

| Nevada County Auditor's Office                            |                |               |                 |                |               |                 |          |               |          | *Revised 1/20/17 |
|---|----------------|---------------|-----------------|----------------|---------------|-----------------|----------|---------------|----------|------------------|
| Assessed Valuation Two-Year Comparison By Taxing Entities |                |               |                 |                |               |                 |          |               |          |                  |
|   | 15/16          | 15/16         | 15/16           | 16/17          | 16/17         | 16/17           | % change |               |          | Overall          |
|   | Total Secured  | Total Unitary | Total Unsecured | Total Secured  | Total Unitary | Total Unsecured | TotalSec | Total Unitary | TotalUns | % change         |
| Bear River Rec & Park                                     | 2,955,829,344  | 61,830        | 23,320,361      | 3,109,292,952  | 61,830        | 24,920,502      | 5.192%   |               | 6.862%   | 5.205%           |
| City of Grass Valley                                      | 1,395,751,924  | -             | 78,792,402      | 1,472,868,148  | -             | 76,833,595      | 5.525%   |               | -2.486%  | 5.097%           |
| City of Nevada City                                       | 486,541,006    | -             | 22,822,566      | 510,011,317    | -             | 18,884,209      | 4.824%   |               | -17.256% | 3.835%           |
| Countywide assessed values                                | 16,391,922,099 | 3,308,082     | 324,683,171     | 17,188,685,543 | 3,320,135     | 318,893,162     | 4.861%   | 0.364%        | -1.783%  | 4.731%           |
| Donner Summit PUD   | 56,875,046     | 75,000        | 28,226,293      | 57,280,917     | 75,000        | 28,574,352      | 0.714%   | 0.000%        | 1.233%   | 0.885%           |
| Grass Valley Redevelopment Agency                         | 284,287,332    | -             | 13,753,267      | 308,076,399    | -             | 13,437,131      | 8.368%   |               | -2.299%  | 7.876%           |
| Higgins Fire District *                                   | 1,520,682,859  | -             | 16,843,325      | 1,601,910,522  | -             | 20,756,774      | 5.342%   |               | 23.234%  | 5.538%           |
| Lake of the Pines Ranchos CSD                             | 62,326,046     | -             | 258,509         | 65,039,078     | -             | 123,636         | 4.353%   |               | -52.173% | 4.119%           |
| Nevada County Consolidated Fire District                  | 3,995,869,341  | 61,830        | 47,520,588      | 4,176,274,309  | 61,830        | 47,795,535      | 4.515%   |               | 0.579%   | 4.468%           |
| Nevada County Resource Conservation Dist                  | 16,698,204,136 | 3,308,082     | 324,683,171     | 17,188,685,543 | 3,320,135     | 321,748,026     | 2.937%   | 0.364%        | -0.904%  | 2.864%           |
| Nevada Cemetery District                                  | 10,812,409,338 | 438,212       | 195,216,380     | 11,016,918,245 | 450,117       | 193,542,647     | 1.891%   | 2.717%        | -0.857%  | 1.843%           |
| Nevada Irrigation District                                | 9,246,643,685  | 61,830        | 154,756,750     | 9,357,460,237  | 61,830        | 156,503,336     | 1.198%   |               | 1.129%   | 1.197%           |
| North San Juan Fire District                              | 235,572,210    | -             | 2,369,877       | 245,654,425    | -             | 2,690,597       | 4.280%   |               | 13.533%  | 4.372%           |
| Nevada Union High School District                         | 10,495,880,975 | 438,212       | 194,709,274     | 11,006,376,610 | 450,117       | 190,171,905     | 4.864%   | 2.717%        | -2.330%  | 4.733%           |
| Oak Tree Park and Recreation District                     | 235,572,210    | -             | 2,369,877       | 245,654,425    | -             | 2,690,597       | 4.280%   |               | 13.533%  | 4.372%           |
| Ophir Hill Fire District                                  | 379,118,112    | -             | 2,258,183       | 396,436,149    | -             | 2,397,316       | 4.568%   |               | 6.161%   | 4.577%           |
| Peardale Chicago Park Fire District                       | 497,834,209    | -             | 2,841,170       | 519,395,752    | -             | 2,964,961       | 4.331%   |               | 4.357%   | 4.331%           |
| Penn Valley Fire District                                 | 1,711,125,866  | -             | 17,999,166      | 1,795,728,351  | -             | 17,428,125      | 4.944%   |               | -3.173%  | 4.860%           |
| Rough and Ready Fire District                             | 130,038,357    | -             | 878,348         | 137,006,122    | -             | 940,139         | 5.358%   |               | 7.035%   | 5.369%           |
| San Juan Ridge Water District                             | 16,439,988     | -             | 598,078         | 17,482,323     | -             | 625,358         | 6.340%   |               | 4.561%   | 6.278%           |
| Sierra College SFID#1                                     | 5,896,041,124  | 2,869,870     | 129,973,897     | 6,182,308,933  | 2,870,018     | 128,721,257     | 4.855%   | 0.005%        | -0.964%  | 4.727%           |
| Sierra College SFID#2                                     | 10,495,880,975 | 438,212       | 194,709,274     | 11,006,376,610 | 450,117       | 190,171,905     | 4.864%   | 2.717%        | -2.330%  | 4.733%           |
| Tahoe Forest Hospital District                            | 5,894,587,211  | 2,289,670     | 129,938,792     | 6,180,832,848  | 2,289,818     | 128,685,617     | 4.856%   | 0.006%        | -0.964%  | 4.729%           |
| Tahoe Truckee Sanitary Agency                             | 5,203,054,405  | 2,486,400     | 90,094,782      | 5,461,460,474  | 2,486,400     | 90,797,546      | 4.966%   | 0.000%        | 0.780%   | 4.893%           |
| Tahoe Truckee Jt Unified School District                  | 5,896,041,124  | 2,869,870     | 129,973,897     | 6,182,308,933  | 2,870,018     | 128,721,257     | 4.855%   | 0.005%        | -0.964%  | 4.727%           |
| Tahoe-Truckee School Fac Imp Dist #1                      | 5,896,041,124  | 2,869,870     | 129,973,897     | 6,182,308,933  | 2,870,018     | 128,721,257     | 4.855%   | 0.005%        | -0.964%  | 4.727%           |
| Town of Truckee   | 5,590,749,831  | 2,486,400     | 70,210,528      | 5,861,121,504  | 2,486,400     | 71,671,219      | 4.836%   | 0.000%        | 2.080%   | 4.800%           |
| Truckee Cemetery District                                 | 5,885,794,798  | 2,869,870     | 129,466,791     | 6,171,767,298  | 2,870,018     | 128,205,379     | 4.859%   | 0.005%        | -0.974%  | 4.731%           |
| Truckee Donner Rec & Park District                        | 5,885,794,798  | 2,869,870     | 129,466,791     | 6,171,767,298  | 2,870,018     | 128,205,379     | 4.859%   | 0.005%        | -0.974%  | 4.731%           |
| Truckee Fire District                                     | 5,853,555,206  | 2,561,400     | 126,893,372     | 6,137,637,032  | 2,561,400     | 125,790,205     | 4.853%   | 0.000%        | -0.869%  | 4.730%           |
| Truckee Redevelopment Agency                              | 284,276,119    | 2,486,400     | 25,770,145      | 296,046,228    | 2,486,400     | 26,779,898      | 4.140%   | 0.000%        | 3.918%   | 4.089%           |
| Truckee Sanitary District                                 | 5,199,161,957  | 2,486,400     | 90,094,782      | 5,457,483,905  | 2,486,400     | 90,797,546      | 4.969%   | 0.000%        | 0.780%   | 4.895%           |
| Truckee Tahoe Airport District                            | 5,885,794,798  | 2,869,870     | 129,466,791     | 6,171,767,298  | 2,870,018     | 128,205,379     | 4.859%   | 0.005%        | -0.974%  | 4.731%           |
| Washington Water District                                 | 15,864,819     | -             | 390,861         | 16,055,631     | -             | 347,711         | 1.203%   |               | -11.040% | 0.908%           |