

2009-2010 PROPERTY DATA
THE CITY OF RED BLUFF
PRELIMINARY PROPERTY TAX REPORTS



Revenue Management for Local Government



THE CITY OF RED BLUFF

2009/10 PROPERTY TAX

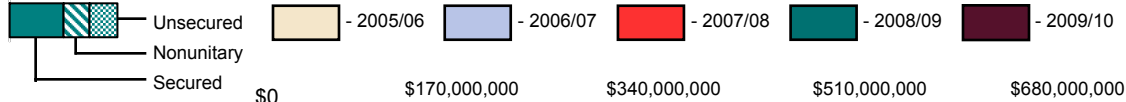
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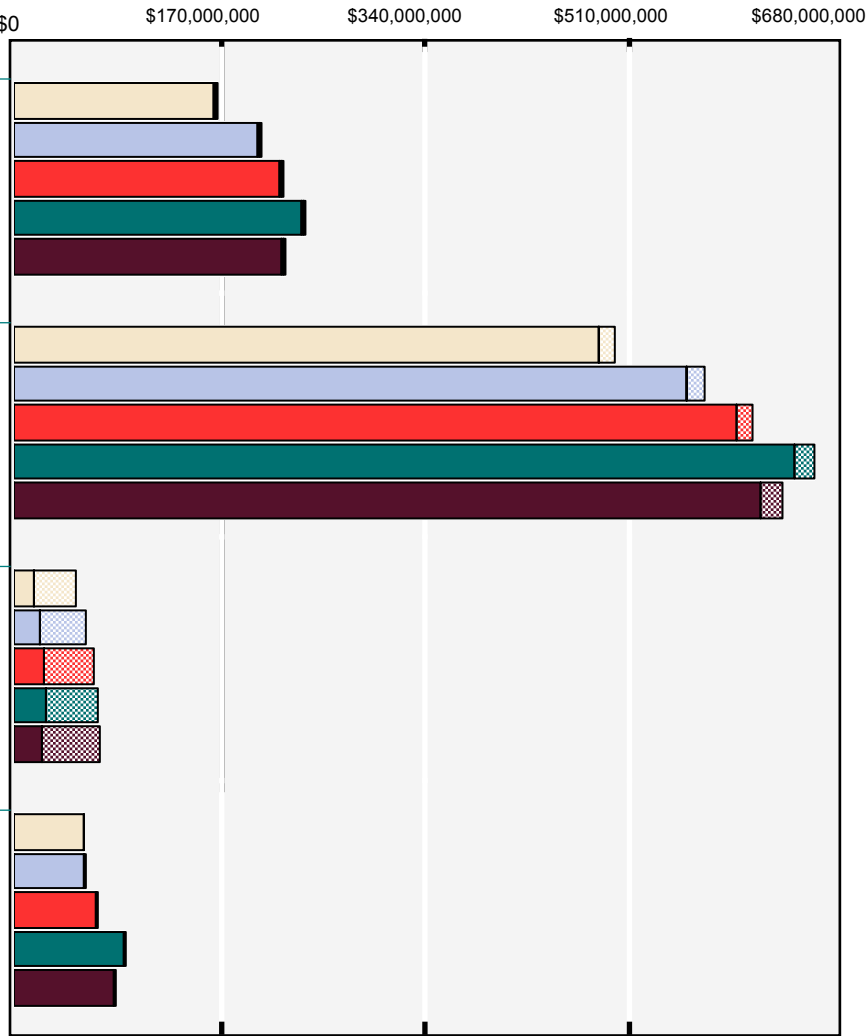
THE CITY OF RED BLUFF

2005/06 TO 2009/10 ASSESSED VALUES



Land

\$169,725,836
 \$205,610,099
 \$224,279,361
 \$241,436,363
 \$225,550,795



Percent Change

City	County
------	--------

21.1%	24.1%
9.1%	9.5%
7.6%	5.1%
-6.6%	-8.1%
14.9%	14.6%
7.1%	8.8%
8.2%	6.7%
-4.0%	-5.1%
15.8%	13.7%
11.4%	8.5%
6.5%	9.0%
1.0%	2.9%
0.9%	6.2%
16.4%	13.2%
34.2%	26.8%
-8.7%	-2.7%

Improvements

\$499,144,307
 \$573,470,083
 \$614,387,392
 \$664,515,040
 \$637,997,108

Personal Property

\$51,272,782
 \$59,350,611
 \$66,145,908
 \$70,433,682
 \$71,155,336

Exemptions

\$58,881,752
 \$59,433,035
 \$69,196,810
 \$92,888,431
 \$84,831,990

\$250,000,000 \$500,000,000 \$750,000,000 \$1,000,000,000

Gross Assessed

\$720,142,925
 \$838,430,793
 \$904,812,661
 \$976,385,085
 \$934,703,239

Net Taxable Value

\$661,261,173
 \$778,997,758
 \$835,615,851
 \$883,496,654
 \$849,871,249

City County

16.4%	17.6%
7.9%	9.0%
7.9%	6.3%
-4.3%	-5.8%
17.8%	17.8%
7.3%	8.9%
5.7%	5.8%
-3.8%	-5.9%



THE CITY OF RED BLUFF CITY GROWTH COMPARISON

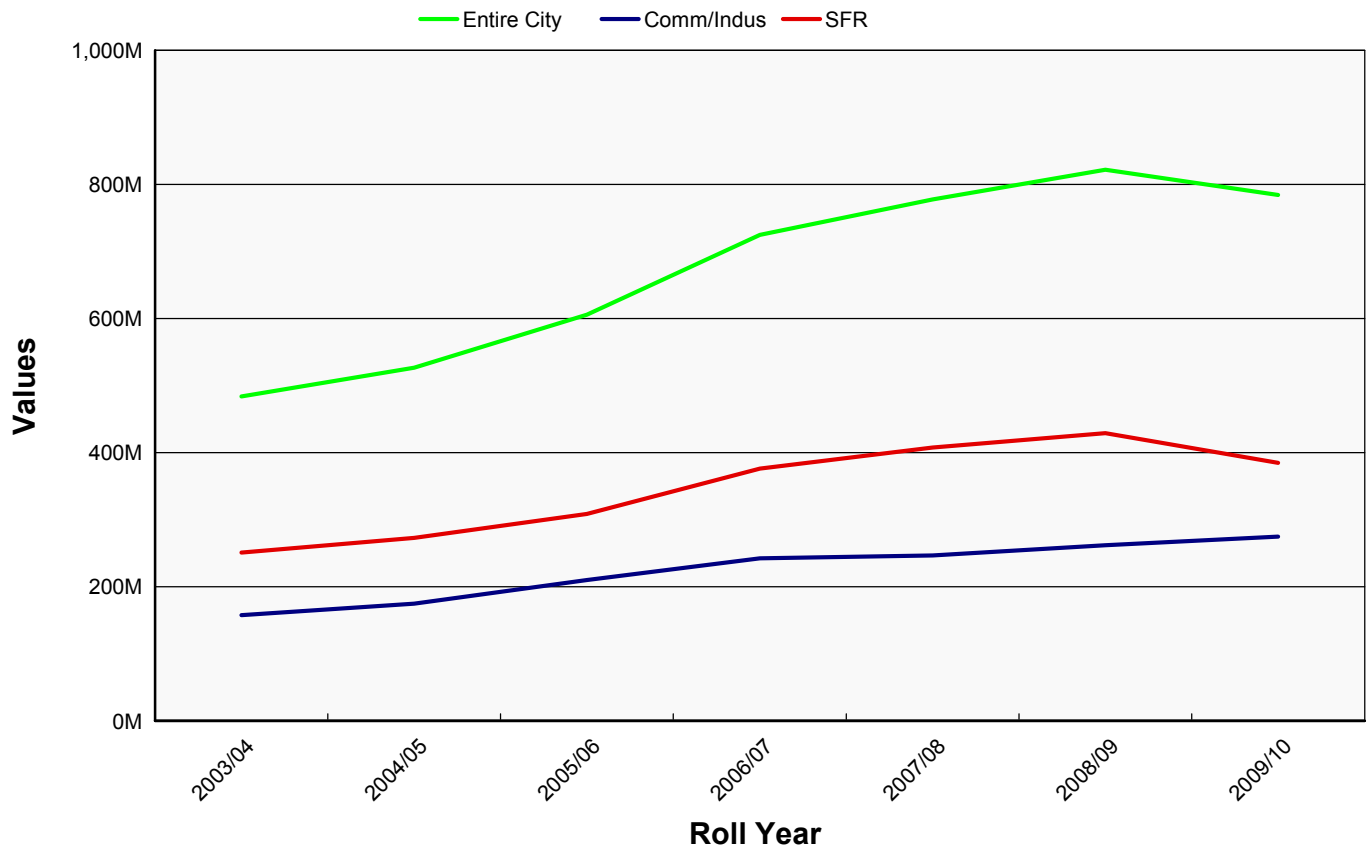
2008/09 To 2009/10 Net Taxable Assessed Value Change

City	2009/10 Net Value	Value Change	% Change
Corning	376,587,893	-26,100,248	-6.482%
Red Bluff	849,871,249	-33,625,405	-3.806%
Tehama	20,745,319	-1,016,792	-4.672%



THE CITY OF RED BLUFF VALUE CHANGE HISTORY

Tax Year	Entire City		Commercial Industrial		Single Family Residential	
	Secured Values	% Change	Secured Values	% Change	Secured Values	% Change
2003/04	483,765,056		157,624,978		251,096,642	
2004/05	526,654,944	8.87%	174,893,303	10.96%	272,990,915	8.72%
2005/06	605,552,197	14.98%	210,222,739	20.20%	308,737,924	13.09%
2006/07	724,558,857	19.65%	242,293,263	15.26%	376,058,991	21.81%
2007/08	777,788,781	7.35%	246,698,153	1.82%	407,445,539	8.35%
2008/09	821,901,789	5.67%	261,893,897	6.16%	429,133,668	5.32%
2009/10	784,132,064	-4.60%	274,963,004	4.99%	384,817,423	-10.33%





THE CITY OF RED BLUFF

2009/10 TOP 40 NET TAXABLE SECURED VALUE CHANGES

Parcel	Use Category	Owner	Situs	Current Net Taxable Value	Net Taxable Value Change	Value Change from Prior Year
031-210-60-1	Residential	Housing Alternatives; Kimaball Crossing	1430 S. Jackson St	\$10,007,274	+\$10,007,274	+9,999%
041-430-05-1	Residential	Durango Rv Resorts Red Bluff	100 Lake Ave	\$8,023,330	+\$5,753,330	+253%
041-193-01-1	Commercial	Shasta Gilmour Llc; Shasta Real Estate Hol	10 Gilmore Rd	\$2,606,229	+\$1,090,367	+72%
035-070-56-1	Commercial	Kohut Stanfield Llc	2440 Sr Mary Columba Dr	\$1,548,954	+\$988,371	+176%
035-060-61-1	Commercial	Beachhead Properties Limited Lp; St Elizab	2340 Liberty Pkwy	\$3,991,295	+\$561,577	+16%
041-360-19-1	Commercial	Seretis Christo Etal Company - Trust; Sereti	265 Antelope Blvd	\$943,500	+\$521,074	+123%
027-231-12-1	Commercial	Sierra Central Credit Union	2240 Main St	\$1,382,670	+\$424,170	+44%
035-020-95-1	Vacant Land	Reynen John D And Judith Etal; Winn Comr		\$753,325	+\$413,370	+122%
027-050-05-1	Industrial	Mtj Investment Group Llc	3650 Hess Rd	\$561,507	+\$287,480	+105%
033-120-27-1	Commercial	Tichinin June W L Estate Etal; Kanesa Hosp	210 S. Main St	\$667,584	+\$241,951	+57%
033-250-17-1	Commercial	I-5 Tire Real Property Llc	352 Kimball Rd	\$250,000	+\$215,185	+618%
033-100-01-1	Commercial	Picklesimer Andrew	158 Main St	\$526,650	+\$213,040	+68%
035-020-77-1	Residential	Red Bluff Meadow Vista Associates	710 Vista Way	\$209,526	+\$209,526	+9,999%
029-254-08-1	Miscellaneous	Falcon Cable Systems Company Ii; Charter	1220 Madison St	\$578,858	+\$203,986	+54%
033-180-84-1	Vacant Land	Red Bluff First Church Of God	835 S. Jackson St	\$196,730	+\$196,730	+9,999%
041-430-12-1	Commercial	Marshall Belle Mill Llc Etal; Centervest Capi	82 Belle Mill Rd	\$9,641,228	+\$189,043	+2%
033-036-11-1	Commercial	Frantz Timothy	331 Elm St	\$341,700	+\$188,720	+123%
027-231-03-1	Industrial	Home Depot Usa Inc; Property Tax Departm		\$11,757,235	+\$177,945	+2%
027-310-34-1	Commercial	Kumar Pawan; And Kumar Priti	520 Adobe Rd	\$8,273,260	+\$162,220	+2%
039-282-06-1	Commercial	Deol Group Of Partners	460 Antelope Blvd	\$771,710	-\$151,310	-16%
031-052-13-1	Residential	Bollman Fred G; And Bollman Terese	320 Lincoln St	\$239,000	-\$158,845	-40%
041-102-19-1	Residential	Navigato Salvatore A; And Navigato Stella F	484 Wiltsey Rd	\$313,875	-\$160,425	-34%
035-510-15-1	Vacant Land	Austin Woods Lp		\$420,500	-\$171,100	-29%
035-060-66-1	Commercial	Sandhu Iqbal S Etal Trust; Sandhu Family T	4 Sutter St	\$200,423	-\$181,999	-48%
029-305-13-1	Residential	Cambri-Gatton Anna; And Gatton Jeffrey S	1051 Washington St	\$318,500	-\$191,296	-38%
027-410-31-1	Vacant Land	Mbd Inc		\$748,163	-\$204,583	-21%
027-400-19-1	Residential	Wylie Alan K And Alyson E	820 Terrace Dr	\$292,500	-\$212,553	-42%
035-500-09-1	Industrial	Oropeza Linda Ann B Trust Etal	1345 Vista Way	\$405,740	-\$235,160	-37%
041-021-07-1	Residential	Chapman Clark F Etal	915 Lakeside Dr	\$521,971	-\$248,617	-32%
033-022-03-1	Residential	Moore Lanier W Ii; And Moore Deborah E E	740 Sycamore St	\$432,250	-\$259,616	-38%
041-021-08-1	Residential	Chapman Clark F Etal	905 Lakeside Dr	\$509,220	-\$261,368	-34%
041-021-09-1	Residential	Chapman Clark F Etal	855 Lakeside Dr	\$509,220	-\$261,368	-34%
041-021-10-1	Residential	Perryman Kelly D Etal Trust; Perryman Fam	845 Lakeside Dr	\$511,000	-\$263,680	-34%
033-090-46-1	Vacant Land	Dailey Family Land Company	485 Willow St	\$519,400	-\$268,015	-34%
033-180-81-1	Commercial	Cit Small Business Lending Company	500 Luther Rd	\$664,059	-\$279,935	-30%
029-366-08-1	Industrial	Capcar Realty 1 1 Llc; Capital Crossing R E	755 Walnut St	\$450,000	-\$330,595	-42%
041-090-16-1	Commercial	Dubose Alexander R; And Dubose Jennie	365 Antelope Blvd	\$499,800	-\$468,109	-48%
033-180-77-1	Commercial	Mountain Counties Supply Company	1055 S. Main St	\$1,020,000	-\$491,708	-33%
041-360-18-1	Commercial	Singh Hotel Group Llc; Comfort Inn	90 Sale Ln	\$3,525,500	-\$718,516	-17%
033-071-06-1	Commercial	Red Bluff Car Wash Inc	312 Main St	\$210,000	-\$932,524	-82%

Data Source: Tehama County Assessor 2008/09 And 2009/10 Secured Tax Rolls

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 10/8/2009 By NEC



THE CITY OF RED BLUFF

2009/10 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

031-210-60-1 1430 S. Jackson St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Kimball Crossing	285,600	0	0	285,600	0	0		
2008	Housing Alternatives; Kimaball Crossing	291,312	9,513,000	6,529	9,810,841	0	0		
2009	Housing Alternatives; Kimaball Crossing	297,138	9,703,260	6,876	0	10,007,274	0		
041-430-05-1 100 Lake Ave									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Peterson Tractor Company	440,669	0	0	0	440,669	0		
2004	Peterson Tractor Company	448,896	0	0	0	448,896	0		
2005	Peterson Holding Company; Davidge Keith	457,873	0	0	0	457,873	0		
2006	Peterson Holding Company; Davidge Keith	467,030	0	0	0	467,030	0		
2007	Durango Rv Resorts Of Red Bluf	476,370	0	0	0	476,370	0	1,250,000F	
2008	Durango Rv Resorts Red Bluff	1,250,000	1,020,000	0	0	2,270,000	0		
2009	Durango Rv Resorts Red Bluff	1,275,000	6,720,500	27,830	0	8,023,330	0		
041-193-01-1 10 Gilmore Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2006	Community Valley Bancorp; Controller	364,140	330,000	0	0	694,140	0		
2007	Shasta Gilmour Llc	364,140	1,324,111	0	0	1,688,251	0		
2008	Shasta Gilmour Llc	371,422	1,144,440	0	0	1,515,862	0		
2009	Shasta Gilmour Llc; Shasta Real Estate Holdr	357,000	2,249,229	0	0	2,606,229	0		
035-070-56-1 2440 Sr Mary Columba Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	St Elizabeth Community Hospital	2,887	0	0	0	2,887	0		
2004	St Elizabeth Community Hospital	2,940	0	0	0	2,940	0		
2005	Babb Michael And Virna Etal; Stephens Kay	30,500	0	0	0	30,500	0		
2006	Babb Michael And Virna Etal; Stephens Kay	31,110	0	0	0	31,110	0	20,000	
2007	Kohut Stanfield Llc	35,866	0	0	0	35,866	0		
2008	Kohut Stanfield Llc	36,583	524,000	0	0	560,583	0		
2009	Kohut Stanfield Llc	37,314	1,511,640	0	0	1,548,954	0		
033-071-06-1 312 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Nagra Sukhbir S; And Nagra Paramjeet K	90,000	511,169	0	0	601,169	0		
2004	Nagra Sukhbir S; And Nagra Paramjeet K	91,680	496,302	0	0	587,982	0	975,000	
2005	Gough Erik E And Julie M	120,000	712,260	49,072	0	881,332	0	1,175,000F	
2006	Gough Erik E And Julie M	160,000	400,000	559,900	0	1,119,900	0		
2007	Gough Erik E And Julie M	163,200	408,000	559,900	0	1,131,100	0		
2008	Red Bluff Car Wash Inc	166,464	416,160	559,900	0	1,142,524	0		
2009	Red Bluff Car Wash Inc	65,000	145,000	0	0	210,000	0	375,000F	
041-360-18-1 90 Sale Ln									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Meyer Motels Limited	242,443	2,636,552	72,494	0	2,951,489	0		



THE CITY OF RED BLUFF

2009/10 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

041-360-18-1 90 Sale Ln (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2004	Meyer Motels Limited	246,969	2,683,700	68,234	0	2,998,903	0		
2005	Gurdev Singh And Surat S Deol; Partnership	415,000	3,490,000	110,000	0	4,015,000	0		
2006	Gurdev Singh And Surat S Deol; Partnership	423,300	3,559,800	100,000	0	4,083,100	0		
2007	Singh Hotel Groug Llc; Comfort Inn	431,766	3,630,996	100,000	0	4,162,762	0		
2008	Singh Hotel Group Llc; Comfort Inn	440,401	3,703,615	100,000	0	4,244,016	0		
2009	Singh Hotel Group Llc; Comfort Inn	276,000	3,149,000	100,500	0	3,525,500	0		
035-060-61-1 2340 Liberty Pkwy									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2005	Liberty Medical Plaza I Llc; Clark Ron	453,902	1,222,240	0	0	1,676,142	0		
2006	Liberty Medical Plaza I Llc; Clark Ron	462,980	2,833,560	0	0	3,296,540	0		
2007	Beachhead Properties Ltd	472,239	2,890,231	0	0	3,362,470	0		
2008	Beachhead Properties Limited	481,683	2,948,035	0	0	3,429,718	0		
2009	Beachhead Properties Limited Lp; St Elizabet	984,300	3,006,995	0	0	3,991,295	0		
041-360-19-1 265 Antelope Blvd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Duprey Beverly Trustee; Beverly Duprey Fam	110,090	273,018	0	0	383,108	0		
2004	Duprey Beverly Trustee; Beverly Duprey Fam	112,145	278,115	0	0	390,260	0		
2005	Duprey Beverly Trustee; Beverly Duprey Fam	114,387	283,677	0	0	398,064	0		
2006	Duprey Beverly Trustee; Beverly Duprey Fam	116,674	289,350	0	0	406,024	0		
2007	Seretis Christo And Evelyn B	119,007	295,137	0	0	414,144	0		
2008	Seretis Christo Etal; Seretis 2009 Family Trus	121,387	301,039	0	0	422,426	0	925,000 F	
2009	Seretis Christo Etal Company - Trust; Seretis	459,000	484,500	0	0	943,500	0		
033-180-77-1 1055 S. Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Mountain Counties Supply Company	313,056	1,086,700	32,163	0	1,431,919	0		
2004	Mountain Counties Supply Company	318,900	1,071,926	29,701	0	1,420,527	0		
2005	Mountain Counties Supply Company	325,278	1,070,757	28,264	0	1,424,299	0		
2006	Mountain Counties Supply Company	331,783	1,076,544	35,425	0	1,443,752	0		
2007	Mountain Counties Supply Company	338,418	1,153,658	189,972	0	1,682,048	0		
2008	Mountain Counties Supply Company	345,186	1,132,249	34,273	0	1,511,708	0		
2009	Mountain Counties Supply Company	164,000	829,419	26,581	0	1,020,000	0		
041-090-16-1 365 Antelope Blvd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Smith Gregory C	124,488	181,345	66,635	0	372,468	0		
2004	Smith Gregory C	126,812	284,010	240,451	0	651,273	0		
2005	Smith Gregory C	129,348	286,164	229,716	0	645,228	0		
2006	Smith Gregory C	131,934	305,653	534,580	0	972,167	0		
2007	Smith Gregory C	134,572	306,999	496,190	0	937,761	0		
2008	Dubose Alexander R And Jennie	137,263	315,140	515,506	0	967,909	0	725,000 F	
2009	Dubose Alexander R; And Dubose Jennie	211,140	288,660	0	0	499,800	0		



THE CITY OF RED BLUFF

2009/10 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

027-231-12-1 2240 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Sierra Central Credit Union	958,500	0	0	0	958,500	0		
2009	Sierra Central Credit Union	977,670	405,000	0	0	1,382,670	0		
035-020-95-1 (No Situs)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Reynen John D And Judith Etal	339,955	0	0	0	339,955	0		
2009	Reynen John D And Judith Etal; Winn Commu	753,325	0	0	0	753,325	0		
029-366-08-1 755 Walnut St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Clark Ronald L Etal	126,000	144,000	0	0	270,000	0		
2004	Clark Ronald L Etal	128,352	146,688	0	0	275,040	0		
2005	Pryor Michael B; And Pryor Tracy Leann	130,919	149,621	0	0	280,540	0	725,000 F	
2006	Pryor Michael B; And Pryor Tracy Leann	535,500	204,000	0	0	739,500	0		
2007	Pryor Michael B; And Pryor Tracy Leeann	546,210	208,080	11,220	0	765,510	0		
2008	Capcar Realty 1 1 Llc	557,134	212,241	11,220	0	780,595	0		
2009	Capcar Realty 1 1 Llc; Capital Crossing R E C	115,000	335,000	0	0	450,000	0		
027-050-05-1 3650 Hess Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2008	Mtj Investment Group Llc	274,027	0	0	0	274,027	0		
2009	Mtj Investment Group Llc	279,507	282,000	0	0	561,507	0		
033-180-81-1 500 Luther Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2004	500 Luther Road Llc	253,000	620,600	0	0	873,600	0		
2005	500 Luther Road Llc; Platner Wayne D	258,060	631,732	0	0	889,792	0		
2006	500 Luther Road Llc; Platner Wayne D	263,221	647,228	0	0	910,449	0		
2007	Cit Small Busn Lending Corp	268,485	658,293	0	0	926,778	0		
2008	Cit Small Business Lending Company	273,854	670,140	0	0	943,994	0		
2009	Cit Small Business Lending Company	227,499	436,560	0	0	664,059	0		
033-090-46-1 485 Willow St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Eiselt Richard M	136,822	0	0	0	136,822	0		
2004	Eiselt Richard M	139,376	0	0	0	139,376	0		
2005	Dailey Family Land Company	142,163	0	0	0	142,163	0	742,000 F	
2006	Dailey Family Land Company	756,840	0	0	0	756,840	0		
2007	Dailey Family Land Company	771,976	0	0	0	771,976	0		
2008	Dailey Family Land Company	787,415	0	0	0	787,415	0		
2009	Dailey Family Land Company	519,400	0	0	0	519,400	0		
041-021-10-1 845 Lakeside Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity



THE CITY OF RED BLUFF

2009/10 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

041-021-10-1 845 Lakeside Dr (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Steinsiek Donald C Etal Trs; Steinsiek Fam In	100,000	260,000	0	0	360,000	0		
2004	Steinsiek Donald C Etal Trs; Steinsiek Fam In	101,867	271,854	0	0	373,721	0		
2005	Perryman Kelly D Etal Trs; Perryman Family 1	103,904	277,291	0	0	381,195	0	730,000 F	
2006	Perryman Kelly D Etal Trs; Perryman Family 1	122,400	622,200	0	0	744,600	0		
2007	Perryman Kelly D Etal Trs; Perryman Family 1	124,848	634,644	0	0	759,492	0		
2008	Perryman Kelly D Etal Trs; Perryman Family 1	127,344	647,336	0	0	774,680	0		
2009	Perryman Kelly D Etal Trust; Perryman Family	84,000	427,000	0	0	511,000	0		

041-021-08-1 905 Lakeside Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Scrofani Emanuele Etal Trs; Scrofani Family 1	64,945	208,367	0	0	273,312	0		
2004	Scrofani Emanuele Etal Trs; Scrofani Family 1	66,157	212,257	0	0	278,414	0		
2005	Scrofani Emanuele Etal Trs; Scrofani Family 1	67,480	216,502	0	0	283,982	0	2,220,000 F	
2006	Perryman Kelly D Etal Trs; Perryman Family 1	120,000	620,666	0	0	740,666	0		
2007	Chapman Clark F	122,400	633,079	0	0	755,479	0		
2008	Chapman Clark F Etal; Mcdonald Karen M	124,848	645,740	0	0	770,588	0	553,345 P	
2009	Chapman Clark F Etal	72,000	437,220	0	0	509,220	0		

041-021-09-1 855 Lakeside Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Scrofani Emanuele Etal Trs; Scrofani Family 1	64,945	208,367	0	0	273,312	0		
2004	Scrofani Emanuele Etal Trs; Scrofani Family 1	66,157	212,257	0	0	278,414	0		
2005	Scrofani Emanuele Etal Trs; Scrofani Family 1	67,480	216,502	0	0	283,982	0	2,220,000 F	
2006	Perryman Kelly D Etal Trs; Perryman Family 1	120,000	620,666	0	0	740,666	0		
2007	Chapman Clark F	122,400	633,079	0	0	755,479	0		
2008	Chapman Clark F Etal; Mcdonald Karen M	124,848	645,740	0	0	770,588	0	553,345 P	
2009	Chapman Clark F Etal	72,000	437,220	0	0	509,220	0		

033-022-03-1 740 Sycamore St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Litsis Ioannis Trustee; Litsis Family Trust 6 22	56,038	395,408	0	0	451,446	0		
2004	Litsis Ioannis Trustee; Litsis Family Trust 6 22	57,084	402,790	0	0	459,874	0		
2005	Litsis Ioannis Trustee; Litsis Family Trust 6 22	58,225	410,845	0	0	469,070	0		
2006	Moore Lanier W Ii; And Moore Deborah E Eta	59,389	419,061	0	0	478,450	0	665,000 F	
2007	Moore Lanier W Ii; And Moore Deborah E Eta	204,000	474,300	0	0	678,300	0		
2008	Moore Lanier W Ii; And Moore Deborah E Eta	208,080	483,786	0	0	691,866	0		
2009	Moore Lanier W Ii; And Moore Deborah E Eta	130,000	302,250	0	0	432,250	0		

041-021-07-1 915 Lakeside Dr									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Scrofani Emanuele Etal Trs; Scrofani Family 1	60,000	192,500	0	0	252,500	0		
2004	Scrofani Emanuele Etal Trs; Scrofani Family 1	100,000	260,000	0	0	360,000	0		
2005	Scrofani Emanuele Etal Trs; Scrofani Family 1	100,000	260,000	0	0	360,000	0	2,220,000 F	
2006	Perryman Kelly D Etal Trs; Perryman Family 1	120,000	620,666	0	0	740,666	0		



THE CITY OF RED BLUFF

2009/10 TOP 25 SECURED VALUE CHANGE HISTORY LISTING

041-021-07-1 915 Lakeside Dr (Continued)									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2007	Chapman Clark F	122,400	633,079	0	0	755,479	0		
2008	Chapman Clark F Etal; Mcdonald Karen M	124,848	645,740	0	0	770,588	0	553,345P	
2009	Chapman Clark F Etal	72,000	437,220	12,751	0	521,971	0		

033-120-27-1 210 S. Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Tichinin June W L Estate Etal; Lamplighter Lo	103,676	282,340	0	0	386,016	0		
2004	Tichinin June W L Estate Etal; Lamplighter Lo	105,611	287,611	0	0	393,222	0		
2005	Tichinin June W L Estate Etal; Lamplighter Lo	107,723	293,363	0	0	401,086	0		
2006	Tichinin June W L Estate Etal; Lamplighter Lo	109,877	299,230	0	0	409,107	0		
2007	Tichinin June W L Estate Etal; Lamplighter Lo	112,074	305,214	0	0	417,288	0		
2008	Tichinin June W L Estate Etal; Lamplighter Lo	114,315	311,318	0	0	425,633	0		
2009	Tichinin June W L Estate Etal; Kanesa Hospit	151,084	516,500	0	0	667,584	0		

035-500-09-1 1345 Vista Way									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Pierce Orvel Eugene Etal Trs; Pierce Family 1	16,426	146,914	0	0	163,340	0		
2004	Pierce Orvel Eugene Etal Trs; Pierce Family 1	16,732	149,656	0	0	166,388	0		
2005	Pierce Orvel Eugene Etal Trs; Pierce Family 1	17,066	152,649	0	0	169,715	0		
2006	Wise Derek And Christine M	17,407	155,701	0	0	173,108	0	390,000F	
2007	Dale Ken Family Trust	100,000	290,000	243,100	0	633,100	0		
2008	Oropeza Linda Ann B Trust Etal; Fioni David	102,000	295,800	243,100	0	640,900	0		
2009	Oropeza Linda Ann B Trust Etal	104,040	301,700	0	0	405,740	0		

033-250-17-1 352 Kimball Rd									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Hinkle Stanley W Etal Trs; Hinkle Family Revc	6,759	24,819	0	0	31,578	0		
2004	Hinkle Stanley W Etal Trs; Hinkle Family Revc	6,885	25,282	0	0	32,167	0		
2005	Eckelbarger Cathleen Etal Trust; Hinkle Famil	7,022	25,787	0	0	32,809	0		
2006	Hinkle Street Holdings Llc	7,162	26,302	0	0	33,464	0		
2007	Hinkle Street Holdings Llc	7,305	26,828	0	0	34,133	0		
2008	I-5 Tire Real Property Llc	7,451	27,364	0	0	34,815	0	425,000F	
2009	I-5 Tire Real Property Llc	150,000	100,000	0	0	250,000	0		

033-100-01-1 158 Main St									
Year	Owner	Land	Fixtures & Improvements	Personal Property	Exemptions	Net Total Assessed	Homeowner Exemptions	Transfer Amount	Appeals Activity
2003	Sesler Darrell Etal	21,175	47,425	22,600	0	91,200	0		
2004	Gorden Travis; And Gorden Noukoun Etal	57,554	92,737	23,485	0	173,776	0		
2005	Gorden Travis; And Gorden Noukoun Etal	102,000	104,550	0	0	206,550	0	275,000F	
2006	Pryor Michael B; And Pryor Tracy Leann	100,000	188,750	13,750	0	302,500	0		
2007	Picklesimer Andrew	102,000	192,250	13,750	0	308,000	0		
2008	Picklesimer Andrew	104,040	195,820	13,750	0	313,610	0	361,000	
2009	Picklesimer Andrew	112,200	413,900	550	0	526,650	0		



THE CITY OF RED BLUFF

TRANSFER OF OWNERSHIP (2005 - 2009)

Single Family Residential

Multifamily, Commercial, Industrial, Vacant

Totals

Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
GENERAL FUND <i>Valid Sales Price Analysis*</i>													
2009 1/1/09-7/31/09	72	\$9,906,217	\$9,593,254	-3.2%	7	\$957,147	\$1,294,500	35.2%	79	\$10,863,364	\$10,887,754	0.2%	24,390
												<i>Est. Revenue Change:</i>	\$40.30
2008 1/1/08-12/31/08	127	\$22,598,603	\$20,853,818	-7.7%	20	\$3,923,777	\$5,165,500	31.6%	147	\$26,522,380	\$26,019,318	-1.9%	-503,062
												<i>Est. Revenue Change:</i>	-\$857.10
2007 1/1/07-12/31/07	112	\$15,353,201	\$22,870,600	49.0%	25	\$12,356,727	\$11,548,000	-6.5%	150	\$31,368,372	\$37,640,100	20.0%	6,271,728
												<i>Est. Revenue Change:</i>	\$10,299.64
2006 1/1/06-12/31/06	154	\$19,502,167	\$33,712,341	72.9%	82	\$9,969,575	\$17,815,781	78.7%	236	\$29,471,742	\$51,528,122	74.8%	22,056,380
												<i>Est. Revenue Change:</i>	\$50,224.75
2005 1/1/05-12/31/05	232	\$21,928,278	\$47,423,677	116.3%	99	\$9,446,126	\$29,116,963	208.2%	331	\$31,374,404	\$76,540,640	144.0%	45,166,236
												<i>Est. Revenue Change:</i>	\$103,275.95

* Sale value is a sum of all Non Subordinate Full Value Parcel Sales (Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, timeshares, multiple parcel transactions and non-reported document number transfers)

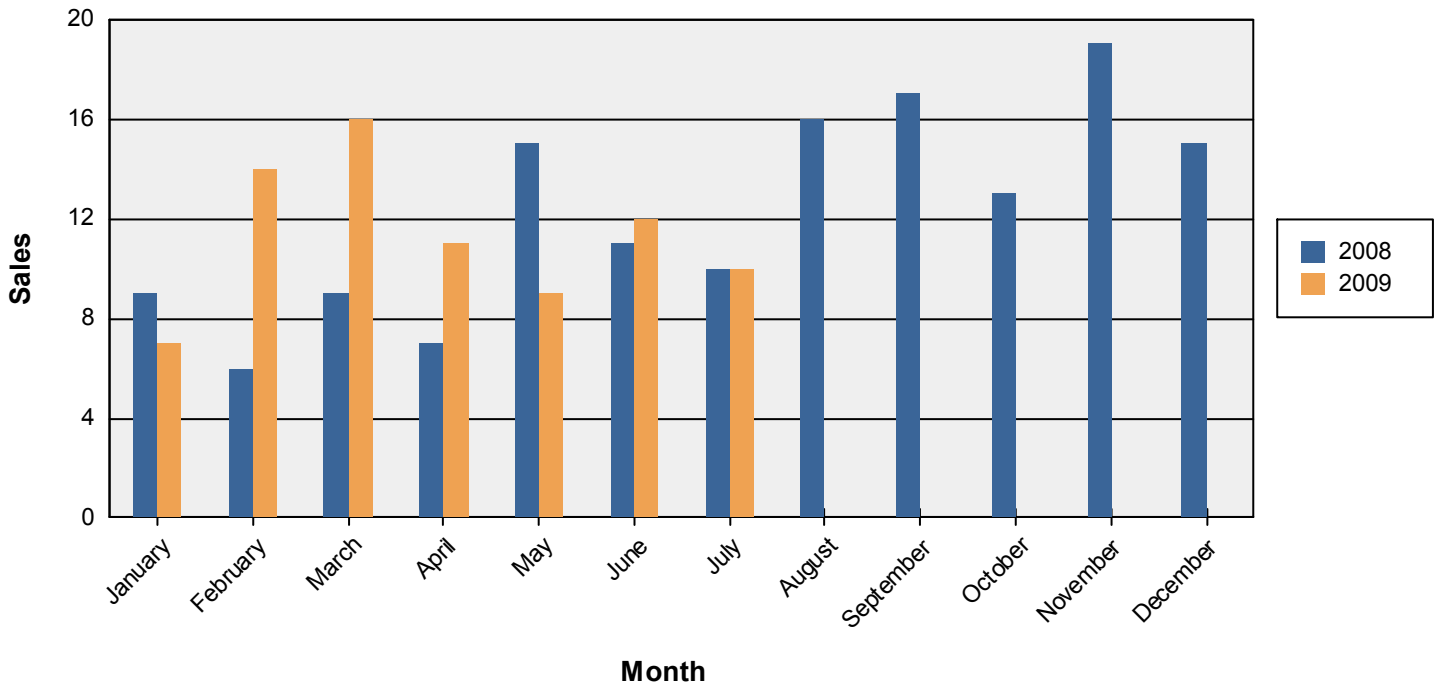


THE CITY OF RED BLUFF YEAR TO YEAR COMPARISON OF TRANSFERS

Full Value Sales Through 7/31/2009

Year	2008					2009				
	Total Sales	Original Values	Sale Values*	\$ Change	% Change	Total Sales	Original Values	Sale Values*	\$ Change	% Change
JAN	9	1,718,591	1,899,818	181,227	10.5	7	892,000	789,000	-103,000	-11.5
FEB	6	636,815	758,000	121,185	19.0	14	2,166,909	1,870,500	-296,409	-13.7
MAR	9	1,831,568	2,079,000	247,432	13.5	16	2,441,072	2,661,500	220,428	9.0
APR	7	810,295	1,018,000	207,705	25.6	11	1,459,311	1,589,000	129,689	8.9
MAY	15	3,559,988	3,572,500	12,512	0.4	9	1,232,294	1,288,000	55,706	4.5
JUN	11	1,396,662	1,609,500	212,838	15.2	12	1,368,747	1,369,754	1,007	0.1
JUL	10	1,829,110	1,839,000	9,890	0.5	10	1,303,031	1,320,000	16,969	1.3
AUG	16	3,222,143	2,763,500	-458,643	-14.2	0	0	0	0	0.0
SEP	17	3,156,870	2,948,500	-208,370	-6.6	0	0	0	0	0.0
OCT	13	1,971,092	1,925,500	-45,592	-2.3	0	0	0	0	0.0
NOV	19	3,008,964	3,096,000	87,036	2.9	0	0	0	0	0.0
DEC	15	3,380,282	2,510,000	-870,282	-25.7	0	0	0	0	0.0
Total	147	26,522,380	26,019,318	-503,062	-1.9	79	10,863,364	10,887,754	24,390	0.2

Monthly History

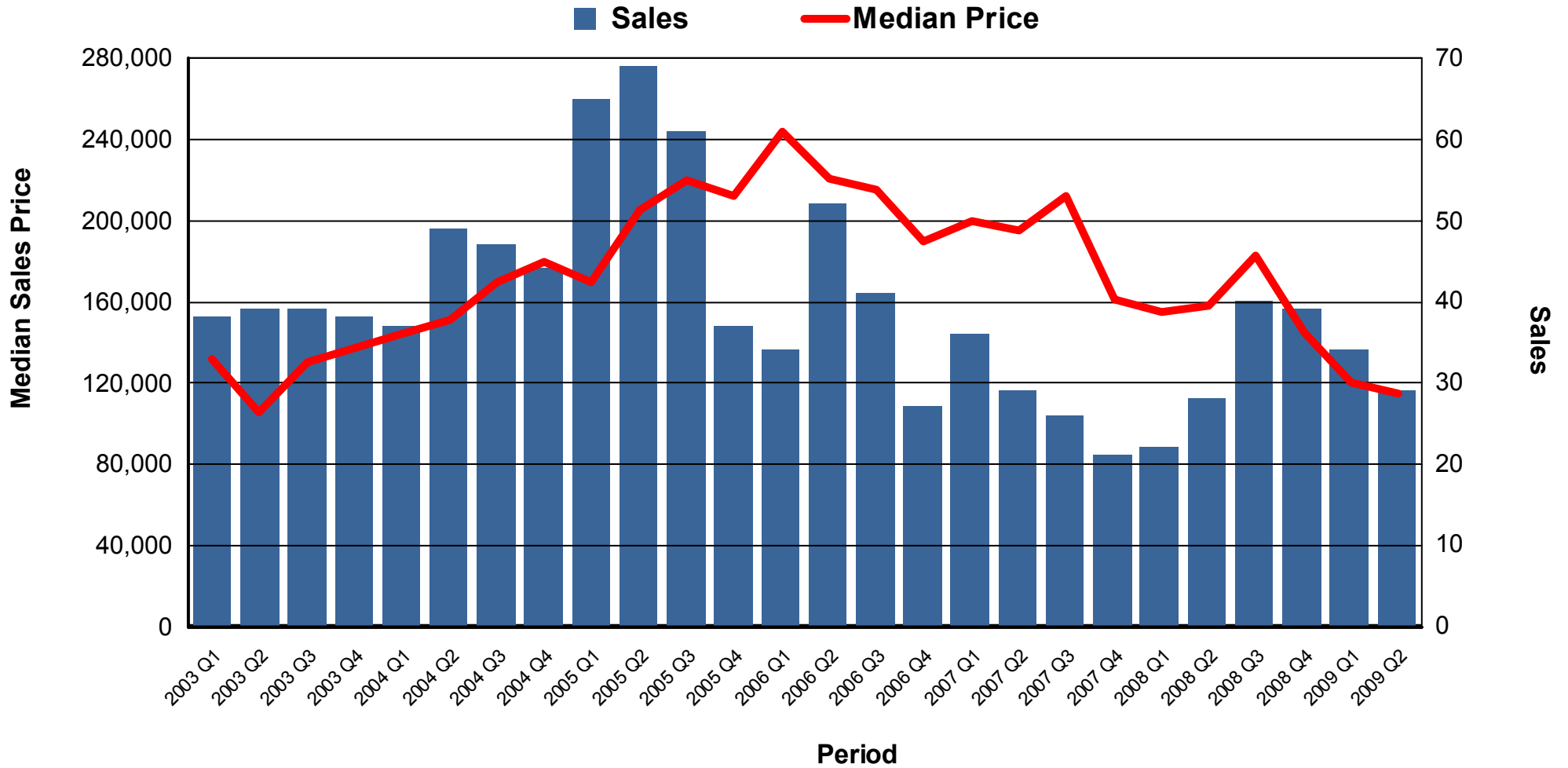


* Sale value is a sum of all Full Value Parcel Sales (Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, multiple parcel transactions and non-reported document number transfers.)



THE CITY OF RED BLUFF SALES HISTORY

Single Family Residential Full Value Sales (01/01/2003 - 6/30/2009)



*Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

Data Source: Tehama County DataQuick Property Data

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone



THE CITY OF RED BLUFF

2009/10 CITY ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,245	15	1,062
TRAs	19	1	9
Values			
Land	222,719,458	1,617,685	1,213,652
Improvements	614,599,096	0	3,658,745
Personal Property	22,967,712	0	28,799,530
Fixtures	6,533,437	0	13,205,830
Aircraft	0	0	19,388,094
Total Value	\$866,819,703	\$1,617,685	\$46,877,757
Exemptions			
Real Estate	82,687,639	0	0
Personal Property	0	0	1,975,540
Fixtures	0	0	0
Aircraft	0	0	168,811
Homeowners*	14,637,518	0	0
Total Exemptions*	\$82,687,639	\$0	\$1,975,540
Total Net Value	\$784,132,064	\$1,617,685	\$44,902,217

Combined Values	Total
Total Values	\$915,315,145
Total Exemptions	\$84,663,179
Net Total Values	\$830,651,966
Net Aircraft Values	\$19,219,283

* Note: Homeowner Exemptions are not included in Total Exemptions

Totals do not Include Aircraft Values or Exemptions



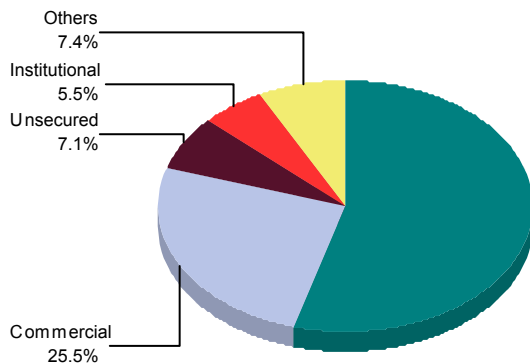
THE CITY OF RED BLUFF

2009/10 USE CATEGORY SUMMARY

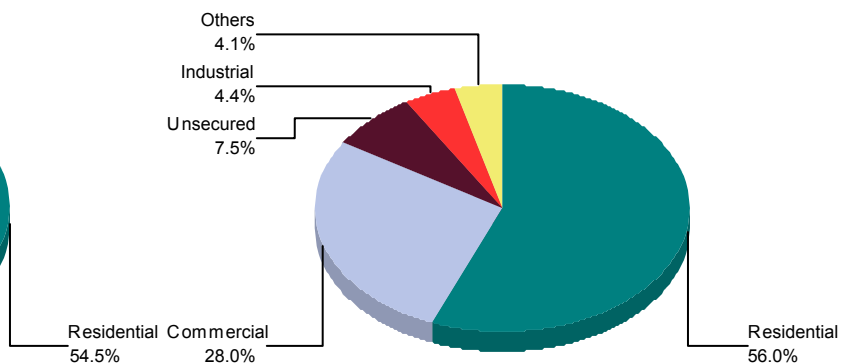
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	3,887	\$509,422,518 (54.5%)	\$476,029,146 (56.0%)
Commercial	528	\$237,906,248 (25.5%)	\$237,564,956 (28.0%)
Industrial	81	\$37,398,048 (4.0%)	\$37,398,048 (4.4%)
Miscellaneous	201	\$983,365 (0.1%)	\$842,747 (0.1%)
Institutional	47	\$51,710,636 (5.5%)	\$4,595,483 (0.5%)
Dry Farm	5	\$175,189 (0.0%)	\$175,189 (0.0%)
Government Owned	114	\$305,637 (0.0%)	\$267,185 (0.0%)
Recreational	14	\$9,034,970 (1.0%)	\$7,513,280 (0.9%)
Vacant Land	368	\$14,208,496 (1.5%)	\$14,071,434 (1.7%)
SBE Nonunitary	[15]	\$1,617,685 (0.2%)	\$1,617,685 (0.2%)
Cross Reference	[185]	\$5,674,596 (0.6%)	\$5,674,596 (0.7%)
Unsecured	[1,062]	\$66,265,851 (7.1%)	\$64,121,500 (7.5%)
TOTALS	5,245	\$934,703,239	\$849,871,249

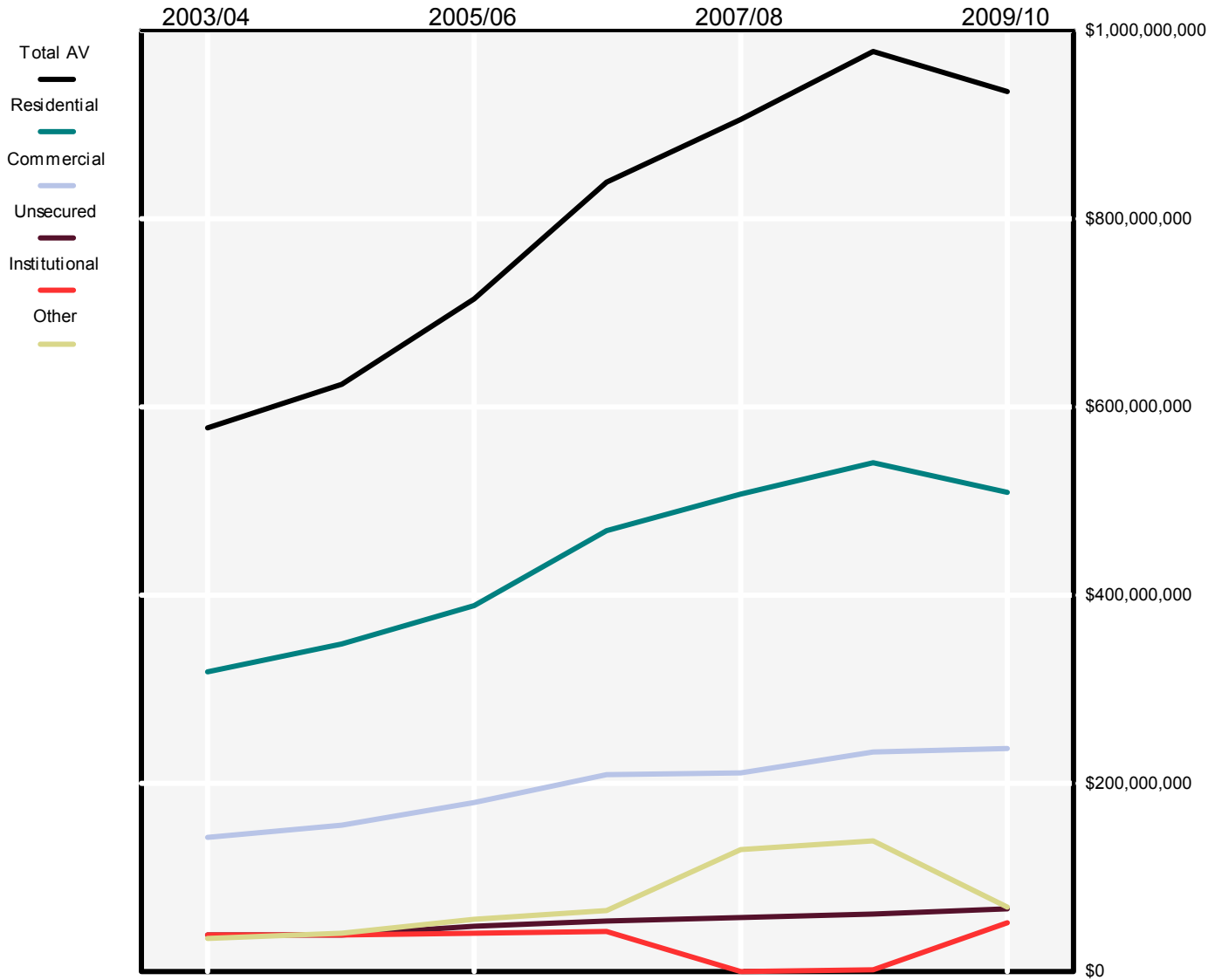
ASSESSED VALUE



NET TAXABLE VALUE

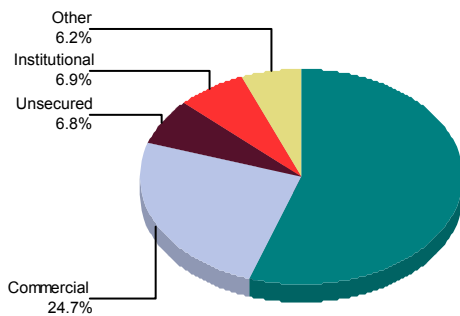


THE CITY OF RED BLUFF USE CATEGORY HISTORY

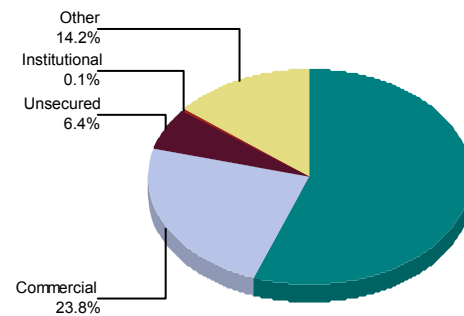


2003/04 Assessed Values

2009/10 Assessed Values

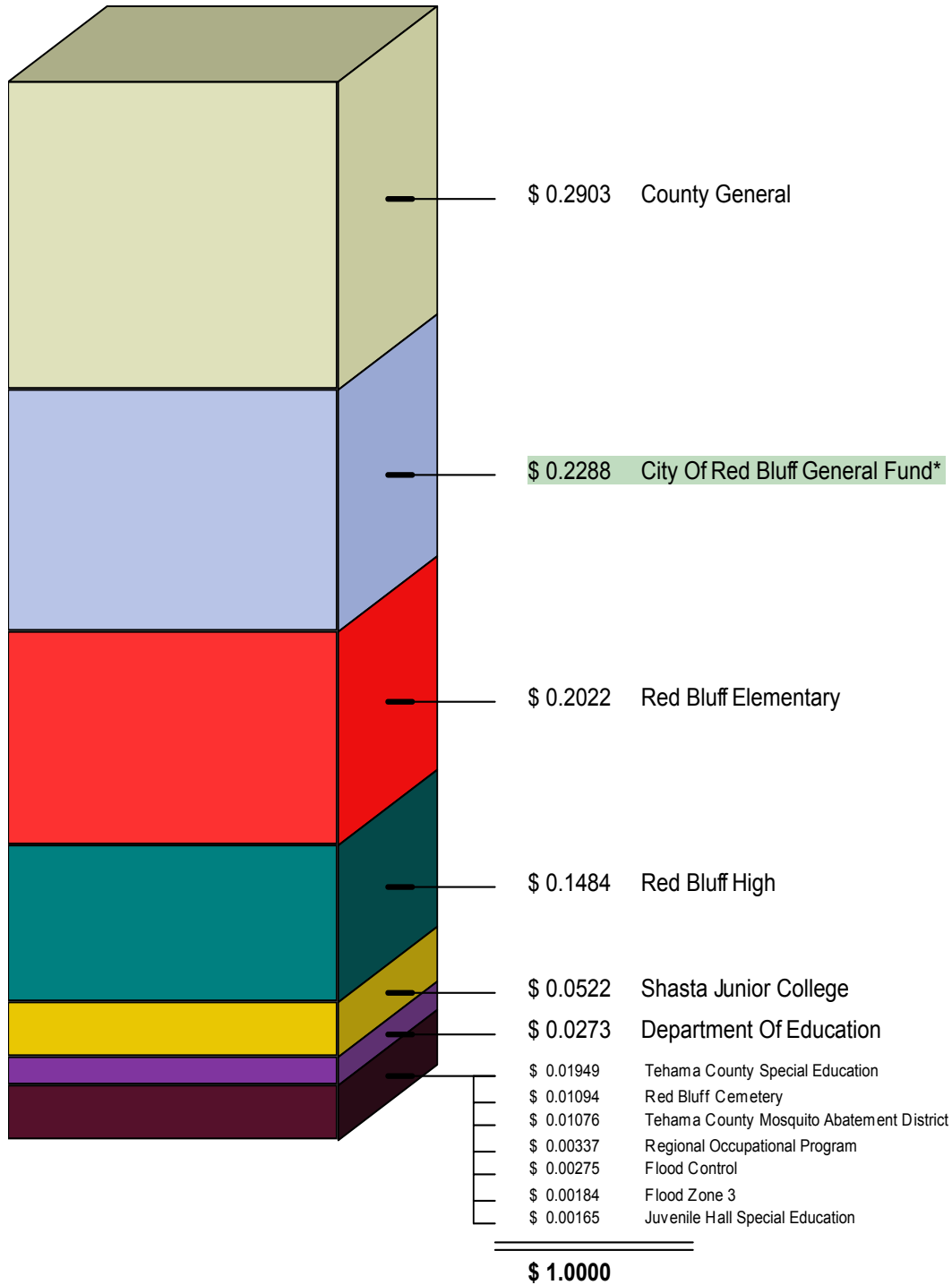


Residential 55.4%



Residential 55.4%

THE CITY OF RED BLUFF PROPERTY TAX DOLLAR BREAKDOWN



ATI (Annual Tax Increment) Ratios for Tax Rate Area 002-001, Excluding Redevelopment Factors & Additional Debt Service

*ERAF (Educational Revenue Augmentation Fund) general fund tax shifts are not included in tax ratio figures

Data Source: Tehama County Assessor 2009/10 Annual Tax Increment Tables

Prepared On 10/8/2009 By NEC

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THE CITY OF RED BLUFF - 2009/10

REPRESENTATIVE GENERAL LEVY SHARE ESTIMATE

Estimate of Average City Representative Share of the General Levy

City	City Rate*	Other Rates*	Total
Red Bluff	0.2288		0.2288
Corning	0.1809		0.1809
Tehama	0.1228		0.1228
County Average:	0.1775	0.0000	0.1775

*The City tax rate is based on the largest non-redevelopment Tax Rate Area in each city; other rates include city-governed overlaying districts such as lighting or maintenance districts.



THE CITY OF RED BLUFF

PROPERTY TAX REVENUE - 2009/10

Estimated Revenue, Assuming Zero Delinquency

General Fund Summary - Non RDA TRAs						
Roll	Non RDA TRAs Taxable Value	Rate	General Fund Revenue	Debt Rate	Debt Revenue	Total Revenue
SEC	\$784,132,064	0.228059189	\$1,788,285.23	0.000000	\$0.00	\$1,788,285.23
UTIL	\$1,617,685	0.228792997	\$3,701.15	0.000000	\$0.00	\$3,701.15
UNS	\$44,902,217	0.228152216	\$102,445.40	0.000000	\$0.00	\$102,445.40
<u>TOTAL</u>	<u>\$830,651,966</u>	<u>0.228065647</u>	<u>\$1,894,431.78</u>	<u>0.000000</u>	<u>\$0.00</u>	<u>\$1,894,431.78</u>
+ Aircraft	\$19,219,283	0.333333333	\$64,064.28	0.000000	\$0.00	\$64,064.28
Total Before ERAF Adjustment	\$849,871,249	0.230446207	\$1,958,496.05	0.000000	\$0.00	\$1,958,496.05
- Adjustment for ERAF (From Basic Non-Aircraft Tax Rate Revenue Only)			-\$481,593.48			-\$481,593.48
Non RDA TRAs Total		0.170087878	\$1,476,902.58			\$1,476,902.58

Homeowner Exemption revenues are included in the revenue model used for this report

Data Source: Tehama County Assessor 2009/10 Combined Tax Rolls

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Prepared On 10/8/2009 By NEC

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THE CITY OF RED BLUFF NONRESIDENTIAL NEW CONSTRUCTION

2008/09 TO 2009/10 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
024-060-18-1	Industrial	Shaffer Michael And Karen	153,105	239,447	+ 56.4%
027-050-05-1	Industrial	Mtj Investment Group Llc	0	282,000	+ 99,999.9%
027-231-12-1	Commercial	Sierra Central Credit Union	0	405,000	+ 99,999.9%
029-050-19-1	Commercial	Harris Leslie E And Judith M	16,711	17,919	+ 7.2%
029-184-05-1	Commercial	Ruppert Albert L Jr Etal Trust	345,653	360,666	+ 4.3%
029-254-08-1	Miscellaneous	Falcon Cable Systems Company li	286,913	495,182	+ 72.6%
029-314-09-1	Commercial	Gutierrez Thomas A	567,746	582,400	+ 2.6%
029-363-13-1	Institutional	Keystone California Inc	659,435	678,501	+ 2.9%
029-382-01-1	Recreational	Red Bluff Rotary Foundation	265,919	852,637	+ 220.6%
029-383-02-1	Commercial	Lingenfelter Jimmie C	139,751	147,866	+ 5.8%
031-102-44-1	Institutional	Church North Valley Baptist	1,144,440	1,348,582	+ 17.8%
033-100-05-1	Commercial	Rb River Park Llc	320,820	402,236	+ 25.4%
033-120-26-1	Commercial	Tichinin Paul A Etal	87,932	196,000	+ 122.9%
033-120-27-1	Commercial	Tichinin June W L Estate Etal	311,318	516,500	+ 65.9%
033-140-17-1	Recreational	Penne Family Llc	601,839	619,111	+ 2.9%
035-070-56-1	Commercial	Kohut Stanfield Llc	524,000	1,511,640	+ 188.5%
035-500-11-1	Industrial	Bickert Fred C And Andrea C	204,000	319,260	+ 56.5%
041-050-37-1	Industrial	Gallacher Helen R Trustee	47,222	189,000	+ 300.2%
041-191-01-1	Commercial	Tesoro Sierra Properties Llc	343,612	354,034	+ 3.0%
041-360-39-1	Commercial	California State Automobile Associates	436,053	478,512	+ 9.7%
20 Parcels Listed			6,456,469	9,996,493	+ 54.8%

This calculation reflects the 2009/10 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value increase (as of the 2009 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIII B of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	3,540,024
Less Automatic 2.00% Assessors's Inflation Adjustment	-70,800
<u>Actual Change in Non-Residential Valuation</u>	<u>3,470,612</u>
Change in Total Assessed Value	-33,625,405
= Alternate 2009 Appropriations Limit Factor	-10.32%

Some county assessors may provide this report; however, the calculations may differ from those above due to roll corrections not included in the lien date



THE CITY OF RED BLUFF

2009/10 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	
1) PJ HELICOPTERS INC				17	\$34,812.39	28.03%	\$34,812.39	2.36%	Unsecured City of Red Bluff General Fund
2) MARSHALL BELLE MILL LLC	2	\$22,538.24	1.69%				\$22,538.24	1.53%	Commercial City of Red Bluff General Fund
3) HOME DEPOT USA	2	\$20,524.55	1.54%				\$20,524.55	1.39%	Industrial City of Red Bluff General Fund
4) WALMART REALTY	2	\$18,017.50	1.35%				\$18,017.50	1.22%	Commercial City of Red Bluff General Fund
5) HOUSING ALTERNATIVES	2	\$17,075.44	1.28%				\$17,075.44	1.16%	Residential City of Red Bluff General Fund
6) RALEYS INC	1	\$10,241.58	0.77%	1	\$5,218.46	4.20%	\$15,460.05	1.05%	Commercial City of Red Bluff General Fund
7) PAWAN KUMAR	1	\$14,116.69	1.06%	1	\$988.21	0.80%	\$15,104.90	1.02%	Commercial City of Red Bluff General Fund
8) CABERNET APARTMENTS	2	\$14,185.35	1.06%				\$14,185.35	0.96%	Residential City of Red Bluff General Fund
9) DURANGO RV RESORTS RED BLUFF	5	\$13,361.25	1.00%				\$13,361.25	0.90%	Residential City of Red Bluff General Fund
10) SHASTA ENTERPRISES	2	\$769.19	0.06%	1	\$12,012.00	9.67%	\$12,781.19	0.87%	Unsecured City of Red Bluff General Fund
Top Ten Total	19	\$130,829.80	9.79%	20	\$53,031.06	42.70%	\$183,860.86	12.45%	
City Total		\$1,336,436.08			\$124,180.38		\$1,476,902.58		

The 'Revenue' line for each owner is the estimated total revenue for that owner.

Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.

Top Owners last edited on 10/8/09 by nicholec using sales through 08/14/09

Data Source: Tehama County Assessor 2009/10 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 10/8/2009 By NEC



THE CITY OF RED BLUFF

2009/10 TOP 25 PROPERTY TAXPAYERS - SECURED

Top Property Taxpayers Based On Property Tax Revenue

Owner (Number of Parcels)	Assessed Value	Est. Total Revenue
1) MARSHALL BELLE MILL LLC (2)	\$13,525,197	\$22,538.24
2) HOME DEPOT USA (2)	\$12,028,664	\$20,524.55
3) WALMART REALTY (2)	\$10,559,379	\$18,017.50
4) HOUSING ALTERNATIVES (2)	\$10,007,274	\$17,075.44
5) CABERNET APARTMENTS (2)	\$8,313,572	\$14,185.35
6) PAWAN KUMAR (1)	\$8,273,260	\$14,116.69
7) DURANGO RV RESORTS RED BLUFF (5)	\$8,023,330	\$13,361.25
8) SOUTHERN CASCADE PROPERTIES (2)	\$6,331,766	\$10,803.91
9) PRICE FAMILY LLC (1)	\$6,157,704	\$10,506.91
10) RALEYS INC (1)	\$6,002,206	\$10,241.58
11) NINOMIYA NURSERY GILROY (1)	\$5,994,507	\$10,228.45
12) ASSISTED LIVING FACILITIES (1)	\$5,600,386	\$9,555.96
13) TEHAMA MEDICAL ARTS LLC (1)	\$5,250,265	\$8,958.54
14) BEACHHEAD PROPERTIES LIMITED LP (1)	\$3,991,295	\$6,810.36
15) CRYSTAL COMPLEX (1)	\$3,773,888	\$6,439.40
16) JOE WONG TRUSTEE (3)	\$3,770,603	\$6,283.18
17) JOSEPH L. ARRIGHI (1)	\$3,640,273	\$6,211.41
18) SINGH HOTEL GROUP LLC (2)	\$3,574,209	\$6,098.63
19) AFS PARTNERS LLC (3)	\$3,401,000	\$5,803.14
20) RED BLUFF S C LP (2)	\$3,310,966	\$5,649.51
21) PATIDAR GROUP LLC (3)	\$3,225,281	\$5,472.25
22) CHRIS A. DITTNER TRUST (6)	\$3,170,316	\$5,307.20
23) KELTON RED BLUFF INC (1)	\$2,673,961	\$4,562.59
24) JB INVESTMENT GROUP LLC (2)	\$2,644,997	\$4,513.17
25) ALLIED FARMS INC (5)	\$2,600,470	\$4,437.19

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. RDA 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 10/08/09 by nicholec using sales through 08/14/09



THE CITY OF RED BLUFF

2009/10 TOP 25 PROPERTY TAXPAYERS - UNSECURED

Top Property Taxpayers Based On Property Tax Revenue

Owner (Number of Parcels)	Assessed Value	Est. Total Revenue
1) PJ HELICOPTERS INC (17)	\$11,284,767	\$34,812.39
2) SHASTA ENTERPRISES (1)	\$3,603,600	\$12,012.00
3) HELIBRO LLC (2)	\$2,298,475	\$7,661.58
4) RALEYS INC (1)	\$3,058,345	\$5,218.46
5) FALCON CABLE SYSTEMS COMPANY II LP (1)	\$2,178,767	\$3,717.64
6) CONQUEST AVIATION INC (1)	\$1,001,822	\$3,339.41
7) BEN'S TRUCK AND EQUIPMENT (2)	\$1,521,422	\$2,596.01
8) LASSEN MEDICAL GROUP INC (1)	\$1,144,071	\$1,952.13
9) RENAL TREATMNT CENTERS CALIFORNIA (2)	\$1,119,692	\$1,910.53
10) BR ENTERPRISES (1)	\$521,450	\$1,738.17
11) SUBURBAN PROPANE LP (1)	\$838,180	\$1,430.19
12) LONGS DRUG STORES CALIFORNIA INC (1)	\$777,189	\$1,295.10
13) SAVE MART SUPERMARKETS (1)	\$721,829	\$1,202.85
14) STARBUCKS CORPORATION (2)	\$656,973	\$1,121.00
15) CORNERSTONE COMMUNITY BANK (2)	\$590,034	\$1,006.78
16) PAWAN KUMAR (1)	\$579,150	\$988.21
17) TEHAMA TIRE SERVICE INC (1)	\$562,281	\$959.42
18) US BANCORP EQUIPMENT FINANCE INC (1)	\$545,719	\$931.16
19) TEHAMA ASPHALT PROCESSING INC (1)	\$517,712	\$883.29
20) AARON RENTS INC (1)	\$459,309	\$765.39
21) GROCERY OUTLET INC (1)	\$443,143	\$756.14
22) RED BLUFF HEALTHCARE INC (1)	\$438,410	\$748.06
23) RED BLUFF FORD MERCURY INC (1)	\$428,764	\$731.60
24) CHEP USA (1)	\$421,741	\$719.62
25) KENNETH AND PAULETT BLACKSTONE (2)	\$420,753	\$717.93

The 'Est. Total Revenue' for each owner is the estimated revenue for that owner; the 'Est. RDA 1% Revenue' estimated the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 10/08/09 by nicholec using sales through 08/14/09



THE CITY OF RED BLUFF

SBE ASSESSED NONUNITARY UTILITIES - 2009/10 TAX YEAR

Energy Company Parcels				Land Value	Improvement Value	Personal Property	Total Value
Parcel	Map Number	TRA	Owner				
0135-52-0013-09	0135-52-001A-01	002-001	Pacific Gas AND Electric Company	76,985	0	0	76,985
1 Energy Company Parcel				\$76,985	\$0	\$0	\$76,985

Railroad Company Parcels				Land Value	Improvement Value	Personal Property	Total Value
Parcel	Map Number	TRA	Owner				
0843-52-0013-12	0872-52-011H-31	002-001	Union Pacific Railroad Company	63,500	0	0	63,500
0843-52-0013-13	0872-52-011J-33	002-001	Union Pacific Railroad Company	32,700	0	0	32,700
0843-52-0013-14	0872-52-011K-34	002-001	Union Pacific Railroad Company	838,600	0	0	838,600
0843-52-0013-15	0872-52-012-04	002-001	Union Pacific Railroad Company	118,800	0	0	118,800
0843-52-0013-16	0872-52-012-08	002-001	Union Pacific Railroad Company	68,250	0	0	68,250
0843-52-0013-17	0872-52-012-09	002-001	Union Pacific Railroad Company	146,250	0	0	146,250
0843-52-0013-18	0872-52-012-11	002-001	Union Pacific Railroad Company	90,000	0	0	90,000
0843-52-0013-19	0872-52-012-18	002-001	Union Pacific Railroad Company	15,525	0	0	15,525
0843-52-0013-20	0872-52-012-19	002-001	Union Pacific Railroad Company	575	0	0	575
0843-52-0013-21	0872-52-012C-27	002-001	Union Pacific Railroad Company	72,000	0	0	72,000
0843-52-0013-22	0872-52-012H-37	002-001	Union Pacific Railroad Company	49,500	0	0	49,500
0843-52-0013-23	0872-52-012J-39	002-001	Union Pacific Railroad Company	18,000	0	0	18,000
0843-52-0013-24	0872-52-012J-40	002-001	Union Pacific Railroad Company	14,400	0	0	14,400
0843-52-0014-01	0872-52-012K-43	002-001	Union Pacific Railroad Company	12,600	0	0	12,600
14 Railroad Company Parcels				\$1,540,700	\$0	\$0	\$1,540,700

Totals				Land Value	Improvement Value	Personal Property	Total Value
15 Utility Parcels Listed				\$1,617,685	\$0	\$0	\$1,617,685



THE CITY OF RED BLUFF

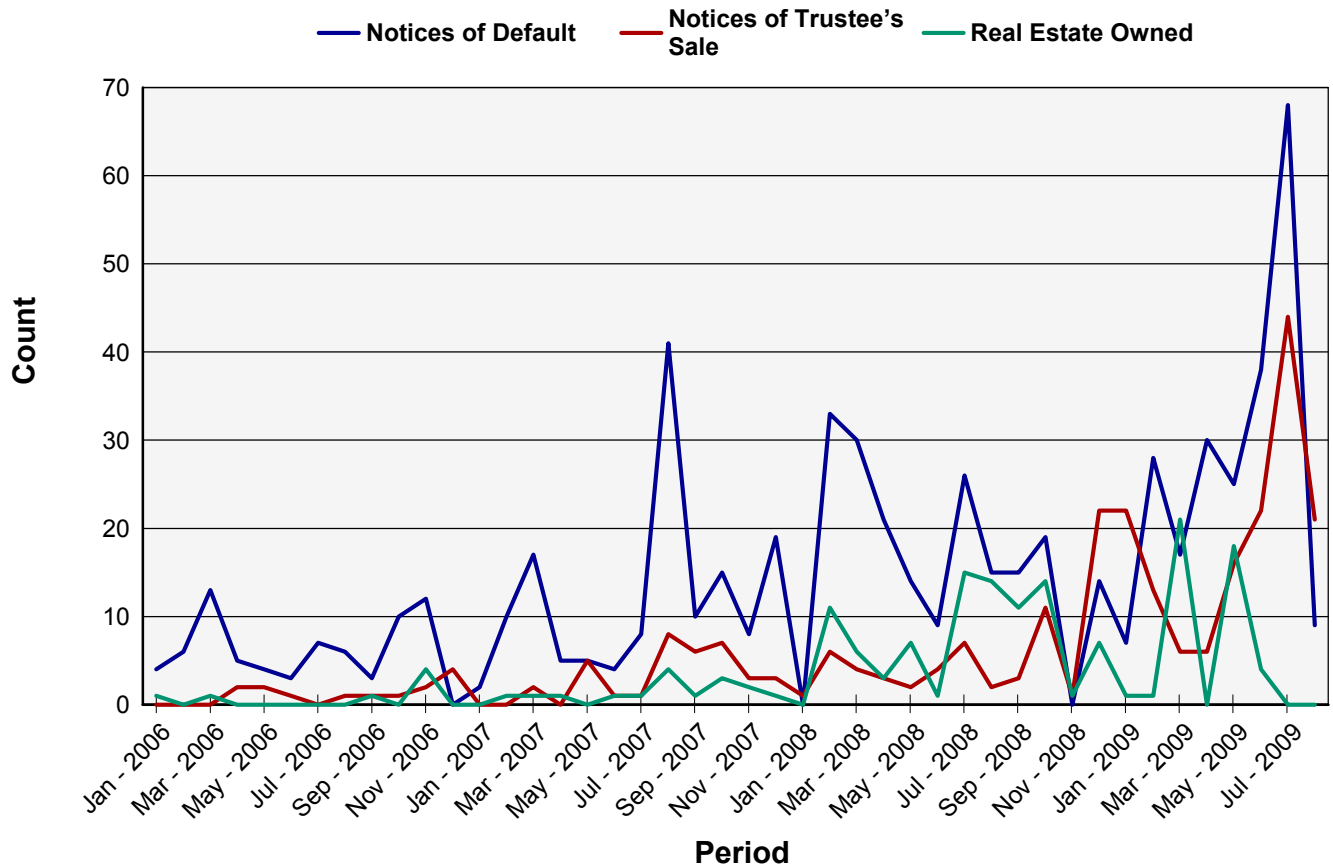
2009/10 PARCEL CHANGE LISTING

Dropped Parcel	Added Parcel	TRA	Use Category	Owner	Situs	Dropped Net Total Value	Added Net Total Value
027-231-02-1		002-001	Commercial	Pr Elite Enterprises Llc		\$1,082,432	\$0
	027-231-17-1	002-001	Commercial	Redding Hotel Llc		\$0	\$1,650,000
	027-231-18-1	002-001	Commercial	Pr Elite Enterprises Llc		\$0	\$552,040
	031-102-45-1	002-022	Residential	Zavala Edgar Garcia	445 Springtime Ln	\$0	\$55,000
	031-102-46-1	002-022	Residential	Smith Audie M	435 Springtime Ln	\$0	\$55,000
	031-102-47-1	002-022	Residential	Stricklan Kelly R		\$0	\$55,000
	031-102-48-1	002-022	Residential	Williams Melissa A; And Williams David W	415 Springtime	\$0	\$71,666
	031-102-49-1	002-022	Residential	Estrada Maria G		\$0	\$71,667
	031-102-50-1	002-022	Residential	Chavez Rosa		\$0	\$71,667
	031-102-51-1	002-022	Residential	Flores Elizabeth M	400 Springtime Ln	\$0	\$55,000
	031-102-52-1	002-022	Residential	Moncada Gabriel J	410 Springtime Ln	\$0	\$55,000
	031-102-53-1	002-022	Residential	Self Help Home; Improvement Project		\$0	\$55,000
	031-102-54-1	002-022	Residential	Ramirez Noemi D		\$0	\$55,000
031-210-35-1		002-022	Vacant Land	Jjd Investments Llc		\$455,000	\$0
031-220-21-1		002-001	Vacant Land	French S Stanley Trustee; S S French 1998 R	N. Airport	\$163,200	\$0
	031-220-23-1	002-001	Vacant Land	French S Stanley Trustee; S S French 1998 R	Airport	\$0	\$38,188
	031-220-24-1	002-001	Vacant Land	French S Stanley Trustee; S S French 1998 R	N. Airport	\$0	\$79,315
	031-220-25-1	002-001	Vacant Land	French S Stanley Trustee; S S French 1998 R	Kimball Rd	\$0	\$48,960
033-190-15-1		002-001	Commercial	Trinity Retail Group Llc	545 S. Main St	\$230,981	\$0
	033-190-17-1	002-001	Commercial	Trinity Retail Group Llc	545 S. Main St	\$0	\$235,600
035-070-77-1		002-001		St Elizabeth Community Hospital	2550 Sr Mary Columba Dr	\$0	\$0
	035-070-81-1	002-001	Institutional	St Elizabeth Community Hospital	2550 Sr Mary Columba Dr	\$0	\$0
041-050-34-1		002-005	Commercial	Wong Joe Trustee; Joe Wong Family Trust	35 Sale Ln	\$168,151	\$0
041-050-35-1		002-005	Commercial	Wong Joe Trustee; J And A Food Service	210 Antelope Blvd	\$2,604,134	\$0
	041-050-42-1	002-005	Commercial	Wong Joe Trustee; J And A Food Service	210 Antelope Blvd	\$0	\$891,578
	041-050-43-1	002-005	Commercial	Wong Joe Trustee; Joe Wong Family Trust	35 Sale Ln	\$0	\$1,936,161
041-430-07-1		002-005	Commercial	Durango Rv Resorts Red Bluff		\$0	\$0
041-430-08-1		002-005	Commercial	Durango Rv Resorts Red Bluff		\$0	\$0
	041-430-14-1	002-005	Vacant Land	Durango Rv Resorts Red Bluff		\$0	\$0
	041-430-16-1	002-005	Vacant Land	Durango Rv Resorts Red Bluff		\$0	\$0
	041-430-17-1	002-005	Vacant Land	Durango Rv Resorts Red Bluff		\$0	\$0
	041-430-19-1	002-005	Commercial	Durango Rv Resorts Red Bluff		\$0	\$0
9 Dropped Parcels	23 Added Parcels					Totals: \$4,703,898	\$6,031,842



THE CITY OF RED BLUFF FORECLOSURE ACTIVITY

	Notices of Default Filed	Notices of Trustee's Sale Filed	Real Estate Owned by Lender Increase
Feb - 2008	33	6	11
Mar - 2008	30	4	6
Apr - 2008	21	3	3
May - 2008	14	2	7
Jun - 2008	9	4	1
Jul - 2008	26	7	15
Aug - 2008	15	2	14
Sep - 2008	15	3	11
Oct - 2008	19	11	14
Nov - 2008	0	1	1
Dec - 2008	14	22	7
Jan - 2009	7	22	1
Feb - 2009	28	13	1
Mar - 2009	17	6	21
Apr - 2009	30	6	0
May - 2009	25	16	18
Jun - 2009	38	22	4
Jul - 2009	68	44	0
Aug - 2009	9	21	0



Notes

Foreclosure data is grouped by zip code which may not follow municipal boundaries.

Notices of Default: Indicates that the property owner has missed at least one scheduled loan payment.

Notice of Trustee's Sale: A document announcing the public sale of a property to recover debt owed by the owner of the property.

Real Estate Owned: Property is now owned by the lender as a result of a foreclosure.

Description of Terms

Foreclosure

A process that allows a lender to recover the amount owed on a defaulted loan by selling or taking ownership (repossession) of the property securing the loan. The foreclosure process begins when a borrower/owner defaults on loan payments (usually mortgage payments) and the lender files the necessary documents to begin the foreclosure proceedings.

Notice of Default (NOD)

A publicly recorded notice that a property owner has missed scheduled loan payments for a loan secured by a property. Some states require lenders to record a notice of default to begin the foreclosure process.

Lis Pendens (LIS)

A publicly recorded notice of a pending lawsuit against a property owner that may affect the ownership of a property. Some states require lenders to file a lis pendens to begin the foreclosure process if a borrower is in default on loan payments.

Notice of Sale (NTS or NFS):

A document announcing the public sale of a property to recover a debt owed by the owner of the property. The notice is mailed to parties affected by the sale of a property, advertised in local publications and recorded in public records. Among other information, it provides the date, time and location of the sale.

REO: Real Estate Owned by the lender, this status indicates the property is now owned by the lender or bank as a result of a foreclosure.

Lien

A legal claim on a property by a lender or other entity that is owed money by the owner of the property. The entity that files the legal claim is called the lien holder. If the owner does not pay off the loan or debt that is owed, the lien holder can take steps to sell or repossess the property to recover the debt owed (foreclosure).

Junior Liens

Liens that have a lower priority in terms of their legal claim on a property. The priority is usually determined by the date when the lien was filed. The first lien, or senior lien, against a property is usually the first mortgage or deed of trust recorded when the owner bought the property. Junior liens are typically cleared out at public foreclosure sale, but the purchaser at the sale may be responsible to pay off senior or higher priority liens.

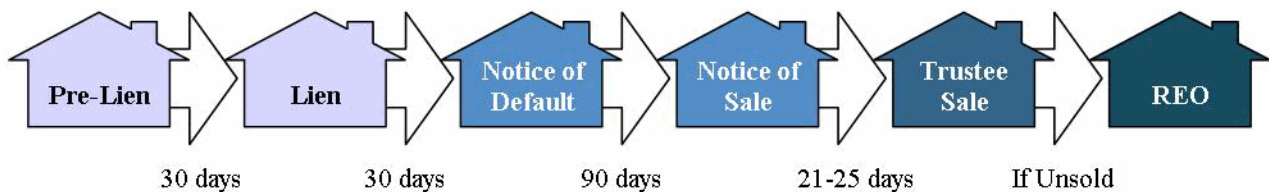
Deed of Trust

A legal document that dictates the terms of a loan used to buy a property and transfers the ownership of the property to a third party called a trustee until the loan has been paid in full. The trustee can sell the property to recover the remaining loan balance for the lender if the borrower violates the terms of the loan (i.e. does not make monthly payments).

Reinstatement

The stoppage of foreclosure proceedings and return to the original terms of a loan that occurs when an borrower pays off the amount in default on the loan to bring the loan payments current. The borrower's chance to reinstate ends before the public foreclosure sale in most states.

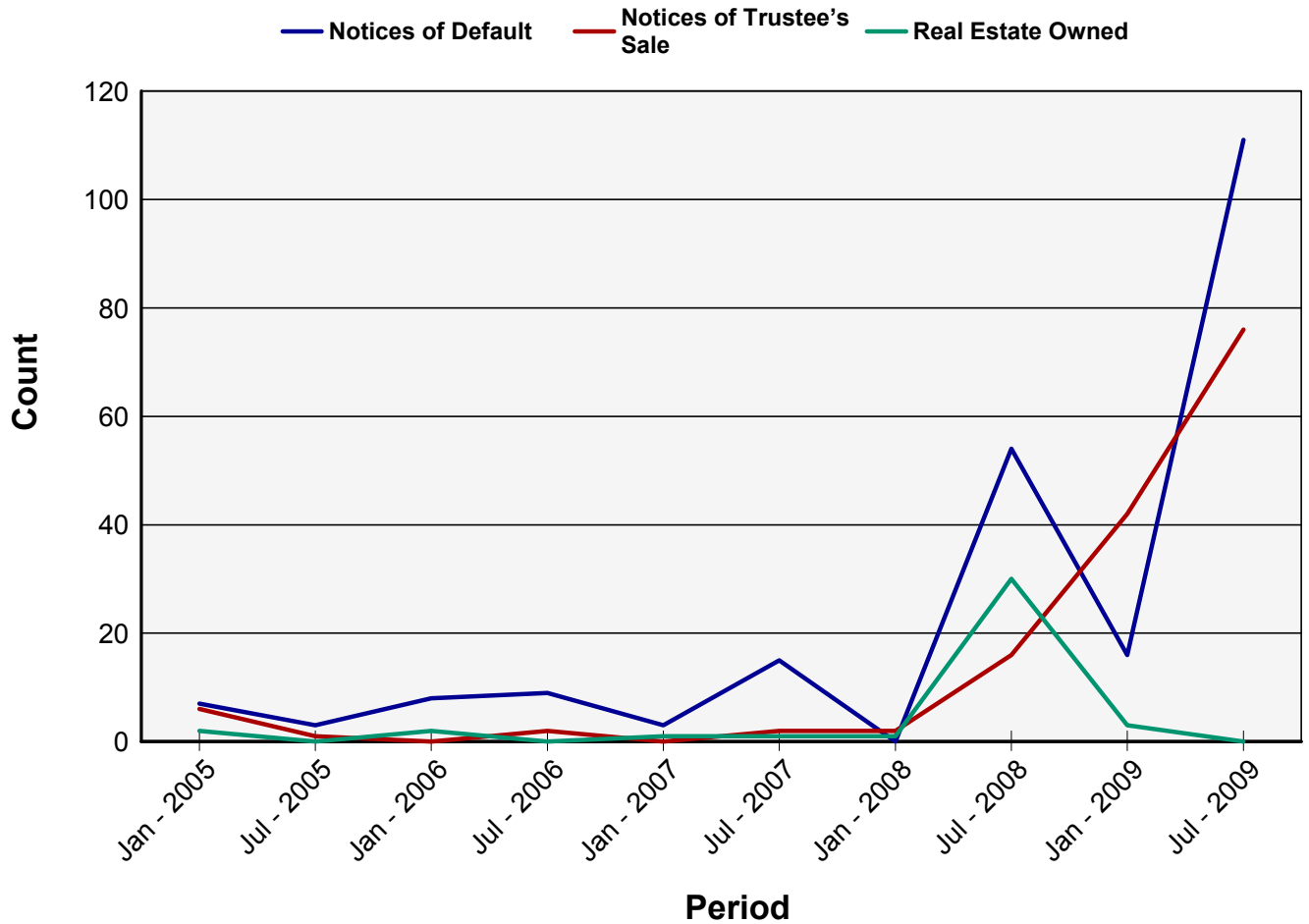
Foreclosure Timeline





THE COUNTY OF TEHAMA COUNTY FORECLOSURE ACTIVITY

Tehama	Notices of Default Filed	Notices of Trustee's Sale Filed	Real Estate Owned by Lender Increase *
Jan - 2005	7	6	2
Jul - 2005	3	1	0
Jan - 2006	8	0	2
Jul - 2006	9	2	0
Jan - 2007	3	0	1
Jul - 2007	15	2	1
Jan - 2008	0	2	1
Jul - 2008	54	16	30
Jan - 2009	16	42	3
Jul - 2009	111	76	0



Notes

Foreclosure data is grouped by zip code which may not follow municipal boundaries.

Notices of Default: Indicates that the property owner has missed at least one scheduled loan payment.

Notice of Trustee's Sale: A document announcing the public sale of a property to recover debt owed by the owner of the property.

Real Estate Owned: Property is now owned by the lender as a result of a foreclosure.



THE COUNTY OF TEHAMA

COUNTY FORECLOSURE ACTIVITY

City Name	Notices of Default Filed			Notices of Trustee's Sale Filed			Real Estate Owned by Lender Increase		
	Jul 08	Jul 09	Change	Jul 08	Jul 09	Change	Jul 08	Jul 09	Change
CORNING	22	27	23%	8	20	150%	9	0	-100%
RED BLUFF	26	68	162%	7	44	529%	15	0	-100%
TEHAMA	0	2	9,999%	0	1	9,999%	1	0	-100%
Unincorporated	6	14	133%	1	11	1,000%	5	0	-100%



THE CITY OF RED BLUFF

2009/10 SECURED LENDER OWNED LISTING

Residential Parcels In Owner Name Order

Parcel	TRA	Owner	Situs Address	Use Code Descr.	Taxable Value	\$ Change	% Change	Last Sale date	Last Sale Price
033-250-45-1	002-001	Aurora Loan Services Llc	1475 Howard Ct	One Duplex - One Bldg	\$185,568	\$3,638	2.0%	2/3/03	\$165,000
033-250-51-1	002-001	Aurora Loan Services Llc	1345 Howard Ct	One Duplex - One Bldg	\$195,128	\$3,825	2.0%	6/16/03	\$173,500
029-202-11-1	002-001	Bank Of America Na	346 Douglass St	Single Family Dwellings	\$123,780	-\$52,115	-29.6%	8/7/09	\$36,500
031-250-16-1	002-001	Bank Of New York	1135 Aloha St	Single Family Dwellings	\$91,769	\$1,798	2.0%	10/23/01	\$80,000
031-176-02-1	002-001	Cit Mortgage Loan Trust 2007-1	1515 Franzel Rd	Single Family Dwellings	\$139,668	-\$45,601	-24.6%	7/14/04	\$175,000
033-270-17-1	002-001	Deutsche Bank	400 Vallecito Way	Single Family Dwellings	\$191,800	-\$98,969	-34.0%	6/29/05	\$274,000
029-257-03-1	002-001	Deutsche Bank National Trust	1139 Washington St	One Duplex - One Bldg	\$199,500	-\$102,943	-34.0%	6/14/05	\$285,090
031-151-07-1	002-001	Deutsche Bank National Trust	1430 Orange St	Single Family Dwellings	\$175,500	-\$105,408	-37.5%	1/30/06	\$270,000
031-183-01-1	002-001	Deutsche Bank Nt Company Trust	805 Cascade Ave	Single Family Dwellings	\$116,434	\$2,282	2.0%	4/19/02	\$102,000
031-260-47-1	002-001	Deutsche Bank Nt Company Trust	1360 Aloha St	Single Family Dwellings	\$115,000	\$30,616	36.3%	9/16/94	\$18,500
029-179-06-1	002-001	Federal Home Loan Mortgage	1315 Johnson St	Single Family Dwellings	\$147,000	-\$53,022	-26.5%	5/15/07	\$196,500
031-290-76-1	002-014	Federal Home Loan Mortgage	1235 Britt Ln	Single Family Dwellings	\$208,062	\$4,079	2.0%	8/13/09	\$193,500
029-391-05-1	002-001	Federal National Mortgage	1224 Oak St	Two or more SFD on Single P	\$88,468	\$1,734	2.0%		
031-093-08-1	002-001	Federal National Mortgage	1420 Aloha St	Single Family Dwellings	\$39,871	\$780	2.0%		
031-260-41-1	002-001	Federal National Mortgage	1306 Aloha St	Single Family Dwellings	\$120,825	-\$65,406	-35.1%	7/29/05	\$179,000
029-365-07-1	002-001	First Horizon Home Loans	811 Monroe St	Single Family Dwellings	\$104,930	-\$54,143	-34.0%	6/9/05	\$150,000
029-224-11-1	002-001	Hsbc Bank Usa	1328 1/2 2Nd St	Single Family Dwellings	\$38,935	-\$23,384	-37.5%	12/6/05	\$60,000
033-280-11-1	002-001	Hsbc Bank Usa	620 Villa Dr	Single Family Dwellings	\$187,850	-\$112,825	-37.5%	5/19/06	\$289,000
029-112-09-1	002-001	Hsbc Bank Usa Na Trust	1333 Sunnyside Way	Single Family Dwellings	\$64,675	-\$38,844	-37.5%	7/31/09	\$42,500
033-280-19-1	002-001	Litton Loan Servicing Lp	301 James Ave	Single Family Dwellings	\$194,060	-\$46,940	-19.5%	9/14/06	\$287,500
029-295-15-1	002-001	Metlife Home Loans	1034 Jackson St	Single Family Dwellings	\$162,488	-\$55,072	-25.3%	7/29/09	\$145,000
033-203-10-1	002-001	National City Bank	540 Walton Dr	Single Family Dwellings	\$135,000	-\$45,000	-25.0%	8/9/06	\$200,000
033-270-01-1	002-001	U S Bank National Associates	460 James Ave	Single Family Dwellings	\$239,850	-\$68,650	-22.3%	6/16/06	\$369,000
035-460-17-1	002-001	Us Bank National Association	720 Melton Ct	Single Family Dwellings	\$133,250	-\$80,032	-37.5%	2/24/06	\$205,000
031-151-19-1	002-001	Wells Fargo Bank	1220 Orange St	Single Family Dwellings	\$155,350	-\$93,305	-37.5%	12/20/05	\$239,000
25 Records					3,554,761	-1,092,907	-23.5%		4,135,590

This report is a computer generated listing using common words for banks, mortgage, lending, and savings and loan companies. Some proper names may therefore be included that are not lending institutions and some lending institutions may not be included. This listing includes sales transactions through 7/31/2009 and may be subject to changes as REO properties are acquired or sold from lending institutions.

Data Source: Tehama County Assessor 2009/10 Secured Tax Roll

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 10/8/2009 By NEC



DESCRIPTION OF PROPERTY TAX REPORTS

Roll Summary Graph

Displays by value type (land, improvements, personal property, and exemptions) the value deviations between the current tax year and each of the prior 5 tax years. The lower portion of the graph identifies the total assessed value and net taxable assessed value comparisons.

Secured Value Change Listing

The largest valuation deviations - increases and decreases are shown on this graph with APN, Owner Name, Situs Address where available, Current Assessed Value, and Value Increase or Decline.

Secured Value Change History Listing

A review of the top 40 largest parcel deviations over the past 5+ years. It assists in identifying properties, which fail to have exemptions applied before the roll is released; properties that have transferred ownership and sold below their prior assessed value, and distinguishes those owners, which have successfully appealed their property values.

Roll Summary

Report detailing land, improvement, fixtures, personal property, and exemptions for each taxing agency. The value of this report is that city staff can readily see where deviations occur from one year to the next.

City Growth Comparison

This is a countywide report comparing each city's growth between the two most recent tax years. This report displays both the value change in the Entire City between tax years as well as the percentage growth for every City in the county. If the term "No Data Available" is shown, the City associated with that term is newly incorporated and did not exist in the prior year.

Tax Dollar Breakdown Graph (Color)

The breakdown of the county's 1% general levy factor file is displayed, with those portions of the tax collected for the City highlighted, for illustrative purposes. This report looks at the largest value, non-redevelopment TRA (tax rate area) as a representative breakdown. In some counties the ERAF (Educational Revenue Augmentation Fund) shift is not calculated on the TRA level.

Property Tax Revenue Calculation

By using the information from the Agency Reconciliation Report, the Base Year Value Report, the County file detailing the breakdown of the 1% General Tax Levy and voter approved debt, the lien date roll is extended, and property tax revenue projections are provided for budgeting purposes.

Non-Residential New Construction

A listing that calculates non-residential growth for increasing a City's Gann Limitation as a result of Proposition 111.

Category Summary

This table summarizes parcels within the city by use code and provides number of parcels, assessed value and property tax information. The report can be also be prepared for Absentee Owned, Pre Prop 13, or special geographic assembly requested by the city.

Category History Graph

This report graphically displays the historical growth by property category and the breakdown of assessed value by major property categories.

Top Secured Property Owner/Taxpayer Summary

These listings are compiled by a computer sort of all parcels owned by the same individual or group of individuals with a common mailing address. This assembly of parcels provides information about the largest overall secured property owners and/or taxpayers. The Top Ten Property Taxpayers includes the percentage of the entire tax levy attributed to a taxpayer as well as the use code and taxing jurisdiction of the property owner.

SBE Listing

The parcels owned by utility companies, which are not used in the production of the utility, are taxed at the City/RDA normal rate and are listed on this report.

Secured Parcel Change Listing

This listing details the parcels that were dropped or added between roll years.

Sales-Transfer of Ownership

5-Year summary of sales transactions of SFR, properties other than SFR and all properties detailed by Entire City, General Fund and Combined RDAs. This report provides the original assessor's enrolled value of the properties sold, the sales price paid and the differential value expected to be enrolled for the following tax year. Only full valued sales are tracked in this report.

Sales Listing

Detailed report of sales transactions assembled for Sales-Transfer of Ownership summary above.

Sales-Average/Median Price History

Multi-year summary of the average and median sales prices of full value sales for single family residential transactions.

Appeals Impact Projection (L.A., Orange, Riverside, San Bernardino, Solano, Alameda)

City or Redevelopment Agency Top 25 Owner Appeals History

This section takes the current year Top 25 Owners and performs the same analysis, which was executed above to calculate the historical experience of successful appeals files by these owners. In most cases, since the Top 25 Owners own the highest valued parcels, their loss experience and reduced values exceed those of the remainder of the city or redevelopment project area in the analysis.

City or Redevelopment Agency Pending Appeals Impact Projection:

The third section of this report looks at the annual success ratios and based on those ratios, calculates the potential assessed value and tax losses of each years' pending appeals based on that year's experience. Since many of the appeals filed in the most current year have not yet been scheduled for hearings, we use the city or agency-wide average for all years to calculate the revenue loss for that year.

Tax Increment Projection

Prior year history and future projections are calculated for redevelopment project areas factoring in pass through-agreements, housing set aside amounts and county administrations fees.

General Fund Spreadsheet

This worksheet assists in developing a projection of general fund revenues. The upper portion of the report includes trending information with regards to annual CPI adjustments, value changes as a result of parcel transfers, the impact of successful appeals (in counties were this data is available) and other value increases/decreases over a six-year period. The lower portion of the table allows for staff input and tax calculation.

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