

County of Napa
Revenue Adjustment Estimate (using AB8 Factors from prior year)
NCCD Napa Valley Properties LLC

Tax Year	2025-26
Assessment	850-000-445-000
Total AV	\$ 47,873,000.00
1% Tax	\$ 478,730.00

Taxing Entity	2024-25	2025-26
	AB8 Factor	Assessed Value
Napa County	0.176807	\$ 84,643.00
Fire Non-Structural	0.015569	7,453.00
Library County	0.020724	9,921.00
Fire Protection	0.014433	6,910.00
County Subtotal	0.227533	108,927.00
City Of Calistoga	0.004796	2,296.00
City Of Napa	0.056141	26,876.00
City Of St Helena	0.009809	4,696.00
Town Of Yountville	0.002618	1,253.00
City Of American Canyon	0.020847	9,980.00
Cities/Town Subtotal	0.094211	45,101.00
Lake Berryessa RID	0.000074	35.00
Napa Berryessa RID	0.000108	52.00
Monticello Cemetery	0.000063	30.00
Circle Oaks Water District	0.000077	37.00
Congress Valley Water District	0.000230	110.00
American Canyon Fire District	0.011110	5,319.00
Mosquito Abatement District	0.003653	1,749.00
Resource Conservation District	0.000894	428.00
Napa River Reclamation District	0.000061	29.00
Bay Area Air Quality Management	0.002757	1,320.00
Special Districts Subtotal	0.019027	9,109.00
Howell Mountain Elementary SD	0.003411	1,633.00
Pope Valley Elementary SD	0.003149	1,508.00
Fairfield-Suisun Unified SD	0.001396	668.00
Calistoga Unified SD	0.032999	15,798.00
Napa Valley Unified SD	0.308642	147,756.00
St Helena Unified School SD	0.075308	36,052.00
Napa Valley Community College	0.080994	38,774.00
Solano Co Office of Education	0.000056	27.00
Napa Co Office Of Education	0.030625	14,661.00
E R A F	0.122649	58,716.00
School Districts Subtotal	0.659229	\$ 315,593.00
Total 1% Tax Distribution	1.00	\$ 478,730.00

Note: The actual reduction of revenues by taxing entity will be based on the AB8 factors established for 2025-26

School Debt Service on Bonds - 2025-26

Napa Valley College Election 2002 Bond	9,000.12
Napa Valley Unified School District Election 2002 Bond	6,750.09
Napa Valley Unified School District Election 2006 Bond	29,058.91

Direct Assessments - 2025-26

City of Napa Paramedic Tax (1977)	7,180.95
	51,990.07
Total Correction	\$ 530,720.07