

**City of Sacramento as Successor Agency  
of the Redevelopment Agency of the City of Sacramento  
Annual Continuing Disclosure Report  
Fiscal Year 2013/14**

<b>Issue</b>	Sacramento City Financing Authority 2005 Refunding Revenue Bonds (Solid Waste Redevelopment and Master Lease Program Facilities)
<b>Par</b>	\$173,925,000
<b>Issued</b>	June 24, 2005
<b>CUSIP Numbers</b>	785849MD9 785849ME7 785849MF4 785849MG2 785849MH0 785849MJ6 785849MK3 785849ML1 785849MM9 785849MN7 785849MP2

*Please note that as a result of legislation in the State of California (namely Assembly Bills 1X 26, 1X 27, and AB 1484), the City of Sacramento (City) has elected to serve as the Successor Agency to the Redevelopment Agency of the City of Sacramento (Successor Agency); and that under AB 1X 26, payment of debt service for bonds of a dissolved redevelopment agency is an “enforceable obligation” of the successor agency for redevelopment functions.*

*Additionally, as a consequence of the City serving as the Successor Agency, the date of the end of the fiscal year for the Successor Agency has been modified from December 31 of each year to June 30 of each year. Please see EMMA Submittal ER535608 for full details.*

## Content of Annual Reports.

The Agency's Annual Report shall contain or incorporate by reference the following:

- (a) **Audited Financial Statements prepared in accordance with generally accepted accounting principles as promulgated to governmental entities from time to time by the Governmental Accounting Standards Board.**

The City's Comprehensive Annual Financial Report (CAFR) for the prior fiscal year has been uploaded as a separate document. The CAFR is also available on the City's website at:

- (b) <http://portal.cityofsacramento.org/Finance/Accounting/Reporting> **A table showing the historical assessed values and tax increment revenues of properties located within the Redevelopment project for the five most recent years for which such information is then available (...) and an analysis of Tax Revenues (...), together with a statement of the debt service coverage ratios (...).**

This information is located in the Statistical Section of the City's CAFR.

See Exhibit A1 – [RASA] Assessed Values (last ten fiscal years).

See Exhibit A2 – [RASA] Outstanding Indebtness and Debt Coverage.

- (c) **A table showing the ten largest payers of secured property taxes in the Redevelopment Project for the most recent year for which such information is then available (...).**

This table is located in the Statistical Section of the City's CAFR.

See Exhibit B – [RASA] Largest Payers (last fiscal year).

- (d) **With respect to then pending appeals of assessed valuation of property within the Redevelopment Project, a description of any appeals by such ten lasted property tax assessees in the Redevelopment Project.**

This information is located in the Statistical Section of the City's CAFR.

See Exhibit C – [RASA] Assessee Appeals.

- (e) **A description of outstanding indebttness payable from Tax Revenues and Housing Tax Revenues with respect to the Redevelopment Project.**

*Please note that as a result of legislation in the State of California (namely Assembly Bills 1X 26, 1X 27, and AB 1484), amounts formerly identified as Tax Revenues and Housing Tax Revenues are now distributed through a Redevelopment Property Tax Trust Fund (RPTTF) in an amount equal to obligations listed on a Recognized Obligation Payment Schedule (ROPS), as approved by the Department of Finance (DOF) for every six-month period.*

This information is located in the Statistical Section of the City's CAFR.

See Exhibit A2 – [RASA] Outstanding Indebtness and Debt Coverage.

**Voluntary Supplemental Information:**

The following information is provided voluntarily and may or may not be provided in the future.

See Exhibit D – [RASA] Sacramento County 2014-2015 Equalized Assessed Valuation

Additionally the information can be found at the following webpage:

<http://www.finance.saccounty.net/AuditorController/Pages/AuditorRpts.aspx>

The relevant indices are:

4010	SACRAMENTO ARMY DEP RDA	4091	RIVER DISTRICT RDA	4135	MERG DWNTWN RDA4A RIVER
4040	NORTH SACRAMENTO REDEV	4120	MERG DWNTWN - RDA2A	4140	RDA 5 DEL PASO HGTS
4050	65TH STREET REDEV	4125	MERG DWNTWN - RDA3 MALL	4150	RDA 6 ALKALI FLAT
4060	FRANKLIN BLVD REDEV	4130	MERG DWNTWN - RDA8 CENTR	4160	RDA 7 OAK PARK
4070	STOCKTON BLVD REDEV	4134	MERG DWNTWN RDA4 CAP MLL	4165	RAILYARD RDA

# EXHIBIT A1

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Assessed Value of Taxable Property<sup>(1) (2)</sup>**  
**Last Ten Fiscal Years**  
(in thousands)

PROJECT AREA	Fiscal Year				
	2005	2006	2007	2008	2009
Merged Downtown					
Secured	\$ 1,898,779	\$ 1,961,343	\$ 2,095,806	\$ 2,203,787	\$ 2,549,340
Unsecured	130,133	136,059	141,829	146,071	174,529
Utility	5,282	5,280	5,274	4,107	997
Total	<u>\$ 2,034,194</u>	<u>\$ 2,102,682</u>	<u>\$ 2,242,909</u>	<u>\$ 2,353,965</u>	<u>\$ 2,724,866</u>
Del Paso Heights					
Secured	\$ 196,526	\$ 260,127	\$ 338,413	\$ 393,968	\$ 414,673
Unsecured	11,417	10,364	10,930	11,076	14,272
Utility	-	-	-	-	1
Total	<u>\$ 207,943</u>	<u>\$ 270,491</u>	<u>\$ 349,343</u>	<u>\$ 405,044</u>	<u>\$ 428,946</u>
Alkali Flat					
Secured	\$ 91,498	\$ 96,749	\$ 104,672	\$ 122,660	\$ 126,892
Unsecured	12,784	13,802	15,521	4,701	4,273
Utility	37	37	37	-	-
Total	<u>\$ 104,319</u>	<u>\$ 110,588</u>	<u>\$ 120,230</u>	<u>\$ 127,361</u>	<u>\$ 131,165</u>
Oak Park					
Secured	\$ 348,674	\$ 441,020	\$ 549,470	\$ 618,602	\$ 611,302
Unsecured	11,306	10,644	10,970	10,363	11,361
Utility	-	-	-	-	-
Total	<u>\$ 359,980</u>	<u>\$ 451,664</u>	<u>\$ 560,440</u>	<u>\$ 628,965</u>	<u>\$ 622,663</u>
River District (formerly Richards Blvd)					
Secured	\$ 368,429	\$ 383,756	\$ 396,256	\$ 404,185	\$ 434,882
Unsecured	29,806	30,896	31,005	34,967	44,693
Utility	37,775	37,533	2,759	4,120	4,120
Total	<u>\$ 436,010</u>	<u>\$ 452,185</u>	<u>\$ 430,020</u>	<u>\$ 443,272</u>	<u>\$ 483,695</u>
North Sacramento					
Secured	\$ 424,562	\$ 469,556	\$ 533,114	\$ 581,880	\$ 613,238
Unsecured	34,986	36,278	29,494	30,238	37,027
Utility	-	-	-	-	-
Total	<u>\$ 459,548</u>	<u>\$ 505,834</u>	<u>\$ 562,608</u>	<u>\$ 612,118</u>	<u>\$ 650,265</u>

Notes: (1) Property is assessed at full cash value upon transfer of title and the assessed value is increased annually by the lesser of the rate of inflation or 2%.  
(2) One percent is the maximum tax rate by state law.

Source: County of Sacramento, Office of Auditor/Controller

# EXHIBIT A1

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Assessed Value of Taxable Property** <sup>(1) (2)</sup>  
**Last Ten Fiscal Years**  
(in thousands)

PROJECT AREA	Fiscal Year				
	2010	2011	2012	2013	2014
Merged Downtown					
Secured	\$ 2,656,453	\$ 2,504,312	\$ 2,427,850	\$ 2,366,130	\$ 2,300,993
Unsecured	172,285	160,110	145,125	137,567	132,581
Utility	997	997	997	770	770
Total	<u>\$ 2,829,735</u>	<u>\$ 2,665,419</u>	<u>\$ 2,573,972</u>	<u>\$ 2,504,467</u>	<u>\$ 2,434,344</u>
Del Paso Heights					
Secured	\$ 317,546	\$ 305,405	\$ 286,172	\$ 276,998	\$ 289,856
Unsecured	37,627	17,112	10,267	9,550	12,659
Utility	1	1	1	1	1
Total	<u>\$ 355,174</u>	<u>\$ 322,518</u>	<u>\$ 296,440</u>	<u>\$ 286,549</u>	<u>\$ 302,516</u>
Alkali Flat					
Secured	\$ 132,387	\$ 128,304	\$ 121,651	\$ 119,184	\$ 112,883
Unsecured	4,759	3,740	2,962	4,982	3,224
Utility	-	-	-	-	-
Total	<u>\$ 137,146</u>	<u>\$ 132,044</u>	<u>\$ 124,613</u>	<u>\$ 124,166</u>	<u>\$ 116,107</u>
Oak Park					
Secured	\$ 460,439	\$ 438,987	\$ 428,226	\$ 427,642	\$ 466,006
Unsecured	13,418	10,613	8,973	9,898	9,763
Utility	-	-	-	-	-
Total	<u>\$ 473,857</u>	<u>\$ 449,600</u>	<u>\$ 437,199</u>	<u>\$ 437,540</u>	<u>\$ 475,769</u>
River District (formerly Richards Blvd)					
Secured	\$ 454,256	\$ 405,518	\$ 403,771	\$ 396,061	\$ 375,825
Unsecured	45,813	41,732	31,661	33,655	29,486
Utility	4,200	4,200	4,264	4,779	4,779
Total	<u>\$ 504,269</u>	<u>\$ 451,450</u>	<u>\$ 439,696</u>	<u>\$ 434,495</u>	<u>\$ 410,090</u>
North Sacramento					
Secured	\$ 563,978	\$ 555,744	\$ 526,139	\$ 506,029	\$ 498,272
Unsecured	33,239	36,014	35,675	39,802	36,413
Utility	-	-	-	-	-
Total	<u>\$ 597,217</u>	<u>\$ 591,758</u>	<u>\$ 561,814</u>	<u>\$ 545,831</u>	<u>\$ 534,685</u>

Notes: (1) Property is assessed at full cash value upon transfer of title and the assessed value is increased annually by the lesser of the rate of inflation or 2%.  
(2) One percent is the maximum tax rate by state law.

Source: County of Sacramento, Office of Auditor/Controller

# EXHIBIT A1

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Assessed Value of Taxable Property<sup>(1) (2)</sup>**  
**Last Ten Fiscal Years**  
(in thousands)

PROJECT AREA	Fiscal Year				
	2005	2006	2007	2008	2009
Franklin Boulevard					
Secured	\$ 450,740	\$ 507,056	\$ 566,043	\$ 595,198	\$ 615,732
Unsecured	43,519	44,426	42,667	45,819	47,150
Utility	-	-	-	-	-
Total	<u>\$ 494,259</u>	<u>\$ 551,482</u>	<u>\$ 608,710</u>	<u>\$ 641,017</u>	<u>\$ 662,882</u>
Stockton Boulevard					
Secured	\$ 306,436	\$ 370,130	\$ 417,045	\$ 463,344	\$ 476,809
Unsecured	13,282	13,381	12,071	15,416	16,399
Utility	-	-	-	-	-
Total	<u>\$ 319,718</u>	<u>\$ 383,511</u>	<u>\$ 429,116</u>	<u>\$ 478,760</u>	<u>\$ 493,208</u>
Army Depot					
Secured	\$ 160,357	\$ 402,960	\$ 896,449	\$ 995,435	\$ 1,011,483
Unsecured	98,651	88,155	104,420	145,115	118,889
Utility	920	922	841	578	578
Total	<u>\$ 259,928</u>	<u>\$ 492,037</u>	<u>\$ 1,001,710</u>	<u>\$ 1,141,128</u>	<u>\$ 1,130,950</u>
65th Street					
Secured	\$ -	\$ 203,524	\$ 224,504	\$ 243,734	\$ 240,544
Unsecured	-	165	26,401	22,673	29,115
Utility	-	739	611	-	-
Total	<u>\$ -</u>	<u>\$ 204,428</u>	<u>\$ 251,516</u>	<u>\$ 266,407</u>	<u>\$ 269,659</u>
Railyards					
Secured	\$ -	\$ -	\$ -	\$ -	\$ -
Unsecured	-	-	-	-	-
Utility	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes: (1) Property is assessed at full cash value upon transfer of title and the assessed value is increased annually by the lesser of the rate of inflation or 2%.

(2) One percent is the maximum tax rate by state law.

Source: County of Sacramento, Office of Auditor/Controller

# EXHIBIT A1

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Assessed Value of Taxable Property** <sup>(1) (2)</sup>  
**Last Ten Fiscal Years**  
(in thousands)

PROJECT AREA	Fiscal Year				
	2010	2011	2012	2013	2014
Franklin Boulevard					
Secured	\$ 571,385	\$ 571,094	\$ 554,662	\$ 553,114	\$ 556,190
Unsecured	44,573	41,821	38,551	39,862	37,903
Utility	-	-	-	-	-
Total	<u>\$ 615,958</u>	<u>\$ 612,915</u>	<u>\$ 593,213</u>	<u>\$ 592,976</u>	<u>\$ 594,093</u>
Stockton Boulevard					
Secured	\$ 390,475	\$ 372,566	\$ 355,452	\$ 334,059	\$ 345,330
Unsecured	16,598	17,048	17,468	17,101	17,293
Utility	-	-	-	-	-
Total	<u>\$ 407,073</u>	<u>\$ 389,614</u>	<u>\$ 372,920</u>	<u>\$ 351,160</u>	<u>\$ 362,623</u>
Army Depot					
Secured	\$ 835,497	\$ 826,480	\$ 810,113	\$ 790,956	\$ 826,125
Unsecured	120,863	119,918	116,198	116,489	149,382
Utility	578	578	579	943	943
Total	<u>\$ 956,938</u>	<u>\$ 946,976</u>	<u>\$ 926,890</u>	<u>\$ 908,388</u>	<u>\$ 976,450</u>
65th Street					
Secured	\$ 224,753	\$ 242,905	\$ 230,618	\$ 229,458	\$ 228,785
Unsecured	25,010	25,040	25,808	17,346	14,536
Utility	-	-	-	-	-
Total	<u>\$ 249,763</u>	<u>\$ 267,945</u>	<u>\$ 256,426</u>	<u>\$ 246,804</u>	<u>\$ 243,321</u>
Railyards					
Secured	\$ 49,467	\$ 71,772	\$ 80,928	\$ 84,191	\$ 80,200
Unsecured	-	251	3,521	4,548	4,454
Utility	641	680	768	771	-
Total	<u>\$ 50,108</u>	<u>\$ 72,703</u>	<u>\$ 85,217</u>	<u>\$ 89,510</u>	<u>\$ 84,654</u>

Notes: (1) Property is assessed at full cash value upon transfer of title and the assessed value is increased annually by the lesser of the rate of inflation or 2%.

(2) One percent is the maximum tax rate by state law.

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Source: County of Sacramento, Office of Auditor/Controller

# EXHIBIT A2

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Debt Coverage Analysis**  
**Last Ten Fiscal Years**  
(in thousands)

**RDA - All Project Areas**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 32,843	\$ 325	\$ 671	\$ 31,847	\$ 15,420	2.07	\$ NA	\$ NA	NA
2005-06	36,549	325	1,168	35,055	17,880	1.96	NA	NA	NA
2006-07	40,781	292	1,772	38,716	21,468	1.80	NA	NA	NA
2007-08	44,436	456	1,851	42,129	22,119	1.90	NA	NA	NA
2008-09	48,016	600	2,295	45,121	21,836	2.07	NA	NA	NA
2009-10	42,876	438	3,050	39,388	21,790	1.81	NA	NA	NA
2010-11	35,280	580	2,684	32,016	21,776	1.47	NA	NA	NA
2011-12	42,334	726	2,911	38,698	22,120	1.75	6,008	28,128	1.38 (1)
2012-13	41,304	745	2,556	38,003	22,087	1.72	6,619	28,706	1.32
2013-14	47,395	687	3,037	43,671	24,896	1.75	5,123	30,019	1.45

**Merged Downtown**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 22,090	\$ 217	\$ -	\$ 21,873	\$ 12,546	1.74	\$ NA	\$ NA	NA
2005-06	22,447	200	261	21,986	14,319	1.54	NA	NA	NA
2006-07	24,217	167	496	23,554	16,162	1.46	NA	NA	NA
2007-08	26,259	277	502	25,480	16,541	1.54	NA	NA	NA
2008-09	30,213	380	484	29,349	16,090	1.82	NA	NA	NA
2009-10	29,144	282	1,606	27,256	16,072	1.70	NA	NA	NA
2010-11	23,069	387	1,454	21,228	16,051	1.32	NA	NA	NA
2011-12	23,750	406	807	22,537	16,254	1.39	2,608	18,862	1.19 (1)
2012-13	23,260	419	652	22,189	16,298	1.36	2,655	18,953	1.17
2013-14	23,042	372	580	22,090	18,686	1.18	1,747	20,433	1.08

**Del Paso Heights**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 2,269	\$ 23	\$ 85	\$ 2,160	\$ 553	3.90	\$ NA	\$ NA	NA
2005-06	3,172	28	197	2,948	949	3.11	NA	NA	NA
2006-07	3,837	29	307	3,501	1,290	2.71	NA	NA	NA
2007-08	4,181	27	357	3,796	1,606	2.36	NA	NA	NA
2008-09	4,079	51	169	3,859	1,625	2.37	NA	NA	NA
2009-10	3,222	33	377	2,812	1,627	1.73	NA	NA	NA
2010-11	2,901	45	322	2,534	1,626	1.56	NA	NA	NA
2011-12	2,551	44	199	2,307	1,769	1.30	100	1,869	1.23 (1)
2012-13	2,549	46	194	2,309	1,644	1.40	240	1,884	1.23
2013-14	2,853	44	245	2,564	1,618	1.58	230	1,848	1.39

Notes:

NA) Subordinate debt was not presented in prior years. Prior years information not available for River District, Franklin Boulevard, Army Depot and 65th Street.

(1) Revised to include 2008 B of A Public Capital Corp Debt.



# EXHIBIT A2

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Debt Coverage Analysis**  
**Last Ten Fiscal Years**  
(in thousands)

**Alkali Flat**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 984	\$ 11	\$ 7	\$ 966	\$ 629	1.54	\$ NA	\$ NA	NA
2005-06	1,061	11	19	1,031	621	1.66	NA	NA	NA
2006-07	1,168	9	33	1,126	618	1.82	NA	NA	NA
2007-08	1,270	14	34	1,222	619	1.98	NA	NA	NA
2008-09	1,234	17	14	1,203	618	1.95	NA	NA	NA
2009-10	1,253	15	54	1,185	616	1.92	NA	NA	NA
2010-11	1,106	18	68	1,020	619	1.65	NA	NA	NA
2011-12	1,077	18	19	1,039	622	1.67	463	1,085	0.96 (1)
2012-13	1,049	19	10	1,020	623	1.64	467	1,090	0.94
2013-14	1,028	16	9	1,003	612	1.64	461	1,073	0.93

**Oak Park**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 3,836	\$ 39	\$ 119	\$ 3,678	\$ 1,370	2.68	\$ NA	\$ NA	NA
2005-06	4,957	44	274	4,639	1,686	2.75	NA	NA	NA
2006-07	5,939	45	404	5,490	2,846	1.93	NA	NA	NA
2007-08	6,255	69	409	5,777	2,769	2.09	NA	NA	NA
2008-09	5,854	73	381	5,400	2,767	1.95	NA	NA	NA
2009-10	4,213	49	372	3,792	2,757	1.38	NA	NA	NA
2010-11	3,871	60	314	3,498	2,761	1.27	NA	NA	NA
2011-12	3,772	63	150	3,559	2,756	1.29	103	2,859	1.24 (1)
2012-13	3,841	67	151	3,623	2,794	1.30	183	2,977	1.22
2013-14	4,364	67	244	4,053	2,891	1.40	34	2,925	1.39

**River District**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ NA	\$ NA	\$ NA	\$ NA	\$ -	-	\$ NA	\$ NA	NA
2005-06	NA	NA	NA	NA	-	-	NA	NA	NA
2006-07	NA	NA	NA	NA	-	-	NA	NA	NA
2007-08	NA	NA	NA	NA	-	-	NA	NA	NA
2008-09	NA	NA	NA	NA	-	-	NA	NA	NA
2009-10	NA	NA	NA	NA	-	-	NA	NA	NA
2010-11	NA	NA	NA	NA	-	-	NA	NA	NA
2011-12	1,372	25	246	1,100	-	-	494	494	2.23 (1)
2012-13	1,294	26	227	1,041	-	-	654	654	1.59
2013-14	5,735	20	259	5,456	-	-	646	646	8.45

Notes:

NA) Subordinate debt was not presented in prior years. Prior years information not available for River District, Franklin Boulevard, Army Depot and 65th Street.

(1) Revised to include 2008 B of A Public Capital Corp Debt.

# EXHIBIT A2

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Debt Coverage Analysis**  
**Last Ten Fiscal Years**  
(in thousands)

**North Sacramento**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 2,167	\$ 21	\$ 253	\$ 1,893	\$ 322	5.88	\$ NA	\$ NA	NA
2005-06	2,620	24	249	2,347	305	7.68	NA	NA	NA
2006-07	3,063	24	194	2,845	436	6.53	NA	NA	NA
2007-08	3,542	38	198	3,305	468	7.06	NA	NA	NA
2008-09	3,787	46	291	3,450	528	6.53	NA	NA	NA
2009-10	3,087	36	237	2,814	530	5.30	NA	NA	NA
2010-11	2,722	45	209	2,468	528	4.68	NA	NA	NA
2011-12	2,439	44	187	2,208	539	4.10	629	1,168	1.89 <sup>(1)</sup>
2012-13	2,323	44	165	2,114	537	3.94	779	1,316	1.61
2013-14	2,303	38	247	2,018	909	2.22	393	1,302	1.55

**Franklin Boulevard**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ NA	\$ NA	\$ NA	\$ NA	\$ -	-	\$ NA	\$ NA	NA
2005-06	NA	NA	NA	NA	-	-	NA	NA	NA
2006-07	NA	NA	NA	NA	-	-	NA	NA	NA
2007-08	NA	NA	NA	NA	-	-	NA	NA	NA
2008-09	NA	NA	NA	NA	-	-	NA	NA	NA
2009-10	NA	NA	NA	NA	-	-	NA	NA	NA
2010-11	NA	NA	NA	NA	-	-	NA	NA	NA
2011-12	2,225	39	184	2,002	-	-	100	100	20.02 <sup>(1)</sup>
2012-13	2,354	41	195	2,118	-	-	109	109	19.43
2013-14	2,414	38	189	2,187	-	-	99	99	22.09

**Stockton Boulevard**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ 1,497	\$ 14	\$ 207	\$ 1,276	\$ -	-	\$ NA	\$ NA	NA
2005-06	2,293	19	169	2,105	-	-	NA	NA	NA
2006-07	2,557	19	338	2,200	115	19.16	NA	NA	NA
2007-08	2,930	31	350	2,548	115	22.20	NA	NA	NA
2008-09	2,849	33	957	1,860	208	8.92	NA	NA	NA
2009-10	1,957	22	405	1,529	187	8.19	NA	NA	NA
2010-11	1,611	26	317	1,268	191	6.63	NA	NA	NA
2011-12	1,496	26	387	1,083	180	6.02	250	430	2.52 <sup>(1)</sup>
2012-13	1,369	24	329	1,016	191	5.32	261	452	2.25
2013-14	1,420	24	377	1,019	180	5.66	245	425	2.40

Notes:

NA) Subordinate debt was not presented in prior years. Prior years information not available for River District, Franklin Boulevard, Army Depot and 65th Street.

<sup>(1)</sup> Revised to include 2008 B of A Public Capital Corp Debt.

# EXHIBIT A2

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Debt Coverage Analysis**  
**Last Ten Fiscal Years**  
(in thousands)

**Army Depot**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ NA	\$ NA	\$ NA	\$ NA	\$ -	-	\$ NA	\$ NA	NA
2005-06	NA	NA	NA	NA	-	-	NA	NA	NA
2006-07	NA	NA	NA	NA	-	-	NA	NA	NA
2007-08	NA	NA	NA	NA	-	-	NA	NA	NA
2008-09	NA	NA	NA	NA	-	-	NA	NA	NA
2009-10	NA	NA	NA	NA	-	-	NA	NA	NA
2010-11	NA	NA	NA	NA	-	-	NA	NA	NA
2011-12	2,617	44	523	2,050	-	-	737	737	2.78 (1)
2012-13	2,342	43	452	1,847	-	-	748	748	2.47
2013-14	3,200	50	643	2,507	-	-	735	735	3.41

**65th Street**

Fiscal Year	Total Tax Increment	Property Tax Collection Fee	AB 1290 Pass thru	Net Tax Revenues	Senior Debt	Senior Debt Coverage	Subordinate Debt	Total Debt	Total Debt Coverage
2004-05	\$ NA	\$ NA	\$ NA	\$ NA	\$ -	-	\$ NA	\$ NA	NA
2005-06	NA	NA	NA	NA	-	-	NA	NA	NA
2006-07	NA	NA	NA	NA	-	-	NA	NA	NA
2007-08	NA	NA	NA	NA	-	-	NA	NA	NA
2008-09	NA	NA	NA	NA	-	-	NA	NA	NA
2009-10	NA	NA	NA	NA	-	-	NA	NA	NA
2010-11	NA	NA	NA	NA	-	-	NA	NA	NA
2011-12	1,035	17	207	811	-	-	524	524	1.55 (1)
2012-13	923	16	181	726	-	-	523	523	1.39
2013-14	834	14	185	635	-	-	506	506	1.25

Notes:

NA) Subordinate debt was not presented in prior years. Prior years information not available for River District, Franklin Boulevard, Army Depot and 65th Street.

(1) Revised to include 2008 B of A Public Capital Corp Debt.

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - Merged Downtown  
 Current Fiscal Year and Nine Years Ago**  
 (in thousands)

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
Hines Sacramento Wells Fargo Center	\$ 206,544	1	8.48%	\$ -	-	-
621 Capitol Mall LLC	125,470	2	5.15%	-	-	-
500 Capitol Mall LLC	118,033	3	4.85%	-	-	-
300 Capitol Associates NF LP	109,000	4	4.48%	-	-	-
CIM/980 9th Street Sacramento LP	98,981	5	4.07%	-	-	-
CIM/J Street Hotel Sacramento LP	74,498	6	3.06%	-	-	-
Capitol Regency LLC	74,237	7	3.05%	-	-	-
1325 J Street LLC	68,282	8	2.80%	-	-	-
1415 Meridian Plaza LLC/Valley View Investors LLC	65,149	9	2.68%	-	-	-
KW Captowers LLC	64,987	10	2.67%	-	-	-
Teachers Insurance/Annuity Assn of America	-	-	-	191,129	1	9.94%
EOP-400 Capital Mall LLC	-	-	-	146,210	2	7.61%
VV USA City LP	-	-	-	88,047	3	4.58%
RT Sacramento Funding Company Inc.	-	-	-	68,438	4	3.56%
Rubicon NGP Sacramento CA LLP	-	-	-	67,320	5	3.50%
Sacramento Hotel Corporation	-	-	-	65,322	6	3.40%
CA Assn Hosp/Hlth Sym (Tsakopoulos Family)	-	-	-	40,679	7	2.12%
Health Property Associates	-	-	-	39,955	8	2.08%
Downtown Plaza	-	-	-	39,295	9	2.04%
Mart Family LLC/Senator Building LLC/ETA	-	-	-	34,629	10	1.80%
Sub Total	1,005,181		41.29%	781,024		40.64%
All Other Taxpayers	1,429,163		58.71%	1,141,003		59.36%
Total	\$ 2,434,344		100.00%	\$ 1,922,027		100.00%

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - Del Paso Heights  
 Current Fiscal Year and Nine Years Ago  
 (in thousands)**

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
Greater Sacramento Urban League	\$ 6,112	1	2.02%	\$ -	-	-
Research Properties	5,272	2	1.74%	4,744	2	1.26%
BM Ventures LLC	4,700	3	1.55%	-	-	-
Woodhaven Senior Residences	4,448	4	1.47%	3,996	3	1.06%
John A/ Leta K Nichols 1994 Rev Trust	2,776	5	0.92%	2,491	7	0.66%
US Rentals Inc.	2,476	6	0.82%	3,383	5	0.90%
Proffutt Limited Partnership	2,151	7	0.71%	-	-	-
23002 Moulton Parkway LLC	1,842	8	0.61%	-	-	-
Lundbom Sacramento Realty INVS LP	1,547	9	0.51%	-	-	-
Providence Comm'l Props LLC	1,453	10	0.48%	-	-	-
Northland Village Associates	-	-	-	6,296	1	1.67%
Lundblom Family Trust	-	-	-	3,985	4	1.06%
Harry & Mariann Brix 1993 Family Trust	-	-	-	2,498	6	0.66%
Maki Stephen	-	-	-	1,923	8	0.51%
1980 Tyler Family Trust	-	-	-	1,547	9	0.41%
Northland Village Associates	-	-	-	1,426	10	0.38%
Sub Total	32,777		10.83%	32,289		8.56%
All Other Taxpayers	269,739		89.17%	344,793		91.44%
Total	<u>\$ 302,516</u>		<u>100.00%</u>	<u>\$ 377,082</u>		<u>100.00%</u>

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - Alkali Flat  
 Current Fiscal Year and Nine Years Ago  
 (in thousands)**

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
Hearst-Argyle Stations Inc.	\$ 19,015	1	16.38%	\$ 20,309	1	15.64%
City Park Apartment Homes LLC	8,725	2	14.17%	-	-	-
GMA Investors LP	7,599	3	6.54%	-	-	-
CC/B Holdings Inc.	5,840	4	5.03%	-	-	-
Realty Advisors Inc.	5,490	5	4.73%	9,271	3	7.14%
John Dailey Trust/Charles D. Deloney	1,959	6	1.69%	1,758	7	-
700 E Street Building Partner	1,665	7	1.43%	1,870	6	1.44%
Tarpin Samuel D	1,468	8	1.26%	-	-	-
520 Ninth Street	1,450	9	1.25%	1,953	5	1.50%
Adrian L./Michelle J. Randolph Family Trust	1,341	10	1.15%	-	-	-
Crystal Cream/Butter Holdings, Inc.	-	-	-	12,265	2	9.44%
US Housing Partners II LP	-	-	-	3,709	4	2.86%
Miller Mary/Simone A./James O./Fitzgerald/ETAL	-	-	-	1,737	8	1.34%
James Fortino Trust/Court on G Inc.	-	-	-	1,658	9	1.28%
Washington Square III	-	-	-	1,595	10	1.23%
Sub Total	54,552		46.98%	56,125		43.21%
All Other Taxpayers	61,555		53.02%	73,765		56.79%
Total	\$ 116,107		100.00%	\$ 129,890		100.00%

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - Oak Park  
 Current Fiscal Year and Nine Years Ago**  
 (in thousands)

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
Rainbow Baking Co of Sac Valley	\$ 26,543	1	5.58%	\$ 19,312	2	2.26%
Regents University CA	10,561	2	2.22%	11,079	4	1.30%
US Bank National Association	5,324	3	1.12%	-	-	-
Crestwood Medical Center Hospital	4,339	4	0.91%	4,003	9	0.47%
Security Public Storage	3,715	5	0.78%	-	-	-
Edmar Invs LLC	3,196	6	0.67%	3,331	10	0.39%
St. Hope Academy	1,823	7	0.38%	-	-	-
John C. Skinner 2001 Living Trust	1,819	8	0.38%	-	-	-
SRR Trading LLC	1,445	9	0.30%	-	-	-
Corky Bob LLC	1,406	10	0.30%	-	-	-
University of the Pacific	-	-	-	21,014	1	2.46%
Glassrock Partnership	-	-	-	18,592	3	2.18%
St. Paul Baptist Church of Sacramento Corp.	-	-	-	9,168	5	1.07%
Stockton/Broadway Partners	-	-	-	5,662	6	0.66%
Ticon III LP	-	-	-	5,441	7	0.64%
Sac Properties LLC	-	-	-	4,737	8	0.56%
Sub Total	60,171		12.65%	102,339		12.00%
All Other Taxpayers	415,598		87.35%	750,812		88.00%
Total	<u>\$ 475,769</u>		<u>100.00%</u>	<u>\$ 853,151</u>		<u>100.00%</u>

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - River District  
 Current Fiscal Year and Nine Years Ago**  
 (in thousands)

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
California Almond Growers	\$ 70,011	1	17.07%	\$ 56,965	1	12.94%
Grove River District LLC	34,178	2	8.33%	-	-	-
Mendell Allan/Etal	8,843	3	2.16%	-	-	-
Capitol Station 65 LLC	7,693	4	1.88%	8,819	9	2.00%
Dos Rios Venture	6,313	5	1.54%	-	-	-
BA Hotel LLC	5,628	6	1.37%	-	-	-
BRE / LQ Props LLC	5,517	7	1.35%	-	-	-
Vida N Anello Revocable Living Trust	5,268	8	1.28%	-	-	-
Henderson Enterprises L P	5,227	9	1.27%	-	-	-
Detmer Family Limited Partnership	5,021	10	1.22%	-	-	-
Grove Investment Company	-	-	-	27,975	2	6.36%
Sunstone OP Properties LLC	-	-	-	18,676	3	4.24%
Richard Blvd. Partners	-	-	-	17,666	4	4.01%
CCAA Partners LLC/Bruce W. Bell/et al	-	-	-	14,195	5	3.23%
Ice Bear Inc. (Sequoia Pacific)	-	-	-	10,574	6	2.40%
LaQuinta Development Partner	-	-	-	10,208	7	2.32%
CTF4-American River LLC	-	-	-	9,816	8	2.23%
Grove Investment Company	-	-	-	6,874	10	1.56%
Sub Total	153,699		37.48%	181,768		41.30%
All Other Taxpayers	256,391		62.52%	258,346		58.70%
Total	\$ 410,090		100.00%	\$ 440,114		100.00%

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor



# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - North Sacramento  
 Current Fiscal Year and Nine Years Ago  
 (in thousands)**

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
Westcore Delta LLC	\$ 34,839	1	6.52%	\$ -	-	-
Seven-up Bottling Company	32,201	2	6.02%	19,544	3	3.22%
Price Company	21,576	3	4.04%	17,151	4	2.83%
McCuen Acoma Street Investors	11,862	4	2.22%	10,641	8	1.75%
Meriliz Incorporated	9,133	5	1.71%	-	-	-
North Sacramento Land Company	8,156	6	1.53%	15,804	5	2.61%
Sutter Medical Foundation	7,999	7	1.50%	-	-	-
Recreational Equipment Inc.	7,563	8	1.41%	-	-	-
Sent Expo Pointe LLC	7,485	9	1.40%	-	-	-
2006 Tcherkoyan Family Trust	5,845	10	1.09%	6,624	10	1.09%
PD Hotel Associates LLC	-	-	-	28,401	1	4.68%
JB Management LP	-	-	-	27,182	2	4.48%
Calvary Christian Church Center	-	-	-	21,220	6	3.50%
SVN Sacramento LLC	-	-	-	10,717	7	1.77%
Carl P. Schalansky Revocable Trust	-	-	-	6,977	9	1.15%
Sub Total	146,659		27.43%	164,261		27.08%
All Other Taxpayers	388,026		72.57%	442,367		72.92%
Total	<u>\$ 534,685</u>		<u>100.00%</u>	<u>\$ 606,628</u>		<u>100.00%</u>

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - Franklin Boulevard  
 Current Fiscal Year and Nine Years Ago**  
 (in thousands)

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
6200 Franklin LLC	\$ 39,898	1	6.72%	\$ -	-	-
Western Village LP	9,576	2	1.61%	-	-	-
United States Cold Storage	9,408	3	1.58%	8,623	2	1.33%
Rosedown Associates LLC	6,002	4	1.01%	-	-	-
Sacto Childrens Home	5,529	5	0.93%	-	-	-
Extra Space Props Ninety Four Limited Partnership	4,299	6	0.72%	-	-	-
SEI/PSP VI Joint Ventures	4,234	7	0.71%	2,608	10	0.40%
Bowling Green Associates	4,075	8	0.69%	-	-	-
Con-Way Western Express Inc.	3,748	9	0.63%	-	-	-
47th Street Associates LLC	3,659	10	0.62%	-	-	-
Campbell Soup	-	-	-	145,818	1	22.51%
Preservation Southpointe LP	-	-	-	7,547	3	1.16%
Rosedown Apartments LLC	-	-	-	6,857	4	1.06%
Con-Way Western Express Inc.	-	-	-	3,787	5	0.58%
Bowling Green Associates	-	-	-	3,655	6	0.56%
MH Southgate Investors	-	-	-	3,599	7	0.56%
Tesco Controls Inc.	-	-	-	3,215	8	0.50%
Chateau Lang Apartments LLC	-	-	-	2,864	9	0.44%
Sub Total	90,428		15.22%	188,573		29.11%
All Other Taxpayers	503,665		84.78%	459,250		70.89%
Total	\$ 594,093		100.00%	\$ 647,823		100.00%

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Principal Property Taxpayers - Stockton Boulevard**  
**Current Fiscal Year and Nine Years Ago**  
(in thousands)

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
Stockton Plaza Partners LLC	\$ 11,666	1	3.22%	-	-	-
EKG Investors LLC	10,205	2	2.81%	-	-	-
John M/Nancy M Kehriotis Living Trust	7,577	3	2.09%	6,797	5	1.35%
Little Saigon Plaza LLC	7,415	4	2.04%	-	-	-
NT Stockton Investors LLC	6,093	5	1.68%	-	-	-
SF 3 LLC	4,725	6	1.30%	-	-	-
Ralphs Grocery Company	4,687	7	-	5,602	8	1.11%
Mulleian Investments LLC	4,646	8	1.28%	6,129	7	1.22%
Brittany Arms LLC	4,547	9	1.25%	5,202	10	1.03%
ESS Prisa II LLC	4,430	10	1.22%	-	-	-
Azure Park Apartments LLC	-	-	-	11,493	1	2.28%
Western Investment Real Estate	-	-	-	9,421	2	1.87%
Gonzalez Jaime/Gloria	-	-	-	8,670	3	1.72%
CCI Stockridge SAC LLC	-	-	-	8,484	4	1.68%
Preferred Properties LLC	-	-	-	6,641	6	1.32%
ESS Prisa II LLC	-	-	-	5,251	9	1.04%
Sub Total	65,991		18.20%	73,690		14.63%
All Other Taxpayers	296,632		81.80%	430,051		85.37%
Total	\$ 362,623		100.00%	\$ 503,741		100.00%

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
(2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
 Successor Agency Trust Fund  
 Principal Property Taxpayers - Army Depot  
 Current Fiscal Year and Nine Years Ago  
 (in thousands)**

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
R/G Hayward LLC	\$ 15,555	1	1.59%	\$ 11,898	4	1.02%
Engineered Polymer Solutions Inc.	14,700	2	1.51%	4,973	10	0.43%
Central Valley Industrial Core Holdings	11,061	3	1.13%	-	-	-
Elder Creek Transfer/Recovery Inc.	9,158	4	0.94%	10,313	6	0.88%
Air Products Manufacturing Corporation	8,412	5	0.86%	-	-	-
Conrad Ethan	6,584	6	0.67%	-	-	-
Massie & Company	6,100	7	0.62%	-	-	-
Teichert Land Co	5,862	8	0.60%	-	-	-
C/S Logistics Sacramento/Tracy LLC	5,800	9	0.59%	9,233	7	0.79%
Power Inn Business Park LLC	5,362	10	0.55%	-	-	-
Proctor/Gamble Manufacturing Co.	-	-	-	64,908	1	5.55%
Crystal Cream/Butter Company	-	-	-	36,601	2	3.13%
Fedex Ground Package Systems Inc.	-	-	-	18,340	3	1.57%
W H Q	-	-	-	10,841	5	0.93%
Marvin L. Oates Trust	-	-	-	7,842	8	0.67%
Sperber Steven A./Todd R./etal	-	-	-	6,070	9	0.52%
Sub Total	88,594		9.07%	181,019		15.49%
All Other Taxpayers	887,856		90.93%	987,743		84.51%
Total	\$ 976,450		100.00%	\$ 1,168,762		100.00%

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
 (2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento**  
**Successor Agency Trust Fund**  
**Principal Property Taxpayers - 65th Street**  
**Current Fiscal Year and Nine Years Ago**  
(in thousands)

Assessee	2014			2005		
	Taxable Value <sup>(1)</sup>	Rank	Percentage of Total Taxable Value <sup>(2)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
HRA Element LLC	\$ 36,214	1	14.88%	\$ -	-	-
Target Corporation	26,508	2	10.89%	22,181	2	7.64%
65th St Village LLC	8,700	3	3.58%	-	-	-
CPCA 7716 Folsom Blvd. LLC	7,594	4	3.12%	-	-	-
Atlas Disposal Industries LLC	7,548	5	3.10%	-	-	-
Dimension Properties LLC	5,841	6	2.40%	-	-	-
Kenneth/Susan Catchot Family 2005 Revocable Trust	5,034	7	2.07%	5,567	6	1.92%
American River Self Storage LP	4,938	8	2.03%	8,531	5	2.94%
2800 Pico Associates LLC	4,244	9	1.74%	4,878	8	1.68%
KCMKC Properties, LP/Paul E. Fong/MAE Etal	4,061	10	1.67%	13,034	4	4.49%
Jefferson Commons-Sacramento LP	-	-	-	52,515	1	18.10%
Home Depot USA Inc.	-	-	-	14,506	3	5.00%
Commercial Net Lease Realty	-	-	-	5,095	7	1.76%
Gonzales Kimmel Enterprises	-	-	-	4,524	9	1.56%
John/Claudine Jackson Family Revocable Trust	-	-	-	4,459	10	1.54%
Sub Total	110,682		45.49%	135,290		46.62%
All Other Taxpayers	132,639		54.51%	154,927		53.38%
Total	<u>\$ 243,321</u>		<u>100.00%</u>	<u>\$ 290,217</u>		<u>100.00%</u>

Notes: (1) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
(2) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

# EXHIBIT B

**City of Sacramento  
Successor Agency Trust Fund  
Principal Property Taxpayers - Railyards  
Current Fiscal Year and Nine Years Ago**  
(in thousands)

Assessee	2014			2010 <sup>(1)</sup>		
	Taxable Value <sup>(2)</sup>	Rank	Percentage of Total Taxable Value <sup>(3)</sup>	Taxable Value	Rank	Percentage of Total Taxable Value
IA Sacramento Development LLC	\$ 33,235	1	39.26%	\$ -	-	-
CCAA Partners LLC/Bruce W. Bell/Etal	12,000	2	14.18%	14,843	2	19.07%
Sutter HOJ LP	8,812	3	10.41%	-	-	-
Sacramento County Employee Credit Union	4,300	4	5.08%	4,068	5	5.23%
REA Limited Partnership	3,978	5	4.70%	5,378	4	6.91%
PDRA/Company LLC	3,716	6	4.39%	3,537	6	4.54%
Strumwasser Michael J./Silvia M.	3,072	7	3.63%	2,924	7	3.76%
Mercy Housing CA 47	2,541	8	3.00%	-	-	-
Bowman/Bay Building Joint Venture	2,222	9	2.62%	2,115	8	2.72%
PLF Bldg. LLC	1,670	10	1.97%	-	-	-
Legacy Ventures LLC	-	-	-	1,245	10	1.60%
New Baytree LLC	-	-	-	14,826	3	19.05%
S Thomas Enterprises of Sacramento	-	-	-	17,224	1	22.13%
John Morgan/Nelly B Patino/Eddie Cuevas	-	-	-	1,556	9	2.00%
Sub Total	75,546		89.24%	67,716		87.00%
All Other Taxpayers	9,108		10.76%	10,117		13.00%
Total	\$ 84,654		100.00%	\$ 77,833		100.00%

Notes: (1) Data from Fiscal Year 2010 - Railyards Redevelopment Area was formed in Fiscal Year 2010.  
(2) Based on ownership of locally-assessed secured and unsecured real property net of exemptions.  
(3) Based on total adjusted 2013-14 Project Area total taxable value.

Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**Merged Downtown**

**As of June 30, 2014**

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Hines Sacramento Wells Fargo	\$ 206,544	\$ 100,000	\$ (106,544)	4.38%
300 Capitol Mall NF LP	109,000	75,000	(34,000)	1.40%
Chase Merritt Sacramento	42,738	12,821	(29,917)	1.23%
GCCFC 2005 GG5 L Street	29,547	24,000	(5,547)	0.23%
Griffin Capital INVS LLC	28,560	20,000	(8,560)	0.35%
Sacramento Hotel Partner	22,600	3,100	(19,500)	0.80%
Juno Commercial Real Estate	19,247	9,500	(9,747)	0.40%
Fund IX - Park Plaza, LLC	12,943	9,500	(3,443)	0.14%
Fremont & Downtown Sacramento	5,486	1,679	(3,807)	0.16%
Fremont & Downtown Sacramento	5,486	1,679	(3,807)	0.16%
Sub Total	482,151	257,279	(224,872)	9.24%
All Other Taxpayers	1,952,193	-	-	-
<b>Total</b>	<b>\$ 2,434,344</b>	<b>\$ 257,279</b>	<b>\$ (224,872)</b>	<b>9.24%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

# EXHIBIT C

## City of Sacramento Successor Agency Trust Fund

### Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>

#### Del Paso Heights

As of June 30, 2014

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Lundbom Family Trust	\$ 973	\$ -	\$ (973)	0.32%
Joseph K. Smith	171	70	(101)	0.03%
Mona Sue Ayers	120	52	(68)	0.02%
Sub Total	1,264	122	(1,142)	0.38%
All Other Taxpayers	301,252	-	-	-
Total	<u>\$ 302,516</u>	<u>\$ 122</u>	<u>\$ (1,142)</u>	<u>0.38%</u>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

Source: Sacramento County Assessor



## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**Alkali Flat**

**As of June 30, 2014**

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Hearst Argyle Stations	\$ 8,022	\$ 2,077	\$ (5,945)	5.12%
Realty Advisors Inc.	5,490	3,100	(2,390)	2.06%
Lynn Houlihan	1,450	1,000	(450)	0.39%
Hearst Argyle Stations	944	422	(522)	0.45%
Hearst Argyle Stations	273	130	(143)	0.12%
Hearst Argyle Stations	235	106	(129)	0.11%
Hearst Argyle Stations	114	50	(64)	0.06%
Hearst Argyle Stations	105	35	(70)	0.06%
Hearst Argyle Stations	87	45	(42)	0.04%
Hearst Argyle Stations	64	21	(43)	0.04%
Sub Total	16,784	6,986	(9,798)	8.44%
All Other Taxpayers	99,323	-	-	-
<b>Total</b>	<b>\$ 116,107</b>	<b>\$ 6,986</b>	<b>\$ (9,798)</b>	<b>8.44%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

---

Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**Oak Park**

**As of June 30, 2014**

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
GPT GIG BOA Portfolio	\$ 1,210	\$ 364	\$ (846)	0.18%
Azizur Rehman	283	210	(73)	0.02%
Azizur Rehman	226	190	(36)	0.01%
Sharon Young	207	165	(42)	0.01%
Dorothy Nunley	187	50	(137)	0.03%
Manuel Ochale	158	60	(98)	0.02%
Santone Land Lea	124	60	(64)	0.01%
GPT GIG BOA Portfolio	90	27	(63)	0.01%
CBIP LLC	71	31	(40)	0.01%
CBIP LLC	38	29	(9)	0.00%
Sub Total	2,594	1,186	(1,408)	0.30%
All Other Taxpayers	473,175	-	-	-
<b>Total</b>	<b>\$ 475,769</b>	<b>\$ 1,186</b>	<b>\$ (1,408)</b>	<b>0.30%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**River District**

**As of June 30, 2014**

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Systems Parkway	\$ 13,054	\$ 5,500	\$ (7,554)	1.84%
Detmer Family Limited Partnership	4,598	2,299	(2,299)	0.56%
Park Villa Clovis LP	4,143	3,500	(643)	0.16%
10th North Industrial	2,844	1,706	(1,138)	0.28%
Shirish B. & Jagrutiben S.	2,830	1,698	(1,132)	0.28%
Nfinit Solutions Inc.	2,752	880	(1,872)	0.46%
Robinson Family Trust	2,614	1,700	(914)	0.22%
Signal CT & MEW LLC	2,417	1,500	(917)	0.22%
Clear Channel Outdoor	1,800	500	(1,300)	0.32%
MSN Enterprises LLC	1,616	969	(647)	0.16%
Sub Total	38,668	20,252	(18,416)	4.49%
All Other Taxpayers	371,422	-	-	-
<b>Total</b>	<b>\$ 410,090</b>	<b>\$ 20,252</b>	<b>\$ (18,416)</b>	<b>4.49%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**North Sacramento  
As of June 30, 2014**

(in thousands)

Assessee	Taxable Value <sup>(3)</sup>	Assessee's Value <sup>(3)</sup>	Value Difference	Percentage of Total Taxable Value
Costco Wholesale Corp.	\$ 17,547	\$ 15,000	\$ (2,547)	0.48%
Seven Up Bottling Company	9,364	6,950	(2,414)	0.45%
Sent Expo Pointe LLC	7,485	4,865	(2,620)	0.49%
Gregory N. & Tcherkoyan	7,065	-	(7,065)	1.32%
Walgreen Company	5,202	4,000	(1,202)	0.22%
Bateman J. Bronwyn	3,222	2,366	(856)	0.16%
First State Investors	2,840	852	(1,988)	0.37%
CNMG Investment Group LLC	2,393	1,618	(775)	0.14%
York Law Company LLC	2,369	1,200	(1,169)	0.22%
Cal Tex Properties	1,740	1,043	(697)	0.13%
Sub Total	59,227	37,894	(21,333)	3.99%
All Other Taxpayers	475,458	-	-	-
<b>Total</b>	<b>\$ 534,685</b>	<b>\$ 37,894</b>	<b>\$ (21,333)</b>	<b>3.99%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**Franklin Boulevard**

**As of June 30, 2014**

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Campbell Soup Supply	\$ 39,718	\$ 18,525	\$ (21,193)	3.57%
Chateau Lang Apartments	2,860	2,600	(260)	0.04%
Stillman Mobile Home	2,208	850	(1,358)	0.23%
Tesco Controls Inc.	2,175	1,500	(675)	0.11%
Lauren Prichard	906	700	(206)	0.03%
Gordon Chin	673	385	(288)	0.05%
Stillman Mobile Home	427	50	(377)	0.06%
Jair, Jack and Rose Mari	355	117	(238)	0.04%
Ghodratollah Soltani	230	200	(30)	0.01%
Mang S Te	227	110	(117)	0.02%
Sub Total	49,779	25,037	(24,742)	4.16%
All Other Taxpayers	544,314	-	-	-
<b>Total</b>	<b>\$ 594,093</b>	<b>\$ 25,037</b>	<b>\$ (24,742)</b>	<b>4.16%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**Stockton Boulevard**

**As of June 30, 2014**

(in thousands)

Assessee	Taxable Value <sup>(3)</sup>	Assessee's Value <sup>(3)</sup>	Value Difference	Percentage of Total Taxable Value
Bee Saigon Plaza LLC	\$ 17,374	\$ 8,600	\$ (8,774)	2.42%
Stockton Plaza Partners	9,763	8,299	(1,464)	0.40%
Jaime & Gloria Gonzalez	9,248	-	(9,248)	2.55%
Brittany Arms LLC	4,290	3,900	(390)	0.11%
EKG Investors LLC	2,770	1,167	(1,603)	0.44%
EKG Inverstors LLC	2,520	1,167	(1,353)	0.37%
EKG Inverstors LLC	2,395	1,167	(1,228)	0.34%
EKG Inverstors LLC	1,890	1,167	(723)	0.20%
EKG Inverstors LLC	1,890	1,167	(723)	0.20%
Stockton Plaza Partners	822	699	(123)	0.03%
Sub Total	52,962	27,333	(25,629)	7.07%
All Other Taxpayers	309,661	-	-	-
<b>Total</b>	<b>\$ 362,623</b>	<b>\$ 27,333</b>	<b>\$ (25,629)</b>	<b>7.07%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

## EXHIBIT C

**City of Sacramento  
Successor Agency Trust Fund**

**Top 10 Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>**

**Army Depot**

**As of June 30, 2014**

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Phong Enterprise LLC	\$ 586	\$ 350	\$ (236)	0.02%
Muneshwar Dutt	241	100	(141)	0.01%
Rand Family Trust	240	170	(70)	0.01%
Willie F. Carter	190	120	(70)	0.01%
Andre Holtzclaw	184	100	(84)	0.01%
Scott L. Ostrander	180	90	(90)	0.01%
IH2 Prop West Limited Partnership	118	63	(55)	0.01%
Stephen L. Broderick	70	60	(10)	0.00%
CBIP LLC	66	31	(35)	0.00%
THR CA Limited Partnership	46	36	(10)	0.00%
Sub Total	1,921	1,120	(801)	0.08%
All Other Taxpayers	974,529	-	-	-
<b>Total</b>	<b>\$ 976,450</b>	<b>\$ 1,120</b>	<b>\$ (801)</b>	<b>0.08%</b>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

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Source: Sacramento County Assessor

# EXHIBIT C

## City of Sacramento Successor Agency Trust Fund

### Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>

65th Street

As of June 30, 2014

(in thousands)

<b>Assessee</b>	<b>Taxable Value <sup>(3)</sup></b>	<b>Assessee's Value <sup>(3)</sup></b>	<b>Value Difference</b>	<b>Percentage of Total Taxable Value</b>
Target Corporation	\$ 23,379	\$ 400	\$ (22,979)	9.44%
Theodoros G & G Avdalas	960	576	(384)	0.16%
Theodoros G & G Avdalas	483	290	(193)	0.08%
Sam Manolakas	70	20	(50)	0.02%
	<hr/>	<hr/>	<hr/>	<hr/>
Sub Total	24,892	1,286	(23,606)	9.70%
All Other Taxpayers	<hr/> 218,429	<hr/> -	<hr/> -	<hr/> -
Total	<hr/> <u>\$ 243,321</u>	<hr/> <u>\$ 1,286</u>	<hr/> <u>\$ (23,606)</u>	<hr/> <u>9.70%</u>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

---

Source: Sacramento County Assessor



# EXHIBIT C

## City of Sacramento Successor Agency Trust Fund

### Parcels Appealing Assessed Valuation - At Risk of Reduction <sup>(1) (2)</sup>

#### Railyards

As of June 30, 2014

(in thousands)

Assessee	Taxable Value <sup>(3)</sup>	Assessee's Value <sup>(3)</sup>	Value Difference	Percentage of Total Taxable Value
IA Sacramento Holdings	\$ 29,397	\$ 10,170	\$ (19,227)	22.71%
New Baytree LLC	8,772	2,631	(6,141)	7.25%
IA Sacramento Holdings	2,491	21	(2,470)	2.92%
IA Sacramento Holdings	1,196	503	(693)	0.82%
Sub Total	41,856	13,325	(28,531)	33.70%
All Other Taxpayers	42,798	-	-	-
Total	<u>\$ 84,654</u>	<u>\$ 13,325</u>	<u>\$ (28,531)</u>	<u>33.70%</u>

Notes: (1) These are outstanding appeals; there is no estimate of outcome.

(2) Information for prior years is not readily available and is not statistically significant.

(3) Based on Assessor's report "At-Risk Assessed Valuation Through Appeals Process" as of June 30, 2014.

Source: Sacramento County Assessor

**EXHIBIT D**  
**SACRAMENTO COUNTY**  
**DEPARTMENT OF FINANCE**  
**AUDITOR-CONTROLLER DIVISION**  
**2014-2015 EQUALIZED ASSESSED VALUATION**

INDEX	DISTRICT NAME	SECURED ROLL		STATE UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
0000	COUNTY WIDE 1%	123,330,457,541	1,565,911,555	35,369,735	5,422,903,784	131,512
0001	UTILITY 1 PERCENT	2,127,888	-	1,442,471,307	-	-
0002	UTILITY DEBT SVC	2,127,888	-	1,483,453,940	-	-
0003	UTILITY - RAILROAD 1%	-	-	40,982,633	-	-
1001	ARCOHE UNION ELEMENTARY	629,267,967	6,078,689	1,113,217	6,213,684	-
1025	CENTER UNIFIED	1,569,349,998	27,430,200	-	10,716,428	-
1075	ELVERTA JT ELEMENTARY	210,822,981	3,484,822	57,435	5,344,385	-
1080	ELVERTA JT ELEM GOB	210,822,981	3,484,822	57,435	5,344,385	-
1101	GALT JOINT UNION ELEM	2,000,981,803	31,430,278	721,216	41,725,460	-
1102	GALT JT ELEM GOB 2002	2,000,981,803	31,430,278	721,216	41,725,460	-
1150	NATOMAS UNIF SCHOOL DIST	7,339,284,494	65,951,202	-	679,098,477	7,000
1225	ROBLA ELEMENTARY	1,641,945,222	16,010,910	53,144	617,186,927	-
1250	RIVER DELTA UNIFIED	706,539,733	4,597,351	129,264	129,359,852	124,512
1252	RIVER DELTA SFID #1	391,620,906	2,129,151	11,640	82,089,273	110,512
1255	RIVER DELTA SFID #2	314,918,827	2,468,200	117,624	47,270,579	14,000
1275	GALT JOINT UNION HIGH	2,630,249,770	37,508,967	1,834,433	47,939,144	-
1280	GALT JT HIGH GOB	2,630,249,770	37,508,967	1,834,433	47,939,144	-
1308	GRANT JT HIGH GOB	10,226,305,272	155,547,822	6,046,600	1,107,944,505	-
1325	LOS RIOS COLLEGE	117,229,853,676	1,474,502,837	33,523,662	5,282,599,538	28,000
1350	ELK GROVE UNIFIED	28,101,842,815	348,575,193	2,875,028	597,869,441	-
1375	FOLSOM CORDOVA UNIFIED	15,979,459,868	144,855,855	10,622,087	946,879,776	-
1401	SACRAMENTO CITY UNIFIED	26,203,736,543	338,614,507	12,146,083	1,279,564,924	-
1425	SAN JUAN UNIFIED	29,069,299,790	418,663,658	1,716,240	616,131,633	-
1440	TWIN RIVERS UNIFIED	10,226,305,272	155,547,822	6,046,600	1,107,944,505	-
1441	TWIN RIVERS ELEM GOB 12	8,373,537,069	136,052,090	5,936,021	485,413,193	-

## EXHIBIT D

### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
1442	TWIN RIVERS UNIF GOB	10,226,305,272	155,547,822	6,046,600	-	-
1458	COUNTY WIDE EQUALIZATION	104,351,023,105	1,309,991,873	33,788,327	4,847,094,452	131,512
1459	EQUALIZATION GALT	7,834,067,821	74,249,012	-	713,438,769	7,000
1461	EQUALIZATION GRANT	10,711,879,596	95,060,734	444,863	1,508,198,067	7,000
2855	COUNTY SERVICE AREA NO 6	101,503,161,497	1,357,536,581	32,007,283	4,789,282,607	7,000
2860	COUNTY SERVICE AREA 11	46,682,854,593	658,659,081	15,191,981	2,719,098,714	124,512
3012	COURTLAND SANITATION DIST	13,746,147	259,000	-	615,178	-
3013	COUNTY SERVICE AREA 1	52,486,417,683	748,237,681	14,726,749	2,945,028,611	124,512
3021	ARDEN PARK VISTA WATER MD	1,317,089,586	14,222,600	-	25,252,822	-
3024	VALLEY HI GREENS	34,312,519	616,000	-	85,073	-
3027	METRO STORM DRAIN MAINT	101,664,431,718	1,276,140,453	33,662,243	5,051,736,833	131,512
3037	ELK-GROVE METRO STORM	15,951,750,574	190,822,800	1,707,492	241,514,962	-
3038	CITRUS HGTS METRO STORM	5,714,275,249	98,948,302	-	129,651,989	-
3040	NORTHGATE 880 WATER DIST	86,953,943	-	-	18,969,118	-
3053	SAC COUNTY WATER ZONE12D	589,291,798	9,490,600	-	5,876,481	-
3210	SAC COUNTY WATER ZONE 40	2,299,180,104	33,150,162	37,548	22,466,485	-
4000	MCCLELLAN AFB RDA	253,912,688	-	-	204,260,577	-
4001	MCCLELLAN WATT RDA	280,557,305	14,000	-	29,058,921	-
4010	SACRAMENTO ARMY DEP RDA	224,773,267	-	893,860	92,047,210	-
4013	SACTO ARMY DEP 05 ANNEX	653,683,591	14,324,423	49,005	47,917,425	-
4030	MATHER A/F BASE RDA	428,363,457	5,486,600	334,284	174,532,425	-
4040	NORTH SACRAMENTO REDEV	512,875,925	3,238,864	-	40,114,552	-
4050	65TH STREET REDEV	231,721,271	88,956	-	17,543,040	-
4060	FRANKLIN BLVD REDEV	487,526,827	4,704,000	-	32,000,459	-
4065	FLORIN ROAD RDA	236,908,495	98,000	-	12,337,794	-
4070	STOCKTON BLVD REDEV	369,010,719	4,547,548	-	17,731,404	-
4080	AUBURN BLVD REDEV	93,849,230	27,100	-	8,371,477	-

## EXHIBIT D

### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
4091	RIVER DISTRICT RDA	311,656,042	119,000	4,779,048	34,165,837	-
4092	RIVER DISTRICT 98 ANN	92,110,551	196,000	-	1,186,021	-
4120	MERG DWNTWN - RDA2A	557,017,085	245,000	-	26,471,323	-
4125	MERG DWNTWN - RDA3 MALL	177,994,835	-	-	14,501,955	-
4130	MERG DWNTWN - RDA8 CENTR	1,336,263,296	21,000	-	78,400,145	-
4134	MERG DWNTWN RDA4 CAP MLL	273,673,147	469,000	73,348	19,288,151	-
4135	MERG DWNTWN RDA4A RIVER	-	-	696,585	710	-
4140	RDA 5 DEL PASO HGTS	317,087,685	5,803,000	1,392	14,463,635	-
4150	RDA 6 ALKALI FLAT	120,333,744	231,000	-	3,503,759	-
4160	RDA 7 OAK PARK	484,948,890	8,325,286	-	9,483,106	-
4165	RAILYARD RDA	75,244,964	-	-	5,973,382	-
5706	COUNTY LIBRARY	74,565,849,166	1,015,971,511	17,074,926	3,557,489,541	124,512
5707	COUNTY ROADS	44,816,289,986	618,007,313	14,723,037	2,712,461,369	124,512
5910	COUNTY GENERAL	123,330,457,541	1,565,911,555	35,369,735	5,422,903,784	131,512
6032	ELK GROVE UNIFIED-CFD#1	28,101,842,815	348,575,193	2,875,028	597,869,441	-
6491	CO SERVICE AREA 4B	1,117,696,308	10,070,383	741,628	28,325,414	-
6492	CO SERVICE AREA 4 ZONE C	660,370,537	3,935,554	129,264	125,766,259	124,512
6493	CO SERVICE AREA 4D-GALT	1,077,366,247	10,756,367	1,336,096	17,073,133	-
6494	DEL NORTE OAKS PARK MAINT	7,200,245	175,000	-	57,838	-
7000	SAN JOAQUIN DELTA COMM	3,026,864,609	39,811,718	1,846,073	122,188,214	103,512
7001	SAN JOAQUIN DELTA GOB	3,026,864,609	39,811,718	1,846,073	122,188,214	103,512
7158	NORTH SACTO ELEM GOB	8,373,537,069	136,052,090	5,936,021	485,413,193	-
7465	CITRUS HEIGHTS COMM RDA	519,033,049	406,000	-	46,431,829	-
9201	ELK GROVE COSUMNES CMTRY	23,163,617,257	282,687,431	3,169,240	444,326,794	-
9202	FAIR OAK CEMETERY	22,677,804,774	299,157,664	10,362,875	828,303,977	-
9205	GALT ARNO CEMETERY	2,617,242,478	37,459,967	1,834,433	49,191,215	-
9206	SYLVAN CEMETERY	18,134,284,240	297,484,404	1,576,590	1,567,404,035	-

## EXHIBIT D

### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
9212	SACRAMENTO METRO FIRE	52,200,592,411	751,743,959	12,374,963	2,034,932,352	-
9217	COURTLAND FIRE	170,230,710	1,013,600	14,716	4,849,783	-
9219	DELTA FIRE	136,253,200	357,000	-	8,951,507	49,000
9220	COSUMNES CSD - FIRE	16,168,057,562	191,746,800	1,980,876	270,057,918	-
9225	COSUMNES CSD - GALT	1,977,207,858	31,044,889	574,639	41,567,463	-
9227	HERALD FIRE	471,194,722	4,336,078	854,489	5,534,199	-
9228	RIVER DELTA FIRE	167,448,625	1,026,354	-	59,824,495	54,512
9229	NATOMAS FIRE	1,038,865,848	1,125,451	-	1,026,614,341	-
9231	PACIFIC FRUITRIDGE FIRE	1,150,850,319	20,998,600	-	46,585,062	-
9235	WALNUT GROVE FIRE	225,608,868	1,678,600	120,048	53,752,513	21,000
9236	WILTON FIRE	881,372,908	10,511,383	1,155,195	4,303,614	-
9331	ARDEN MANOR PARK	683,465,459	7,754,600	197,085	13,003,522	-
9332	ORANGEVALE PARK	2,783,958,704	48,194,228	-	22,671,083	-
9334	ARDEN PARK	655,426,642	9,623,600	-	3,097,467	-
9336	MISSION OAKS PARK	5,607,903,151	72,192,400	-	104,537,931	-
9337	CARMICHAEL PARK	3,560,337,958	54,635,000	-	60,915,967	-
9338	SUNRISE PARK	10,414,429,634	175,905,553	1,519,155	227,178,489	-
9339	ARCADE CREEK PARK	1,455,092,561	18,543,421	-	42,080,705	-
9340	COSUMNES CSD - PARK	16,168,057,562	191,746,800	1,980,876	270,057,918	-
9341	FAIR OAKS PARK	3,701,161,075	53,181,800	-	40,543,268	-
9342	FULTON ELCAMINO PARK	2,232,488,769	22,725,406	-	143,861,150	-
9345	RIO LINDA-ELVERTA PARK	1,978,767,562	26,871,832	57,435	533,153,800	-
9346	NORTH HIGHLANDS PARK	2,022,527,693	39,132,970	-	237,230,699	-
9347	CORDOVA PARK	10,859,857,894	128,774,927	10,500,074	1,008,889,017	-
9348	SOUTHGATE PARK	7,004,174,942	103,929,673	101,214	164,035,746	-
9356	COSUMNES CSD MAINT 1	3,746,858,288	48,998,600	1,200	76,340,308	-
9385	RIO LINDA-ELVERTA WATER	1,025,989,769	21,992,981	57,435	23,674,767	-

## EXHIBIT D

### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
9394	SLOUGHHOUSE RES CONSERVN	3,048,766,955	30,343,950	2,170,824	48,086,033	-
9477	CITY OF RANCHO CORDOVA	6,320,902,519	67,541,328	175,453	468,417,766	-
9478	RANCHO CORDOVA ROAD	5,869,824,519	67,541,328	146,060	413,938,892	-
9480	RANCHO CORDOVA RDA	1,298,494,529	15,961,042	-	82,689,448	-
9502	SMR EDUCATION	14,087,797,362	160,795,205	1,946,404	1,412,932,205	7,000
9503	PHYS HANDICAPPED ELEM	14,558,207,803	166,041,005	1,946,404	1,415,302,508	7,000
9504	JUVENILE HALL	123,013,119,189	1,560,181,345	35,369,735	5,415,148,049	131,512
9505	REGIONAL OCCUPATN CENTER	122,746,241,535	1,556,944,194	35,369,735	5,399,547,681	131,512
9506	PHYS HANDICAPPED UNIFIED	28,942,564,856	354,831,544	3,004,292	733,293,705	124,512
9508	INFANT DEV PHYSICAL HDCP	121,411,694,678	1,535,034,545	35,369,735	5,392,946,216	131,512
9509	INFANT DEV MENTALLY HDCP	121,275,183,279	1,533,141,394	35,369,735	5,393,316,159	131,512
9511	CENTER CSBA	1,569,349,998	27,430,200	-	10,716,428	-
9513	ELVERTA CSBA	210,822,981	3,484,822	57,435	5,344,385	-
9516	ROBLA CSBA	1,641,945,222	16,010,910	53,144	617,186,927	-
9517	NATOMAS UNION CSBA	7,255,292,715	64,873,202	-	678,986,520	7,000
9518	ARCOHE CSBA	607,063,216	6,008,689	1,113,217	6,173,691	-
9519	GALT ELEM CSBA	2,023,186,554	31,500,278	721,216	41,765,453	-
9520	GRANT UNION CSBA	57,703,998	504,000	-	2,855,531	-
9521	GALT HIGH CSBA	2,630,249,770	37,508,967	1,834,433	47,939,144	-
9523	RIVER DELTA CSBA	706,539,733	4,597,351	129,264	129,359,852	124,512
9524	NORTHRIDGE IMP 1	2,205,827,382	30,900,311	-	55,465,337	-
9525	NORTHRIDGE IMP 3	344,120,133	3,942,301	-	14,719,639	-
9526	NORTHRIDGE IMP 2	873,756,103	19,410,596	-	16,022,499	-
9527	NORTHRIDGE IMP 4	132,895,719	-	-	11,846,644	-
9528	CHILDRENS INSTITUTIONS	122,404,246,013	1,550,772,349	35,369,735	5,396,355,343	131,512
9529	SAC SUBURBAN WTR 5	28,956,807	756,000	-	151,041	-
9530	SACRAMENTO SUBURBAN WTR	12,225,272,238	174,821,349	-	533,231,640	-

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### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
9531	COUNTY SUPERINT ADMIN	4,184,913,655	48,036,600	620,350	232,997,865	-
9605	REGIONAL SANITATION	114,043,630,252	1,466,523,116	32,300,797	4,878,194,364	14,000
9606	SACRAMENTO AREA SEWER	83,851,532,286	1,131,923,354	16,860,003	3,811,517,555	21,000
9701	FOLSOM CITY GOB	10,742,008,640	94,735,273	122,013	278,344,128	-
9702	EL DORADO HILLS WATER	3,500,600	-	-	-	-
9703	EL DORADO FIRE	3,500,600	-	-	-	-
9717	SAN JUAN UNIF GOB	29,069,299,790	418,663,658	1,716,240	616,131,633	-
9735	CITY OF CITRUS HEIGHTS	5,714,275,249	98,948,302	-	129,651,989	-
9737	CAPITOL AREA REDEVELOPMT	193,366,873	1,015,000	-	50,397,620	-
9738	SACTO-YOLO PORT M&O	123,330,457,541	1,565,911,555	35,369,735	5,422,903,784	131,512
9739	R STREET RDA	122,518,634	42,000	-	3,814,127	-
9740	AMER RIVER FLOOD ZONE A	1,078,159,829	18,799,088	696	39,577,535	-
9740	AMER RIVER FLOOD ZONE B	4,793,976,472	40,301,895	689,676	266,899,851	-
9740	AMER RIVER FLOOD ZONE C	13,289,009,313	118,752,188	14,999,847	531,185,716	-
9741	OLD SACRAMENTO MISC MAIN	62,247,080	7,000	-	5,658,254	-
9742	MAINTENANCE AREA 9	14,505,347,293	221,928,992	460,242	356,098,881	-
9744	MAINTENANCE AREA 10	2,004,701,531	15,216,600	-	85,338,841	-
9745	RANCHO MURIETA CSD	904,463,821	11,830,000	-	9,577,538	-
9746	MAINTENANCE AREA 11	867,885,540	10,518,200	-	5,883,044	-
9748	EL DORADO IRRIGATION	3,500,600	-	-	-	-
9749	GALT IRRIGATION	697,939,072	8,153,767	1,038,844	13,538,225	-
9750	DEL PASO MANOR WATER	383,717,355	6,928,600	-	12,068,468	-
9752	FLORIN WATER	607,226,366	9,525,148	101,214	38,287,594	-
9753	CLAY WATER	11,525,673	47,600	-	877,963	-
9754	OMOCHUMNE HARTNELL WATER	461,694,095	3,733,954	237,587	13,781,397	-
9755	NORTH DELTA WATER	1,231,428,010	8,424,951	143,026	142,487,527	124,512
9756	SACTO-YOLO MOSQUITO	123,330,457,541	1,565,911,555	35,369,735	5,422,903,784	131,512

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### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
9757	CHINATOWN MALL MISC MAIN	10,235,851	-	-	299,423	-
9758	GALT RDA 2007 AMENDMENT	82,391,769	1,946,000	-	907,320	-
9759	SAN JUAN SUBURBAN WATER	12,062,631,041	181,058,183	-	186,558,492	-
9760	FOLSOM CITY	10,742,008,640	94,735,273	122,013	278,344,128	-
9761	FOLSOM REDEVELOPMENT	772,081,031	5,500,119	122,013	46,192,306	-
9762	CITY OF GALT	1,551,086,844	26,752,600	498,337	30,844,851	-
9763	GALT REDEVELOPMENT	279,727,067	2,457,000	498,337	18,605,659	-
9764	ISLETON CITY	44,458,427	661,797	-	3,593,593	-
9765	ISLETON REDEVELOPMENT	21,552,301	94,797	-	3,171,973	-
9768	SACRAMENTO CITY GEN	37,918,665,966	455,204,771	18,172,796	1,585,876,225	7,000
9769	DRY CREEK ELEM GOB	1,504,389,258	24,166,800	-	7,399,604	-
9771	DRY CREEK ELEMENTARY	1,504,389,258	24,166,800	-	7,399,604	-
9774	ROSEVILLE HIGH SCHOOL	1,504,389,258	24,166,800	-	7,399,604	-
9778	SIERRA JR COMM COLLEGE	3,073,739,256	51,597,000	-	18,116,032	-
9779	DIST EQUALIZN-CENTER	1,569,349,998	27,430,200	-	10,716,428	-
9780	DIST EQUALIZN-DRY CREEK	1,504,389,258	24,166,800	-	7,399,604	-
9784	ROSEVILLE HIGH GOB	1,504,389,258	24,166,800	-	7,399,604	-
9790	CITY OF ELK GROVE	13,524,968,360	165,321,800	1,581,408	210,240,604	-
9791	CITY OF ELK GROVE-LAGUNA	2,366,581,502	24,803,800	126,084	31,093,354	-
9792	CITY OF ELK GROVE-FRANKL	60,200,712	697,200	-	181,004	-
9793	CITY OF FOLSOM SOUTH	103,933,769	-	-	1,193,890	-
9804	RIO LINDA ELEM GOB	8,373,537,069	136,052,090	5,936,021	485,413,193	-
9808	CENTER UNIF GOB	1,569,349,998	27,430,200	-	10,716,428	-
9843	NATOMAS UNIF GOB	7,339,284,494	65,951,202	-	679,098,477	7,000
9861	ROBLA ELEM GOB	1,641,945,222	16,010,910	53,144	617,186,927	-
9876	LOS RIOS COLL GOB	117,229,853,676	1,474,502,837	33,523,662	5,282,599,538	28,000
9906	FOLSOM CORDOVA IMP 1	5,305,939,000	52,633,582	10,500,074	669,934,967	-



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### 2014-2015 EQUALIZED ASSESSED VALUATION

INDEX	DISTRICT NAME	SECURED ROLL		STATE  UTILITY ROLL	UNSECURED ROLL	
		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION		GROSS VALUES (net of Others Exemption)	HOMEOWNERS EXEMPTION
9910	FOLSOM CORDOVA IMP 2	10,673,520,868	92,222,273	122,013	276,944,809	-
9916	FOLSOM CORDOVA IMP 3	1,234,307,950	1,595,182	10,019,730	251,714,887	-
9921	FOLSOM CORDOVA IMP 4	4,243,574,551	50,947,400	146,060	423,200,487	-
9947	SACTO UNIFIED GOB	26,203,736,543	338,614,507	12,146,083	1,279,564,924	-
9998	DEVELOP CENTER-HANDICAPPD	120,497,242,163	1,522,915,877	35,369,735	5,372,121,373	131,512

SOURCES: EQUALIZED VALUES REPORTS TAXR6805 and PFHR6805