

7-9-13

William A. Lindsay
City Manager, Richmond
450 Civic Center Plaza
Richmond CA 94804-1630

VIA EMAIL

RE: Public Records Request dated 7-3-13.

Dear Mr. Lindsay:

This letter is in response to your Public Records Act Request dated July 3, 2013. In your letter you request six items identified by bullet points. I will address each in order as follows.

1). A summary of the assessed value of the Richmond Chevron Refinery for the last five (5) years are contained in the following chart.

**CHEVRON RICHMOND REFINERY
ASSESSMENT HISTORY 2009 TO CURRENT**

LIEN DATE	ENROLLED VALUE	REVISED VALUE*	DIFFERENCE
2009	3,105,612,000	3,793,198,750	687,586,750
2010	2,012,015,163		
2011	2,750,939,102		
2012	3,871,457,000		
2013	2,750,000,000		

* Per AAB Ruling

2). We understand that you have already received the information that you seek in Request No. 2. We have a computer program specific for the City of Richmond that runs each July when the roll is certified. The program selects the data that the City wants to review, creates a file, and puts the file on the City of Richmond's server. The data is the secured roll (SRM). With this file, you can create the TRA totals you want and are specific to the City of Richmond. If for some reason the City is not receiving this file please have the City of Richmond's IT person contact us to resolve.

3). We have produced this information to you, as set forth in Response No. 2 above.

4). We have provided you information related to this request, as set forth in Response No. 2 above. The remainder of the information that you seek in Request No. 4 concerning documents relating to or explaining the reduction in the City of Richmond's property tax assessed values is confidential or otherwise exempt from disclosure under law, and therefore cannot be released to you. See Revenue and Taxation Code sections 408, 441, 451, and 481; Government Code sections 6254 (i) and (k).

5). The information that you seek in Request No. 5 concerning detailed information related to the retirements caused by the 2012 fire and the valuation of the destroyed property is confidential or otherwise exempt from disclosure under law, and therefore cannot be released to you. See Revenue and Taxation Code sections 408, 441, 451, and 481; Government Code sections 6254 (i) and (k).

6). Per analysis of the project details, the project will only replace items damaged by the fire with no upgrades or improvements to production rates. Per Revenue and Taxation section 70(c), the replaced assets are not considered new construction because the reconstruction is substantially equivalent to the damaged or destroyed property. The original costs of the destroyed assets will be maintained with a Prop 13 valuation.

If you are seeking additional information, please clarify the additional information or types of documents that you are seeking to help focus your requests as the requests as drafted are extremely broad.

This completes our response to your Public Records Act Request dated July 3, 2013. Please contact me at 925-313-7504 if you have any questions.

Thank you,

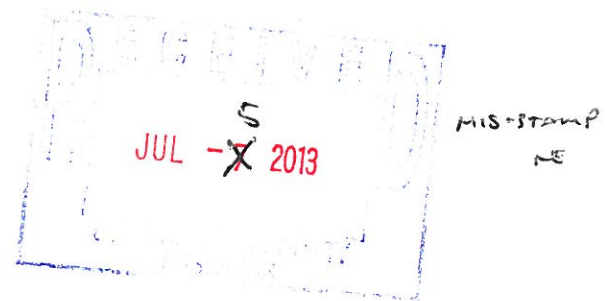


Louis Rivara
Assistant County Assessor
Contra Costa County Assessor's Office



July 3, 2013

Gus Kramer, Contra Costa County Assessor
2530 Arnold Drive, Suite 100
Martinez, CA 94553-4359



Dear Mr. Kramer:

Re: Public Records Act Request – Richmond Assessment Information

This is a request for Assessment information for properties located in the City of Richmond. This request is made pursuant to the Public Records Act and Contra Costa County's Better Government Ordinance. Please provide the following:

- Any and all documents that show, relate to, reflect, describe, or list the Assessed Valuation of the Richmond Chevron Refinery from the last 5 years.
- Any and all documents that show, relate to, reflect, describe, or list the Assessed Valuation for properties located within the City of Richmond subtotaled by Tax Rate Area ("TRA") from the last 5 years.
- Any and all documents related to your determination of assessed values for properties located in the City of Richmond, including but not limited to the Chevron Refinery, by TRA, from the last 5 years.
- Any and all documents that relate to or explain the basis for the Assessor's reduction of the City of Richmond's property tax assessed value by 14.6%, including any supporting appraisals. To the extent that any such reduction is related to reduction in value of the Chevron Richmond Refinery, please include any documents supporting that reduction including any supporting appraisals.
- Any and all documents relating to what property was destroyed at the Chevron Richmond Refinery in August 2012, the value of any destroyed property, and how such destruction is valued by the Assessor.
- Any and all documents reflecting any new construction following the August 6, 2012 fire at the Chevron Richmond refinery, including the value of any new construction that was installed/built to replace what was destroyed in that fire.

These requests include documents relating to how the Assessor determined the tax assessment roll by Tax Rate Area for the City of Richmond. The City, however, is not requesting documents for confidential information given to the Tax Assessor by the taxpayer under California Revenue and Taxation Code Section 451 or confidential business information from Chevron. Rather, the City is seeking public information relating to why the City's tax assessment roll has decreased and what constitutes that reduction, and is seeking all public documents that relate to that determination.

Gus Kramer, Contra Costa County Assessor

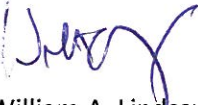
Page 2

July 3, 2013

I look forward to hearing from you by close of business Friday, pursuant to the County's Better Government Ordinance, Chapter 25-4.604.

If you have any questions about the above request, please do not hesitate to contact me at 510-620-6512 or bill_lindsay@ci.richmond.ca.us. I am happy to discuss with you further this very important information that is required by the City of Richmond to understand the dramatic reduction in the value of the City's assessed value.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bill Lindsay", is written over a faint, circular official stamp.

William A. Lindsay
City Manager

WL:sak

By Fax: (925) 313-7488