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Executive Director

No. 2015/028

May 15, 2015

TO COUNTY ASSESSORS:

**A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS  
ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES 2013-14**

Enclosed is a copy of A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices for 2013-14. The data may be used for comparing your administrative and assessment operations with those of other assessors.

This information was compiled from responses to questionnaires sent to all assessors. Any questions you have concerning the data reported by specific counties should be directed to the county involved.

Please note that the number in parentheses, below the column category, represents the corresponding question number in the questionnaire, CAO 2014/017, dated August 20, 2014.

This report will be posted on the BOE website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm). Please contact Ms. Angelica Parker at 1-916-274-3344 or [Angelica.Parker@boe.ca.gov](mailto:Angelica.Parker@boe.ca.gov) to ask questions regarding the overall report, to provide suggestions for improving the report's usefulness, or to receive the information in an electronic format.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Deputy Director  
Property Tax Department

DRK:ap  
Enclosure

A REPORT ON BUDGETS,  
WORKLOADS, AND ASSESSMENT  
APPEALS ACTIVITIES IN  
CALIFORNIA ASSESSORS' OFFICES

2013-14

MAY 2015

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CALIFORNIA STATE BOARD OF EQUALIZATION

SEN. GEORGE RUNNER (RET.), LANCASTER

FIONA MA, CPA, SAN FRANCISCO

JEROME E. HORTON, LOS ANGELES COUNTY

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BETTY T. YEE, SACRAMENTO

FIRST DISTRICT

SECOND DISTRICT

THIRD DISTRICT

FOURTH DISTRICT

STATE CONTROLLER

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CYNTHIA BRIDGES, EXECUTIVE DIRECTOR



# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2013-14

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## INTRODUCTION

The purpose of this report is to supply data that are useful for comparing the operations of an assessor's office with those of other county assessors.<sup>1</sup> Possible uses for the data contained in this report are management/staff planning and budget development.

We would like to caution the reader to use care in comparing data contained in this report. The 2013-14 assessment roll is based on workload experienced in an earlier assessment year. For example, income, expenses, budgeted positions, and workload reported all relate to the 2013-14 fiscal year. However, the 2013-14 roll was prepared in the 2012-13 fiscal year using budget and staff for that year.

These data were compiled by the Board's Property Tax Department, County-Assessed Properties Division, from responses to questionnaires sent to all assessors. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty-four of the fifty-eight counties reported data; Mendocino, Santa Cruz, Sierra, and Tulare Counties did not provide data.

Please note that the number in parentheses, below the column category, represents the corresponding question number in the questionnaire, CAO 2014/017, dated August 20, 2014.

Any questions concerning this report should be directed to the County-Assessed Properties Division at 1-916-274-3350. Any questions concerning the data submitted by a particular county should be directed to that county.

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<sup>1</sup> Several counties have combined the assessor's office with other county offices, such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

SECTION I

BUDGET  
AND  
PERSONNEL  
STATISTICS

**TABLE A**  
**BUDGET DATA & COSTS OF SELECTED PROGRAMS**  
(As of June 30, 2014)

	<u>Expenses</u>				
	Base Salaries and Wages (1)	Benefits (2)	Cost of Services From Other Depts. (3)	Other Costs (4)	2013-14 GROSS BUDGET (5)
Alameda	\$11,171,927	\$6,746,887	\$3,453,871	\$1,313,735	\$22,686,420
Alpine	\$196,503	\$87,494	\$0	N/A	\$283,997
Amador	\$715,683	\$265,411	\$108,458	\$131,829	\$1,221,381
Butte	\$2,066,600	\$907,274	\$286,227	\$257,113	\$3,517,214
Calaveras	\$755,683	\$256,832	\$0	\$53,150	\$1,065,665
Colusa	\$505,517	\$264,811	\$83,637	\$132,399	\$986,364
Contra Costa	\$6,639,605	\$5,500,200	\$1,083,390	\$2,134,273	\$15,357,468
Del Norte	\$412,651	\$208,609	\$78,096	\$45,393	\$744,749
El Dorado	\$2,088,963	\$1,095,432	\$277,624	\$130,479	\$3,592,498
Fresno	\$4,300,604	\$3,398,930	\$1,009,852	\$530,252	\$9,239,638
Glenn	\$423,871	No Response	No Response	No Response	\$423,871
Humboldt	\$1,277,395	\$609,252	\$156,728	\$131,937	\$2,175,312
Imperial	\$1,548,523	\$747,388	\$45,052	\$23,100	\$2,364,063
Inyo	\$506,756	\$261,116	\$0	\$165,046	\$932,918
Kern	\$5,869,936	\$4,410,444	\$1,196,947	\$562,861	\$12,040,188
Kings	\$1,212,192	\$248,419	\$315,525	\$176,600	\$1,952,736
Lake	\$731,173	\$271,497	\$18,220	\$38,530	\$1,059,420
Lassen	\$533,813	\$202,739	\$39,250	\$36,637	\$812,439
Los Angeles	\$81,383,436	\$46,132,088	\$11,158,393	\$19,012,235	\$157,686,152
Madera	\$1,297,786	\$590,368	\$0	\$87,445	\$1,975,599
Marin	\$3,953,000	\$2,569,000	\$233,000	\$146,000	\$6,901,000
Mariposa	\$405,881	\$308,539	No Response	No Response	\$714,420
Mendocino					
Merced	\$1,529,590	\$1,446,058	\$309,282	\$95,079	\$3,380,009
Modoc	\$270,090	\$137,564	\$0	\$19,970	\$427,624
Mono	\$641,721	\$376,695	No Response	No Response	\$1,018,416
Monterey	\$2,801,795	\$1,334,955	\$187,515	\$320,637	\$4,644,902
Napa	\$1,502,352	\$807,187	\$404,954	\$44,805	\$2,759,298
Nevada	\$1,169,673	\$691,324	\$321,386	\$120,124	\$2,302,507
Orange	\$22,085,283	\$9,703,466	\$971,518	\$4,840,509	\$37,600,776
Placer	\$5,821,871	\$3,470,774	\$711,770	\$419,410	\$10,423,825
Plumas	\$450,434	\$229,006	No Response	\$7,420	\$686,860
Riverside	\$12,921,057	\$5,594,860	\$2,801,108	\$2,058,688	\$23,375,713
Sacramento	\$9,543,009	\$5,283,486	\$948,776	\$2,268,499	\$18,043,770
San Benito	\$794,074	\$388,538	\$167,370	\$140,840	\$1,480,822
San Bernardino	\$8,908,999	\$5,198,096	\$3,533,716	\$552,309	\$18,193,120
San Diego	\$17,533,385	\$10,846,810	N/A	\$8,909,503	\$37,289,698
San Francisco	\$10,294,509	\$4,199,065	\$1,741,695	\$469,560	\$16,704,829
San Joaquin	\$4,794,798	\$2,866,457	\$440,587	\$1,681,547	\$9,783,389
San Luis Obispo	\$3,694,906	\$3,647,695	\$497,282	\$446,294	\$8,286,177
San Mateo	\$5,835,919	\$3,465,384	\$967,038	\$1,227,704	\$11,496,045
Santa Barbara	\$5,545,257	\$2,929,966	\$412,704	\$769,165	\$9,657,092
Santa Clara	\$18,020,298	\$11,296,549	\$872,651	\$1,548,685	\$31,738,183
Santa Cruz					
Shasta	\$2,051,577	\$992,145	\$751,089	\$245,386	\$4,040,197
Sierra					
Siskiyou	\$849,364	\$326,300	\$65,031	\$178,199	\$1,418,894
Solano	\$2,292,534	\$1,191,814	\$1,812,881	\$495,077	\$5,792,306
Sonoma	\$4,757,356	\$2,612,157	\$967,489	\$356,669	\$8,693,671
Stanislaus	\$3,042,938	\$1,527,780	\$261,853	\$454,703	\$5,287,274
Sutter	\$1,247,249	\$645,627	\$207,322	\$35,355	\$2,135,553
Tehama	\$905,360	\$495,595	\$0	\$0	\$1,400,955
Trinity	\$111,841	\$76,225	\$21,935	No Response	\$210,001
Tulare					
Tuolumne	\$630,450	\$284,168	\$0	\$0	\$914,618
Ventura	\$7,098,000	\$3,222,000	\$1,727,000	\$567,000	\$12,614,000
Yolo	\$1,720,988	\$872,332	\$167,785	\$72,306	\$2,833,411
Yuba	\$929,003	\$329,715	N/A	\$45,152	\$1,303,870
<b>Totals</b>	<b>\$287,793,178</b>	<b>\$161,572,523</b>	<b>\$40,816,007</b>	<b>\$53,499,609</b>	<b>\$543,681,317</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE A (Continued)**  
**BUDGET DATA & COSTS OF SELECTED PROGRAMS**  
 (As of June 30, 2014)

	<u>Income or Offsetting Services</u>				2013-14 NET BUDGET	2012-13 NET BUDGET	% Change From 2012-13 to 2013-14
	Service to Other Depts.	Map Sales, Fees for Prop. Characteristics, Copies, & Info.	Property & Supp. Tax Admin. Fees	Other*			
	(6)	(7)	(8)	(9)			
Alameda	\$6,737	\$26,949	\$7,009,358	\$0	\$15,643,376	\$14,598,892	7%
Alpine	\$0	\$2,800	\$0	\$100	\$281,097	N/A	N/A
Amador	\$0	\$1,241	\$0	\$3,768	\$1,216,372	\$1,219,846	0%
Butte	\$30,000	\$10,000	\$1,230,000	\$0	\$2,247,214	\$2,287,412	-2%
Calaveras	\$0	\$10,000	\$184,300	\$1,900	\$869,465	\$834,951	4%
Colusa	\$0	\$4,143	\$151,998	\$850	\$829,373	\$935,692	-11%
Contra Costa	\$214,732	\$485,077	\$730,000	\$900	\$13,926,759	\$14,846,539	-6%
Del Norte	\$0	\$11,154	-\$2,000	\$0	\$735,595	\$678,678	8%
El Dorado	\$25,000	\$10,000	\$397,710	\$25,000	\$3,134,788	N/A	N/A
Fresno	\$0	\$175,000	\$2,886,582	\$0	\$6,178,056	\$6,073,388	2%
Glenn	No Response	\$5,493	No Response	No Response	\$418,378	\$747,826	-44%
Humboldt	\$1,440	\$76,832	\$458,171	\$17,117	\$1,621,752	\$1,555,757	4%
Imperial	\$40,261	\$50,000	\$25,000	\$0	\$2,248,802	\$2,101,907	7%
Inyo	\$0	\$4,197	\$0	\$69,660	\$859,061	\$711,969	21%
Kern	\$292,232	\$10,490	\$2,144,818	\$28,599	\$9,564,049	\$7,688,607	24%
Kings	\$0	\$131,858	\$540,642	\$0	\$1,280,236	\$954,587	34%
Lake	\$1,700	\$13,000	\$21,675	\$0	\$1,023,045	N/A	N/A
Lassen	\$0	\$11,215	\$84,000	\$0	\$717,224	\$612,868	17%
Los Angeles	\$57,769	\$156,759	\$55,878,823	\$3,725,174	\$97,867,627	\$93,430,655	5%
Madera	\$0	\$13,052	\$351,822	\$0	\$1,610,725	\$1,587,178	1%
Marin	N/A	\$23,700	\$1,761,568	N/A	\$5,115,732	\$5,050,000	1%
Mariposa	No Response	\$18,092	\$6,940	No Response	\$689,388	\$819,454	-16%
Mendocino							N/A
Merced	\$0	\$25,013	\$908,083	\$178,382	\$2,268,531	\$2,642,456	-14%
Modoc	\$0	\$8,313	\$1,500	\$0	\$417,811	\$403,920	3%
Mono	No Response	\$3,010	\$433,174	\$154	\$582,078	\$817,957	-29%
Monterey	\$142,215	\$42,717	\$1,039,330	\$0	\$3,420,640	\$3,431,400	0%
Napa	\$0	\$52,610	\$0	\$0	\$2,706,688	\$2,708,944	0%
Nevada	\$0	\$17,300	\$0	\$0	\$2,285,207	\$2,381,061	-4%
Orange	\$59,471	\$266,397	\$0	\$0	\$37,274,908	\$35,210,649	6%
Placer	N/A	\$45,773	\$2,585,424	\$30,000	\$7,762,628	\$7,398,827	5%
Plumas	No Response	\$6,000	\$86,957	No Response	\$593,903	N/A	N/A
Riverside	\$0	\$90,262	\$10,678,625	\$2,163,237	\$10,443,589	\$11,264,157	-7%
Sacramento	\$0	\$79,456	\$6,894,131	\$551	\$11,069,632	\$10,086,579	10%
San Benito	\$0	\$6,500	\$460,000	\$21,140	\$1,003,182	\$822,461	22%
San Bernardino	\$0	\$35,443	\$0	\$594,995	\$17,562,682	\$16,944,787	4%
San Diego	N/A	\$183,398	\$12,796,367	N/A	\$24,309,933	\$27,198,466	-11%
San Francisco	\$0	\$0	\$0	\$0	\$16,704,829	\$16,611,181	1%
San Joaquin	\$254,060	\$7,714	\$2,161,277	\$0	\$7,360,338	\$7,241,621	2%
San Luis Obispo	\$329	\$31,616	\$0	\$30,000	\$8,224,232	\$8,029,501	2%
San Mateo	\$0	\$42,314	\$5,045,772	\$29,658	\$6,378,301	\$6,695,095	-5%
Santa Barbara	\$0	\$28,000	\$2,087,000	\$0	\$7,542,092	\$6,912,873	9%
Santa Clara	\$0	\$13,921	\$17,833,622	\$914,467	\$12,976,173	\$15,167,335	-14%
Santa Cruz							N/A
Shasta	\$172,767	\$53,461	\$945,200	\$4,553	\$2,864,216	\$2,819,954	2%
Sierra						\$420,303	N/A
Siskiyou	\$0	\$11,936	\$151,475	\$0	\$1,255,483	\$1,213,269	3%
Solano	\$2,300	\$249,501	\$2,421,020	\$0	\$3,119,485	\$2,899,372	8%
Sonoma	\$0	\$21,356	\$413,138	\$504,404	\$7,754,773	\$7,554,564	3%
Stanislaus	\$0	\$25,305	\$863,673	\$49,355	\$4,348,941	\$4,374,776	-1%
Sutter	\$0	\$7,871	\$0	\$0	\$2,127,682	\$2,027,062	5%
Tehama	\$0	\$10,803	\$204,541	\$0	\$1,185,611	\$1,143,317	4%
Trinity	No Response	\$6,758	\$6,087	N/A	\$197,156	N/A	N/A
Tulare							N/A
Tuolumne	\$0	\$32,738	\$0	\$0	\$881,880	\$803,854	10%
Ventura	\$0	\$60,000	\$3,912,000	\$17,000	\$8,625,000	\$9,404,009	-8%
Yolo	\$700	\$37,550	\$1,012,564	\$0	\$1,782,597	\$1,580,740	13%
Yuba	No Response	\$13,473	\$207,457	\$13,644	\$1,069,296	\$1,198,134	-11%
<b>Totals</b>	<b>\$1,301,713</b>	<b>\$2,767,561</b>	<b>\$147,009,824</b>	<b>\$8,424,608</b>	<b>\$384,177,611</b>	<b>\$374,144,830</b>	

\* See Appendix 1 for itemization of other income.

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE B**  
**BUDGETED PERMANENT POSITIONS**  
 (As of June 30, 2014)

	Assessor & Other Managers (1)	Certified Appraisers			Computer Analysts, etc. (5)	Other Tech. & Professionals (6)	Support Staff (7)
		Real Property (2)	Business Property (3)	Drafting/ Mapping (4)			
Alameda	9	57	22	7	5	16	59.4
Alpine	1	1	0	0.1	0	0.4	0.5
Amador	2	3	1	1	0	0	4
Butte	2	17	3	2	1	0	16
Calaveras	3	4	0.5	1	0.5	4	0
Colusa	2	3	1	1	0	0	4
Contra Costa	8	48	10	7	2	9	38
Del Norte	2	2	0	0.5	1	2.5	8
El Dorado	2	12	3	2	1	6	9.8
Fresno	3	28	9	5	4	1	36
Glenn	3	2	1	1	0	1	0
Humboldt	3	11	3	1	0	6	8
Imperial	2	13	3	2	1	0	10
Inyo	2	2	0	1	0	0	2
Kern	6	39	11	4	3	1	43
Kings	4	8.75	2	1	0	0	8
Lake	2	6	2	1	0	0	4.6
Lassen	1	3	1	1	0	1	2.5
Los Angeles	76	373	175	37	99	40	632
Madera	2	10	3	1	0	0	9
Marin	4	23	6	3	3	0	17
Mariposa	3	3	0	1	0	0	4
Mendocino							
Merced	3	9	5	1	0	3	6
Modoc	2	1	1	0	0	0	2
Mono	2	4	1	0	0	0	2
Monterey	6	18	5	1	1	1	18
Napa	3	8	3	2	0	1	6
Nevada	4	6.75	1	1	0	2	7.75
Orange	7	102	55	14	19	6	112
Placer	9	28	4	3	3	5	24
Plumas	2.5	3	0.5	1	0	0	1
Riverside	8	84	16	10	5	57	3
Sacramento	8	67	12	5	10.5	0	50.2
San Benito	3	3	2	1	0	0	1
San Bernardino	7	63	13	5	6	32	43
San Diego	18	90	38	17	2	58	64
San Francisco	9	51.53	16.23	1	1	12.33	33.61
San Joaquin	6	25	10	6	0	12	24
San Luis Obispo	7	26	5	5	4	30	3
San Mateo	4	40	12	2	3	0	17
Santa Barbara	9	24	5	4	8	0	20
Santa Clara	11	82	45	7	18	31	70
Santa Cruz							
Shasta	5	16	5	2	0	0	14
Sierra							
Siskiyou	3	7	0	1	0	0	5
Solano	3	17	3	1	0	1	11
Sonoma	6	22.98	7	4	3.75	0	30
Stanislaus	3	24	7	2	3	0	15
Sutter	3	6	2	1	0	9	1
Tehama	2	6	1	1	1	1	6
Trinity	1	1	0	0	0	0	0
Tulare							
Tuolumne	2	3	1	1	0	0	4
Ventura	11	53	14	3	3	3	35
Yolo	3	10	3	1	0	1	10
Yuba	1	4	1	1	0	8	0
<b>Totals</b>	<b>313.50</b>	<b>1,574.01</b>	<b>550.23</b>	<b>184.60</b>	<b>211.75</b>	<b>361.23</b>	<b>1,554.36</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered



**TABLE B (Continued)**  
**BUDGETED PERMANENT POSITIONS**  
 (As of June 30, 2014)

	2013-14 TOTAL STAFF (8)	2012-13 Total Staff (9)	% Change From 2012-13 to 2013-14 (10)	2011-12 Total Staff (11)	% Change From 2011-12 to 2012-13 (12)
Alameda	175.4	175.4	0%	175.4	0%
Alpine	3	N/A	N/A	N/A	N/A
Amador	11	11	0%	11	0%
Butte	41	41	0%	41	0%
Calaveras	13	13	0%	11.3	15%
Colusa	11	11	0%	11	0%
Contra Costa	122	122	0%	122	0%
Del Norte	16	16	0%	16	0%
El Dorado	35.8	N/A	N/A	35.8	N/A
Fresno	86	101	-15%	101	0%
Glenn	8	8	0%	N/A	N/A
Humboldt	32	32	0%	32	0%
Imperial	31	31	0%	31	0%
Inyo	7	8	-13%	8.6	-7%
Kern	107	102	5%	103	-1%
Kings	23.75	23.55	1%	25.55	-8%
Lake	15.6	N/A	N/A	N/A	N/A
Lassen	9.5	9.5	0%	9	6%
Los Angeles	1432	1,431	0%	1,425	0%
Madera	25	24.33	3%	25	-3%
Marin	56	56	0%	55.9	0%
Mariposa	11	11	0%	11	0%
Mendocino	N/A	N/A	N/A	N/A	N/A
Merced	27	25	8%	25	0%
Modoc	6	6	0%	7	-14%
Mono	9	9	0%	11	-18%
Monterey	50	50	0%	50	0%
Napa	23	23	0%	23	0%
Nevada	22.5	22.5	0%	22.5	0%
Orange	315	315	0%	315	0%
Placer	76	77	-1%	85	-9%
Plumas	8	N/A	N/A	8	N/A
Riverside	183	188	-3%	186	1%
Sacramento	152.7	151.7	1%	155.1	-2%
San Benito	10	10	0%	15	-33%
San Bernardino	169	165	2%	178	-7%
San Diego	287	292	-2%	282	4%
San Francisco	124.7	125.49	-1%	120	5%
San Joaquin	83	87	-5%	90	-3%
San Luis Obispo	80	80	0%	80	0%
San Mateo	78	78	0%	73	7%
Santa Barbara	70	70	0%	72	-3%
Santa Clara	264	256	3%	240	7%
Santa Cruz	N/A	N/A	N/A	N/A	N/A
Shasta	42	42	0%	40	5%
Sierra	N/A	4.7	N/A	4.7	N/A
Siskiyou	16	16	0%	16	0%
Solano	36	35	3%	34	3%
Sonoma	73.73	73.73	0%	71.73	3%
Stanislaus	54	54	0%	58	-7%
Sutter	22	21	5%	N/A	N/A
Tehama	18	17	6%	17	0%
Trinity	2	N/A	N/A	N/A	N/A
Tulare	N/A	N/A	N/A	N/A	N/A
Tuolumne	11	11	0%	11	0%
Ventura	122	132	-8%	122	8%
Yolo	28	26	8%	27	-4%
Yuba	15	15	0%	N/A	N/A
<b>Totals</b>	<b>4,749.68</b>	<b>4,704.90</b>	<b>1%</b>	<b>4,689.58</b>	<b>0%</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE C**  
**BUDGETED TEMPORARY POSITIONS**  
(As of June 30, 2014)

	Assessor & Other Managers (1)	Real Property Appraisers (2)	Business Property Auditor- Appraisers (3)	Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Technical/ Professional (6)	Support Staff (7)	TOTAL (8)
Alameda	0	0	0	0	0	0	0	0
Alpine	0	0	0	0	0	0	0	0
Amador	0	0	0	0	0	0	0	0
Butte	0	0	0	0	0	0	0	0
Calaveras	0	0	0	0	0	0	0	0
Colusa	0	0	0	0	0	0	1	1
Contra Costa	0	1	0	0	0	1	2	4
Del Norte	0	0	0	0	0	0.6	0.6	1.2
El Dorado	0	0	0	0	0	0	0	0
Fresno	0	0	0	0	0	0	0	0
Glenn	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	0	0	2	2
Imperial	0	0	0	0	0	1	0	1
Inyo	0	0	0	0	0	0	0	0
Kern	0	0	0	0	0	0	0	0
Kings	0	0	0	0	0	0	0.5	0.5
Lake	0	0	0	0	0	0	0	0
Lassen	0	0	0	0	0	0	0	0
Los Angeles	0	0	0	0	0	0	0	0
Madera	0.33	1	0	0	0	0	1.25	2.58
Marin	0	2	0	0	0	0	0	2
Mariposa	0	0	0	0	0	0	0	0
Mendocino								
Merced	0	0.5	0	0	0	0	0	0.5
Modoc	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	1	1
Monterey	0	0	0	0	0	0	0	0
Napa	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
Orange	0	0.55	0.47	0.85	0	0	4.42	6.29
Placer	0	0	0	0	0	0	0	0
Plumas	0	0	0	0	0	0	0	0
Riverside	0	2	0	0	0	0	8	10
Sacramento	0	0.2	0	0	0	0	3	3.2
San Benito	0	0.75	0	0	0	0	0	0.75
San Bernardino	0	0	0	0	0	0	0	0
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	2.96	1.46	0	0	0.3	0	4.72
San Joaquin	0	0	0	0	0	1	0	1
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0	1.3	0.25	0	0	0	2.8	4.35
Santa Barbara	0	0	0	0	0	0	0	0
Santa Clara	0	0	0	0	0	0	5	5
Santa Cruz								
Shasta	0	0	0	0	0	0	0	0
Sierra								
Siskiyou	0	0.5	0	0	0	0	0.5	1
Solano	0	0	1	0	0	0	0	1
Sonoma	0	5	1	0	0	0	0	6
Stanislaus	0	0	0	0	0	0	0	0
Sutter	0	0	0	0	0	2	0	2
Tehama	0	0	0	0	0	0	0	0
Trinity	0	0	0	0	0	0	0	0
Tulare								
Tuolumne	0	0	0	0	0	0	0	0
Ventura	0	0	0	0	0	0	0	0
Yolo	0	0	0	0	0	0	0	0
Yuba	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>0.33</b>	<b>17.76</b>	<b>4.18</b>	<b>0.85</b>	<b>0</b>	<b>5.9</b>	<b>32.07</b>	<b>61.09</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable    0 = Zero    No Response = Question not answered

# SECTION II

## LOCAL ROLL AND WORKLOAD STATISTICS

**TABLE D**  
**LOCAL ROLL VALUE AND STATISTICS**  
 (SECTION 601 ROLL for 2014-2015)\*

	Secured Roll		Unsecured Roll Value (Local Only) in 000's *	TOTAL NET ROLL VALUE in 000's (4)
	State-Assessed in 000's * (1)	Locally Assessed in 000's * (2)		
Alameda	\$3,577,913	\$208,023,303	\$12,328,029	\$223,929,246
Alpine	\$18,136	\$652,469	\$32,967	\$703,573
Amador	\$215,699	\$4,278,735	\$91,037	\$4,585,471
Butte	\$836,252	\$17,610,716	\$987,011	\$19,433,980
Calaveras	\$137,633	\$5,753,999	\$107,033	\$5,998,666
Colusa	\$902,135	\$2,378,415	\$247,235	\$3,527,785
Contra Costa	\$4,135,546	\$153,901,615	\$5,617,143	\$163,654,304
Del Norte	\$38,725	\$1,664,231	\$34,432	\$1,737,388
El Dorado	\$337,781	\$26,105,602	\$541,015	\$26,984,398
Fresno	\$3,661,007	\$61,535,242	\$3,054,485	\$68,250,733
Glenn	\$129,544	\$2,507,001	\$138,453	\$2,774,998
Humboldt	\$407,102	\$11,198,984	\$457,298	\$12,063,384
Imperial	\$700,010	\$9,786,230	\$1,282,650	\$11,768,889
Inyo	\$151,486	\$3,354,779	\$465,366	\$3,971,631
Kern	\$3,499,695	\$86,693,479	\$8,314,081	\$98,507,255
Kings	\$452,966	\$8,632,507	\$490,686	\$9,576,159
Lake	\$144,387	\$6,466,691	\$153,859	\$6,764,938
Lassen	\$167,191	\$1,863,289	\$102,640	\$2,133,120
Los Angeles	\$15,824,533	\$1,153,186,234	\$46,585,757	\$1,215,596,524
Madera	\$641,182	\$11,231,908	\$540,738	\$12,413,828
Marin	\$493,633	\$60,850,197	\$1,353,830	\$62,697,660
Mariposa	\$64,654	\$2,005,202	\$37,713	\$2,107,569
Mendocino	\$261,168	\$9,886,676	\$345,371	\$10,493,215
Merced	\$521,191	\$17,444,403	\$1,425,272	\$19,390,866
Modoc	\$155,175	\$871,345	\$36,614	\$1,063,134
Mono	\$135,627	\$4,990,658	\$392,756	\$5,519,041
Monterey	\$1,104,642	\$51,241,153	\$2,118,366	\$54,464,161
Napa	\$289,711	\$29,467,357	\$1,278,933	\$31,036,001
Nevada	\$289,967	\$15,547,502	\$338,746	\$16,176,214
Orange	\$5,230,468	\$450,593,538	\$21,006,269	\$476,830,276
Placer	\$1,138,652	\$57,341,164	\$1,463,416	\$59,943,232
Plumas	\$493,639	\$3,155,531	\$95,651	\$3,744,820
Riverside	\$6,246,929	\$216,594,430	\$7,486,694	\$230,328,053
Sacramento	\$1,518,824	\$123,316,351	\$5,423,009	\$130,258,184
San Benito	\$129,807	\$6,003,971	\$357,715	\$6,491,493
San Bernardino	\$6,566,722	\$167,317,220	\$10,555,975	\$184,439,916
San Diego	\$10,877,890	\$404,699,218	\$14,843,177	\$430,420,285
San Francisco	\$2,721,120	\$169,001,854	\$10,734,859	\$182,457,834
San Joaquin	\$1,903,532	\$55,463,373	\$3,637,027	\$61,003,932
San Luis Obispo	\$2,915,511	\$41,667,747	\$1,171,484	\$45,754,741
San Mateo	\$1,549,077	\$156,966,133	\$9,004,774	\$167,519,984
Santa Barbara	\$925,196	\$65,603,486	\$5,374,476	\$71,903,158
Santa Clara	\$3,904,504	\$334,112,038	\$23,227,672	\$361,244,213
Santa Cruz	\$334,641	\$35,661,722	\$823,337	\$36,819,700
Shasta	\$842,175	\$14,090,489	\$885,609	\$15,818,273
Sierra	\$51,088	\$471,574	\$25,942	\$548,603
Siskiyou	\$298,574	\$3,909,271	\$227,917	\$4,435,762
Solano	\$944,140	\$41,266,702	\$2,890,442	\$45,101,284
Sonoma	\$827,481	\$69,756,360	\$2,478,509	\$73,062,351
Stanislaus	\$499,958	\$37,130,955	\$2,044,364	\$39,675,277
Sutter	\$340,629	\$7,465,452	\$558,215	\$8,364,296
Tehama	\$228,449	\$4,345,796	\$190,464	\$4,764,710
Trinity	\$31,322	\$1,311,677	\$33,125	\$1,376,125
Tulare	\$929,130	\$27,412,859	\$1,724,018	\$30,066,007
Tuolumne	\$167,602	\$5,973,670	\$191,479	\$6,332,751
Ventura	\$1,609,292	\$109,853,870	\$4,147,400	\$115,610,561
Yolo	\$529,608	\$20,759,450	\$1,256,399	\$22,545,457
Yuba	\$248,765	\$4,510,759	\$213,784	\$4,973,308
<b>Totals</b>	<b>\$93,299,416</b>	<b>\$4,604,886,581</b>	<b>\$220,972,718</b>	<b>\$4,919,158,715</b>

\* As provided to county auditor and may contain roll corrections beyond June 30, 2014

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

\* Data from Table 10 of the State Board of Equalization's 2013-14 Annual Report

TABLE D (Continued)

**LOCAL ROLL VALUE AND STATISTICS**  
(SECTION 601 ROLL for 2014-2015)

	Secured Roll Units (5)	Unsecured Roll Units (6)	TOTAL ROLL UNITS (7)
Alameda	436,185	46,216	482,401
Alpine	7	19	26
Amador	23,017	3,049	26,066
Butte	98,957	10,550	109,507
Calaveras	44,769	3,651	48,420
Colusa	13,977	1,735	15,712
Contra Costa	363,034	45,385	408,419
Del Norte	15,074	1,469	16,543
El Dorado	133,643	8,429	142,072
Fresno	285,525	25,302	310,827
Glenn	16,034	685	16,719
Humboldt	75,604	7,514	83,118
Imperial	80,963	5,133	86,096
Inyo	11,764	2,633	14,397
Kern	419,620	18,322	437,942
Kings	49,277	1,721	50,998
Lake	63,064	7,330	70,394
Lassen	23,655	1,129	24,784
Los Angeles	2,360,262	412,328	2,772,590
Madera	57,170	7,081	64,251
Marin	95,574	14,086	109,660
Mariposa	869	919	1,788
Mendocino			
Merced	84,792	8,746	93,538
Modoc	27,681	994	28,675
Mono	15,412	1,891	17,303
Monterey	128,496	20,416	148,912
Napa	40,670	7,126	47,796
Nevada	69,629	5,555	75,184
Orange	927,178	145,151	1,072,329
Placer	162,972	13,155	176,127
Plumas	25,727	3,726	29,453
Riverside	906,096	26,892	932,988
Sacramento	465,148	43,811	508,959
San Benito	19,570	1,968	21,538
San Bernardino	772,646	44,058	816,704
San Diego	984,587	79,461	1,064,048
San Francisco	207,560	40,140	247,700
San Joaquin	215,106	18,951	234,057
San Luis Obispo	144,485	20,698	165,183
San Mateo	220,380	16,869	237,249
Santa Barbara	129,235	20,222	149,457
Santa Clara	483,488	59,161	542,649
Santa Cruz			
Shasta	96,823	11,884	108,707
Sierra			
Siskiyou	54,025	3,146	57,171
Solano	141,113	10,368	151,481
Sonoma	182,060	34,882	216,942
Stanislaus	166,938	12,814	179,752
Sutter	36,697	1,923	38,620
Tehama	43,452	5,175	48,627
Trinity	12,785	2,050	14,835
Tulare			
Tuolumne	38,284	4,186	42,470
Ventura	253,142	23,103	276,245
Yolo	59,612	5,724	65,336
Yuba	31,475	1,936	33,411
<b>Totals</b>	<b>11,815,308</b>	<b>1,320,868</b>	<b>13,136,176</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable    0 = Zero    No Response = Question not answered

**TABLE E**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2014 - 2015)

	Land		Single Family		Condominiums	
	Number of Parcels (4a)	Assessed Value (4b)	Number of Parcels (1a)	Assessed Value (1b)	Number of Parcels (2a)	Assessed Value (2b)
Alameda	7,717	\$1,925,520,396	321,635	\$127,531,699,713	42,091	\$10,095,365,538
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	4,273	\$192,855,549	14,556	\$2,802,743,561	Incl. in #1	Incl. in #1
Butte	12,732	\$579,467,924	52,617	\$9,740,796,897	1,333	145,299,172
Calaveras	9,654	\$280,689,477	22,425	\$4,198,890,138	243	\$31,896,965
Colusa	1,933	\$24,763,743	4,999	\$577,832,881	19	\$2,605,587
Contra Costa	16,429	\$1,249,941,232	288,987	\$111,573,876,743	32,504	\$7,209,237,945
Del Norte	3,704	\$108,862,501	5,897	\$895,391,187	0	\$0
El Dorado	12,389	\$684,034,543	68,081	\$19,844,373,037	Incl. in #1	Incl. in #1
Fresno	12,057	\$513,515,987	208,016	\$35,330,320,099	12,236	\$1,140,937,742
Glenn	No Response	No Response	15,701	\$2,386,341,924	No Response	No Response
Humboldt	8,732	\$358,779,263	35,266	\$7,019,215,946	112	\$19,921,709
Imperial	24,329	\$173,606,829	32,739	\$3,967,620,394	880	\$64,509,038
Inyo	3,295	\$54,564,090	3,946	\$821,568,026	99	\$12,023,803
Kern	112,133	\$3,626,845,608	193,439	\$29,031,981,183	0	\$0
Kings	2,092	\$60,460,253	28,540	\$3,727,641,709	478	\$36,037,142
Lake	26,824	\$363,234,299	29,317	\$4,144,330,850	No Response	No Response
Lassen	2,004	\$36,729,816	8,996	\$1,069,357,552	0	\$0
Los Angeles	84,482	\$10,362,381,073	1,425,652	\$558,741,158,430	355,327	\$126,661,886,605
Madera	5,932	\$311,386,941	36,441	\$5,621,409,097	431	\$39,909,628
Marin	5,028	\$508,011,858	61,297	\$43,174,079,077	13,490	\$4,847,158,598
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino						
Merced	6,857	\$206,641,765	53,769	\$7,627,779	659	\$63,261,375
Modoc	903	\$6,584,960	1,704	\$114,490,445	0	\$0
Mono	2,019	\$169,590,424	4,681	\$1,779,276,173	7,670	\$1,652,747,369
Monterey	5,989	\$920,539,690	80,179	\$32,021,700,054	7,084	\$2,085,675,874
Napa	699	\$149,024,275	26,674	\$9,468,403,361	3,122	\$911,380,147
Nevada	10,005	\$745,419,518	40,619	\$12,046,976,814	1,462	\$355,294,482
Orange	10,980	\$2,901,716,352	543,908	\$252,231,725,606	184,858	\$59,812,584,943
Placer	13,954	\$1,887,349,855	118,986	\$42,089,924,301	9,121	\$2,401,644,686
Plumas	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	89,451	\$3,371,208,134	512,550	\$135,844,941,775	57,778	\$12,435,400,743
Sacramento	17,864	\$1,268,463,385	367,704	\$81,611,960,594	13,768	\$1,720,195,736
San Benito	447	\$46,015,234	12,428	\$3,480,941,435	0	\$0
San Bernardino	142,775	\$4,422,503,632	484,726	\$96,464,586,107	24,843	\$4,179,531,661
San Diego	29,860	\$3,711,133,456	564,373	\$218,517,323,561	182,245	\$52,470,646,408
San Francisco	5,299	\$2,266,913,023	100,897	\$55,400,634,214	44,024	\$29,612,412,556
San Joaquin	8,647	\$1,007,474,096	164,552	\$33,567,042,206	4,560	\$390,553,783
San Luis Obispo	15,037	Incl. in #1	75,441	\$31,444,300,700	6,099	Incl. in #1
San Mateo	6,432	\$1,010,221,261	158,286	\$101,242,370,744	24,812	\$9,616,377,981
Santa Barbara	4,201	\$993,332,413	78,965	\$39,434,880,121	13,671	\$4,453,201,067
Santa Clara	6,213	\$2,812,190,994	332,928	\$190,219,283,622	81,937	\$32,793,338,868
Santa Cruz						
Shasta	9,503	\$282,130,306	53,982	\$9,560,669,056	429	\$58,935,462
Sierra						
Siskiyou	15,512	\$219,880,347	13,650	\$1,948,567,553	0	\$0
Solano	3,862	\$421,986,081	108,754	\$26,844,794,523	7,051	\$998,387,338
Sonoma	13,173	\$1,045,117,578	129,497	\$44,958,919,181	6,487	\$1,185,816,838
Stanislaus	3,921	\$173,683,343	119,726	\$20,325,520,721	3,090	\$292,669,227
Sutter	2,140	\$200,170,697	22,893	\$4,006,784,314	723	\$65,393,709
Tehama	4,141	\$91,460,898	9,675	\$1,128,203,014	No Response	No Response
Trinity	4,505	\$198,130,872	6,150	\$904,321,446	0	\$0
Tulare						
Tuolumne	4,990	\$97,986,671	23,485	\$4,236,261,559	306	\$41,498,777
Ventura	7,715	\$928,241,577	176,537	\$68,699,010,899	31,307	\$8,623,354,485
Yolo	1,539	\$123,461,396	38,752	\$11,329,698,820	1,963	\$344,781,080
Yuba	2,806	\$67,034,435	16,986	\$2,743,519,989	237	\$11,083,200
<b>Totals</b>	<b>807,178</b>	<b>\$53,161,258,050</b>	<b>7,302,004</b>	<b>\$2,505,875,289,131</b>	<b>1,178,549</b>	<b>\$376,882,957,267</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2014 - 2015)

	Manufactured Homes		Time Shares		Multi-family 2 to 4		Multi-family 5 or more	
	Number of Parcels (5a)	Assessed Value (5b)	Number of Parcels (3a)	Assessed Value (3b)	Number of Parcels (6a)	Assessed Value (6b)	Number of Parcels (7a)	Assessed Value (7b)
Alameda	2,025	\$94,451,152	0	\$0	26,025	\$8,223,792,496	7,431	\$14,083,368,036
Alpine	7	\$36,036	N/A	N/A	N/A	N/A	N/A	N/A
Amador	1,024	\$52,093,597	0	\$0	Incl. in #1	\$0	Incl. in #1	\$0
Butte	15,374	\$812,217,212	N/A	N/A	4,267	\$776,745,183	533	\$785,239,833
Calaveras	1,789	\$163,891,621	1,593	\$11,133,194	257	\$35,271,802	174	\$18,980,563
Colusa	109	\$7,738,181	0	\$0	137	\$23,264,757	0	\$0
Contra Costa	1,940	\$46,822,724	0	\$0	5,767	\$1,543,917,785	1,827	\$6,084,063,090
Del Norte	2,705	\$170,446,487	0	\$0	320	\$82,163,215	41	\$22,476,448
El Dorado	3,895	\$446,790,526	39,030	\$305,791,277	1,366	\$256,884,423	559	\$481,945,379
Fresno	4,610	\$77,271,013	0	\$0	4,203	\$585,986,371	1,769	\$2,874,603,899
Glenn	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	4,475	\$196,685,747	0	\$0	3,397	\$731,966,084	565	\$333,962,289
Imperial	3,757	\$144,234,325	0	\$0	983	\$134,866,814	385	\$475,891,825
Inyo	1,680	\$51,598,486	0	\$0	515	\$97,971,088	50	\$27,284,582
Kern	10,811	\$776,546,313	0	\$0	11,341	\$1,584,977,624	1,710	\$1,681,472,292
Kings	1,179	\$22,104,420	0	\$0	727	\$248,807,578	94	\$62,244,339
Lake	No Response	No Response	No Response	No Response	1,362	\$363,946,752	No Response	No Response
Lassen	453	\$8,954,799	0	\$0	629	\$105,158,235	48	\$25,734,413
Los Angeles	24,574	\$654,312,122	N/A	N/A	176,907	\$62,251,693,507	68,535	\$98,868,066,693
Madera	1,248	\$105,713,141	0	\$0	298	\$51,053,203	155	\$129,926,525
Marin	288	\$9,130,566	0	\$0	3,903	\$2,266,812,920	850	\$2,176,993,990
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino								
Merced	2,671	\$67,754,227	0	\$0	2,687	\$351,230,299	576	\$430,140,199
Modoc	165	\$4,568,788	0	\$0	28	\$2,213,154	7	\$2,196,295
Mono	216	\$38,378,731	0	\$0	124	\$54,454,581	141	\$78,183,167
Monterey	2,848	\$363,521,572	6,789	\$68,117,305	3,269	\$920,539,690	1,362	\$2,148,033,221
Napa	1,629	\$72,155,726	96	\$21,438,616	1,785	\$700,814,196	166	\$609,514,421
Nevada	1,275	\$228,984,278	1,116	\$27,429,074	2,057	\$691,242,872	113	\$193,037,405
Orange	21,322	\$468,063,731	62,675	\$334,370,790	16,539	\$8,646,668,849	10,153	\$28,740,104,904
Placer	2,035	\$86,324,425	4,657	\$76,814,974	2,922	\$1,230,002,515	1,451	\$1,663,572,615
Plumas	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	65,275	\$4,289,330,478	102,018	\$691,537,765	8,370	\$1,885,956,434	4,993	\$7,610,831,500
Sacramento	7,544	\$355,108,814	0	\$0	15,691	\$3,263,315,117	3,537	\$8,056,648,155
San Benito	374	\$9,478,636	0	\$0	881	\$263,584,306	73	\$71,749,928
San Bernardino	18,577	\$453,159,841	11,965	\$53,001,171	16,684	\$3,169,918,336	5,406	\$7,694,332,143
San Diego	24,334	\$2,299,488,113	72,444	\$596,737,189	33,194	\$11,424,932,340	10,674	\$26,704,071,896
San Francisco	0	\$0	7,320	\$304,335,343	26,762	\$18,272,347,465	8,569	\$15,069,641,580
San Joaquin	3,784	\$48,276,539	0	\$0	7,635	\$1,093,876,896	1,166	\$1,389,193,830
San Luis Obispo	8,696	Incl. in #1	10,125	Incl. in #1	2,964	\$1,890,400,000	782	Incl. in #6
San Mateo	1,109	\$27,315,705	0	\$0	8,419	\$4,275,142,265	3,680	\$7,643,014,385
Santa Barbara	7,776	\$205,401,205	0	\$0	5,498	\$2,197,123,833	1,788	\$2,834,237,494
Santa Clara	10,768	\$529,179,995	0	\$0	15,122	\$7,002,672,096	5,892	\$24,899,266,064
Santa Cruz								
Shasta	6,522	\$240,557,245	0	\$0	1,808	\$309,459,645	531	\$408,944,194
Sierra								
Siskiyou	2,270	\$110,003,446	0	\$0	766	\$107,002,644	0	\$0
Solano	1,249	\$36,007,111	0	\$0	4,949	\$2,684,651,999	Incl. in #6	Incl. in #6
Sonoma	4,949	\$530,006,917	0	\$0	6,641	\$2,311,660,900	999	\$2,763,738,458
Stanislaus	5,641	\$92,570,416	0	\$0	3,135	\$485,916,360	2,406	\$1,214,783,133
Sutter	851	\$18,407,196	0	\$0	3,151	\$211,962,422	443	\$244,617,392
Tehama	5,684	\$263,506,132	No Response	No Response	490	\$69,466,685	62	\$37,062,809
Trinity	576	\$11,636,462	0	\$0	37	\$6,156,441	1	\$219,300
Tulare								
Tuolumne	1,445	\$32,177,527	0	\$0	1,007	\$202,256,972	64	\$43,044,026
Ventura	11,615	\$373,289,781	1,647	\$357,582	5,170	\$1,521,900,610	1,278	\$4,509,287,665
Yolo	1,363	\$35,160,700	0	\$0	2,871	\$473,801,430	500	\$1,473,634,461
Yuba	2,722	\$172,892,484	0	\$0	1,061	\$135,265,900	202	\$93,972,733
<b>Totals</b>	<b>307,228</b>	<b>\$15,303,744,689</b>	<b>321,455</b>	<b>\$2,491,064,280</b>	<b>444,121</b>	<b>\$155,221,217,089</b>	<b>151,741</b>	<b>\$274,759,327,569</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2014- 2015)

	<u>Commercial/Industrial</u>				<u>Rural/Agricultural</u>			
	Improved		Vacant Land		Agricultural		Agricultural Improvements	
	Number of Parcels (8a)	Assessed Value (8b)	Number of Parcels (9a)	Assessed Value (9b)	Number of Parcels (10a)	Assessed Value (10b)	Number of Parcels (11a)	Assessed Value (11b)
Alameda	23,476	\$49,977,927,959	2,238	\$2,737,500,757	99	\$109,806,606	0	\$0
Alpine	N/A	N/A	N/A	N/A	0	\$0	N/A	N/A
Amador	806	\$542,411,072	232	\$47,147,700	Incl. in #11	Incl. in #11	331	\$126,247,839
Butte	5,596	\$3,800,972,326	997	\$150,864,166	3,885	\$1,360,746,858	Incl. in #10	Incl. in #10
Calaveras	1,061	\$333,888,462	574	\$40,440,345	72	\$19,680,178	992	\$240,922,461
Colusa	612	\$374,275,639	204	\$19,847,397	1,855	\$529,162,668	11	\$7,992,397
Contra Costa	10,971	\$29,143,166,752	1,778	\$631,448,176	1,663	\$988,087,367	0	\$0
Del Norte	508	\$221,816,479	176	\$10,735,679	0	\$0	171	\$38,175,672
El Dorado	2,358	\$2,364,284,422	800	\$181,913,058	1,603	\$292,355,000	422	\$55,118,078
Fresno	14,738	\$13,977,213,284	2,625	\$392,291,329	9,554	\$2,297,059,826	49	\$52,046,944
Glenn	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	2,689	\$1,697,133,290	737	\$78,205,850	1	\$568,114	1,779	\$226,464,026
Imperial	2,457	\$2,036,615,755	2,407	\$236,603,014	3,880	\$1,262,193,940	210	\$94,606,956
Inyo	1,132	\$449,403,165	60	\$8,460,276	0	\$0	0	\$0
Kern	13,814	\$18,602,905,439	6,958	\$702,644,107	8,279	\$2,015,357,453	215	\$232,539,262
Kings	1,659	\$1,756,203,488	625	\$82,713,126	3,348	\$62,825,947	991	\$379,532,466
Lake	1,387	\$658,533,282	536	\$30,750,445	540	\$229,878,603	No Response	No Response
Lassen	665	\$232,651,596	271	\$11,554,830	Incl. in #12	Incl. in #12	Incl. in #12	Incl. in #12
Los Angeles	124,930	\$248,669,059,193	23,260	\$8,986,289,210	0	\$0	353	\$156,151,007
Madera	1,947	\$1,967,504,736	744	\$194,903,541	2,424	\$1,108,840,977	163	\$113,245,205
Marin	3,425	\$6,706,264,363	483	\$136,036,589	2	\$1,013,167	82	\$203,165,082
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino								
Merced	2,917	\$2,565,864,870	1,143	\$146,614,858	7,537	\$2,585,374,305	230	\$377,429,599
Mocdoc	418	\$68,789,012	275	\$3,712,418	110	\$26,435,143	237	\$40,769,582
Mono	557	\$396,666,074	No Response	No Response	No Response	No Response	No Response	No Response
Monterey	5,046	\$7,971,593,282	1,024	\$298,675,986	1,770	\$1,793,132,415	N/A	N/A
Napa	1,848	\$4,155,731,493	484	\$287,833,333	710	\$1,255,559,642	262	\$108,753,226
Nevada	1,767	\$1,402,416,923	385	\$85,491,850	40	\$18,959,015	8,066	\$2,403,319,085
Orange	43,062	\$104,293,367,766	1,975	\$1,229,885,883	3,524	\$1,161,816,192	0	\$0
Piacer	6,127	\$8,771,237,731	1,425	\$556,766,093	220	\$110,788,400	0	\$0
Plumas	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	26,179	\$41,704,990,574	10,626	\$3,890,933,915	6,001	\$2,412,407,945	No Response	No Response
Sacramento	16,549	\$26,358,953,163	3,059	\$904,205,479	914	\$466,175,652	225	\$149,073,164
San Benito	724	\$715,516,592	121	\$32,951,881	898	\$457,865,094	0	\$0
San Bernardino	38,753	\$44,421,633,539	16,857	\$3,653,316,314	3,577	\$1,035,506,748	559	\$361,656,878
San Diego	28,921	\$73,209,716,360	5,102	\$3,449,976,846	1,978	\$586,475,498	236	\$131,302,843
San Francisco	12,259	\$52,592,426,198	Incl. in #4		0	\$0	0	\$0
San Joaquin	10,147	\$13,542,372,531	2,234	\$833,450,562	4,579	\$2,748,692,842	139	\$94,395,458
San Luis Obispo	6,768	\$6,173,037,112	1,709	\$83,151,881	1,031	\$1,535,600,000	142	\$84,112,510
San Mateo	10,635	\$30,602,811,155	3,480	\$997,889,331	123	\$46,497,213	181	\$122,849,987
Santa Barbara	6,376	\$9,612,385,255	935	\$341,835,453	2,671	\$1,449,360,605	49	\$76,554,303
Santa Clara	18,630	\$73,218,635,453	700	\$1,091,569,546	1,835	\$831,286,551	0	\$0
Santa Cruz								
Shasta	3,975	\$3,115,677,849	1,698	\$165,426,353	492	\$106,294,181	Incl. in #10	Incl. in #10
Sierra								
Siskiyou	2,214	\$674,254,342	902	\$44,129,133	464	\$58,122,063	1,476	\$289,307,666
Solano	4,207	\$9,180,055,753	1,322	\$545,055,729	1,966	\$798,658,914	Incl. in #11	Incl. in #11
Sonoma	7,871	\$11,294,764,246	1,480	\$608,969,868	4,566	\$3,413,881,306	209	\$164,112,257
Stanislaus	7,688	\$8,496,972,995	1,495	\$349,153,505	2,989	\$1,098,037,929	0	\$0
Sutter	1,418	\$1,280,508,164	307	\$67,765,445	1,095	\$419,140,543	79	\$34,787,321
Tehama	1,255	\$430,288,251	451	\$66,357,240	381	\$54,461,228	1,129	\$284,771,696
Trinity	491	\$130,995,802	43	\$2,625,967	80	\$822,414	38	\$5,325,272
Tulare								
Tuolumne	1,086	\$699,862,030	246	\$28,315,812	0	\$0	236	\$31,471,592
Ventura	9,765	\$19,438,901,215	1,150	\$538,671,324	3,525	\$2,271,315,723	0	\$0
Yolo	2,929	\$5,252,957,026	802	\$335,405,793	987	\$661,288,396	1,965	\$569,315,778
Yuba	1,141	\$592,773,526	346	\$40,667,981	1,779	\$631,430,849	No Response	No Response
<b>Totals</b>	<b>495,954</b>	<b>\$945,878,386,984</b>	<b>107,481</b>	<b>\$35,278,003,493</b>	<b>93,047</b>	<b>\$38,312,963,510</b>	<b>21,227</b>	<b>\$7,171,403,102</b>

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**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2014 - 2015)

	Restricted		Vacant		Other	
	Number of Parcels (12a)	Assessed Value (12b)	Number of Parcels (13a)	Assessed Value (13b)	Number of Parcels (14a)	Assessed Value (14b)
Alameda	1,031	\$314,704,359	0	\$0	2,353	\$1,077,228,738
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	808	\$120,431,146	577	\$149,900,694	0	\$0
Butte	Incl. in #10 & 13	Incl. in #10 & 13	1,097	\$146,290,328	230	\$68,727,004
Calaveras	1,798	\$114,291,302	1,808	\$134,845,389	19	\$0
Colusa	1,744	\$245,078,766	527	\$42,921,536	1,377	\$323,823,680
Contra Costa	389	\$97,912,540	532	\$339,668,238	0	\$0
Del Norte	599	\$29,059,614	0	\$0	9	\$2,803,746
El Dorado	1,342	\$92,717,653	0	\$0	0	\$0
Fresno	15,080	\$5,596,666,831	258	\$4,109,395	0	\$0
Glenn	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	7,773	\$529,395,284	3,307	\$119,038,013	0	\$0
Imperial	1,231	\$419,049,535	5,972	\$66,099,731	0	\$0
Inyo	0	\$0	0	\$0	0	\$0
Kern	11,350	\$4,158,599,733	13,630	\$454,872,434	No Response	No Response
Kings	5,903	\$1,924,731,499	1,442	\$18,033,705	51	\$7,665,113
Lake	571	\$80,338,656	1,706	\$218,463,770	192	\$28,548,861
Lassen	2,721	\$116,735,834	6,719	\$144,489,346	1,100	\$72,222,987
Los Angeles	0	\$0	49,188	\$2,164,772,160	0	\$0
Madera	3,546	\$1,559,405,228	252	\$93,389,565	1,966	\$469,617,832
Marin	504	\$174,577,238	0	\$0	128	\$45,137,508
Mariposa	869	\$47,491,658	No Response	No Response	No Response	No Response
Mendocino						
Merced	3,641	\$1,587,670,514	1,354	\$216,932,767	0	\$0
Modoc	1,252	\$81,434,342	1,567	\$51,464,885	21,015	\$452,793,256
Mono	No Response	No Response	No Response	No Response	No Response	No Response
Monterey	3,984	\$1,477,543,453	1,950	\$205,566,473	142	\$221,626,076
Napa	838	\$1,333,799,720	2,087	\$562,822,871	270	\$1,880,811,722
Nevada	408	\$21,451,709	2,316	\$200,105,935	0	\$0
Orange	6	\$2,127,171	0	\$0	0	\$0
Placer	1,472	\$83,955,967	550	\$189,668,511	2	\$968,534
Plumas	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	1,974	\$226,924,945	9,465	\$2,365,005,059	No Response	No Response
Sacramento	1,505	\$505,727,565	146	\$24,730,996	105	\$99,682,676
San Benito	2,205	\$296,694,726	1,409	\$286,655,341	0	\$0
San Bernardino	440	\$169,921,741	1,920	\$443,448,700	0	\$0
San Diego	2,455	\$645,480,056	9,675	\$1,741,244,402	498	\$243,023,290
San Francisco	0	\$0	0	\$0	0	\$0
San Joaquin	6,667	\$2,654,657,704	663	\$78,961,803	8	\$1,297,782
San Luis Obispo	Incl. in #10, 13, 14	Incl. in #10	10,286	Incl. in #10	442	Incl. #10
San Mateo	773	\$288,763,033	425	\$44,313,914	157	\$40,435,271
Santa Barbara	2,279	\$1,993,952,901	1,150	\$116,615,555	0	\$0
Santa Clara	2,996	\$829,668,259	2,344	\$715,407,585	2,828	\$14,283,809,929
Santa Cruz						
Shasta	2,672	\$141,688,818	3,807	\$303,218,236	207	\$915,495
Sierra						
Siskiyou	4,268	\$235,608,836	2,899	\$149,267,108	399	\$89,768,738
Solano	N/A	N/A	1,405	\$210,370,192	0	\$0
Sonoma	2,917	\$2,172,921,100	1,144	\$287,895,328	18	\$745,162
Stanislaus	8,053	\$2,950,124,649	276	\$45,692,100	5,095	\$1,210,589,638
Sutter	543	\$174,838,811	2,285	\$701,919,722	0	\$0
Tehama	5,374	\$465,626,594	1,780	\$78,278,544	2,879	\$73,651,029
Trinity	801	\$24,861,213	63	\$32,313,403	0	\$0
Tulare						
Tuolumne	1,336	\$148,063,525	2,447	\$165,666,299	0	\$0
Ventura	1,657	\$1,416,095,262	803	\$64,361,688	116	\$205,302,807
Yolo	2,138	\$601,420,370	1,388	\$263,055,361	106	\$45,641,687
Yuba	174	\$3,629,612	2,292	\$143,919,635	213	\$25,214,458
<b>Totals</b>	<b>120,087</b>	<b>\$36,155,839,472</b>	<b>154,911</b>	<b>\$13,785,796,717</b>	<b>41,925</b>	<b>\$20,972,053,019</b>

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**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2014 - 2015)

	Miscellaneous						TOTAL SECURED ROLL	
	Secured Possessory Interests		Oil, Gas, & Mineral		Other			
	Parcels (15a)	Assessed Value (15b)	Parcels (16a)	Assessed Value (16b)	Parcels (17a)	Assessed Value (17b)		Parcels (18a)
Alameda	5	\$561,763	59	\$226,987,330	0	\$0	436,185	\$216,398,914,843
Alpine	N/A	N/A	0	\$0	N/A	N/A	7	\$36,036
Amador	0	\$0	0	\$0	410	\$62,887,556	23,017	\$4,096,718,714
Butte	No Response	No Response	256	\$3,072,987	40	\$708,648	98,957	\$18,371,148,538
Calaveras	0	\$0	1,351	\$5,746,322	959	\$19,317,435	44,769	\$5,649,885,654
Colusa	0	\$0	341	\$45,267,128	109	2,178,818	13,977	\$2,226,753,178
Contra Costa	0	\$0	39	\$4,611,181	208	\$22,391,326	363,034	\$158,935,145,099
Del Norte	0	\$0	591	\$497,994	353	\$50,987,487	15,074	\$1,633,416,509
El Dorado	1,361	\$92,374,916	22	\$1,133,759	415	\$356,091,212	133,643	\$25,455,807,283
Fresno	0	\$0	330	\$1,043,113,118	0	\$0	285,525	\$63,885,135,838
Glenn	No Response	No Response	333	\$34,231,661	No Response	No Response	16,034	\$2,420,573,585
Humboldt	0	\$0	754	\$11,243,976	6,017	\$451,467,760	75,604	\$11,774,047,351
Imperial	0	\$0	99	\$947,846,465	1,634	\$166,703,368	80,963	\$10,190,447,989
Inyo	987	\$77,395,636	0	\$0	0	\$0	11,764	\$1,600,269,152
Kern	4	\$0	4,928	\$28,137,055,580	31,008	\$1,392,997,448	419,620	\$92,398,794,476
Kings	0	\$0	92	\$106,408,244	2,056	\$640,289,263	49,277	\$9,135,698,292
Lake	No Response	No Response	161	\$411,804,433	468	\$202,755,357	63,064	\$6,732,585,308
Lassen	0	\$0	10	\$407,111	39	\$1,779,464	23,655	\$1,825,775,983
Los Angeles	9,910	\$22,175,287,855	1,441	\$6,723,070,895	15,703	\$36,778,258,104	2,360,262	\$1,183,192,386,854
Madera	252	\$40,453,676	33	\$3,960,003	1,338	\$81,880,331	57,170	\$11,892,599,629
Marin	0	\$0	13	\$18,609,469	6,081	\$239,340,279	95,574	\$60,506,330,704
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	869	\$47,491,658
Mendocino								
Merced	2	\$1,348,000	38	\$25,025,607	711	\$174,102,114	84,792	\$8,807,018,278
Modoc	0	\$0	0	\$0	0	\$0	27,681	\$855,452,280
Mono	No Response	No Response	4	\$363,207	No Response	No Response	15,412	\$4,169,659,726
Monterey	43	\$8,711,244	307	\$1,001,752,630	6,730	\$1,454,564,778	128,496	\$52,961,293,743
Napa	0	\$0	0	\$0	0	\$0	40,670	\$21,518,042,749
Nevada	0	\$0	0	\$0	0	\$0	69,629	\$18,420,128,960
Orange	6,511	\$1,957,639,306	54	\$1,571,154,056	21,611	\$16,562,830,867	927,178	\$479,914,056,416
Placer	0	\$0	50	\$8,701,412	0	\$0	162,972	\$59,157,720,019
Plumas*	No Response	No Response	No Response	No Response	25,727	\$3,170,078,676	25,727	\$3,170,078,676
Riverside	11,416	\$3,386,869,303	No Response	No Response	No Response	No Response	906,096	\$220,116,338,570
Sacramento	1	\$3,750,000	139	\$107,481,161	16,397	\$1,513,668,372	465,148	\$126,409,140,029
San Benito	0	\$0	10	\$1,056,550	0	\$0	19,570	\$5,662,509,723
San Bernardino	5,294	\$511,743,485	270	\$274,038,997	0	\$0	772,646	\$167,308,299,293
San Diego	3,999	\$8,847,839,577	181	\$435,539,624	14,418	\$9,379,386,239	984,587	\$414,394,317,698
San Francisco	2,430	\$2,638,264,056	0	\$0	0	\$0	207,560	\$176,156,974,435
San Joaquin	9	\$3,017,725	107	\$36,041,854	209	\$171,948,864	215,106	\$57,661,254,475
San Luis Obispo	827	\$202,012,454	58	\$90,350,434	4,078	Incl. in #1 to #16	144,485	\$41,335,700,700
San Mateo	0	\$0	12	\$21,045,391	1,856	\$109,338,531	220,380	\$156,088,386,167
Santa Barbara	127	\$11,842,106	425	\$2,122,830,078	3,324	\$2,788,169,384	129,235	\$68,631,721,773
Santa Clara	1,107	\$2,367,958,479	7	\$11,865,293	181	\$120,975,083	483,488	\$351,727,107,817
Santa Cruz								
Shasta	3	\$198,302	169	\$62,026,958	11,025	\$25,027,662	96,823	\$14,781,169,762
Sierra							0	N/A
Siskiyou	0	\$0	0	\$0	9,205	\$174,067,346	54,025	\$4,099,979,222
Solano	0	\$0	186	\$77,661,962	6,162	\$1,936,762,151	141,113	\$43,734,391,753
Sonoma	20	\$102,675,171	230	\$1,137,152,587	1,859	\$24,931,678	182,060	\$72,003,308,575
Stanislaus	363	\$63,976,138	13	\$7,668,754	3,047	\$59,321,134	166,938	\$36,866,680,042
Sutter	0	\$0	428	\$74,647,191	341	\$26,770,793	36,697	\$7,527,713,720
Tehama	0	\$0	230	\$10,030,593	9,921	\$1,134,169,805	43,452	\$4,187,334,518
Trinity	0	\$0	0	\$0	0	\$0	12,785	\$1,317,408,592
Tulare								
Tuolumne	957	\$94,377,047	0	\$0	679	\$66,329,264	38,284	\$5,887,311,101
Ventura	302	\$84,430,966	555	\$2,487,845,072	0	\$0	253,142	\$111,162,366,656
Yolo	No Response	No Response	125	\$62,218,818	2,184	\$31,207,244	59,612	\$21,603,048,360
Yuba	No Response	No Response	Incl. in #10	Incl. in #10	1,516	\$249,089,068	31,475	\$4,910,493,870
<b>Totals</b>	<b>45,930</b>	<b>\$42,672,727,205</b>	<b>14,451</b>	<b>\$47,351,565,885</b>	<b>208,019</b>	<b>\$79,642,772,909</b>	<b>11,815,308</b>	<b>\$4,650,916,370,371</b>

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

\*Plumas- No individual breakdown available for property types. Total sum of parcels and assessed value are included under "Other" for purposes of capturing total roll.

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2014 - 2015)

	Aircraft		Vessels		Manufactured Home Accessories	
	Units (19a)	Assessed Value (19b)	Units (20a)	Assessed Value (20b)	Units (23a)	Assessed Value (23b)
Alameda	950	\$1,218,199,440	8,390	\$226,913,860	0	\$0
Alpine	0	\$0	19	\$20,963	N/A	N/A
Amador	105	\$6,863,220	1,816	\$4,920,590	Incl. in secure roll	\$0
Butte	306	\$20,917,929	4,968	\$65,619,570	N/A	N/A
Calaveras	78	\$3,314,073	2,267	\$20,731,975	0	\$0
Colusa	109	\$9,001,500	385	\$3,488,159	0	\$0
Contra Costa	490	\$137,819,021	25,677	\$223,995,000	78	\$518,920
Del Norte	13	\$654,392	491	\$3,391,655	0	\$0
El Dorado	329	\$19,626,455	3,347	\$57,169,330	Incl. in pp	No Response
Fresno	417	\$110,408,717	3,845	\$39,827,300	3	\$19,520
Glenn	89	\$3,525,013	478	\$2,728,590	No Response	No Response
Humboldt	151	\$8,965,320	2,495	\$38,265,135	1	\$30,003
Imperial	115	\$16,368,157	378	\$3,641,226	0	\$0
Inyo	94	\$5,933,172	611	\$2,506,697	0	\$0
Kern	832	\$160,115,902	2,742	\$40,834,144	0	\$0
Kings	114	\$12,227,570	1,294	\$4,770,210	N/A	N/A
Lake	69	\$3,225,900	5,942	\$34,272,110	No Response	No Response
Lassen	48	\$3,837,247	322	\$3,893,892	8	\$108,772
Los Angeles	3,602	\$5,886,898,337	178,605	\$1,371,341,700	24,081	\$157,352,721
Madera	147	\$28,625,231	1,495	\$12,274,475	1,842	\$12,028,904
Marin	213	\$42,059,358	3,297	\$168,884,802	0	\$0
Mariposa	33	\$1,052,250	604	\$10,667,980	43	\$1,222,212
Mendocino						
Merced	225	\$21,952,389	2,185	\$15,762,479	N/A	N/A
Modoc	30	\$1,761,750	309	\$915,443	Incl. in #24	Incl. in #24
Mono	24	\$8,270,018	257	\$1,912,617	No Response	No Response
Monterey	396	\$124,308,446	7,281	\$90,713,343	N/A	N/A
Napa	278	\$134,663,895	2,141	\$28,014,697	0	\$0
Nevada	245	\$24,079,021	2,009	\$26,087,971	0	\$0
Orange	746	\$816,515,555	31,723	\$1,122,476,266	0	\$0
Placer	334	\$28,258,200	4,841	\$110,002,597	0	\$0
Plumas*	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	1,171	\$259,710,291	6,275	\$82,941,634	No Response	No Response
Sacramento	616	\$646,638,488	7,656	\$145,270,512	0	\$0
San Benito	230	\$14,914,046	289	\$3,762,824	0	\$0
San Bernardino	1,271	\$166,488,249	12,448	\$164,179,785	0	\$0
San Diego	1,782	\$1,576,554,599	13,172	\$620,972,960	0	\$0
San Francisco	0	\$0	1,636	\$133,875,353	0	\$0
San Joaquin	350	\$163,719,835	5,390	\$89,275,617	0	\$0
San Luis Obispo	492	\$90,331,563	2,900	\$45,471,381	Incl. in secured roll	Incl. in secured roll
San Mateo	445	\$2,382,767,384	2,180	\$94,884,603	0	\$0
Santa Barbara	646	\$231,152,610	2,292	\$105,373,616	0	\$0
Santa Clara	1,002	\$1,195,795,124	3,186	\$48,620,289	0	\$0
Santa Cruz						
Shasta	254	\$47,353,767	5,949	\$68,190,380	N/A	N/A
Sierra						
Siskiyou	88	\$2,661,209	830	\$5,761,680	0	\$0
Solano	210	\$11,967,676	3,524	\$66,698,441	0	\$0
Sonoma	871	\$155,827,646	12,250	\$63,435,470	Incl. in secured roll	N/A
Stanislaus	221	\$64,640,591	2,746	\$38,804,270	0	\$0
Sutter	163	\$17,614,635	862	\$11,526,995	0	\$0
Tehama	203	\$22,407,692	1,907	\$10,415,346	\$0	\$0
Trinity	19	\$575,648	515	\$4,334,935	0	\$0
Tulare						
Tuolumne	162	\$11,221,057	2,325	\$38,062,688	0	\$0
Ventura	1,106	\$294,188,268	5,214	\$262,356,752	1,205	\$16,595,741
Yolo	188	\$15,879,641	1,308	\$8,885,469	0	\$0
Yuba	87	\$6,160,765	759	\$10,483,380	N/A	N/A
<b>Totals</b>	<b>22,159</b>	<b>\$16,238,018,262</b>	<b>395,827</b>	<b>\$5,859,629,156</b>	<b>27,261</b>	<b>\$187,876,793</b>

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 N/A = Not Available or Not Applicable    0 = Zero    No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2014 - 2015)

	Personal Property & Fixtures		Leasehold Improvements	
	Units (21a)	Assessed Value (21b)	Units (24a)	Assessed Value (24b)
Alameda	32,476	\$12,482,425,170	176	\$84,980,200
Alpine	N/A	N/A	N/A	N/A
Amador	707	\$41,549,677	165	\$33,494,654
Butte	4,113	\$422,467,158	824	\$373,276,942
Calaveras	1,108	\$72,758,656	42	\$3,205,247
Colusa	894	\$162,437,920	260	\$81,333,634
Contra Costa	16,412	\$5,061,494,000	111	\$21,015,996
Del Norte	640	\$18,176,200	13	\$183,639
El Dorado	4,049	\$441,716,081	37	\$1,272,245
Fresno	19,750	\$2,920,603,000	238	\$53,644,733
Glenn	No Response	No Response	No Response	No Response
Humboldt	3,546	\$350,855,570	431	\$63,554,268
Imperial	3,365	\$720,224,801	429	\$126,336,074
Inyo	1,571	\$91,323,547	94	\$161,750,533
Kern	13,565	\$7,795,463,419	346	\$169,230,780
Kings	N/A	N/A	119	\$32,455,215
Lake	1,005	\$71,155,656	34	\$4,646,808
Lassen	316	\$32,918,108	49	\$42,591,161
Los Angeles	199,505	\$43,379,623,979	0	\$0
Madera	2,891	\$440,372,098	338	\$65,035,433
Marin	9,234	\$1,022,904,796	171	\$27,711,104
Mariposa	No Response	No Response	No Response	No Response
Mendocino				
Merced	3,061	\$385,484,255	1,870	\$1,004,051,362
Modoc	337	\$20,164,159	63	\$5,608,455
Mono	737	\$37,889,756	56	\$11,767,147
Monterey	9,931	\$1,598,079,720	353	\$98,905,815
Napa	4,238	\$947,854,423	182	\$171,649,208
Nevada	2,642	\$286,242,455	69	\$26,581,381
Orange	97,305	\$16,088,733,584	0	\$0
Placer	6,271	\$1,123,780,606	521	\$143,806,370
Plumas*	No Response	No Response	No Response	No Response
Riverside	19,418	\$7,453,413,546	No Response	No Response
Sacramento	32,183	\$6,145,070,618	400	\$120,805,548
San Benito	1,275	\$284,238,082	0	\$0
San Bernardino	30,339	\$10,225,306,724	0	\$0
San Diego	57,601	\$13,776,805,513	112	\$95,085,589
San Francisco	34,255	\$10,862,695,750	0	\$0
San Joaquin	12,522	\$2,577,309,765	210	\$150,359,702
San Luis Obispo	15,412	\$1,039,712,613	1,894	\$170,234,931
San Mateo	7,469	\$3,787,328,148	3,437	\$2,978,857,108
Santa Barbara	14,394	\$3,783,078,188	138	\$75,933,036
Santa Clara	35,577	\$24,951,896,359	122	\$364,741,168
Santa Cruz				
Shasta	4,274	\$677,536,446	0	\$0
Sierra				
Siskiyou	1,050	\$76,676,722	233	\$88,735,602
Solano	5,694	\$2,773,469,148	44	\$5,654,885
Sonoma	19,685	\$2,256,108,323	619	\$101,349,992
Stanislaus	7,990	\$1,760,948,149	297	\$171,549,865
Sutter	0	\$0	379	\$101,803,162
Tehama	2,659	\$334,248,634	170	\$43,393,073
Trinity	672	\$19,238,479	216	\$7,784,775
Tulare				
Tuolumne	1,287	\$131,132,315	0	\$0
Ventura	9,599	\$2,468,579,607	968	\$152,936,168
Yolo	3,591	\$989,737,129	152	\$237,288,424
Yuba	644	\$140,888,383	129	\$33,466,697
<b>Totals</b>	<b>757,259</b>	<b>\$192,532,117,435</b>	<b>16,511</b>	<b>\$7,708,068,129</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2014 - 2015)

	Unsecured Possessory Interests		Escape Assessments		Other	
	Units (22a)	Assessed Value (22b)	Units (25a)	Assessed Value (25b)	Units (26a)	Assessed Value (26b)
Alameda	3,571	\$2,252,436,621	653	\$329,299,797	0	\$0
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	162	\$5,705,334	18	\$751,358	76	\$2,229,753
Butte	267	\$84,087,863	N/A	N/A	72	\$331,332
Calaveras	156	\$6,988,506	0	\$0	0	\$0
Colusa	72	\$3,246,888	15	\$6,548,452	N/A	N/A
Contra Costa	1,645	\$325,087,000	972	\$469,028,061	0	\$0
Del Norte	98	\$14,145,709	193	-\$1,040,142	21	\$76,751
El Dorado	274	\$19,037,751	191	\$10,679,596	202	\$8,851,872
Fresno	936	\$155,522,929	113	\$32,956,373	0	\$0
Glenn	118	\$2,834,256	No Response	No Response	No Response	No Response
Humboldt	784	\$17,078,265	88	\$7,178,986	18	\$33,407
Imperial	370	\$422,643,351	476	\$59,118,803	0	\$0
Inyo	263	\$204,327,003	0	\$0	0	\$0
Kern	837	\$179,885,895	0	\$0	0	\$0
Kings	194	\$10,893,900	N/A	N/A	0	\$0
Lake	137	\$34,340,522	No Response	No Response	143	\$10,117,568
Lassen	279	\$18,769,456	106	-\$18,903,041	1	\$138,645
Los Angeles	58	\$247,745,473	6,477	\$2,243,753,852	0	\$0
Madera	252	\$39,962,087	113	\$119,494,903	3	\$539,481
Marin	1,094	\$87,698,485	N/A	N/A	77	\$8,065,348
Mariposa	183	\$7,376,356	7	\$155,955	49	\$467,903
Mendocino						
Merced	297	\$20,094,246	1,108	\$15,341,032	0	\$0
Modoc	232	\$8,042,212	23	\$170,121	0	\$0
Mono	704	\$335,857,073	113	\$85,274,881	No Response	No Response
Monterey	1,958	\$335,692,764	497	\$22,498,157	N/A	N/A
Napa	287	\$48,478,190	N/A	N/A	0	\$0
Nevada	495	\$46,117,144	93	\$7,047,060	2	\$1,320,762
Orange	1,016	\$544,071,317	14,352	\$2,325,557,001	9	\$5,305,897
Placer	588	\$125,056,406	600	\$84,520,141	0	\$0
Plumas*	No Response	No Response	No Response	No Response	3,726	\$95,716,116
Riverside	No Response	No Response	No Response	No Response	28	\$786,132
Sacramento	1,664	\$567,566,227	1,292	\$1,512,605,087	0	\$0
San Benito	174	\$20,501,384	0	\$0	0	\$0
San Bernardino	0	\$0	0	\$0	0	\$0
San Diego	1	\$3,400,000	6,793	\$863,363,638	0	\$0
San Francisco	2,430	\$2,638,264,056	1,819	\$480,465,143	0	\$0
San Joaquin	479	\$723,334,559	0	\$0	0	\$0
San Luis Obispo	Incl. in secure roll	Incl. in secure roll	Incl. in #1-16	Incl. in #1-16	0	\$0
San Mateo	2,889	\$1,569,581,146	449	\$161,242,019	0	\$0
Santa Barbara	2,473	\$1,253,849,439	171	\$2,143,568,215	108	\$34,405,926
Santa Clara	1	\$470,516,468	48	\$1,922,927	19,225	\$0
Santa Cruz						
Shasta	1,407	\$146,927,548	0	\$0	0	\$0
Sierra						
Siskiyou	932	\$52,183,528	0	\$0	13	\$7,769,985
Solano	350	\$91,791,247	546	N/A	0	\$0
Sonoma	1,451	\$47,715,215	No Response	No Response	6	\$1,870,664
Stanislaus	363	\$63,976,138	1,197	\$129,419,498	0	\$0
Sutter	124	\$9,466,903	182	\$5,964,800	213	\$11,563,197
Tehama	174	\$5,813,534	62	\$1,336,792	N/A	N/A
Trinity	606	\$9,781,616	22	\$464,548	0	\$0
Tulare						
Tuolumne	412	\$11,063,103	0	\$0	0	\$0
Ventura	4,268	\$815,258,059	0	\$0	743	\$2,488,812,332
Yolo	198	\$82,338,028	276	\$296,568,305	11	\$10,438,729
Yuba	152	\$18,699,213	N/A	N/A	165	\$4,052,265
<b>Totals</b>	<b>37,875</b>	<b>\$14,205,250,413</b>	<b>39,065</b>	<b>\$11,396,352,318</b>	<b>24,911</b>	<b>\$2,692,894,065</b>

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\*Plumas- No individual breakdown available for property types. Total sum of parcels and assessed value are included under "Other" for purposes of capturing total roll.

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2014 - 2015)

	TOTAL UNSECURED ROLL		GRAND TOTAL LOCAL ROLL	
	Units (27a)	Assessed Value (27b)	Parcels/Units (28a)	Assessed Value (28b)
Alameda	46,216	\$16,594,255,088	482,401	\$232,993,169,931
Alpine	19	\$20,963	26	\$56,999
Amador	3,049	\$95,514,586	26,066	\$4,192,233,300
Butte	10,550	\$966,700,794	109,507	\$19,337,849,332
Calaveras	3,651	\$106,998,457	48,420	\$5,756,884,111
Colusa	1,735	\$266,056,553	15,712	\$2,492,809,731
Contra Costa	45,385	\$6,238,957,998	408,419	\$165,174,103,097
Del Norte	1,469	\$35,588,204	16,543	\$1,669,004,713
El Dorado	8,429	\$558,353,330	142,072	\$26,014,160,613
Fresno	25,302	\$3,312,982,572	310,827	\$67,198,118,410
Glenn	685	\$9,087,859	16,719	\$2,429,661,444
Humboldt	7,514	\$485,960,954	83,118	\$12,260,008,305
Imperial	5,133	\$1,348,332,412	86,096	\$11,538,780,401
Inyo	2,633	\$465,840,952	14,397	\$2,066,110,104
Kern	18,322	\$8,345,530,140	437,942	\$100,744,324,616
Kings	1,721	\$60,346,895	50,998	\$9,196,045,187
Lake	7,330	\$157,758,564	70,394	\$6,890,343,872
Lassen	1,129	\$83,354,240	24,784	\$1,909,130,223
Los Angeles	412,328	\$53,286,716,062	2,772,590	\$1,236,479,102,916
Madera	7,081	\$718,332,612	64,251	\$12,610,932,241
Marin	14,086	\$1,357,323,893	109,660	\$61,863,654,597
Mariposa	919	\$20,942,656	1,788	\$68,434,314
Mendocino				
Merced	8,746	\$1,462,685,763	93,538	\$10,269,704,041
Modoc	994	\$36,662,140	28,675	\$892,114,420
Mono	1,891	\$480,971,492	17,303	\$4,650,631,218
Monterey	20,416	\$2,270,198,245	148,912	\$55,231,491,988
Napa	7,126	\$1,330,660,413	47,796	\$22,848,703,162
Nevada	5,555	\$417,475,794	75,184	\$18,837,604,754
Orange	145,151	\$20,902,659,620	1,072,329	\$500,816,716,036
Placer	13,155	\$1,615,424,320	176,127	\$60,773,144,339
Plumas	3,726	\$95,716,116	29,453	\$3,265,794,792
Riverside	26,892	\$7,796,851,603	932,988	\$227,913,190,173
Sacramento	43,811	\$9,137,956,480	508,959	\$135,547,096,509
San Benito	1,968	\$323,416,336	21,538	\$5,985,926,059
San Bernardino	44,058	\$10,555,974,758	816,704	\$177,864,274,051
San Diego	79,461	\$16,936,182,299	1,064,048	\$431,330,499,997
San Francisco	40,140	\$14,115,300,302	247,700	\$190,272,274,737
San Joaquin	18,951	\$3,703,999,478	234,057	\$61,365,253,953
San Luis Obispo	20,698	\$1,345,750,488	165,183	\$42,681,451,188
San Mateo	16,869	\$10,974,660,408	237,249	\$167,063,046,575
Santa Barbara	20,222	\$7,627,361,030	149,457	\$76,259,082,803
Santa Clara	59,161	\$27,033,492,335	542,649	\$378,760,600,152
Santa Cruz				
Shasta	11,884	\$940,008,141	108,707	\$15,721,177,903
Sierra				
Siskiyou	3,146	\$233,788,726	57,171	\$4,333,767,948
Solano	10,368	\$2,949,581,397	151,481	\$46,683,973,150
Sonoma	34,882	\$2,626,307,310	216,942	\$74,629,615,885
Stanislaus	12,814	\$2,229,338,511	179,752	\$39,096,018,553
Sutter	1,923	\$157,939,692	38,620	\$7,685,653,412
Tehama	5,175	\$417,615,071	48,627	\$4,604,949,589
Trinity	2,050	\$42,180,001	14,835	\$1,359,588,593
Tulare				
Tuolumne	4,186	\$191,479,163	42,470	\$6,078,790,264
Ventura	23,103	\$6,498,726,927	276,245	\$117,661,093,583
Yolo	5,724	\$1,641,135,725	65,336	\$23,244,184,085
Yuba	1,936	\$213,750,703	33,411	\$5,124,244,573
<b>Totals</b>	<b>1,320,868</b>	<b>\$250,820,206,571</b>	<b>13,136,176</b>	<b>\$4,901,736,576,942</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable    0 = Zero    No Response = Question not answered

**TABLE F**  
**REAL PROPERTY WORKLOAD DATA**  
(As of June 30, 2014)

	Transfers					Total Transfers (6)
	Total Number Recorded Documents (1)	Single Family Transfers (2)	Multi-Family Transfers (3)	Commercial Industrial Transfers (4)	All Other Transfers (5)	
Alameda	64,932	20,968	1,515	1,631	1,122	25,236
Alpine	834	N/A	N/A	N/A	N/A	
Amador	2,792	1,220	13	22	208	1,463
Butte	11,706	4,359	257	210	1,196	6,022
Calaveras	17,559	1,730	12	54	187	1,983
Colusa	1,092	233	4	16	166	419
Contra Costa	44,492	20,199	459	500	1,701	22,859
Del Norte	4,896	1,069	680	486	534	2,769
El Dorado	19,072	5,742	125	149	3,812	9,828
Fresno	34,392	16,176	452	1,056	1,519	19,203
Glenn	No Response	No Response	No Response	No Response	No Response	
Humboldt	4,847	1,640	151	90	670	2,551
Imperial	5,182	2,107	69	287	2,710	5,173
Inyo	3,822	172	10	51	159	392
Kern	18,270	23,109	1,676	1,931	8,940	35,656
Kings	8,250	2,124	41	54	259	2,478
Lake	17,216	648	7	39	741	1,435
Lassen	1,768	271	19	33	549	872
Los Angeles	399,540	119,598	15,636	10,023	2,371	147,628
Madera	5,917	3,359	30	177	630	4,196
Marin	16,590	4,140	229	173	310	4,852
Mariposa	1,149	513	3	4	92	612
Mendocino						
Merced	10,917	3,886	187	180	1,542	5,795
Modoc	2,852	178	7	22	523	730
Mono	1,963	268	17	18	521	824
Monterey	15,379	6,364	218	432	1,583	8,597
Napa	8,433	1,924	80	30	882	2,916
Nevada	7,148	1,384	59	39	524	2,006
Orange	153,885	67,988	2,041	4,230	3,567	77,826
Placer	30,451	9,695	246	545	2,200	12,686
Plumas	9,689	No Response	No Response	No Response	No Response	
Riverside	134,891	51,846	719	2,825	14,864	70,254
Sacramento	72,227	30,073	1,278	1,033	2,175	34,559
San Benito	2,477	No Response	No Response	No Response	No Response	
San Bernardino	159,378	65,457	2,206	4,413	1,471	73,547
San Diego	175,347	50,262	2,054	1,735	8,545	62,596
San Francisco	31,314	5,726	1,196	547	136	7,605
San Joaquin	28,994	13,959	0	494	4,612	19,065
San Luis Obispo	22,644	5,274	210	349	1,134	6,967
San Mateo	34,611	10,228	733	738	676	12,375
Santa Barbara	18,789	4,903	236	1,058	410	6,607
Santa Clara	77,341	23,052	1,349	2,123	2,512	29,036
Santa Cruz						
Shasta	9,602	4,314	185	380	1,544	6,423
Sierra						
Siskiyou	3,948	1,025	39	101	695	1,860
Solano	20,660	8,119	369	279	167	8,934
Sonoma	32,154	8,818	153	378	589	9,938
Stanislaus	26,321	11,625	440	575	887	13,527
Sutter	2,140	1,647	111	74	308	2,140
Tehama	4,457	2,435	0	91	191	2,717
Trinity	1,507	245	0	16	294	555
Tulare						
Tuolumne	5,201	1,310	68	46	278	1,702
Ventura	31,494	11,981	256	526	273	13,036
Yolo	7,888	2,450	302	125	646	3,523
Yuba	N/A	1,367	49	41	427	1,884
<b>Totals</b>	<b>1,828,420</b>	<b>637,180</b>	<b>36,196</b>	<b>40,429</b>	<b>82,052</b>	<b>795,857</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2014)

	New Construction			Mapping		
	Jurisdictions Issuing Building Permits (7)	Total Building Permits Received (8)	New Assessments From New Construction (9)	Real Property Roll Corrections (10)	Property Splits & Combinations (11)	New Subdivision Lots (12)
Alameda	16	43,048	8,938	10,775	474	2,101
Alpine	1	112	N/A	N/A	N/A	0
Amador	6	1,150	582	999	23	55
Butte	5	725	42	3,032	132	290
Calaveras	3	2,026	739	1,029	88	25
Colusa	4	218	100	144	58	0
Contra Costa	16	28,172	3,138	6,113	227	845
Del Norte	0	668	21	1,914	35	6
El Dorado	3	5,991	1,332	2,243	266	214
Fresno	16	16,541	5,991	5,258	487	1,944
Glenn	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	9	3,271	560	3,261	604	107
Imperial	5	1,336	216	2,320	140	91
Inyo	3	498	30	195	13	0
Kern	23	9,973	2,049	5,888	940	1,279
Kings	5	4,124	1,080	1,435	72	322
Lake	3	1,108	69	818	160	No Response
Lassen	3	715	179	424	16	9
Los Angeles	89	222,504	75,778	36,949	1,164	3,890
Madera	3	1,235	925	5,293	155	0
Marin	12	12,588	2,571	3	414	254
Mariposa	1	1,014	177	111	44	33
Mendocino						
Merced	7	N/A	1,783	2,307	177	33
Modoc	2	142	69	424	13	0
Mono	2	1,005	118	625	No Response	No Response
Monterey	13	8,527	418	2,872	247	0
Napa	6	2,330	936	2,348	N/A	N/A
Nevada	4	3,029	1,463	757	183	54
Orange	35	20,833	19,829	42,966	603	6,315
Placer	7	15,253	1,776	4,704	1,090	2,116
Plumas	1	776	No Response	No Response	24	0
Riverside	29	25,172	4,034	20,545	702	4,127
Sacramento	8	7,663	4,153	17,549	276	1,603
San Benito	3	1,400	607	365	73	96
San Bernardino	25	34,335	6,968	42,616	466	1,292
San Diego	19	10,815	9,886	59,266	7,977	3,131
San Francisco	2	26,140	1,981	4,760	67	798
San Joaquin	8	15,237	810	0	618	926
San Luis Obispo	8	6,845	5,808	4,693	150	527
San Mateo	21	16,607	2,707	4,036	451	312
Santa Barbara	9	3,589	2,393	3,143	412	565
Santa Clara	16	28,319	5,789	16,775	46	2,703
Santa Cruz						
Shasta	4	6,208	1,182	2,300	720	176
Sierra						
Siskiyou	7	813	285	575	130	0
Solano	8	10,469	714	3,054	69	666
Sonoma	10	12,157	574	4,091	236	110
Stanislaus	10	9,796	1,617	1,008	259	14
Sutter	3	1,494	460	470	286	No Response
Tehama	4	1,632	1,115	341	116	18
Trinity	3	514	475	245	7	0
Tulare						
Tuolumne	2	1,426	367	848	232	0
Ventura	11	21,583	7,481	2,024	215	736
Yolo	6	8,413	1,168	1,796	150	698
Yuba	3	N/A	N/A	N/A	60	279
<b>Totals</b>	<b>522</b>	<b>659,539</b>	<b>191,483</b>	<b>335,707</b>	<b>21,567</b>	<b>38,760</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2014)

	Proposition 8				
	No. of Reduced Assmts in '13-14 (13)	No. of Reduced Assmts in '12-13 (14)	Auto Program		
			% Change (15)	Yes or No (16)	If yes, % (17)
Alameda	53,791	92,265	-42%	No	
Alpine	882	No Response	N/A	No	
Amador	4,879	5,387	-9%	Yes	63%
Butte	23,875	23,823	0%	No	
Calaveras	17,635	20,204	-13%	No	
Colusa	1,413	1,540	-8%	No	
Contra Costa	80,605	153,289	-47%	Yes	0.7%
Del Norte	1,645	1,550	6%	No	
El Dorado	50,684	No Response	N/A	Yes	75%
Fresno	68,195	108,025	-37%	Yes	75%
Glenn	1,997	2,099	-5%	No Response	No Response
Humboldt	3,406	3,286	4%	No	
Imperial	26,928	27,916	-4%	No	
Inyo	1,999	1,876	7%	No	
Kern	75,674	111,430	-32%	No	
Kings	5,474	5,607	-2%	No	
Lake	10,463	No Response	N/A	No	
Lassen	4,202	4,143	1%	Yes	41%
Los Angeles	254,904	361,610	-30%	Yes	57%
Madera	12,055	14,964	-19%	Yes	97%
Marin	14,636	20,688	-29%	Yes	94%
Mariposa	1,081	1,054	3%	No	
Mendocino		No Response	N/A		
Merced	18,236	31,713	-42%	Yes	10%
Modoc	15,151	15,907	-5%	No	
Mono	4,215	4,349	-3%	No	
Monterey	28,530	34,135	-16%	Yes	84%
Napa	8,426	12,042	-30%	No	
Nevada	15,229	16,264	-6%	Yes	85%
Orange	166,294	261,426	-36%	No	
Placer	43,710	64,973	-33%	Yes	91%
Plumas	9,188	No Response	N/A	No	
Riverside	275,569	395,217	-30%	Yes	73%
Sacramento	77,149	136,264	-43%	Yes	99%
San Benito	5,509	7,293	-24%	No	
San Bernardino	180,759	191,188	-5%	Yes	93%
San Diego	201,171	275,083	-27%	Yes	17%
San Francisco	19,295	18,361	5%	Yes	51%
San Joaquin	52,068	90,916	-43%	Yes	80%
San Luis Obispo	44,040	50,695	-13%	No	
San Mateo	16,535	28,382	-42%	No	
Santa Barbara	18,089	20,552	-12%	Yes	94%
Santa Clara	38,989	80,798	-52%	Yes	90%
Santa Cruz		No Response			
Shasta	22,944	26,559	-14%	Yes	2.2%
Sierra		837	N/A		
Siskiyou	8,379	8,649	-3%	No	
Solano	30,612	55,495	-45%	Yes	97%
Sonoma	32,781	50,168	-35%	Yes	96%
Stanislaus	48,018	85,112	-44%	Yes	58%
Sutter	7,782	10,726	-27%	No	
Tehama	10,657	10,724	-1%	No	
Trinity	135	No Response	N/A	No	
Tulare		No Response			
Tuolumne	8,182	8,494	-4%	Yes	90%
Ventura	46,705	70,156	-33%	No	
Yolo	11,861	18,290	-35%	No	
Yuba	8,796	8,796	0%	No	
<b>Totals</b>	<b>2,191,427</b>	<b>3,050,320</b>	<b>-28%</b>		

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2014)

<b>Proposition 8 (Continued)</b>				
	<b>No. of Reduced Assmts Single Family (18)</b>	<b>No. of Reduced Assmts Other (19)</b>	<b>Removed From Reduced Assmt CIO (20)</b>	<b>Removed From Reduced Assmt Increase in Market (21)</b>
Alameda	52,302	1,489	5,772	33,073
Alpine	N/A	N/A	N/A	N/A
Amador	4,616	263	Unknown	214
Butte	19,729	4,146	1,651	652
Calaveras	11,631	6,004	1,032	2,233
Colusa	1,104	309	75	58
Contra Costa	73,041	7,564	8,568	64,519
Del Norte	694	173	57	2
El Dorado	20,653	30,031	2,589	162
Fresno	60,779	7,416	5,552	23,018
Glenn	No Response	No Response	No Response	No Response
Humboldt	2,487	919	131	0
Imperial	16,938	9,990	2,151	235
Inyo	788	134	No Response	No Response
Kern	56,934	18,740	No Response	No Response
Kings	4,807	667	347	18
Lake	5,689	4,774	No Response	No Response
Lassen	2,229	1,973	223	14
Los Angeles	233,486	21,418	8,108	85,044
Madera	11,038	1,017	151	2,189
Marin	13,798	838	1,308	5,005
Mariposa	1,049	32	24	5
Mendocino				
Merced	14,690	3,546	2,344	11,324
Modoc	80	15,071	N/A	350
Mono	3,475	489	214	52
Monterey	15,908	3,892	459	8,730
Napa	N/A	N/A	N/A	N/A
Nevada	14,048	1,181	N/A	996
Orange	101,677	64,617	15,600	76,775
Placer	34,072	9,638	12,291	19,395
Plumas	No Response	No Response	No Response	No Response
Riverside	148,441	127,128	27,072	92,576
Sacramento	68,655	8,494	16,949	42,166
San Benito	N/A	N/A	N/A	N/A
San Bernardino	160,876	19,883	9,148	1,281
San Diego	143,079	58,092	10,746	57,070
San Francisco	13,431	5,930	1,264	4,032
San Joaquin	43,022	9,046	6,760	29,066
San Luis Obispo	35,500	8,540	N/A	N/A
San Mateo	14,649	1,886	1,690	10,547
Santa Barbara	17,848	1,871	1,341	1,160
Santa Clara	35,154	2,835	5,099	38,640
Santa Cruz				
Shasta	17,651	5,463	1,798	2,255
Sierra				
Siskiyou	2,879	5,500	N/A	N/A
Solano	27,534	3,078	3,308	24,883
Sonoma	31,655	1,126	3,123	14,831
Stanislaus	31,176	16,842	5,358	30,559
Sutter	6,814	968	904	2,071
Tehama	6,729	3,928	N/A	N/A
Trinity	No Response	No Response	No Response	No Response
Tulare				
Tuolumne	5,234	2,948	399	0
Ventura	38,223	8,482	4,324	19,749
Yolo	10,051	1,787	0	5,438
Yuba	5,862	2,934	N/A	N/A
<b>Totals</b>	<b>1,642,205</b>	<b>513,092</b>	<b>167,930</b>	<b>710,387</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
(As of June 30, 2014)

	Properties Affected by Misfortune/Calamity (22)	Replacement Prop. for Govt.-Acq. Property (23)	Propositions 60/90/110 Claims Filed (24)	Propositions 60/90/110 Claims Granted (25)	Propositions 60/90/110 Claims Denied (26)
Alameda	57	0	231	226	5
Alpine	N/A	0	0	0	0
Amador	8	0	3	1	1
Butte	32	0	23	8	11
Calaveras	15	0	4	3	1
Colusa	6	0	0	0	0
Contra Costa	0	1	269	196	54
Del Norte	2	0	1	1	0
El Dorado	22	0	87	80	7
Fresno	0	4	34	27	7
Glenn	1	No Response	No Response	No Response	No Response
Humboldt	57	0	90	9	81
Imperial	12	0	0	0	2
Inyo	2	0	0	0	0
Kern	No Response	0	34	14	20
Kings	0	0	0	0	0
Lake	6	No Response	0	No Response	No Response
Lassen	9	0	1	1	0
Los Angeles	1,035	71	1,049	763	286
Madera	7	0	9	1	8
Marin	48	0	72	63	3
Mariposa	7	0	0	0	0
Mendocino					
Merced	77	1	1	1	0
Modoc	5	0	0	0	0
Mono	2	No Response	2	1	1
Monterey	13	0	37	34	3
Napa	27	0	N/A	N/A	N/A
Nevada	23	0	17	10	7
Orange	271	10	1,702	741	376
Placer	35	0	33	39	19
Plumas	No Response	No Response	No Response	No Response	No Response
Riverside	126	21	381	220	161
Sacramento	1	1	53	39	14
San Benito	7	0	0	1	0
San Bernardino	100	11	84	66	18
San Diego	107	5	765	613	83
San Francisco	111	0	59	52	7
San Joaquin	140	1	28	7	12
San Luis Obispo	77	0	137	40	13
San Mateo	51	0	183	183	0
Santa Barbara	10	1	181	55	27
Santa Clara	64	0	423	276	24
Santa Cruz					
Shasta	102	0	19	6	13
Sierra					
Siskiyou	14	0	6	1	5
Solano	17	0	16	15	1
Sonoma	33	0	107	98	5
Stanislaus	77	0	23	10	13
Sutter	15	0	5	0	5
Tehama	34	0	3	2	1
Trinity	0	0	0	0	0
Tulare					
Tuolumne	34	0	2	2	0
Ventura	20	0	301	227	74
Yolo	24	0	8	8	0
Yuba	N/A	0	0	0	0
<b>Totals</b>	<b>2,943</b>	<b>127</b>	<b>6,483</b>	<b>4,140</b>	<b>1,368</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2014)

	Propositions 58/193 Claims Filed (27)	Propositions 58/193 Claims Granted (28)	Propositions 58/193 Claims Denied (29)
Alameda	3,302	3,262	40
Alpine	N/A	N/A	N/A
Amador	166	155	11
Butte	966	940	26
Calaveras	481	436	45
Colusa	113	110	3
Contra Costa	3,960	2,147	677
Del Norte	195	158	37
El Dorado	N/A	815	N/A
Fresno	1,891	1,335	556
Glenn	No Response	No Response	No Response
Humboldt	667	639	28
Imperial	694	550	144
Inyo	No Response	64	No Response
Kern	1,269	1,162	107
Kings	191	135	56
Lake	49	212	6
Lassen	145	124	21
Los Angeles	11,763	10,982	781
Madera	287	270	17
Marin	743	688	5
Mariposa	104	104	0
Mendocino			
Merced	827	827	N/A
Modoc	112	92	9
Mono	85	83	2
Monterey	1,537	1,537	6
Napa	N/A	N/A	N/A
Nevada	N/A	142	N/A
Orange	8,442	4,276	1,511
Placer	1,095	945	36
Plumas	100	90	10
Riverside	2,822	2,650	172
Sacramento	2,901	1,307	34
San Benito	0	88	0
San Bernardino	3,777	2,652	1,125
San Diego	5,265	6,109	1,854
San Francisco	1,235	1,165	70
San Joaquin	425	346	9
San Luis Obispo	N/A	1,136	N/A
San Mateo	1,790	1,790	0
Santa Barbara	1,347	951	153
Santa Clara	N/A	4,573	N/A
Santa Cruz			
Shasta	761	617	144
Sierra			
Siskiyou	253	253	No Response
Solano	1,094	1,020	74
Sonoma	2,065	1,662	403
Stanislaus	1,086	1,081	5
Sutter	465	335	130
Tehama	245	171	74
Trinity	117	117	0
Tulare			
Tuolumne	323	314	9
Ventura	1,189	1,097	92
Yolo	463	387	76
Yuba	189	168	21
<b>Totals</b>	<b>66,996</b>	<b>62,269</b>	<b>8,579</b>

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TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2014)

Non-Proposition 13					
	Oil & Gas (30)	Restricted (31)	Restricted Historical Property (32)	Govt. Owned Property (33)	Other Annually Valued (34)
Alameda	5	1,111	86	329	0
Alpine	0	N/A	0	N/A	N/A
Amador	0	845	0	27	0
Butte	19	1,991	14	3	0
Calaveras	1,064	1,470	Unknown	134	438
Colusa	341	1,744	0	0	0
Contra Costa	39	388	9	208	0
Del Norte	0	599	0	12	0
El Dorado	0	1,302	0	113	0
Fresno	314	15,089	0	132	0
Glenn	No Response	No Response	No Response	No Response	No Response
Humboldt	61	7,782	1	42	784
Imperial	53	1,241	0	31	4
Inyo	0	0	0	1,126	No Response
Kern	4,649	11,350	0	433	No Response
Kings	90	5,903	0	76	0
Lake	161	671	No Response	25	No Response
Lassen	0	2,721	0	39	0
Los Angeles	650	91	3,966	3,252	10,744
Madera	25	4,330	0	32	15
Marin	0	480	9	15	0
Mariposa	No Response	869	No Response	1	No Response
Mendocino					
Merced	1	3,641	0	85	157
Modoc	0	1,252	2	7	0
Mono	No Response	52	No Response	188	77
Monterey	45	3,468	40	18	0
Napa	0	838	5	74	0
Nevada	0	403	17	0	0
Orange	54	8	803	181	6,491
Placer	10	834	0	33	0
Plumas	No Response	No Response	0	No Response	No Response
Riverside	4	2,371	137	469	No Response
Sacramento	139	1,505	2	26	0
San Benito	6	2,205	0	19	0
San Bernardino	4	355	255	1,258	1,235
San Diego	0	2,455	1,558	449	0
San Francisco	0	0	5	0	0
San Joaquin	107	6,667	0	141	0
San Luis Obispo	77	7	62	98	39
San Mateo	12	773	23	2	226
Santa Barbara	510	2,279	4	66	0
Santa Clara	7	3,002	284	150	363
Santa Cruz					
Shasta	0	2,655	0	79	0
Sierra					
Siskiyou	0	4,267	0	51	0
Solano	186	2,366	50	104	0
Sonoma	151	2,917	7	92	5,276
Stanislaus	1	8,053	3	198	12
Sutter	419	543	0	131	0
Tehama	152	5,439	0	6	0
Trinity	0	0	0	0	0
Tulare					
Tuolumne	0	1,336	6	346	0
Ventura	555	1,662	55	64	263
Yolo	11	3,122	0	70	0
Yuba	0	174	0	No Response	14
<b>Totals</b>	<b>9,922</b>	<b>124,626</b>	<b>7,403</b>	<b>10,435</b>	<b>26,138</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE G**  
**BUSINESS PROPERTY WORKLOAD DATA**  
 (Including Agricultural Businesses as of June 30, 2014)

	Vessels (1)	General Aircraft (2)	Certificated Aircraft (3)	Fractionally Owned Aircraft (4)	Direct Billing (5)	Field Appraisals (6)	Property Statements Not Returned (7)	Annual Racehorse Tax Returns (8)	Property Statements: Assessments (Except 1-7) (9)
Alameda	8,390	854	18	15	7,651	8,612	8,612	62	30,485
Alpine	19	0	0	0	0	N/A	N/A	0	N/A
Amador	600	80	0	0	150	10	25	0	1,275
Butte	4,968	289	7	10	0	59	2,186	0	5,369
Calaveras	2,267	75	0	0	0	0	1,646	0	439
Colusa	368	108	0	0	0	40	352	0	981
Contra Costa	25,678	440	0	30	658	0	4,617	255	16,299
Del Norte	577	13	0	0	0	0	181	0	1,070
El Dorado	3,347	324	0	5	83	N/A	1,093	0	5,225
Fresno	3,845	417	33	0	10,336	0	5,946	182	11,386
Glenn	478	89	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	2,396	137	8	6	0	0	1,605	0	4,065
Imperial	375	116	2	0	0	0	910	0	2,910
Inyo	607	90	2	3	46	No Response	No Response	0	No Response
Kern	2,917	913	12	No Response	1,897	No Response	2,539	6	3,202
Kings	1,294	110	0	0	0	10	650	0	3,388
Lake	5,942	69	No Response	No Response	No Response	No Response	427	No Response	1,218
Lassen	322	48	0	0	93	46	255	0	889
Los Angeles	47,208	2,950	187	214	120,771	20,889	20,889	2,806	90,285
Madera	1,495	147	0	1	0	60	1,598	5	6,115
Marin	3,297	213	0	0	3,991	1,862	230	14	4,801
Mariposa	604	23	0	0	210	0	159	No Response	No Response
Mendocino									
Merced	2,184	207	1	4	557	867	2,023	5	6,751
Modoc	309	30	0	0	0	10	122	0	1,184
Mono	257	24	3	3	126	298	298	No Response	2,049
Monterey	7,281	346	5	50	2,157	457	3,558	33	7,180
Napa	2,125	246	0	34	670	27	1,250	3	3,745
Nevada	2,021	232	0	34	1,190	N/A	634	6	2,346
Orange	31,687	735	11	5	17,322	13,561	13,822	0	40,250
Placer	4,841	282	0	6	784	191	1,726	40	4,812
Plumas	1,500	59	59	5	No Response	No Response	No Response	No Response	No Response
Riverside	6,275	922	50	100	2,810	0	2,757	460	23,242
Sacramento	7,643	558	142	94	0	1,877	4,968	146	18,620
San Benito	288	148	0	0	264	10	522	3	1,937
San Bernardino	12,449	1,272	N/A	N/A	N/A	1,397	4,998	287	24,234
San Diego	13,172	1,722	34	26	7,427	625	11,974	148	45,002
San Francisco	1,636	0	0	0	14,817	1,857	4,641	0	14,740
San Joaquin	5,390	350	2	21	1,535	0	3,777	133	12,813
San Luis Obispo	2,766	460	6	10	509	1,529	N/A	88	7,899
San Mateo	2,180	327	69	34	1,358	1,621	N/A	0	7,849
Santa Barbara	2,151	524	19	34	1,932	0	4,962	34	7,130
Santa Clara	3,186	928	39	35	575	723	4,845	22	47,854
Santa Cruz									
Shasta	5,949	254	4	15	15	0	1,464	N/A	4,178
Sierra									
Siskiyou	830	86	0	8	331	0	364	0	1,431
Solano	3,585	205	No Response	5	0	No Response	1,931	5	4,964
Sonoma	3,767	691	6	32	4,547	0	1,607	57	11,999
Stanislaus	2,746	169	2	9	528	100	2,322	2	7,934
Sutter	854	159	0	0	386	484	484	5	3,403
Tehama	1,949	194	1	5	16	50	799	1	2,611
Trinity	515	19	0	0	372	0	108	0	350
Tulare									
Tuolumne	2,324	143	0	0	0	0	542	0	1,420
Ventura	5,612	809	11	56	5,286	1,447	Incl. in #6	73	6,804
Yolo	174	487	0	1	580	10	1,016	12	2,732
Yuba	759	81	N/A	N/A	66	15	316	0	435
<b>Totals</b>	<b>255,399</b>	<b>20,174</b>	<b>733</b>	<b>910</b>	<b>212,046</b>	<b>58,744</b>	<b>131,750</b>	<b>4,893</b>	<b>517,300</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE G (Continued)

**BUSINESS PROPERTY WORKLOAD DATA**  
(Including Agricultural Businesses as of June 30, 2014)

	Property Statements Result in No Assessments (10)	Property Statement eFile (11)	Roll Corrections Processed (12)	Number of Others (13)	Vessel Property Statements (14)	TOTAL Business Property Assessments
Alameda	0	8,356	4,027	6,412	827	84,321
Alpine	N/A	0	N/A	N/A	0	19
Amador	50	80	Incl. in secure	0	0	2,270
Butte	N/A	1,436	458	681	N/A	15,463
Calaveras	251	134	240	0	6	5,058
Colusa	117	0	68	0	1	2,035
Contra Costa	444	5,566	1,430	1,756	375	57,548
Del Norte	0	10	64	0	0	1,915
El Dorado	802	1,924	763	381	35	13,982
Fresno	21,387	5,430	1,005	0	0	59,967
Glenn	No Response	No Response	No Response	No Response	No Response	567
Humboldt	256	595	646	14	53	9,781
Imperial	0	0	788	0	0	5,101
Inyo	No Response	No Response	No Response	No Response	No Response	748
Kern	6,198	No Response	644	No Response	0	18,328
Kings	N/A	0	N/A	0	0	5,452
Lake	No Response	407	128	No Response	No Response	8,191
Lassen	36	0	238	0	0	1,927
Los Angeles	13,474	38,063	11,628	25,906	3,422	398,692
Madera	1,349	17	326	0	0	11,113
Marin	N/A	2,415	1,150	0	578	18,551
Mariposa	22	No Response	5	No Response	10	1,033
Mendocino						
Merced	939	1,732	1,179	0	0	16,449
Modoc	0	99	74	0	0	1,828
Mono	120	2	259	No Response	No Response	3,439
Monterey	N/A	2,277	634	10	34	24,022
Napa	329	2,240	847	0	19	11,535
Nevada	N/A	1,500	345	3,005	2	11,315
Orange	14,846	41,984	30,271	0	2,543	207,037
Placer	N/A	2,753	1,090	0	56	16,581
Plumas	No Response	0	No Response	No Response	No Response	1,623
Riverside	700	8,310	5,784	0	8	51,418
Sacramento	1,257	10,599	5,729	0	134	51,767
San Benito	186	707	235	0	0	4,300
San Bernardino	N/A	15,749	N/A	0	0	60,386
San Diego	17,601	21,464	10,230	0	1,431	130,856
San Francisco	2,221	12,292	1,547	78	198	54,027
San Joaquin	0	9,529	0	0	162	33,712
San Luis Obispo	4,185	3,611	957	3,344	N/A	25,364
San Mateo	1,567	3,975	968	1,247	145	21,340
Santa Barbara	4,124	6,211	440	0	168	27,729
Santa Clara	19,249	27,687	7,661	5,841	2	118,647
Santa Cruz						
Shasta	213	1,253	421	N/A	92	13,858
Sierra						
Siskiyou	77	200	90	0	0	3,417
Solano	N/A	0	1,665	No Response	55	12,415
Sonoma	1,726	6,970	1,819	0	19	33,240
Stanislaus	372	4,231	512	0	0	18,927
Sutter	290	15	97	395	0	6,572
Tehama	N/A	0	146	0	0	5,772
Trinity	0	0	0	0	4	1,368
Tulare						
Tuolumne	168	0	237	0	40	4,874
Ventura	861	1,670	919	1,012	678	25,238
Yolo	273	1,534	1,803	0	4	8,626
Yuba	58	169	144	0	N/A	2,043
<b>Totals</b>	<b>115,748</b>	<b>253,196</b>	<b>99,711</b>	<b>50,082</b>	<b>11,101</b>	<b>1,731,787</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE G (Continued)

## BUSINESS PROPERTY WORKLOAD DATA

Audits					
	Total Significant Audits* (15)	Other Audits Assigned (Other County) (16)	Other Audits Assigned (In County) (17)	Potential Workload	SA Audits Completed From Pool Of Largest (19)
Alameda	389	19	0	408	196
Alpine	0	0	0	0	0
Amador	6	0	0	6	3
Butte	41	11	0	52	21
Calaveras	4	1	0	5	1
Colusa	13	0	3	16	0
Contra Costa	175	31	75	281	62
Del Norte	7	0	0	7	3
El Dorado	22	0	7	29	11
Fresno	220	0	15	235	184
Glenn	2	No Response	No Response	2	No Response
Humboldt	24	5	1	30	10
Imperial	85	0	28	113	6
Inyo	6	0	6	12	5
Kern	139	13	167	319	50
Kings	14	0	40	54	9
Lake	No Response	No Response	No Response	0	No Response
Lassen	6	0	0	6	3
Los Angeles	1,686	115	140	1,941	849
Madera	30	3	10	43	15
Marin	45	0	2	47	21
Mariposa	No Response	No Response	No Response		No Response
Mendocino					
Merced	74	0	25	99	37
Modoc	2	0	1	3	1
Mono	4	No Response	No Response	4	2
Monterey	77	0	30	107	37
Napa	54	0	0	54	24
Nevada	18	0	0	18	9
Orange	1,014	106	0	1,120	519
Placer	61	13	4	78	32
Plumas	No Response	No Response	No Response	0	2
Riverside	142	24	141	307	142
Sacramento	200	14	3	217	102
San Benito	15	0	16	31	6
San Bernardino	284	37	0	321	90
San Diego	584	9	0	593	289
San Francisco	305	9	264	578	170
San Joaquin	173	42	116	331	32
San Luis Obispo	58	0	0	58	5
San Mateo	217	21	53	291	94
Santa Barbara	216	0	26	242	10
Santa Clara	675	58	289	1,022	335
Santa Cruz					
Shasta	40	11	0	51	20
Sierra					
Siskiyou	10	0	2	12	4
Solano	62	0	0	62	33
Sonoma	107	0	8	115	55
Stanislaus	112	19	27	158	63
Sutter	23	0	0	23	17
Tehama	6	0	7	13	6
Trinity	1	0	0	1	0
Tulare					
Tuolumne	8	0	0	8	0
Ventura	128	27	0	155	64
Yolo	65	0	0	65	6
Yuba	19	N/A	N/A	19	9
<b>Totals</b>	<b>7,668</b>	<b>588</b>	<b>1,506</b>	<b>9,762</b>	<b>3,664</b>

\*Due June 30, 2014

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered



TABLE G (Continued)

## BUSINESS PROPERTY WORKLOAD DATA

## Audits (Continued)

	SA Audits Completed From Pool All Other (20)	Other Audits Completed (21)	Total Audits Completed 2013-14	SA Audits Waived 2013-14 (23)	TOTAL AUDITS COMPLETED & WAIVED*	Net Result Audits Completed (24)
Alameda	193	0	389	0	389	-\$26,307,061
Alpine	0	0	0	0	0	\$0
Amador	3	0	6	0	6	No Response
Butte	8	11	40	2	42	\$26,876,317
Calaveras	0	0	1	0	1	\$0
Colusa	0	0	0	0	0	\$982,828
Contra Costa	67	89	218	38	256	\$21,242,990
Del Norte	4	0	7	0	7	\$36,998
El Dorado	18	0	29	3	32	\$18,961,133
Fresno	75	20	279	0	279	\$2,600,500
Glenn	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	7	2	19	2	21	\$10,820,884
Imperial	20	28	54	3	57	\$51,680,274
Inyo	No Response	2	7	No Response	7	\$7,286,477
Kern	35	114	199	120	319	No Response
Kings	14	0	23	0	23	\$88,339,883
Lake	No Response	No Response	0	No Response	0	No Response
Lassen	3	0	6	0	6	\$960,166
Los Angeles	977	115	1,941	0	1,941	\$2,039,163,253
Madera	1	0	16	27	43	\$110,765,083
Marin	22	0	43	2	45	\$29,712,155
Mariposa	No Response	No Response		No Response		No Response
Mendocino						
Merced	37	0	74	0	74	\$58,210,427
Modoc	2	0	3	0	3	-\$122,361
Mono	2	No Response	4	No Response	4	No Response
Monterey	40	6	83	0	83	\$35,487,322
Napa	26	0	50	0	50	\$23,938,766
Nevada	9	0	18	0	18	-\$19,402,575
Orange	598	106	1,223	22	1,245	\$570,812,612
Placer	32	0	64	1	65	\$17,836,700
Plumas	2	0	4	No Response	4	No Response
Riverside	116	24	282	0	282	\$480,493,793
Sacramento	101	14	217	0	217	\$133,848,475
San Benito	10	0	16	15	31	-\$8,378,334
San Bernardino	71	37	198	36	234	-\$6,347,490
San Diego	292	2	583	3	586	\$56,719,500
San Francisco	167	9	346	83	429	\$173,640,250
San Joaquin	46	33	111	95	206	\$16,468,309
San Luis Obispo	10	0	15	0	15	\$2,322,065
San Mateo	137	21	252	8	260	\$92,797,617
Santa Barbara	31	0	41	62	103	\$7,626,948
Santa Clara	624	3	962	3	965	\$2,545,913,964
Santa Cruz						
Shasta	20	11	51	1	52	\$122,679,178
Sierra					0	
Siskiyou	4	2	10	2	12	-\$251,618
Solano	0	0	33	0	33	-\$936,202
Sonoma	55	0	110	2	112	\$44,732,401
Stanislaus	76	0	139	0	139	\$52,240,526
Sutter	18	0	35	0	35	\$8,615,065
Tehama	14	0	20	0	20	\$5,472,159
Trinity	0	0	0	0	0	\$0
Tulare						
Tuolumne	0	0	0	0	0	\$0
Ventura	64	0	128	0	128	\$66,061,143
Yolo	17	0	23	32	55	No Response
Yuba	10	N/A	19	N/A	19	\$5,656,756
<b>Totals</b>	<b>4,078</b>	<b>649</b>	<b>8,391</b>	<b>562</b>	<b>8,953</b>	<b>\$6,869,257,276</b>

\*Due June 30, 2014

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

# SECTION III

ASSESSMENT  
APPEALS  
STATISTICS

**TABLE H**  
**APPEALS BOARDS AND HEARING OFFICERS**

(As of June 30, 2014)

	Is Board of Supervisors also a County Board of Equalization? (1)	If no, number of Assessment Appeals Boards (2)	Number of Hearing Officers (3)
Alameda	No	3	1
Alpine	Yes		
Amador	Yes		
Butte	No	1	1
Calaveras	No	1	0
Colusa	Yes		
Contra Costa	No	1	0
Del Norte	Yes		
El Dorado	No	1	0
Fresno	No	1	0
Glenn	Yes		
Humboldt	No	1	0
Imperial	No	1	0
Inyo	Yes		
Kern	No	1	0
Kings	Yes		
Lake	Yes		
Lassen	No	1	0
Los Angeles	No	5	30
Madera	No	1	0
Marin	No	2	0
Mariposa	No	1	0
Mendocino			
Merced	No	1	0
Modoc	Yes		
Mono	No		
Monterey	No	1	0
Napa	Yes	N/A	N/A
Nevada	No	1	0
Orange	No	5	0
Placer	No	1	0
Plumas	Yes	N/A	N/A
Riverside	No	5	7
Sacramento	No	3	0
San Benito	Yes		
San Bernardino	No	4	6
San Diego	No	4	0
San Francisco	No	2	16
San Joaquin	No	2	0
San Luis Obispo	No	1	3
San Mateo	No	1	0
Santa Barbara	No	2	0
Santa Clara	No	3	4
Santa Cruz			
Shasta	No	1	3, 1 alternate
Sierra			
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	1	5
Sutter	No	1	0
Tehama	Yes		
Trinity	Yes		5
Tulare			
Tuolumne	Yes		
Ventura	No	1	1
Yolo	No	1	0
Yuba	No	1	0
<b>Totals</b>		<b>66</b>	<b>82</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE I**  
**DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES**  
 (Filed in 2013-14)

	Number of Residential Appeals Filed (1)	Number of Commercial & Industrial Appeals Filed (2)	Number of Rural Appeals Filed (3)	Number of Business Property Appeals Filed (4)	Number of Other Appeals Filed (5)	TOTAL NUMBER OF APPEALS FILED 2013-14 (6)
Alameda	1,225	2,240	26	1,023	165	4,679
Alpine	N/A	N/A	N/A	N/A	N/A	0
Amador	10	11	5	2	0	28
Butte	119	52	1	69	2	243
Calaveras	38	46	6	3	7	100
Colusa	0	0	0	4	0	4
Contra Costa	440	536	17	77	19	1,089
Del Norte	6	5	0	0	0	11
El Dorado	65	26	3	10	0	104
Fresno	205	261	33	364	0	863
Glenn	No Response	No Response	No Response	No Response	No Response	
Humboldt	25	19	3	12	8	67
Imperial	30	112	11	17	1	171
Inyo	1	7	0	3	No Response	11
Kern	179	720	320	234	1,223	2,676
Kings	9	40	0	7	31	87
Lake	102	No Response	No Response	No Response	No Response	102
Lassen	3	3	3	1	0	10
Los Angeles	18,222	9,604	442	1,594	3,219	33,081
Madera	20	45	19	41	No Response	125
Marin	226	112	0	22	1	361
Mariposa	1	1	0	0	0	2
Mendocino						
Merced	12	96	72	64	36	280
Modoc	0	0	4	1	0	5
Mono	No Response	No Response	No Response	No Response	108	108
Monterey	283	148	83	16	4	534
Napa	30	95	44	15	48	232
Nevada	63	33	1	5	1	103
Orange	3,879	3,588	47	3,594	118	11,226
Placer	377	412	0	61	9	859
Plumas	11	12	No Response	No Response	No Response	23
Riverside	1,607	3,504	376	573	110	6,170
Sacramento	878	1,001	6	691	153	2,729
San Benito	3	12	2	4	21	42
San Bernardino	1,586	2,692	0	465	66	4,809
San Diego	3,286	2,618	285	782	436	7,407
San Francisco	3,839	0	949	236	27	5,051
San Joaquin	251	502	54	117	0	924
San Luis Obispo	97	57	10	40	64	268
San Mateo	526	594	19	225	8	1,372
Santa Barbara	244	140	7	66	42	499
Santa Clara	1,734	1,856	0	1,080	707	5,377
Santa Cruz						
Shasta	12	43	15	21	No Response	91
Sierra						
Siskiyou	9	6	0	5	2	22
Solano	266	278	9	34	No Response	587
Sonoma	350	276	208	117	0	951
Stanislaus	26	261	43	47	6	383
Sutter	8	10	6	18	4	46
Tehama	45	18	1	3	N/A	67
Trinity	7	2	1	0	5	15
Tulare						
Tuolumne	4	19	0	4	0	27
Ventura	974	880	268	230	0	2,352
Yolo	52	215	283	61	33	644
Yuba	4	10	0	15	0	29
<b>Totals</b>	<b>41,389</b>	<b>33,218</b>	<b>3,682</b>	<b>12,073</b>	<b>6,684</b>	<b>97,046</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE I (Continued)

**DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES**  
(As of June 30, 2014)

	Number of Appeals Filed 2012-13 (7)	Percentage Change From 2012-13 to 2013-14 (8)	Total Number of Appeals Held Over (Prior to 2013-14) (9)	Total Number of Appeals To Be Resolved (10)
Alameda	6,928	-32.5%	10,164	14,843
Alpine	N/A	N/A	N/A	N/A
Amador	50	-44.0%	21	49
Butte	526	-53.8%	225	468
Calaveras	140	-28.6%	65	165
Colusa	7	-42.9%	2	6
Contra Costa	1,277	-14.7%	858	1,947
Del Norte	22	-50.0%	29	40
El Dorado	N/A	N/A		104
Fresno	1,334	-35.3%	984	1,847
Glenn	20	N/A	No Response	N/A
Humboldt	161	-58.4%	58	125
Imperial	446	-61.7%	339	510
Inyo	31	-64.5%	17	28
Kern	2,771	-3.4%	3,396	6,072
Kings	131	-33.6%	244	331
Lake	N/A	N/A	267	369
Lassen	47	-78.7%	94	104
Los Angeles	38,610	-14.3%	50,415	83,496
Madera	314	-60.2%	829	954
Marin	658	-45.1%	649	1,010
Mariposa	10	-80.0%	8	10
Mendocino				
Merced	325	-13.8%	477	757
Modoc	14	-64.3%	9	14
Mono	149	-27.5%	240	348
Monterey	736	-27.4%	790	1,324
Napa	341	-32.0%	628	860
Nevada	210	-51.0%	182	285
Orange	17,221	-34.8%	15,607	26,833
Placer	1,537	-44.1%	2,326	3,185
Plumas	N/A	N/A	11	34
Riverside	9,049	-31.8%	11,269	17,439
Sacramento	4,407	-38.1%	1,379	4,108
San Benito	19	121.1%	20	62
San Bernardino	6,115	-21.4%	6,878	11,687
San Diego	14,551	-49.1%	14,506	21,913
San Francisco	5,685	-11.2%	7,422	12,473
San Joaquin	1,338	-30.9%	1,875	2,799
San Luis Obispo	312	-14.1%	415	683
San Mateo	2,032	-32.5%	2,984	4,356
Santa Barbara	669	-25.4%	948	1,447
Santa Clara	7,260	-25.9%	7,446	12,823
Santa Cruz				
Shasta	100	-9.0%	65	156
Sierra				
Siskiyou	35	-37.1%	31	53
Solano	414	41.8%	400	987
Sonoma	1,595	-40.4%	149	1,100
Stanislaus	467	-18.0%	825	1,208
Sutter	91	-49.5%	37	83
Tehama	139	-51.8%	11	78
Trinity	N/A	N/A	1	16
Tulare				
Tuolumne	21	28.6%	28	55
Ventura	3,529	-33.4%	2,821	5,173
Yolo	580	11.0%	711	1,355
Yuba	74	-60.8%	44	73
<b>Totals</b>	132,498	-26.8%	149,199	246,245

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE J**  
**ASSESSMENT APPEALS ACTIVITY FOR THE 2013-14 FISCAL YEAR**  
 (Activities in 2013-14)

	Withdrawn No Value Change (2)	Withdrawn Value Reduction (3)	Withdrawn Unknown (4)	No Show (5)	Invalid (6)	Resolved by Stipulations (7)
Alameda	3,430	0	0	845	176	3,092
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	8	0	0	0	0	3
Butte	115	0	0	10	2	194
Calaveras	11	0	0	48	0	0
Colusa	3	0	0	0	0	0
Contra Costa	643	255	0	76	0	518
Del Norte	1	0	0	0	0	5
El Dorado	35	48	0	3	4	0
Fresno	588	0	0	166	9	240
Glenn	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	22	7	0	2	44	16
Imperial	108	75	0	21	12	225
Inyo	20	0	0	1	0	2
Kern	No Response	No Response	958	237	0	902
Kings	7	0	0	1	0	22
Lake	209	No Response	No Response	53	No Response	3
Lassen	11	1	0	3	0	9
Los Angeles	N/A	N/A	11,499	5,406	815	363
Madera	423	0	0	31	0	58
Marin	262	132	0	119	12	152
Mariposa	3	0	0	0	0	3
Mendocino						
Merced	127	0	0	41	N/A	148
Modoc	3	0	0	4	2	1
Mono	37	No Response	No Response	1	No Response	109
Monterey	336	0	0	76	0	328
Napa	252	0	0	11	4	0
Nevada	N/A	N/A	86	12	16	30
Orange	7,539	N/A	N/A	1,718	544	2,102
Placer	0	0	951	393	286	541
Plumas	No Response	6	No Response	5	No Response	5
Riverside	257	807	4,204	1,881	287	1,550
Sacramento	1,159	1,906	0	45	49	23
San Benito	26	11	0	1	1	0
San Bernardino	2,282	0	0	611	559	2,171
San Diego	N/A	N/A	5,903	1,050	118	7,523
San Francisco	0	0	2,922	754	333	613
San Joaquin	623	0	0	40	15	707
San Luis Obispo	97	47	0	23	1	26
San Mateo	1,595	0	0	191	2	682
Santa Barbara	335	0	0	98	0	519
Santa Clara	3,320	55	0	1,547	583	3,520
Santa Cruz						
Shasta	64	43	0	6	6	0
Sierra						
Siskiyou	12	4	0	6	0	8
Solano	277	No Response	No Response	45	1	278
Sonoma	545	16	0	436	6	1,059
Stanislaus	280	0	0	53	4	237
Sutter	0	0	22	9	0	31
Tehama	15	0	0	0	0	37
Trinity	2	6	0	0	0	0
Tulare						
Tuolumne	21	0	0	0	0	1
Ventura	1,746	0	0	683	312	853
Yolo	234	0	0	42	14	353
Yuba	N/A	N/A	31	3	0	20
<b>Totals</b>	<b>27,083</b>	<b>3,419</b>	<b>26,576</b>	<b>16,807</b>	<b>4,217</b>	<b>29,282</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE J (Continued)**

**ASSESSMENT APPEALS ACTIVITY FOR THE 2013-14 FISCAL YEAR**  
(Activities in 2013-14)

	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED	Outstanding Appeals Carried Over to Fiscal Year 2014-15
	Assessment Reduced (8)	Assessment Sustained (9)	Assessment Increased (10)		
Alameda	458	65	1	8,067	6,776
Alpine	N/A	N/A	N/A	N/A	N/A
Amador	1	1	0	13	36
Butte	23	6	0	350	118
Calaveras	2	1	0	62	103
Colusa	0	0	0	3	3
Contra Costa	1	14	0	1,507	440
Del Norte	0	0	0	6	34
El Dorado	1	1	0	92	12
Fresno	5	9	0	1,017	830
Glenn	No Response	No Response	No Response	N/A	N/A
Humboldt	0	0	0	91	34
Imperial	0	11	0	452	58
Inyo	1	0	0	24	4
Kern	43	12	0	2,152	3,920
Kings	0	0	0	30	301
Lake	0	3	0	268	101
Lassen	2	4	0	30	74
Los Angeles	11,136	3,461	29	32,709	50,787
Madera	3	12	0	527	427
Marin	14	19	0	710	300
Mariposa	0	0	0	6	4
Mendocino					
Merced	4	25	0	345	412
Modoc	0	0	0	10	4
Mono	No Response	1	No Response	148	200
Monterey	4	4	0	748	576
Napa	0	1	0	268	592
Nevada	0	6	4	154	131
Orange	1,619	354	0	13,876	12,957
Placer	24	9	0	2,204	981
Plumas	No Response	No Response	No Response	16	18
Riverside	304	226	0	9,516	7,923
Sacramento	17	28	1	3,228	880
San Benito	0	1	0	40	22
San Bernardino	160	102	6	5,891	5,796
San Diego	356	56	0	15,006	6,907
San Francisco	1,300	169	1	6,092	6,381
San Joaquin	21	6	0	1,412	1,387
San Luis Obispo	10	14	0	218	465
San Mateo	55	0	2	2,527	1,829
Santa Barbara	4	3	0	959	488
Santa Clara	187	191	9	9,412	3,411
Santa Cruz					
Shasta	2	2	0	123	33
Sierra					
Siskiyou	4	2	0	36	17
Solano	9	14	No Response	624	363
Sonoma	16	10	0	2,088	0
Stanislaus	6	9	0	589	619
Sutter	1	0	0	63	20
Tehama	0	0	0	52	26
Trinity	0	0	0	8	8
Tulare					
Tuolumne	0	0	0	22	33
Ventura	45	27	0	3,666	1,507
Yolo	12	35	0	690	665
Yuba	2	0	0	56	17
<b>Totals</b>	<b>15,852</b>	<b>4,914</b>	<b>53</b>	<b>128,203</b>	<b>119,030</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

# SECTION IV

## APPENDIX



**ITEMIZATION OF OTHER INCOME**  
**(Table A, Column 9)**

*Only the counties listed provided an itemization of other income.*

**AMADOR**

Pg 1 #9: Yearly dividend check from CD Data Inc for our data they sell.

**CALAVERAS**

Income is Assessment/Tax Collection Fees.

**COLUSA**

Number of Appeal Applications Held Over from Previous Years was incorrectly reported on the 2012/2013 B&W Report: Report should have indicated 2 held over which are still pending 13-02 (OLAM TOMATO PROCESSORS) and 13-05 (DIRECTV, LLC).

A new Appeal Application 14-04 was received for DIRECTV, LLC for 2013/2014; Per R&T Code 1604(c), a Time Waiver was received on July 30, 2014, which covers DIRECTV, LLC Appeal 13-05 and 14-04; upon Completion of the current Case Study by the State Board of Equalization regarding DIRECTV, LLC, the appeals will be completed.

**HUMBOLDT**

Assessor Non-filing Penalty	\$254
Other County Funds- Assessor	\$1,440
Real Property Non-filing Fee	\$15,063
Trust Fund Transfer	\$360

**INYO**

Line 9: Operating transfer in from Geothermal royalties fund to offset cost of appraisal contract to appraise Cosco Geothermal.

**MARIN**

Pursuant to BOE staff advice Table A & B data requests and reflects budgeted data, which is different from actual data. For Marin’s BOE Survey collection (Report Date Jan. 2014), actual data was requested and reflected in the report. Therefore, inconsistent results may be obtained or implied by comparing or analyzing results between different budget or actual data sets. It is recommended that a consistent standard be adopted for both reports.

Table I Line 9: The difference in count of 3 items appears to stem from 3 reinstated appeals and absence of data fields to account for that information.

**MERCED**

Transferred from fund, for software program maintenance	\$11,446
LEOP Penalties	\$166,840
Sale of Asset	\$92
Interest	\$3

**MONO**

Table I. Assessment Appeals Activity, Line 9.

Applications were being tracked in 2 systems, and one system was inadvertently omitted last year.

**NEVADA**

Table I, Line 9: Actual count of no. of appeals is noted from Clerk of the Board’s database is reflected, not the number carried forward from line 10 of Table J, line 10 in the BOE’s compiled B & W report (2012-13).

**PLACER**

Table A- The Assessor’s Office received a one-time transfer of \$30,000 for purchasing computers.  
\*\*This number is different than prior years, as some held over appeals from prior years were able to be resolved in the 2013-2014 year.  
\*\*\*Unable to differentiate from total withdrawals.

**RIVERSIDE**

CIO Penalty,	
R&T 482	\$36,735
R & T 2188,	
Timeshare Asmnt Fee	\$2,083,164
Hist Aircraft Exempt,	
R&T 220.5	\$560
Special Assessments	\$4,733
Undivided Intrst R&T Code 4151	\$708
Interfund- Rideshare	\$12,782
Reim Cost-Rejected checks	\$32
Budget Reimbursement	\$232
Other Misc. Revenue	\$855
Reimbursement for Services	\$23,436
Total Other Income	\$2,163,237

**SAN BERNARDINO**

Interest & Penalties,	
Delinquent Taxes	\$18,661.77
Special Assessment,	
All Prior Years	\$55,475.02

**ITEMIZATION OF OTHER INCOME**

**(Table A, Column 9)**

**CONTINUED**

*Only the counties listed provided an itemization of other income.*

**SAN BERNARDINO (cont.)**

Special Assessment, Current Year	\$205,827.21
Exclusion Fees	\$136,517.00
PIMS (Property Info, Mgt System) Access Fee	\$25,137.57
Other/ Data Sales	\$153,375.93
Total	\$594,994.50

**SAN LUIS OBISPO**

Integration AES to ARCGIS	\$30,000
---------------------------	----------

**SAN MATEO**

Table A: Item 9 SDI Payments	\$17,284
Compensation Insurance, Refunds	\$12,374

Table F:

Item 1: All documents worked by Ownership Section from 7/1/13-6/30/14.

Item 8: All paper and electronic permits with issue date between 7/1/13-6/30/14.

Item 13: Proposition 8 assessments also include mobile home declines.

**SANTA CLARA**

Table A, Page 1, Line 9 Itemization

Subpoena/Witness Fees	\$913
CCCASE Fees	\$6,315
Prop 60/90 Application Fees	\$3,929
LEOP Penalty Fees	\$692,669
Large Data Sales (Modernization Trust Fund)	\$210,641

**SHASTA**

CCase Audits, for other counties	\$3,653
Segregation Fees	\$900

**SISKIYOU**

\*Line 10, Table J is not previous or current appeals held over. 17 appeals continued.

**SONOMA**

Table A, Item # 4: Only county general funds were included in this survey. An additional \$13,497 from the Assessor's Property Characteristics Special Revenue Fund was expended: \$4,502 for data

**SONOMA (cont.)**

processing and computer equipment and \$8,995 for annual OnBase & Kofax software maintenance and support by NEKO Industries, Inc. and additional GF support in the form of a reimbursement (\$250,000). In 2005 the state legislature suspended PTAGP funding 13.0 full time employees were transferred from PTAGP to the Assessor General Fund on 7/1/06. Of the remaining PTAGP reserve funds \$20,000 was encumbered/expended for CAMA System - Tyler Technologies, Inc.

Table A, Item #7: Sonoma County maintains a separate trust account for revenue from Assessor property characteristic data sales. An additional \$29,241 in property characteristic data sales revenue and \$3,395 in interest was collected in that account. The remaining PTAGP reserve fund balance earned an additional \$442 in interest on pool cash.

Table A, Item # 9: "Other Income" includes late filing penalty fees of \$2,450 for Parent/Child & Grandparent/Child Assessment Exclusions; Assessor fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$5,219; Transfer of GF 5% Supplemental Fee Backfill of \$465,328; and Miscellaneous Revenue from the closing of the Viacom Trust Defense Fund of \$31,407.

Table F, Question #17: All parcels assessed by automated programs, are then reviewed by Appraisers.

**STANISLAUS**

PENALTIES: Failure to File PCOR/COS with the Assessor and Failure to File BOE-100-B with BOE: \$49,355.

**SUTTER**

Amendment to Table I, Line 9:

The data submitted for 2013-14 indicated a carryover of 37 appeals from prior years. The data submitted for 2012-2013 indicated 32 appeals remaining unresolved. The correct number of carryover is 37. Without certainty, we believe the other 5 appeals were resolved as 2 withdrawn, 2 denied for lack of appearance, and 1 resolved by stipulation, after the end of the fiscal year but before the date the report was completed.

**ITEMIZATION OF OTHER INCOME**

**(Table A, Column 9)**

**CONTINUED**

*Only the counties listed provided an itemization of other income.*

**VENTURA**

\$17,000 collected from LAFCO services.

**YUBA**

General Fund	\$1,073,176
Assessor Trust Account	\$13,644

**ITEMIZATION OF OTHER PROPERTY TYPE  
(SECURED)**

**(Table E, Column 17)**

Only the counties listed provided an itemization of other property type.

**BUTTE**

The number entered (40) represents those parcels coded as "UU" (ditches, etc...).

**CALAVERAS**

It is not possible to itemize the "other" properties. They simply do not fit into your other categories.

Also, please note that Table F, Line 20 is an approximation. Our system does not lend itself to answering most of your questions and this is a perfect example.

**COLUSA**

Table E #17 Secured Other: Itemization was through Land Use Code - Special (all others).

**CONTRA COSTA**

Line 17 is Section 11 parcels.

**EL DORADO**

Worship Place	80 parcels	\$105,459,885
Retirement	14 parcels	\$13,740,823
Vac. Recreation	13 parcels	\$1,264,615
Imp. Recreation	23 parcels	\$59,721,835
Community Fac.	25 parcels	\$13,511,857
Campgrounds	35 parcels	\$25,386,567
Ski Resorts	3 parcels	\$87,459,627
Grazing Rights	23 parcels	\$204,624
Sensitive Land	145 parcels	\$451,427
Underlying Interest	10 parcels	\$27,286,061
Hydro Plant	1 parcel	\$111,362
School to 12	2 parcels	\$781,760
School to 100	20 parcels	\$11,625,031
School GT 100	3 parcels	\$6,743,383
Cemeteries	16 parcels	\$498,655
Fire Suppress	2 parcels	\$1,843,700

**HUMBOLDT**

Subject to Exemption, Vacant	88 parcels	\$4,960,925
Subject to Exemption, Improved	293 parcels	\$440,241,765
Public Land, Schools, Non-Taxable Main Parcel,	5,592 parcels	\$2,053,751
Segregated Interest	4 parcels	\$456,910
Public Utilities	2 parcels	\$43
Common Area	6 parcels	\$0
No Use Code	32 parcels	\$3,754,366

**KINGS**

Welfare & Religious	10 parcels	\$12,260,480
Hospital	23 parcels	\$84,344,912
Other Religious & Charitable	174 parcels	\$319,855,117
Religious Property	165 parcels	\$56,383,552
Churches	42 parcels	\$6,081,985
Museums	5 parcels	\$216,423
Soldiers & Sailors	17 parcels	\$101,500
Historical Aircraft	23 parcels	\$848,650
College	4 parcels	\$222,000
Miscellaneous	1,593 parcels	\$159,974,644

**LOS ANGELES**

Cross Reference (Mapbook 8900)

Land		\$61,776,137
Improvement		\$346,769,598
-----		
	542 parcels	\$408,545,735
Use Code		
60-69 Vacant	184 parcels	\$76,053,555
60-69 Improved	1,997 parcels	\$5,123,194,856
70-79 Vacant	313 parcels	\$142,855,224
70-79 Improved	8,972 parcels	\$28,359,887,094
80-81 Vacant	697 parcels	\$112,499,850
80-81 Improved	230 parcels	\$171,620,031
82 Vacant	1 parcel	\$365,793
83 Vacant	251 parcels	\$69,712,462
83 Improved	14 parcels	\$57,617,817
84 Vacant	32 parcels	\$1,461,730
84 Improved	3 parcels	\$259,505
85-87 Improved	8 parcels	\$3,564,373
88 Vacant	1,780 parcels	\$178,418,078
88 Improved	104 parcels	\$1,588,266,727
89 Vacant	151 parcels	\$71,443,486
89 Improved	36 parcels	\$50,998,669
Other Vacant	179 parcels	\$69,918,021
Other Improved	68 parcels	\$286,538,176
-----		
	15,161 parcels	\$36,369,712,369
Total	15,703 parcels	\$36,778,258,104

**MADERA**

"Other" secured roll category items cannot be itemized with current data from our computer system.

**MARIN**

Floating Homes	379 parcels	\$74,743,461
Common Areas	570 parcels	\$740,919

**ITEMIZATION OF OTHER PROPERTY TYPE  
(SECURED)  
CONTINUED**

**(Table E, Column 17)**

*Only the counties listed provided an itemization of other property type.*

**MARIN (cont.)**

Historical Signif.	9 parcels	\$26,420,000
Sub to Exempt	862 parcels	\$137,435,899
Gov. Owned	4,171 parcels	\$0
State Valued	90 parcels	NT

**MERCED**

Section 11	84 parcels	\$14,321,152
Mobile Home Parks	11 parcels	\$17,796,252
Cemetery	1 parcel	\$2,573,716
Church	225 parcels	\$134,615,840
Miscellaneous	390 parcels	\$4,795,154

**MONTEREY**

Publicly Owned,		
Taxable	26 parcels	\$77,822
Fraternal Org.	59 parcels	\$23,638,540
Churches	303 parcels	\$202,723,349
Taxable Schools	61 parcels	\$268,393,183
Private Hospitals	46 parcels	\$503,648,002
Cemeteries	23 parcels	\$6,891,523
Museums	14 parcels	\$196,815,894
Private Roads	1,258 parcels	\$19,804,758
Utilities,		
on Local Roll	271 parcels	\$211,217,75
Percolation Lots	17 parcels	\$387,780
No other Use Code	554 parcels	\$6,747,333

**ORANGE**

Minimum Value,		
& Out of District	1,482 parcels	\$183,159,952
Associated with,		
Another Parcel	36 parcels	\$20,499,531
Water Company	74 parcels	\$11,304,707
Wholly Exempt	17,898 parcels	\$15,938,205,324
Miscellaneous	2,121 parcels	\$409,661,353
-----		
Total	22,611 parcels	\$16,562,830,867

**SACRAMENTO**

Table E, Line 17: Includes Church/School and Misc. Vacant Land. No further breakdown is available.

**SAN DIEGO**

Institutional	2,192 parcels	\$7,267,177,220
Recreational	11,752 parcels	\$2,073,682,241
Miscellaneous*	474 parcels	\$38,526,778

\*(Vacant Txbl Gov't Owned; Improved Txbl Gov't Owned; Other)

**SAN JOAQUIN**

Use Code,		
Not Assigned	7 parcels	\$12,365
SBE Valued	15 parcels	\$5,747,639
Federal Buildings	1 parcel	\$2,748,314
Misc. Federal,		
Property	1 parcel	\$219,324
VAC County Land	1 parcel	\$837,239
VAC City Lands	8 parcels	\$4,454,069
City Parks & Other		
Recreational Facilities	1 parcel	\$4,037,181
Muni. Utility Prop.,		
(Reservoirs, Sewer)	2 parcels	\$3,635,633
Misc. City Property	19 parcels	\$48,453,598
School District,		
Property	4 parcels	\$35,503,709
Fire District Property	1 parcel	\$479,727
Water District,		
Property	3 parcels	\$1,654,219
Misc. District,		
Property	1 parcel	\$11,611,375
Public Owned Land,		
Non-Taxable	4 parcels	\$1,351,863
Public Owned Land,		
Taxable	141 parcels	\$14,283,374

**SAN LUIS OBISPO**

Table E, Line # 12: The Number of Parcels are included in lines 10, 13, and 14.

Table E, Line # 17: No of Parcels:

This count includes the following land uses: ROAD, RETIRED PARCELS, LAND LOCKED - VAC OR IMPROV, ANTENNA SITE, WELL SITE, SCENIC EASEMENT, MOORINGS / STORAGE, TIEDOWNS / PORT-A-PORT, MISCELLANEOUS, MISC IMPS, and MISC IMPS-NIL VALUE

Table E, Line # 17: Assessed Values: Assessed value are included in Lines 1 through 16 of Table E.

Table E, Line # 25: The Number of Units and the Assessed Values are included in lines 19 through 21 of table E.

**SAN MATEO**

Institutional	1,100 parcels	\$103,471,811
Private Streets	30 parcels	\$5,866,720
Public Streets,		
& Highways	726 parcels	\$0

**ITEMIZATION OF OTHER PROPERTY TYPE  
(SECURED)  
CONTINUED**

**(Table E, Column 17)**

*Only the counties listed provided an itemization of other property type.*

**SANTA BARBARA**

Recreational Open	291 parcels	\$2,637,743
Drive-In Theaters	3 parcels	\$3,245,356
Dance Halls	2 parcels	\$492,687
Bowling Alleys	2 parcels	\$6,737,385
Clubs,		
Lodging Halls	87 parcels	\$97,014,801
Auditoriums,		
Stadiums	16 parcels	\$56,877,188
Golf Courses	58 parcels	\$122,656,834
Race Tracks,		
Riding Stables	4 parcels	\$2,933,289
No Description,		
Available	3 parcels	\$2,060,240
Camps, Cabins	17 parcels	\$15,414,922
Parks	301 parcels	\$4,225,129
Section 11, Taxable Gov., Property	68 parcels	\$6,716,784
No Description, Available	2 parcels	
Institutional	94 parcels	\$3,584,743
No Description, Available	1 parcel	
Churches, Covent Rectory	295 parcels	\$279,891,027
No Description, Available	1 parcel	\$1,035,702
Schools	185 parcels	\$154,047,942
Colleges	19 parcels	\$85,541,035
Hospitals	33 parcels	\$1,335,429,604
Rest Homes	60 parcels	\$476,508,580
No Description, Available	2 parcels	\$13,397,397
No Description, Available	1 parcel	
Mortuaries, Cemeteries, Mausoleums, Columbarium	30 parcels	\$6,761,007
No Description, Available	1 parcel	
Public Bldgs, Firehouses, Museums, Post Offices	103 parcels	\$22,790,041
No Description, Available	1 parcel	
Day Care	11 parcels	\$31,231,596
Miscellaneous	404 parcels	\$4,890,683

**SANTA BARBARA (cont.)**

No Description, Available	2 parcels	
Utility Water, Company	415 parcels	\$4,233,462
No Description, Available	4 parcels	
Pipelines, Canals	66 parcels	\$5,277,807
Rights of Way, Sewer, Land Fills, Etc.	184 parcels	\$1,154,658
No Description, Available	2 parcels	
Water Rights, Pumps	120 parcels	\$9,558,535
Rivers & Lakes	96 parcels	\$469,220
Highways & Streets	85 parcels	\$97,479

**SANTA CLARA**

Specialty Residential	181 parcels	\$120,975,083
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**SHASTA**

Response for Table E question 17 "other" property type on the secured roll: 11,025 parcels \$25,027,662 assessed value.

Section 11 properties	79 parcels	\$23,727,193
assessed value		
Mutual Water Co.	15 parcels	\$1,202,266
assessed value		

Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels.

**SISKIYOU**

Church	103 parcels	\$30,092,801
Welfare	127 parcels	\$143,388,253
Section 11	39 parcels	\$509,483
Other Districts	614 parcels	\$76,809
Utilities	275 parcels	\$0
Municipal properties	840 parcels	\$0
County properties	810 parcels	\$0
State properties	683 parcels	\$0
Federal properties	5,714 parcels	\$0

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9,205 parcels \$174,067,346

**ITEMIZATION OF OTHER PROPERTY TYPE  
(SECURED)  
CONTINUED**

**(Table E, Column 17)**

*Only the counties listed provided an itemization of other property type.*

**SISKIYOU(cont.)**

We are still in the process of auditing our Use Codes, so the breakdown of the number of units and assessed value is as accurate as possible at this time.

**SOLANO**

Not Available.

**SONOMA**

Common Areas.

**STANISLAUS**

Table E: Question 17 - Other secured miscellaneous properties. 3,047 parcels with a total assessed value of \$59,321,134 - Government owned land outside of the entities' jurisdiction.

**SUTTER**

Lodges/ Club House	28 parcels	\$2,895,497
Private Schools	2 parcels	\$838,669
Funeral Homes, Mortuary	5 parcels	\$1,144,464
Churches, Temples	106 parcels	\$3,439,708
Cemetery	2 parcels	\$0
Govt Taxable	124 parcels	\$4,168,933
Govt Non-Taxable	15 parcels	\$722,362
Recreational	14 parcels	\$9,230,604
Water Companies	45 parcels	\$4,330,556

**TUOLUMNE**

Improvements, other than residential	249 parcels	\$13,954,093
Church	59 parcels	\$2,572,063
Welfare Organizations	15 parcels	\$1,237,924
Unsecured Parcels, on Secured Roll R&T, Sec. 2190	3 parcels	\$181,091
Factored Public Lands	348 parcels	\$48,091,515
Water Companies	5 parcels	\$292,578

**VENTURA**

OIL REO Prop	547 parcels	\$2,489,547,800
OIL REO	162 parcels	\$7,180,992

**YUBA**

Includes schools, government, and miscellaneous non-taxable property.

**ITEMIZATION OF OTHER PROPERTY TYPE  
(UNSECURED)**

**(Table E, Column 26)**

*Only the counties listed provided an itemization of other property type.*

**BUTTE**

The number entered (72) represents mining claims.

**EL DORADO**

Apartments,		
Private Water Co.	32 parcels	\$749,354
Agricultural Accounts	103 parcels	\$7,822,646
Mining Claims	67 parcels	\$ 279,872

**HUMBOLDT**

Mining Claims	18 parcels	\$33,407
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**IMPERIAL**

Itemized numbers not readily available.

**MADERA**

Pipeline Easement	3 parcels	\$539,481
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**MARIN**

Floating Homes	77 parcels	\$8,333,155
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**MARIPOSA**

Mining Claims	49 parcels	\$467,903
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**NEVADA**

Not able to itemize "other" category due to computer software limitations.

**ORANGE**

Right-of way,		
Pipeline Assessment	9 parcels	\$5,305,897

**SANTA BARBARA**

Mining Properties

**SISKIYOU**

Quarries & Timber Rights	6 parcels	\$1,285,728
Other Severed Rights, (Water, etc.)	7 parcels	\$6,484,257

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13 parcels \$7,769,985

**SONOMA**

Utility- Water Companies

**VENTURA**

Mining Claims	88 parcels	\$462,442
Leasing Companies	75 parcels	\$3,196,230
Pipeline Right of Way	1 parcel	\$393,593