

2016-2017 PROPERTY DATA  
**THE CITY OF PALOS VERDES ESTATES**  
PRELIMINARY PROPERTY TAX REPORTS



*Revenue Management for Local Government*



# THE CITY OF PALOS VERDES ESTATES

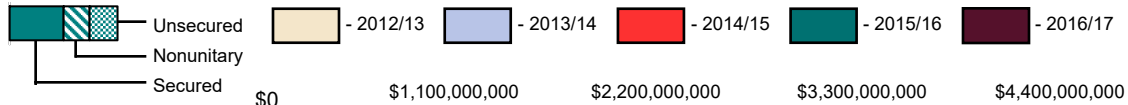
## 2016/17 PROPERTY TAX

# Contents

<b>Section 1: Entire City</b>	<b>1</b>
Assessed Values	1
Growth by Use Category	2
Prop 8 Potential Recapture History	3
Comparison of Sale Price to Prop 8 Reduced Value	4
City Growth Comparison	5
Net Taxable Secured Value Changes	7
Secured Value Change History Listing	8
Transfer of Ownership	16
Sales Value History	17
County Sales Comparison by City	18
Roll Summary	20
Use Category Summary	21
Residential Summary	22
Property Tax Dollar Breakdown	23
Representative General Levy Share Estimate	24
Property Tax Revenue	25
Average Basic Revenues	26
Nonresidential New Construction	27
Top Ten Property Taxpayers	28
Top 25 Property Taxpayers - Secured	29
Top 25 Property Taxpayers - Unsecured	30
SBE Assessed Nonunitary Utilities	31
Parcel Change Listing	32
Appeal Experience	33
Pending Appeals Impact Projections	35
Top Owner Pending Appeals	36
<b>Section 2: Foreclosure Information</b>	<b>37</b>
Secured Lender Owned Listing	37
<b>Section 3: Resources</b>	<b>38</b>
Median SFR Sales Price Increase	38
Proposition 13 Inflation Adjustments	39
Recapturing Proposition 8 Reductions	41
Description of Property Tax Reports	42



# THE CITY OF PALOS VERDES ESTATES 2012/13 TO 2016/17 ASSESSED VALUES



## Land

\$3,466,817,231  
\$3,667,944,194  
\$3,899,054,314  
\$4,158,779,846  
\$4,384,089,512

## Improvements

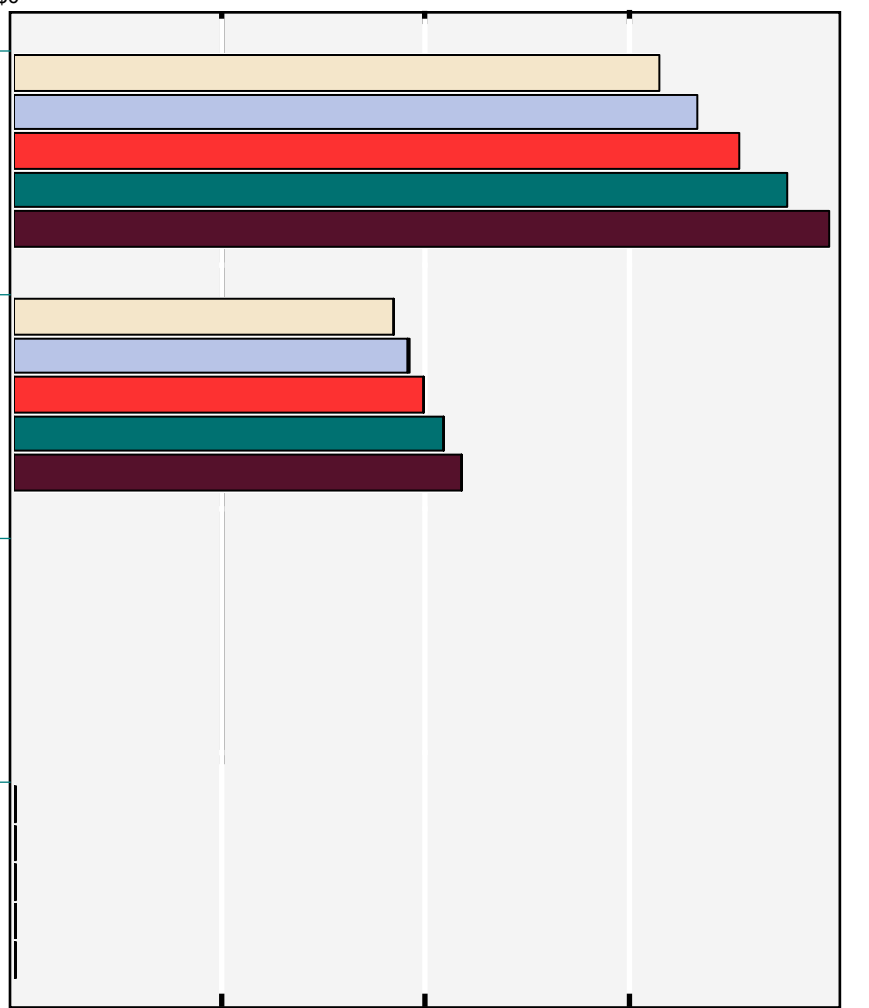
\$2,037,066,369  
\$2,121,702,243  
\$2,205,030,414  
\$2,312,312,102  
\$2,402,334,847

## Personal Property

\$4,343,669  
\$4,284,524  
\$4,767,718  
\$4,538,580  
\$4,133,295

## Exemptions

\$7,389,323  
\$8,128,079  
\$8,225,121  
\$8,066,754  
\$8,555,398



### Percent Change City County

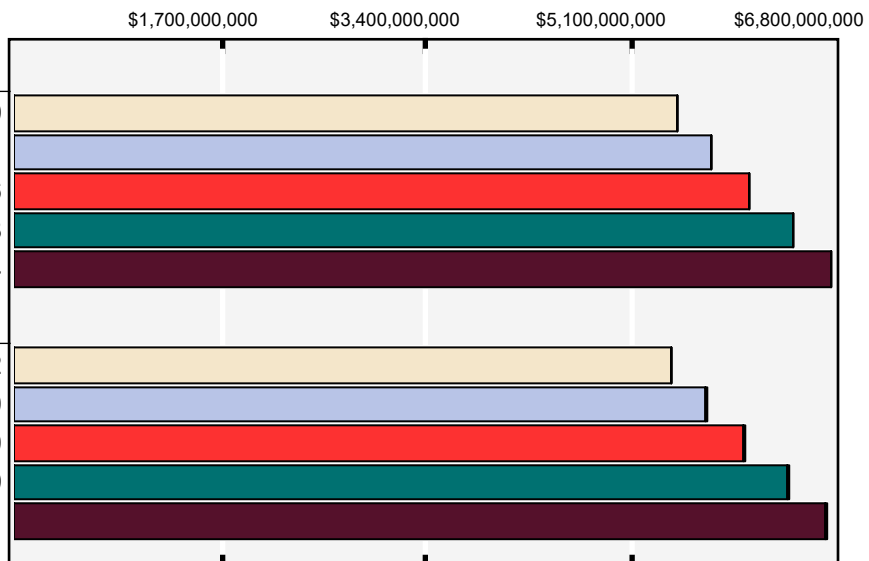
Category	City	County
Land		
	5.8%	4.9%
	6.3%	6.3%
	6.7%	6.5%
	5.4%	5.8%
Improvements		
	4.2%	4.6%
	3.9%	4.3%
	4.9%	5.4%
	3.9%	4.8%
Personal Property		
	-1.4%	2.0%
	11.3%	5.0%
	-4.8%	4.6%
	-8.9%	5.0%
Exemptions		
	10.0%	4.9%
	1.2%	4.3%
	-1.9%	3.4%
	6.1%	-1.8%

## Gross Assessed

\$5,508,227,269  
\$5,793,930,961  
\$6,108,852,446  
\$6,475,630,528  
\$6,790,557,654

## Net Taxable Value

\$5,465,023,812  
\$5,751,883,700  
\$6,066,772,430  
\$6,433,708,879  
\$6,748,147,361



### City County

Category	City	County
Gross Assessed		
	5.2%	4.6%
	5.4%	5.3%
	6.0%	5.9%
	4.9%	5.3%
Net Taxable Value		
	5.2%	4.7%
	5.5%	5.4%
	6.0%	6.1%
	4.9%	5.6%



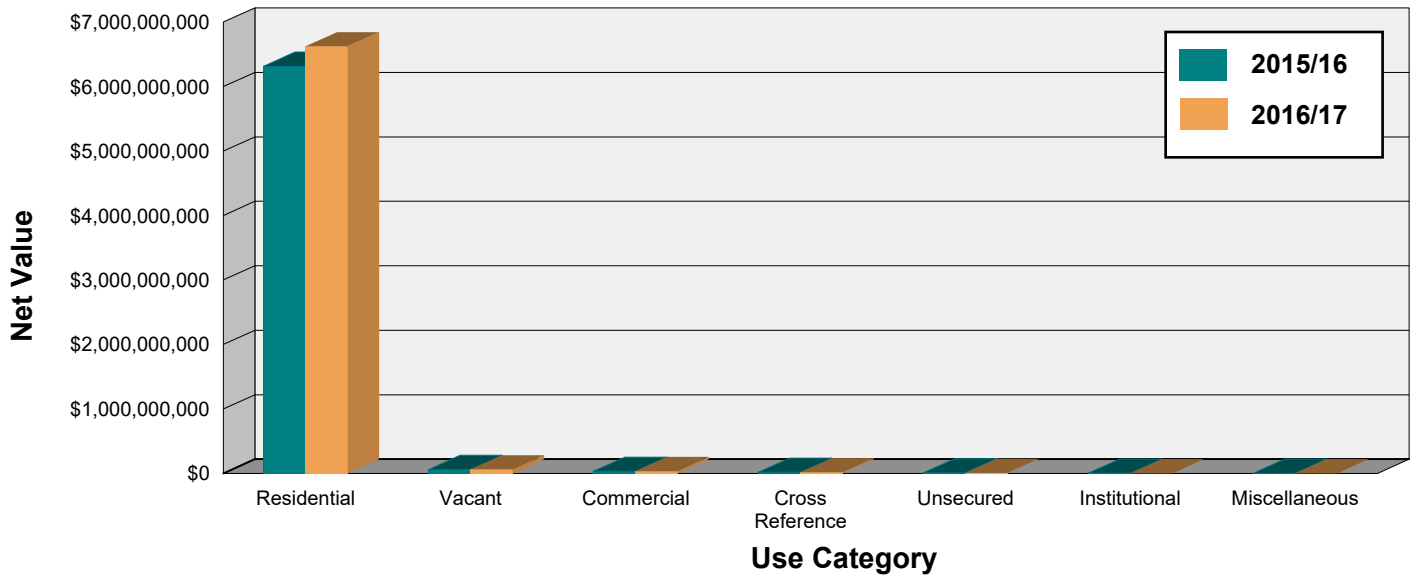
# THE CITY OF PALOS VERDES ESTATES 2016/17 GROWTH BY USE CATEGORY

## 2015/16 to 2016/17 Value Growth by Use Category

Category	2015/16 Net Taxable Value		2016/17 Net Taxable Value			\$ Change	% Change
Residential	5,092	\$6,314,321,018	5,091	\$6,624,095,460	(98.2%)	\$309,774,442	4.9%
Vacant	97	\$59,390,338	97	\$63,997,254	(0.9%)	\$4,606,916	7.8%
Commercial	27	\$31,727,297	28	\$35,318,521	(0.5%)	\$3,591,224	11.3%
Cross Reference	[12]	\$18,341,144	[12]	\$18,797,402	(0.3%)	\$456,258	2.5%
Unsecured	[236]	\$6,965,669	[219]	\$5,764,559	(0.1%)	-\$1,201,110	-17.2%
Institutional	6	\$2,953,385	5	\$164,284	(0.0%)	-\$2,789,101	-94.4%
Miscellaneous	3	\$10,028	3	\$9,881	(0.0%)	-\$147	-1.5%
Exempt	206	\$0	206	\$0	(0.0%)	\$0	0.0%
<b>TOTALS</b>	<b>5,431</b>	<b>\$6,433,708,879</b>	<b>5,430</b>	<b>\$6,748,147,361</b>	<b>(100.0%)</b>	<b>\$314,438,482</b>	<b>4.9%</b>

Numbers in blue are parcel/assessment counts

## Assessed Value by Major Use Category





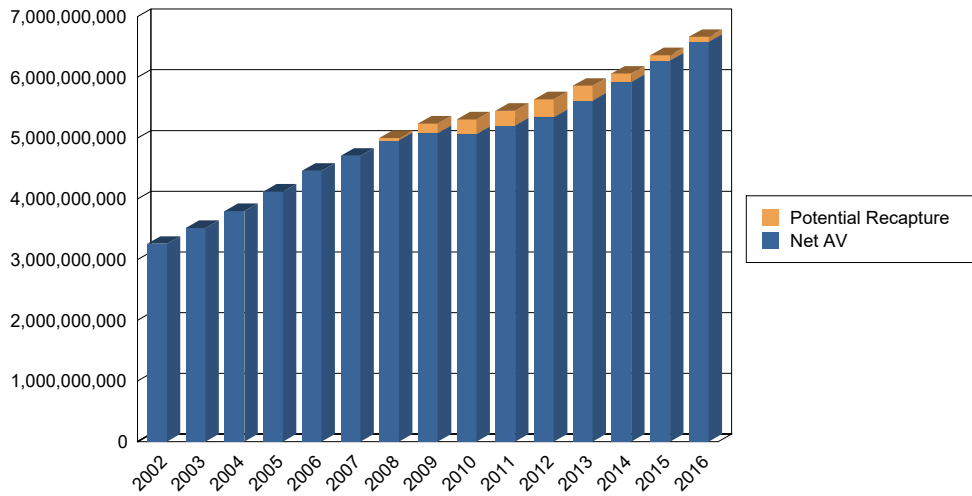
# THE CITY OF PALOS VERDES ESTATES

## PROP 8 POTENTIAL RECAPTURE HISTORY

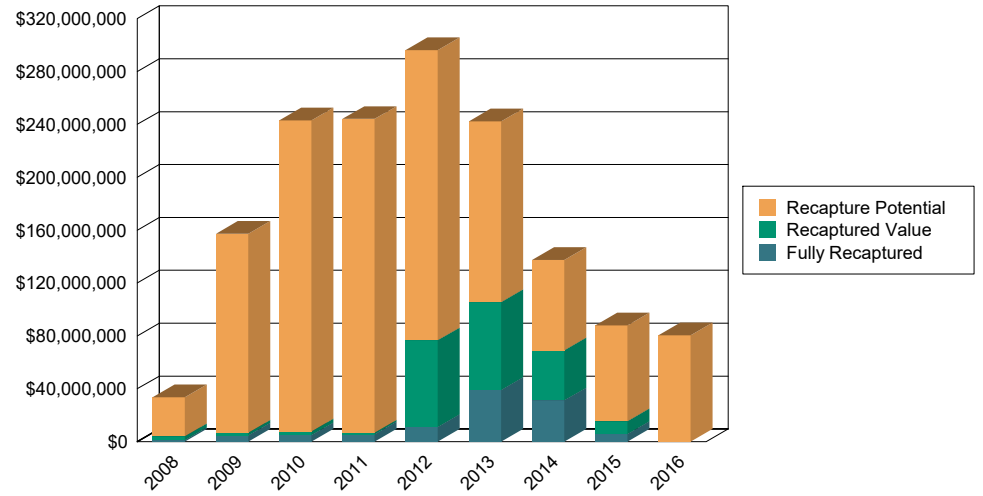
### Single Family Residential Parcels

Roll Year	Prop 8 Parcel Count	Real Value of Prop 8 Parcels	Inflation Adjusted Peak Taxable Values	Potential Recapture	% of All Parcels	Prop 8 Parcels that have fully Recaptured	Increase in Real AV Due to full Recaptures	Prop 8 Parcels that have Recaptured Value	Increase in Real AV Due to Recaptures
2008	133	184,986,201	218,555,196	33,568,995	2.6%	6	1,325,862	12	4,157,434
2009	524	885,320,590	1,042,561,136	157,240,546	10.3%	14	4,760,479	20	6,854,908
2010	628	997,353,980	1,240,442,171	243,088,191	12.4%	26	4,989,675	57	7,782,899
2011	590	931,996,247	1,176,073,608	244,077,361	11.6%	17	5,587,534	37	6,811,149
2012	650	1,048,492,040	1,344,691,436	296,199,396	12.8%	38	11,107,498	420	76,702,218
2013	592	1,030,007,620	1,272,288,683	242,281,063	11.7%	157	39,208,166	475	105,622,536
2014	417	805,266,718	942,635,179	137,368,461	8.2%	154	31,312,712	359	69,120,342
2015	257	534,505,126	622,394,913	87,889,787	5.1%	35	5,862,397	95	15,415,439
2016	212	456,954,299	537,455,558	80,501,259	4.2%				

Totals for Single Family Residential Parcels



Prop 8 History



The report identifies those parcels which have been granted a value reduction and are eligible for further potential of recaptured value per Proposition 8. The reductions were based on market conditions at the time of assessor review. This calculation is derived from historical transfers of ownership, Assessor applied Proposition 8 reductions and trends in the marketplace relative to median and average home sales and is an estimate of the impact of current adjustments to the assessment roll as of the 2016-17 lien date.

The Inflation Adjusted Peak Value is defined as a parcel's highest value after its most recent sale. If a parcel is assessed for a lower value after its most recent sale, then the sales price becomes the peak value. Peak values are inflated annually according to the maximum allowed rate under proposition 13.

The count of Prop 8 Parcels that have recaptured value includes both parcels that have been fully recaptured and are no longer in the Prop 8 Parcel Count as well as parcels that have only recaptured a portion of the Inflation Adjusted Peak Values.

The Proposition 8 potential value recapturing is shown in the Potential Recapture Column and assumes no future sales transactions. As properties transfer ownership they are removed from the Prop 8 Parcel Count and if sold for more or less will not be eligible for value recapturing per Proposition 8.



# THE CITY OF PALOS VERDES ESTATES

## COMPARISON OF SALE PRICE TO PROP 8 REDUCED VALUE

### Single Family Residential Parcels

Roll Year	Prop 8 Parcel Count	Transfer Count	Real Value of Transferred Prop 8 Parcels	Sale Values of Transfers	Recapture Potential Lost Due to Transfer	Real Assessed Value Change	% Change Over Real Value Due to Sale
2008	133	6	6,561,190	9,495,000	-493,342	2,933,810	44.7%
2009	524	18	24,133,432	25,331,900	4,774,237	1,198,468	5.0%
2010	628	43	62,050,529	67,227,000	9,989,620	5,176,471	8.3%
2011	590	43	74,330,310	78,883,500	15,493,465	4,553,190	6.1%
2012	650	44	64,200,812	73,467,000	8,479,338	9,266,188	14.4%
2013	592	36	58,146,700	69,509,500	4,489,585	11,362,800	19.5%
2014	417	26	37,169,037	42,175,000	1,232,375	5,005,963	13.5%
2015	257	19	43,147,962	49,825,500	-2,887,897	6,677,538	15.5%
2016	212	9	13,766,124	15,427,000	295,455	1,660,876	12.1%

The report identifies those parcels which have been granted a value reduction and are eligible for further potential of recaptured value per Proposition 8. The reductions were based on market conditions at the time of assessor review. This calculation is derived from historical transfers of ownership, Assessor applied Proposition 8 reductions and trends in the marketplace relative to median and average home sales and is an estimate of the impact of current adjustments to the assessment roll as of the 2016-17 lien date.

The Inflation Adjusted Peak Value is defined as a parcel's highest value after its most recent sale. If a parcel is assessed for a lower value after its most recent sale, then the sales price becomes the peak value. Peak values are inflated annually according to the maximum allowed rate under Proposition 13.

The Transfer Count includes parcels that are in the Proposition 8 Parcel Count but have sold during the calendar year. As properties transfer ownership they are removed from the Proposition 8 pool of parcels and, if sold for more or less, will not be eligible for value recapturing per Proposition 8.

The Proposition 8 potential value recapturing is shown in the Potential Recapture Column and assumes no sales transactions.



# LOS ANGELES COUNTY CITY GROWTH COMPARISON

2015/16 To 2016/17 Net Taxable Assessed Value Change

City	2016/17 Net Value	Value Change	% Change
Hawthorne	7,276,798,609	692,944,794	10.525%
West Hollywood	10,565,487,885	925,193,570	9.597%
Hawaiian Gardens	802,987,468	69,655,975	9.499%
Bell	1,753,256,909	146,669,195	9.129%
Culver City	9,702,403,392	797,659,216	8.958%
Santa Monica	33,159,981,350	2,623,595,265	8.592%
Hermosa Beach	6,593,783,921	504,694,890	8.289%
Manhattan Beach	16,442,347,904	1,089,852,421	7.099%
La Verne	4,106,934,467	270,129,083	7.040%
Claremont	4,716,418,363	308,121,046	6.990%
Pomona	10,520,303,953	680,198,324	6.913%
Malibu	14,821,609,195	946,979,034	6.825%
Whittier	8,931,866,635	562,111,663	6.716%
Los Angeles	532,915,238,673	32,516,238,112	6.498%
Bradbury	684,886,076	41,651,348	6.475%
La Puente	2,098,513,315	127,431,202	6.465%
Azusa	4,227,275,703	253,775,274	6.387%
Diamond Bar	9,187,457,108	550,708,404	6.376%
Sierra Madre	2,104,751,472	125,569,152	6.344%
San Fernando	1,791,249,290	105,573,210	6.263%
Hidden Hills	1,508,005,316	88,667,292	6.247%
West Covina	10,763,871,370	618,279,247	6.094%
Temple City	4,638,038,449	264,599,215	6.050%
Compton	5,888,374,858	333,402,178	6.002%
Downey	10,585,082,660	586,711,562	5.868%
South El Monte	2,105,759,475	116,127,166	5.837%
La Cañada Flintridge	7,202,673,726	386,949,432	5.677%
Lancaster	10,680,868,667	572,422,559	5.663%
Paramount	3,635,948,857	194,274,905	5.645%
Commerce	5,067,094,389	266,437,475	5.550%
Alhambra	8,578,961,658	450,201,846	5.538%
El Monte	6,978,572,490	364,031,399	5.504%
Glendale	28,721,609,072	1,497,445,593	5.500%
Inglewood	8,062,192,745	416,907,306	5.453%
Rolling Hills	1,539,865,722	79,499,166	5.444%
Beverly Hills	29,274,947,299	1,491,519,342	5.368%
Redondo Beach	15,054,903,106	764,636,578	5.351%
Glendora	6,659,711,604	335,919,565	5.312%
Arcadia	14,673,529,644	734,937,376	5.273%
San Marino	5,852,215,559	290,939,857	5.232%
Monterey Park	6,934,068,876	342,171,542	5.191%
Cerritos	8,794,913,808	428,330,079	5.120%
Lomita	2,149,593,978	104,274,259	5.098%
Lakewood	8,719,456,222	421,030,078	5.074%
South Pasadena	4,276,998,789	204,728,671	5.027%
Covina	4,996,231,503	236,712,532	4.973%



# LOS ANGELES COUNTY CITY GROWTH COMPARISON

2015/16 To 2016/17 Net Taxable Assessed Value Change

City	2016/17 Net Value	Value Change	% Change
Santa Clarita	28,685,973,602	1,355,110,264	4.958%
Pico Rivera	4,661,380,850	217,657,765	4.898%
Palos Verdes Estates	6,748,147,361	314,438,482	4.887%
Pasadena	27,224,152,521	1,267,269,768	4.882%
San Dimas	5,020,083,328	233,675,676	4.882%
San Gabriel	4,727,434,173	214,294,301	4.748%
Monrovia	5,090,855,455	228,182,730	4.693%
Rosemead	4,267,980,901	190,883,456	4.682%
Huntington Park	2,718,602,094	121,025,362	4.659%
Norwalk	6,904,169,093	302,862,386	4.588%
La Mirada	6,051,859,016	265,152,692	4.582%
Duarte	2,166,421,125	94,499,513	4.561%
Bell Gardens	1,655,163,167	70,334,368	4.438%
Palmdale	11,455,817,554	486,655,811	4.437%
Westlake Village	3,323,375,113	139,787,537	4.391%
Rolling Hills Estates	3,056,558,884	128,419,517	4.386%
Artesia	1,543,801,536	63,774,705	4.309%
Lawndale	2,147,185,813	88,499,019	4.299%
Avalon	810,095,320	33,381,924	4.298%
Gardena	5,686,952,300	233,855,203	4.288%
Lynwood	3,048,202,530	124,814,261	4.270%
Baldwin Park	4,392,751,545	179,344,490	4.257%
Rancho Palos Verdes	11,734,105,201	476,438,365	4.232%
Agoura Hills	4,837,104,320	194,764,863	4.195%
Walnut	5,023,635,701	200,518,550	4.157%
Montebello	5,525,848,700	219,973,441	4.146%
Vernon	4,731,078,594	179,041,941	3.933%
South Gate	5,405,089,248	204,535,441	3.933%
Bellflower	4,937,270,222	179,193,519	3.766%
La Habra Heights	1,357,111,719	48,812,096	3.731%
Maywood	950,856,580	32,563,230	3.546%
Burbank	21,456,853,618	712,717,493	3.436%
Calabasas	7,806,223,210	258,198,361	3.421%
Cudahy	769,152,568	23,185,249	3.108%
El Segundo	10,973,796,359	318,021,304	2.984%
Industry	8,007,682,253	230,059,737	2.958%
Santa Fe Springs	7,078,133,887	203,162,380	2.955%
Long Beach	52,229,301,654	1,298,480,517	2.549%
Torrance	27,595,554,474	567,059,537	2.098%
Irwindale	2,276,471,056	43,000,034	1.925%
Signal Hill	2,427,318,673	25,333,705	1.055%
Carson	14,126,791,657	115,237,731	0.822%





# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 40 NET TAXABLE SECURED VALUE CHANGES

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
7544-009-007	Residential	Hill Lowell W And Lisa B	1825 Via Visalia	\$15,787,137	+\$15,331,842	+3,367%
7541-020-010	Residential	Prolina Llc	960 Paseo La Cresta	\$6,100,000	+\$5,404,996	+778%
7543-001-002	Residential	Enjoyment Investment Llc	2736 Via Victoria	\$5,560,000	+\$4,346,649	+358%
7541-014-001	Residential	1308 Paseo Del Mar Llc	1308 Paseo Del Mar	\$3,553,374	+\$3,057,269	+616%
7542-034-007	Residential	Aster Kenneth C And Orr Melissa	205 Rocky Point Rd	\$4,578,777	+\$2,626,993	+135%
7544-004-001	Residential	Chowdhury Homes Llc	941 Via Nogales	\$2,800,000	+\$2,543,208	+990%
7541-005-001	Residential	Raj Nehal Cotrustee Raj Family Trust	1700 Paseo Del Mar	\$4,950,000	+\$2,431,304	+97%
7545-003-005	Residential	Fishman Michael And Nicole	968 Via Rincon	\$7,350,000	+\$2,348,373	+47%
7543-036-016	Residential	Da Silva Anderson	2854 Via Victoria	\$4,036,566	+\$2,160,400	+115%
7544-008-003	Residential	Kawana Koji G Cotrustee Six11Ten11 Famil	1916 Via Visalia	\$4,602,128	+\$2,119,313	+85%
7543-034-015	Residential	Hu Kexing	837 Rivera Pl	\$2,690,411	+\$2,113,731	+367%
7541-011-035	Residential	Walter Brian P And Elisabeth S	723 Cloyden Rd	\$2,306,000	+\$2,040,233	+768%
7545-011-028	Residential	Etminam Enterprises Llc	2236 Via La Brea	\$2,225,000	+\$2,036,948	+1,083%
7542-024-009	Residential	Gleeson Christie And Timothy Et Al; Brock S	2832 Paseo Del Mar	\$3,502,612	+\$2,028,233	+138%
7538-021-021	Residential	Rogers John A Trust John Rogers Trust	3701 Via Valmonte	\$2,200,000	+\$1,980,585	+903%
7545-029-003	Residential	Turse Andrew And Pintarelli Monique	2217 Via Cerritos	\$2,507,667	+\$1,920,418	+327%
7545-009-030	Residential	Wong David And Lee Lisa	2213 Via La Brea	\$2,810,000	+\$1,916,118	+214%
7541-028-027	Residential	Collazo Jose A And Brigitte Trust J And B C	909 Via Coronel	\$14,955,000	+\$1,880,000	+14%
7540-008-002	Residential	Hofman Bradley And Natalia	560 Via Media	\$2,000,000	+\$1,840,314	+1,152%
7538-025-003	Residential	Sanford Jed W	3905 Via Campesina	\$2,081,261	+\$1,792,850	+622%
7538-022-022	Residential	Boyd George B Cotrustee Boyd Family Trus	500 Via Bodega	\$2,000,000	+\$1,783,661	+824%
7542-028-012	Residential	Walther Mark And Michelle	2808 Via Sola	\$1,873,100	+\$1,691,382	+931%
7539-030-010	Residential	Chen Scott S And Liu Tzu Chuan	629 Via Horquilla	\$8,020,475	+\$1,669,475	+26%
7540-027-011	Residential	Martz Steven E And Romy R	824 Via Del Monte	\$4,873,200	+\$1,615,133	+50%
7539-012-002	Residential	Browning Nanci A Trust Nanci A Browning T	308 Via Almar	\$1,898,516	+\$1,613,706	+567%
7543-020-001	Residential	Millican Wallace H Trust Millican Family Tru:	2100 Palos Verdes Dr W	\$1,834,795	+\$1,593,053	+659%
7540-014-001	Residential	Mcdannold Stephen J Cotrustee Stephen J	700 Via Horcada	\$5,436,149	+\$1,590,050	+41%
7538-024-021	Residential	Macquarrie Bryan E Cotrustee Macquarrie F	3836 Via Palomino	\$1,624,400	+\$1,479,403	+1,020%
7542-029-041	Residential	Ho Stanley And Sun Victoria L	3037 Palos Verdes Dr W	\$1,600,000	+\$1,437,128	+882%
7545-003-016	Residential	Shapiro Bradley J	976 Via Del Monte	\$3,200,000	+\$1,436,453	+81%
7542-008-003	Residential	Chow-Ma Family Trust	2108 Paseo Del Mar	\$3,737,430	+\$1,426,934	+62%
7543-006-029	Residential	Kim Myun Soo	1237 Via Landeta	\$2,264,006	+\$1,405,573	+164%
7543-002-006	Residential	Di Camillo Nicholas F And Jeannine M	1004 Via Zumaya	\$2,075,000	+\$1,403,474	+209%
7542-028-010	Residential	Maguire Mary Family Trust	2940 Via Alvarado	\$2,402,072	+\$1,392,292	+138%
7543-004-030	Residential	Ashrafzadeh Ali	2552 Via Olivera	\$1,800,000	+\$1,374,285	+323%
7541-026-017	Residential	Borden Alexander P And Deedee W	1521 Via Boronada	\$1,535,000	+\$1,364,498	+800%
7543-035-004	Residential	Jiang Bo And Yang Jing	3012 Via Victoria	\$1,600,541	+\$1,363,430	+575%
7543-005-055	Residential	Valentine De Wain Trust De Wain Valentine	1457 Via Asturias	\$3,532,054	+\$1,362,896	+63%
7540-013-010	Residential	Rogers Tiffany Trust Tiffany Rogers Trust	592 Via Almar	\$3,800,000	+\$1,357,000	+56%
7540-014-006	Residential	Shad Management Group Llc	700 Horcada Pl	\$3,803,011	-\$3,945,005	-51%

Data Source: Los Angeles County Assessor 2015/16 And 2016/17 Secured Tax Rolls

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 8/30/2016 By MV



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7544-009-007 1825 Via Visalia</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Greenhill J R And Mary F Trs Greenhill Family	148,581	259,846	0	0	408,427	7,000		
2008	Greenhill J R And Mary F Trs Greenhill Family	151,552	265,042	0	0	416,594	7,000		
2009	Greenhill J R And Mary F Trust Greenhill Fam	154,583	270,342	0	0	424,925	7,000		
2010	Greenhill J R And Mary F Trust Greenhill Fam	154,216	269,701	0	0	423,917	7,000		
2011	Greenhill J R And Mary F Trust Greenhill Fam	155,377	271,731	0	0	427,108	7,000		
2012	Greenhill J R And Mary F Trust Greenhill Fam	158,484	277,165	0	0	435,649	7,000		
2013	Greenhill J R And Mary F Trust Greenhill Fam	161,653	282,708	0	0	444,361	7,000		
2014	Hill Lowell W And Lisa B	162,386	283,991	0	0	446,377	7,000		
2015	Hill Lowell W And Lisa B	165,630	289,665	0	0	455,295	0	15,550,000 F	
2016	Hill Lowell W And Lisa B	14,213,500	1,573,637	0	0	15,787,137	0		
<b>7541-020-010 960 Paseo La Cresta</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Jacob Desiderio C And Erlinda V	231,065	392,392	0	0	623,457	7,000		
2008	Jacob Living Trust	235,686	400,239	0	0	635,925	7,000		
2009	Jacob Desiderio And Erlinda Trust Jacob Trus	240,399	408,243	0	0	648,642	7,000		
2010	Jacob Desiderio And Erlinda Trust Jacob Trus	239,829	407,275	0	0	647,104	7,000		
2011	Jacob Desiderio And Erlinda Trust Jacob Trus	241,634	410,341	0	0	651,975	7,000		
2012	Jacob Desiderio And Erlinda Trust Jacob Trus	246,466	418,547	0	0	665,013	7,000		
2013	Jacob Desiderio And Erlinda Trust Jacob Trus	251,395	426,917	0	0	678,312	7,000		
2014	Jacob Desiderio And Erlinda Trust Jacob Trus	252,536	428,855	0	0	681,391	7,000		
2015	Prolina Llc	257,581	437,423	0	0	695,004	7,000	6,100,000 F	
2016	Prolina Llc	4,500,000	1,600,000	0	0	6,100,000	0		
<b>7543-001-002 2736 Via Victoria</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Perry Robert M And Frances D Trs Perry Fam	386,461	701,973	0	0	1,088,434	7,000		
2008	Perry Robert M And Frances D Trs Perry Fam	394,190	716,012	0	0	1,110,202	7,000		
2009	Perry Robert M And Frances D Trust Perry Fa	402,073	730,332	0	0	1,132,405	7,000		
2010	Perry Robert M And Frances D Trust Perry Fa	401,120	728,601	0	0	1,129,721	7,000		
2011	Perry Robert M And Frances D Trust Perry Fa	404,140	734,087	0	0	1,138,227	7,000		
2012	Perry Robert M And Frances D Trust Perry Fa	412,222	748,768	0	0	1,160,990	7,000		
2013	Perry Robert M And Frances D Trust Perry Fa	420,466	763,743	0	0	1,184,209	7,000		
2014	Perry Robert M And Frances D Trust Perry Fa	422,374	767,210	0	0	1,189,584	7,000		
2015	Enjoyment Investment Llc	430,813	782,538	0	0	1,213,351	7,000	5,560,000 F	
2016	Enjoyment Investment Llc	4,400,000	1,160,000	0	0	5,560,000	0		
<b>7540-014-006 700 Horcada Pl</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Premier Realty Group Llc	3,183,624	795,906	0	0	3,979,530	0		
2008	Premier Realty Group Llc	3,247,296	811,824	0	0	4,059,120	0		
2009	Premier Realty Group Llc	2,792,300	698,100	0	0	3,490,400	0		
2010	Premier Realty Group Llc	2,792,300	698,100	0	0	3,490,400	0		
2011	Premier Realty Group Llc	2,975,600	0	0	0	2,975,600	0		



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7540-014-006 700 Horcada Pl (Continued)</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2012	Premier Realty Group Llc	2,975,600	1,330,000	0	0	4,305,600	0		
2013	Tehrani Masoud H And Fatemeh A	2,975,600	1,356,600	0	0	4,332,200	0		
2014	Shad Management Group Llc	3,035,112	3,767,889	0	0	6,803,001	0		
2015	Shad Management Group Llc	3,745,887	4,002,129	0	0	7,748,016	0		
2016	Shad Management Group Llc	3,803,011	0	0	0	3,803,011	0		

<b>7541-014-001 1308 Paseo Del Mar</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Colen Clezell And Mary A	117,579	327,455	0	0	445,034	7,000		
2008	Colen Clezell And Mary A	119,930	334,004	0	0	453,934	7,000		
2009	Colen Clezell And Mary A	122,328	340,684	0	0	463,012	7,000		
2010	Colen Clezell Trust Clezell Colen Trust And; C	122,038	339,876	0	0	461,914	7,000		
2011	Colen Clezell Trust Clezell Colen Trust And; C	122,956	342,435	0	0	465,391	7,000		
2012	Colen Clezell Trust Clezell Colen Trust And; C	125,415	349,283	0	0	474,698	7,000		
2013	Colen Clezell Trust Clezell Colen Trust And; C	127,923	356,268	0	0	484,191	7,000		
2014	1308 Paseo Del Mar Llc	128,503	357,885	0	0	486,388	7,000		
2015	1308 Paseo Del Mar Llc	131,070	365,035	0	0	496,105	7,000	3,500,000 F	
2016	1308 Paseo Del Mar Llc	2,568,785	984,589	0	0	3,553,374	0		

<b>7542-034-007 205 Rocky Point Rd</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Cogan Qualified Personal	838,723	912,119	0	0	1,750,842	0		
2008	Mccrae Kenneth Trust Cogan Trust	855,497	930,361	0	0	1,785,858	0		
2009	Mccrae Kenneth Trust Cogan Trust	872,606	948,968	0	0	1,821,574	0		
2010	Mccrae Kenneth Trust	870,537	946,718	0	0	1,817,255	0		
2011	Mcrae Kenneth Trust Cogan Trust	877,092	953,846	0	0	1,830,938	0		
2012	Mcrae Kenneth Trust Cogan Trust	894,633	972,922	0	0	1,867,555	0		
2013	Mcrae Kenneth Trust Cogan Trust	912,525	992,380	0	0	1,904,905	0		
2014	Cogan Qualified Personal Trust	916,667	996,885	0	0	1,913,552	0		
2015	Aster Kenneth C; Orr Melissa	934,982	1,016,802	0	0	1,951,784	0	4,510,000 F	
2016	Aster Kenneth C And Orr Melissa	3,756,425	822,352	0	0	4,578,777	0		

<b>7544-004-001 941 Via Nogales</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Green Jack And Renee	119,663	110,696	0	0	230,359	7,000		
2008	Green Jack And Renee	122,056	112,909	0	0	234,965	7,000		
2009	Green Jack And Renee	124,497	115,167	0	0	239,664	7,000		
2010	Green Jack And Renee	124,201	114,894	0	0	239,095	7,000		
2011	Green Jack And Renee	125,136	115,759	0	0	240,895	7,000		
2012	Green Jack And Renee	127,638	118,074	0	0	245,712	7,000		
2013	Green Jack And Renee	130,190	120,435	0	0	250,625	7,000		
2014	Green Jack	130,781	120,981	0	0	251,762	7,000		
2015	Chowdhury Homes Llc	133,394	123,398	0	0	256,792	7,000	2,800,000 F	
2016	Chowdhury Homes Llc	2,240,000	560,000	0	0	2,800,000	0		



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7541-005-001 1700 Paseo Del Mar</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Markellos Family Trust	91,486	172,915	0	0	264,401	7,000		
2008	Markellos Theodore G Trust Markellos Family	93,315	176,373	0	0	269,688	7,000		
2009	Markellos Theodore G Trust Markellos Family	95,181	179,900	0	0	275,081	7,000		
2010	Valdesuso Kathy R Trust Theodore Markellos	94,955	179,473	0	0	274,428	0		
2011	Ohern Living Trust	95,670	180,824	0	0	276,494	0		
2012	Ohern Living Trust	97,583	184,440	0	0	282,023	0	2,410,000 F	
2013	Ohern Thomas E Company Trust Ohern Trust	2,142,000	316,200	0	0	2,458,200	0		
2014	Ohern Thomas E Company Trust Ohern Trust	2,151,724	317,635	0	0	2,469,359	0		
2015	Raj Family Trust	2,194,715	323,981	0	0	2,518,696	0	4,950,000 F	
2016	Raj Nehal Cotrustee Raj Family Trust	3,450,000	1,500,000	0	0	4,950,000	0		
<b>7545-003-005 968 Via Rincon</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Matsuhashi Hideki	2,346,000	510,000	0	0	2,856,000	0		
2008	Matsuhashi Hideki	2,149,600	467,300	0	0	2,616,900	7,000		
2009	Matsuhashi Hideki	1,619,600	352,100	0	0	1,971,700	7,000		
2010	Matsuhashi Hideki	1,619,600	352,100	0	0	1,971,700	7,000		
2011	Moore Darren C Trust	1,619,600	352,100	0	0	1,971,700	7,000	1,850,000 F	
2012	Moore Darren C Trust Darren C Moore Trust	1,700,000	150,000	0	0	1,850,000	0		
2013	Moore Darren C Trust Darren C Moore Trust	1,734,000	153,000	0	0	1,887,000	0		
2014	Moore Darren C Trust Darren C Moore Trust	1,895,566	309,720	0	0	2,205,286	0		
2015	Fishman Michael And Nicole	1,933,439	3,068,188	0	0	5,001,627	0	7,350,000 F	
2016	Fishman Michael And Nicole	3,850,000	3,500,000	0	0	7,350,000	0		
<b>7543-036-016 2854 Via Victoria</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Ellis Robert H Trust Ellis Family Trust	65,676	152,421	0	0	218,097	7,000		
2008	Ellis Robert H Trust Ellis Family Trust	66,989	155,469	0	0	222,458	7,000		
2009	Woaver Barbara Trust; Batty Family Trust	68,328	158,578	0	0	226,906	0		
2010	Dasilva Anderson	68,166	158,202	0	0	226,368	0	1,800,000 F	
2011	Dasilva Anderson	1,450,843	362,710	0	0	1,813,553	0	1,760,000 F	
2012	Da Silva Anderson	1,436,160	359,040	0	0	1,795,200	7,000		
2013	Da Silva Anderson	1,464,883	366,220	0	0	1,831,103	7,000		
2014	Da Silva Anderson	1,471,533	367,882	0	0	1,839,415	7,000		
2015	Da Silva Anderson	1,500,934	375,232	0	0	1,876,166	7,000		
2016	Da Silva Anderson	1,523,823	2,512,743	0	0	4,036,566	7,000		
<b>7544-008-003 1916 Via Visalia</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Jaconi Joseph A Jr And Kathryn A	964,260	1,262,939	0	0	2,227,199	7,000		
2008	Jaconi Joseph A Jr And Kathryn A	983,545	1,288,197	0	0	2,271,742	7,000		
2009	Jaconi Joseph A Jr And Kathryn A	1,003,215	1,313,960	0	0	2,317,175	7,000		
2010	Jaconi Joseph A Jr And Kathryn A	1,000,837	1,310,845	0	0	2,311,682	7,000		
2011	Jaconi Joseph A Jr And Kathryn A	1,008,373	1,320,715	0	0	2,329,088	7,000		



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7544-008-003 1916 Via Visalia (Continued)</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2012	Jafam Trust	1,028,540	1,347,129	0	0	2,375,669	7,000		
2013	Jaconi Joseph A Jr Trust Jafam Trust	1,049,110	1,374,071	0	0	2,423,181	7,000		
2014	Six11Ten11 Family Trust	1,053,872	1,380,309	0	0	2,434,181	7,000		
2015	Six11Ten11 Family Trust	1,074,928	1,407,887	0	0	2,482,815	7,000	4,533,500F	
2016	Kawana Koji G Cotrustee Six11Ten11 Family	3,654,900	947,228	0	0	4,602,128	0		
<b>7543-034-015 837 Rivera Pl</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Wu Francis Y And Amy C Trs Francis Y And A	196,576	320,737	0	0	517,313	7,000		
2008	Wu Francis Y And Amy C Trs Francis Y And A	200,507	327,151	0	0	527,658	7,000		
2009	Wu Francis Y And Amy C Trust Francis Y And	204,517	333,694	0	0	538,211	7,000		
2010	Wu Francis Y And Amy C Trust Francis Y And	204,032	332,903	0	0	536,935	7,000		
2011	Wu Francis Y And Amy C Trust Francis Y And	205,568	335,409	0	0	540,977	7,000		
2012	Wu Francis Y And Amy C Trust Francis Y And	209,679	342,117	0	0	551,796	7,000		
2013	Wu Francis Y And Amy C Trust Francis Y And	213,872	348,959	0	0	562,831	7,000		
2014	Hu Kexing	214,842	350,543	0	0	565,385	7,000		
2015	Hu Kexing	219,134	357,546	0	0	576,680	7,000	2,650,000F	
2016	Hu Kexing	1,890,801	799,610	0	0	2,690,411	0		
<b>7541-011-035 723 Cloyd Rd</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Stephenson Albert Company Trust Stephenco	76,477	161,936	0	0	238,413	7,000		
2008	Stephenson Albert Company Trust Stephenco	78,006	165,174	0	0	243,180	7,000		
2009	Stephenson Albert Company Trust Stephenco	79,566	168,477	0	0	248,043	7,000		
2010	Stephenson Albert Company Trust Stephenco	79,377	168,077	0	0	247,454	7,000		
2011	Stephenson Albert Company Trust Stephenco	79,974	169,342	0	0	249,316	7,000		
2012	Stephenson Albert Company Trust Stephenco	81,573	172,728	0	0	254,301	7,000		
2013	Stephenson Albert Company Trust Stephenco	83,204	176,182	0	0	259,386	7,000		
2014	Adams Toni L Trust Stephenson Family Deces	83,581	176,981	0	0	260,562	0		
2015	Walter Brian P And Elisabeth S	85,250	180,517	0	0	265,767	0	2,306,000F	
2016	Walter Brian P And Elisabeth S	1,844,800	461,200	0	0	2,306,000	0		
<b>7545-011-028 2236 Via La Brea</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Maughan Gordon M Trust G M Maughan Trus	72,087	96,611	0	0	168,698	7,000		
2008	Maughan Gordon M Trust G M Maughan Trus	73,528	98,543	0	0	172,071	7,000		
2009	Maughan Gordon M Trust G M Maughan Trus	74,998	100,513	0	0	175,511	7,000		
2010	Maughan Gordon M Trust Gordon M Maughai	74,820	100,274	0	0	175,094	7,000		
2011	Maughan Gordon M Trust Gordon M Maughai	75,383	101,029	0	0	176,412	7,000		
2012	Maughan Gordon M Trust Gordon M Maughai	76,890	103,049	0	0	179,939	7,000		
2013	Maughan Gordon M Trust Gordon M Maughai	78,427	105,109	0	0	183,536	7,000		
2014	Maughan Gordon M Trust Gordon M Maughai	78,783	105,586	0	0	184,369	7,000		
2015	Etninam Enterprises Llc	80,357	107,695	0	0	188,052	7,000	2,225,000F	
2016	Etninam Enterprises Llc	1,780,000	445,000	0	0	2,225,000	0		



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7542-024-009 2832 Paseo Del Mar</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Severns Mark	1,058,049	264,539	0	0	1,322,588	7,000		
2008	Severns Mark	1,079,209	269,829	0	0	1,349,038	7,000		
2009	Severns Mark	1,100,793	275,225	0	0	1,376,018	7,000		
2010	Severns Mark	1,098,184	274,572	0	0	1,372,756	7,000		
2011	Severns Mark	1,106,453	276,639	0	0	1,383,092	7,000		
2012	Severns Mark	1,128,582	282,171	0	0	1,410,753	0		
2013	Severns Mark	1,151,153	287,814	0	0	1,438,967	0		
2014	Gleeson Christie And Timothy; Brock Sammy	1,156,379	289,120	0	0	1,445,499	0		
2015	Gleeson Christie And Timothy; Brock Sammy	1,179,483	294,896	0	0	1,474,379	0	3,450,000 F	
2016	Gleeson Christie And Timothy Et Al; Brock Sa	2,741,175	761,437	0	0	3,502,612	7,000		
<b>7538-021-021 3701 Via Valmonte</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Leh Marc K And Johanna B	92,214	104,617	0	0	196,831	7,000		
2008	Leh Marc K Trust Marc K And Johanna B Leh	94,058	106,709	0	0	200,767	7,000		
2009	Leh Marc K Trust Marc K And Johanna B Leh	95,939	108,843	0	0	204,782	7,000		
2010	Leh Marc K Trust Marc K And Johanna B Leh	95,711	108,585	0	0	204,296	7,000		
2011	Leh Marc K Trust Marc K And Johanna B Leh	96,431	109,402	0	0	205,833	7,000		
2012	Leh Marc K Trust Marc K And Johanna B Leh	98,359	111,590	0	0	209,949	7,000		
2013	Leh Marc K Trust Marc K And Johanna B Leh	100,326	113,821	0	0	214,147	7,000		
2014	Leh Marc B; Carson Jennifer L	100,781	114,337	0	0	215,118	7,000		
2015	Rogers John Trust	102,794	116,621	0	0	219,415	7,000	2,200,000 F	
2016	Rogers John A Trust John Rogers Trust	1,760,000	440,000	0	0	2,200,000	0		
<b>7545-029-003 2217 Via Cerritos</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Flanders Conrad C Trust Flanders Family Tru:	156,049	370,747	0	0	526,796	7,000		
2008	Flanders Conrad C Trust Flanders Family Tru:	159,169	378,161	0	0	537,330	7,000		
2009	Flanders Conrad C Trust Flanders Family Tru:	162,352	385,724	0	0	548,076	7,000		
2010	Flanders Conrad C Trust Flanders Family Tru:	161,967	384,809	0	0	546,776	7,000		
2011	Flanders Conrad C Trust Flanders Family Tru:	163,186	387,706	0	0	550,892	7,000		
2012	Flanders Conrad C Trust Flanders Family Tru:	166,449	395,460	0	0	561,909	7,000		
2013	Flanders Conrad C Trust Flanders Family Tru:	169,777	403,369	0	0	573,146	7,000		
2014	Turse Andrew; Pintarelli Monique	170,547	405,200	0	0	575,747	7,000		
2015	Turse Andrew; Pintarelli Monique	173,954	413,295	0	0	587,249	7,000	2,470,000 F	
2016	Turse Andrew And Pintarelli Monique	1,928,975	578,692	0	0	2,507,667	0		
<b>7545-009-030 2213 Via La Brea</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Aster Kenneth Trust	605,598	151,425	0	0	757,023	7,000		
2008	Aster Kenneth Trust Kenneth Aster Trust	617,709	154,453	0	0	772,162	7,000		
2009	Aster Kenneth Trust Kenneth Aster Trust	630,063	157,542	0	0	787,605	7,000		
2010	Aster Kenneth Trust Kenneth Aster Trust	628,569	157,168	0	0	785,737	7,000		
2011	Aster Kenneth Trust Kenneth Aster Trust	633,302	158,351	0	0	791,653	7,000		



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7545-009-030 2213 Via La Brea (Continued)</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2012	Aster Kenneth Trust Kenneth Aster Trust	645,968	161,518	0	0	807,486	7,000		
2013	Aster Kenneth Trust Kenneth Aster Trust	658,887	164,748	0	0	823,635	7,000		
2014	Aster Kenneth Trust Kenneth Aster Trust	661,878	165,495	0	0	827,373	7,000		
2015	Wong David And Lee Lisa	675,102	218,780	0	0	893,882	7,000	2,810,000F	
2016	Wong David And Lee Lisa	2,000,000	810,000	0	0	2,810,000	7,000		
<b>7541-028-027 909 Via Coronel</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Collazo Jose A And Brigitte Trs J And B Collaz	6,524,303	8,642,920	0	0	15,167,223	7,000		
2008	Collazo Jose A And Brigitte Trs J And B Collaz	6,654,789	13,979,226	0	0	20,634,015	7,000		\$-5,247,015
2009	Collazo Jose A And Brigitte Trust J And B Coll	6,787,884	14,258,810	0	0	21,046,694	7,000		
2010	Collazo Jose A And Brigitte Trust J And B Coll	4,500,000	9,500,000	0	0	14,000,000	7,000		
2011	Collazo Jose A And Brigitte Trust J And B Coll	4,500,000	9,500,000	0	0	14,000,000	7,000		\$-2,000,000
2012	Collazo Jose A And Brigitte Trust J And B Coll	4,175,000	8,825,000	0	0	13,000,000	7,000		
2013	Collazo Jose A And Brigitte Trust J And B Coll	3,900,000	8,100,000	0	0	12,000,000	7,000		Pending
2014	Collazo Jose A And Brigitte Trust J And B Coll	3,900,000	8,100,000	0	0	12,000,000	7,000		
2015	Collazo Jose A And Brigitte Trust J And B Coll	4,249,400	8,825,600	0	0	13,075,000	7,000		
2016	Collazo Jose A And Brigitte Trust J And B Coll	4,860,400	10,094,600	0	0	14,955,000	7,000		
<b>7540-008-002 560 Via Media</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Brox Ted M Et Al Trust Brox Trust	81,600	61,653	0	0	143,253	7,000		
2008	Brox Ted M Et Al Trust Brox Trust	83,232	62,886	0	0	146,118	7,000		
2009	Brox Ted M Et Al Trust Brox Trust	84,896	64,143	0	0	149,039	7,000		
2010	Brox Ted M Et Al Trust Brox Trust	84,694	63,990	0	0	148,684	7,000		
2011	Brox Ted M Et Al Trust	85,331	64,471	0	0	149,802	7,000		
2012	Bros Ted M Company Trust Brox Trust	87,037	65,760	0	0	152,797	7,000		
2013	Bros Ted M Company Trust Brox Trust	88,777	67,075	0	0	155,852	7,000		
2014	Hofman Craig And Marital	89,180	67,379	0	0	156,559	7,000		
2015	Hofman Bradley And Natalia	90,961	68,725	0	0	159,686	7,000	2,000,000F	
2016	Hofman Bradley And Natalia	1,750,000	250,000	0	0	2,000,000	0		
<b>7538-025-003 3905 Via Campesina</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Halikis Demetreos N Company Trust Halikis T	83,430	175,295	0	0	258,725	7,000		
2008	Halikis Demetreos N Company Trust Halikis T	85,098	178,800	0	0	263,898	7,000		
2009	Halikis Demetreos N Company Trust Halikis T	86,799	182,376	0	0	269,175	7,000		
2010	Halikis Demetreos N Company Trust Halikis T	86,593	181,943	0	0	268,536	7,000		
2011	Halikis Demetreos N Company Trust Halikis T	87,245	183,313	0	0	270,558	7,000		
2012	Halikis Demetreos N Company Trust Halikis T	88,989	186,979	0	0	275,968	7,000		
2013	Mortland Evelyn	90,768	190,718	0	0	281,486	7,000		
2014	Sanford Jed W	91,180	191,583	0	0	282,763	7,000		
2015	Sanford Jed W	93,001	195,410	0	0	288,411	7,000	2,050,000F	
2016	Sanford Jed W	1,653,537	427,724	0	0	2,081,261	0		



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

<b>7538-022-022 500 Via Bodega</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Brown Mary G Trust Mary G Brown Trust	80,869	113,204	0	0	194,073	7,000		
2008	Brown Mary G Trust Mary G Brown Trust	82,486	115,468	0	0	197,954	7,000		
2009	Brown Mary G Trust Mary G Brown Trust	84,135	117,777	0	0	201,912	7,000		
2010	Brown Mary G Trust Mary G Brown Trust	83,935	117,497	0	0	201,432	7,000		
2011	Brown Mary G Trust Mary G Brown Trust	84,567	118,381	0	0	202,948	7,000		
2012	Brown Mary G Trust Mary G Brown Trust	86,258	120,748	0	0	207,006	7,000		
2013	Brown Mary G Trust Mary G Brown Trust	87,983	123,162	0	0	211,145	7,000		
2014	Brown Mary G Trust Mary G Brown Trust	88,382	123,721	0	0	212,103	7,000		
2015	Boyd Family Trust	90,147	126,192	0	0	216,339	7,000	2,000,000 F	
2016	Boyd George B Cotrustee Boyd Family Trust	1,600,000	400,000	0	0	2,000,000	0		
<b>7542-028-012 2808 Via Sola</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Hill John W And Elizabeth D Trs Hill Family Tr	66,595	96,422	0	0	163,017	0		
2008	Hill John W And Elizabeth D Trs Hill Family Tr	67,926	98,350	0	0	166,276	0		
2009	Hill John W And Elizabeth D Trust Hill Family	69,284	100,317	0	0	169,601	0		
2010	Hill John W And Elizabeth D Trust Hill Family	69,119	100,079	0	0	169,198	0		
2011	Hill John W And Elizabeth D Trust Hill Family	69,639	100,832	0	0	170,471	0		
2012	Hill Elizabeth D Trust Elizabeth D Hill Trust	71,031	102,848	0	0	173,879	0		
2013	Hill Elizabeth D Trust Elizabeth D Hill Trust	72,451	104,904	0	0	177,355	0		
2014	Hill Elizabeth D Trust Elizabeth D Hill Trust	72,779	105,380	0	0	178,159	0		
2015	Walther Mark And Michelle	74,233	107,485	0	0	181,718	0	1,873,500 F	
2016	Walther Mark And Michelle	1,498,500	374,600	0	0	1,873,100	0		
<b>7539-030-010 629 Via Horquilla</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Vallee Robert G And Kimberly C	2,444,940	4,057,560	0	0	6,502,500	7,000		
2008	Vallee Robert G And Kimberly C	2,493,838	4,138,711	0	0	6,632,549	7,000		
2009	Vallee Robert G And Kimberly C	1,950,000	3,000,000	0	0	4,950,000	7,000		
2010	Vallee Robert G And Kimberly C	2,265,900	3,486,100	0	0	5,752,000	7,000		
2011	Vallee Robert G And Kimberly C	1,989,400	3,060,600	0	0	5,050,000	7,000		
2012	Vallee Robert G And Kimberly C	1,989,400	3,060,600	0	0	5,050,000	7,000		Denied
2013	Vallee Kimberly C	2,066,600	3,179,400	0	0	5,246,000	7,000		
2014	Chen Scott S; Liu Tzu-Chuan	2,311,600	3,556,400	0	0	5,868,000	7,000		
2015	Chen Scott S; Liu Tzu-Chuan	2,501,900	3,849,100	0	0	6,351,000	7,000	7,900,000 F	
2016	Chen Scott S And Liu Tzu Chuan	4,061,000	3,959,475	0	0	8,020,475	7,000		
<b>7540-027-011 824 Via Del Monte</b>									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Richards Gary And Amy	657,241	2,265,390	0	0	2,922,631	7,000		
2008	Richards Gary And Amy	670,385	2,310,697	0	0	2,981,082	7,000		
2009	Richards Gary And Amy	683,792	2,356,910	0	0	3,040,702	7,000		
2010	Richards Gary And Amy	682,171	2,351,324	0	0	3,033,495	7,000		
2011	Richards Gary And Amy	687,307	2,369,029	0	0	3,056,336	7,000		





# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

7540-027-011 824 Via Del Monte (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2012	Richards Gary And Amy	701,053	2,416,409	0	0	3,117,462	7,000		
2013	Richards Gary And Amy	715,074	2,464,737	0	0	3,179,811	7,000		
2014	Martz Steven E And Romy R	718,320	2,475,926	0	0	3,194,246	7,000		
2015	Martz Steven E And Romy R	732,672	2,525,395	0	0	3,258,067	7,000	4,700,000 F	
2016	Martz Steven E And Romy R	2,538,125	2,335,075	0	0	4,873,200	0		



# THE CITY OF PALOS VERDES ESTATES TRANSFER OF OWNERSHIP (2012 - 2016)

## Single Family Residential

## Multifamily, Commercial, Industrial, Vacant

## Totals

Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
<b>GENERAL FUND</b> <i>Valid Sales Price Analysis</i>													
<b>2016</b> 1/1/16-7/31/16	114	\$136,746,331	\$230,452,000	68.5%	3	\$4,999,657	\$7,280,000	45.6%	117	\$141,745,988	\$237,732,000	67.7%	\$95,986,012
											<i>Est. Revenue Change:</i>		<b>\$106,441.87</b>
<b>2015</b> 1/1/15-12/31/15	212	\$253,580,526	\$442,034,900	74.3%	5	\$7,290,131	\$9,380,000	28.7%	217	\$260,870,657	\$451,414,900	73.0%	\$190,544,243
											<i>Est. Revenue Change:</i>		<b>\$211,315.34</b>
<b>2014</b> 1/1/14-12/31/14	194	\$246,499,666	\$401,664,400	62.9%	4	\$4,038,572	\$5,278,000	30.7%	198	\$250,538,238	\$406,942,400	62.4%	\$156,404,162
											<i>Est. Revenue Change:</i>		<b>\$173,243.84</b>
<b>2013</b> 1/1/13-12/31/13	201	\$212,916,516	\$336,311,400	58.0%	3	\$3,609,519	\$8,892,000	146.3%	204	\$216,526,035	\$345,203,400	59.4%	\$128,677,365
											<i>Est. Revenue Change:</i>		<b>\$142,368.27</b>
<b>2012</b> 1/1/12-12/31/12	189	\$210,762,837	\$303,164,500	43.8%	6	\$4,203,995	\$9,269,000	120.5%	195	\$214,966,832	\$312,433,500	45.3%	\$97,466,668
											<i>Est. Revenue Change:</i>		<b>\$107,718.90</b>

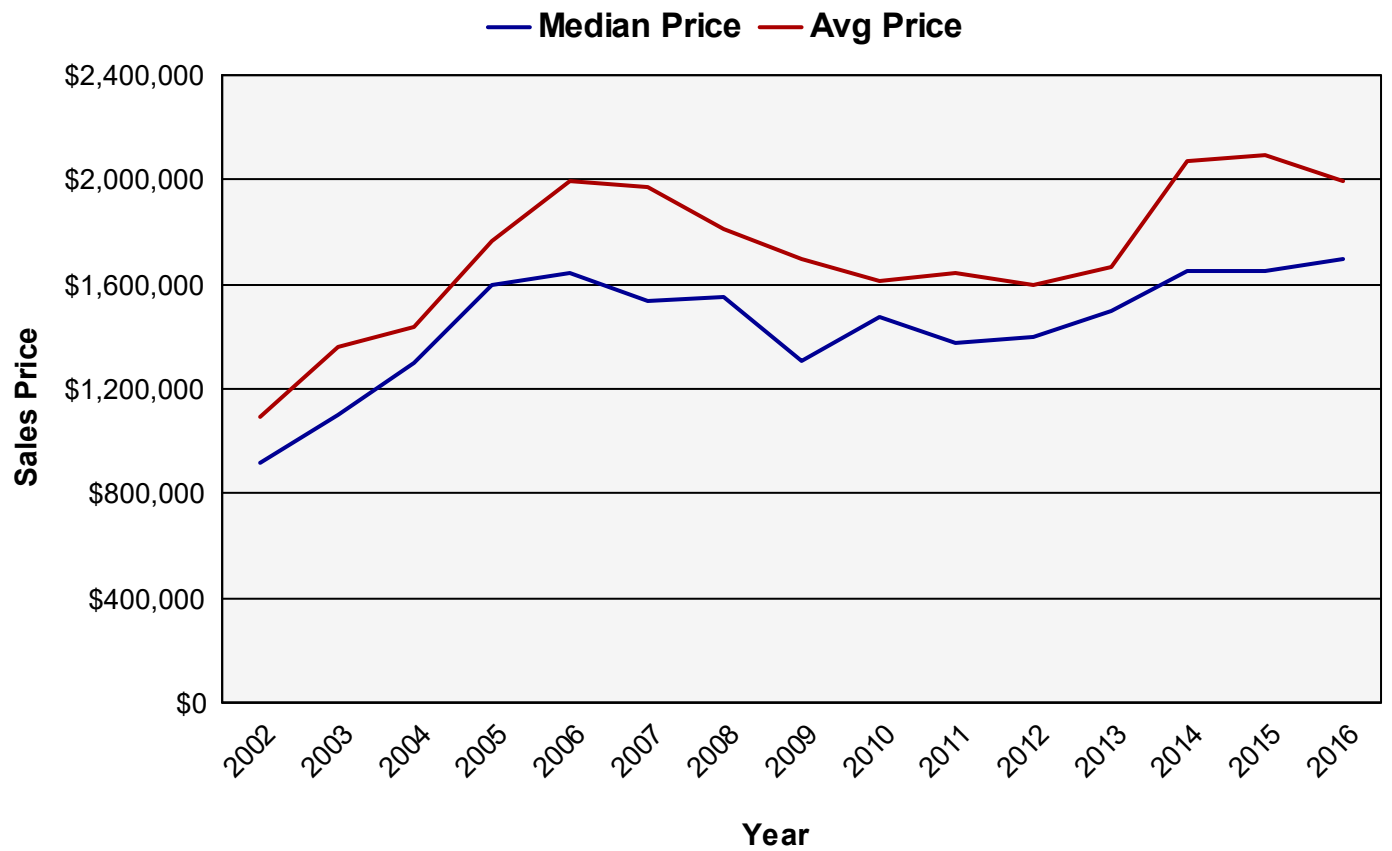
\* Sale value is a sum of all Full Value Parcel Sales (Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, timeshares, multiple parcel transactions and non-reported document number transfers)



# THE CITY OF PALOS VERDES ESTATES SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2002 - 07/31/2016)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2002	290	\$1,095,371	\$914,500	
2003	277	\$1,357,250	\$1,100,000	20.28%
2004	243	\$1,438,889	\$1,300,000	18.18%
2005	194	\$1,762,126	\$1,600,000	23.08%
2006	138	\$1,998,239	\$1,642,500	2.66%
2007	172	\$1,972,484	\$1,537,000	-6.42%
2008	107	\$1,813,379	\$1,555,000	1.17%
2009	130	\$1,695,904	\$1,304,750	-16.09%
2010	182	\$1,614,747	\$1,477,500	13.24%
2011	182	\$1,643,033	\$1,375,000	-6.94%
2012	192	\$1,595,857	\$1,399,500	1.78%
2013	206	\$1,662,546	\$1,497,000	6.97%
2014	197	\$2,070,454	\$1,650,000	10.22%
2015	216	\$2,093,292	\$1,654,000	0.24%
2016	117	\$1,995,786	\$1,700,000	2.78%



\*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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# LOS ANGELES COUNTY

## 2016 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2015 - 07/31/2016)

City	2015 Sale Count	2016 Sale Count	2015 Median Sales Price	2016 Median Sales Price	Median % Change
AGOURA HILLS	306	201	670,000	700,000	4.48
ALHAMBRA	449	247	515,000	530,000	2.91
ARCADIA	590	330	1,100,000	1,027,000	-6.64
ARTESIA	99	51	411,000	410,000	-0.24
AVALON	39	19	549,000	550,000	0.18
AZUSA	407	231	365,000	405,000	10.96
BALDWIN PARK	369	223	349,000	370,000	6.02
BELL	40	24	322,500	355,000	10.08
BELL GARDENS	42	9	330,500	350,000	5.90
BELLFLOWER	355	210	396,000	415,000	4.80
BEVERLY HILLS	359	196	2,335,000	2,500,000	7.07
BRADBURY	18	5	1,700,000	1,250,000	-26.47
BURBANK	884	478	625,000	670,000	7.20
CALABASAS	361	206	916,000	977,500	6.71
CARSON	606	348	400,000	425,000	6.25
CERRITOS	399	222	620,000	659,750	6.41
CLAREMONT	425	228	575,000	592,500	3.04
COMMERCE	28	23	322,500	350,000	8.53
COMPTON	589	366	286,000	305,000	6.64
COVINA	362	254	439,000	450,000	2.51
CUDAHY	14	8	343,500	372,500	8.44
CULVER CITY	490	262	641,500	782,000	21.90
DIAMOND BAR	726	481	551,000	570,000	3.45
DOWNEY	670	337	460,000	495,000	7.61
DUARTE	204	144	420,000	435,000	3.57
EL MONTE	363	181	405,000	429,000	5.93
EL SEGUNDO	141	90	824,500	1,110,750	34.72
GARDENA	341	190	405,000	420,000	3.70
GLENDALE	1,363	776	626,500	647,000	3.27
GLENORA	542	340	499,750	526,000	5.25
HAWAIIAN GARDENS	51	35	288,000	290,000	0.69
HAWTHORNE	366	209	477,250	500,000	4.77
HERMOSA BEACH	233	128	1,413,000	1,368,250	-3.17
HIDDEN HILLS	41	18	2,731,000	2,795,000	2.34
HUNTINGTON PARK	99	57	315,000	337,500	7.14
INGLEWOOD	381	193	357,000	357,000	0.00
IRWINDALE	3	8	367,000	432,500	17.85
LA CAÑADA FLINTRIDGE	302	169	1,500,000	1,558,000	3.87
LA HABRA HEIGHTS	72	44	837,500	815,000	-2.69
LA MIRADA	510	263	472,000	510,000	8.05
LA PUENTE	230	117	362,000	388,000	7.18
LA VERNE	312	197	572,500	590,000	3.06
LAKEWOOD	848	490	475,000	509,500	7.26
LANCASTER	2,481	1,419	196,000	215,000	9.69

\*Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, timeshares, multiple parcel transactions and non-reported document number transfers.

Data Source: Los Angeles County Recorder

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Prepared On 8/30/2016 By MV



# LOS ANGELES COUNTY

## 2016 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2015 - 07/31/2016)

City	2015 Sale Count	2016 Sale Count	2015 Median Sales Price	2016 Median Sales Price	Median % Change
LAWNDALE	114	69	407,500	425,000	4.29
LOMITA	161	104	509,000	495,000	-2.75
LONG BEACH	3,761	2,143	440,000	465,000	5.68
LOS ANGELES	27,027	15,276	552,000	592,500	7.34
LOS ANGELES COUNTY UNINCORPORATED	7,916	4,516	425,000	440,000	3.53
LYNWOOD	196	103	325,000	360,000	10.77
MALIBU	256	146	2,292,750	2,862,500	24.85
MANHATTAN BEACH	424	245	1,945,000	2,050,000	5.40
MAYWOOD	32	17	317,000	335,000	5.68
MONROVIA	403	224	565,000	587,500	3.98
MONTEBELLO	307	179	415,000	448,000	7.95
MONTEREY PARK	424	256	510,000	545,250	6.91
NORWALK	744	457	380,000	395,000	3.95
PALMDALE	2,284	1,384	234,000	247,250	5.66
PALOS VERDES ESTATES	216	117	1,654,000	1,700,000	2.78
PARAMOUNT	205	112	264,000	292,500	10.80
PASADENA	1,567	891	640,000	684,000	6.88
PICO RIVERA	382	207	372,500	405,000	8.72
POMONA	1,129	586	327,000	350,000	7.03
RANCHO PALOS VERDES	535	339	1,075,000	1,100,000	2.33
REDONDO BEACH	920	516	829,500	890,250	7.32
ROLLING HILLS	33	19	3,465,000	2,750,000	-20.63
ROLLING HILLS ESTATES	136	76	1,268,000	1,295,000	2.13
ROSEMEAD	214	112	481,000	495,000	2.91
SAN DIMAS	402	228	477,000	530,000	11.11
SAN FERNANDO	126	83	364,000	384,000	5.49
SAN GABRIEL	239	124	625,000	625,000	0.00
SAN MARINO	129	97	2,250,000	2,250,000	0.00
SANTA CLARITA	3,051	1,808	436,000	464,900	6.63
SANTA FE SPRINGS	144	73	410,000	430,000	4.88
SANTA MONICA	694	372	1,175,750	1,345,500	14.44
SIERRA MADRE	163	75	807,000	880,000	9.05
SIGNAL HILL	157	99	349,000	416,000	19.20
SOUTH EL MONTE	69	50	414,000	442,000	6.76
SOUTH GATE	297	178	345,000	364,500	5.65
SOUTH PASADENA	205	104	945,000	946,000	0.11
TEMPLE CITY	301	188	690,000	727,500	5.43
TORRANCE	1,259	751	645,000	670,000	3.88
WALNUT	245	129	752,000	745,000	-0.93
WEST COVINA	896	497	450,000	477,500	6.11
WEST HOLLYWOOD	526	297	686,500	735,000	7.06
WESTLAKE VILLAGE	166	124	818,000	958,000	17.11
WHITTIER	758	434	461,000	496,250	7.65
LOS ANGELES COUNTY (Entire Region)	76,723	43,832	485,000	514,000	5.98

\*Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, timeshares, multiple parcel transactions and non-reported document number transfers.



# THE CITY OF PALOS VERDES ESTATES 2016/17 ROLL SUMMARY

## Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,224	0	219
TRAs	4	0	3
<b>Values</b>			
Land	4,350,234,617	0	0
Improvements	2,400,175,013	0	0
Personal Property	415,516	0	3,717,779
Fixtures	103,054	0	2,056,780
Aircraft	0	0	0
<b>Total Value</b>	<b>\$6,750,928,200</b>	<b>\$0</b>	<b>\$5,774,559</b>
<b>Exemptions</b>			
Real Estate	8,120,398	0	0
Personal Property	325,000	0	10,000
Fixtures	100,000	0	0
Aircraft	0	0	0
Homeowners*	24,354,400	0	0
<b>Total Exemptions*</b>	<b>\$8,545,398</b>	<b>\$0</b>	<b>\$10,000</b>
<b>Total Net Value</b>	<b>\$6,742,382,802</b>	<b>\$0</b>	<b>\$5,764,559</b>

Combined Values	Total
Total Values	\$6,756,702,759
Total Exemptions	\$8,555,398
<b>Net Total Values</b>	<b>\$6,748,147,361</b>

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

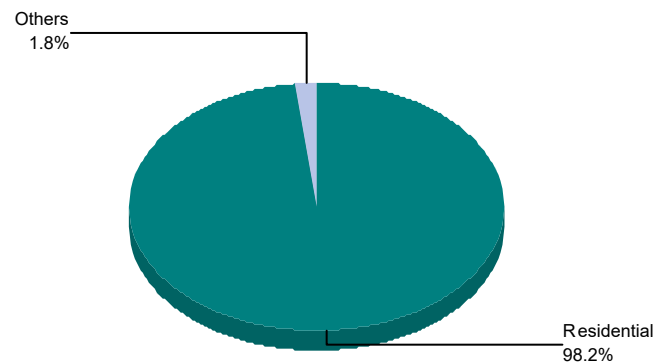
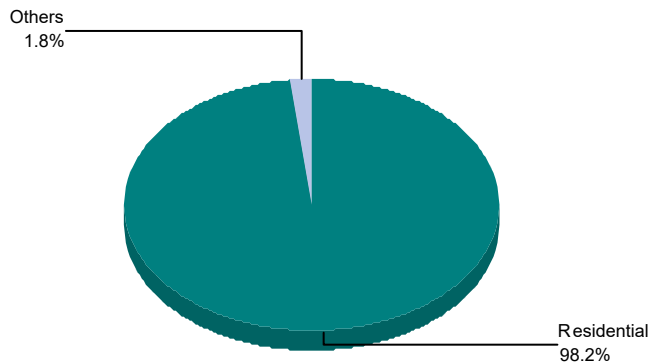
# THE CITY OF PALOS VERDES ESTATES 2016/17 USE CATEGORY SUMMARY

## BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	5,091	\$6,624,095,460 (98.2%)	\$7,345,915.36 (98.2%)
Commercial	28	\$35,318,521 (0.5%)	\$39,162.65 (0.5%)
Institutional	5	\$164,284 (0.0%)	\$182.17 (0.0%)
Miscellaneous	3	\$9,881 (0.0%)	\$10.96 (0.0%)
Vacant	97	\$63,997,254 (0.9%)	\$70,962.80 (0.9%)
Exempt	206	\$0 (0.0%)	\$0.00 (0.0%)
Cross Reference	[12]	\$18,797,402 (0.3%)	\$20,843.91 (0.3%)
Unsecured	[219]	\$5,764,559 (0.1%)	\$6,392.09 (0.1%)
<b>TOTALS</b>	<b>5,430</b>	<b>\$6,748,147,361</b>	<b>\$7,483,469.93</b>

**Net Taxable Value**

**Revenue**

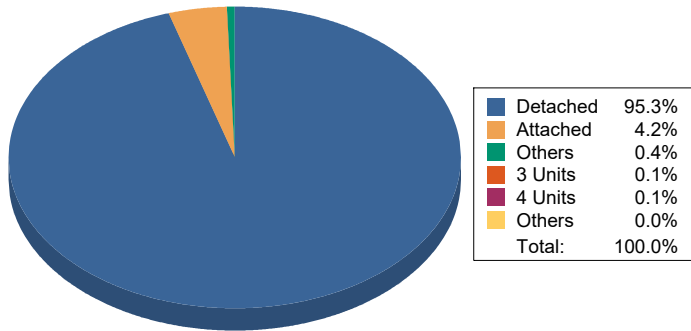


# THE CITY OF PALOS VERDES ESTATES RESIDENTIAL SUMMARY

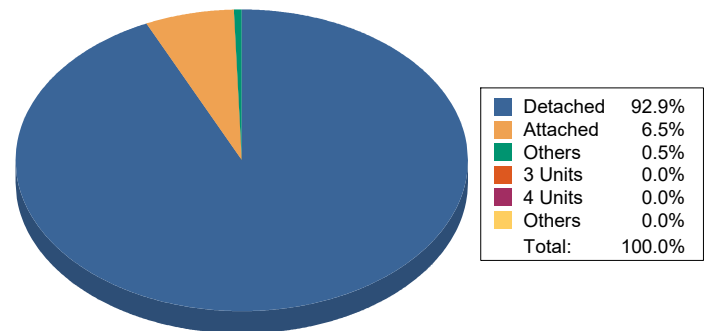
2016/17 Secured Roll Residential Housing Summary

Description	Parcels	% of Parcels	Taxable Value	% of Total Value	Approx. Units
Single Family Residential					
Detached	4,861	95.3%	\$6,155,397,002	92.9%	4,861
Attached	212	4.2%	\$430,923,107	6.5%	212
<b>Single Family Residential Totals</b>	<b>5,073</b>	<b>99.5%</b>	<b>\$6,586,320,109</b>	<b>99.4%</b>	<b>5,073</b>
Multi Unit Residential					
2 Units	1	0.0%	\$321,986	0.0%	2
3 Units	3	0.1%	\$2,285,823	0.0%	9
4 Units	3	0.1%	\$1,282,069	0.0%	12
5+ Units	19	0.4%	\$33,885,473	0.5%	183
<b>Multi Unit Residential Totals</b>	<b>26</b>	<b>0.5%</b>	<b>\$37,775,351</b>	<b>0.6%</b>	<b>206</b>
<b>Totals</b>	<b>5,099</b>	<b>100.0%</b>	<b>\$6,624,095,460</b>	<b>100.0%</b>	<b>5,279</b>
<i>Exempt Parcels (Included Above)</i>	8	0.2%	\$0	0.0%	8

**Parcel Counts**

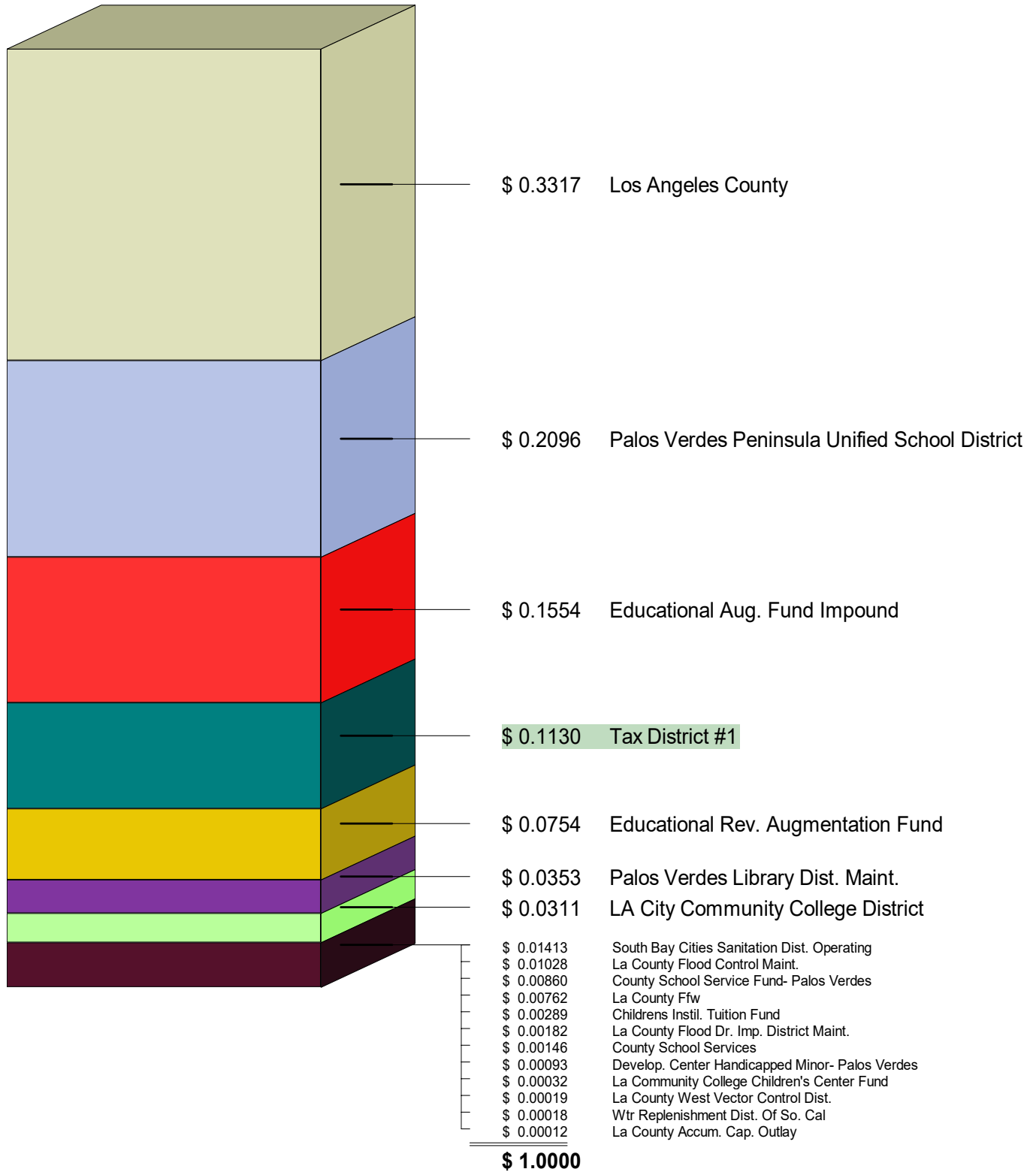


**Taxable Values**





# THE CITY OF PALOS VERDES ESTATES PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 07112, Excluding Redevelopment Factors & Additional Debt Service**

Data Source: Los Angeles County Assessor 2016/17 Annual Tax Increment Tables

Prepared On 8/30/2016 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone



# LOS ANGELES COUNTY - 2016/17

## REPRESENTATIVE GENERAL LEVY SHARE ESTIMATE

Estimate of City Representative Share of the General Levy

City	City Rate*	Other Rates*	Total	City	City Rate*	Other Rates*	Total
Los Angeles	0.2629		0.2629	Arcadia	0.0960		0.0960
South Pasadena	0.2400		0.2400	Hawthorne	0.0948		0.0948
San Marino	0.2364		0.2364	La Mirada	0.0671	0.0276	0.0947
Pomona	0.2335		0.2335	Rosemead	0.0668	0.0271	0.0939
Sierra Madre	0.2191		0.2191	Temple City	0.0666	0.0271	0.0937
Long Beach	0.2166		0.2166	Norwalk	0.0663	0.0263	0.0925
Pasadena	0.2109		0.2109	Duarte	0.0689	0.0233	0.0922
Hermosa Beach	0.2030		0.2030	Bell Gardens	0.0920		0.0920
Burbank	0.1847		0.1847	Pico Rivera	0.0667	0.0225	0.0892
La Verne	0.1816		0.1816	Westlake Village	0.0639	0.0240	0.0879
West Hollywood	0.1639	0.0148	0.1787	Cerritos	0.0680	0.0193	0.0873
Monrovia	0.1744		0.1744	Hidden Hills	0.0588	0.0220	0.0808
Beverly Hills	0.1742		0.1742	Industry	0.0794		0.0794
Avalon	0.1665		0.1665	Huntington Park	0.0735		0.0735
Redondo Beach	0.1654		0.1654	Vernon	0.0728		0.0728
Alhambra	0.1443	0.0199	0.1643	Whittier	0.0717		0.0717
Monterey Park	0.1578		0.1578	Malibu	0.0704		0.0704
Covina	0.1541		0.1541	Commerce	0.0679		0.0679
Azusa	0.1492		0.1492	Signal Hill	0.0678		0.0678
Manhattan Beach	0.1462		0.1462	Carson	0.0674		0.0674
San Fernando	0.1456		0.1456	Paramount	0.0672		0.0672
Inglewood	0.1409		0.1409	La Cañada Flintridge	0.0671		0.0671
Downey	0.1397		0.1397	Rolling Hills Estates	0.0669		0.0669
Santa Monica	0.1393		0.1393	South El Monte	0.0667		0.0667
West Covina	0.1351	0.0031	0.1382	Bellflower	0.0666		0.0666
Glendale	0.1357		0.1357	Artesia	0.0665		0.0665
Calabasas	0.0472	0.0820	0.1292	Lawndale	0.0662		0.0662
Santa Clarita	0.0573	0.0654	0.1228	Lancaster	0.0661		0.0661
Torrance	0.1220		0.1220	Cudahy	0.0659		0.0659
Baldwin Park	0.0952	0.0254	0.1206	La Puente	0.0658		0.0658
Claremont	0.1142		0.1142	Rolling Hills	0.0649		0.0649
Palos Verdes Estates	0.1130		0.1130	Rancho Palos Verdes	0.0637		0.0637
Lynwood	0.1130		0.1130	El Segundo	0.0632		0.0632
Gardena	0.1116		0.1116	Santa Fe Springs	0.0625		0.0625
Maywood	0.1081		0.1081	South Gate	0.0615		0.0615
San Gabriel	0.1064		0.1064	Bradbury	0.0614		0.0614
Culver City	0.1043		0.1043	Agoura Hills	0.0585		0.0585
Palmdale	0.0663	0.0374	0.1037	Lakewood	0.0584		0.0584
Lomita	0.0666	0.0361	0.1026	Hawaiian Gardens	0.0560		0.0560
Irwindale	0.1009		0.1009	Bell	0.0537		0.0537
Compton	0.1004		0.1004	Walnut	0.0520		0.0520
La Habra Heights	0.1004		0.1004	Diamond Bar	0.0519		0.0519
San Dimas	0.0658	0.0335	0.0993	<b>County Average:</b>	<b>0.1060</b>	<b>0.0061</b>	<b>0.1121</b>
Montebello	0.0986		0.0986				
El Monte	0.0984		0.0984				
Glendora	0.0982		0.0982				

\*The City tax rate is based on the largest non-redevelopment Tax Rate Area in each city; other rates include city-governed overlaying districts such as lighting or maintenance districts.



# THE CITY OF PALOS VERDES ESTATES

## PROPERTY TAX REVENUE - 2016/17

Estimated Revenue, Assuming Zero Delinquency, County Admin Fees Not Deducted

General Fund Summary - Non SA TRAs						
Roll	Non SA TRAs Taxable Value	Rate	General Fund Revenue	Debt Rate	Debt Revenue	Total Revenue
SEC	\$6,742,382,802	0.113048486	\$7,622,161.65	0.000000	\$0.00	\$7,622,161.65
UTIL	\$0	0.000000000	\$0.00	0.000000	\$0.00	\$0.00
UNS	\$5,764,559	0.113037617	\$6,516.12	0.000000	\$0.00	\$6,516.12
TOTAL	\$6,748,147,361	0.113048476	\$7,628,677.77	0.000000	\$0.00	\$7,628,677.77
<b>+ Aircraft</b>	\$0		\$0.00		\$0.00	\$0.00
<b>Total Before Adjustment for AB-8 Growth</b>	\$6,748,147,361	0.113048476	\$7,628,677.77	0.000000	\$0.00	\$7,628,677.77
<b>+ Adjustment for AB-8 Growth</b> (Net effective Total Revenue Loss)			-\$145,207.84			-\$145,207.84
<b>Non SA TRAs Total</b>	<b>\$6,748,147,361</b>	<b>0.110896658</b>	<b>\$7,483,469.93</b>			<b>\$7,483,469.93</b>
<b>SB 2557 County Admin Fees</b> (Prior Year Actual Amount)						<b>-\$95,135.77</b>
<b>Unitary Revenue</b> (Prior Year)						<b>\$42,576.62</b>
<b>VLF Revenue</b> (Estimated)						<b>\$1,381,630.15</b>

Homeowner Exemption revenues are included in the revenue model used for this report

Data Source: Los Angeles County Assessor 2016/17 Combined Tax Rolls

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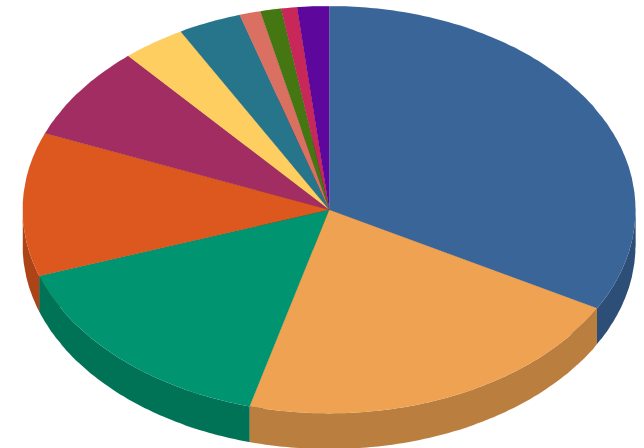
# THE CITY OF PALOS VERDES ESTATES

## 2016/17 AVERAGE BASIC REVENUES

### ATI Revenue by Agency for all NON SA TRAs within Selected Agency

Agency	Agency Description	Weighted Avg Share
001.05	Los Angeles County	33.176088%
905.03	Palos Verdes Peninsula Unified School District	20.965304%
400.01	Educational Aug. Fund Impound	15.535051%
224.01	Tax District #1	11.304848%
400.00	Educational Rev. Augmentation Fund	7.539317%
057.60	Palos Verdes Library Dist. Maint.	3.527595%
805.04	LA City Community College District	3.109236%
067.80	South Bay Cities Sanitation Dist. Operating	1.298532%
030.70	LA County Flood Control Maint.	1.027656%
905.06	County School Service Fund- Palos Verdes	0.860470%
007.31	LA County FFW	0.761864%
400.21	Childrens Instil. Tuition Fund	0.289149%
030.10	LA County Flood DR. IMP. District Maint.	0.181589%
400.15	County School Services	0.145693%
066.25	Co. Sanitation Dist. No. 5 Operating	0.103535%
905.07	Develop. Center Handicapped Minor- Palos Verdes	0.093205%
805.20	LA Community College Children's Center Fund	0.032150%
061.10	LA County West Vector Control Dist.	0.019003%
350.90	WTR Replenishment Dist. of So. Cal	0.017972%
001.20	LA County Accum. Cap. Outlay	0.011747%
		<b>100.000000%</b>

Los Angeles County	33.2%
Palos Verdes Peninsula Unified School District	21.0%
Educational Aug. Fund Impound	15.5%
Tax District #1	11.3%
Educational Rev. Augmentation Fund	7.5%
Palos Verdes Library Dist. Maint.	3.5%
LA City Community College District	3.1%
South Bay Cities Sanitation Dist. Operating	1.3%
LA County Flood Control Maint.	1.0%
County School Service Fund- Palos Verdes	0.9%
Others	1.7%
Total:	100.0%



NOTES: The share calculations do not take into account any override revenue. In counties where ERAF is not included in the TRA factors it may not be represented in the listing above. In those counties, the shares for non-school and non-fire district taxing entities will likely be adjusted by the Auditor-Controller and will be lower than shown.

Data Source: 2016/17 Combined Tax Rolls

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Prepared On 8/30/2016 By MV



# THE CITY OF PALOS VERDES ESTATES NONRESIDENTIAL NEW CONSTRUCTION

2015/16 TO 2016/17 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
					+
<b>Parcels Listed</b>					<b>+ 0.0%</b>

This calculation reflects the 2016/17 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value increase (as of the 2016 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIII B of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	0
Less Automatic 1.525% Assessors's Inflation Adjustment	0
<u>Actual Change in Non-Residential Valuation</u>	<u>0</u>
Change in Total Assessed Value	314,438,482
= Alternate 2017/18 Appropriations Limit Factor	<b>0.00%</b>

Includes taxable primary parcels with known nonresidential use codes, no prior lien year transfers, and improvement value increases greater than 1.5%  
Change in Total Assessed Value is the assessed value change of the locally assessed secured and unsecured tax rolls.



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 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) TEI FU CHEN TRUST (Pending Appeals On Parcels)	1	\$33,437,863	0.50%				\$33,437,863	0.50%	Residential TD #1
2) LOWELL W AND LISA B HILL	3	\$32,501,795	0.48%				\$32,501,795	0.48%	Residential TD #1
3) MASAFUMI MIYAMOTO	3	\$15,092,947	0.22%				\$15,092,947	0.22%	Residential TD #1
4) JOSE A AND BRIGITTE COLLAZO TRUST (Pending Appeals On Parcels)	1	\$14,955,000	0.22%	1	\$4,182	0.07%	\$14,959,182	0.22%	Residential TD #1
5) YI LIN	1	\$13,705,875	0.20%				\$13,705,875	0.20%	Residential TD #1
6) JACKSON AND JULIE YANG	1	\$13,477,835	0.20%				\$13,477,835	0.20%	Residential TD #1
7) WINSTEP INT'L HOLDINGS USA LLC	1	\$13,198,250	0.20%				\$13,198,250	0.20%	Residential TD #1
8) JASON AND WENDY MOSKOWITZ TRUST	2	\$12,566,875	0.19%				\$12,566,875	0.19%	Residential TD #1
9) LINDA MONTGOMERIE TRUST	3	\$12,247,309	0.18%	1	\$2,420	0.04%	\$12,249,729	0.18%	Residential TD #1
10) TIMOTHY D ARMOUR TRUST	2	\$11,891,176	0.18%				\$11,891,176	0.18%	Residential TD #1
<b>Top Ten Total</b>	18	\$173,074,925	2.57%	2	\$6,602	0.11%	\$173,081,527	2.56%	
<b>City Total</b>		\$6,742,382,802			\$5,764,559		\$6,748,147,361		

Top Owners last edited on 8/23/16 by nicholec using sales through 06/30/16 (Version R.1)

Data Source: Los Angeles County Assessor 2016/17 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 8/30/2016 By MV



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) TEI FU CHEN TRUST (1)	\$33,437,863
2) LOWELL W AND LISA B HILL (3)	\$32,501,795
3) MASAFUMI MIYAMOTO (3)	\$15,092,947
4) JOSE A AND BRIGITTE COLLAZO TRUST (1)	\$14,955,000
5) YI LIN (1)	\$13,705,875
6) JACKSON AND JULIE YANG (1)	\$13,477,835
7) WINSTEP INT'L HOLDINGS USA LLC (1)	\$13,198,250
8) JASON AND WENDY MOSKOWITZ TRUST (2)	\$12,566,875
9) LINDA MONTGOMERIE TRUST (3)	\$12,247,309
10) TIMOTHY D ARMOUR TRUST (2)	\$11,891,176
11) RICHARD C LUNDQUIST (1)	\$11,568,911
12) GEORGE KRIKORIAN TRUST (3)	\$10,836,189
13) MEMET AND MUGE KOCARSLAN (4)	\$10,473,516
14) EMIL YOUSSEFZADEH (2)	\$10,099,464
15) YULONG HUANG AND SHAOBING SU (1)	\$9,648,438
16) SAPNA JAIN ET AL TRUST (2)	\$9,543,891
17) KATHLEEN M ECKERT (1)	\$9,402,050
18) MONWEI LIN TRUST (2)	\$9,086,393
19) AMY X MI FAN (1)	\$9,054,194
20) S. GILL TELOKJAN FAMILY TRUST (2)	\$8,639,073
21) PALOS VERDES GOLF CLUB INC (1)	\$8,637,339
22) ELIZABETH AND RICHARD T UMBRELL (1)	\$8,488,082
23) FARIBA Z MAHJOOR COTRUSTEE (1)	\$8,407,331
24) PV OCEAN VIEW LLC (3)	\$8,381,176
25) CAROLYN ELLIOTT TRUST (1)	\$8,196,717

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 08/23/16 by nicholec using sales through 06/30/16 (Version R.1)



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) MALAGA BANK FSB (1)	\$601,272
2) ADT LLC (1)	\$215,773
3) PALOS VERDES REALTY INC (1)	\$199,329
4) BANK OF AMERICA NA (2)	\$186,996
5) XEROX (3)	\$137,846
6) COLDWELL BANKER RESIDENTIAL BROKERAGE CO (1)	\$97,025
7) NF LEASING (1)	\$81,379
8) ANTHONY NEAL AND VICTORIA PUMA (1)	\$62,342
9) DAVID AND LEZLI GODBER (1)	\$60,680
10) FRESH AND EASY INC 1483 (1)	\$58,636
11) PENINSULA ESCROW INC (1)	\$56,675
12) DAVID DUKE (1)	\$56,000
13) KIM JASON DBA (1)	\$55,116
14) GPSI LEASING II ACCORD LLC (1)	\$52,681
15) MALAGA COVE RANCH MARKET INC (1)	\$50,000
16) RICHARD BENNER DDS INC (1)	\$47,816
17) ANDY BARK (1)	\$47,375
18) MARCOS YANG MD INC (1)	\$46,111
19) YELLOW VASE INC (1)	\$44,000
20) DE LAGE LANDEN FINANCIAL SERVICES (1)	\$40,123
21) DANIEL L AND SIMONE H MAJKA TRUST (1)	\$39,377
22) GE CAPITAL INFORMATION (3)	\$32,694
23) PAWNEE LEASING (1)	\$30,594
24) FRIEDENTHAL HEFFERNAN AND KLEIN LLP (1)	\$30,000
25) JOSEPH T BARNETT (1)	\$29,000

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. Incr 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 08/23/16 by nicholec using sales through 06/30/16 (Version R.1)





# THE CITY OF PALOS VERDES ESTATES

## SBE ASSESSED NONUNITARY UTILITIES - 2016/17 TAX YEAR

Company Parcels				Land Value	Improvement Value	Personal Property	Total Value
SBE Parcel	Map Number	TRA	Owner				
Company Parcel							



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Taxable Value	Added Net Taxable Value	
7540-009-006		07112	Residential	Lundblad Family Trust	521 Via Almar	\$178,043	\$0	
7540-009-007		07112	Residential	Lundblad Steven M And Helen Trust Lundblad	525 Via Almar	\$865,999	\$0	
	7540-009-031	07112	Residential	Lundblad Steven M Cotrustee Lundblad Famil	521 Via Almar	\$0	\$2,759,954	
7541-030-003		07112	Residential	Talbot John R	1609 Via Garfias	\$1,086,907	\$0	
	7541-030-029	07112	Residential	Talbot John R	1613 Via Garfias	\$0	\$1,847,754	
	7541-030-030	07112	Residential	Fias Homes Llc	1609 Via Garfias	\$0	\$852,535	
7545-017-026		07112	Residential	Merrell Marian E 1996 Trust	2417 Via Sonoma	\$255,777	\$0	
7545-017-060		07112	Vacant	Merrell Marian E		\$22,738	\$0	
	7545-017-064	07112	Residential	Merrell Marian E Trust Marian E Merrell Trust	2417 Via Sonoma	\$0	\$282,761	
<b>5 Dropped Parcels</b>	<b>4 Added Parcels</b>					<b>Totals:</b>	<b>\$2,409,464</b>	<b>\$5,743,004</b>



# LOS ANGELES COUNTY APPEAL EXPERIENCE

Appeals By City - 2012 Through 07/06/2016

City	Appeals Filed	Successful (Granted) Appeals	Appeals Denied	Withdrawn Appeals	Pending Appeals	Original Value of Granted Appeals	Value Reduction Through Granted Appeals	Value Decline %	Original Value of Unresolved Appeals
Agoura Hills	442	86	62	94	200	231,813,258	(30,043,258)	13.0%	920,234,817
Alhambra	869	166	159	227	317	335,341,835	(38,858,108)	11.6%	1,269,401,350
Arcadia	1,004	115	233	295	361	151,141,700	(15,846,981)	10.5%	1,628,719,769
Artesia	249	59	32	64	94	151,102,798	(26,168,226)	17.3%	266,475,137
Avalon	132	59	15	15	43	58,039,930	(16,531,730)	28.5%	51,196,989
Azusa	542	79	79	236	148	163,325,811	(25,221,129)	15.4%	454,098,301
Baldwin Park	422	72	97	129	124	73,632,778	(12,092,604)	16.4%	231,489,802
Bell	313	79	41	67	126	120,053,950	(28,837,911)	24.0%	474,396,844
Bell Gardens	266	64	27	84	91	141,396,948	(18,118,159)	12.8%	243,012,402
Bellflower	639	143	97	216	183	208,845,008	(56,569,800)	27.1%	272,421,448
Beverly Hills	2,407	521	389	669	828	1,915,751,408	(288,760,474)	15.1%	11,234,040,389
Bradbury	55	10	12	16	17	24,554,302	(1,800,302)	7.3%	19,940,943
Burbank	2,019	385	299	599	736	1,060,902,874	(168,265,038)	15.9%	6,636,561,949
Calabasas	599	126	147	152	174	305,384,951	(43,715,752)	14.3%	1,040,865,281
Carson	1,240	180	159	299	602	1,863,308,676	(590,812,013)	31.7%	12,690,626,787
Cerritos	774	122	102	279	271	307,439,897	(43,494,810)	14.1%	1,934,160,603
Claremont	300	73	41	93	93	84,519,287	(16,696,287)	19.8%	189,846,393
Commerce	705	140	57	196	312	506,220,097	(85,589,133)	16.9%	1,981,057,332
Compton	909	228	166	252	263	552,655,437	(102,634,676)	18.6%	1,223,047,592
Covina	495	90	65	165	175	225,971,337	(45,743,231)	20.2%	582,467,818
Cudahy	185	54	28	59	44	42,297,858	(10,728,886)	25.4%	71,720,774
Culver City	795	135	139	232	289	219,869,683	(29,446,530)	13.4%	2,491,768,160
Diamond Bar	605	111	121	186	187	159,661,183	(24,635,983)	15.4%	592,214,652
Downey	1,293	245	151	341	556	364,702,048	(97,856,025)	26.8%	1,634,448,667
Duarte	202	79	35	40	48	146,457,600	(15,920,211)	10.9%	57,065,284
El Monte	902	193	157	274	278	298,297,305	(33,771,390)	11.3%	703,165,834
El Segundo	753	99	66	231	357	483,098,976	(77,194,954)	16.0%	11,713,952,000
Gardena	912	227	126	236	323	362,318,296	(71,942,239)	19.9%	980,148,024
Glendale	2,924	653	495	733	1,043	1,446,406,132	(188,797,441)	13.1%	7,839,828,676
Glendora	584	114	87	194	189	135,098,088	(24,107,136)	17.8%	404,674,181
Hawaiian Gardens	89	10	16	29	34	32,601,740	(4,732,498)	14.5%	41,265,980
Hawthorne	1,217	340	172	348	357	506,129,462	(81,741,752)	16.2%	1,546,936,033
Hermosa Beach	580	177	129	131	143	340,215,377	(50,283,320)	14.8%	626,261,183
Hidden Hills	124	35	13	22	54	135,974,226	(26,062,226)	19.2%	110,726,401
Huntington Park	690	175	71	225	219	305,136,094	(54,982,974)	18.0%	438,607,727
Industry	1,008	75	42	381	510	888,868,451	(100,756,483)	11.3%	4,659,378,738
Inglewood	1,328	289	233	349	457	349,827,675	(73,754,175)	21.1%	1,596,479,356
Irwindale	257	11	24	84	138	17,935,054	(3,019,987)	16.8%	1,699,432,757
La Cañada Flintridge	471	148	89	92	142	281,518,505	(43,492,069)	15.4%	238,655,091
La Habra Heights	133	44	19	30	40	48,395,328	(6,290,328)	13.0%	68,349,005
La Mirada	437	66	48	147	176	238,764,812	(32,013,164)	13.4%	1,035,177,240
La Puente	180	29	26	72	53	32,861,214	(4,126,246)	12.6%	82,535,978
La Verne	255	52	32	78	93	107,362,709	(14,965,084)	13.9%	221,110,703
Lakewood	487	72	83	137	195	233,557,114	(36,015,810)	15.4%	939,151,902
Lancaster	3,350	778	489	888	1,195	497,456,650	(103,703,878)	20.8%	1,335,161,440
Lawndale	367	134	67	57	109	139,442,792	(26,041,305)	18.7%	134,317,756
Lomita	373	90	68	96	119	100,147,435	(17,071,734)	17.0%	167,872,677
Long Beach	6,189	1,212	933	1,873	2,171	3,618,300,523	(800,771,801)	22.1%	28,696,788,160
Los Angeles	64,355	14,283	10,733	18,472	20,867	30,466,505,886	(5,132,791,720)	16.8%	167,051,185,699
Los Angeles County Unincorporated	13,514	3,382	2,111	3,751	4,270	3,847,918,418	(785,738,471)	20.4%	19,649,639,440
Lynwood	365	87	45	121	112	104,827,092	(16,052,635)	15.3%	276,398,344



# LOS ANGELES COUNTY APPEAL EXPERIENCE

Appeals By City - 2012 Through 07/06/2016

City	Appeals Filed	Successful (Granted) Appeals	Appeals Denied	Withdrawn Appeals	Pending Appeals	Original Value of Granted Appeals	Value Reduction Through Granted Appeals	Value Decline %	Original Value of Unresolved Appeals
Malibu	1,416	580	191	257	388	2,252,485,774	(498,004,010)	22.1%	2,343,682,121
Manhattan Beach	1,151	312	279	279	281	777,034,078	(97,302,655)	12.5%	1,145,028,394
Maywood	184	53	22	50	59	40,216,030	(8,246,088)	20.5%	35,835,605
Monrovia	739	134	121	244	240	143,531,745	(18,774,417)	13.1%	661,651,857
Montebello	754	176	103	189	286	461,815,437	(80,043,823)	17.3%	1,479,689,018
Monterey Park	695	131	200	148	216	197,202,308	(27,322,116)	13.9%	962,082,940
Norwalk	570	65	95	195	215	81,821,774	(11,763,843)	14.4%	837,122,266
Palmdale	2,406	602	333	559	912	525,979,139	(111,934,877)	21.3%	2,834,148,294
Palos Verdes Estates	465	144	99	89	133	446,269,004	(64,031,836)	14.3%	398,669,245
Paramount	531	89	68	156	218	284,402,853	(27,107,839)	9.5%	1,159,683,629
Pasadena	2,308	519	416	649	724	1,105,784,130	(209,271,143)	18.9%	5,819,999,156
Pico Rivera	370	49	59	134	128	192,347,101	(30,672,898)	15.9%	366,801,257
Pomona	1,402	251	180	486	485	507,321,914	(99,076,322)	19.5%	1,445,078,581
Rancho Palos Verdes	1,064	219	176	192	477	337,291,042	(40,967,921)	12.1%	2,858,284,644
Redondo Beach	1,419	396	274	355	394	614,891,782	(75,883,885)	12.3%	2,180,804,342
Rolling Hills	151	67	17	32	35	235,176,407	(38,938,545)	16.6%	113,609,147
Rolling Hills Estates	249	74	54	59	62	280,960,907	(35,566,443)	12.7%	212,644,339
Rosemead	434	121	73	104	136	222,495,062	(24,736,430)	11.1%	234,296,675
San Dimas	521	84	53	123	261	201,370,695	(40,742,376)	20.2%	844,030,168
San Fernando	291	58	31	98	104	183,440,196	(23,050,696)	12.6%	416,440,890
San Gabriel	519	158	106	124	131	137,690,762	(17,787,578)	12.9%	421,450,624
San Marino	288	58	75	95	60	139,266,193	(15,770,220)	11.3%	133,785,100
Santa Clarita	2,669	492	450	766	961	1,050,531,944	(244,901,684)	23.3%	4,489,186,618
Santa Fe Springs	1,762	173	47	955	587	837,332,282	(144,384,627)	17.2%	3,536,939,030
Santa Monica	2,898	589	435	933	941	1,264,986,137	(190,122,877)	15.0%	6,598,772,620
Sierra Madre	167	41	26	45	55	40,157,738	(5,239,918)	13.0%	65,074,178
Signal Hill	360	72	52	74	162	103,066,686	(17,159,966)	16.6%	1,143,175,402
South El Monte	313	82	44	80	107	106,858,214	(16,994,978)	15.9%	237,195,828
South Gate	608	112	93	189	214	151,321,455	(29,155,344)	19.3%	737,317,737
South Pasadena	299	77	69	74	79	72,050,787	(7,255,678)	10.1%	90,870,317
Temple City	323	97	86	61	79	73,572,032	(7,083,204)	9.6%	75,131,730
Torrance	2,708	553	309	680	1,166	1,125,621,442	(150,124,846)	13.3%	20,410,560,872
Vernon	738	92	63	295	288	361,568,959	(67,115,175)	18.6%	1,914,220,286
Walnut	303	82	64	60	97	98,917,459	(17,121,459)	17.3%	179,095,888
West Covina	1,064	211	115	392	346	512,598,201	(72,382,584)	14.1%	1,615,541,394
West Hollywood	1,383	252	188	445	498	556,324,005	(84,664,071)	15.2%	4,201,353,333
Westlake Village	228	56	37	64	71	282,235,038	(66,127,715)	23.4%	1,306,076,287
Whittier	947	168	146	327	306	278,687,920	(40,398,630)	14.5%	1,079,713,297
<b>Totals</b>	<b>154,002</b>	<b>33,685</b>	<b>24,376</b>	<b>44,113</b>	<b>51,828</b>	<b>70,717,980,640</b>	<b>(12,401,836,794)</b>	<b>17.5%</b>	<b>375,033,522,917</b>



# THE CITY OF PALOS VERDES ESTATES PENDING APPEALS IMPACT PROJECTIONS

Potential AV Loss Based On Prior Success Rates On Current Average Appeals

## ENTIRE CITY Appeals History:

Lien Year	Total Appeals	Resolved Appeals	Pending Appeals	Successful Appeals	Success Rate	Successful Orig Value	Successful Appeal Value Loss	Loss Rate
2011/12	92	89	3	58	65.17%	\$197,971,595	\$37,021,464	18.70%
2012/13	90	81	9	46	56.79%	\$158,188,351	\$26,680,351	16.87%
2013/14	88	80	8	47	58.75%	\$154,529,983	\$24,804,583	16.05%
2014/15	90	67	23	41	61.19%	\$108,811,273	\$9,657,505	8.88%
2015/16	104	15	89	10	66.67%	\$24,739,397	\$2,889,397	11.68%
2016/17	[4]*	[0]*	4	[0]*	0.00%	[\$0]*	[\$0]*	0.00%
<b>Totals:</b>	<b>464</b>	<b>332</b>	<b>136</b>	<b>202</b>	<b>60.84%</b>	<b>\$644,240,599</b>	<b>\$101,053,300</b>	<b>15.69%</b>

\*Years with less than 10% resolved appeals or no successful appeals are not included in history totals.

## ENTIRE CITY Pending Appeals Impact Projection Based On Annual Experience:

Lien Year	Pending Appeals	Prior Successful	Avg. Appeal Value	Prior Loss	Projected AV Loss	Avg. Tax Rate	Projected Revenue Loss
2011/12	3	65.17%	\$3,095,264	18.70%	\$1,131,638	0.110897	<b>\$1,255</b>
2012/13	9	56.79%	\$3,014,076	16.87%	\$2,598,284	0.110897	<b>\$2,881</b>
2013/14	8	58.75%	\$2,951,538	16.05%	\$2,226,719	0.110897	<b>\$2,469</b>
2014/15	23	61.19%	\$2,812,028	8.88%	\$3,512,753	0.110897	<b>\$3,896</b>
2015/16	89	66.67%	\$2,810,692	11.68%	\$19,477,362	0.110897	<b>\$21,600</b>
2016/17	4	60.84%*	\$2,491,076	15.69%*	\$950,961	0.110897	<b>\$1,055</b>
<b>Totals:</b>	<b>136</b>		<b>\$2,929,755**</b>		<b>\$29,897,718</b>		<b>\$33,156</b>

\*Years with less than 10% resolved appeals or no successful appeals are not included in history totals.

\*\*Combined Average value per appeal is based on 468 appeals in the years 2011/12 to 2016/17 with a total value of \$1,371,125,355



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 TOP OWNER PENDING APPEALS

Owners' Opinion Value of Pending Appeals for the Top 25 Property Taxpayers - Through 07/06/16

<b>1) TEI FU CHEN TRUST</b>		<b>Owners Opinion Value</b>				
Parcel/Bill Number	2016/17 AV	2012/13	2013/14	2014/15	2015/16	2016/17
7544-011-014	33,437,863			19,000,000	19,000,000	
2 Appeals On 1 Parcel(s)	33,437,863			19,000,000	19,000,000	

<b>4) JOSE A AND BRIGITTE COLLAZO TRUST</b>		<b>Owners Opinion Value</b>				
Parcel/Bill Number	2016/17 AV	2012/13	2013/14	2014/15	2015/16	2016/17
7541-028-027	14,955,000		9,000,000			
1 Appeals On 1 Parcel(s)	14,955,000		9,000,000			

<b>13) MEMET AND MUGE KOCARSLAN</b>		<b>Owners Opinion Value</b>				
Parcel/Bill Number	2016/17 AV	2012/13	2013/14	2014/15	2015/16	2016/17
7539-013-005	2,333,204				1,600,000	
7539-013-014	3,133,682				2,300,000	
7539-013-021	2,813,255				1,600,000	
7540-026-011	2,193,375				1,300,000	
4 Appeals On 4 Parcel(s)	10,473,516				6,800,000	

<b>15) YULONG HUANG AND SHAOBING SU</b>		<b>Owners Opinion Value</b>				
Parcel/Bill Number	2016/17 AV	2012/13	2013/14	2014/15	2015/16	2016/17
7544-009-009	9,648,438			0	0	
2 Appeals On 1 Parcel(s)	9,648,438			0	0	

<b>19) AMY X MI FAN</b>		<b>Owners Opinion Value</b>				
Parcel/Bill Number	2016/17 AV	2012/13	2013/14	2014/15	2015/16	2016/17
7545-029-014	9,054,194				2,623,000	
1 Appeals On 1 Parcel(s)	9,054,194				2,623,000	

Top Owners last edited on 08/23/16 by nicholec using sales through 06/30/16 (Version R.1)



# THE CITY OF PALOS VERDES ESTATES

## 2016/17 SECURED LENDER OWNED LISTING

### Residential Parcels In Owner Name Order

Parcel	TRA	Owner	Situs Address	Use Code Descr.	Taxable Value	\$ Change	% Change	Last Valid Sale Date	Last Valid Sale Price
7543-041-008	07112	Deutsche Bank National Trust Cotrustee Harborview	2132 Via Olivera	1 Unit	\$1,270,000	-\$63,775	-4.8%	1/3/05	\$1,150,000
<b>1 Records</b>					<b>1,270,000</b>	<b>-63,775</b>	<b>-4.8%</b>		<b>1,150,000</b>

This report is a computer generated listing using common words for banks, mortgage, lending, and savings and loan companies. Some proper names may therefore be included that are not lending institutions and some lending institutions may not be included. This listing includes sales transactions through 07/31/2016 and may be subject to changes as REO properties are acquired or sold from lending institutions.

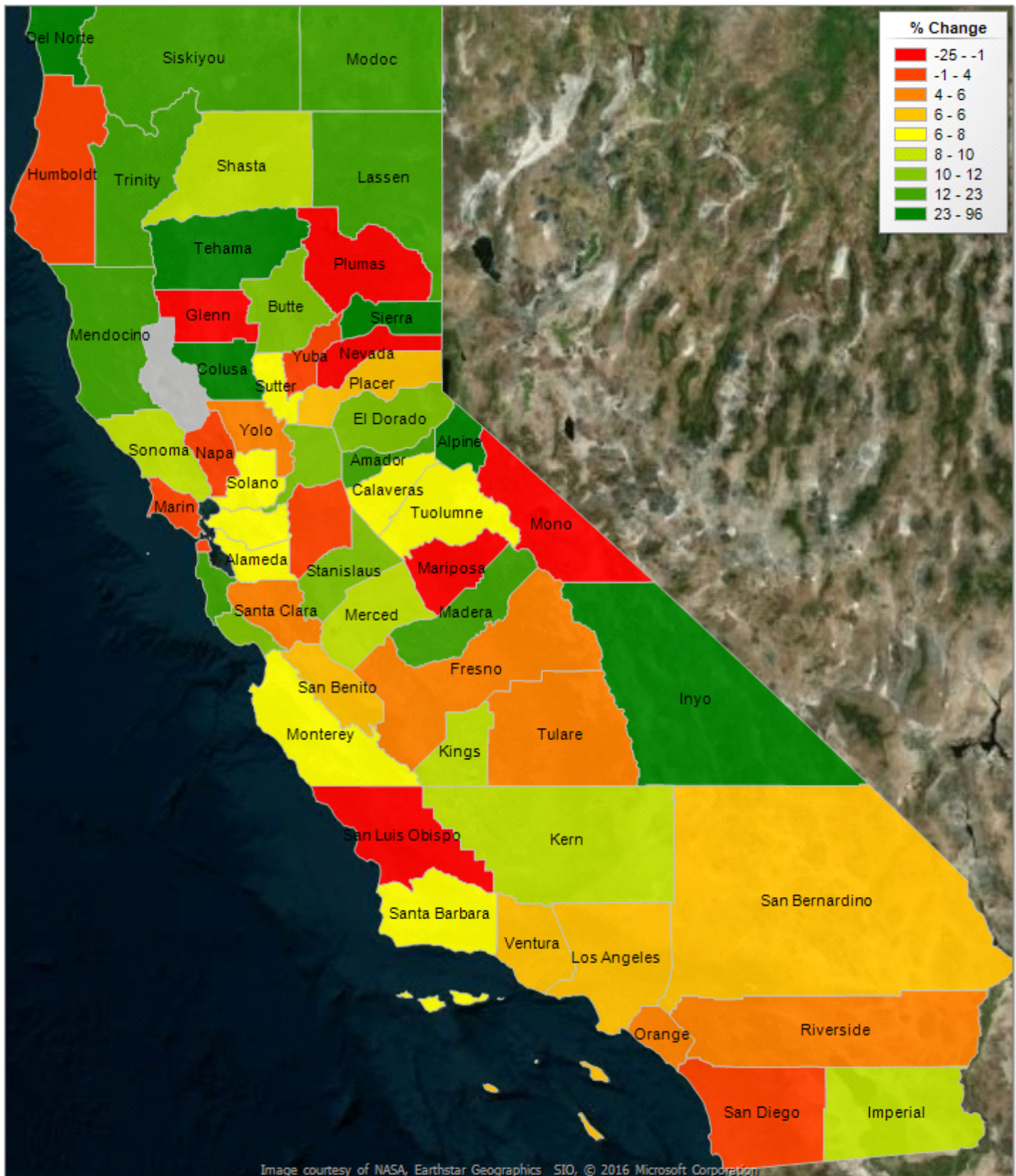
*Data Source: Los Angeles County Assessor 2016/17 Secured Tax Roll*

*This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone*

Prepared On 8/30/2016 By MV

# MEDIAN SFR SALES PRICE INCREASE

Percent change in median price June 2015 - June 2016







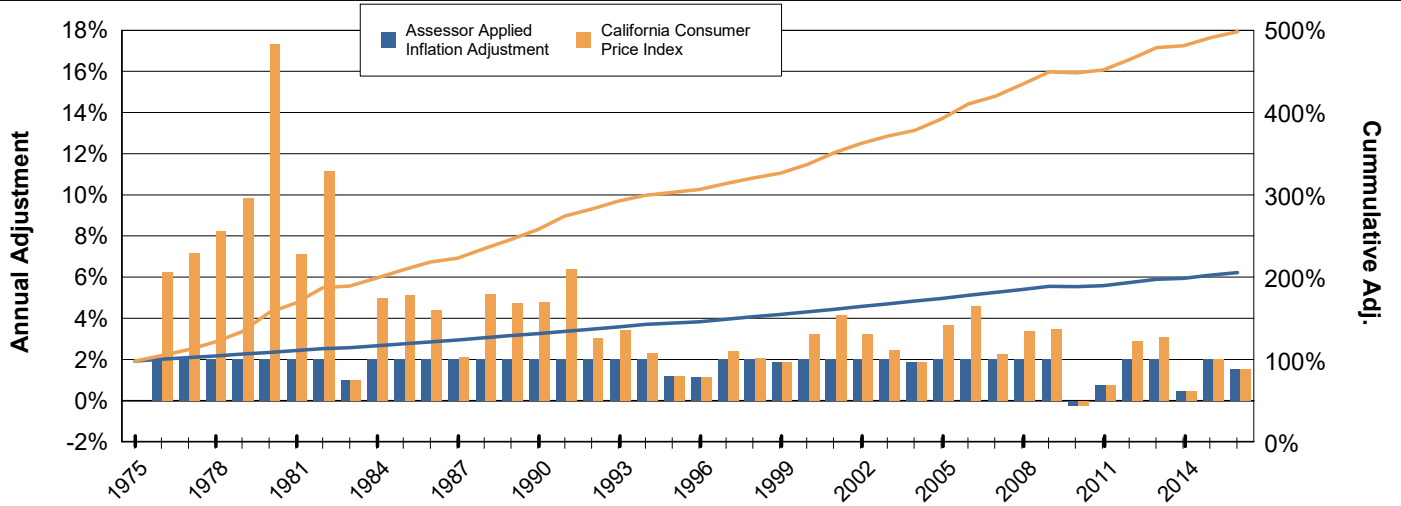
# PROPOSITION 13 INFLATION ADJUSTMENTS

Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* \$100,000 (CPI Cap)	Property Taxes W/O Prop 13* \$100,000 (Actual CPI)
1975-76	0.000%	100.00%	0.000%	100.00%	\$1,000	\$1,000
1976-77	2.000%	102.00%	6.250%	106.25%	\$1,020	\$1,063
1977-78	2.000%	104.04%	7.170%	113.87%	\$1,040	\$1,139
1978-79	2.000%	106.12%	8.230%	123.24%	\$1,061	\$1,232
1979-80	2.000%	108.24%	9.830%	135.35%	\$1,082	\$1,354
1980-81	2.000%	110.41%	17.320%	158.80%	\$1,104	\$1,588
1981-82	2.000%	112.62%	7.130%	170.12%	\$1,126	\$1,701
1982-83	2.000%	114.87%	11.140%	189.07%	\$1,149	\$1,891
1983-84	1.000%	116.02%	1.000%	190.96%	\$1,160	\$1,910
1984-85	2.000%	118.34%	5.000%	200.51%	\$1,183	\$2,005
1985-86	2.000%	120.70%	5.100%	210.74%	\$1,207	\$2,107
1986-87	2.000%	123.12%	4.400%	220.01%	\$1,231	\$2,200
1987-88	2.000%	125.58%	2.095%	224.62%	\$1,256	\$2,246
1988-89	2.000%	128.09%	5.160%	236.21%	\$1,281	\$2,362
1989-90	2.000%	130.65%	4.730%	247.38%	\$1,307	\$2,474
1990-91	2.000%	133.27%	4.758%	259.15%	\$1,333	\$2,592
1991-92	2.000%	135.93%	6.400%	275.74%	\$1,359	\$2,757
1992-93	2.000%	138.65%	3.040%	284.12%	\$1,387	\$2,841
1993-94	2.000%	141.42%	3.440%	293.89%	\$1,414	\$2,939
1994-95	2.000%	144.25%	2.310%	300.68%	\$1,443	\$3,007
1995-96	1.190%	145.97%	1.194%	304.27%	\$1,460	\$3,043
1996-97	1.110%	147.59%	1.115%	307.66%	\$1,476	\$3,077
1997-98	2.000%	150.54%	2.399%	315.05%	\$1,505	\$3,150
1998-99	2.000%	153.55%	2.081%	321.60%	\$1,536	\$3,216
1999-00	1.853%	156.40%	1.853%	327.56%	\$1,564	\$3,276
2000-01	2.000%	159.53%	3.214%	338.09%	\$1,595	\$3,381
2001-02	2.000%	162.72%	4.172%	352.19%	\$1,627	\$3,522
2002-03	2.000%	165.97%	3.215%	363.52%	\$1,660	\$3,635
2003-04	2.000%	169.29%	2.459%	372.46%	\$1,693	\$3,725
2004-05	1.867%	172.45%	1.867%	379.41%	\$1,725	\$3,794
2005-06	2.000%	175.90%	3.665%	393.31%	\$1,759	\$3,933
2006-07	2.000%	179.42%	4.596%	411.39%	\$1,794	\$4,114
2007-08	2.000%	183.01%	2.269%	420.73%	\$1,830	\$4,207
2008-09	2.000%	186.67%	3.380%	434.95%	\$1,867	\$4,349
2009-10	2.000%	190.40%	3.477%	450.07%	\$1,904	\$4,501
2010-11	-0.237%	189.95%	-0.237%	449.00%	\$1,899	\$4,490
2011-12	0.753%	191.38%	0.753%	452.38%	\$1,914	\$4,524
2012-13	2.000%	195.21%	2.889%	465.45%	\$1,952	\$4,655
2013-14	2.000%	199.11%	3.081%	479.79%	\$1,991	\$4,798
2014-15	0.454%	200.01%	0.454%	481.97%	\$2,000	\$4,820
2015-16	1.998%	204.01%	1.998%	491.60%	\$2,040	\$4,916
2016-17	1.525%	207.12%	1.525%	499.10%	\$2,071	\$4,991
<b>Totals</b>					<b>\$63,005</b>	<b>\$128,523</b>

\*Assumes the tax rate is limited to one percent per Proposition 13 although pre-Proposition 13 tax rates were not so limited.

# PROPOSITION 13 INFLATION ADJUSTMENTS

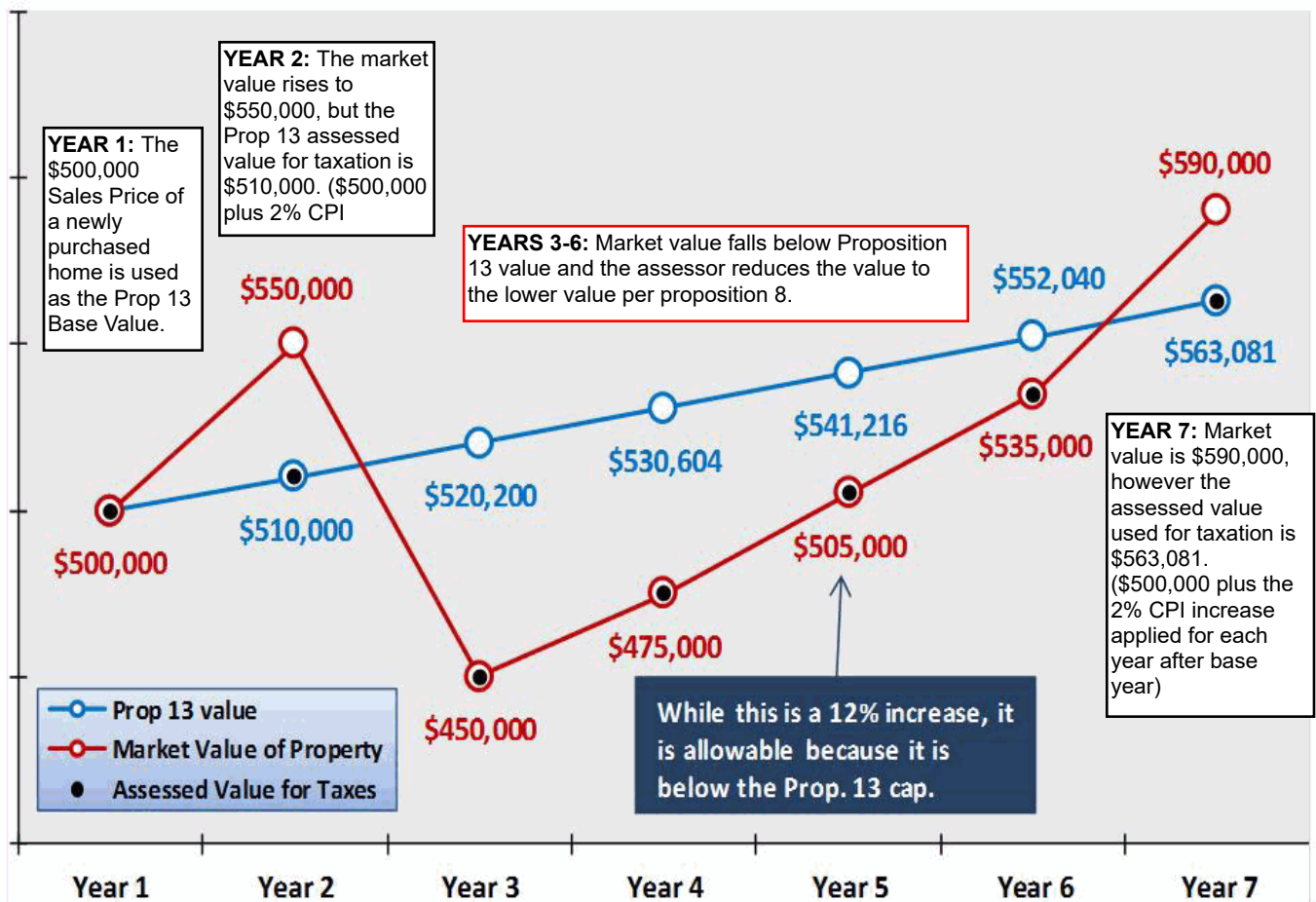
Roll Year	Assessor Applied Inflation Adjustments	Prop 13 Cumulative Adjustments	Statewide Actual CCPI Annual	Statewide Actual CPI Cumulative	Prop 13 Taxes on Property* \$100,000 (CPI Cap)	Property Taxes W/O Prop 13* \$100,000 (Actual CPI)
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\*Assumes the tax rate is limited to one percent per Proposition 13 although pre-Proposition 13 tax rates were not so limited.

## Recapturing Proposition 8 Reductions

Proposition 13 caps the growth of a property’s assessment at no more than 2% each year unless the market value of property falls lower. When property values decline Proposition 8 which was passed by the voters in 1978 allows the property to be temporarily assessed at the lower value. Once reduced, the assessed value and property taxes may increase by more than 2% a year as the property values rise during a real estate recovery. The “recaptured” values can be adjusted upward to the annually adjusted Proposition 13 cap (blue line below).





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## DESCRIPTION OF PROPERTY TAX REPORTS

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### Roll Summary Graph

Displays by value type (land, improvements, personal property, and exemptions) the value deviations between the current tax year and each of the prior 5 tax years. The lower portion of the graph identifies the total assessed value and net taxable assessed value comparisons.

### Secured Value Change Listing

The largest valuation deviations - increases and decreases are shown on this graph with APN, Owner Name, Situs Address where available, Current Assessed Value, and Value Increase or Decline.

### Secured Value Change History Listing

A review of the top 40 largest parcel deviations over the past 5+ years. It assists in identifying properties, which fail to have exemptions applied before the roll is released; properties that have transferred ownership and sold below their prior assessed value, and distinguishes those owners, which have successfully appealed their property values.

### Roll Summary

Report detailing land, improvement, fixtures, personal property, and exemptions for each taxing agency. The value of this report is that city staff can readily see where deviations occur from one year to the next.

### City Growth Comparison

This is a countywide report comparing each city's growth between the two most recent tax years. This report displays both the value change in the Entire City between tax years as well as the percentage growth for every City in the county. If the term "No Data Available" is shown, the City associated with that term is newly incorporated and did not exist in the prior year.

### Tax Dollar Breakdown Graph (Color)

The breakdown of the county's 1% general levy factor file is displayed, with those portions of the tax collected for the City highlighted, for illustrative purposes. This report looks at the largest value, non-redevelopment TRA (tax rate area) as a representative breakdown. In some counties the ERAF (Educational Revenue Augmentation Fund) shift is not calculated on the TRA level.

### Property Tax Revenue Calculation

By using the information from the Agency Reconciliation Report, the Base Year Value Report, the County file detailing the breakdown of the 1% General Tax Levy and voter approved debt, the lien date roll is extended, and property tax revenue projections are provided for budgeting purposes.

## **Non-Residential New Construction**

A listing that calculates non-residential growth for increasing a City's Gann Limitation as a result of Proposition 111.

## **Category Summary**

This table summarizes parcels within the city by use code and provides number of parcels, assessed value and property tax information. The report can be also be prepared for Absentee Owned, Pre Prop 13, or special geographic assembly requested by the city.

## **Category History Graph**

This report graphically displays the historical growth by property category and the breakdown of assessed value by major property categories.

## **Top Secured Property Owner/Taxpayer Summary**

These listings are compiled by a computer sort of all parcels owned by the same individual or group of individuals with a common mailing address. This assembly of parcels provides information about the largest overall secured property owners and/or taxpayers. The Top Ten Property Taxpayers includes the percentage of the entire tax levy attributed to a taxpayer as well as the use code and taxing jurisdiction of the property owner.

## **SBE Listing**

The parcels owned by utility companies, which are not used in the production of the utility, are taxed at the normal rate and are listed on this report.

## **Secured Parcel Change Listing**

This listing details the parcels that were dropped or added between roll years.

## **Sales-Transfer of Ownership**

5-Year summary of sales transactions of SFR, properties other than SFR and all properties detailed by Entire City, General Fund and Combined SAs. This report provides the original assessor's enrolled value of the properties sold, the sales price paid and the differential value expected to be enrolled for the following tax year. Only full valued sales are tracked in this report.

## **Sales Listing**

Detailed report of sales transactions assembled for Sales-Transfer of Ownership summary above.

## **Sales-Average/Median Price History**

Multi-year summary of the average and median sales prices of full value sales for single family residential transactions.

## **Appeals Impact Projection (L.A., Orange, Riverside, San Bernardino, San Diego, Solano, Alameda)**

### ***City or Agency Top 25 Owner Appeals History***

This section takes the current year Top 25 Owners and performs the same analysis, which was executed above to calculate the historical experience of successful appeals files by these owners. In most cases, since the Top 25 Owners own the highest valued parcels, their loss experience and reduced values exceed those of the remainder of the city or redevelopment project area in the analysis.

### ***City or Agency Pending Appeals Impact Projection:***

The third section of this report looks at the annual success ratios and based on those ratios, calculates the potential assessed value and tax losses of each years' pending appeals based on that year's experience. Since many of the appeals filed in the most current year have not yet been scheduled for hearings, we use the city or agency-wide average for all years to calculate the revenue loss for that year.

### **Tax Increment Projection**

Prior year history and future projections are calculated for redevelopment project areas factoring in pass through-agreements, housing set aside amounts and county administrations fees.

### **General Fund Spreadsheet**

This worksheet assists in developing a projection of general fund revenues. The upper portion of the report includes trending information with regards to annual CPI adjustments, value changes as a result of parcel transfers, the impact of successful appeals (in counties were this data is available) and other value increases/decreases over a six-year period. The lower portion of the table allows for staff input and tax calculation.

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