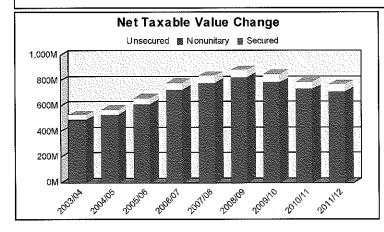


THE CITY OF RED BLUFF 2011/12 PROPERTY TAX REVIEW

Tax Year	Total Taxable Value	
2011/12	773,764,610	
2010/11	791,178,851	
	-17,414,241	Total Value Change
	Dollar Change	Change Event
	5,349,018	Net Value Change of CPI Growth (0.753%)
	-26,590,867	Net Change of Parcels with Negative Growth
	-742,865	Unsecured Roll Change
	1,799,442	Transfer of Ownership Change
	2,071,004	Non Residential New Construction
	700,027	Other Net AV Change
	-17,414,241	

Year to Year Value Change by Use Category				
<u>Category</u>	\$ Change	% Change		
Residential	-\$1,751,727	-0.40%		
Commercial	-\$4,587,069	-2.17%		
Industrial	-\$294,197	-1.01%		
Dry Farm	\$4,611	0.75%		
Govt, Owned	\$8,558	1.85%		
Institutional	-\$48,886	-3.03%		
Irrigated	\$6,612	1.58%		
Miscellaneous	-\$331,816	-7.07%		
Recreational	\$97,316	1.66%		
Vacant	-\$10,611,206	-30.43%		
SBE Nonunitary	\$100	0.01%		
Cross Reference	-\$12,802	-0.23%		
Unsecured	-\$742,865	-1.31%		

<u>Change by Component</u>	<u>Total</u>	Personal Property
Entire City	-2.32%	0.57%
Countywide	-0.05%	3.11%



Notes

- The largest declines were found in the vacant and commercial uses. Commercial reductions of 2% (\$4.2 million) were in large part the result of lower valued sales (Motel 6) and the posting of lower improvement and fixture values for Durango RV Resorts. The Central Valley Coalition; Kimball Crossing had their exemption applied prior to the release of the roll in 2011-12 which hasn't happened timely during the previous 2 tax years resulting in a temporary inflation of the auditor's certification of the city's values.
- The largest increase was reported on a property owned by Greenville Rancheria at 1425 Montgomery Rd. This medical office bldg. reported additional fixture and personal property assets. ATC Realty Sixteen Inc. at 2950 N. Main St. the former Ford dealership sold in 2010 for more than the assessor's enrolled value for an increase.
- The estimated CPI to be applied by the Assessor to real property for 2012-13 is 2% based on information available through August 2010.

Top 10 Taxpayers Based on City Revenue 2011/12	Rank	Top 10 Taxpayers Based on City Revenue 2010/11
PJ HELICOPTERS INC	1	PJ HELICOPTERS INC
HOME DEPOT USA INC	2	HOME DEPOT USA INC
WALMART REALTY COMPANY	3	WALMART REALTY
MARSHALL BELLE MILL LLC	4	HOUSING ALTERNATIVES Central Valley Coalition exempt
HELIBRO LLC included in PJ Helicopters last year	5	MARSHALL BELLE MILL LLC
CABERNET APARTMENTS	6	DURANGO RV RESORTS RED BLUFF value reduction
RALEYS INC	7	RALEY'S INC
PAWAN KUMAR	8	CABERNET APARTMENTS
ASSISTED LIVING FACILITIES	9	PAWAN KUMAR
TEHAMA MEDICAL ARTS LLC #11 last year	10	ASSISTED LIVING FACILITIES