Date: April 10, 2014  
To: SF Bay Restoration Authority  
From: Tim Seufert and David Schroeder, NBS  

Subject: Review of County Parcel Data Information

NBS was requested to perform a limited analysis of persons and entities holding multiple numbers of parcels in the nine Bay Area counties, as the San Francisco Bay Restoration Authority considers a flat parcel tax and the ramifications thereof.

Summary

As can be seen in the attached tables with data sorted by County, there are many entities which own multiple parcels. Given the low proposed dollar amount of the parcel tax, it seems most prudent to review those entities which own greater than 50 parcels, as under 50 parcels means potentially an effective tax of less than approximately $500.

It appears that most major landowners are developers or real estate interests, which was expected. For example, in Contra Costa County, this includes many commonly-known developers. Note also however that one vineyard LLC owns 303 parcels, and a certain utility owns 110 in that County alone. The United States of America and Contra Costa Flood Control District also show up in this data, with positive assessed values (further research may be needed). Any such government agency is often determined to be exempt in the parcel tax formula (pending legal confirmation).

Details

For purposes of this analysis, only parcels which are assumed taxable were included and were determined by selecting parcels whose total assessed value, defined for each parcel as the sum of total land assessed value plus total structure or improvement assessed value, less exemptions and excluding personal property value, are greater than zero. Parcels with ownership clearly in the hands of a City or County were generally excluded, except those with positive assessed value. Note some school district and special district parcels are still reflected in this data, with some further analysis needed.

The criteria used for determining parcels which are taxable may include certain parcels which are considered tax exempt and may also exclude certain parcels which are considered taxable by each respective County. However, for purposes of this limited analysis the criteria used provides the best possible sample of data given the narrow scope of the analysis.
Given the parameters of the analysis, it was not possible to determine if each set of parcels under a single ownership were contiguous to each other. In order to determine contiguity, a much more extensive analysis, including a comprehensive GIS analysis, must be done. However, such analysis would be extremely costly to complete and would not be cost effective.

There is one attached table, discussed as follows:

**Owners and Parcel Summary**
This set of tables shows the breakdown, by county, of the number of multiple parcels owned by a single entity within certain ranges including those owning between 5-10 parcels, 11-50 parcels, and those owning greater than 50 parcels.