

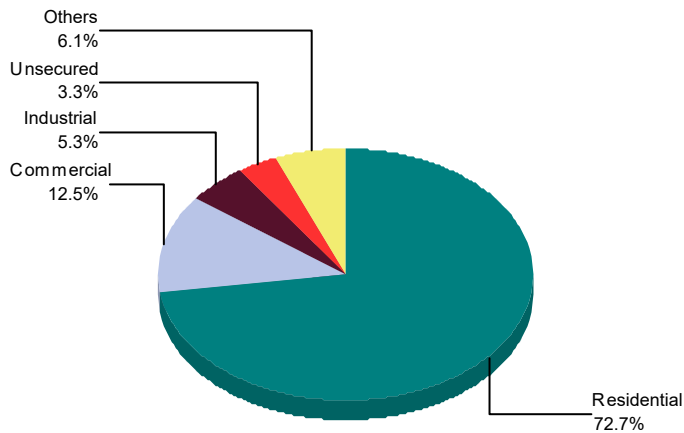
# SAMPLE CITY

## 2021/22 USE CATEGORY SUMMARY

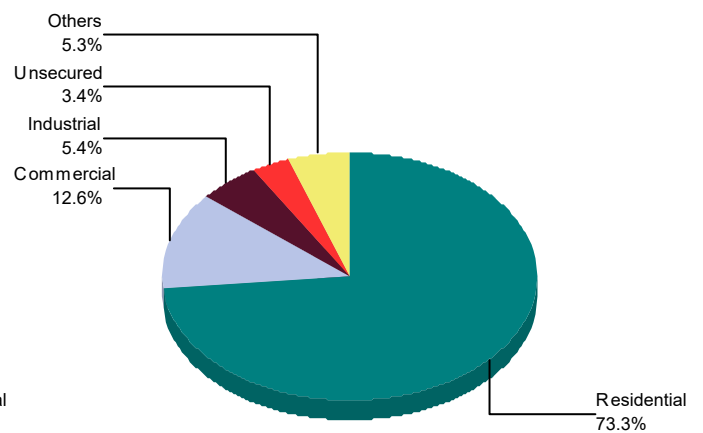
### BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	9,448	\$4,494,842,360 (72.7%)	\$4,477,421,026 (73.3%)
Commercial	317	\$774,708,068 (12.5%)	\$770,891,477 (12.6%)
Industrial	141	\$327,823,710 (5.3%)	\$326,849,257 (5.4%)
Govt. Owned	1	\$47,175 (0.0%)	\$47,175 (0.0%)
Institutional	34	\$157,234,936 (2.5%)	\$125,775,232 (2.1%)
Irrigated	1	\$44,787 (0.0%)	\$44,787 (0.0%)
Recreational	21	\$9,175,568 (0.1%)	\$9,175,568 (0.2%)
Vacant	771	\$104,568,907 (1.7%)	\$104,568,907 (1.7%)
Exempt	289	\$20,781,398 (0.3%)	\$0 (0.0%)
SBE Nonunitary	[3]	\$78,407 (0.0%)	\$78,407 (0.0%)
Cross Reference	[751]	\$82,640,721 (1.3%)	\$82,640,721 (1.4%)
Unsecured	[937]	\$206,725,872 (3.3%)	\$206,715,630 (3.4%)
<b>TOTALS</b>	<b>11,023</b>	<b>\$6,178,671,909</b>	<b>\$6,104,208,187</b>

**ASSESSED VALUE**



**NET TAXABLE VALUE**

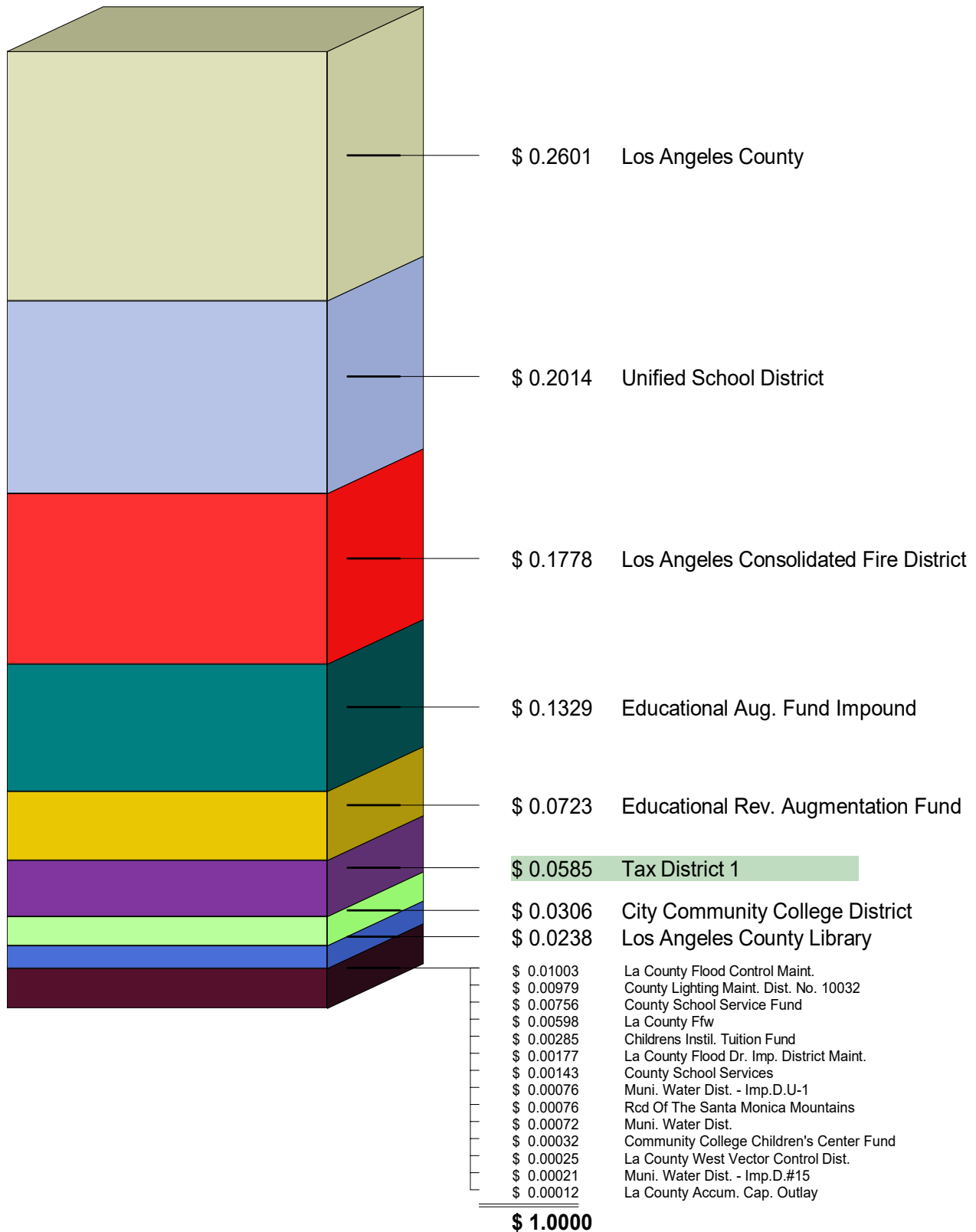


Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls

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# SAMPLE CITY

## PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 111111, Excluding Redevelopment Factors & Additional Debt Service**

Data Source: Los Angeles County Assessor 2021/22 Annual Tax Increment Tables

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# SAMPLE CITY

## 2021/22 ROLL SUMMARY

### Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	10,734	3	937
TRAs	144	2	59
<b>Values</b>			
Land	3,066,876,274	78,407	0
Improvements	2,846,649,388	0	0
Personal Property	35,569,954	0	132,706,572
Fixtures	1,990,616	0	74,019,300
Aircraft	0	0	0
<b>Total Value</b>	<b>\$5,951,086,232</b>	<b>\$78,407</b>	<b>\$206,725,872</b>
<b>Exemptions</b>			
Real Estate	53,618,562	0	0
Personal Property	51,816	0	10,242
Fixtures	1,704	0	0
Aircraft	0	0	0
Homeowners*	39,539,261	0	0
<b>Total Exemptions*</b>	<b>\$53,672,082</b>	<b>\$0</b>	<b>\$10,242</b>
<b>Total Net Value</b>	<b>\$5,897,414,150</b>	<b>\$78,407</b>	<b>\$206,715,630</b>

Combined Values	Total
<b>Total Values</b>	<b>\$6,157,890,511</b>
<b>Total Exemptions</b>	<b>\$53,682,324</b>
<b>Net Total Values</b>	<b>\$6,104,208,187</b>

\* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls

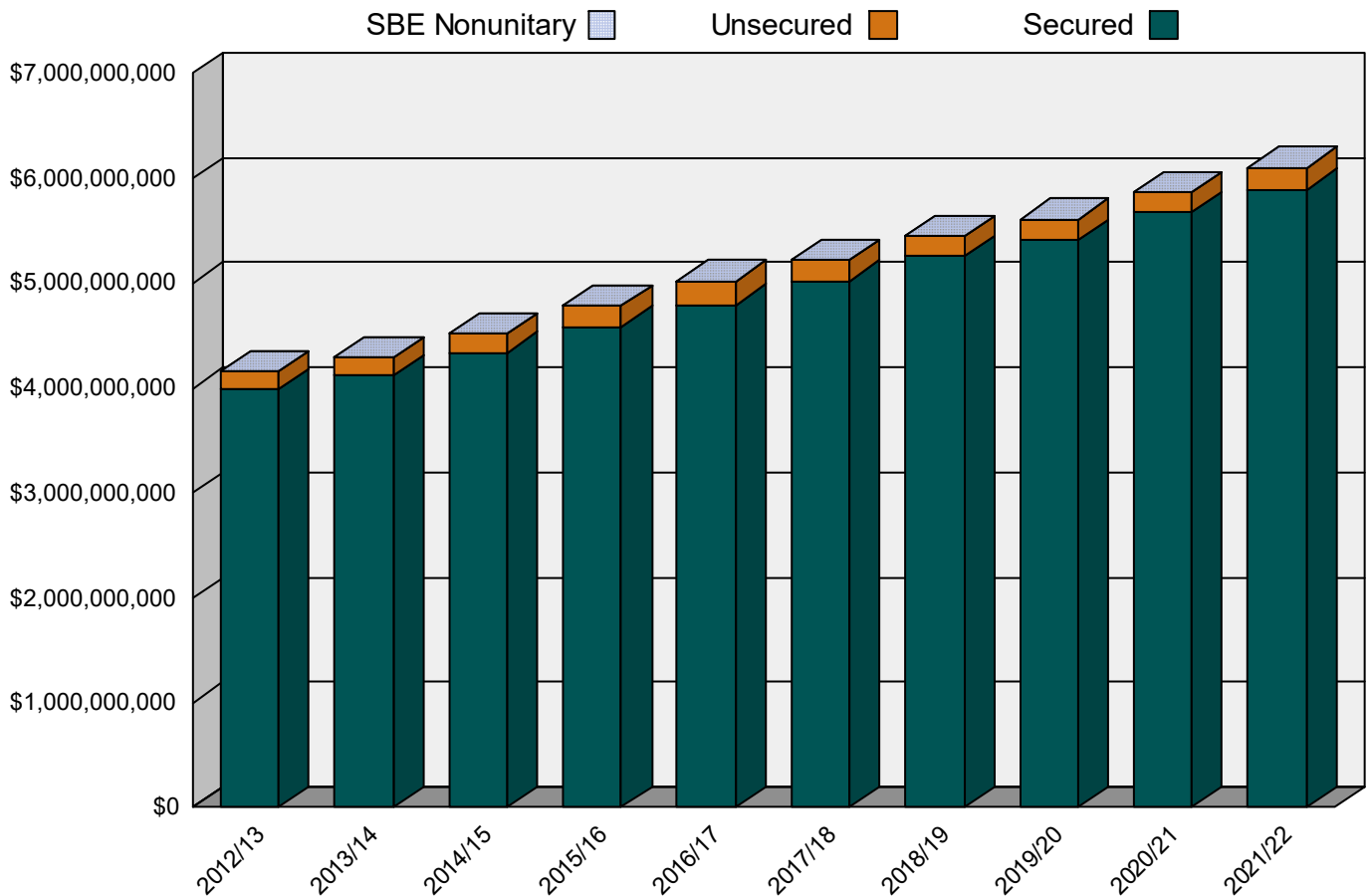
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# SAMPLE CITY

## NET TAXABLE ASSESSED VALUE HISTORY

2012/13 - 2021/22 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2012/13	\$3,990,727,125	\$162,691,073	\$959,363	4,154,377,561	
2013/14	\$4,120,180,424	\$169,264,946	\$959,363	4,290,404,733	3.27%
2014/15	\$4,336,319,303	\$184,283,209	\$959,363	4,521,561,875	5.39%
2015/16	\$4,585,219,035	\$200,229,254	\$959,363	4,786,407,652	5.86%
2016/17	\$4,797,403,199	\$222,361,143	\$318,986	5,020,083,328	4.88%
2017/18	\$5,018,696,896	\$198,117,047	\$318,986	5,217,132,929	3.93%
2018/19	\$5,256,063,763	\$195,916,915	\$318,986	5,452,299,664	4.51%
2019/20	\$5,413,707,310	\$197,924,350	\$318,986	5,611,950,646	2.93%
2020/21	\$5,676,725,436	\$191,194,431	\$572,369	5,868,492,236	4.57%
2021/22	\$5,897,414,150	\$206,715,630	\$78,407	6,104,208,187	4.02%
				<b>Average % Change</b>	<b>4.82%</b>



\* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Data Source: Los Angeles County Assessor 0/- 2021/22 Combined Tax Rolls

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# SAMPLE CITY

## ASSESSED VALUE OF TAXABLE PROPERTY

2012/13 - 2021/22 Taxable Property Values

Category	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Residential	2,964,851,679	3,053,901,382	3,276,323,921	3,488,819,477	3,672,948,247	3,829,955,695	4,009,447,456	4,137,328,759	4,329,951,901	4,477,421,026
Commercial	538,927,315	571,450,391	575,146,262	605,176,799	615,926,360	660,412,877	688,224,965	709,426,591	732,613,855	770,891,477
Industrial	283,758,891	289,340,189	288,370,495	288,118,378	298,544,922	292,611,002	299,534,797	308,768,964	319,494,348	326,849,257
Govt. Owned	5,750	5,865					44,880	45,777	46,692	47,175
Institutional	61,250,043	65,020,304	64,599,757	72,177,727	74,325,199	87,506,858	97,241,882	95,944,295	118,444,704	125,775,232
Irrigated	138,603	139,374	139,552	140,342	199,908	203,905	207,981	43,460	44,328	44,787
Recreational	11,722,076	11,507,994	11,550,118	12,557,290	13,154,245	13,392,042	21,273,333	8,430,544	8,599,144	9,175,568
Vacant	83,126,881	78,660,708	69,600,006	66,160,301	69,305,387	80,166,517	81,857,770	90,895,695	103,253,917	104,568,907
SBE Nonunitary	959,363	959,363	959,363	959,363	318,986	318,986	318,986	318,986	572,369	78,407
Cross Reference	46,945,887	50,154,217	50,333,117	52,068,721	52,998,931	54,448,000	58,230,699	62,823,225	64,276,547	82,640,721
Unsecured	162,691,073	169,264,946	184,283,209	200,229,254	222,361,143	198,117,047	195,916,915	197,924,350	191,194,431	206,715,630
Exempt	[22,788,206]	[23,025,479]	[21,999,358]	[22,022,243]	[21,913,739]	[21,651,672]	[22,777,683]	[20,748,278]	[20,792,190]	[20,781,398]
Unknown	0	0	256,075	0	0	0	0	0		
<b>TOTALS</b>	4,154,377,561	4,290,404,733	4,521,561,875	4,786,407,652	5,020,083,328	5,217,132,929	5,452,299,664	5,611,950,646	5,868,492,236	6,104,208,187
<b>Total Direct Rate</b>	0.21696	0.09291	0.09295	0.09293	0.09300	0.09256	0.09297	0.09288	0.09295	0.09288

**Notes:**

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

*Data Source: Los Angeles County Assessor 2012/13 - 2021/22 Combined Tax Rolls*

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# SAMPLE CITY

## 2021/22 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) TRAILS LLC	2	\$80,891,352	1.37%				<b>\$80,891,352</b>	<b>1.33%</b>	Residential TD #1
2) AVALON LP	6	\$70,071,319	1.19%				<b>\$70,071,319</b>	<b>1.15%</b>	Residential Successor Agency
3) MARYLAND PROPERTY LLC	6	\$48,024,427	0.81%				<b>\$48,024,427</b>	<b>0.79%</b>	Commercial Successor Agency
4) M MAPA PROPERTIES LLC	11	\$46,778,144	0.79%				<b>\$46,778,144</b>	<b>0.77%</b>	Commercial TD #1
5) BRE CALIFORNIA OWNER LLC (Pending Appeals On Parcels)	1	\$42,673,642	0.72%				<b>\$42,673,642</b>	<b>0.70%</b>	Institutional TD #1
6) SCIENCES INC				4	\$41,847,153	20.24%	<b>\$41,847,153</b>	<b>0.69%</b>	Unsecured TD #1
7) GALIL LP	14	\$37,567,693	0.64%				<b>\$37,567,693</b>	<b>0.62%</b>	Commercial Successor Agency
8) COSTCO WHOLESALE CORPORATION	5	\$34,936,627	0.59%				<b>\$34,936,627</b>	<b>0.57%</b>	Commercial Successor Agency
9) MPT HOSPITAL LP (Pending Appeals On Parcels)	4	\$32,054,456	0.54%				<b>\$32,054,456</b>	<b>0.53%</b>	Institutional TD #1
10) HOLDINGS UNITED STATES	1	\$30,423,000	0.52%				<b>\$30,423,000</b>	<b>0.50%</b>	Cross-Reference TD #1
<b>Top Ten Total</b>	50	\$423,420,660	7.18%	4	\$41,847,153	20.24%	<b>\$465,267,813</b>	<b>7.62%</b>	
<b>City Total</b>		\$5,897,492,557			\$206,715,630		<b>\$6,104,208,187</b>		

Top Owners last edited on 12/1/21 by MaheaV using sales through 10/31/21 (Version r.1)

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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# SAMPLE CITY

## 2012/13 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) TISHMAN SPEYER ARCHSTONE SMITH	11	\$126,956,198	3.29%				<b>\$126,956,198</b>	<b>3.23%</b>	Residential Successor Agency
2) RBD LLC	1	\$34,585,970	0.90%				<b>\$34,585,970</b>	<b>0.88%</b>	Commercial Successor Agency
3) NORTH G HOLDINGS LLC	2	\$34,182,808	0.89%				<b>\$34,182,808</b>	<b>0.87%</b>	Commercial Successor Agency
4) BANK OF AMERICA NA	5	\$28,765,703	0.75%	3	\$389,874	0.51%	<b>\$29,155,577</b>	<b>0.74%</b>	Commercial Successor Agency
5) TERADYN INC	1	\$18,876,682	0.49%	1	\$9,679,831	12.70%	<b>\$28,556,513</b>	<b>0.73%</b>	Commercial Successor Agency
6) ME REALTY LLC	2	\$27,744,389	0.72%				<b>\$27,744,389</b>	<b>0.71%</b>	Commercial Successor Agency
7) OAKSSHOPPING CENTER	10	\$24,253,770	0.63%				<b>\$24,253,770</b>	<b>0.62%</b>	Commercial TD 1
8) MARKET SQUARE LLC	6	\$20,763,301	0.54%				<b>\$20,763,301</b>	<b>0.53%</b>	Commercial Successor Agency
9) AVIA BUILDING LLC	1	\$20,451,414	0.53%				<b>\$20,451,414</b>	<b>0.52%</b>	Commercial Successor Agency
10) ARDEN REALTY LP	1	\$20,440,000	0.53%				<b>\$20,440,000</b>	<b>0.52%</b>	Commercial Successor Agency
<b>Top Ten Total</b>	40	\$357,020,235	9.25%	4	\$10,069,705	13.21%	<b>\$367,089,940</b>	<b>9.33%</b>	
<b>City Total</b>		\$3,858,767,188			\$76,217,071		<b>\$3,934,984,259</b>		

Top Owners last edited by maheav using sales through 6/30/2013 (Version th.0)

Data Source: Los Angeles County Assessor 2011/12 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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# SAMPLE CITY

## DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Basic Levy<sup>1</sup></b>	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.02311	0.04031	0.03530	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599	0.04621
Las Virgenes Unified School District	0.05437	0.06113	0.06961	0.07138	0.06891	0.06888	0.06923	0.07193	0.07384	0.07485
Metropolitan Water District	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
<b>Total Direct &amp; Overlapping<sup>2</sup> Tax Rates</b>	<b>1.08178</b>	<b>1.10514</b>	<b>1.10860</b>	<b>1.12363</b>	<b>1.11695</b>	<b>1.11256</b>	<b>1.10849</b>	<b>1.11139</b>	<b>1.12333</b>	<b>1.12456</b>
<b>City's Share of 1% Levy Per Prop 13<sup>3</sup></b>	0.05853	0.05853	0.05853	0.05853	0.05853	0.05853	0.05853	0.05853	0.05853	0.05853
<b>Voter Approved City Debt Rate</b>										
<b>Redevelopment Rate<sup>4</sup></b>	1.00430	1.00370	1.00370							
<b>Total Direct Rate<sup>5</sup></b>	0.19629	0.18893	0.18335	0.18243	0.06299	0.06277	0.06260	0.06243	0.06219	0.06201

**Notes:**

<sup>1</sup>In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

<sup>2</sup>Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.

<sup>3</sup>City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. ERAF general fund tax shifts may not be included in tax ratio figures.

<sup>4</sup>Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

<sup>5</sup>Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

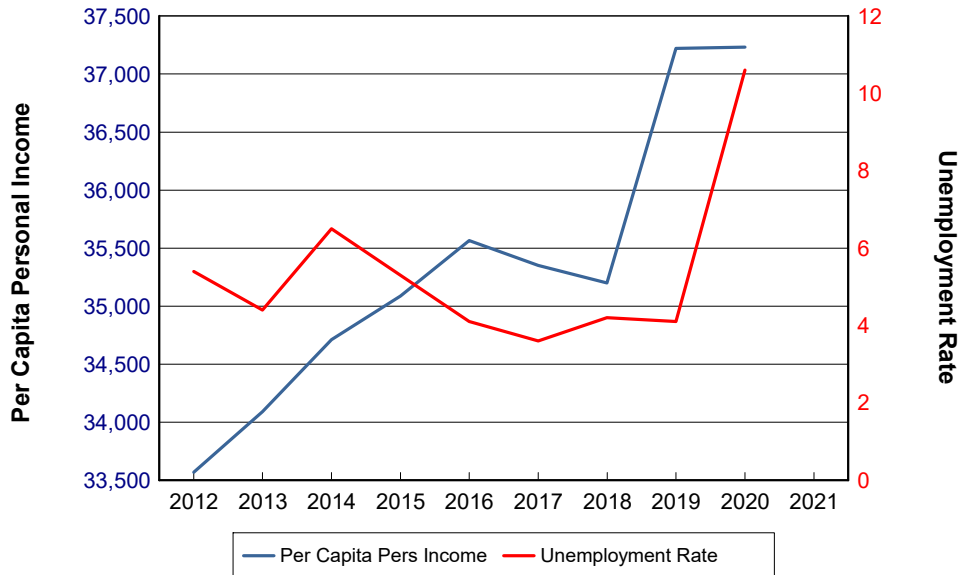


# SAMPLE CITY

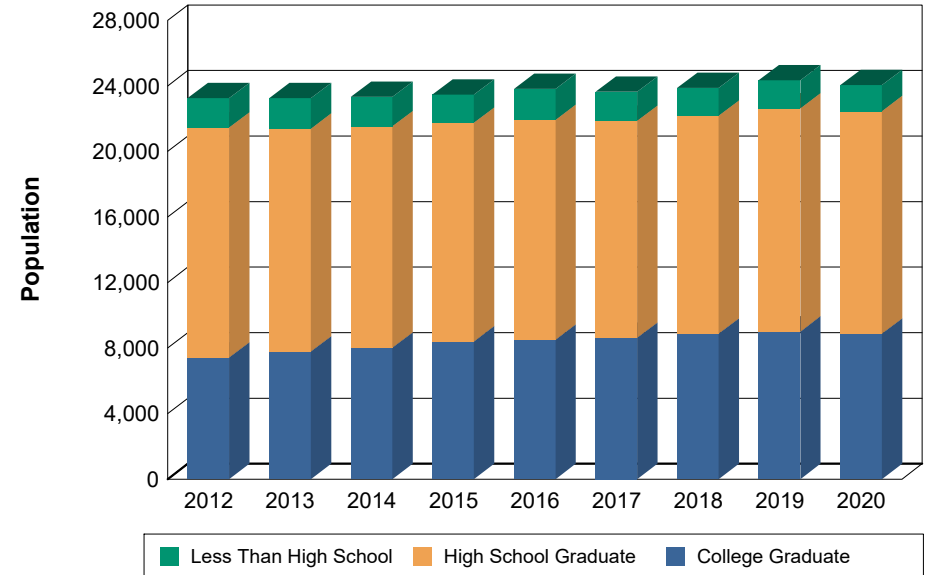
## DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2012	33,686	\$1,130,772	\$33,568	5.4%	41.4	92.3%	31.9%
2013	34,072	\$1,161,549	\$34,091	4.4%	43.0	92.0%	33.5%
2014	34,086	\$1,183,159	\$34,711	6.5%	42.2	92.3%	34.4%
2015	34,144	\$1,198,062	\$35,088	5.3%	42.3	92.7%	35.8%
2016	34,231	\$1,217,485	\$35,566	4.1%	42.5	92.1%	35.7%
2017	34,507	\$1,219,868	\$35,351	3.6%	42.1	92.5%	36.5%
2018	34,584	\$1,217,393	\$35,201	4.2%	41.7	92.9%	37.2%
2019	33,945	\$1,263,434	\$37,220	4.1%	41.7	93.0%	37.0%
2020	34,003	\$1,265,969	\$37,231	10.6%	41.3	93.4%	36.9%
2021							

### Personal Income and Unemployment



### Education Level Attained for Population 25 and Over



**Notes and Data Sources:**

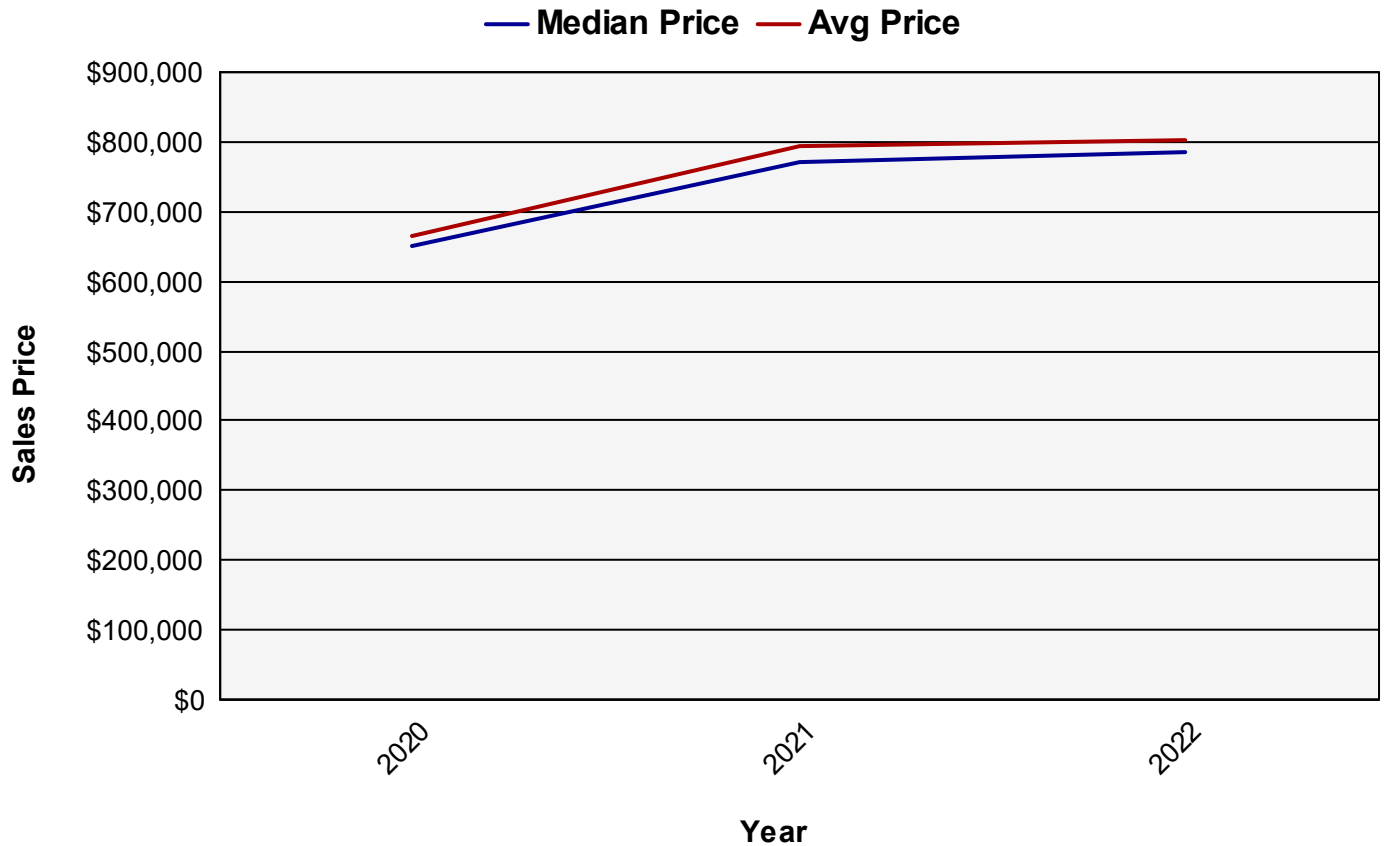
Population: California State Department of Finance. Unemployment Data: California Employment Development Department  
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries  
 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

# SAMPLE CITY

## SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2020 - 4/30/2022)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2020	363	\$664,999	\$650,000	
2021	429	\$794,669	\$770,000	18.46%
2022	118	\$801,982	\$785,500	2.01%



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

Data Source: Los Angeles County Recorder

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**SAMPLE CITY**  
**TOP 25 SALES TAX PRODUCERS**  
**FOR FISCAL YEAR 2021-22**

<b>Business Name</b>	<b>Business Category</b>
101 Casing	Heavy Industrial
A Family Car Wash	Service Stations
Baking Professionals	Specialty Stores
Chevron	Service Stations
CVS Pharmacy	Drug Stores
DIY Center	Building Materials
El Pollo Loco	Quick-Service Restaurants
Ethan Allen	Home Furnishings
GRT Supplies	Light Industrial/Printers
Gate Petroleum Corporation	Service Stations
Keyes IT Solutions	Office Equipment
McDonalds	Quick-Service Restaurants
Mobil	Service Stations
My Goods Market	Service Stations
Paul Office Interiors	Office Supplies/Furniture
Ralphs Fresh Fare	Grocery Stores
Reeds Furniture	Home Furnishings
Reily RV	Trailers/RVs
Rods Lumber & Hardware	Building Materials
Shell	Service Stations
Shell	Service Stations
Trader Joes	Grocery Stores
Vons	Grocery Stores
Warehouse Discount Center	Electronics/Appliance Stores
Wood Ranch BBQ & Grill	Casual Dining

Percent of Fiscal Year Total Paid By Top 25 Accounts = 54.65%

\* Firms Listed Alphabetically  
 Period: July 2021 Thru March 2022

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

**SAMPLE CITY**  
**TOP 25 SALES TAX PRODUCERS**  
**FOR FISCAL YEAR 2012-13**

<b>Business Name</b>	<b>Business Category</b>
Car Wash	Service Stations
Chevron	Service Stations
Circle K 76	Service Stations
CRTP Solutions	Light Industrial/Printers
CVS Pharmacy	Drug Stores
DIY Center	Building Materials
Ethan Allen	Home Furnishings
Everest Petrol Corporation	Service Stations
Islands	Casual Dining
McDonalds	Quick-Service Restaurants
Mobil	Service Stations
Pat Rugs & Furniture	Home Furnishings
Paul Office Interiors	Office Supplies/Furniture
Petrolink Imperial	Service Stations
Ralphs Fresh Fare	Grocery Stores
Reeds Furniture	Home Furnishings
Rods Lumber & Hardware	Building Materials
Shell	Service Stations
Shell	Service Stations
Tesoro Refining & Marketing	Service Stations
Thomasville Gallery	Home Furnishings
USA Gas	Service Stations
Vons	Grocery Stores
Warehouse Discount Center	Electronics/Appliance Stores
Wood Ranch BBQ & Grill	Casual Dining

Percent of Fiscal Year Total Paid By Top 25 Accounts = 53.28%

\* Firms Listed Alphabetically  
 Period: July 2012 Thru March 2013

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

SAMPLE CITY

Taxable Sales by Category

Last Ten Calendar Years

(in thousands of dollars)

Adjusted for Economic Data

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Apparel Stores	\$ 15,826	\$ 17,593	\$ 19,940	\$ 21,127	\$ 21,076	\$ 23,369	\$ 28,901	\$ 30,157	\$ 32,059	\$ 31,039
General Merchandise	207,888	220,364	239,385	242,848	247,207	254,884	249,915	258,641	253,609	282,559
Food Stores	20,947	20,909	21,487	19,997	20,259	18,678	19,175	20,521	21,392	21,825
Eating and Drinking Places	136,507	140,350	150,396	158,070	172,901	188,196	196,691	212,355	221,103	226,618
Auto Dealers and Supplies	359,086	367,448	436,190	495,979	523,287	585,228	595,791	537,073	581,293	582,067
Service Stations	89,827	105,028	106,567	102,071	93,323	79,354	70,539	80,540	84,355	77,521
Other Retail Stores	155,896	163,827	177,499	189,325	188,986	198,951	208,412	211,350	206,895	199,741
All Other Outlets	<u>181,796</u>	<u>182,146</u>	<u>202,009</u>	<u>216,676</u>	<u>232,408</u>	<u>254,438</u>	<u>274,673</u>	<u>280,136</u>	<u>285,181</u>	<u>317,781</u>
Total	<u>\$ 1,167,773</u>	<u>\$ 1,217,665</u>	<u>\$ 1,353,472</u>	<u>\$ 1,446,094</u>	<u>\$ 1,499,447</u>	<u>\$ 1,603,099</u>	<u>\$ 1,644,096</u>	<u>\$ 1,630,773</u>	<u>\$ 1,685,886</u>	<u>\$ 1,739,150</u>

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.