

Yolo County Agreement No. _____

West Sacramento Agreement No. _____

SETTLEMENT AGREEMENT AND RELEASE

This Settlement Agreement (“Agreement”) is entered into as of the last date reflected in the signature page below (“Effective Date”) by and between the County of Yolo, a political subdivision of the State of California (“County”), Jesse Salinas, acting as the Yolo County Assessor (“Assessor”), the City of West Sacramento, a municipal corporation (“City”), and River City Land Holding Company, LLC and River City Parking, LLC, two limited liability corporations (collectively “River City”) (collectively, “Parties”).

RECITALS

A. WHEREAS, River City owns certain land, improvements, fixtures, and personal property located in West Sacramento, which includes the Raley Field baseball stadium and nearby parking facilities (“Subject Property”);

B. WHEREAS, River City has appealed the Assessor’s property tax assessments for the Subject Property in the 2008/2009 through 2016/2017 tax years to the Yolo County Assessment Appeals Board (“AAB”);

C. WHEREAS, the AAB heard River City’s appeals as to the 2008/2009 through 2013/2014 tax years in December 2014;

D. WHEREAS, River City’s appeals as to the 2014/2015 through 2016/2017 tax years are pending before the AAB (“Pending AAB Appeals”);

E. WHEREAS, on or around August 10, 2015, River City filed a complaint in the Superior Court of the State of California for the County of Yolo against County and the AAB, challenging the AAB’s decision as to the 2008/2009 through 2013/2014 tax years (“Lawsuit”);

F. WHEREAS, City intervened in the Lawsuit pursuant to Revenue and Taxation Code section 5146;

G. WHEREAS, the Parties wish to settle the Lawsuit and Pending AAB Appeals, and establish possible methodologies for appraising the Subject Property for future tax years.

NOW THEREFORE, in consideration of the execution of this Agreement, and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, and subject to the terms and conditions hereof, County, City, and River City hereby agree as follows:

1. **Incorporation of Recitals.** The recitals set forth above, and all defined terms set forth in such recitals and in the introductory paragraph preceding the recitals, are hereby incorporated into this Agreement as if set forth herein in full.

2. **Assessment of Subject Property for 2008/2009 through 2016/2017 Tax Years.** The Parties agree that the values reflected in Attachment A reflect a fair and reasonable valuation of the Subject Property, using valuation methodologies that are consistent with the Revenue and Taxation Code, Property Tax Rules, and Assessor's Handbooks. The Parties agree that the values reflected in Attachment A can be enrolled as the assessed values for the tax years 2008/2009 through 2016/2017.

3. **Refund of Taxes and Interest.**

- (a) As a result of this Agreement, River City will be entitled to a refund of property taxes and interest on the refund, to be calculated upon enrollment of the revised assessed values. The refund and interest will first be applied to off-set River City's obligations to the County under Paragraph 5. Any remaining refund and interest will be paid to River City within 90 days of the Effective Date.
- (b) Interest on the refund is calculated pursuant to the requirements of the Revenue & Taxation Code (i.e. the greater of the county pooled apportioned rate, or 3%, calculated from the later of (i) the date of payment or (ii) the filing of a refund claim). Interest will be calculated through July 1, 2017, and River City agrees to forgo any interest that may accrue after July 1, 2017 through the date of payment, unless County fails to make such payment within 90 days of the Effective Date.
- (c) In the event that the refund, prior to application of interest and off-sets, is less than \$ 1,007,636, the Parties shall meet and confer to consider whether modification to the Agreement is warranted. River City shall have the option to cancel the Agreement within 10 days of the meeting.

4. **Property Tax Allocation.** Nothing herein shall limit County's ability to offset refunded amounts from agencies, including City, for the reduction of property taxes as a result of the refund of taxes and payment of interest to River City, in accordance with law.

5. **Financing Agreements Related to Stadium Construction.**

- (a) The Parties are also signatories to certain stadium financing and revenue sharing arrangements related to the Subject Property ("Local Baseball Agreement"). The refund of property taxes may affect financial obligations among the parties to the Local Baseball Agreement. River City shall be responsible for ensuring prompt payment, including interest where applicable, to County, City, or any third party that may be required following recalculation of obligations as a result of the property tax refunds.
- (b) Any payments due to the County and City under this Section shall include interest calculated in the manner provided for in Paragraph 3 through July 1, 2017.
- (c) River City's obligations to the County, estimated in Attachment B but which will be finalized after River City's final refund is calculated, will off-set from River City's refund payment.

- (d) River City's obligations to the City/Successor Redevelopment Agency under the Local Baseball Agreement, reflected in Attachment C, shall be paid by River City to the Successor Agency to the Redevelopment Agency of the City of West Sacramento within 90 days of the Effective Date.

6. **Methodology for Future Assessments.**

- (a) Other than as reflected in Section 6(b), nothing herein shall restrain the Assessor's discretion in selecting the appraisal methodology to employ when assessing the Subject Property for years after the 2016/2017 tax year ("Subsequent Tax Years"). However, River City agrees not to challenge any assessment in Subsequent Tax Years in which the Assessor employs the following methodology:
- (i) *Functional Obsolescence*: Apply a reduction of 16.7% to the original construction cost of improvements to represent the amount of functional obsolescence.
 - (ii) *Depreciation*: For all improvements, use the average between straight-line depreciation and Marshall Swift Table C over a useful life of 30 years. Any improvements should have a remainder value of 15%.
 - (iii) *Original Stadium Construction Costs*: Use construction cost of \$29,234,000 for the original stadium construction.
 - (iv) *Land Values*: Assessed at market value, so long as the total assessed value of each appraisal unit, not including subsequent improvements, does not increase beyond the 2% cap of Proposition 13. Each parcel shall be its own appraisal unit, except the "Ballpark Appraisal Unit" consisting of APN Nos. 058-320-027, 058-320-029, 058-320-030, 058-320-031, 058-320-055, and 058-320-059, which shall be treated as a single appraisal unit.
- (b) The Assessor shall recalculate the assessed value of the Subject Property for the 2017/2018 Tax Year in accordance with the methodology described in subsection (a) above. The Yolo County Department of Financial Services shall issue a revised tax bill based on the new assessment.
- (c) Nothing herein shall preclude River City from challenging a portion of an assessment in Subsequent Tax Years that does not follow the methodology described above, or the valuation of new construction or improvements in Subsequent Tax Years.

7. **No Wrongdoing.** The Parties acknowledge that this Agreement is not an admission of wrongdoing or negligence by any Party. The Parties enter into this settlement in light of risks, expenses, and loss of public funds associated with litigating the issues raised in the Lawsuit and Pending AAB Appeals. The Parties agree that this settlement is preferable to litigation and that the valuation and associated methodologies described above are reasonable, fair, and legal.

8. **Dismissal of Lawsuit.** Within 30 days of the Effective Date, River City shall file with the Court a Request for Dismissal, in substantial conformity with Judicial Council Form CIV-110. The dismissal shall be with prejudice of the entire action of all parties and all causes of action.

9. **Withdrawal of Pending AAB Appeals.** Within 30 days of the Effective Date, River City and the Assessor shall jointly file a stipulation dismissing River City's appeals based on the values in Attachment A for the 2014/2015 through 2016/2017 tax years. River City and the Assessor shall cooperate jointly in acquiring any approvals from the AAB necessary to effectuate this settlement.

10. **Attorneys' Fees and Costs.** All Parties agree to bear their own costs and expenses, including attorneys' fees.

11. **Mutual Release.** County, City, and River City, and their respective employees, representatives, agents, related entities, officers, directors, members, partners, predecessors, insurers, attorneys, administrators, successors and assigns, do hereby fully and forever completely release, acquit and discharge the other party and its respective employees, representatives, agents, related entities, officers, directors, members, partners, predecessors, insurers, attorneys, administrators, successors and assigns, from any and all damages, claims, actions, disputes, demands, losses, liens, written contracts, costs, expressed and/or implied warranty obligations, attorneys' fees, costs, actions, causes of action, and liabilities of whatever kind and nature arising from or related to the property taxes for Subject Property for the 2008/2009 through 2016/2017 tax years, whether known or unknown as of the date of this Agreement.

12. **Waiver of Civil Code Section 1542.** The mutual release of this Agreement is intended to be complete and final and to cover not only claims, demands, liabilities, damages, actions and causes of action that are known, but also claims, demands, liabilities, damages, actions and causes of action that are unknown or that the parties do not suspect to exist in their favor that, if known at the time of executing this Agreement, might have affected their actions, and therefore the parties expressly waive the benefit of the provisions of section 1542 of the California Civil Code, which provides:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor.

County, City, and River City hereby waive and relinquish all rights and benefits that they have or may have had under section 1542 of the California Civil Code or the law of any other state, country, or jurisdiction to the same or similar effect to the full extent that they may lawfully waive such rights.

13. **Notices.** All notices to be given to the parties to this Agreement may be given by United States mail or other means to the following addresses:

County: Office of the County Counsel
625 Court Street, Room 201
Woodland, CA 95695

Yolo County Assessor's Office
625 Court Street, Room 104
Woodland, CA 95695

City: City of West Sacramento
City Clerk's Office
1110 West Capitol Avenue, 3rd Floor
West Sacramento, CA 95691

River City: Jeff Savage
400 Ballpark Drive
West Sacramento, CA 95691

14. **Partial Invalidity.** The invalidity or unenforceability of any provision of this Agreement shall in no way affect the validity or enforceability of any other provision of this Agreement.

15. **Negotiated Agreement.** This Agreement was the subject of negotiation among the Parties, and no ambiguity or uncertainty in this Agreement shall be construed against any of the Parties based upon drafting/authorship of any of the provisions contained herein.

16. **Execution in Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

17. **Subsequent Dispute.** This Agreement shall be interpreted under the laws of the State of California. In the event that a dispute arises as to the meaning or interpretation of this Settlement, including but not necessarily limited to a dispute as to whether subsequent conduct of any party conforms to the term of this Settlement, the parties shall make a good effort to resolve the dispute informally. If the dispute cannot be resolved informally after good faith efforts by the parties, then such dispute shall be resolved through proceeding in the Yolo County AAB or Yolo County Superior Court, as may be authorized by law.

18. **Public Record.** The Parties acknowledge that this document is a public record and subject to disclosure under the California Public Records Act.

19. **Authority to Execute.** The undersigned warrant that they are fully authorized to execute this Agreement on behalf of County, City, and River City, respectively.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date set forth above.

RIVER CITY

By: _____
Jeff Savage

Dated: _____

Approved as to form:

Chuck Post, Counsel for River City

CITY

By: _____
Title: _____

Dated: _____

Attest:

By: _____
City Clerk

Approved as to form:

City Attorney

COUNTY

By: _____
Duane Chamberlain, Chair
Board of Supervisors

Dated: _____

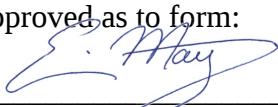
Attest:
Julie Dachtler, Deputy Clerk
Board of Supervisors

By _____
Deputy Clerk (Seal)

ASSESSOR

By _____
Jesse Salinas
Yolo County Assessor / Clerk-Recorder /
Registrar of Voters

Dated: _____

Approved as to form:


Eric May, Senior Deputy County Counsel

ATTACHMENT A

BALLPARK PARCEL	APN APPEAL NO. ACRES	2008-09 (6 appeals) 058-320-027 08-692	15	2009-10 (8 appeals) 058-320-027 09-806	15
		10.76		10.76	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	8,202,348	4,921,409	8,202,348	4,921,409
	IMPROVEMENTS	33,297,908	16,651,046	33,997,164	16,998,582
BALLPARK PARCEL	FIXTURES		26,779,747		27,269,982
	PP	-	-	-	-
	TOTAL	41,500,256	21,572,455	42,199,512	21,919,991
	LAND PSF	17.50	10.50	17.50	10.50
			33,810,331		34,300,566
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-029 08-693		058-320-029 09-807	
		1.18		1.18	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	582,926	349,756	606,480	363,888
	IMPROVEMENTS	-	-	-	-
BALLPARK PARCEL	TOTAL	582,926	349,756	606,480	363,888
	LAND PSF	11.34	6.80	11.80	7.08
			771,012		771,012
			771,012		771,012
			15.00		15.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-030 08-694		058-320-030 09-808	
		0.42		0.42	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	207,480	124,488	215,863	129,518
	IMPROVEMENTS	-	-	-	-
BALLPARK PARCEL	TOTAL	207,480	124,488	215,863	129,518
	LAND PSF	11.34	6.80	11.80	7.08
			274,428		274,428
			274,428		274,428
			15.00		15.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-031 08-695		058-320-031 09-809	
		0.3		0.3	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	148,198	88,919	154,184	92,510
	IMPROVEMENTS	-	-	-	-
BALLPARK PARCEL	TOTAL	148,198	88,919	154,184	92,510
	LAND PSF	11.34	6.80	11.80	7.08
			196,020		196,020
			196,020		196,020
			15.00		15.00
BALLPARK PARCEL	APN APPEAL NO. ACRES				
	LAND				
	IMPROVEMENTS				
BALLPARK PARCEL	TOTAL				
	LAND PSF				
xx	APN APPEAL NO. ACRES				
		12.66		12.66	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	9,140,952	5,484,572	9,178,875	5,507,325
	IMPROVEMENTS	33,297,908	16,651,046	33,997,164	16,998,582
xx	FIXTURES	-	-	-	-
	PP	-	-	-	-
	TOTAL	42,438,860	22,135,618	43,176,039	22,505,907
	LAND PSF	16.58	9.95	16.64	9.99
			35,051,791		35,542,026
			(7,387,069)		(7,634,013)
					(15,021,081)

2008-09 (6 appeals)		15	2009-10 (8 appeals)		15
THE RIVERCATS/RIVER CITY WILL NOT PURSUE ANY VALUE CHANGES ON PARCELS BELOW:			THE RIVERCATS/RIVER CITY WILL PURSUE ANY VALUE CHANGES ON PARCELS BELOW:		
APN APPEAL NO. ACRES	058-320-032 08-696		058-320-032 09-810		
	0.65		0.65		
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	
LAND IMPROVEMENTS	321,101	192,661	334,076	200,446	
TOTAL	-	-	-	-	
LAND PSF	321,101	192,661	334,076	200,446	
	11.34	6.80	11.80	7.08	
APN APPEAL NO. ACRES					
LAND IMPROVEMENTS					
TOTAL					
LAND PSF					
APN APPEAL NO. ACRES	058-310-022 08-697		058-310-022 09-811		
	1.39		1.39		
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	
LAND IMPROVEMENTS	433,846	260,308	442,522	265,513	
TOTAL	-	-	91,241	54,745	
LAND PSF	433,846	260,308	533,763	320,258	
	7.17	4.30	7.31	4.39	
APN APPEAL NO. ACRES			067-330-010 09-812		
			0.49		
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	
LAND IMPROVEMENTS			497,462	339,055	
TOTAL			-	-	
LAND PSF			497,462	339,055	
			23.31	15.88	
APN APPEAL NO. ACRES			067-330-011 09-813		
			0.69		
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	
LAND IMPROVEMENTS			702,538	477,945	
TOTAL			-	-	
LAND PSF			702,538	477,945	
			23.37	15.90	
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LAND IMPROVEMENTS					

BALLPARK PARCEL	APN APPEAL NO. ACRES	2010-11 (8 appeals) 058-320-027 10-1006 10.76	15	2011-12 (7 appeals) 058-320-067 A2011-00423 10.73	15
	LAND	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT	ASSESSOR'S ROLL VALUE
	IMPROVEMENTS	7,030,574	4,921,409	7,030,584	7,010,982
	FIXTURES	37,224,122	18,618,961	25,048,353	37,504,419
BALLPARK PARCEL	PP	-	-	-	-
	TOTAL	44,254,696	23,540,370	32,078,937	44,515,401
	LAND PSF	15.00	10.50	15.00	15.00
					24,301,784
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-029 10-1007 1.17		058-320-069 No appeal filed	
	LAND	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT	
	IMPROVEMENTS	605,042	363,025	764,478	
	TOTAL	605,042	363,025	764,478	
BALLPARK PARCEL	LAND PSF	11.87	7.12	15.00	
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-030 10-1005 0.42		058-320-030 No appeal filed	
	LAND	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT	
	IMPROVEMENTS	215,351	129,211	274,428	
	TOTAL	215,351	129,211	274,428	
BALLPARK PARCEL	LAND PSF	11.77	7.06	15.00	
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-031 10-1004 0.3		058-320-031 No appeal filed	
	LAND	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT	
	IMPROVEMENTS	153,818	92,291	196,020	
	TOTAL	153,818	92,291	196,020	
BALLPARK PARCEL	LAND PSF	11.77	7.06	15.00	
BALLPARK PARCEL	APN APPEAL NO. ACRES			058-320-055 A2011-00429 0.62	
	LAND			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	IMPROVEMENTS			270,072	402,510
	TOTAL			270,072	402,510
BALLPARK PARCEL	LAND PSF			10.00	14.90
					15.00
BALLPARK PARCEL	APN APPEAL NO. ACRES			058-320-059 A2011-00424 0.11	
	LAND			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	IMPROVEMENTS			47,916	56,828
	TOTAL			47,916	56,828
BALLPARK PARCEL	LAND PSF			10.00	11.86
					15.00
xx	ACRES	12.65		11.46	
	LAND	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT	ASSESSOR'S ROLL VALUE
	IMPROVEMENTS	8,004,785	5,505,936	8,265,510	7,328,970
	FIXTURES	37,224,122	18,618,961	25,048,353	37,504,419
	PP	-	-	-	-
	TOTAL	45,228,907	24,124,897	33,313,863	44,833,389
	LAND PSF	14.53	9.99	15.00	14.68
					12.02
		(11,915,044)		(12,421,127)	
		(26,936,126)		(39,357,252)	

	2010-11 (8 appeals)	15	2011-12 (7 appeals)	15
	THE RIVERCATS/RIVER CITY WILL NOT PURSUE ANY VALUE CHANGES ON PARCELS BELOW:		THE RIVERCATS/RIVER CITY WILL NOT PURSUE ANY VALUE CHANGES ON PARCELS BELOW:	
APN APPEAL NO. ACRES	058-320-032 10-1003 0.65		058-320-057 No appeal filed	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE		
LAND	191,892	115,135		
IMPROVEMENTS	-	-		
TOTAL	191,892	115,135		
LAND PSF	6.78	4.07		
APN APPEAL NO. ACRES			058-320-058 No appeal filed	
LAND				
IMPROVEMENTS				
TOTAL				
LAND PSF				
APN APPEAL NO. ACRES	058-310-022 10-1002 0.87		058-310-025 No appeal filed	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE		
LAND	276,316	165,790		
IMPROVEMENTS	-	-		
TOTAL	276,316	165,790		
LAND PSF	7.29	4.37		
APN APPEAL NO. ACRES	067-330-010 10-1001 0.32		067-330-020 A2011-00426 0.32	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	324,103	194,462	326,543	209,088
IMPROVEMENTS	-	-	-	-
TOTAL	324,103	194,462	326,543	209,088
LAND PSF	23.25	13.95	23.43	15.00
APN APPEAL NO. ACRES	067-330-011 10-1000 0.69		067-330-022 A2011-00425 0.64	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	650,084	390,050	654,979	418,170
IMPROVEMENTS	-	-	-	-
TOTAL	650,084	390,050	654,979	418,170
LAND PSF	21.63	12.98	23.49	15.00
APN APPEAL NO. ACRES			058-320-051 A2011-00427 0.43	
			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND			377,420	280,962
IMPROVEMENTS			-	-
TOTAL			377,420	280,962
LAND PSF			20.15	15.00
APN APPEAL NO. ACRES			058-320-054 A2011-00428 0.45	
			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND			394,951	291,735
IMPROVEMENTS			-	-
TOTAL			394,951	291,735
LAND PSF			20.15	14.88
APN APPEAL NO. ACRES			No appeal filed	
LAND				
IMPROVEMENTS				
TOTAL				
LAND PSF				
APN APPEAL NO. ACRES			No appeal filed	
LAND				
IMPROVEMENTS				
TOTAL				
LAND PSF				
ACRES	2.53		1.84	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	1,442,395	865,437	1,753,893	1,199,955
IMPROVEMENTS	-	-	-	-
TOTAL	1,442,395	865,437	1,753,893	1,199,955
LAND PSF	13.09	7.85	21.88	14.97

BALLPARK PARCEL	APN APPEAL NO. ACRES	2012-13 (1 appeal) 058-320-067 12-428	20	2013-14 (13 appeals) 058-320-067 13-436	20
		10.73		10.73	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	7,205,039	7,205,039	7,349,139	3,739,132
	IMPROVEMENTS	38,254,507	19,127,253	39,087,815	20,945,335
BALLPARK PARCEL	FIXTURES				
	PP	-	-	-	-
	TOTAL	45,459,546	26,332,292	46,436,954	24,684,527
	LAND PSF	15.42	15.42	15.72	8.00
					33,514,705 20.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-069 No appeal filed		058-320-069 13-437	
				1.15	
				ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND			623,383	400,752
	IMPROVEMENTS			-	-
BALLPARK PARCEL	TOTAL			623,383	400,752
	LAND PSF			12.44	8.00
					1,001,880 20.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-030 No appeal filed		058-320-030 13-438	
				0.42	
				ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND			225,737	146,360
	IMPROVEMENTS			-	-
BALLPARK PARCEL	TOTAL			225,737	146,360
	LAND PSF			12.34	8.00
					365,904 20.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-031 No appeal filed		058-320-031 13-439	
				0.3	
				ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND			161,236	104,544
	IMPROVEMENTS			-	-
BALLPARK PARCEL	TOTAL			161,236	104,544
	LAND PSF			12.34	8.00
					261,360 20.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-055 No appeal filed		058-320-055 13-445	
				0.62	
				ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND			566,045	216,056
	IMPROVEMENTS			-	-
BALLPARK PARCEL	TOTAL			566,045	216,056
	LAND PSF			20.96	8.00
					540,144 20.00
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-059 No appeal filed		058-320-059 13-442	
				0.11	
				ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND			100,420	10,000
	IMPROVEMENTS			-	-
BALLPARK PARCEL	TOTAL			100,420	10,000
	LAND PSF			20.96	2.09
					95,832 20.00
xx	ACRES	10.73		13.33	
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
	LAND	7,205,039	7,205,039	9,025,960	4,616,904
	IMPROVEMENTS	38,254,507	19,127,253	39,087,815	20,945,335
	FIXTURES	-	-	-	-
xx	PP	-	-	-	-
	TOTAL	45,459,546	26,332,292	48,113,775	25,562,239
	LAND PSF	15.42	15.42	15.54	7.95
					35,779,825 20.00
			(11,532,073)		
			(50,889,325)		
				(12,333,950)	
				(63,223,276)	

	2012-13 (1 appeal)	20	2013-14 (13 appeals)	20
	THE RIVERCATS/RIVER CITY WILL NOT PURSUE ANY VALUE CHANGES ON PARCELS BELOW:		THE RIVERCATS/RIVER CITY WILL NOT PURSUE ANY VALUE CHANGES ON PARCELS BELOW:	
APN APPEAL NO. ACRES	058-320-057 No appeal filed		058-320-057 13-440	
			0.12	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			63,519	10,000
			-	-
			63,519	10,000
			12.15	1.91
APN APPEAL NO. ACRES	058-320-058 No appeal filed		058-320-058 13-441	
			0.26	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			137,626	90,608
			-	-
			137,626	90,608
			12.15	8.00
APN APPEAL NO. ACRES	058-310-025 No appeal filed		058-310-025 13-446	
			0.13	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			43,277	10,000
			-	-
			43,277	10,000
			7.64	1.77
APN APPEAL NO. ACRES	067-330-020 No appeal filed		067-330-020 13-448	
			0.32	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			339,734	83,634
			-	-
			339,734	83,634
			24.37	6.00
APN APPEAL NO. ACRES	067-330-022 No appeal filed		067-330-022 13-447	
			0.64	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			681,439	167,268
			-	-
			681,439	167,268
			24.44	6.00
APN APPEAL NO. ACRES	058-320-051 No appeal filed		058-320-051 13-443	
			0.43	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			392,667	112,368
			-	-
			392,667	112,368
			20.96	6.00
APN APPEAL NO. ACRES	058-320-054 No appeal filed		058-320-054 13-444	
			0.45	
LAND IMPROVEMENTS TOTAL LAND PSF			ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
			410,907	117,612
			-	-
			410,907	117,612
			20.96	6.00
APN APPEAL NO. ACRES	No appeal filed		No appeal filed	
LAND IMPROVEMENTS TOTAL LAND PSF				
APN APPEAL NO. ACRES	No appeal filed		No appeal filed	
LAND IMPROVEMENTS TOTAL LAND PSF				
ACRES	0		2.35	
ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
-	-		1,931,543	500,882
-	-		-	-
-	-		1,931,543	500,882
#DIV/0!	#DIV/0!		18.87	4.89

	2014-15 (15 appeals)	20	2015-16 (15 appeals)	20
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-067 10-202	058-320-067 15-153	
		10.73	10.73	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		7,382,504	7,530,006	9,347,976
		39,731,523	41,301,372	22,965,927
IMPROVEMENTS		50,800	40,640	40,640
		47,164,827	48,872,018	32,354,543
		15.79	16.11	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-069 14-203	058-320-069 15-160	
		1.15	1.15	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		626,213	638,724	1,001,880
		-	-	-
		626,213	638,724	1,001,880
		12.50	12.75	20.00
IMPROVEMENTS		355,650	362,763	1,001,880
		-	-	-
		355,650	362,763	1,001,880
		7.10	7.24	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-030 14-197	058-320-030 15-155	
		0.42	0.42	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		226,761	231,291	365,904
		-	-	-
		226,761	231,291	365,904
		12.39	12.64	20.00
IMPROVEMENTS		129,900	132,498	365,904
		-	-	-
		129,900	132,498	365,904
		7.10	7.24	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-031 14-198	058-320-031 15-156	
		0.3	0.3	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		161,968	165,204	261,360
		-	-	-
		161,968	165,204	261,360
		12.39	12.64	20.00
IMPROVEMENTS		92,800	94,656	261,360
		-	-	-
		92,800	94,656	261,360
		7.10	7.24	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-055 14-206	058-320-055 15-163	
		0.62	0.62	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		568,614	579,974	540,144
		-	-	-
		568,614	579,974	540,144
		21.05	21.47	20.00
IMPROVEMENTS		286,000	291,720	540,144
		-	-	-
		286,000	291,720	540,144
		10.59	10.80	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
BALLPARK PARCEL	APN APPEAL NO. ACRES	058-320-059 14-201	058-320-059 15-159	
		0.11	0.11	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		100,875	102,890	95,832
		-	-	-
		100,875	102,890	95,832
		21.05	21.47	20.00
IMPROVEMENTS		33,881	34,559	95,832
		-	-	-
		33,881	34,559	95,832
		7.07	7.21	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
xx ACRES		13.33	13.33	
		ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE	ASSESSOR'S ROLL VALUE
		APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE	APPLICANT'S OPINION OF VALUE
		PROPOSED SETTLEMENT	PROPOSED SETTLEMENT	PROPOSED SETTLEMENT
LAND		9,066,935	9,248,089	11,613,096
		39,731,523	41,301,372	22,965,927
		-	-	-
		50,800	40,640	40,640
		48,849,258	50,590,101	34,619,663
IMPROVEMENTS		23,123,231	22,916,196	34,619,663
		-	-	-
		23,123,231	22,916,196	34,619,663
		7.49	7.64	20.00
TOTAL		22,225,000	22,000,000	33,075,561
		7.38	7.53	20.00
LAND PSF				
		(13,508,577)	(15,970,438)	
		(76,731,852)	(92,702,290)	

	2014-15 (15 appeals)	20	2015-16 (15 appeals)	20
	THE RIVERCATS/RIVER CITY WILL PURSUE ANY VALUE CHANGES ON PARCELS BELOW:		THE RIVERCATS/RIVER CITY WILL NOT PURSUE ANY VALUE CHANGES ON PARCELS BELOW:	
APN APPEAL NO. ACRES	058-320-057 14-199	0.12	058-320-057 15-157	0.12
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	63,807	10,000	65,081	10,200
IMPROVEMENTS	-	-	-	-
TOTAL	63,807	10,000	65,081	10,200
LAND PSF	12.21	1.91	12.45	1.95
APN APPEAL NO. ACRES	058-320-058 14-200	0.26	058-320-058 15-158	0.26
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	138,250	45,300	141,012	46,206
IMPROVEMENTS	-	-	-	-
TOTAL	138,250	45,300	141,012	46,206
LAND PSF	12.21	4.00	12.45	4.08
APN APPEAL NO. ACRES	058-310-025 14-207	0.13	058-310-025 15-164	0.13
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	43,473	10,000	44,341	10,200
IMPROVEMENTS	-	-	-	-
TOTAL	43,473	10,000	44,341	10,200
LAND PSF	7.68	1.77	7.83	1.80
APN APPEAL NO. ACRES	067-330-020 14-209	0.32	067-330-020 15-166	0.32
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	341,276	47,500	348,094	48,450
IMPROVEMENTS	-	-	-	-
TOTAL	341,276	47,500	348,094	48,450
LAND PSF	24.48	3.41	24.97	3.48
APN APPEAL NO. ACRES	067-330-022 14-210	0.64	067-330-022 15-167	0.64
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	684,532	97,550	698,208	99,501
IMPROVEMENTS	-	-	-	-
TOTAL	684,532	97,550	698,208	99,501
LAND PSF	24.55	3.50	25.04	3.57
APN APPEAL NO. ACRES	058-320-051 14-204	0.43	058-320-051 15-161	0.43
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	394,449	65,550	402,330	66,861
IMPROVEMENTS	-	-	-	-
TOTAL	394,449	65,550	402,330	66,861
LAND PSF	21.06	3.50	21.48	3.57
APN APPEAL NO. ACRES	058-320-054 14-205	0.45	058-320-054 15-162	0.45
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	412,772	91,150	421,019	92,973
IMPROVEMENTS	-	-	-	-
TOTAL	412,772	91,150	421,019	92,973
LAND PSF	21.06	4.65	21.48	4.74
APN APPEAL NO. ACRES	058-320-028 14-196	3.7	058-320-028 15-154	3.7
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	70720	0	72132	0
IMPROVEMENTS	0	0	0	0
TOTAL	70720	0	72132	0
LAND PSF	0.438785893	0	0.44754672	0
APN APPEAL NO. ACRES	058-310-026 14-208	0.74	058-310-026 15-165	0.74
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	247480	90500	252424	92310
IMPROVEMENTS	0	0	0	0
TOTAL	247480	90500	252424	92310
LAND PSF	7.677512223	2.807559626	7.83088874	2.863710818
ACRES	6.79		6.79	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	2,258,509	412,250	2,303,629	420,495
IMPROVEMENTS	-	-	-	-
TOTAL	2,258,509	412,250	2,303,629	420,495
LAND PSF	7.64	1.39	7.79	1.42

		2016-17 (15 appeals)			20	2017-18 (no appeals filed) STILL LIVE- WILL HAVE TO AUDIT.		
BALLPARK PARCEL	APN	058-320-067				058-320-067		
	APPEAL NO.	16-135						
	ACRES	10.73				10.73		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	7,714,870	4,070,000	9,347,976		7,869,167		
BALLPARK PARCEL	IMPROVEMENTS	43,029,104	18,280,000	21,617,893		43,502,494		
	FIXTURES					332,230		
	PP	40,640	40,000	40,640		35,560		
	TOTAL	50,784,614	22,390,000	31,006,509		51,739,451	-	
	LAND PSF	16.51	8.71	20.00		16.84	-	
BALLPARK PARCEL	APN	058-320-069				058-320-069		
	APPEAL NO.	16-139						
	ACRES	1.15				1.15		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	648,464	368,287	1,001,880		664,433		
BALLPARK PARCEL	IMPROVEMENTS	-	-	-		-		
	TOTAL	648,464	368,287	1,001,880		664,433	-	
	LAND PSF	12.94	7.35	20.00		13.26	-	
BALLPARK PARCEL	APN	058-320-030				058-320-030		
	APPEAL NO.	16-136						
	ACRES	0.42				0.42		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	234,818	134,515	365,904		239,514		
BALLPARK PARCEL	IMPROVEMENTS	-	-	-		-		
	TOTAL	234,818	134,515	365,904		239,514	-	
	LAND PSF	12.83	7.35	20.00		13.09	-	
BALLPARK PARCEL	APN	058-320-031				058-320-031		
	APPEAL NO.	16-137						
	ACRES	0.3				0.3		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	167,723	96,097	261,360		171,077		
BALLPARK PARCEL	IMPROVEMENTS	-	-	-		-		
	TOTAL	167,723	96,097	261,360		171,077	-	
	LAND PSF	12.83	7.35	20.00		13.09	-	
BALLPARK PARCEL	APN	058-320-055				058-320-055		
	APPEAL NO.	16-129						
	ACRES	0.62				0.62		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	588,818	296,168	540,144		600,594		
BALLPARK PARCEL	IMPROVEMENTS	-	-	-		-		
	TOTAL	588,818	296,168	540,144		600,594	-	
	LAND PSF	21.80	10.97	20.00		22.24	-	
BALLPARK PARCEL	APN	058-320-059				058-320-059		
	APPEAL NO.	16-138						
	ACRES	0.11				0.11		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	104,459	35,085	95,832		106,548		
BALLPARK PARCEL	IMPROVEMENTS	-	-	-		-		
	TOTAL	104,459	35,085	95,832		106,548	-	
	LAND PSF	21.80	7.32	20.00		22.24	-	
xx ACRES		13.33				13.33		
		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT		ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	PROPOSED SETTLEMENT
	LAND	9,459,152	5,000,152	11,613,096		9,651,333	-	
	IMPROVEMENTS	43,029,104	18,280,000	21,617,893		43,502,494	-	
	FIXTURES	-	-	-		332,230	-	
	PP	40,640	40,000	40,640		35,560	-	
	TOTAL	52,528,896	23,320,152	33,271,629		53,521,617	-	
	LAND PSF	16.29	8.61	20.00		16.62	-	
					(19,257,267)			
					(111,959,557)			

2016-17 (15 appeals)		20	2017-18 (no appeals filed) STILL LIVE- WILL HAVE TO AUDIT.	
THE RIVERCATS/RIVER CITYNGES ON PARCELS BELOW:				
APN APPEAL NO. ACRES	058-320-057 16-140	0.12	058-320-057	0.12
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	66,073	10,355	67,394	
IMPROVEMENTS	-	-	-	
TOTAL	66,073	10,355	67,394	-
LAND PSF	12.64	1.98	12.89	-
APN APPEAL NO. ACRES	058-320-058 16-141	0.26	058-320-058	0.26
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	143,162	46,910	146,025	
IMPROVEMENTS	-	-	-	
TOTAL	143,162	46,910	146,025	-
LAND PSF	12.64	4.14	12.89	-
APN APPEAL NO. ACRES	058-310-025 16-131	0.13	058-310-025	0.13
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	45,017	10,355	45,917	
IMPROVEMENTS	-	-	-	
TOTAL	45,017	10,355	45,917	-
LAND PSF	7.95	1.83	8.11	-
APN APPEAL NO. ACRES	067-330-020 16-133	0.32	067-330-020	0.32
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	353,402	49,188	360,470	
IMPROVEMENTS	-	-	-	
TOTAL	353,402	49,188	360,470	-
LAND PSF	25.35	3.53	25.86	-
APN APPEAL NO. ACRES	067-330-022 16-134	0.64	067-330-022	0.64
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	708,855	101,016	723,032	
IMPROVEMENTS	-	-	-	
TOTAL	708,855	101,016	723,032	-
LAND PSF	25.43	3.62	25.94	-
APN APPEAL NO. ACRES	058-320-051 16-130	0.43	058-320-051	0.43
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	408,465	67,879	416,634	
IMPROVEMENTS	-	-	-	
TOTAL	408,465	67,879	416,634	-
LAND PSF	21.81	3.62	22.24	-
APN APPEAL NO. ACRES	058-320-054 16-128	0.45	058-320-054	0.45
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	427,439	94,389	435,987	
IMPROVEMENTS	-	-	-	
TOTAL	427,439	94,389	435,987	-
LAND PSF	21.81	4.82	22.24	-
APN APPEAL NO. ACRES	058-320-028 16-142	3.7	058-320-028	3.7
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	73232	0	74696	
IMPROVEMENTS	0	0	0	
TOTAL	73232	0	74696	0
LAND PSF	0.454371727	0	0.463455191	0
APN APPEAL NO. ACRES	058-310-026 16-132	0.74	058-310-026	0.74
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	256273	93715	261398	
IMPROVEMENTS	0	0	0	
TOTAL	256273	93715	261398	
LAND PSF	7.950295337	2.907297794	8.109286973	0
ACRES	6.79		6.79	
	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE
LAND	2,338,756	426,897	2,385,528	-
IMPROVEMENTS	-	-	-	-
TOTAL	2,338,756	426,897	2,385,528	-
LAND PSF	7.91	1.44	8.07	-

ATTACHMENT B

River Cats Settlement
 Recomputation of Payment Pursuant to
 Payment Agreement between County of Yolo
 and the US Trust Company, National Association

Year	Amt. Paid	Recomp.	Due YC
2008-09	30,000	26,763	3,237✓
2009-10	30,000	27,151	2,849✓
2010-11	30,000	25,223	4,777✓
2011-12	30,000	24,877	5,123✓
2012-13	30,000	26,513	3,487✓
2013-14	30,000	26,789	3,211✓
2014-15	30,000	26,348	3,652✓
2015-16	30,000	25,658	4,342✓
2016-17	30,000	24,593	5,407✓
			36,085✓

CR
 11-16-17

ATTACHMENT C

(TO BE PROVIDED BY CITY OF WEST SACRAMENTO)