

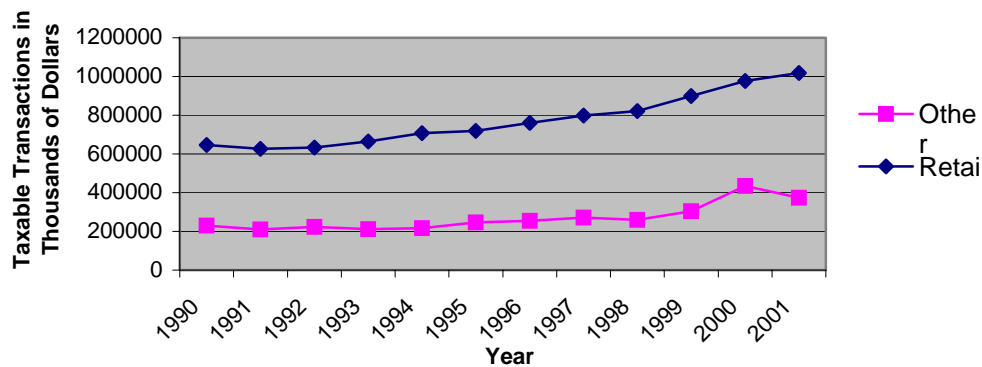
Sales Tax

Retail activity is important to the economy of the Yuba-Sutter area. Between the periods of 1990 to 2000, total taxable transactions increased by nearly 30 percent; from over \$876 million dollars to almost \$1.7 billion. During this period, total retail transactions increased by over 24 percent from a total of almost \$650 million to over \$800 million.

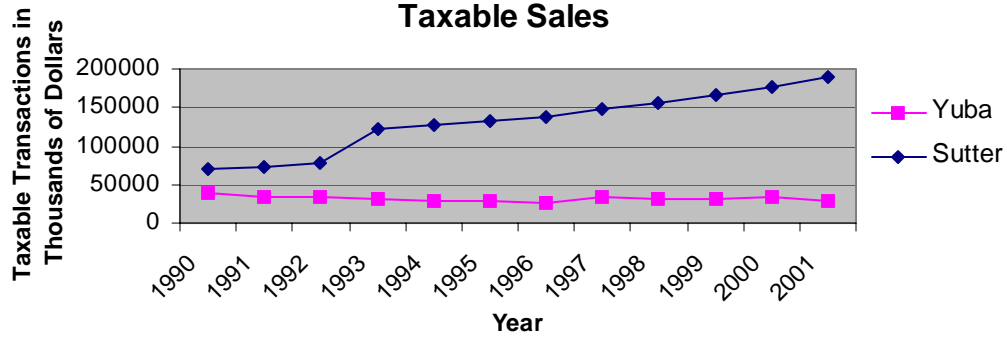
A study done by the Center for Continuing Study of the California Economy rated Sutter County as one of the ten fastest growing counties in terms of retail sales from 1990 to 2000. In this period Sutter County showed a total growth of 18.4 percent. This earned Sutter a ranking as the seventh fastest growing retail sales county during this time.

Between the years of 1990 and 2000, the Yuba-Sutter area has shown steady growth in Total Taxable Transactions. These numbers illustrate the amount of retail transactions that occurred over this period. Sutter County has shown strong growth where Yuba County has grown at a much slower pace. The following tables and charts help to illustrate the retail activity for both Yuba and Sutter counties.

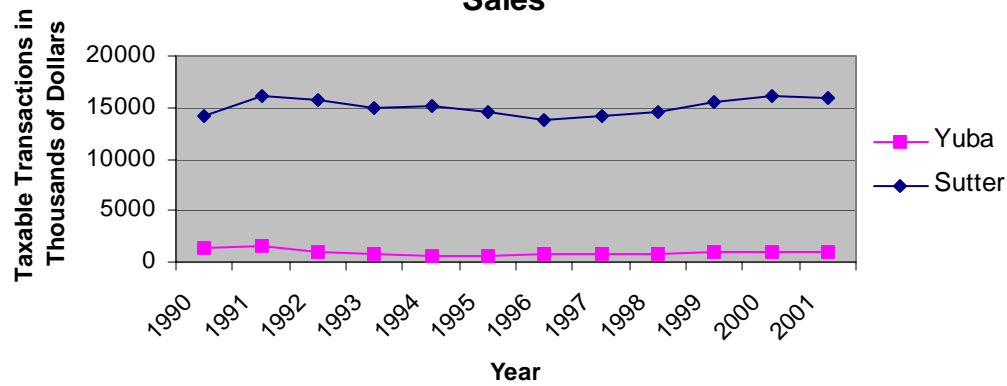
Yuba-Sutter Total Taxable Transactions



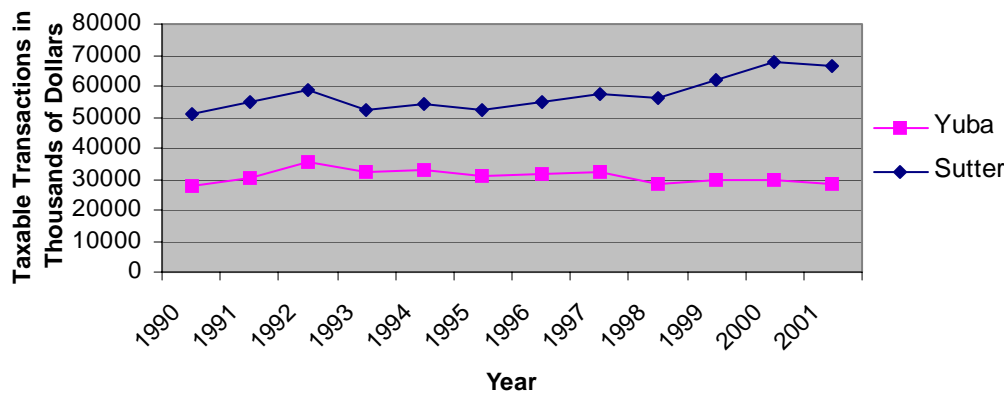
Yuba-Sutter MSA General Merchandise Stores Total Taxable Sales

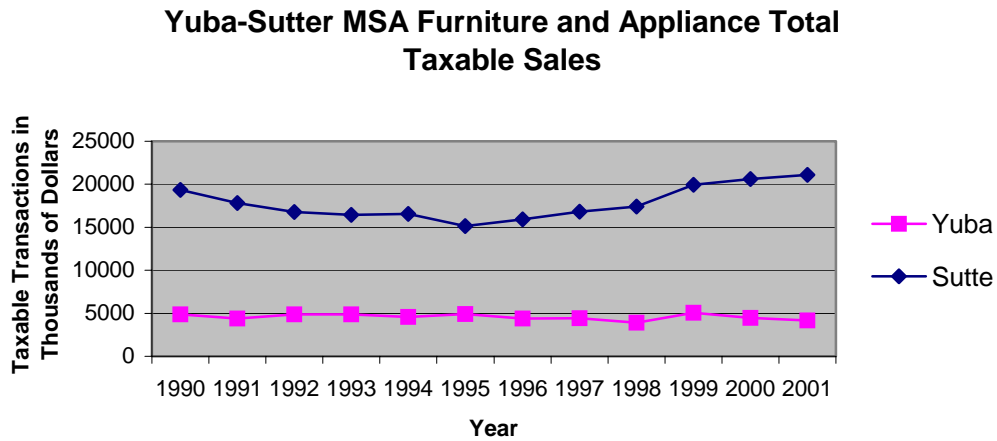
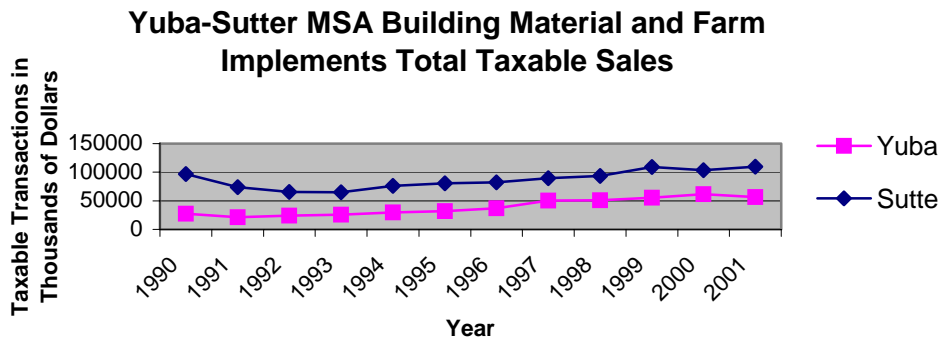
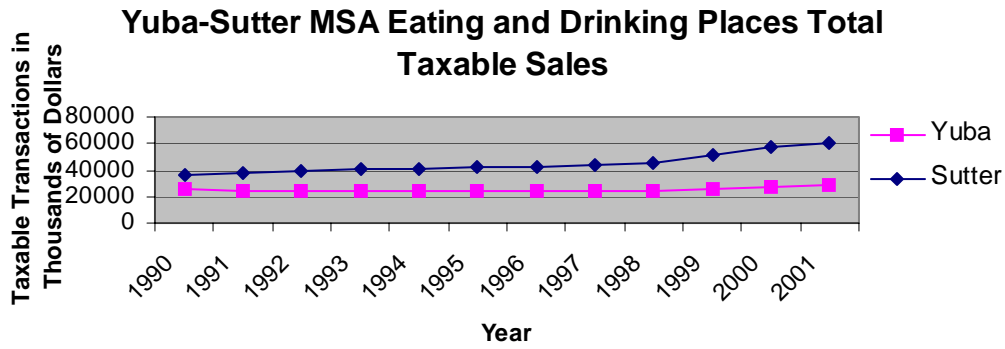


Yuba-Sutter MSA Apparel Stores Total Taxable Sales

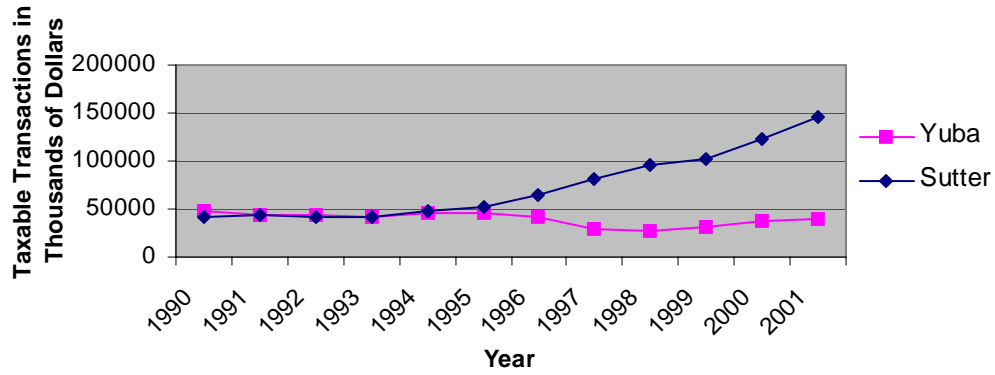


Yuba-Sutter MSA Food Store Total Taxable Sales

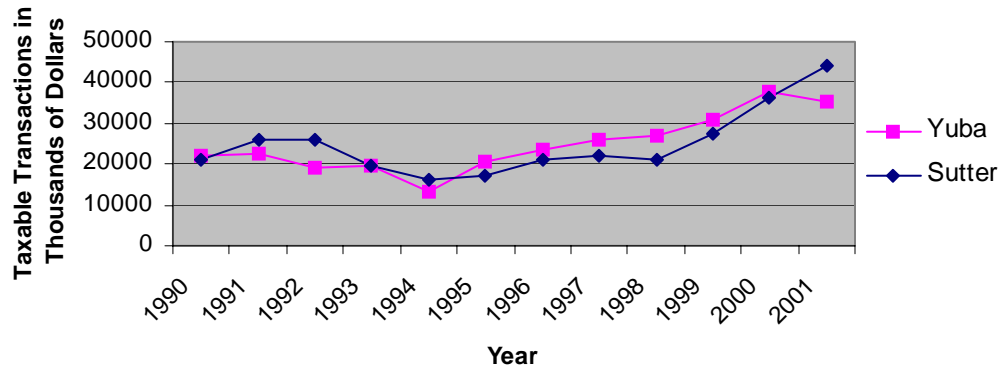




Yuba-Sutter MSA Auto Dealers and Supplies Total Taxable Sales



Yuba-Sutter MSA Service Station Total Taxable Sales



Source: California State Board of Equalization

The following charts illustrate Total Taxable Transactions for Yuba and Sutter Counties from 1991 to 2001.
(AMOUNTS EXPRESSED IN THOUSANDS)

YUBA COUNTY TAXABLE TRANSACTIONS

TYPE OF BUSINESS	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
RETAIL STORES											
APPAREL STORES	\$ 1,634	\$ 1,034	\$ 755	\$ 641	\$ 655	\$ 714	\$ 758	\$ 802	\$ 1,005	\$1,044	\$1,037
GENERAL MERCHNDISE STORES	34,628	34,455	31,122	29,354	28,130	25,525	32,654	32,274	32,237	32,866	28,011
DRUG STORES	9,800	10,368	9,556	9,779	9,118	9,291	N/A	N/A	N/A	N/A	N/A
FOOD STORES	30,021	35,510	31,957	32,597	30,859	31,496	31,962	28,631	\$9,816	29,655	28,189
PACKAGED LIQUOR STORES	3,135	2,373	2,062	2,237	1,352	1,873	N/A	N/A	N/A	N/A	N/A
EATING AND DRINKING PLACES	24,826	24,616	24,417	24,073	23,784	23,690	23,757	24,257	25,460	27,509	28,338
HOME FURNISH, AND APPLIANCES	4,382	4,870	4,876	4,587	4,900	4,680	4,426	3,913	50,50	4,478	4,175
BLDG. MATRL. AND FARM IMPLMTS.	21,124	24,027	25,710	29,768	31,696	37,005	50,602	30,690	55,646	61,726	56,679
AUTO DEALERS & SUPPLIES	43,929	42,719	41,675	46,492	46,649	41,467	29,587	26,166	31,449	36,714	40,316
SERVICE STATIONS	22,751	18,927	19,589	19,230	20,670	23,404	26,078	26,927	31,079	37,548	35,066
OTHER RETAIL STORES	21,836	25,148	23,271	24,672	23,765	26,064	27,410	27,507	32,756	37,360	32,150
RETAIL STORES TOTALS	218,066	224,227	214,990	223,430	221,578	224,919	227,234	221,167	244,498	268,900	253,961
ALL OTHER OUTLETS	76,409	89,103	81,730	79,808	98,252	101,285	107,088	92,930	111,542	122,915	129,256
TOTALS ALL OUTLETS	\$294,475	\$313,330	\$296,720	\$303,238	\$319,830	\$326,204	\$334,322	\$314,097	\$356,040	\$391,815	\$383,217

SUTTER COUNTY TAXABLE TRANSACTIONS

TYPE OF BUSINESS	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
RETAIL STORES											
APPAREL STORES	\$ 16,165	\$ 15,817	\$ 14,931	\$ 15,144	\$ 14,571	\$ 13,791	\$ 14,204	\$ 14,495	\$ 15,466	\$ 16,126	\$ 15,982
GENERAL MERCHNDISE STORES	73,205	77,982	120,935	128,380	131,786	137,858	149,210	155,580	166,337	177,554	189,242
DRUG STORES	10,357	10,548	8,335	8,088	8,034	7,952	N/A	N/A	N/A	N/A	N/A
FOOD STORES	54,735	58,747	52,067	54,449	52,070	55,051	57,235	56,265	62,156	67,960	66,216
PACKAGED LIQUOR STORES	1,052	1,214	1,422	1,553	1,501	1,531	N/A	N/A	N/A	N/A	N/A
EATING AND DRINKING PLACES	37,950	39,130	40,888	41,327	42,995	42,975	44,141	45,037	51,631	57,058	60,972
HOME FURNISH, AND APPLIANCES	17,820	16,773	16,427	16,564	15,148	15,910	16,827	14,413	19,944	20,616	22,103
BLDG. MATRL. AND FARM IMPLMTS.	73,961	65,617	64,785	76,196	80,763	82,229	89,436	93,201	109,067	103,482	109,972
AUTO DEALERS & SUPPLIES	43,139	41,461	40,681	48,720	51,350	64,032	80,391	95,589	101,553	122,503	145,470
SERVICE STATIONS	25,866	25,762	19,760	15,990	17,319	21,125	22,115	21,048	27,530	36,298	44,082
OTHER RETAIL STORES	53,748	55,579	69,870	77,335	81,814	93,618	98,081	101,803	100,477	106,493	109,650
RETAIL STORES TOTALS	407,998	408,630	450,101	483,746	497,351	536,072	571,577	600,431	654,161	708,090	763,689
ALL OTHER OUTLETS	133,015	133,727	129,423	136,634	147,537	153,642	163,884	166,027	192,185	312,434	243,708
TOTALS ALL OUTLETS	\$541,013	\$542,357	\$579,524	\$620,380	\$644,888	\$689,714	\$735,461	\$766,458	\$846,346	\$1,020,524	\$1,007,397