projects.

Last year, an agreement was signed with the U.S. Dept of Commerce/U.S. Commercial and Foreign Service to further promote exporting in our area, helping to grow local manufacturers. Murrieta has opened a business incubator/accelerator, the Murrieta Regional Technology Innovation Center, which currently houses one national defense business and two scientists/entrepreneurs studying cancer and biomarker research. Retail is also booming with the opening of Harbor Freight as well as Bulldog Brewery and a new roller rink. 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)

2014	2013	% Growth	% Current Roll
\$11,273,530,150	\$10,336,659,316	9.06%	4.91%
2014 Prop 8 Reduction Total:		\$	1,176,318,072
Total Assessments Reduced:			8,352



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, offers exceptional development opportunities for freeway-oriented parcels. The municipally-operated George Ingalls Equestrian Event Center, a world-class facility hosting major league rodeos and national equestrian shows, generates substantial numbers of visitors to Norco, which is emerging as a popular weekend tourist destination. As a result, prominent restaurant and hotel developers are increasingly expressing interest in a Norco presence. 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)

2014	2013	% Growth	% Current Roll
\$2,796,118,287	\$2,670,689,943	4.70%	1.22%
2014 Prop 8 Reduction Total:		\$	257,717,705
Total Assessments Reduced:			1,279



PALM DESERT - New projects and revitalizing makeovers of existing commercial properties continue to spur a surge of development activity in the City of Palm Desert.

A new 154-room, boutique hotel is under development in Palm Desert's El Paseo shopping and art district. This elegant and modern four-star hotel will feature pool, spa, dining, a ballroom, valet parking, an underground parking garage and 24-hour room service.

At Westfield Palm Desert, the Coachella Valley's only regional mall, two anchor department store spaces are homes to new tenants. The changes include a two-story space on the north side of the mall where the second floor has been filled by a new Dick's Sporting Goods store, while the first floor is occupied by World Gym.

An enclosed department store space on the mall's south side has been entirely re-imagined to create a dramatic new mall entrance that is flanked on either side by new restaurants including recently opened Bobby Mao's Chinese Kitchen and Bar and Stuff Pizza. In addition to the new restaurants, the mall recently welcomed new stores by national retailers H&M and DXL apparel.

A block away, One Eleven Town Center has also undergone a transformation from largely vacant strip mall to the newly renovated home of the region's first Whole Foods and Nordstrom's Rack locations. A new Home Goods store is also part of this exciting development.

More new additions include the Coachella Valley's first Wal-Mart Neighborhood Market in the remodeled location formerly occupied by Toys "R" Us.

Palm Desert's last vacant "big box" commercial space has been filled with the opening last year of a new PGA Tour Superstore. The 50,000-square-foot store is the company's third California location.

Development activity has not been confined to retail and restaurant spaces as Palm Desert continues to establish itself as the region's education center. At College of the Desert, multiple construction projects are underway or recently completed including a \$22.2 million gym, a new building for applied science classes, a new child development center, and an \$8.4 million visual arts building.

Palm Desert Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$13,249,946,272	\$12,616,226,876	5.02%	5.77%
2014 Prop 8 Reduction Total:		\$	2,051,565,672
Total Assessments Reduced:			67,256



PALM SPRINGS - The year 2013 marked Palm Springs' 75th anniversary, and it was a year of historic economic transformation. The newly-energized redevelopment of downtown includes a sleek Kimpton Hotel with a magnificent rooftop bar and signature restaurant wrapped in iconic

mid-century architecture, as well as new boutique shopping and dining and an outdoor event center. Tourism is thriving as a result of more than \$200 million in reinvestment made through the City's Hotel Incentive Program which facilitated the recent opening of a hip new Hard Rock Hotel. New hotels include the Arrive Hotel, the Sparrows Hotel, a Marriott Autograph Collection hotel in the exciting Uptown Design District, and others. Palm Springs International Airport has also been enjoying success, in part due to its Airline Incentive Program: City Council's commitment of \$1 million to the program led to West Jet expanding service, followed by United, Alaska, Frontier, Allegiant and Virgin America.

Palm Springs Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$10,130,908,294	\$9,494,755,397	6.70%	4.42%
2014 Prop 8 Reduction Total:		\$	1,195,226,655
Total Assessments Reduced:			19,634



PERRIS - Perris, located in the heart of a fast growing region in Southern California, between San Diego and Los Angeles, 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 into an icon for the City of Perris. Recent and ongoing additions include a new teen and senior center, new low and moderate-income and senior citizen apartments, a water park, completion of a major freeway intersection and exterior facades for many existing D Street buildings that restore their historic look and feel. Another feature of the downtown revitalization is the introduction of the Metrolink commuter train system that links Perris to Riverside. Stretching 24 miles, this \$247 million project expects to accommodate an estimated 4,000 passengers a day. Other noteworthy developments include the recent ground-breaking of a new Walmart Supercenter and construction of a new Home Depot e-commerce fulfillment center. Perris is also becoming known for its good governance and commitment to improving the lives of its residents. Two years ago, the City was honored with regional, state and national awards for its successful efforts to replace leaking septic tanks with a modern sewage system in a historically disadvantaged community. This year, Perris took top honors from the League of California Cities for creating an innovative healthy-eating active-living program, called Live Well Perris, that has attracted thousands of residents to more than 50 City-sponsored events, including health fairs, exercise classes, sports camps and clinics, a "Chef in the Classroom" at elementary schools and signature events like the Tour De Perris bicycle ride.

Perris Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$4,434,178,691	\$3,953,768,058	12.15%	1.93%
2014 Prop 8 Reduction Total:		\$	534,471,041
Total Assessments Reduced:			5,132



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 Sunnyslands visitor center opened adjacent to the 200-acre Annenberg Estate. The extensively remodeled five-star Ritz-Carlton, Rancho Mirage opened in 2014.

Rancho Mirage Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$8,292,874,203	\$7,985,487,366	3.85%	3.61%
2014 Prop 8 Reduction Total:		\$	1,002,684,574
Total Assessments Reduced:			14,123



RIVERSIDE - Riverside is the economic engine of Inland Southern California. With a population of 314,034, the City of Riverside ranks as the 12th largest city in California, 5th in Southern California, and is the largest city in one of the fastest growing regions in the United States. Riverside is a city that honors and builds on its assets to become known as a location of choice that catalyzes innovation in all forms, enjoys a high quality of life and is unified in pursuing the common good. Riverside's excellence in high technology, workforce development, digital inclusion, arts, innovation, collaboration and social

capital continues to improve an already outstanding quality of life. It is home to four internationally-recognized universities and colleges which support a growing student population of more than 50,000.

With over 110 foreign-owned establishments, Riverside is well-positioned as the gateway to the United States and the world through trade and transportation networks and has increasingly become the 'location of choice' for creative, entrepreneurial, dynamic and diverse people as residents, workers, business owners and visitors. 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, an exceptional freeway system, BNSF and UPSP rail access, and a large corporate jet and general aviation airport.

Riverside Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$25,811,367,816	\$24,246,085,764	6.46%	11.25%
2014 Prop 8 Reduction Total:		\$	1,548,364,635
Total Assessments Reduced:			11,137



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. Residents enjoy an average of 342 days of sunshine each year with an average temperature range of 45 to 80 degrees F. 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)

2014	2013	% Growth	% Current Roll
\$2,408,356,508	\$2,193,279,418	9.81%	1.05%
2014 Prop 8 Reduction Total:		\$	457,809,689
Total Assessments Reduced:			4,567



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 with all the amenities of city life while still maintaining its small town atmosphere.

Temecula Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$13,547,733,082	\$12,581,713,205	7.68%	5.90%
2014 Prop 8 Reduction Total:		\$	1,007,844,609
Total Assessments Reduced:			6,720



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. 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)

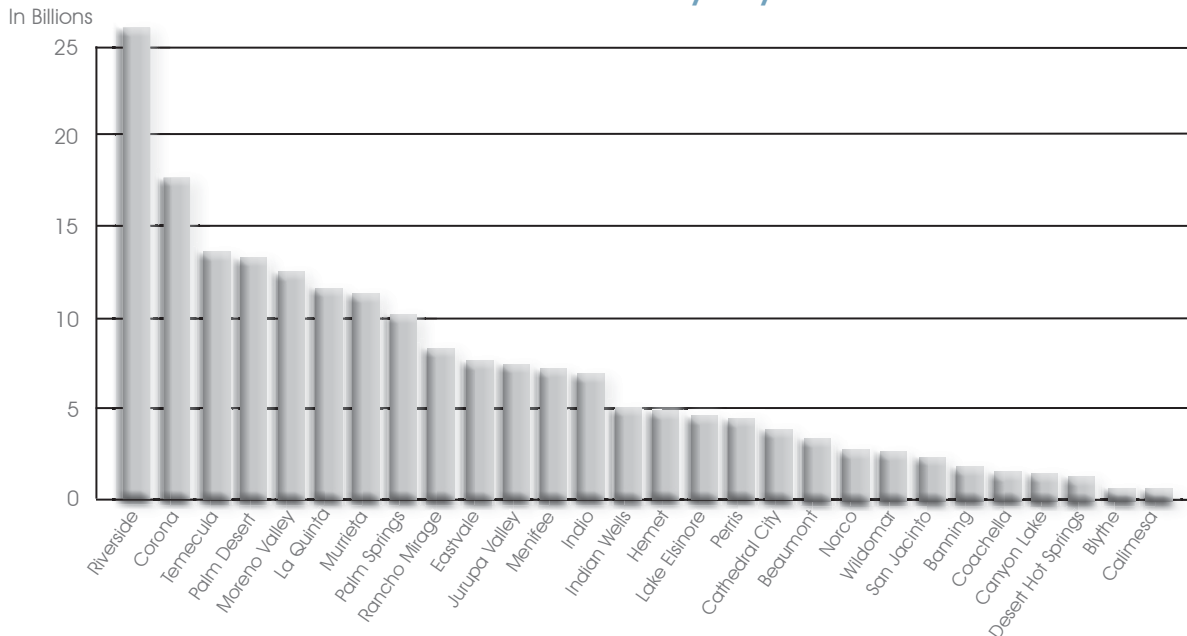
2014	2013	% Growth	% Current Roll
\$2,693,179,508	\$2,368,763,295	13.70%	1.17%
2014 Prop 8 Reduction Total:		\$	361,163,269
Total Assessments Reduced:			2,890

UNINCORPORATED RIVERSIDE COUNTY

Unincorporated Assessment Roll (Gross Values)

2014	2013	% Growth	% Current Roll
\$34,543,378,927	\$31,894,330,187	8.31%	15.05%
2014 Prop 8 Reduction Total:		\$	4,413,397,780
Total Assessments Reduced:			38,649

Assessed Value by City





County Clerk

Tauna Mallis - Assistant ACR

Expenditures: \$17,036,317

Employees: 171

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 registering notary public commissions/oaths. The County Clerk accepts fictitious business name statements, proofs of publication of such statements, and withdrawal of partnership and abandonment statements for filing. Additional responsibilities include registration of Process Servers, Legal Document Assistants, and Unlawful Detainers. The number one goal of the County Clerk is to provide excellent, friendly, customer service.

We are pleased to announce that on November 25, 2013, our Indio office moved to Palm Desert. The new accommodations, which we share with the

Treasurer Tax Collector, are modern and spacious. In addition to our Palm Desert, Gateway, and Hemet offices, we can accommodate customers for civil marriage ceremonies at our Temecula location in an outdoor courtyard (weather permitting). Our Gateway, Hemet, and Palm Desert offices have dedicated wedding ceremony rooms to provide this service. The ceremony rooms at the Gateway and Palm Desert offices are very spacious and tastefully decorated.

On February 14, 2014, the County Clerk also began issuing marriage licenses and performing civil marriage ceremonies, in association with the City of Palm Springs, at the Palm Springs City Hall, every Friday. Valentine's Day happens to be our busiest

ceremony day of the year and is always completely booked.

As a result of, and in accordance with, the recent United States Supreme Court and Ninth Circuit Court decisions, the County Clerk is now issuing marriage licenses and performing civil marriage ceremonies for same gender couples.

In the spring of 2009, The Volunteer Deputy Commissioner of Civil Marriages Program was launched and it is still going strong. We would like to thank our many volunteers for their assistance in performing several thousands of civil ceremonies since this program commenced.

County Clerk Statistics

Calendar Year

	2013	2012
Public Marriage Licenses	12,307	10,471
Confidential Marriage Licenses	1,402	931
Marriage Ceremonies	5,689	4,065
Fictitious Business Names	16,566	16,941
Notary Public Registrations	2,488	1,830
Fish & Game Filings	1,145	1,223

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



Recorder

Tauna Mallis - Assistant ACR

Expenditures: \$17,036,317

Employees: 171

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.

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 at any one of our locations throughout the County. 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 once the new Clerk and Recorder Document System is implemented.

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, death and marriage records from the inception of our county in 1893 have been converted from microfilm to electronic image. All of these vital records with the

exception of a small portion of confidential marriages are available in our office. Confidential marriage records represent a small percentage of the total marriage records. They are not public records but rather are available only to the parties of the marriage. The remainder of the confidential marriages will be made available in our office once the new Clerk and Recorder Document System is implemented. This will make all vital records from 1893 to present available electronically.

The number of official records recorded decreased 5.7% from calendar year 2012 to 2013. The number of vital record copies issued increased by 7.1% 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 in 2010. Since that time we have recorded over 830,000 documents electronically. Currently, the Recorder receives documents from 37 authorized submitters. Electronic recordings account for approximately 50% of the total number of documents currently recorded. In 2015 we will upgrade our electronic recording system to provide our office the capability of Government to Government electronic recording and allow greater efficiencies to our submitters.

In an effort to reduce the number of fraudulently recorded documents, the Assessor-County Clerk-Recorder in partnership with the Riverside County District Attorney, 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.

On September 1, 2013, we began issuing a Foreclosure and Loan Modification Advisory Letter within 30 days of a Notice of Default being recorded. The letter will alert homeowners to be wary of foreclosure and loan modification solicitations that may not be in their best interest. It will also provide free resources for those who need assistance managing the foreclosure process. The recent increase in the Real Estate Fraud Prosecution Trust Fund fee assists in supporting this program.

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 currently developing and testing the new system and we plan to implement it in 2015.

We have recently redesigned our website for greater ease at navigating important information and downloading necessary forms and applications. The new site also provides online services such as ordering official documents and vital records. We will expand our online services once our new Clerk and Recorder Document System is implemented.

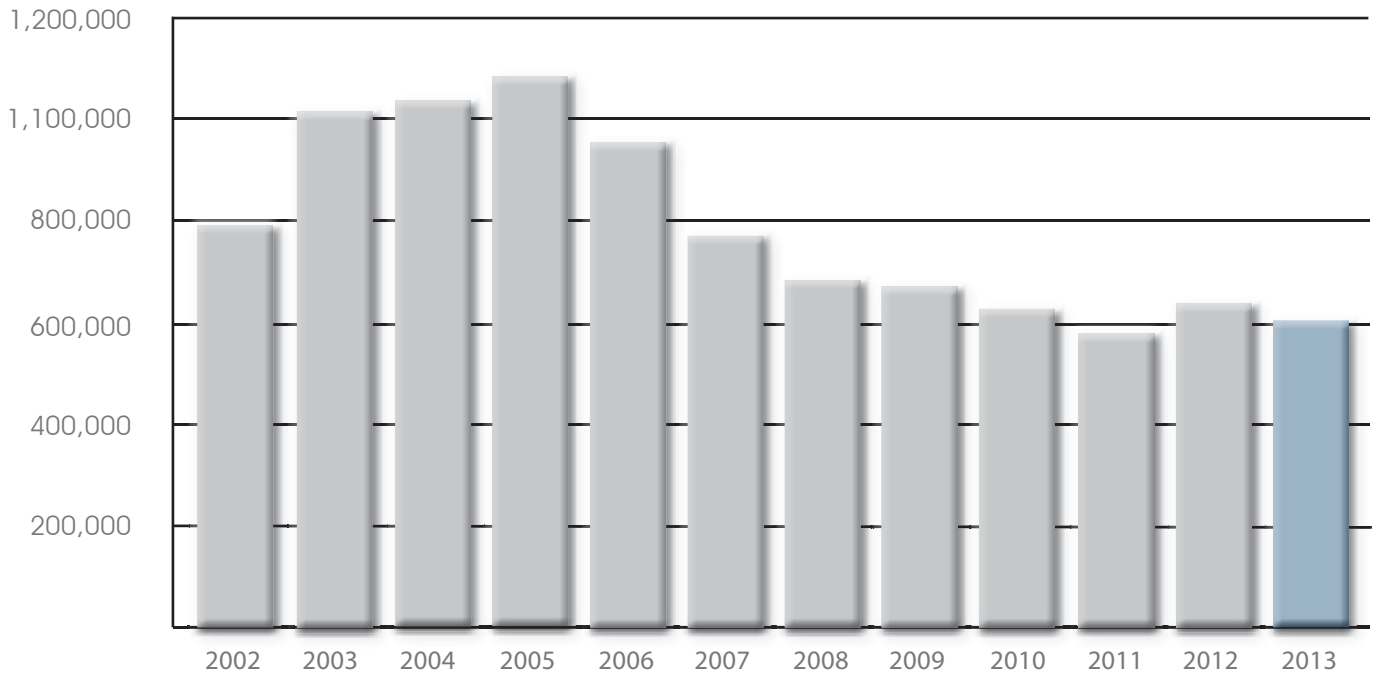
The County Recorder is also an active participant with Property Records Education Partners (PREP), a statewide association, networking with real estate industry members and other related government agencies to share information in all aspects of real property matters and to provide outreach to the community.



Recorder Statistics Calendar Year

	2013	2012
Official Records Recorded	602,649	639,244
Vital Record Copies Issued	83,286	77,713
Official Record Copies Issued	28,012	29,388

Official Documents Recorded Calendar Year







RMAP

Records Management and Archives Program

Bobbi Schutte - Assistant ACR

Expenditures: \$1,599,895

Employees: 13

Overview:

The Records Management and Archives Program (RMAP) provided a wide-range of information management and archives services to County departments 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; trusted system services; records storage and destruction services; and the County Archives that identifies, preserves, and makes available to the public County records of enduring value.

Information Management and Archives Services

In addition to producing information management training for county departments, presentations to community and professional organizations made by RMAP staff reached nearly 500 record keepers and users throughout California. An additional 200 archivists, curators, and historians were addressed by the Archives staff during the year. Among the groups benefiting from RMAP's outreach efforts were the National Association of Government Archivists and Records Administrators (NAGARA), the Association of Records Managers and Administrators (ARMA), the Western Archives Institute, the Society of California Archivists, area historical and genealogical groups, local service clubs, and Riverside County government departments.

The Records & Information Management (RIM) section continued to work with county employees to develop and improve records management practices within their respective departments. This year 213 employees took advantage of training opportunities in areas such as electronic files management, trusted systems documentation, and the implementation of records retention schedules.

Departments continue to utilize RIM services to develop or revise their departmental records retention schedules with 15 such schedules being approved by the Board of Supervisors during the reporting year. Departments understand that schedules are required in order to support

defensible destruction of business records. These schedules are also a necessary element for developing a trusted system for managing electronic records, one of the first steps towards creating a paperless office.

The Archives provides public access and research services to people from across the nation that are interested in the history of Riverside County. More than 350 hours were dedicated to providing assistance to a variety of researchers on a number of projects during the past year. Working with county departments and other holders of historical information related to Riverside County, the Archives staff helped to guide researchers to appropriate repositories such as libraries, museums, and other government agencies that could respond to their information needs.

The dedicated staff in the Records Center continued to provide a high level of service to county departments considering staffing decreased from the previous year. In preparing and overseeing the destruction of more than 14,000 boxes of obsolete records, the Records Center achieved a 280 percent increase over the quantity of boxes destroyed the previous year. This combined with a slight decrease in the number of boxes stored and the number of files indexed demonstrates an overall cost savings to county departments and the importance of completing and implementing retention schedules.

Records Management and Archives Program Statistics Fiscal Year Ended June 30

	2014	2013
County Archives:		
Online and Telephone Inquiries	92	71
Visitors and Researchers	41	32
Outreach Programs	7	8
Document Imaging:		
Pages Scanned	139,149	220,658
Records Management:		
Records Retention Schedules Approved	15	9
Annual Training Workshops Presented	13	21
Annual Training Attendees	213	308
Records Storage and Destruction:		
Certified Destruction/Removed (boxes)	14,247	3,742
Boxes Stored	167,946	173,613
Deliveries	3,269	3,340
Retrievals/Refiles	48,918	33,687
Indexing Boxes/Files	150,946	162,354

Records Management and Archives 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

Records Management Services

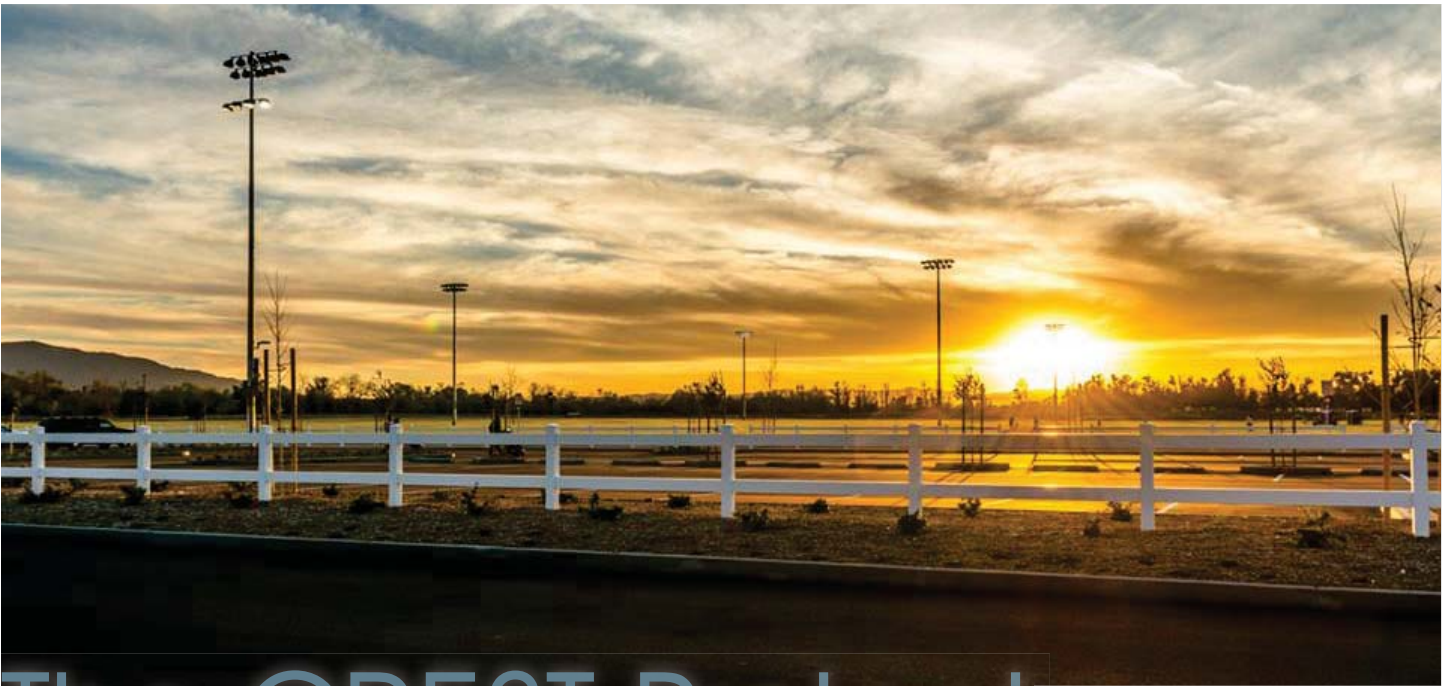
- Consult on all records management matters
- Develop and provide educational workshops and classes
- Maintain county General Records Retention Schedule (GRRS)
- Assist county departments in the development, implementation, and maintenance of Departmental Records Retention Schedule (DRRS)

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

Trusted Systems Services

- Assist in training departments on the requirements for a trustworthy electronic records system
- Review the policies and procedures developed by departments related to their maintenance of electronic records
- Participate on national and international committees that are developing standards for maintaining trustworthy electronic records



The CREST Project

Kan Wang - Property Tax Systems Information Technology Officer

Project Members: 42

Note: Project members include Assessor-County Clerk-Recorder staff, Auditor-Controller staff, Treasurer Tax Collector staff, and contractors – excluding vendor team members.

The County of Riverside continues to advance in its commitment to modernize the County's 40-year-old property tax administration mainframe system. The County of Riverside 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 the latest information technology advancements and designs, and implement a new Integrated Property Tax Management System (IPTMS) to meet the business and operational needs of the Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector departments.

Throughout the year Thomson Reuters product design, engineering and implementation consultants have continued to work closely with the CREST team to develop the functions and features into IPTMS to meet the requirements of Riverside County. The IPTMS under development will satisfy approximately 6,000 business requirements that were defined for the new property tax system by the County, which will facilitate 400 users' job functions and processes across three property tax departments. The new IPTMS will be the core system to manage and calculate over \$200 billion in property values, over \$2 billion in property tax billings and collections, as well as distributing hundreds of millions of dollars to local governments and jurisdictions annually.

This new IPTMS 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 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.

With the first implementation window fast approaching in early 2015, the project activities are pushed into high gear with significant ramping up of resources involved in both CREST and Thomson Reuters. Thomson Reuters released the latest version of Aumentum that included a majority of the County's requirements, and CREST will dedicate the next four months to validate system functionalities, calculations, data, and overall quality with the goal to confirm and approve the system for the targeted go-live window. Collectively the teams are working towards this single objective, to implement the new property tax system that will transform Riverside County and deliver uncompromising services to its citizens.



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 serve our customers. We offer a variety of avenues to assist the public: six locations open to walk-in customers; an Interactive Voice Response Telephone system; e-mail; website; and public outreach via various speaking engagements. In calendar year 2013, our offices served over 144,000 walk-in customers. Additionally, our office received over 334,000 telephone calls in 2013, and we answered over 14,000 e-mail 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. In 2013, the Assessor-County Clerk-Recorder received 17,209 customer survey cards. Of the survey cards submitted, approximately 95.33% were favorable and 4.67% were fair to unfavorable.

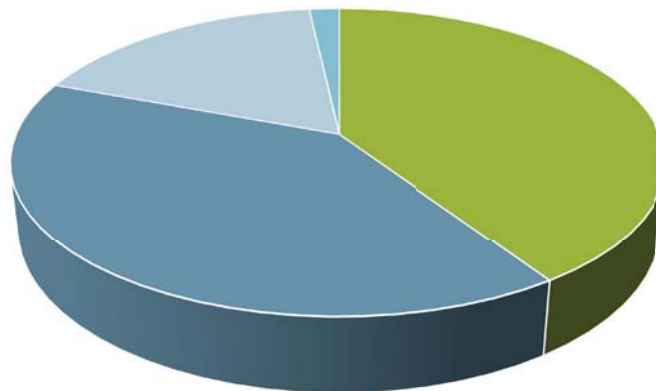
We continually monitor all of our systems in order to better serve our customers. Recently, improvements were made to our computer search function in order to provide our customers with easier navigation and access when searching for records.

The Assessor-County Clerk-Recorder's website was remodeled and, as a result,

is much more user friendly. Our 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, and view and print forms. For a complete list of all the services available, please visit our website at www.riversideacr.com. We also have the property tax portal website available to help provide answers for your most common property tax questions. You may visit the portal at www.riversidetaxinfo.com.

How Our Customers Contact Us:

- E-mails
14,761 e-mails
- Walk-Ins
144,802 customers
- Telephone Calls Received
337,973 calls
- Standard Mail
340,485 pieces



↑ **95.33 %**
favorable
survey cards

↑ **17,209**
customer
survey cards

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

County of
Orange

For hours of operation please call our office

CALIMESA



BANNING

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Hemet

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

Services provided:

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



Palm Desert

38686 El Cerrito Road,
Palm Desert, CA 92211

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

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ACR Contact Information

ACR Website: www.riversideacr.com
Property Tax Portal: www.riversidetaxinfo.com
E-mail: 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 Friday 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
Palm Desert(760) 863-7490
Hemet(951) 766-2500

Riverside County Robert J. Fitch Archives Information:

Appointments and Information(951) 486-7327
E-mail: 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.



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.
November 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.