



#### **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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The CREST Project
PUBLIC SERVICE

### A Message from Peter Aldana

Riverside County's assessment roll for the fiscal year 2015-2016 is \$242.7 billion, a 5.78% increase over last year. This is the third consecutive year of positive assessment growth, and Riverside County is nearing our peak assessment roll of \$242.9 billion in 2008. The assessment roll is based upon assessed property values in Riverside County.

Contributing factors to the increase are the yearover-year growth in sales prices in all sectors of the real estate market, as well as increased new construction. Though the volume of home sales decreased from the prior year, median home sales prices in Riverside County increased 5.31%, from \$280,000 to \$295,000, between December 2013 and December 2014. Property Values are established as of January 1 each year.

During the depths of the recession, we bottomed out at 447,953 Prop 8 reductions countywide in 2012-2013. Single family residences accounted for over 337,000 of these reductions. This year, we had a total of 229,000 Prop 8 reductions, 141,000 of these being single family residences - still a significant number but far less than our worst year.

It appears that our real estate markets will continue their steady upward trends. Tract-map recordings and permit issuances are rising which may be signaling an upswing in new construction for both residential and commercial properties. Additionally, industry reports and our own data confirm that sale prices of single family homes from May of 2014 to May of 2015 increased by 6% to \$308,000 and

> we expect this trend to continue through the remainder of the vear.

> In 2014, recordings continued to decline 2013, from with slightly over 500,000 documents recorded. Our peak recording numbers were almost

1.1 million in 2005. Low sales volume, lack of new home construction, 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, revenue from recording activity totaled \$1.3 million in July, up 6% from the prior month and a 21% increase from July 2014 to July 2015. Document volume continues to trend upward in 2015, with July's recording 11% more than the prior month and 28% higher than this time last year. Also, map recordings increased 71% from 2013 to 2014 which may indicate increased new construction in the near future.

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.

Of the two major technology projects the ACR has been developing to provide our staff with the technology necessary to better serve our customers, CREST and CARDS, one has been implemented and the other is nearing completion. The CREST Project, a joint project with the Treasurer-Tax Collector and Auditor-Controller, intended to replace the county's 40-year old legacy property tax system, has an expected roll out in 2016. 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.

The second major project, the Clerk and Recorder Document System (CARDS), went live in May of 2015. The new CARDS system combines the Clerk and Recorder systems into one integrated system, providing self-service kiosks, enhanced web services, electronic fund transfers, accounting and reporting functionalities. We have already begun to see business efficiencies in serving our constituents for marriage license applications, fictitious business name filings, official copies of vital records, and document recordings and this



has resulted in a dramatic improvement in our inperson customer waiting times. We are expecting further improvements in efficiencies as our staff continues to familiarize itself with the system.

Public service remains a top priority for my 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 continually looking for ways to improve our service delivery, whether we are contacted by phone, in person, or by e-mail.

We at the ACR have always considered ourselves to be an important part of the county team and, as such, I want to thank Chairman Ashley 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. I would also like to thank Auditor-Controller Paul Angulo and Treasurer-Tax Collector Don Kent and their respective staffs for their efforts as well. The property tax system is a collaborative effort on the part of the ACR, the ACO, and the TTC and we work together to serve the citizens of Riverside County as seamlessly as possible.

Lastly, I would like to acknowledge the efforts of the employees of the Assessor-County Clerk-Recorder's Office. They continue to astound me with their dedication, innovativeness, and commitment to fairness. They exemplify the best that public employees have to offer.

PETER ALDANA
Assessor-County Clerk-Recorder

"Public service remains a top priority for my office."

#### **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.

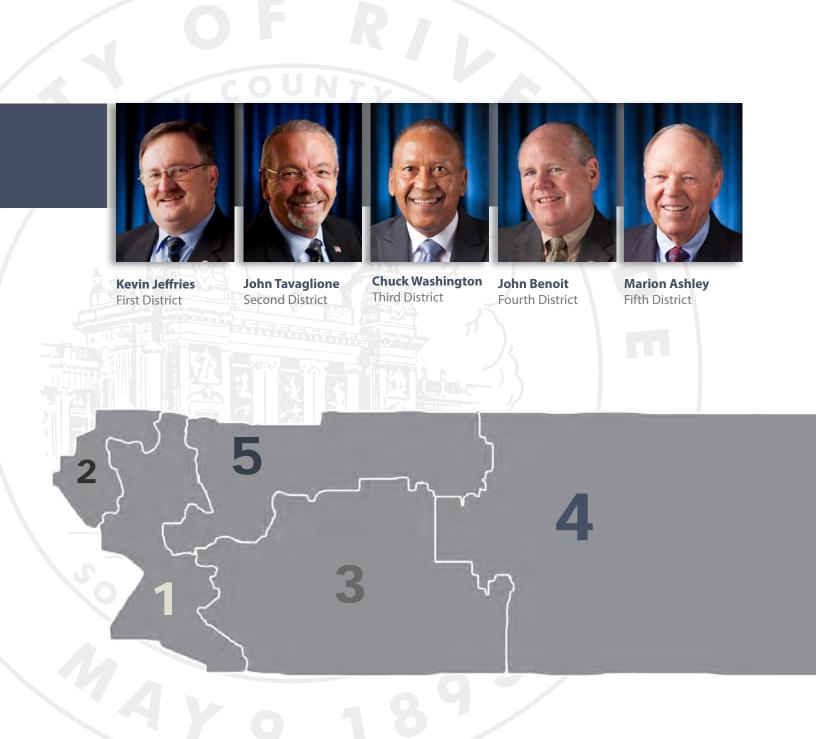
#### **About the Recorder**

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 and information management services that include records storage and destruction, document imaging and professional consulting in areas such as records retention schedules, trusted systems, and employee training. The County of Riverside Robert J. Fitch Archives is open to the public by appointment. Those seeking to research historical property ownership and valuation, mining or water interests, or actions taken by the Board of Supervisors will find original documents in the Archives.

## **County Board of Supervisors**



## **ACR Executive Management**

**Expenditures**: \$43,448,200 Number of Employees: 392



**Peter Aldana** Department Head



**Tauna Mallis** Assistant ACR Recorder/Title/ Mapping



**David Montgomery Bobbi Schutte** Assistant ACR Valuation, ACR-IT



**Assistant ACR** Administration/Clerk/ The CREST Project Public Service/RMAP

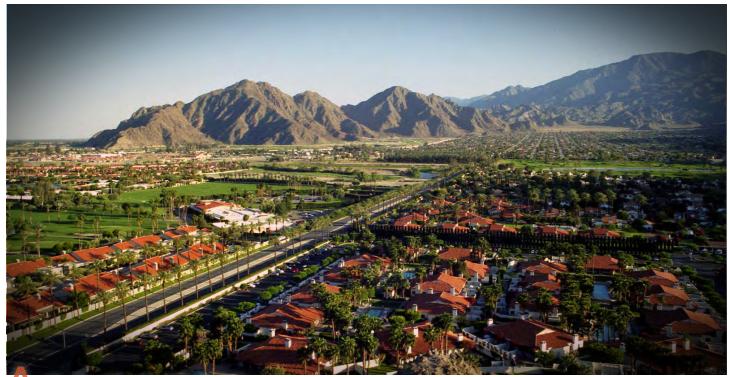


**Kan Wang** Property Tax System I.T.O.

Established: May 9, 1893 **Square Miles:** 7,303 **Population**: 2.3 mil

Number of Cities: 28





## Assessc

### David Montgomery - Assistant ACR

Expenditures: \$24,269,812

Employees: 194

#### Overview:

property in the County of Riverside, identify divisions that address and serve the specific 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.

By law, the Assessor must locate all taxable The Assessor's office consists of the following needs of the property taxpayers:

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

### **Current Roll Value Change**

(In Billions)

	2015	2014	\$ Change	% Change
Local Roll Value Before Exemptions	\$242.72	\$229.46	\$13.26	5.78%

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

### **Property Tax Workflow**

### **City & County Agencies**

Provides copies of building permits issued.

### County Clerk-Recorder

Provides copies of deeds and other recorded documents.

### Assessor

Assesses all real estate and personal property (businesses, manufactured homes, boats, and airplanes) located throughout the County.

### **Auditor-Controller**

Receives the assessments from the Assessor and applies the appropriate tax rate to determine the actual amount of the property taxes owed.

### **Treasurer-Tax Collector**

Mails out the property tax bills, collects the money, and deposits it in the County Treasury.

### **Auditor-Controller**

Allocates the money to local taxing agencies, including the County, cities, schools, and special districts.

### **Assessment Roll Summary**

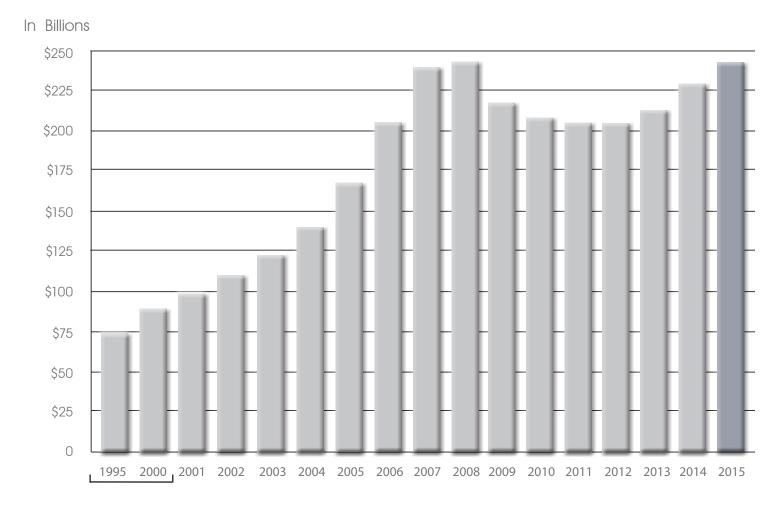
\$73,266,882,692 160,014,223,861	\$69,707,246,878 150,230,229,736	\$3,559,635,814	5 110/
160,014,223,861	•	\$3,559,635,814	E 110/
	150 230 220 724		5.11%
	100,200,227,700	9,783,994,125	6.51%
745,452,570	798,878,942	-53,426,372	-6.69%
78,778,757	77,826,523	952,234	1.22%
921,418,786	926,834,898	-5,416,112	-0.58%
235,026,756,666	221,741,016,977	13,285,739,689	5.99%
1,853,495	1,621,687	231,808	14.29%
176,061,627	201,713,840	-25,652,213	-12.72%
3,543,669,924	3,554,811,912	-11,141,988	-0.31%
3,968,389,539	3,961,661,949	6,727,590	0.17%
7,689,974,585	7,719,809,388	-29,834,803	-0.39%
\$242,716,731,251	\$229,460,826,365	\$13,255,904,886	5.78%
5,661,924,273	5,379,702,754	282,221,519	5.25%
2,081,243,353	2,094,250,090	-13,006,737	-0.62%
\$234,973,563,625	\$221,986,873,521	\$12,986,690,104	5.85%
	78,778,757 921,418,786 235,026,756,666  1,853,495 176,061,627 3,543,669,924 3,968,389,539 7,689,974,585  \$242,716,731,251  5,661,924,273 2,081,243,353	78,778,757       77,826,523         921,418,786       926,834,898         235,026,756,666       221,741,016,977         1,853,495       1,621,687         176,061,627       201,713,840         3,543,669,924       3,554,811,912         3,968,389,539       3,961,661,949         7,689,974,585       7,719,809,388         \$242,716,731,251       \$229,460,826,365         5,661,924,273       5,379,702,754         2,081,243,353       2,094,250,090         \$234,973,563,625       \$221,986,873,521	78,778,757         77,826,523         952,234           921,418,786         926,834,898         -5,416,112           235,026,756,666         221,741,016,977         13,285,739,689           1,853,495         1,621,687         231,808           176,061,627         201,713,840         -25,652,213           3,543,669,924         3,554,811,912         -11,141,988           3,968,389,539         3,961,661,949         6,727,590           7,689,974,585         7,719,809,388         -29,834,803           \$242,716,731,251         \$229,460,826,365         \$13,255,904,886           5,661,924,273         5,379,702,754         282,221,519           2,081,243,353         2,094,250,090         -13,006,737



### **Assessment Workload Summary**

	2015	2014
Real Property Assessments (secured; taxable)	914,886	909,432
Permits Processed	30,155	25,172
Proposition 8 Parcels (temporary reductions)	229,340	275,569
Ownership Title Documents	124,028	134,891
Change in Ownership (reappraisals)	73,303	84,952
Parcel Number Changes (splits, combinations, & new subdivision lots)	7,649	4,829
Parcels with Exemptions	303,623	305,120
Business Personal Property Assessments	34,510	33,670

### **Assessment Roll History**



### **Allocation of Property Tax Revenue**

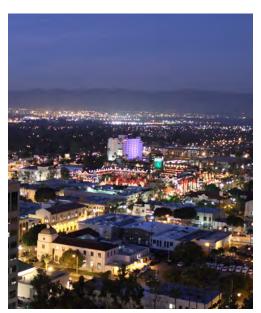
Fiscal Year Ended June 30, 2015

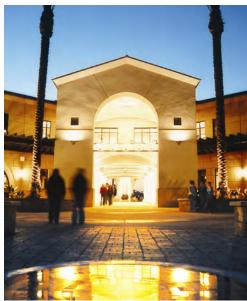
Agencies	Revenue Allocated	% of Allocation
Education	\$1,103,134,751	46.54%
Redevelopment Property Tax Trust Fund (RPTTF)	646,261,470	27.26%
County	264,328,963	11.15%
Special Districts	189,318,013	7.99%
Cities	167,504,873	7.07%
Total Revenue	\$2,370,548,070	100.00%

### **Secured Property**

2015 Assessment Analysis

	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average per Assessment
Residential	\$147,264,518,889	62.66%	527,042	57.61%	\$279,417
Commercial	45,223,550,303	19.24%	27,756	3.03%	1,629,325
Condominiums	14,423,698,248	6.14%	65,055	7.11%	221,715
Vacant Land	11,494,969,687	4.89%	114,779	12.55%	100,149
Apartments	8,185,579,396	3.48%	5,006	0.55%	1,635,154
Manufactured Homes	4,738,273,800	2.02%	65,393	7.15%	72,458
Agriculture	2,965,639,910	1.26%	7,759	0.85%	382,219
Timeshares	730,526,433	0.31%	102,096	11.16%	7,155
Total Value Gross	\$235,026,756,666	100.00%	914,886	100.00%	\$256,892







# Five Largest Homes by Square Footage

	Square
Location	Footage
Palm Desert	20,667
Indian Wells	20,499
Indian Wells	19,213
Indian Wells	19,188
Indian Wells	18,404

# Five Highest Valued Residential Assessments

	Assessed	
Location	Value	
Palm Desert	\$20,000,000	
Indian Wells	\$13,051,640	
Indian Wells	\$12,669,104	
Palm Desert	\$12,223,300	
Palm Desert	\$11,342,437	

### **Unsecured Property**

2015 Assessment Analysis

	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average per Assessment
General Business	\$5,871,440,740	76.35%	16,559	47.98%	\$354,577
Leasing Companies / Special Prop.*	1,279,311,562	16.64%	6,485	18.79%	197,272
Non-Commercial Aircraft	177,470,117	2.31%	1,092	3.16%	162,518
Agriculture	92,711,651	1.21%	189	0.55%	490,538
Boats/Vessels	89,996,215	1.17%	6,487	18.80%	13,873
Banks/Financials	77,271,943	1.00%	545	1.58%	141,783
Direct Enrollment	42,836,285	0.56%	2,798	8.11%	15,310
Service Stations (Independents)	25,085,064	0.33%	129	0.37%	194,458
Service Stations (Oil Companies)	20,685,859	0.27%	100	0.29%	206,859
Apartments	12,047,301	0.16%	98	0.28%	122,932
Mining Claims	1,093,848	0.01%	26	0.08%	42,071
Water Companies	24,000	0.00%	2	0.01%	12,000
Total Value Gross	\$7,689,974,585	100.00%	34,510	100.00%	\$222,833

<sup>\*</sup>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, 2015

		Fixture &
Rank	Business Name	BPP Value
1	Time Warner Cable Pacific West LLC	\$169,765,458
2	Abbott Vascular Inc	\$164,268,109
3	Kaiser Foundation Health Plan Inc	\$114,500,044
4	Eisenhower Medical Center Inc	\$113,830,082
5	Ross Dress For Less Inc	\$111,115,530
6	Golden State FC LLC	\$108,585,215
7	Nestle Waters North America Inc	\$87,599,386
8	Skechers USA Inc	\$86,517,074
9	Desert Sunlight Holdings LLC	\$81,895,474
10	Fresh & Easy LLC	\$76,502,707
11	Rohr Inc	\$72,929,603
12	Mountain View Power Partners LLC	\$65,433,953
13	Ralphs Grocery Co	\$62,712,946
14	Walgreen Co	\$62,396,686
15	Mountain View Power Partners IV LLC	\$61,207,423
16	Windpower Partners 1993 LP	\$59,497,327
17	Wal Mart Stores Inc	\$52,630,316
18	Metal Container Corp	\$48,541,021
19	linternational Rectifier Corp	\$47,902,198
20	Stater Bros Markets	\$47,770,556







### **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..."

Totals TA GITT HAI

914.886

\$235,026,756,666

100.00%

## Assessed Value by Base Year Secured Roll

Prop 13 Base Year	Assessment Count	Gross Assessed Value	% of Secured Roll
2015	65,315	\$20,863,181,409	8.88%
2014	62,856	19,215,432,495	8.18%
2013	54,915	14,899,789,876	6.34%
2012	48,081	12,845,883,489	5.47%
2011	50,151	12,369,042,314	5.26%
2010	51,497	11,895,724,473	5.06%
2009	44,578	12,743,170,216	5.42%
2008	28,750	11,154,835,705	4.75%
2007	34,868	12,622,301,273	5.37%
2006	43,557	14,185,011,792	6.04%
2005	44,760	13,401,331,499	5.70%
2004	45,140	11,932,879,962	5.08%
2003	35,367	9,343,791,422	3.98%
2002	28,601	6,939,898,761	2.95%
2001	23,834	5,842,795,530	2.49%
2000	22,565	5,158,572,276	2.19%
1999	19,831	3,988,928,714	1.70%
1998	15,564	3,239,596,421	1.38%
1997	12,802	2,280,854,830	0.97%
1996	12,603	2,250,622,162	0.96%
1995	11,481	2,294,297,727	0.98%
1994	9,917	2,015,651,082	0.86%
1993	9,077	2,211,592,458	0.94%
1992	8,345	1,801,879,754	0.77%
1991	11,166	2,303,491,103	0.98%
1990	12,212	2,672,221,254	1.14%
1989	10,523	2,490,645,061	1.06%
1988	8,305	1,838,207,799	0.78%
1987	7,430	1,505,542,904	0.64%
1986	7,265	1,011,435,410	0.43%
1985	5,978	824,259,440	0.35%
1984	5,477	658,739,758	0.28%
1983	3,434	486,606,701	0.21%
1982	3,676	587,280,522	0.25%
1981	3,710	546,355,226	0.23%
1980	4,665	587,711,851	0.25%
1979	4,066	446,792,004	0.19%
1978	5,138	849,918,917	0.36%
1977	3,813	328,317,188	0.14%
1976	2,788	249,419,868	0.11%
1975	30,785	2,142,746,020	0.91%
			100 000/



### **Proposition 8 (Decline in Value)**

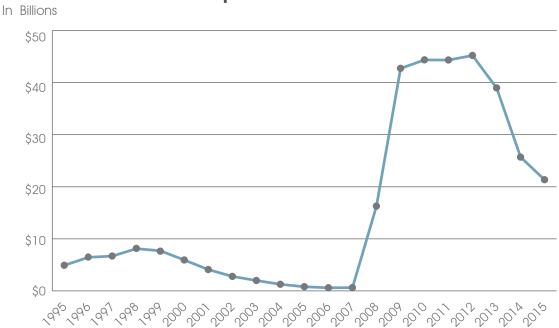
Proposition 8 (Prop 8), enacted in 1978, requires the Assessor to annually enroll either a property's Proposition 13 value (factored for inflation no more than 2% annually) or its current market value as of January 1 (lien date) of each year, whichever is less. When the current market value replaces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

For the 2015-2016 tax year, the Assessor's office independently reviewed over 180,000 single-family properties for decline in assessed value. Of those reviewed, 141,817 were reduced. The amount of reduction for single-family properties was \$15.94 billion. The total reduction including all property types was \$21,33 billion. Properties that received a reduction under Prop 8 will again be reviewed as of January 1, 2016 to determine values for the 2016-17 tax year.

### **Prop 8 Reductions** by Property Type

	Assessments	Assessed Value	Average
Use	Reduced	Reduction	Reduction
Residential	101,335	\$13,075,078,439	\$129,028
Timeshares	74,805	639,586,766	8,550
Mobilehomes	22,946	1,064,537,441	46,393
Condos	17,536	1,802,987,984	102,816
Vacant Land	8,814	1,694,130,846	192,209
Commercial	3,052	2,580,604,980	845,546
<b>Apartments</b>	428	219,264,768	512,301
Agriculture	424	253,946,120	598,930
County Total	229,340	\$21,330,137,344	\$93,007

### **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, 2015

Exemption Type	Quantity	Total Value	% of Total Value
Homeowners'*	297,854	\$2,081,243,353	26.88%
Veterans'	3,732	460,260,006	5.94%
Charities	916	2,810,001,702	36.29%
Religious & Church	757	945,084,515	12.21%
Historical Aircraft	198	16,891,560	0.22%
Public Schools	57	108,390,091	1.40%
Colleges	41	289,485,855	3.74%
Private Schools	26	134,193,243	1.73%
Hospitals	21	870,666,063	11.24%
Museums	14	9,716,021	0.13%
Cemeteries	7	17,235,217	0.22%
Totals	303,623	\$7,743,167,626	100.00%

<sup>\*</sup>Reimbursed by the State















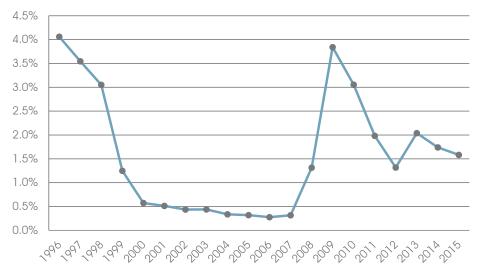
### **Assessment Appeals**

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
2015	15,013	949,396	1.6%
2014	16,416	943,102	1.7%
2013	19,194	940,823	2.0%
2012	12,388	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 2015 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 Gorgonio 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 Gorgonio 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)**

	2015	2014	% Growth	% Current Roll
	\$1,968,111,532	\$1,869,475,548	5.28%	0.81%
	2015 Prop 8 Redu	ction Total:	\$	162,599,420
Total Assessments Reduced:				2,150



**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.

Housing is available to accommodate all lifestyles and is readily available in new planned communities as well as established neighborhoods. The city boasts two gated communities as well as two 55 plus communities. The City contains 16 parks, including a 20-acre sports park and a municipal pool, as well as an extensive trails system; roughly one-third of Beaumont has been set aside for permanent open space. The city is rounded out with various local service clubs, a new state of the art community recreation center, a library, two four-star golf courses, and multiple churches.

Strategically located at the intersection of Interstate 10, Highway 60, and Highway 79, Beaumont offers exceptional development opportunities to new or expanding businesses. The city's immediate market area population currently exceeds 120,000 (15 mile radius) and with strong growth projected to occur for several more decades, Beaumont will remain a highly desirable location for new investments. Air transportation is currently available from Ontario International Airport, just 40 miles to the west, and the Palm Springs Airport, 35 miles to the east. The Banning Municipal Airport is seven miles to the east and provides a convenient location for private planes. Union Pacific Railroad main line runs east-west along the commercial and industrial zone of the city.

#### **Beaumont Assessment Roll (Gross Values)**

2015	2014	% Growth	% Current Roll
\$3,757,335,081	\$3,416,935,017	9.96%	1.55%
2015 Prop 8 Redu	uction Total:	\$	502,829,803
Total Assessments	Reduced:		4,340





**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)

2015	2014	% Growth	% Current Roll
\$723,093,242	\$699,246,768	3.41%	0.30%
2015 Prop 8 Redu	uction Total:	\$	68,751,536
Total Assessments Reduced:			1,161



**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)

2015	2014	% Growth	% Current Roll
\$720,942,430	\$674,636,624	6.86%	0.30%
2015 Prop 8 Redu	uction Total:	\$	59,325,709
Total Assessments	Reduced:		822



**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)

2015	2014	% Growth	% Current Roll
\$1,599,426,800	\$1,525,718,484	4.83%	0.66%
2015 Prop 8 Reduction Total:		\$	125,838,031
Total Assessments	s Reduced:		747



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. Cathedral City 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)

2015	2014	% Growth	% Current Roll
\$4,082,887,891	\$3,870,924,131	5.48%	1.68%
2015 Prop 8 Reduction Total:		\$	456,448,534
Total Assessments Reduced:			4,783



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 visionina 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)

2015	2014	% Growth	% Current Roll
\$1,731,004,904	\$1,595,659,469	8.48%	0.71%
2015 Prop 8 Redu	uction Total:	\$	208,330,197
Total Assessments	Reduced:		1,606



CORONA - Corona, incorporated in 1896, gained historic significance with its rich history in agriculture earning the title "Lemon Capital of the World." Today Corona has become a booming metropolis of high-end residential, commercial, and industrial development, paving the path of success

for the inland region. Now boasting a population of more than 160,000, Corona has become a great place to own property, raise a family, own a business and enjoy the first class amenities rivaled by neighboring orange county cities. With the city's close proximity to Los Angeles, Orange and San Diego counties, professionals and businesses across the nation look at Corona as the premier location in Southern California. Corona's Location at the intersection of SR-91 & I-15 in conjunction with its business friendly philosophy has allowed the city to grow its job base to nearly 55,000. Like its neighboring 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)

	oll _
\$18,362,039,841 \$17,598,945,239 4.34% 7.57%	
2015 Prop 8 Reduction Total: \$ 944,393,298 Total Assessments Reduced: 5,148	



**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)

2015	2014	% Growth	% Current Roll
\$1,457,085,255	\$1,380,178,969	5.57%	0.60%
2015 Prop 8 Redu	uction Total:	\$	279,599,974
Total Assessments	Reduced:		2,828



EASTVALE - The City of Eastvale, incorporated on October 1, 2010, is proud to be the 27th City in 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, neighbourly 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, wellappointed community with desirable amenities creating a high quality of

life. With our newly constructed, modern, award-winning schools, low crime rate and over 235 acres of parkland, Eastvale stands as the premiere location to raise a family and enjoy business success.

#### Eastvale Assessment Roll (Gross Values)

	2015	2014	% Growth	% Current Roll
	\$8,056,807,090	\$7,609,945,033	5.87%	3.32%
	2015 Prop 8 Redu	uction Total:	\$	562,939,806
Total Assessments Reduced:				4,141





**HEMET** – Incorporated in 1910. Hemet is home to the Western Science Center, Diamond Valley Lake, and the Ramona Bowl. The Western Science Center offers interactive exhibits from prehistoric days to early human settlements, along with special events featuring everything from the Beatles to

meteorology. 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)

2015	2014	% Growth	% Current Roll
\$5,148,439,767	\$4,868,308,944	5.75%	2.12%
2015 Prop 8 Reduction Total:		\$	627,273,869
Total Assessments Reduced:			7,754



INDIAN WELLS - A robust tourism industry, WELLS 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)

2015	2014	% Growth	% Current Roll	_
\$5,252,040,451	\$5,032,925,025	4.35%	2.16%	
2015 Prop 8 Reduction Total:		\$	655,741,365	
Total Assessments Reduced:			2,269	



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)

2015	2014	% Growth	% Current Roll
\$7,468,872,864	\$6,890,720,159	8.39%	3.08%
2015 Prop 8 Reduction Total:		\$	759,906,544
Total Assessments Reduced:			10,161



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)

2015	2014	% Growth	% Current Roll
\$7,899,785,444	\$7,428,487,128	6.34%	3.25%
2015 Prop 8 Redu	uction Total:	\$	443,925,937
Total Assessments	Reduced:		3,091



LA QUINTA - The City of La Quinta ("Gem of the Desert") has without a doubt become the Coachella Valley's sparkling jewel. Nestled among the Santa Rosa Mountains, the La Quinta City has grown quickly over the years to expand to over 35 square miles of luscious golf courses, beautiful homes,

family-friendly hiking and biking trails, an enchanting Old Town with some of the best of shopping and dining around, and has become an outstanding destination for arts and culture.

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 (soon to include a luxury hotel development), the nationally renowned La Quinta Arts Festival, and the PGA TOUR's Career Builder Challenge (Humana Challenge). It also neighbors one of the most premier private motorsports facility in the world, The Thermal Club.

La Quinta is not just another desert community; it is a lifestyle. It 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, 23 golf courses, and a brand new state-of-the-art Wellness Center that caters not only to physical wellness, but social, intellectual and creative wellness as well, La Quinta provides the quality of life that its diverse community deserves.

Art plays an important role in La Quinta's character and image as evidenced by its fine art pieces along its streets, the Arts Under the Umbrellas events, and the award-winning La Quinta Arts Festival (ranked the number one Fine Art Festival in the nation for the third consecutive year). By ensuring the visual experience of La Quinta is rich with cultural, environmental, and artistic beauty, the City has become a mecca for abundant recreational activities, the resort lifestyle, and a variety of housing, economic, and business development opportunities.

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

2015	2014	% Growth	% Current Roll
\$12,129,096,804	\$11,563,348,197	4.89%	5.00%
2015 Prop 8 Redu	ction Total:	\$ 1,0	509,983,798
Total Assessments	Reduced:		7.387



LAKE ELSINORE - The City of Lake Elsinore is the fastest arowing 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, unequaled recreational opportunities, wide variety of affordable housing, excellent business opportunities and a business friendly City Hall.

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

2015	2014	% Growth	% Current Roll	
\$4,897,983,777	\$4,600,136,456	6.47%	2.02%	
2015 Prop 8 Redu	ction Total:	\$	443,580,850	
Total Assessments	Reduced:		3,241	



MENIFEE - Incorporated in 2008, as Riverside County's 26th city, the City of Menifee, which includes the communities of Sun City, Quail Valley, and portions of Romoland, is known for its scenic vistas, prime housing choices, increasing retail and restaurant choices, mild climate and easy

access to entertainment and recreation. Menifee spans across 46.6 square miles and is the location for vibrant growth and unmatched opportunity as the 2nd fastest growing city in Riverside County and the 6th fastest growing city in California (as of 2014). Menifee has moved forward with an ambitious \$100 million Capital Improvement Program (CIP) to encourage high quality development that is community-sensitive. The core of this program's focus is on constructing infrastructure, while simultaneously building amenities through creative development that will prove the community's viability as a commercial, educational and residential market. Menifee is committed to supporting business growth and providing strong municipal services, while enhancing quality of life for its residents, businesses and visitors.

#### Menifee Assessment Roll (Gross Values)

2015	2014	% Growth	% Current Roll
\$7,781,658,577	\$7,185,011,792	8.30%	3.21%
2015 Prop 8 Redu	ıction Total:	\$	777,486,231
Total Assessments	Reduced:		7,269



MORENO VALLEY - Moreno Valley is a progressive, dynamic city. Moreno Valley's youthful population totals 200,670 and is projected near 215,000 by 2020. The 51.5-square-mile community is just over

fifty percent built out, with plenty of room to grow.

Moreno Valley is expanding with new contemporary retail and restaurant destinations, entertainment venues, world-class health care providers, and growing employment centers.

The City celebrates exceptional local job growth by new and expanding businesses. Industrial development leads Moreno Valley's construction activity; this year, Moreno Valley is proud to welcome Aldi (under construction), Amazon, Deckers Outdoor Corporation (under construction), Fisker Automotive Technology Group (under construction), Procter & Gamble, Serta Simmons Bedding, and many others. On the commercial side, Moreno Valley is the new home of numerous retail, dining, and fitness

businesses. Companies and developers continue to capitalize on Moreno Valley's financial and locational advantages and, with this growth, Moreno Valley has added more than 4,000 quality jobs to the community.

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

2015	2014	% Growth	% Current Roll
\$13,478,230,819	\$12,468,651,644	8.10%	5.55%
2015 Prop 8 Reduc	tion Total:	\$ 9	05,380,419
Total Assessments R	Reduced:		7,518



MURRIETA - Murrieta is a young, affluent community with a population of just over 107,000, an average family income of \$105,000 and has been consistently recognized as one of the safest cities in the United

Murrieta is in the path of growth for San Diego, Los Angeles and Orange County and is experiencing plenty of new development with Kaiser Permanente, HealthSouth, two Marriott hotels, a Hampton Inn, Dunkin Donuts and Panera Bread all currently in the works. Murrieta is also becoming a hub for start-up technology companies with its business incubator, the Murrieta Innovation Center.

With new and expanding healthcare, new retail and an entrepreneurial ecosystem, it is easy to see why Murrieta is the future of Southern California!

#### Murrieta Assessment Roll (Gross Values)

2015	2014	% Growth	% Current Roll
\$11,816,823,708	\$11,273,530,150	4.82%	4.87%
2015 Prop 8 Redu	ction Total:	\$ 4	989,771,731
Total Assessments	Reduced:		7,145



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)

2015	2014	% Growth	% Current Roll	
\$2,951,314,705	\$2,796,118,287	5.55%	1.22%	•
2015 Prop 8 Reduction Total:		\$	209,006,299	
Total Assessments Reduced:			1,028	



PALM DESERT - Signs of an increasingly health economy abound in the City of Palm Desert as development activity continues to bring exciting new projects to the region.

A new 152-room, boutique hotel is under development in the City'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.

Construction is expected to begin later this year with work expected to be completed in 2017.

The City is also in negotiations with a hotel developer for a project at the City's Desert Willow Golf Resort that would create a resort with more than

600 hotel rooms, 143 timeshare villas, 175,000 square feet of commercial development, including a 2,500-seat amphitheater, and an action sports

At Westfield Palm Desert, the Coachella Valley's only regional mall, a vacant department store space on the mall's south side has been reimagined to create a dramatic new mall entrance that is flanked on either side by new restaurants including Bobby Mao's Chinese Kitchen and Bar and Stuft Pizza. In addition to the restaurants, the mall recently welcomed new stores by popular national retailers including Dick's Sporting Goods as well as 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.

Palm Desert's last vacant "big box" commercial space was 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. Roughly 380,000 square feet of vacant commercial big box space in Palm Desert has been filled since 2013.

Development activity has not been confined to hotel, retail and restaurant spaces as Palm Desert continues to establish itself as the region's education center.

The City recently underscored its commitment to the expansion of Cal State's presence in Palm Desert with a 113-acre gift of land that will allow the Palm Desert Campus along Cook Street to more than triple in size.

A larger campus will bring greater access to higher education for Coachella Valley residents and spur regional economic growth.

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

			•	•
	2015	2014	% Growth	% Current Roll
	\$13,901,483,036	\$13,249,946,272	4.92%	5.73%
	2015 Prop 8 Redu	ıction Total:	\$ 1,	793,430,669
Total Assessments Reduced:				59,048





PALM SPRINGS - It's been yet another spectacular year for the City of Palm Springs, Southern California's most legendary resort playground. In fact, thanks to the City Council's transformative Downtown Revitalization Plan, a host of economic incentive programs, multi-million

dollar hotel renovations and uniquely original special events and tourist attractions, Palm Springs has renewed itself into one of the hippest, most happening, ultra-cool destinations in the country. The most exciting project, the redevelopment of the former Desert Fashion Plaza is now moving full speed ahead in the heart of downtown, with plans for the opening of a sleek new 155-room. Kimpton Hotel and rooftop bar in fall 2016. In addition, a new outdoor mall and events center are coming soon. Thanks to world famous events like the Palm Springs International Film Festival, Palm Springs Modernism Week, Tachevah Block Party, Dinah Shore Weekend, White Party and SplashHouse Pool Party and Music Weekend, tourism continues to experience record gains and passenger traffic at Palm Springs International Airport is strong due in part to the arrival of popular airlines like Virgin America, Allegiant and expanded service from WestJet and United. Also coming soon, look for the mid-century modern inspired Arrive Hotel to open in Uptown in late 2016 -- and make sure to catch the

City's hugely successful BUZZ trolley, which provides free rides to residents and visitors from as far north as the Riviera Resort through downtown and uptown to as far south as the Saguaro Hotel.

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

2015	2014	% Growth	% Current Roll
\$10,905,242,330	\$10,130,908,294	7.64%	4.49%
2015 Prop 8 Redu	\$	912,172,470	
Total Assessments Reduced:			15,603



**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, Drop Zone Waterpark, Big League Dreams sports complex, 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 opening of a new Walmart Supercenter and construction of a new Home Depot e-commerce fulfilment center.

#### Perris Assessment Roll (Gross Values)

2015	2014	% Growth	% Current Roll
\$4,798,595,504	\$4,434,178,691	8.22%	1.98%
2015 Prop 8 Redu	ıction Total:	\$	417,685,232
Total Assessments Reduced:			3,860



CITY OF RANCHO MIRAGE RANCHO MIRAGE - Recognized for its elegant ambience and unique luxury lifestyle, Rancho Mirage is known for its exclusive gated communities,

beautiful golf courses, and superb tennis facilities. Fine dining abounds and the #1 Bentley and one of the top Rolls Royce automobile dealership in the U.S. are located in the City. Rancho Mirage boasts world-class resorts, including the Valley's only five-star lodging property The Ritz-Carlton. Rancho Mirage has hosted the premier ladies professional golf tournament, the ANA Inspiration (formerly the Kraft Nabisco Championship) for over 40 years. This LPGA event is televised globally exposing the world to the beauty of the City and its amenities. Rancho Mirage is home to the Eisenhower Medical Center and The Betty Ford Center both world renowned health facilities. The \$76 million "Show", a 2,000 seat premier concert venue at the Agua Caliente Casino Resort Spa, attracts headliner acts that add sizzle to the generally quiet desert enclave with a year round population of about 17,889. Sunnylands has become the "Camp David of the West" with two U.S. Presidential meetings being held at the estate over the last year. Sunnylands' Gardens and Visitor Center as well as the Estate home of the Ambassadors Walter and Leonora Annenberg have become a major attraction in recent years attracting visitors from around the world. Rancho Mirage High School will graduate to first senior class in 2016.

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

2015	2014	% Growth	% Current Roll
\$8,566,126,244	\$8,292,874,203	3.30%	3.53%
2015 Prop 8 Redu	ıction Total:	\$	901,200,967
Total Assessments Reduced:			13,138



**RIVERSIDE** - Riverside is the economic engine of Inland Southern California. With a population of 317,307, 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 internationallyrecognized 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 cityowned 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)

2015	2014	% Growth	% Current Roll
\$26,934,853,143	\$25,811,367,816	4.35%	11.10%
2015 Prop 8 Red	uction Total:	\$ 1,	314,401,875
Total Assessment	s Reduced:		9,278

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)

2015	2014	% Growth	% Current Roll
\$2,538,826,703	\$2,408,356,508	5.42%	1.05%
2015 Prop 8 Redu	iction Total:	\$	384,714,632
Total Assessments Reduced:			3,721



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)

2015	2014	% Growth	% Current Roll
\$14,268,275,983	\$13,547,733,082	5.32%	5.88%
2015 Prop 8 Reduction Total:		\$ 8	32,270,047
Total Assessments	Reduced:		5,659



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)

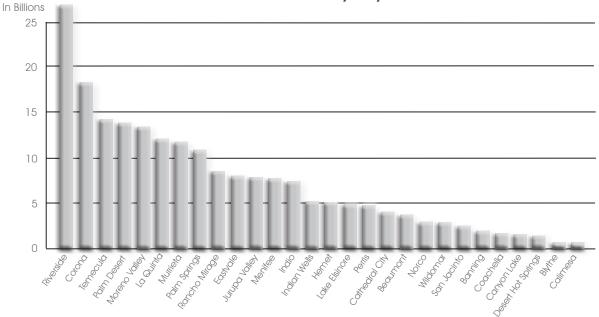
2015	2014	% Growth	% Current Roll
\$2,904,024,967	\$2,693,179,508	7.83%	1.20%
2015 Prop 8 Redu	ıction Total:	\$	292,723,083
Total Assessments	Reduced:		2,321

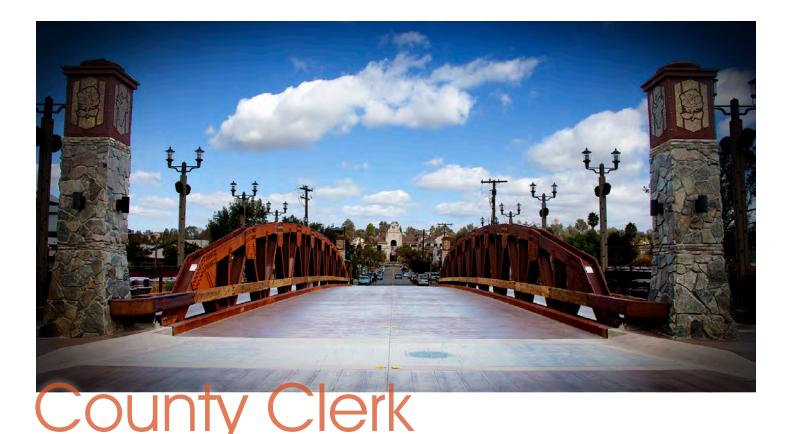
#### UNINCORPORATED RIVERSIDE COUNTY

#### Unincorporated Assessment Roll (Gross Values)

2015	2014	% Growth	% Current Roll
\$36,616,322,359	\$34,543,378,927	6.00%	15.09%
2015 Prop 8 Reduc	tion Total:	\$ 3,	688,425,018
Total Assessments F	Reduced:		32,123

#### Assessed Value by City





## Bobbi Schutte - Assistant ACR

Expenditures: \$17,516,854

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.

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 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 is our busiest ceremony day of the year and is always completely booked. This year, February 14, 2015 fell on a Saturday. In keeping with our dedication to provide the best public service possible, our offices in Palm Desert and Gateway were open all day in order to perform marriage ceremonies. Our Gateway location performed 44 ceremonies that day.

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.

In order to better serve our customers, the Assessor-County Clerk-Recorder has made important system upgrades which began on May 11, 2015. Our upgraded system has many improved features including self-service terminals, enhanced online capabilities, and the ability to complete and submit online applications for Marriage Licenses and Fictitious Business Names. Personal attendance will still be required to complete the process.

### **County Clerk Statistics**

#### Calendar Year

	2014	2013
Public Marriage Licenses	12,057	12,307
Confidential Marriage Licenses	1,580	1,402
Marriage Ceremonies	5,469	5,689
Fictitious Business Names	15,363	16,566
Notary Public Registrations	2,087	2,488
Fish & Game Fillings	1,313	1,145

### **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: \$17,516,854

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 new Clerk and Recorder Document System (CARDS) program. The index and images for records recorded from 1974 back to 1893 are available on microfilm/ microfiche.

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 with the exception of a small portion of confidential marriages. All of these vital records 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 conversion of the remaining confidential marriages is underway now that the new Clerk and Recorder Document System has been implemented. This will make all vital records from 1893 to present available in electronic format.

The number of official records recorded decreased by almost 17% from calendar year 2013 to 2014. The number of vital record copies issued decreased by 0.48% 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 nearly one million documents electronically. Currently, the Recorder receives documents from 41 authorized submitters. Electronic recordings account for 51% of the total number of documents annually recorded. In late 2015, we intend to upgrade our electronic recording system so that we will have the capability of receiving Government to Government electronic recordings. This will create greater efficiencies for our government 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 mailing out Foreclosure and Loan Modification Advisory Letters within 30 days of a Notice of Default being recorded. The letters alert homeowners to be wary of foreclosure and loan modification solicitations that may not be in their best interest. It also provides 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 previous Clerk-Recorder system (CRIS) was developed and implemented in 1997. Since that time, many improvements were made to the CRIS system, but a new integrated clerk and recorder document system was the long term organization goal. On May 11, 2015, after much development and testing, we implemented a new system for the Recorder, Clerk, and Certified functions called CARDS. This system also includes kiosk functionality for our customers in our public service lobbies.

In 2013 we streamlined our map recording procedures to provide better efficiencies for our customers. We also redesigned our website for greater ease at navigating important information and downloading necessary forms and applications. We are always striving to improve the end user's experience. We have expanded many of our online services to interface with our new CARDS system, such as applications for vital records, official records, marriage licenses, and fictitious business name statements.

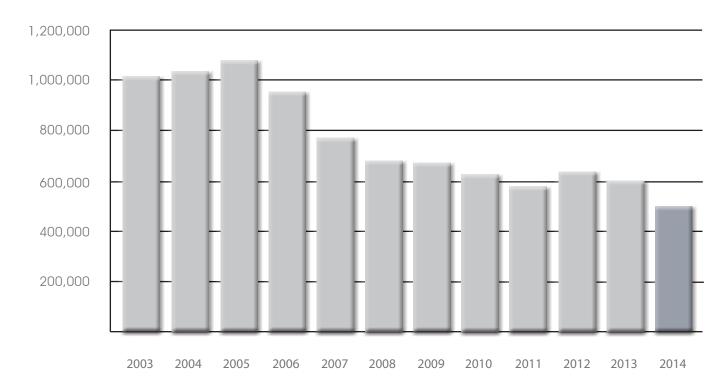
Riverside County is an active participant in the County Clerk and Recorder associations at the state level. We cochair and are involved in various legislative committees to ensure the residents of our great county have a voice. The County Recorder is also a member of Property Records Education Partners (PREP), a statewide association. PREP networks 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

	2014	2013
Official Records Recorded	500,382	602,649
Vital Record Copies Issued	82,889	83,286
Official Record Copies Issued	20,629	28,012

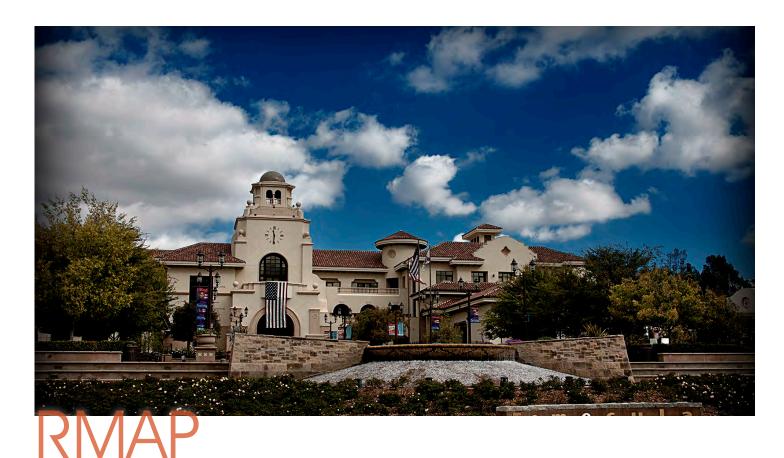
### Official Documents Recorded Calendar Year





The Recorder's office is responsible for providing constructive notice of private acts and creating and maintaining custody of permanent records for all documents filed and recorded in Riverside County.





### Records Management and Archives Program Bobbi Schutte - Assistant ACR

Expenditures: \$1,661,534

Employees: 11

#### 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; document scanning services; records storage and destruction services; and the County Archives, which identifies, preserves, and makes available to the public County records of enduring value.

#### Records Management Program

The Records Management Program is charged with developing uniform standards for responsible record keeping based on applicable legal requirements and recognized best practices. The program is also responsible for making these standards available to county employees and for training staff in their implementation. The program monitors compliance with the standards and assists departments with their records management initiatives through consulting and records storage services.

The program provided training on a number of topics this year, reaching more than 400 employees including many from executive management. In the coming year, the program will develop new training options in an effort to reach employees where they work. At the request of

departments' executive management, the program developed training on the concept of trustworthy electronic record keeping. These "trusted systems" are required, when applicable, by State law and were a focus of program efforts this year by assisting 18 departments in their efforts to realize a "paper-lite" office.

The program also undertook the task of updating the county's Records Management and Archives Policy, which outlines the program's objectives and provides a framework for implementation. The revision modernizes the language and clarifies the program's scope. It also recognizes the distinct management differences between the Records Management Program and the County Archives and therefore divided the policy into two parts. The Records

Management Program continues to develop record keeping standards and operate costefficient records storage facilities; the County Archives continues to collect and preserve documents of historical significance to the county.

#### **County Archives**

As an important component of the Records Management program, the Robert J. Fitch Archives Center provides a unique resource to county staff and the public for information about Riverside County's past. Identifying historical records and resources available within the county's archives and elsewhere is highly valued by those seeking information about the history of real property and changes in its value over time, as well as those analyzing decisions and actions taken by the Board of Supervisors affecting the operation of Riverside County government.

Just over 100 inquiries were made by those who contacted the archives via e-mail and telephone. Another 60 researchers visited the archives to peruse the records in person. More than 400 hours of professional assistance were provided directly to the public. Research support and advisory services on preservation of older records were also provided to the County Clerk, the Certified section of the Recorder's office, and the ACR Public Service staff.

Preservation techniques, access methodologies, and an overview of basic record keeping practices were just some of the concepts and strategies presented to groups of archivists, librarians, curators, and students. In addition, presentations related to the history of the Inland Empire region and how to use archival records in researching the area's past

were made to service clubs and local historical groups. All in all, more than 300 people were engaged in the discussion of historical topics and methods through these outreach programs

Archives staff continued to serve as the liaison to the Riverside County Archives Commission whose members are appointed by the Board of Supervisors. The commission and the archives continue to collaborate on ways to improve access to the county's historical records and for developing a stronger relationship with the Riverside County Historical Commission.

#### Records Management and Archives Program Statistics Fiscal Year Ended June 30

	2015	2014
County Archives:		
Online and Telephone Inquiries	104	92
Visitors and Researchers	62	41
Outreach Programs	10	7
Records Management:		
Records Retention Schedules Approved	7	15
Training Workshops Presented	18	13
Training Attendees	435	213
Records Centers:		
Certified Destruction or Removal (boxes)	10,967	14,247
Boxes Stored	166,611	167,946
Deliveries	3,152	3,269
Retrievals/Refiles	38,220	48,918
Indexing Boxes/Files	173,670	150,946
Pages Scanned	179,984	139,149

#### 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



Kan Wang - Property Tax Systems Information Technology Officer

Total 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 be responsible for distributing hundreds of millions of dollars to local aovernments 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 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 more efficient property tax administration.

To ensure maximum quality of this mission critical system, the implementation window has been revised to accommodate additional quality validation and test phases. This sets the new implementation window in 2016. The project's activities are currently pushed into high gear with significant ramping up of resources involved from both CREST and Thomson Reuters. Collectively the teams are working towards this single objective, to implement a new quality enterprise property tax system that will transform Riverside County and deliver uncompromising services to its citizens.



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 2014, our offices served over 153,000 walk-in customers. Additionally, our office received over 330,000 telephone calls in 2014, and we answered over 11,000 e-mail inquiries.

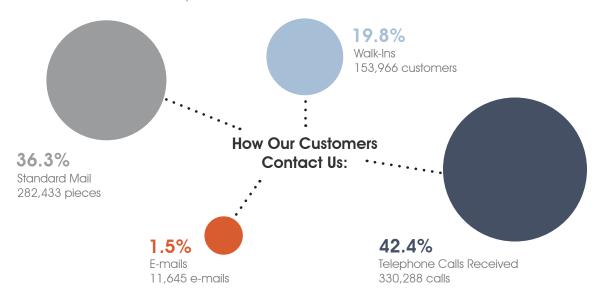
Our public service staff strives to provide the best customer service possible.

The Assessor-County Clerk-Recorder's office carefully monitors feedback received from the public regarding the quality of our public service. In 2014, the Assessor-County Clerk-Recorder received 19,281 customer survey cards. Of the survey cards submitted, approximately 96,2% were favorable and 3.8% 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 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.



19,281 customer survev cards received

96.2% favorable survey cards





#### **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:

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 American Express, Discover, MasterCard or Visa 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

Peter Aldana would like to thank Billy Faulkner, Anna Alivio, and Nell Blymiller 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 - deadline for filing Veterans, Homeowners, Church, Religious, Welfare Exemptions, Historical Aircraft, and other institutional exemptions.
April 1	Date Business Personal Property, Boat, and Aircraft Statements due
April 10*	Last day to pay second installment of property taxes without penalty
May 7*	Last day to timely file a business personal property statement withou penalty
July 2 - Nov. 30*	Taxpayers may file a formal assessment appeal application with the Clerk of the Board to reduce the assessed value of property (Other filing periods may apply for supplemental assessments and escape assessments)
August 31*	Last day to pay unsecured property taxes without penalty.
November 1*	Last day to file a Decline-in-Value Reassessment Application to request a review of assessed value.
December 10*	Deadline for late filing of Homeowners, Veterans, and Disabled Veterans Exemptions; Last day to pay first installment of property taxes without penalty

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

