

From: Isabel Domeyko Taylor isabel@new-econ.net
Subject: Updated TNBC refund check reconciliation
Date: May 6, 2016 at 11:20 AM
To: Kim Burns kburns@natomasbasin.org, John Roberts jroberts@natomasbasin.org
Cc: Vince Minto vinceminto@gmail.com, Rebecca Santini santini.rebecca@gmail.com



Kim,

We've reviewed the most recent check stub for the refunds from Sutter County issued against the taxes previously paid and the County's revised AV estimates (provided in February). The updated results are summarized in the attached PDF, which includes a summary of refund status (and remaining refund due) for Fiscal Years 2012/13, 2013/14, 2014/15, and 2015/16. Within the summary for each Fiscal Year, we compared the actual 1% tax levy paid to the revised 1% tax levy due (based on the County's revised AV) and to the refunded amount recently received by TNBC. Refunds from the most recent County refund check are highlighted in peach.

These continue to be our observations:

- **FY 2012/13.** It appears that TNBC has received refund checks for all of APN's included in WA contracts. The refund amounts issued to date exceed the refund due for the 1 percent; this actually makes sense because TNBC also paid additional ad valorem taxes (i.e. school bonds) based on the higher AV, so you should receive a refund for these added taxes as well. New Economics never calculated this additional refund portion because we expected the amounts to be small and not worth the time it would take to sort out. **For FY 2012/13, no follow up is recommended.**
- **FY 2013/14.** Once again, it appears that TNBC has received refund checks for all of the WA contract parcels. Also, the refund amounts issued barely exceed our calculations based on the 1% of AV, as expected. **For FY 2013/14, no follow up is recommended.**
- **FY 2014/15.** This is where things start to get a little goofy. The refund amount issued are a bit LESS than what we calculated based on the 1 percent. I'm not sure why this is. The net result is \$1,000 remaining refund due for the fiscal year. It may be worth following up with the County on the discrepancy— maybe they subtracted instead of added the additional taxes and assessment refund values? **For FY 2014/15, I would recommend that TNBC consider following up with the County to request the back-up calculations for the refund amount figures.**
- **FY 2015/16.** To date, very few refunds have been made (and none from the most recent refund check). Moreover, for the parcels that have been issued refunds, the refunds reflect only a small portion of the refund amounts we calculated. For the refunds issued we estimate that you should have received \$12,700 more than what the County has refunded. One possible explanation for this is that your WA Fee has probably increased substantially, which would reduce the overall refund; however, if this is the case, I would have also expected this fee increase to affect prior years in a similar manner. **For FY 2015/16, I would recommend that TNBC consider following up with the County to request the back-up calculations for the refund amount figures for parcels that have been refunded. I would also recommend requesting a status update on the remaining parcels.**

Property Tax Refund Reconciliation: FY 2012/13
 1% Levy (Excluding Additional Taxes)

2012/2013								
Property Name	APN	Total Acres	Original Tax Paid [1]	County Revised AV [2]	1% of Revised AV	Calculated Refund Amt	County Refund Check	Remaining Refund Due
Bolen West	35-010-007	37.83	\$1,150.32	\$77,415	\$774.15	\$376.17	\$406.63	-\$30.46
Bolen West	35-010-013	35.91	\$1,091.92	\$73,486	\$734.86	\$357.06	\$385.96	-\$28.90
Bolen West	35-010-014	36.55	\$1,111.40	\$74,796	\$747.96	\$363.44	\$392.85	-\$29.41
Bolen West	35-010-015	34.05	\$1,035.38	\$69,680	\$696.80	\$338.58	\$365.99	-\$27.41
Bolen North	35-020-016	216.00	\$6,679.00	\$381,097	\$3,810.97	\$2,868.03	\$3,066.68	-\$198.65
Huffman West	35-030-019	28.32	\$601.86	\$31,079	\$310.79	\$291.07	\$309.86	-\$18.79
Huffman West	35-030-020	28.29	\$657.22	\$33,937	\$339.37	\$317.85	\$338.36	-\$20.51
Huffman West	35-030-021	28.33	\$804.28	\$33,351	\$333.51	\$470.77	\$498.65	-\$27.88
Huffman East	35-030-025	148.46	\$4,214.74	\$209,897	\$2,098.97	\$2,115.77	\$2,250.09	-\$134.32
Frazer	35-070-011	58.11	\$1,954.38	\$22,500	\$225.00	\$1,729.38	\$1,795.12	-\$65.74
Frazer	35-070-012	22.37	\$667.66	\$500	\$5.00	\$662.66	\$687.92	-\$25.26
Lucich North	35-130-016	171.38	\$5,115.10	\$500	\$5.00	\$5,110.10	\$5,294.59	-\$184.49
Lucich North	35-130-017	82.27	\$2,455.48	\$500	\$5.00	\$2,450.48	\$2,538.94	-\$88.46
Nestor	35-140-003	37.94	\$1,343.68	\$82,435	\$824.35	\$519.33	\$553.94	-\$34.61
Nestor	35-140-004	39.23	\$1,389.36	\$85,238	\$852.38	\$536.98	\$572.78	-\$35.80
Bennett North	35-140-008	20.93	\$996.68	\$80,881	\$808.81	\$187.87	\$197.24	-\$9.37
Bennett North	35-140-009	27.05	\$807.34	\$57,883	\$578.83	\$228.51	\$238.04	-\$9.53
Bennett North	35-140-010	25.95	\$774.52	\$54,863	\$548.63	\$225.89	\$235.74	-\$9.85
Nestor	35-140-013	27.00	\$956.22	\$58,665	\$586.65	\$369.57	\$394.20	-\$24.63
Nestor	35-140-014	27.85	\$986.32	\$60,512	\$605.12	\$381.20	\$406.61	-\$25.41
Bennett North	35-140-015	27.97	\$834.80	\$40,783	\$407.83	\$426.97	\$443.29	-\$16.32
Bennett North	35-140-016	27.09	\$808.54	\$11,038	\$110.38	\$698.16	\$723.62	-\$25.46
Bennett North	35-140-017	26.49	\$790.64	\$56,231	\$562.31	\$228.33	\$237.78	-\$9.45
Bennett North	35-140-018	27.38	\$817.20	\$58,274	\$582.74	\$234.46	\$244.20	-\$9.74
Nestor	35-140-019	32.79	\$1,161.28	\$71,245	\$712.45	\$448.83	\$478.76	-\$29.93
Nestor	35-140-020	30.28	\$1,072.38	\$61,446	\$614.46	\$457.92	\$487.03	-\$29.11
Bennett North	35-140-021	35.82	\$1,069.10	\$500	\$5.00	\$1,064.10	\$1,102.58	-\$38.48
Nestor	35-140-035	30.16	\$1,068.14	\$54,993	\$549.93	\$518.21	\$549.30	-\$31.09
Bennett North	35-230-004	33.25	\$992.40	\$68,022	\$680.22	\$312.18	\$324.95	-\$12.77
Bennett South	35-230-009	33.19	\$990.60	\$67,920	\$679.20	\$311.40	\$324.16	-\$12.76
Lucich South	35-230-010	41.41	\$1,235.94	\$84,741	\$847.41	\$388.53	\$404.38	-\$15.85
Lucich South	35-230-011	42.64	\$1,272.66	\$84,741	\$847.41	\$425.25	\$442.21	-\$16.96
Bennett South	35-230-012	33.54	\$1,001.06	\$500	\$5.00	\$996.06	\$1,032.06	-\$36.00
Lucich South	35-230-025	26.00	\$776.00	\$53,206	\$532.06	\$243.94	\$253.87	-\$9.93
Lucich South	35-230-027	26.70	\$796.90	\$54,639	\$546.39	\$250.51	\$260.70	-\$10.19
Lucich South	35-230-029	53.20	\$1,587.84	\$98,043	\$980.43	\$607.41	\$631.43	-\$24.02
Lucich South	35-230-030	53.90	\$1,608.72	\$97,368	\$973.68	\$635.04	\$660.04	-\$25.00
Bennett South	35-230-032	27.94	\$833.90	\$53,227	\$532.27	\$301.63	\$313.72	-\$12.09
Lucich South	35-240-002	20.53	\$612.74	\$42,013	\$420.13	\$192.61	\$200.46	-\$7.85
Lucich South	35-240-029	27.50	\$820.78	\$56,276	\$562.76	\$258.02	\$268.51	-\$10.49
Lucich South	35-240-031	52.10	\$1,555.00	\$96,324	\$963.24	\$591.76	\$615.18	-\$23.42
Huffman East	35-240-035	75.72	\$2,149.66	\$154,953	\$1,549.53	\$600.13	\$632.94	-\$32.81
Vestal	35-320-002	92.62	\$2,629.44	\$187,368	\$1,873.68	\$755.76	\$825.45	-\$69.69
Ruby Ranch	35-320-003	90.20	\$2,626.38	\$178,159	\$1,781.59	\$844.79	\$877.43	-\$32.64
Atkinson	35-320-016	11.50	\$326.48	\$6,478	\$64.78	\$261.70	\$273.97	-\$12.27
Atkinson	35-320-017	98.44	\$2,794.68	\$196,884	\$1,968.84	\$825.84	\$882.88	-\$57.04
Atkinson	35-330-024	94.96	\$2,642.30	\$112,219	\$1,122.19	\$1,520.11	\$1,597.69	-\$77.58
Total			\$69,668.42	\$3,536,806	\$35,368.06	\$34,300.36	\$36,018.78	-\$1,718.42
Percent due as portion of total refund								-5.01%

Prepared by New Economics & Advisory, May 2015.

[1] Tax Paid reflects only 1% general tax levy. Does not include additional ad valorem taxes, fees or assessments.

[2] Source: Sutter County Tax Correction 020916.

Source: Natomas Basin Staff historical tax workbooks, Vince Minto Consulting.

2013/2014

Property Name	APN	Total Acres	Original Tax Paid [1]	County Revised AV [2]	1% of Revised AV	Calculated Refund Amt	County Refund Check	Remaining Refund Due
Bolen West	35-010-007	37.83	\$1,198.02	\$99,634	\$996.34	\$201.68	\$202.60	-\$0.92
Bolen West	35-010-013	35.91	\$1,137.22	\$94,577	\$945.77	\$191.45	\$192.31	-\$0.86
Bolen West	35-010-014	36.55	\$1,157.48	\$96,262	\$962.62	\$194.86	\$195.72	-\$0.86
Bolen West	35-010-015	34.05	\$1,078.32	\$89,678	\$896.78	\$181.54	\$182.35	-\$0.81
Bolen North	35-020-016	216.00	\$6,953.64	\$449,865	\$4,498.65	\$2,454.99	\$2,466.12	-\$11.13
Huffman West	35-030-019	28.32	\$635.98	\$32,535	\$325.35	\$310.63	\$312.03	-\$1.40
Huffman West	35-030-020	28.29	\$694.48	\$35,528	\$355.28	\$339.20	\$340.72	-\$1.52
Huffman West	35-030-021	28.33	\$849.86	\$34,914	\$349.14	\$500.72	\$502.99	-\$2.27
Huffman East	35-030-025	148.46	\$4,453.66	\$219,736	\$2,197.36	\$2,256.30	\$2,266.52	-\$10.22
Frazer	35-070-011	58.11	\$2,141.38	\$22,500	\$225.00	\$1,916.38	\$1,925.06	-\$8.68
Frazer	35-070-012	22.37	\$739.66	\$500	\$5.00	\$734.66	\$737.98	-\$3.32
Lucich North	35-130-016	171.38	\$5,666.62	\$500	\$5.00	\$5,661.62	\$5,687.28	-\$25.66
Lucich North	35-130-017	82.27	\$2,720.22	\$500	\$5.00	\$2,715.22	\$2,727.53	-\$12.31
Nestor	35-140-003	37.94	\$1,437.82	\$105,161	\$1,051.61	\$386.21	\$387.95	-\$1.74
Nestor	35-140-004	39.23	\$1,486.70	\$108,737	\$1,087.37	\$399.33	\$371.14	\$28.19
Bennett North	35-140-008	20.93	\$1,064.04	\$93,213	\$932.13	\$131.91	\$124.11	\$7.80
Bennett North	35-140-009	27.05	\$894.40	\$73,687	\$736.87	\$157.53	\$158.23	-\$0.70
Bennett North	35-140-010	25.95	\$858.02	\$69,842	\$698.42	\$159.60	\$160.32	-\$0.72
Nestor	35-140-013	27.00	\$1,023.22	\$74,838	\$748.38	\$274.84	\$276.09	-\$1.25
Nestor	35-140-014	27.85	\$1,055.44	\$77,194	\$771.94	\$283.50	\$284.79	-\$1.29
Bennett North	35-140-015	27.97	\$924.82	\$51,918	\$519.18	\$405.64	\$407.47	-\$1.83
Bennett North	35-140-016	27.09	\$895.72	\$14,501	\$145.01	\$750.71	\$754.09	-\$3.38
Bennett North	35-140-017	26.49	\$875.88	\$71,585	\$715.85	\$160.03	\$160.73	-\$0.70
Bennett North	35-140-018	27.38	\$905.30	\$70,636	\$706.36	\$198.94	\$199.84	-\$0.90
Nestor	35-140-019	32.79	\$1,242.64	\$90,887	\$908.87	\$333.77	\$335.28	-\$1.51
Nestor	35-140-020	30.28	\$1,147.52	\$78,386	\$783.86	\$363.66	\$365.32	-\$1.66
Bennett North	35-140-021	35.82	\$1,184.38	\$500	\$5.00	\$1,179.38	\$1,184.71	-\$5.33
Nestor	35-140-035	30.16	\$1,142.98	\$70,154	\$701.54	\$441.44	\$443.43	-\$1.99
Bennett North	35-230-004	33.25	\$1,099.40	\$87,545	\$875.45	\$223.95	\$224.96	-\$1.01
Bennett South	35-230-009	33.19	\$1,097.42	\$68,977	\$689.77	\$407.65	\$409.49	-\$1.84
Lucich South	35-230-010	41.41	\$1,369.20	\$109,062	\$1,090.62	\$278.58	\$279.85	-\$1.27
Lucich South	35-230-011	42.64	\$1,409.88	\$112,302	\$1,123.02	\$286.86	\$288.15	-\$1.29
Bennett South	35-230-012	33.54	\$1,108.98	\$500	\$5.00	\$1,103.98	\$1,108.98	-\$5.00
Lucich South	35-230-025	26.00	\$859.68	\$68,477	\$684.77	\$174.91	\$175.71	-\$0.80
Lucich South	35-230-027	26.70	\$882.82	\$70,320	\$703.20	\$179.62	\$180.44	-\$0.82
Lucich South	35-230-029	53.20	\$1,759.04	\$126,181	\$1,261.81	\$497.23	\$499.48	-\$2.25
Lucich South	35-230-030	53.90	\$1,782.18	\$125,312	\$1,253.12	\$529.06	\$531.45	-\$2.39
Bennett South	35-230-032	27.94	\$923.82	\$68,503	\$685.03	\$238.79	\$239.87	-\$1.08
Lucich South	35-240-002	20.53	\$678.82	\$54,070	\$540.70	\$138.12	\$129.94	\$8.18
Lucich South	35-240-029	27.50	\$909.28	\$72,427	\$724.27	\$185.01	\$185.85	-\$0.84
Lucich South	35-240-031	52.10	\$1,722.66	\$123,969	\$1,239.69	\$482.97	\$485.17	-\$2.20
Huffman East	35-240-035	75.72	\$2,271.52	\$199,425	\$1,994.25	\$277.27	\$278.53	-\$1.26
Vestal	35-320-002	92.62	\$2,778.50	\$241,143	\$2,411.43	\$367.07	\$368.72	-\$1.65
Ruby Ranch	35-320-003	90.20	\$2,784.80	\$229,291	\$2,292.91	\$491.89	\$494.11	-\$2.22
Atkinson	35-320-016	11.50	\$344.98	\$6,781	\$67.81	\$277.17	\$278.43	-\$1.26
Atkinson	35-320-017	98.44	\$2,953.10	\$253,390	\$2,533.90	\$419.20	\$421.10	-\$1.90
Atkinson	35-330-024	94.96	\$2,786.94	\$140,197	\$1,401.97	\$1,384.97	\$1,391.23	-\$6.26
Total			\$75,088.44	\$4,385,840	\$43,858.40	\$31,230.04	\$31,324.17	-\$94.13
Percent due as portion of total refund								-0.30%

Prepared by New Economics & Advisory, May 2015.

[1] Tax Paid reflects only 1% general tax levy. Does not include additional ad valorem taxes, fees or assessments.

[2] Source: Sutter County Tax Correction 020916.

Source: Natomas Basin Staff historical tax workbooks, Vince Minto Consulting.

Prepared by New Economics & Advisory, 5/6/16.

Sutter County Refund Support.xlsx

2014/2015

Property Name	APN	Total Acres	Original Tax Paid [1]	County Revised AV [2]	1% of Revised AV	Calculated Refund Amt	County Refund Check	Remaining Refund Due
Bolen West	35-010-007	37.83	\$1,377.07	\$104,699	\$1,046.99	\$330.08	\$319.48	\$10.60
Bolen West	35-010-013	35.91	\$1,307.18	\$99,385	\$993.85	\$313.33	\$303.30	\$10.03
Bolen West	35-010-014	36.55	\$1,330.48	\$101,157	\$1,011.57	\$318.91	\$308.66	\$10.25
Bolen West	35-010-015	34.05	\$1,239.48	\$94,238	\$942.38	\$297.10	\$277.92	\$19.18
Bolen North	35-020-016	216.00	\$7,976.49	\$472,214	\$4,722.14	\$3,254.35	\$3,149.96	\$104.39
Huffman West	35-030-019	28.32	\$709.20	\$34,189	\$341.89	\$367.31	\$355.53	\$11.78
Huffman West	35-030-020	28.29	\$774.44	\$37,334	\$373.34	\$401.10	\$388.22	\$12.88
Huffman West	35-030-021	28.33	\$947.72	\$36,689	\$366.89	\$580.83	\$562.21	\$18.62
Huffman East	35-030-025	148.46	\$4,966.48	\$230,908	\$2,309.08	\$2,657.40	\$2,572.17	\$85.23
Frazer	35-070-011	58.11	\$2,357.54	\$22,500	\$225.00	\$2,132.54	\$2,064.14	\$68.40
Frazer	35-070-012	22.37	\$822.86	\$500	\$5.00	\$817.86	\$791.62	\$26.24
Lucich North	35-130-016	171.38	\$6,081.94	\$500	\$5.00	\$6,076.94	\$5,882.03	\$194.91
Lucich North	35-130-017	82.27	\$2,919.64	\$500	\$5.00	\$2,914.64	\$2,821.15	\$93.49
Nestor	35-140-003	37.94	\$1,630.94	\$110,278	\$1,102.78	\$528.16	\$511.20	\$16.96
Nestor	35-140-004	39.23	\$1,686.40	\$114,028	\$1,140.28	\$546.12	\$528.61	\$17.51
Bennett North	35-140-008	20.93	\$1,141.90	\$96,061	\$960.61	\$181.29	\$169.60	\$11.69
Bennett North	35-140-009	27.05	\$967.78	\$77,433	\$774.33	\$193.45	\$180.95	\$12.50
Bennett North	35-140-010	25.95	\$928.44	\$73,393	\$733.93	\$194.51	\$181.96	\$12.55
Nestor	35-140-013	27.00	\$1,160.66	\$78,480	\$784.80	\$375.86	\$363.79	\$12.07
Nestor	35-140-014	27.85	\$1,197.20	\$80,950	\$809.50	\$387.70	\$375.27	\$12.43
Bennett North	35-140-015	27.97	\$1,000.38	\$54,558	\$545.58	\$454.80	\$440.22	\$14.58
Bennett North	35-140-016	27.09	\$968.74	\$14,766	\$147.66	\$821.08	\$794.73	\$26.35
Bennett North	35-140-017	26.49	\$947.64	\$75,224	\$752.24	\$195.40	\$182.79	\$12.61
Bennett North	35-140-018	27.38	\$978.32	\$77,956	\$779.56	\$198.76	\$185.94	\$12.82
Nestor	35-140-019	32.79	\$1,409.56	\$95,309	\$953.09	\$456.47	\$441.83	\$14.64
Nestor	35-140-020	30.28	\$1,301.65	\$82,200	\$822.00	\$479.65	\$464.26	\$15.39
Bennett North	35-140-021	35.82	\$1,281.42	\$500	\$5.00	\$1,276.42	\$1,235.45	\$40.97
Nestor	35-140-035	30.16	\$1,296.50	\$73,567	\$735.67	\$560.83	\$542.84	\$17.99
Bennett North	35-230-004	33.25	\$1,189.34	\$91,996	\$919.96	\$269.38	\$251.99	\$17.39
Bennett South	35-230-009	33.19	\$1,189.34	\$72,484	\$724.84	\$464.50	\$449.60	\$14.90
Lucich South	35-230-010	41.41	\$1,469.40	\$114,607	\$1,146.07	\$323.33	\$312.97	\$10.36
Lucich South	35-230-011	42.64	\$1,513.52	\$118,012	\$1,180.12	\$333.40	\$322.70	\$10.70
Bennett South	35-230-012	33.54	\$1,198.92	\$500	\$5.00	\$1,193.92	\$1,155.62	\$38.30
Lucich South	35-230-025	26.00	\$922.70	\$71,958	\$719.58	\$203.12	\$190.00	\$13.12
Lucich South	35-230-027	26.70	\$947.64	\$73,896	\$738.96	\$208.68	\$195.20	\$13.48
Lucich South	35-230-029	53.20	\$1,887.60	\$132,597	\$1,325.97	\$561.63	\$543.60	\$18.03
Lucich South	35-230-030	53.90	\$1,912.54	\$131,684	\$1,316.84	\$595.70	\$576.57	\$19.13
Bennett South	35-230-032	27.94	\$1,003.06	\$71,986	\$719.86	\$283.20	\$264.91	\$18.29
Lucich South	35-240-002	20.53	\$728.94	\$56,819	\$568.19	\$160.75	\$150.38	\$10.37
Lucich South	35-240-029	27.50	\$975.44	\$76,110	\$761.10	\$214.34	\$200.51	\$13.83
Lucich South	35-240-031	52.10	\$1,849.52	\$130,272	\$1,302.72	\$546.80	\$529.26	\$17.54
Huffman East	35-240-035	75.72	\$2,533.08	\$209,773	\$2,097.73	\$435.35	\$421.38	\$13.97
Vestal	35-320-002	92.62	\$3,098.44	\$253,656	\$2,536.56	\$561.88	\$543.84	\$18.04
Ruby Ranch	35-320-003	90.20	\$2,797.44	\$240,950	\$2,409.50	\$387.94	\$375.50	\$12.44
Atkinson	35-320-016	11.50	\$384.70	\$7,133	\$71.33	\$313.37	\$303.32	\$10.05
Atkinson	35-320-017	98.44	\$3,293.14	\$266,538	\$2,665.38	\$627.76	\$607.63	\$20.13
Atkinson	35-330-024	94.96	\$3,091.98	\$146,792	\$1,467.92	\$1,624.06	\$1,571.97	\$52.09
Total			\$82,694.79	\$4,607,279	\$46,072.79	\$36,622.00	\$35,362.78	\$1,259.22
Percent due as portion of total refund								3.44%

Prepared by New Economics & Advisory, May 2015.

[1] Tax Paid reflects only 1% general tax levy. Does not include additional ad valorem taxes, fees or assessments.

[2] Source: Sutter County Tax Correction 020916.

Source: Natomas Basin Staff historical tax workbooks, Vince Minto Consulting.

Prepared by New Economics & Advisory, 5/6/16.

Sutter County Refund Support.xlsx

2015/2016

Property Name	APN	Total Acres	Original Tax Paid [1]	County Revised AV [2]	1% of Revised AV	Calculated Refund Amt	County Refund Check	Remaining Refund Due
Bolen West	35-010-007	37.83	\$1,449.56	\$116,675	\$1,166.75	\$282.81	\$0.00	\$282.81
Bolen West	35-010-013	35.91	\$1,375.98	\$110,754	\$1,107.54	\$268.44	\$0.00	\$268.44
Bolen West	35-010-014	36.55	\$1,400.50	\$112,727	\$1,127.27	\$273.23	\$0.00	\$273.23
Bolen West	35-010-015	34.05	\$1,304.72	\$105,017	\$1,050.17	\$254.55	\$0.00	\$254.55
Bolen North	35-020-016	216.00	\$8,392.58	\$513,495	\$5,134.95	\$3,257.63	\$0.00	\$3,257.63
Huffman West	35-030-019	28.32	\$828.88	\$35,789	\$357.89	\$470.99	\$0.00	\$470.99
Huffman West	35-030-020	28.29	\$905.12	\$39,081	\$390.81	\$514.31	\$0.00	\$514.31
Huffman West	35-030-021	28.33	\$1,107.64	\$38,405	\$384.05	\$723.59	\$0.00	\$723.59
Huffman East	35-030-025	148.46	\$5,804.52	\$241,709	\$2,417.09	\$3,387.43	\$0.00	\$3,387.43
Frazer	35-070-011	58.11	\$2,492.28	\$22,500	\$225.00	\$2,267.28	\$238.37	\$2,028.91
Frazer	35-070-012	22.37	\$874.74	\$500	\$5.00	\$869.74	\$132.93	\$736.81
Lucich North	35-130-016	171.38	\$6,203.45	\$500	\$5.00	\$6,198.45	\$947.50	\$5,250.95
Lucich North	35-130-017	82.27	\$2,977.96	\$500	\$5.00	\$2,972.96	\$452.36	\$2,520.60
Nestor	35-140-003	37.94	\$1,716.78	\$122,536	\$1,225.36	\$491.42	\$0.00	\$491.42
Nestor	35-140-004	39.23	\$1,775.14	\$126,702	\$1,267.02	\$508.12	\$0.00	\$508.12
Bennett North	35-140-008	20.93	\$1,190.42	\$102,730	\$1,027.30	\$163.12	\$0.00	\$163.12
Bennett North	35-140-009	27.05	\$987.10	\$86,040	\$860.40	\$126.70	\$0.00	\$126.70
Bennett North	35-140-010	25.95	\$947.00	\$81,551	\$815.51	\$131.49	\$0.00	\$131.49
Nestor	35-140-013	27.00	\$1,221.74	\$87,203	\$872.03	\$349.71	\$0.00	\$349.71
Nestor	35-140-014	27.85	\$1,260.20	\$89,948	\$899.48	\$360.72	\$0.00	\$360.72
Bennett North	35-140-015	27.97	\$1,020.36	\$60,622	\$606.22	\$414.14	\$0.00	\$414.14
Bennett North	35-140-016	27.09	\$988.08	\$16,407	\$164.07	\$824.01	\$0.00	\$824.01
Bennett North	35-140-017	26.49	\$966.56	\$83,585	\$835.85	\$130.71	\$0.00	\$130.71
Bennett North	35-140-018	27.38	\$997.86	\$86,621	\$866.21	\$131.65	\$0.00	\$131.65
Nestor	35-140-019	32.79	\$1,483.74	\$105,903	\$1,059.03	\$424.71	\$0.00	\$424.71
Nestor	35-140-020	30.28	\$1,370.16	\$91,337	\$913.37	\$456.79	\$0.00	\$456.79
Bennett North	35-140-021	35.82	\$1,307.02	\$500	\$5.00	\$1,302.02	\$198.57	\$1,103.45
Nestor	35-140-035	30.16	\$1,364.74	\$81,744	\$817.44	\$547.30	\$0.00	\$547.30
Bennett North	35-230-004	33.25	\$1,213.10	\$102,519	\$1,025.19	\$187.91	\$0.00	\$187.91
Bennett South	35-230-009	33.19	\$1,213.10	\$80,775	\$807.75	\$405.35	\$0.00	\$405.35
Lucich South	35-230-010	41.41	\$1,498.76	\$127,717	\$1,277.17	\$221.59	\$0.00	\$221.59
Lucich South	35-230-011	42.64	\$1,543.76	\$131,510	\$1,315.10	\$228.66	\$0.00	\$228.66
Bennett South	35-230-012	33.54	\$1,222.88	\$500	\$5.00	\$1,217.88	\$185.23	\$1,032.65
Lucich South	35-230-025	26.00	\$941.12	\$80,189	\$801.89	\$139.23	\$0.00	\$139.23
Lucich South	35-230-027	26.70	\$966.56	\$82,348	\$823.48	\$143.08	\$0.00	\$143.08
Lucich South	35-230-029	53.20	\$1,925.30	\$147,764	\$1,477.64	\$447.66	\$0.00	\$447.66
Lucich South	35-230-030	53.90	\$1,950.74	\$146,746	\$1,467.46	\$483.28	\$0.00	\$483.28
Bennett South	35-230-032	27.94	\$1,023.10	\$80,220	\$802.20	\$220.90	\$0.00	\$220.90
Lucich South	35-240-002	20.53	\$743.50	\$63,319	\$633.19	\$110.31	\$0.00	\$110.31
Lucich South	35-240-029	27.50	\$994.94	\$84,815	\$848.15	\$146.79	\$0.00	\$146.79
Lucich South	35-240-031	52.10	\$1,886.46	\$145,173	\$1,451.73	\$434.73	\$0.00	\$434.73
Huffman East	35-240-035	75.72	\$2,960.52	\$235,001	\$2,350.01	\$610.51	\$0.00	\$610.51
Vestal	35-320-002	92.62	\$3,621.28	\$284,162	\$2,841.62	\$779.66	\$0.00	\$779.66
Ruby Ranch	35-320-003	90.20	\$2,853.34	\$268,510	\$2,685.10	\$168.24	\$0.00	\$168.24
Atkinson	35-320-016	11.50	\$449.62	\$7,506	\$75.06	\$374.56	\$0.00	\$374.56
Atkinson	35-320-017	98.44	\$3,848.84	\$298,593	\$2,985.93	\$862.91	\$0.00	\$862.91
Atkinson	35-330-024	94.96	\$3,592.28	\$162,854	\$1,628.54	\$1,963.74	\$0.00	\$1,963.74
Total			\$88,164.03	\$5,091,302	\$50,913.02	\$37,251.01	\$2,154.96	\$35,096.05
Percent due as portion of total refund								94.22%
Balance Due (from refunded parcels only)								\$12,673.37

Prepared by New Economics & Advisory, May 2015.

[1] Tax Paid reflects only 1% general tax levy. Does not include additional ad valorem taxes, fees or assessments.

[2] Source: Sutter County Tax Correction 020916.

Source: Natomas Basin Staff historical tax workbooks, Vince Minto Consulting.

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Input

R002104		463 SECOND STREET • YUBA CITY, CA 95991 (530) 822-7127		04/26/16	SUMMARY OF DEMAND	126617
INVOICE #	DESCRIPTION				DEPT. #	AMOUNT
193207	SEC REF APN	35-010-007	2012-13	521800	406.63	
193207	SEC REF APN	35-010-007	2013-14	521800	202.60	
193207	SEC REF APN	35-010-007	2014-15	521800	319.48	
193207	SEC REF APN	35-010-013	2012-13	521800	385.96	
193207	SEC REF APN	35-010-013	2013-14	521800	192.31	
193207	SEC REF APN	35-010-013	2014-15	521800	303.30	
193207	SEC REF APN	35-010-014	2012-13	521800	392.35	
193207	SEC REF APN	35-010-013	2013-14	521800	195.72	
193207	SEC REF APN	35-010-013	2014-15	521800	308.66	
193207	SEC REF APN	35-010-015	2012-13	521800	385.92	
193207	SEC REF APN	35-010-013	2013-14	521800	182.35	
193207	SEC REF APN	35-010-013	2014-15	521800	277.92	
193207	SEC REF APN	35-020-016	2012-13	521800	3,066.68	
193207	SEC REF APN	35-020-016	2013-14	521800	2,466.12	
193207	SEC REF APN	35-020-016	2014-15	521800	3,149.96	
193207	SEC REF APN	35-140-003	2012-13	521800	553.94	
CONTINUED ON NEXT STUB						

COUNTY OF SUTTER 463 SECOND STREET • YUBA CITY, CA 95991 (530) 822-7127		04/26/16	SUMMARY OF DEMAND	126618
R002104				
INVOICE #	DESCRIPTION	DEPT. #	AMOUNT	
193207	SEC REF APN 35-140-003 2013-14	521800	387.95	
193207	SEC REF APN 35-140-003 2014-15	521800	511.70	
193207	SEC REF APN 35-140-004 2012-13	521800	572.78	
193207	SEC REF APN 35-140-004 2013-14	521800	371.14	
193207	SEC REF APN 35-140-004 2014-15	521800	528.61	
193207	SEC REF APN 35-140-013 2012-13	521800	394.20	
193207	SEC REF APN 35-140-013 2013-14	521800	276.09	
193207	SEC REF APN 35-140-013 2014-15	521800	363.79	
193207	SEC REF APN 35-140-014 2012-13	521800	406.61	
193207	SEC REF APN 35-140-014 2013-14	521800	284.79	
193207	SEC REF APN 35-140-014 2014-15	521800	375.27	
193207	SEC REF APN 35-140-019 2012-13	521800	478.76	
193207	SEC REF APN 35-140-019 2013-14	521800	335.28	
193207	SEC REF APN 35-140-019 2014-15	521800	441.83	
193207	SEC REF APN 35-140-020 2012-13	521800	487.03	
193207	SEC REF APN 35-140-020 2013-14	521800	365.32	
CONTINUED ON NEXT STUB				

R002104		COUNTY OF SUTTER 463 SECOND STREET • YUBA CITY, CA 95991 (530) 822-7127	04/26/16	SUMMARY OF DEMAND	126619
INVOICE #	DESCRIPTION	DEPT. #	AMOUNT		
193207	SEC REF APN 35-140-020 2014-15	521800	464.26		
193207	SEC REF APN 35-140-035 2012-13	521800	549.30		
193207	SEC REF APN 35-140-035 2013-14	521800	443.43		
193207	SEC REF APN 35-140-035 2014-15	521800	542.84		

21,350.95