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graph LR; A[Assessor Prepares Assessment Roll] --> B[Auditor-Controller Creates Tax Roll]; B --> C[Tax Collector Collects Property Taxes]; C --> D[Auditor-Controller Distributes Property Tax Revenues];
```

Assessor
Prepares
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Auditor-
Controller
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Revenues

2025-2026 NAPA COUNTY ASSESSMENT ROLL - CITIES
WITH
COMPARISON TO
2024-2025

	LAND	IMPROVEMENTS	PERS PROP	TOTAL BEFORE EX	NON H/O EX	TOTAL	HOMEOWN EX	NET TOTAL
2025-2026	\$24,868,828,493	\$32,732,992,660	\$1,829,567,266	\$59,431,388,419	\$1,951,961,031	\$57,479,427,388	\$143,673,657	\$57,335,753,731
2024-2025	\$24,189,132,952	\$31,153,890,432	\$1,744,497,013	\$57,087,520,397	\$1,879,432,741	\$55,208,087,656	\$144,709,168	\$55,063,378,488
Difference	\$679,695,541	\$1,579,102,228	\$85,070,253	\$2,343,868,022	\$72,528,290	\$2,271,339,732	(\$1,035,511)	\$2,272,375,243
NET INCREASE IN ASSESSED VALUES (WITHOUT UTILITY ROLL) FOR NAPA COUNTY						4.11%{4.59%/7.12%/3.351%/5.30%}		
TOTAL NUMBER OF SECURED ASSESSMENTS				52,995				
TOTAL NUMBER OF UNSECURED ASSESSMENTS				6,702				
CITY OF NAPA	2025-2026		\$18,162,800,010					
	2024-2025		\$17,324,554,599					
	NET INCREASE		\$838,245,411		% INCREASE		4.84%{3.69%/7.66%/7.45%/3.59%}	
CITY OF AMERICAN CANYON	2025-2026		\$4,539,599,787					
	2024-2025		\$4,437,274,370					
	NET INCREASE		\$102,325,417		% INCREASE		2.31%{4.63%/11.02%/7.54/4.18%}	
CITY OF ST HELENA	2025-2026		\$3,604,789,808					
	2024-2025		\$3,461,986,506					
	NET INCREASE		\$142,803,302		% INCREASE		4.12%{4.66%6.60%/6.81%/3.40%}	
CITY OF CALISTOGA	2025-2026		\$1,910,390,162					
	2024-2025		\$1,716,639,424					
	NET INCREASE		\$193,750,738		% INCREASE		11.29%{3.63%3.94%/14.34%/7.65%}	
TOWN OF YOUNTVILLE	2025-2026		\$1,352,308,306					
	2024-2025		\$1,391,914,464					
	NET INCREASE		(\$39,606,158)		% INCREASE		-2.85%{2.61%/6.23%/18.09/0.90%}	
UNINCORPORATED	2025-2026		\$27,909,539,315					
	2024-2025		\$26,875,718,293					
	NET INCREASE		\$1,033,821,022		% INCREASE		3.85%{0.04%/8.67%/5.95%/2.24%}	

2024

<u>ENTITY</u>	<u>2024 TOTAL AV</u>		<u>2024 Decline</u>	<u>% Total</u>
COUNTY TOTAL	\$	55,208,087,656	\$ 393,804,610	0.71%
CITY OF NAPA	\$	17,407,480,629	\$ 116,313,495	0.67%
ST HELENA	\$	3,468,107,306	\$ 11,113,354	0.32%
AMERICAN CYN	\$	4,456,132,016	\$ 65,205,564	1.46%
CALISTOGA	\$	1,720,549,624	\$ 32,486,103	1.89%
YOUNTVILLE	\$	1,394,715,864	\$ 16,275,364	1.17%

2025

<u>ENTITY</u>	<u>2025 TOTAL AV</u>		<u>2025 Decline</u>	<u>% Total</u>
COUNTY TOTAL	\$	57,479,427,388	\$ 527,866,126	0.92%
CITY OF NAPA	\$	18,245,271,107	\$ 148,880,534	0.82%
ST HELENA	\$	3,610,788,808	\$ 13,070,613	0.36%
AMERICAN CYN	\$	4,559,620,225	\$ 69,324,049	1.52%
CALISTOGA	\$	1,914,293,362	\$ 51,133,098	2.67%
YOUNTVILLE	\$	1,355,077,063	\$ 96,596,885	7.13%