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April 16, 2009

Mr. Paul Brunner
Executive Director
Three Rivers Levee Improvement Authority
1114 Yuba Street, Suite 218
Marysville, CA 95901

Dear Mr. Brunner:

As requested, this letter documents the procedure used to calculate the "rangeland" raw land values contained in Table 10 of the draft Engineer's Report for the proposed Levee and Flood Control Maintenance District. As I indicated during our phone call this morning, this information has previously been provided by phone to Tom Eres.

As we have explained in the draft Engineer's Report and during recent public meetings, the estimates contained in Table 10 were prepared based on assessed values for South Yuba County. For property types with insufficient data to accurately estimate values, other regional data was used to augment the Yuba County data. The assessed values contained in county assessors' databases are biased due to limitations placed on changes in assessed value by Proposition 13. Therefore parcels with transaction dates before 2001 were excluded from the analysis to minimize this bias. This was done for all property types.

The value of \$10,000 per acre for "rangeland" parcels has been called into question. The table below lists the Assessor Parcel Numbers, assessed land values, acreages, and transaction dates for the "rangeland" parcels used to prepare Table 10. The average land value for rangeland parcels calculated from this table is \$10,375.

<i>APN</i>	<i>Assessed Land Value</i>	<i>Acres</i>	<i>County Use Code</i>	<i>Transaction Date</i>
013-370-048-000	18,743	2.02	345	20030326
013-410-113-000	37,903	12.21	345	20040913
013-410-114-000	38,348	12.35	345	20040913
014-220-032-000	93,102	70	345	20031112
014-230-125-000	34,443	10.14	345	20021127
014-230-148-000	53,951	93	345	20010625
014-270-079-000	28,699	32.56	345	20011130
014-270-106-000	41,444	21.56	345	20020906
014-310-002-000	203,879	80	345	20041221
014-520-008-000	22,318	41.42	345	20060203
014-520-019-000	199,245	75.17	345	20030207
019-210-021-000	3,876,000	38	345	20050316
019-220-061-000	115,098	22.12	345	20040312
019-230-076-000	49,058	63.07	345	20040614
019-230-077-000	35,864	44.07	345	20040614
021-150-032-000	84,528	40	345	20040812
022-050-007-000	<u>2,356,200</u>	<u>44.87</u>	345	20041012
Totals	7,288,823	703		
	10,375	Average assessed value per acre		

The parcel data in this table was taken from 2006 Yuba County Assessor's data¹ for the portion of South Yuba County preliminarily identified as being included in the assessment district. A review of 2009 data for parcels within the proposed assessment district boundary indicates that while property values have decreased for all property types, the relative values between property types are still accurately reflected in Table 10.

Sincerely,



Thomas Brightbill, P.E.
Engineer

¹ provided by CD Data, Inc.