



# STATISTICAL SECTION

## Revenue Capacity

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**CITY OF CALABASAS  
ASSESSED VALUES OF TAXABLE PROPERTY  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Secured Valuation</u>	<u>Unsecured Valuation</u>	<u>Assessed Valuation</u>
1999	2,665,848,403	59,118,054	2,724,966,457
2000	2,895,072,481	75,730,960	2,970,803,441
2001	3,086,838,928	121,979,071	3,208,817,999
2002	3,316,198,387	101,060,814	3,417,259,201
2003	3,523,210,835	147,242,937	3,670,453,772
2004	3,874,229,578	147,158,774	4,021,388,352
2005	4,272,430,215	149,116,435	4,421,546,650
2006	4,675,957,357	159,586,980	4,835,544,337
2007	5,328,424,654	153,180,580	5,481,605,234
2008	6,029,128,365	168,440,605	6,197,568,970

Sources:

1. Assessor, County of Los Angeles Auditor Controller
2. Hdl, Coren & Cone

Note:

Property in the city is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value.



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CITY of CALABASAS, CALIFORNIA  
**STATISTICAL SECTION – Revenue Capacity**

**CITY OF CALABASAS  
 PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS  
 (Per \$100 of Taxable Value)  
 Last Ten Fiscal Years**

	1998-99	1999-00	2000-01	2001-02	2002-03
General	1.000000	1.000000	1.000000	1.000000	1.000000
County	0.005200	0.006490	0.001310	0.001130	0.001030
Las Virgenes Unified School District	0.029580	0.030760	0.034780	0.021950	0.028290
Los Angeles Community College District	0.000000	0.000000	0.000000	0.016000	0.014600
Los Angeles County Flood Control District	0.001950	0.001760	0.001560	0.001070	0.000880
Los Angeles Unified School District	0.024760	0.031520	0.040760	0.048140	0.036970
Metropolitan Water District	0.008900	0.008900	0.008800	0.007700	0.006700
Las Virgenes Municipal Water District	0.021330	0.019390	0.018250	0.017150	0.013700
<b>Total</b>	<b>1.091710</b>	<b>1.098830</b>	<b>1.105450</b>	<b>1.113120</b>	<b>1.102170</b>

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Notes:

1. General Obligation Bonds: The City is not obligated in any manner for general obligation bonded indebtedness; therefore, ten year trend data of the ratio of net general bonded debt to assessed value, net general bonded debt per capita and ratio of annual debt service expenditures for general bonded debt to total general expenditures have been presented.

2. This chart has been reworked to better represent the GASB 44 Implementation Guide. It now includes all tax rates that are covered within the City's Direct & Overlapping area. The result of doing this is an inflated tax rate, meaning it's more than any single person pays. This occurs because the "Total Direct & Overlapping Tax Rates" include all possible tax rates within all of the City's tax rate areas. In the previous report the total included in the "Total Tax Rate" only included tax rates that applied to that one particular tax rate area.

Source:

Hdl, Coren & Cone



**CITY OF CALABASAS**  
**PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS**  
**(Per \$100 of Taxable Value)**  
**Last Ten Fiscal Years**  
 (Continued)

2003-04	2004-05	2005-06	2006-07	2007-08
1.000000	1.000000	1.000000	1.000000	1.000000
0.000990	0.006720	0.006000	0.005360	0.004500
0.029880	0.028800	0.027030	0.028080	0.049010
0.019860	0.018100	0.014300	0.021460	0.008780
0.000470	0.000240	0.000050	0.000050	0.000000
0.077130	0.088850	0.084380	0.106820	0.123340
0.006100	0.005800	0.005200	0.004700	0.004500
0.009300	0.005800	0.005200	0.004700	0.004500
<u>1.143740</u>	<u>1.154300</u>	<u>1.142120</u>	<u>1.171170</u>	<u>1.194640</u>



CITY of CALABASAS, CALIFORNIA  
**STATISTICAL SECTION – Revenue Capacity**

**CITY OF CALABASAS  
 PRINCIPAL PROPERTY TAX PAYERS  
 Current Year and Nine Years Ago**

Taxpayer	2008		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
ASN Calabasas I LLC	\$100,879,758	1	1.63%
Casden Malibu Canyon L P	90,713,347	2	1.46%
Kilroy Realty Limited Partnership	66,913,296	3	1.08%
Commons At Calabasas LLC	61,924,346	4	1.00%
Countrywide Financial Corporation	56,233,549	5	0.91%
Calabasas TC Properties LLC	51,000,000	6	0.82%
MS LPC Malibu Land Holdings LLC	40,440,000	7	0.65%
Calabasas Courtyard Inc	32,292,558	8	0.52%
Cheesecake Factory Inc	28,631,419	9	0.46%
Calabasas Sorrento Square LLC	27,064,460	10	0.44%
Total	\$556,092,733		8.97%
Total Assessed Value	<u>6,197,568,970</u>		

Taxpayer	1999		
	Taxable Assessed Value	Rank	Assessed Valuation
Kilroy Calabasas Associates	\$ 64,088,933	1	2.35%
Casden Malibu Canyon Limited	46,821,000	2	1.72%
Lincoln Malibu Meadows	40,872,972	3	1.50%
Countrywide Home Loans, Inc.	35,365,081	4	1.30%
Calabasas Tech Center Inc	32,025,515	5	1.18%
Aetna Life Insurance Company	14,917,378	6	0.55%
NM Homes One LLC	13,484,230	7	0.49%
Calabasas & Sorrento	11,600,000	8	0.43%
Maria A. D'Egido Trust	9,647,010	9	0.35%
J M Peters Company, Inc.	7,897,724	10	0.29%
Total	\$ 276,719,843		10.16%
Total Assessed Value	<u>2,724,966,457</u>		

Source:  
 Hdl, Coren & Cone



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**CITY OF CALABASAS  
 SECURED PROPERTY TAX LEVIES AND COLLECTIONS  
 Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year <sup>1</sup> (Original Levy)	Adjustments <sup>3</sup>	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
				Amount <sup>2</sup>	Percentage of Original Levy
1999	1,909,467	-	1,909,467	1,810,483	94.82%
2000	2,128,968	-	2,128,968	1,992,094	93.57%
2001	2,315,044	-	2,315,044	2,195,116	94.82%
2002	2,493,243	-	2,493,243	2,362,375	94.75%
2003	2,938,660	-	2,938,660	2,875,937	97.87%
2004	3,266,168	-	3,266,168	3,242,789	99.28%
2005	3,633,186	-	3,633,186	3,320,848	91.40%
2006	4,063,535	-	4,063,535	3,974,035	97.80%
2007	4,760,831	-	4,760,831	4,760,859	100.00%
2008	5,509,834	-	5,509,834	5,570,195	101.10%

Continued

Sources:

<sup>1</sup> HdL Coren & Cone

<sup>2</sup> City of Calabasas, Finance Department

<sup>3</sup> 'Adjustments' and 'Collections in Subsequent Years' were immaterial and constituted less than 1% of the levy in all years, therefore they are stated as zero.



**CITY OF CALABASAS**  
**SECURED PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Fiscal Years**  
 (Continued)

Collections in Subsequent Years <sup>3</sup>	Total Collections to date	
	Amount <sup>2</sup>	Percentage of Original Levy
-	1,810,483	94.82%
-	1,992,094	93.57%
-	2,195,116	94.82%
-	2,362,375	94.75%
-	2,875,937	97.87%
-	3,242,789	99.28%
-	3,320,848	91.40%
-	3,974,035	97.80%
-	4,760,859	100.00%
-	5,570,195	101.10%



CITY of CALABASAS, CALIFORNIA  
 STATISTICAL SECTION – Revenue Capacity

**CITY OF CALABASAS  
 Taxable Sales by Category  
 Last Ten Calendar Years**

	Calendar Year <sup>1</sup>				
	1999	2000	2001	2002	2003
Business to Business	1,196,373	1,920,591	2,197,305	2,108,013	1,996,853
Transportation	754,496	884,190	940,420	1,020,466	1,121,725
Food Products <sup>2</sup>	434,766	532,964	532,062	577,910	624,416
General Retail	354,457	440,933	477,969	510,206	518,717
Miscellaneous	21,449	21,273	14,449	39,725	35,861
Construction	21,542	6,958	8,418	12,219	19,000
<b>Total</b>	<b>2,783,083</b>	<b>3,806,909</b>	<b>4,170,623</b>	<b>4,268,539</b>	<b>4,316,572</b>
City direct sales tax rate	1%	1%	1%	1%	1%

Continued

Source:  
 MBIA Muni Services

Notes:  
<sup>1</sup> Retail sales information is not available on a fiscal-year basis.  
<sup>2</sup> General grocery items are not taxable; the sales tax applies only to prepared food items and nonfood items.  
<sup>3</sup> Projected amount



**CITY OF CALABASAS**  
**Taxable Sales by Category**  
**Last Ten Calendar Years**  
 (Continued)

2004	Calendar Year <sup>1</sup>				2008 <sup>3</sup>
	2005	2006	2007	2008	
2,077,992	2,535,204	2,446,571	2,686,281	2,300,045	
1,657,058	1,891,367	1,845,683	1,789,102	1,708,606	
701,873	715,927	721,833	738,145	706,839	
593,068	677,098	717,945	698,335	667,195	
31,613	35,242	35,026	58,530	68,049	
15,343	5,403	8,015	3,307	2,527	
<b>5,076,947</b>	<b>5,860,241</b>	<b>5,775,073</b>	<b>5,973,700</b>	<b>5,453,261</b>	
1%	1%	1%	1%	1%	