
C O U N C I L C O M M U N I C A T I O N

TO: THE CITY COUNCIL
FROM: THE CITY MANAGER'S OFFICE

COUNCIL MEETING DATE
JANUARY 17, 1990

SUBJECT: CHALLENGE TO PROPERTY TAX ALLOCATION METHOD

PREPARED BY: City Attorney

RECOMMENDED ACTION: Council consideration of the attached request from the California Contract Cities Association, seeking \$250.00 for legal fees in a challenge to the statutory apportionment method for property taxes.

DISCUSSION: Last month, a request was received from the California Contract Cities Association (CCCA) for assistance with legal fees in a challenge to SB154 and AB8 (generally codified in Revenue and Taxation Code §§95 - 100). The basis of the legal action (outlined in more detail in the attachments hereto) is that these two pieces of legislation, passed to implement Proposition 13, violate the "tax situs" provision of the California Constitution.

If the CCCA's position is correct, the County would be required to calculate the apportionment of property taxes on a different basis. This could increase Lodi's share by an estimated \$163,879.00 per year, under the CCCA's projections. However, I am not certain of the reliability of that estimate.

CCCA has calculated a prorated schedule or proposed contribution for cities, with Lodi's suggested assessment being \$250.00. It is my understanding that we would not be named as a litigant in the actual lawsuit, which has already been filed. The City's posture would be more in the nature of amicus curiae.

It should be remembered that the suit directly involves only the cities of CCCA and the Counties of San Bernardino, Los Angeles, and Riverside. Even if the action is successful, it could still require further effort to implement it locally.

It is my belief that the potential benefits justify the \$250.00 in legal fees sought by the CCCA.

Respectfully submitted,


BOB McNATT
City Attorney

BM:vc

PROPTAX.CC/TXTA.01V

MEMORANDUM

=====

To: Honorable Mayor Randy Snider
From: Bob McNatt, City Attorney
Date: December 18, 1989
Subj: Property Tax Allocation Lawsuit

I read with interest the letter of December 1, 1989 from the California Contract Cities Association regarding its challenge to the method of property tax allocation under SB154 and AB8. It may be to Lodi's benefit to look further into this lawsuit.

Since I have no special expertise in taxation law, I called Joanne Speers, an attorney with the League of California Cities. The League is aware of the suit which was filed in April of this year against the counties of Los Angeles, San Bernardino, and Riverside. Joanne said the Legal Advocacy Committee of the League has not taken a position, since the suit could pit some cities against others in competition for tax dollars.

The whole issue apparently involves the "tax situs" provisions of California Constitution Article 13, Section 14, which simply says:

"All property taxed by local government shall be assessed in the county, city and district in which it is situated."

As I understand it, SB154 and AB8 established apportionment rules to distribute the taxes collected under Proposition 13, by reference to the amount of property taxes collected before Proposition 13 was adopted. The suit alleges that changes in the "tax rate areas" since then have resulted in some cases in property taxes being transferred across jurisdictional boundaries within a county. This occurred where the tax rate areas' share of county-wide assessed valuation was more or less than its "historic" share (that is, prior to Proposition 13). In essence, the lawsuit says that SB154 and AB8, which allow property tax dollars to move across these jurisdictional boundaries within a county, violates Article 13, Section 14 of the Constitution.

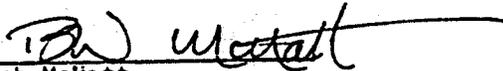
The Association's two-step proposal results in the County governments receiving the same share of property taxes, but then allocates to each city and special district within the county, only the amount of property taxes paid by taxpayers within the boundaries. I must admit that this sounds to me consistent with the plain language of Article 13, Section 14 of the Constitution.

Memorandum
Mayor Randy Snider
December 18, 1989
Page Two

In looking at the table on page 15 of the Association's document, it projects a gain to Lodi of \$163,879 in property taxes if the allocation method urged by the Association was used. Of course, this increase would result in certain decreases to the cities of Stockton and Tracy.

The League would not speculate on the suit's chance of success, but also would not say that the Association's position was without some justification. It looks to me like the possible benefits might justify the rather modest \$250 requested as Lodi's share of legal fees.

I will be happy to look further into this matter if desired.


Bob McNatt
City Attorney

BM:vc

cc: City Council Members
City Manager

PROPTAX/TXTA.01V

=====



California Contract Cities Association

3380 Flair Drive, Suite #217 • El Monte, California 91731-2825 • (818) 288-4444

December 1, 1989

PRESIDENT
ALBERT G. PEREZ
South El Monte

1st VICE PRESIDENT
JUDY HATHAWAY
La Habra Heights

2nd VICE PRESIDENT
MARY LOU SWAIN
Temple City

SECRETARY
GILBERT DE LA ROSA
Pico Rivera

TREASURER
TOM THURMAN
Cudahy

PAST PRESIDENT
MARCIAL "Rod" RODRIGUEZ
Norwalk

EXECUTIVE BOARD

CHARLES BELBA
Lomita

KEN CLEVELAND
Bellflower

BILL CUNNINGHAM
Huntington Park

TOM JACKSON
Huntington Park

ART LESLIE
La Mirada

CURTIS MORRIS
San Dimas

ART NAVARRO
Commerce

CHARLES RICHARDSON
Walnut

JIM VAN HORN
Artesia

SAN DIEGO CHAPTER CHAIRMAN
GLORIA McCLELLAN

EXECUTIVE DIRECTOR
SAM OLIVITO

Dear Mayor & City Council,

The California Contract Cities Association wishes to inform you of a lawsuit filed on behalf of a group of cities challenging the Constitutionality of the State's method of allocating property tax revenues among California cities since passage of Proposition 13 in 1978. While Proposition 13 is not the focus of the Constitutional challenge, the implementing legislation SB154 and AB8, which set the formula for allocation of tax revenues under Proposition 13 limitations is the basis for the lawsuit, which declares that the property taxes collected under the 1% tax limit has been apportioned in a way that violates tax situs and tax uniformity according to Section 14 and Section 1 of Article XIII of the California Constitution.

The Association sponsored and financed a study and extensive research into the constitutional questions posed, including the basis for and history of property tax measures. The study was conducted by the Claremont McKenna College Center For Study of Public Law. This research, and a subsequent analysis of property tax allocations and distribution by the firm of Stratecon, Inc., form the basis of the legal action.

It is not the intent nor purpose of the law suit to attack Proposition 13. Rather, it challenges the unconstitutional implementation legislation formulated by the California Legislature under which tax revenues are now distributed, the California Legislature's implementation of Proposition 13 needlessly shattered the constitutional principles of tax situs and uniformity.

Section 14 (of Article XIII of the California Constitution) contains the tax situs requirements of the California Constitution which provide that the benefits of taxation should be directly received by those who bear the burden of taxation. Also, the current legislative formula for allocation of tax revenues "violates the tax situs requirement of Article XIII, Section 14 of the California Constitution in that the direct benefit from the tax

imposed on real property situated within the cities is not inuring to the taxpayers, but rather to real property located across jurisdictional lines in cities that have levied a high property tax in the 1977-78 fiscal year.

The legal action was filed on behalf of five cities by Attorney John Sturgeon and other attorney members of the law firm of Sheppard, Mullin, Richter & Hampton. The five are Rancho Cucamonga, Temple City, Compton, El Segundo and Carson.

The Contract Cities approved assessments on themselves to cover the cost of these studies, and the legal action. They have been joined in the suit by the City of El Segundo, a non-member now named as one of the five petitioning cities. Because you are a city which will receive property taxes now being lost to other jurisdictions by this unconstitutional formula, your city is being invited to join the suit and help finance the action with assessments similar to those paid by the Contract Cities and the City of El Segundo.

Attached is the Executive Summary which is a part of the points and authorities of the lawsuit. Also attached is a sheet showing property taxes allocated under existing law for 1987-88 and what would be the gain under the simple remedy to your city. We have also included an assessment for the legal work already in progress and anticipated future legal costs which could be as much as \$500,000. Based upon the percentage of gain in property taxes the assesment for legal fees for your city is \$250.00.

If you need any further information or assistance, please contact our Executive Director Sam Olivito at (818) 288-4444.

I. INTRODUCTION: POST-PROPOSITION 13 APPORTIONMENT OF PROPERTY TAXES

The legislative implementation of Proposition 13 violates Section 14 (*tax situs*) and Section 1 (tax uniformity) of Article XIII of the California Constitution. As a result, taxpayers living in jurisdictions with low-tax rates and high-growth before Proposition 13 now pay property taxes that are apportioned, in part, to local governments that do not serve them. These revenue transfers are fiscally significant and will grow over time. The problem is of statewide significance because every property tax dollar collected under the 1% tax limit has been apportioned in a way that violates *tax situs* and tax uniformity. The problem can be remedied, however, by suitable modification of the Revenue & Tax Code.

This study has three objectives: 1) to explain the problems with existing law; 2) to estimate the magnitude of the revenue transfers for taxpayers of selected cities in San Bernardino County and Los Angeles County; and 3) to demonstrate how property taxes can be apportioned while satisfying *tax situs* and tax uniformity. The major conclusions are summarized below.

A. THE PROBLEMS WITH EXISTING LAW

The problems with existing law can be demonstrated by comparing the property tax system before and after Proposition 13.

Before Proposition 13, *tax situs* and tax uniformity were the pillars of property taxation in California. Each local government decided their property tax rate, subject to a statutory maximum.¹ They submitted these rates to the county auditor who then computed the total property tax levied on each property in the county. The county tax collector collected all property taxes and remitted the proceeds to

¹ See West's Ann.Cal.Rev. & T. Code, Section 2260 *et seq.*

local governments in accordance with the tax rates stated on taxpayer bills.² Therefore, taxpayers paid only the tax rates levied by the local governments that served them. Their local governments, in turn, only received property taxes from taxpayers within their jurisdictional boundaries. That is, the assessment of property taxes satisfied *tax situs*. Moreover, taxpayers paid uniform property tax rates because each of their local governments levied an uniform tax rate. That is, property taxation satisfied the tax uniformity requirement of the California Constitution.

Proposition 13 placed a 1% limit on the total property tax rate paid by a taxpayer, subject to an override for debt service. It also rolled back FY 1978-79 taxable assessed valuations and limited subsequent growth in those valuations.³ It did not, however, describe how the revenues collected under these limits were to be distributed; it only required that revenues "be apportioned according to law."⁴ To implement Proposition 13, the Legislature passed SB 154 to apportion property taxes for FY 1978-79. One year later it passed AB 8, which has apportioned property tax revenues for every subsequent fiscal year.

This legislation, as amended, defines the formula used by county auditors to apportion countywide property tax revenues among local governments.⁵ In FY 1986-87, for example, cities were allocated 13 percent of countywide property tax revenues, county governments 33 percent, schools 36 percent, and special districts 18 percent.⁶ The division of the city share among cities, the school share among

² See West's Ann.Cal.Rev. & T. Code, Section 2601 *et seq.*

³ Cal.Const. Article XIII A, Sections 1(a), 2.

⁴ *Id.*, Section 1(a).

⁵ See West's Ann.Cal.Rev. & T. Code, Section 95 through 100.

⁶ See *California State Board of Equalization, Annual Report 1986-87*, Table 15, p. A-19. This data includes property tax revenues collected under the 1% limit as well as debt levies. Therefore, the percentages in the text only approximate the allocation of 1% property tax revenues, though the error from the inclusion of debt levies is minor. The average statewide property tax rate (inclusive of debt levies) in FY

schools, and the special district share among special districts was tied to the amount of property tax revenues collected by each local government before Proposition 13. To understand why this apportionment of property tax revenues violates *tax situs* and tax uniformity, consider the specific provisions of existing law.

SB 154 apportioned FY 1978-79 countywide property tax revenues among local governments in proportion to each government's historical collection of property taxes.⁷ While each taxpayer contributed 1% of his assessed valuation into the pool of countywide property tax revenues,⁸ the revenues received by the governments that serve him depend on pre-Proposition 13 assessed valuation and pre-Proposition 13 tax rates. Within a given tax rate area,⁹ taxpayers paid more, or less, in property taxes than revenues received by their local governments, depending on whether the tax rate area's share of countywide taxable assessed valuation was greater, or less, than its local governments' historical share of countywide property tax revenues.

SB 154 transferred property tax monies across jurisdictional boundaries. Tax rate areas with low-tax rates and high-growth rates before Proposition 13 received smaller revenue allocations than their residents paid in property taxes for two reasons: (1) their share of historical countywide property taxes was less than their share of historical countywide assessed valuation, and (2) their historical share of countywide taxable assessed valuation was less than their current share of taxable assessed valuation. In contrast, tax rate areas with high-tax rates and low-growth before

1986-87 was 1.083 percent (*Id.*, Table 14, p. A-18), suggesting that debt service was only 8.3 percent the magnitude of property tax revenues raised under the 1% limit.

⁷ See Appendix A, *infra*.

⁸ Until 1982, the property tax limit was 4% because assessed values were expressed as 25 percent of full values. Thereafter, assessed values have been stated in terms of 100 percent of full values. For purposes of continuity, the discussion in Section I uses the contemporary value of the tax limit.

⁹ A tax rate area is "a specific geographic area all of which is within the jurisdiction of the same combination of local agencies and school entities". See West's Ann.Cal.Rev. & T. Code, Section 95(g).

Proposition 13 received greater revenue allocations than their residents paid in property taxes. SB 154 violated *tax situs*.

In 1979, the Legislature passed AB 8--complex in practice but simple in concept.¹⁰ Each local government received a property tax allocation equal to a base allocation plus a share of the growth in the property taxes paid by taxpayers in tax rate areas within its boundaries. AB 8 defined base allocations to be the property tax allocations received under SB 154.¹¹ The growth in property tax revenues generated within each tax rate area was allocated among local governments serving residents in that tax rate area in proportion to the base allocations each local government had received from that tax rate area.¹²

AB 8, therefore, perpetuated the *tax situs* problem of SB 154 and violated tax uniformity. It violated *tax situs* by using the revenue allocations under SB 154 to define base allocations for local governments. Because the Legislature allocated the growth in property tax revenues paid by taxpayers to governments that served them, the magnitude of the *tax situs* problem did not grow. However, taxpayers who suffered from the violation of *tax situs* were further disadvantaged by the method that allocated the growth in property tax revenues. Because the revenue allocations to their cities, schools, and special districts were relatively low, county government was allocated a relatively high share of the growth in their property taxes. The situation was the opposite for taxpayers who benefited from the violation of *tax situs*. Because the revenue allocations of their cities, schools, and special districts were high, the same county government was allocated a relatively low share of the growth in

¹⁰ See Appendix A, *infra*.

¹¹ AB 8 also redefined the property tax allocation received under SB 154. See Appendix A, *infra*. This redefinition of SB 154 allocations intensified the violation of *tax situs*. See Section II, *infra*.

¹² AB 8 first attributed base allocations of local governments among tax rate areas, and then used these attributed revenues to apportion the growth of property tax revenues among local governments. See Appendix A, *infra*.

their property taxes. Depending on which tax rate area they lived within the county, taxpayers paid different rates to the county government. AB 8 violated tax uniformity.

B. THE EFFECTS ON TAXPAYERS IN SAN BERNARDINO COUNTY AND LOS ANGELES COUNTY

Sub-section deleted

C. PROPOSITION 13 CAN BE IMPLEMENTED WITHOUT VIOLATING TAX SITUS AND TAX UNIFORMITY

Property tax revenues can be apportioned without violating *tax situs* and tax uniformity if existing law is modified to use a two-step procedure:

- 1) divide countywide collections of the 1% property tax among different *types* of local governments--county, cities, types of school districts, types of special districts (e.g. flood, fire, sanitation, water, etc.);
- 2) within each category of local government, apportion revenues on the basis of the taxable assessed valuation of local governments.

The first step assures that county government receives the same share of each taxpayer's property taxes; that is, it guarantees that the apportionment of property taxes satisfies tax uniformity. The second step assures that each local government only receives the amount of property taxes paid by taxpayers within their bound-

aries; that is, it guarantees that the apportionment of property tax revenues satisfies *tax situs*.

This remedy limits, but does not eliminate, the role of the Legislature in deciding how property tax revenues should be apportioned. The Legislature must decide how to divide countywide property taxes among different types of local governments. If it wished, the Legislature can use the provisions of existing law. If it decides to amend existing law, the Legislature must treat all cities, or all school districts of a particular type, or all special districts of a particular type on an equal basis.

The second step of the allocation could be implemented in two ways. The *simple remedy* would divide revenues without regard to whether all tax rate areas are served by all types of local government. The *thorough* remedy would use a credit/debit scheme in which a city's allocation from the simple remedy would be increased if it provided services which residents in other cities received from special districts, or a city's allocation would be reduced if its residents received services from special districts that were offered by full line-of-service cities.

The choice between the simple and thorough remedy depends on the degree of precision desired by the California Supreme Court. If it desires to correct constitutional violations to the "very last penny," the Court should embrace the thorough remedy. If the Court would be content with substantial compliance with constitutional principles, the simple remedy will do.

The problems with existing law are of statewide significance. In FY 1984-85, for example, implementation of the simple remedy would have affected the allocation of 17.8 percent of the \$1.1 billion of city property tax revenues apportioned statewide.¹³ Two hundred and fifty-r cities, with almost 8 million residents,

¹³ See Section IV.

would have been allocated more revenues, and one hundred and seventy-four cities, with almost 11 million residents, would have been allocated less revenues.¹⁴

The argument is developed in three sections. Section II analyzes the apportionment of property tax revenues in a hypothetical county to explain why existing law violates *tax situs* and tax uniformity. Section III describes the methodology, data sources, and findings from case studies of the apportionment of property tax revenues among local governments in San Bernardino County and Los Angeles County. Section IV explains how existing law can be reformed to implement Proposition 13 while conforming with *tax situs* and tax uniformity.

¹⁴ *Id.*

**City Property Tax Allocation under
Existing Law and Simple Remedy,
FY 1987-88**

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Alameda					
Alameda	7733546	6210846	-1522700	-20.24	-0.06
Albany	1238969	1279863	40894	2.67	0.01
Berkeley	14477182	8436335	-6040847	-56.70	-0.18
Dubiiin	621671	2347621	1725950	80.36	0.19
Emeryville	1127870	1897669	769799	158.26	0.10
Fremont	13894988	20741669	6846681	43.50	0.08
Hayward	9848015	11629136	1781121	17.61	0.04
Livermore	4086782	5264043	1177261	21.81	0.06
Newark	3269946	4092094	822148	21.62	0.05
Oakland	39990207	30403298	-9586909	-27.07	-0.08
Piedmont	2630504	1701823	-928681	-88.20	-0.14
Pleasanton	7232421	7892324	659903	14.24	0.02
San Leandro	4357696	7952496	3594800	54.16	0.11
Union City	3947234	4607815	660581	13.24	0.04
County: Amador					
Amador	10529	13748	3219	21.18	0.05
Ione	83824	80610	-3214	-1.17	-0.01
Jackson	242345	270469	28124	8.58	0.02
Plymouth	71686	41482	-30204	-38.04	-0.17
Sutter Creek	142818	144892	2074	1.04	0.00

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Butte					
Biggs	43588	43324	-5264	-3.60	-0.02
Chico	1430847	2018495	587648	17.41	0.05
Gridley	199207	161197	-38010	-8.87	-0.04
Oroville	622015	655753	33738	3.34	0.01
Paradise	1740525	1162413	-578112	-23.04	-0.09
County: Colusa					
Colusa	376910	386353	9443	1.94	0.01
Williams	142223	132780	-9443	-5.27	-0.03
County: Contra Costa					
Antioch	2398045	2154315	-243730	-4.79	-0.01
Brentwood	363132	250721	-112411	-18.43	-0.06
Clayton	213701	298343	84642	17.39	0.04
Concord	5363915	6539798	1175883	10.89	0.02
Danville	1188731	2501143	1312412	25.62	0.07
El Cerrito	2116241	1016449	-1099792	-46.98	-0.14
Hercules	450001	817394	367393	31.62	0.06
Lafayette	45137	189257	1794120	69.44	0.13
Martinez	2940775	1786148	-1154627	-40.11	-0.09
Moraga	578713	1169875	591162	38.10	0.07
Orinda	627282	1504941	877659	22.71	0.08
Pinole	121616	708660	-12956	-0.86	0.00
Pittsburg	1604643	1457911	-146732	-3.53	-0.01

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Pleasant Hill	48926	1924427	1875501	62.59	0.13
Richmond	15234464	5431377	-9803087	-124.56	-0.24
San Pablo	291491	628839	337348	15.85	0.07
San Ramon	1088502	2420813	1332311	40.29	0.07
Saratoga	566201	2497233	1931032	64.31	0.10
Walnut Creek	5000537	5894408	893871	14.20	0.02
County: El Dorado					
Placerville	607708	656960	49252	6.67	0.02
South Lake Tahoe	3116910	3067658	-49252	-2.25	0.00
County: Fresno					
Clovis	2283111	3343107	1059996	25.24	0.09
Coalinga	246653	388293	141640	18.08	0.10
Firebaugh	111467	151085	39618	9.79	0.07
Fowler	120591	181717	61126	20.05	0.09
Fresno	26293303	24002589	-2290714	-7.79	-0.03
Huron	78631	98457	19826	5.37	0.05
Kerman	173579	254703	81124	19.15	0.09
Kingsburg	233547	396097	162550	26.98	0.11
Mendota	134778	154483	19705	2.87	0.03
Orange Cove	64397	144075	79678	17.21	0.15
Parlier	105037	133917	28880	4.37	0.06
Reedley	472063	743328	271265	19.72	0.10
San Joaquin	31955	56087	24132	11.43	0.12
Sanger	691002	750900	59898	4.08	0.02

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Scalia	448380	689653	241273	17.87	0.09
County: Glenn					
Orland	391610	401523	9913	2.17	0.01
Willows	407008	397095	-9913	-1.89	-0.01
County: Humboldt					
Arcata	514039	446276	-6763	-4.62	-0.02
Blue Lake	102123	68701	-33422	-25.55	-0.07
Eureka	1022995	968264	-54731	-2.21	-0.01
Ferndale	39243	43936	4693	3.10	0.01
Fortuna	153288	278716	125428	14.86	0.06
Rio Dell	35665	57604	21939	7.70	0.05
Trinidad	21257	25112	3855	9.22	0.02
County: Imperial					
Brawley	909206	74939	-114267	-6.27	-0.04
Calxico	523253	728233	204980	11.08	0.08
Calipatria	128432	86341	-42091	-15.32	-0.15
El Centro	1532642	1653304	120662	4.25	0.02
Holtville	295623	207407	-88216	-18.00	-0.13
Imperial	264747	188630	-76117	-18.49	-0.12
Westmorland	46643	41691	-4952	-2.68	-0.04

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
------	-------------------------------	--------------------------------	----------------------	-----------------------	---------------------------------------

County: Kern

Arvin	23713	202865	179152	21.91	0.21
Bakersfield	13989491	13242647	-746844	-4.87	-0.01
California City	677062	373738	-303324	-87.89	-0.19
Delano	837742	686414	-157328	-7.90	-0.06
Maricopa	43007	36020	-6987	-5.59	-0.05
McFarland	102189	139036	36847	5.89	0.06
Ridgecrest	591429	1417575	826146	33.27	0.14
Shafter	204843	243316	38473	5.12	0.04
Taft	320019	359950	35931	5.74	0.02
Tehachapi	333016	275117	-57899	-12.46	-0.05
Wasco	177975	333807	155832	13.86	0.11

County: Kings

Avenal	154186	163651	9465	2.01	0.01
Corcoran	182854	215793	32939	4.54	0.03
Hanford	1290193	1260715	-29478	-1.16	0.00
Lemoore	541286	528360	-12926	-1.00	0.00

County: Lake

Clearlake	399416	507654	108238	8.15	0.04
Lakeport	390349	282111	-108238	-25.50	-0.06

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Los Angeles					
Aguora Hills	1001771	2743471	1741700	86.21	0.13
Alhambra	4034745	4747896	713151	9.75	0.03
Arcadia	2605632	4950454	2344822	47.61	0.10
Artesia	0	888145	888145	59.44	0.21
Avalon	294247	400865	106618	44.09	0.06
Azusa	1676094	2054933	388839	10.56	0.04
Baldwin Park	1594806	2291366	696560	11.20	0.06
Bell	242126	1023620	781494	27.77	0.16
Bell Gardens	410781	971504	560723	14.88	0.12
Bellflower	194	2809288	2809094	47.23	0.21
Beverly Hills	10529787	12467389	1937602	56.48	0.03
Bradbury	86373	152215	65842	72.04	0.09
Burbank	9987269	10336079	348810	3.83	0.01
Carson	0	9646824	9646824	109.17	0.21
Cerritos	291211	5073783	4782572	82.67	0.20
Claremont	1649462	2189446	539784	15.00	0.05
Commerce	0	4066416	4066416	325.97	0.21
Compton	1767632	3433910	1666278	17.96	0.10
Covina	2278403	3148422	876019	20.48	0.06
Cudahy	9442	450796	441354	22.03	0.21
Culver City	1904050	5522426	3618370	88.84	0.14
Downey	4845546	6076128	1230592	14.20	0.04
Duarte	430119	1227266	797147	37.77	0.14
El Monte	2497070	3711304	1219234	12.99	0.07
El Segundo	2047681	9974709	7927028	514.64	0.17
Gardena	2302781	3306889	1004108	19.99	0.06

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Glendale	9579428	13657390	4077962	26.00	0.06
Glendora	1747354	2958147	1210793	28.04	0.09
Hawaiian Gardens	24661	460293	435632	36.10	0.20
Hawthorne	2922491	5190591	2268100	36.08	0.09
Hermosa Beach	2434340	2153979	-280361	-14.46	-0.03
Hidden Hills	96067	418244	322177	164.63	0.16
Huntington Park	743633	1729180	985547	19.25	0.12
Industry	1183612	4701705	3518093	9020.75	0.16
Inglewood	3896541	5166318	1269777	12.34	0.05
Irwindale	245790	1504835	1259095	1187.83	0.18
La Canada Flintridge	0	2400270	2400270	115.61	0.21
La Habra Heights	398629	754452	355823	66.41	0.10
La Mirada	808243	3186074	2377831	55.85	0.16
La Puente	0	1213416	1213416	36.31	0.21
La Verne	1940864	2042707	101843	3.49	0.01
Lakewood	623029	4656057	4033008	52.62	0.18
Lancaster	0	4543835	4543835	66.78	0.21
Lawndale	0	1374102	1374102	50.80	0.21
Lomita	172577	1257476	1084899	53.91	0.18
Long Beach	41504523	33499446	-8015077	-20.43	-0.05
Los Angeles	399376651	266980453	-132396198	-39.98	-0.10
Lynwood	1056330	1652822	596492	11.17	0.08
Manhattan Beach	4310035	5445481	1135446	33.01	0.04
Maywood	259580	552776	293196	11.93	0.11
Monrovia	2229011	2428763	199752	5.95	0.02
Montebello	1586169	3610620	2024451	34.23	0.12
Monterey Park	3755008	4261583	505575	8.04	-0.02
Norwalk	872656	4072285	3199629	35.71	0.17

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Palmdale	0	3437018	3437018	103.89	0.21
Palos Verdes Estates	1665873	2760082	1094209	72.79	0.08
Paramount	0	2114441	2114441	50.55	0.21
Pasadena	12632039	11859308	-772731	-6.01	-0.01
Pico Rivera	0	3689464	3689464	62.18	0.21
Pomona	7505291	6506113	-999178	-8.48	-0.03
Rancho Palos Verdes	490416	5574667	5084251	103.65	0.19
Redondo Beach	6702254	7909806	1207552	19.11	0.03
Rolling Hills	143074	629456	486382	233.73	0.16
Rolling Hills Estates	0	1647154	1647154	211.85	0.21
Rosemead	230647	2485384	2254737	48.08	0.19
San Dimas	1452000	2573769	1121769	37.91	0.09
San Fernando	824132	1026655	202523	10.01	0.04
San Gabriel	1255754	2002800	747046	22.15	0.08
San Marino	2628964	2089453	-539511	-38.76	-0.05
Santa Fe Springs	1190381	4876611	3686230	238.79	0.16
Santa Monica	8981444	12476306	3494762	36.38	0.06
Sierra Madre	976814	815607	-161207	-14.70	-0.04
Signal Hill	24650	1470228	1445578	176.31	0.21
South El Monte	1248	1179591	1178343	62.42	0.21
South Gate	918162	3342104	2423942	30.78	0.15
South Pasadena	2610642	1890186	-720456	-29.51	-0.08
Temple City	194898	1703709	1508811	47.09	0.19
Torrance	11312609	16404877	5092268	36.32	0.07
Vernon	1602093	3543286	1941193	21568.81	0.12
Walnut	224012	1951660	1727648	72.74	0.19
West Covina	4095221	5544416	1449195	15.52	0.05
West Hollywood	3489830	4412436	922606	13.48	0.04

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Westlake Village	424329	1510168	1085839	95.35	0.15
Whittier	2247798	5109496	2861698	38.74	0.12
County: Madera					
Chowchilla	222783	218873	-3910	-0.65	>-0.01
Madera:	997091	1001001	3910	0.15	<0.01
County: Marin					
Belvedere	643421	500996	-143325	-59.69	-0.05
Corte Madera	1297431	1109212	-188219	-22.04	-0.03
Fairfax	702176	493428	-208748	-28.24	-0.07
Larkspur	1881844	1285416	-596428	-51.69	-0.08
Mill Valley	2817024	1529589	-1287435	-97.55	-0.15
Novato	2063495	3566976	1503481	32.72	0.07
Ross	526739	394229	-132510	-47.31	-0.06
San Anselmo	1524915	933246	-591669	-49.03	-0.11
San Rafael	3760902	5210010	1449108	31.79	0.05
Sausalito	1704709	1310076	-394633	-52.03	-0.05
Tiburon	622289	1212668	590379	66.75	0.08
County: Mendocino					
Fort Bragg	169673	272196	102523	17.55	0.05
Point Arena	14380	14673	293	0.61	0.00
Ukiah	447550	462795	15245	1.14	0.00
Willits	295501	177440	-118061	-26.83	-0.08

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Merced					
Atwater	706950	660157	-46793	-2.20	-0.01
Dos Palos	140369	115127	-25242	-5.93	-0.04
Gustine City	185322	186437	1115	0.30	0.00
Livingston	247518	221450	-26068	-3.91	-0.02
Los Banos	582993	558932	-24061	-1.88	-0.01
Merced	2341073	2462121	121048	2.48	0.01
County: Monterey					
Carmel-by-the-Sea	816213	1052962	236749	47.92	0.04
Del Rey Oaks	118116	156336	38220	24.21	0.05
Gonzales	379038	262962	-116076	-28.11	-0.08
Greenfield	162409	154965	-7444	-1.33	-0.01
King City	408894	307757	-101137	-14.09	-0.06
Marina	719349	681648	-37701	-1.34	-0.01
Monterey	2779950	3161823	381873	12.28	0.02
Pacific Grove	1310967	1179455	-131512	-7.96	-0.02
Salinas	4871750	4773159	-98591	-1.01	0.00
Sand City	107944	96616	-11328	-5.26	-0.02
Seaside	1024448	868052	-156396	-4.20	-0.03
Soledad	152928	156269	3341	0.51	0.00
County: Napa					
Calistoga	323345	335855	12510	2.88	0.01
Napa	4457991	4241904	-216087	-3.84	-0.01

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
St Helena	598544	732604	134060	25.97	0.04
Yountville	109373	178890	69517	21.87	0.09
County: Nevada					
Grass Valley	772681	794577	21896	2.50	0.01
Nevada City	356518	334622	-21896	-7.72	-0.02
County: Orange					
Anaheim	13246638	17044459	3797821	15.68	0.03
Brea	2370541	3530213	1159672	35.19	0.05
Buena Park	3849419	3896824	47405	0.72	0.00
Costa Mesa	9210049	7586769	-1623280	-18.05	-0.03
Cypress	1943400	2452130	508730	11.75	0.03
Fountain Valley	3374430	3305949	-68481	-1.23	0.00
Fullerton	9088644	7535023	-1553621	-14.11	-0.03
Garden Grove	5488041	6200931	712890	5.31	0.02
Huntington Beach	16551111	12671356	-3879755	-20.77	-0.05
Irvine	4281222	15928161	11646939	123.72	0.11
La Habra	3744772	2580632	-1164140	-24.01	-0.07
La Palma	965235	887946	-77289	-4.80	-0.01
Laguna Beach	4298896	2256788	-2042108	-107.16	-0.13
Los Alamitos	786294	837594	51300	4.24	0.01
Newport Beach	16425136	12871602	-3553534	-52.94	-0.04
Orange	8231738	7714435	-517303	-5.01	-0.01
Placentia	2440642	2158265	-282377	-7.22	-0.02
San Clemente	3720464	3170444	-550020	-15.81	-0.03

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
San Juan Capistrano	1653888	2038005	384117	16.19	0.03
Santa Ana	16565640	12305984	-4259656	-18.73	-0.05
Seal Beach	2384622	1995176	-389446	-14.25	-0.03
Stanton	1061644	1152233	90589	3.22	0.01
Tustin	2857710	3192001	339291	7.87	0.02
Villa Park	510640	567521	56831	7.95	0.01
Westminster	2260247	3490125	1229878	16.77	0.05
Yorba Linda	3235866	3171362	-64504	-1.51	0.00
County: Placer					
Auburn	729509	665544	-63965	-7.51	-0.02
Colfax	84967	67979	-16988	-16.72	-0.04
Lincoln	372553	325774	-46779	-7.84	-0.02
Loomis	205134	295724	90590	10.98	0.05
Rocklin	858286	945474	87188	6.12	0.02
Roseville	2896725	2846679	-50046	-1.58	.00
County: Riverside					
Banning	824440	445456	-378984	-22.03	-0.10
Beaumont	477356	262755	-214601	-26.83	-0.10
Blythe	446291	191147	-255144	-32.85	-0.16
Cathedral City	371482	1136570	765088	32.51	0.08
Coachella	174440	247414	72974	5.34	0.04
Corona	4355817	2574728	-1781089	-37.84	-0.09
Desert Hot Springs	408531	-400274	-8257	-0.91	0.00
Hemet	2002240	1237886	-764354	-25.19	-0.08

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1997-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Indian Wells	67462	1248785	1181323	516.76	0.12
Indio	1155452	1046846	-108606	-3.51	-0.01
La Quinta	251953	902726	650773	79.48	0.09
Lake Elsinore	392542	573823	181281	14.80	0.04
Moreno Valley	1378092	3099708	1721616	21.72	0.07
Norco	802374	719237	-83137	-3.47	-0.01
Palm Desert	341798	2868717	2526919	147.68	0.11
Palm Springs	8765413	4291398	-4474015	-114.94	-0.13
Perris	730336	443437	-286899	-25.50	-0.08
Rancho Mirage	177076	2228890	2051814	251.57	0.11
Riverside	8383533	7629304	-754229	-3.79	-0.01
San Jacinto	388411	345935	-42472	-3.62	-0.02
County: Sacramento					
Folsom	2178506	2862402	683896	32.59	0.07
Galt	264391	458295	193904	26.77	0.13
Isleton	73641	47735	-25906	-28.07	-0.17
Sacramento	3568635	34834461	-851894	-2.60	-0.01
County: San Benito					
Hollister	559500	591977	32477	1.93	0.01
San Juan Bautista	83458	50981	-32477	-22.41	-0.08

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: San Bernardino					
Adelanto	104711	483187	378476	80.48	0.12
Barstow	731081	754671	23590	1.15	0.00
Big Bear Lake	751613	1151526	399913	44.33	0.05
Chino	3034046	2503640	-530406	-10.20	-0.03
Colton	1727355	1374732	-352623	-11.14	-0.04
Fontana	1813616	2695460	881844	14.70	0.05
Grand Terrace	437957	495445	57488	6.02	0.02
Loma Linda	510526	722106	211580	16.81	0.05
Montclair	1549284	1310024	-239260	-9.46	-0.03
Needles	331482	161823	-169659	-32.63	-0.16
Ontario	8580189	6847399	-1732790	-15.25	-0.04
Rancho Cucamonga	1280269	5807965	4527696	56.30	0.12
Redlands	4617755	2645792	-1971963	-36.41	-0.12
Rialto	2620457	2246431	-374026	-6.63	-0.03
San Bernardino	6725515	5714817	-1010698	-7.18	-0.03
Upland	4802571	3326922	-1475649	-25.04	-0.07
Victorville	6093	1382580	1376487	55.61	0.15
County: San Diego					
Carlsbad	8273179	7796457	-476722	-8.62	-0.01
Chula Vista	6197955	7132550	934595	7.77	0.02
Coronado	3692101	2359228	-1332873	-54.80	-0.11
Del Mar	741423	816472	75047	14.54	0.02
El Cajon	3862158	4954693	1092535	13.17	0.04
Encinitas	1804057	4806719	3002662	35.14	0.12

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Escondido	4032284	6485083	2452799	28.24	0.07
Imperial Beach	1267571	840109	-427462	-17.15	-0.10
La Mesa	2411319	3149428	738109	14.08	0.04
Lemon Grove	735986	969895	233909	10.42	0.05
National City	1695384	1944045	248661	4.49	0.02
Oceanside	9293390	7079835	-2213555	-21.92	-0.06
Poway	3054329	3008172	-46157	-0.90	0.00
San Diego	88910650	82909156	-6001494	-5.87	-0.01
San Marcos	782293	2309644	1527351	65.70	0.13
Santee	3516987	2542381	-974606	-16.30	-0.07
Solana Beach	605116	1722594	1117478	46.31	0.12
Vista	3474066	3523787	49721	0.98	0.00
County: San Joaquin					
Escalon	219731	239026	19295	5.17	0.02
Lodi	3153344	3317223	163879	3.58	0.01
Manteca	1758648	1984950	226302	6.10	0.03
Ripon	194814	442445	247631	39.34	0.12
Stockton	11863368	11367022	-496346	-2.68	-0.01
Tracy	2173411	2012652	-160759	-6.32	-0.02
County: San Luis Obispo					
Arroyo Grande	1055030	959610	-95420	-7.16	-0.02
Atascadero	1357510	1402880	45370	2.17	0.01
El Paso De Robles	1491919	1151794	-340125	-23.11	-0.06
Grover City	548230	570874	22644	2.13	0.01

City Property Tax Allocation under Existing Law and Simple Kenedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Morro Bay	1043613	1259606	215993	21.86	0.03
Pismo Beach	741840	884294	142454	20.50	0.03
San Luis Obispo	2895919	2905003	9084	0.24	0.00
County: San Mateo					
Atherton	860070	1326204	466134	58.68	0.06
Belmont	1039617	1850717	811100	32.31	0.07
Brisbane	659068	742668	83600	27.22	0.02
Burlingame	3531604	3455804	-75800	-2.79	0.00
Colma	12771	177704	164933	225.63	0.15
Daly City	5814171	3638117	-2176054	-26.36	-0.09
East Palo Alto	1395402	511737	-883665	-32.93	-0.27
Foster City	0	2777882	2777882	100.85	0.16
Half Moon Bay	278488	645893	367405	45.41	0.09
Hillsborough	2406757	2174662	-232095	-21.03	-0.02
Menlo Park	2521092	3488329	967237	33.98	0.04
Millbrae	1413259	1549162	135903	6.60	0.01
Pacific	2882457	1727228	-1155229	-32.81	-0.10
Portola Valley	180225	669794	489569	112.00	0.11
Piedwood City	7740129	5002541	-2737588	-46.07	-0.09
San Bruno	2182596	2466828	284232	8.03	0.02
San Carlos	2143278	2669670	526392	19.92	0.03
San Mateo	7544978	7371826	-173152	-2.07	0.00
South San Francisco	5306934	5004209	-302725	-5.80	-0.01
Woodside	512170	974091	661921	118.94	0.11

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Santa Barbara					
Carpinteria	572634	647960	75326	6.43	0.01
Guadalupe	80227	91900	11673	2.17	0.02
Lompoc	1558733	1012225	-546508	-17.41	-0.07
Santa Barbara	4998709	5329954	431245	5.42	0.01
Santa Maria	2279054	2269872	-9182	-0.18	0.00
Solvang	361611	399057	37446	5.35	0.01
County: Santa Clara					
Campbell	1884006	2192399	308393	8.94	0.02
Cupertino	610196	3962672	3352476	86.31	0.11
Gilroy	1219815	1336075	116258	4.23	0.01
Los Altos	2121970	2280126	156156	5.52	0.01
Los Altos Hills	292972	992892	699920	88.22	0.09
Los Gatos	2036026	2402794	366768	12.99	0.02
Milpitas	4874970	4091920	-783050	-17.83	-0.03
Monte Sereno	17878	336458	318580	91.84	0.13
Morgan Hill	1189799	1342946	153147	7.15	0.02
Mountain View	7376640	5692359	-1684281	-27.08	-0.04
Palo Alto	5601503	6900132	1298629	22.85	0.03
San Jose	45827176	41411044	-416132	-6.14	-0.01
Santa Clara	8290760	9879314	1588554	17.60	0.02
Sunnyvale	12160662	10683245	-1477417	-12.82	-0.02

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Santa Cruz					
Capitola	299022	752659	453637	45.50	0.10
Santa Cruz	3799251	3262488	-536763	-11.44	-0.03
Scotts Valley	350130	352592	602462	76.66	0.11
Watsonville	1939847	1420511	-519336	-12.19	-0.06
County: Shasta					
Anderson	493961	323355	-170606	-21.76	-0.11
Redding	3665800	3836406	170606	3.23	0.01
County: Siskiyou					
Dorris	53641	34688	-18953	-20.03	-0.14
Dunsmuir	160419	102184	-58235	-25.85	-0.14
Etna	50632	39593	-11039	-13.54	-0.07
Fort Jones	42699	47625	4926	8.16	0.03
Montague	79910	64413	-15497	-9.97	-0.06
Mt Shasta	194328	262725	68397	20.55	0.07
Tulclake	59061	39094	-19967	-21.85	-0.13
Weed	148372	140575	-7797	-2.64	-0.01
Yreka City	539626	597792	58166	8.62	0.02
County: Solano					
Benicia	3965740	2803806	-1161934	-33.15	-0.09
Dixon	767955	550160	-217795	-20.95	-0.09

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Fairfield	3712418	4822990	1110572	15.83	0.05
Rio Vista	203714	261716	58002	17.11	0.05
Suisun City	663686	912705	249019	15.13	0.06
Vacaville	3251182	3554985	303803	5.18	0.02
Vallejo	5488642	5146976	-341666	-3.70	-0.01
County: Sonoma					
Cloverdale	382553	169498	-213055	-48.02	-0.20
Cotati	214877	240535	25658	5.71	0.02
Healdsburg	409600	558761	149161	17.56	0.04
Petaluma	2427251	2305255	-121996	-3.12	-0.01
Rohnert Park	1826866	1915273	88407	2.81	0.01
Santa Rosa	7176058	7300557	124999	1.21	0.00
Sebastopol	452594	406870	-45724	-7.23	-0.02
Sonoma	547214	540264	-6950	-0.96	0.00
County: Stanislaus					
Ceres	759738	628229	-131509	-7.31	-0.03
Hughson	55173	71244	16071	5.19	0.03
Modesto	5326759	5928051	601292	4.34	0.01
Newman	221680	116880	-104800	-30.66	-0.13
Oakdale	633713	507236	-126477	-12.43	-0.04
Patterson	230825	185487	-45338	-7.96	-0.04
Riverbank	446904	271898	-175006	-25.15	-0.09
Turlock	1424931	1368925	-56006	-1.61	-0.01
Waterford	68849	90623	21774	6.63	0.03

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
County: Sutter					
Live Oak	148640	139224	-9416	-2.48	-0.02
Yuba City	1897532	1906948	9416	0.42	0.00
County: Tehama					
Corning	240021	286146	46125	8.34	0.04
Red Bluff	726135	671957	-54178	-4.69	-0.02
Tehama	10682	18735	8053	20.86	0.10
County: Tulare					
Dinuba	381400	306160	-75240	-6.66	-0.04
Exeter	316330	230249	-86081	-12.67	-0.06
Farmerville	104495	102726	-1769	-0.29	0.00
Lindsay	305797	257468	-48329	-5.97	-0.03
Porterville	924318	939722	15404	0.63	0.00
Tulare	1174622	1089091	-85531	-3.13	-0.01
Visalia	3030618	3321805	291187	4.65	0.01
Woodlake	112196	102555	-9641	-1.79	-0.02
County: Ventura					
Camarillo	60403	2477320	2416917	52.91	0.09
Fillmore	299929	213603	-86326	-7.88	-0.04
Moorpark	664356	852093	187737	10.71	0.02
Ojai	522604	300292	-222312	-28.82	-0.07

City Property Tax Allocation under Existing Law and Simple Remedy, FY 1987-88

City	Allocation under Existing Law	Allocation under Simple Remedy	Net Gain from Reform	Net Gain per Resident	Net Gain per \$100 Assessed Valuation
Oxnard	8623573	3940580	-4682993	-37.77	-0.11
Port Hueneeme	713862	489452	-224410	-11.02	-0.04
San Buenaventura	7692474	3714382	-3978092	-45.48	-0.10
Santa Paula	1459162	509943	-949219	-40.48	-0.18
Simi Valley	439068	3660968	3221900	34.16	0.08
Thousand Oaks	1035179	5351977	4316798	43.64	0.08
County: Yolo					
Davis	3607184	3946970	339786	8.22	0.03
West Sacramento	3171447	2828618	-342829	-8.01	-0.04
Winters	241607	232504	-9103	-2.52	-0.01
Woodland	3469231	3481377	12146	0.35	0.00
County: Yuba					
Marysville	335890	816310	-19580	-1.74	-0.01
Wheatland	46878	66457	19579	10.98	0.07