

Comparison of Proposition 13 Burden Borne by Homeowner Occupied Properties vs. Non-Homeowner Occupied Properties

| Assessment Period | A All Properties | B Homeowner Occupied Properties | C All Non- Homeowner Occupied Properties (A-B) | D State Assessed Property-Non Prop 13 | E Tangible Personal Property-Non Prop 13 | F All Non- Homeowner Properties Subject to Prop 13 | G All Prop 13 Properties | H Homeowner Occupied Properties as a % of all Properties | I Homeowner Occupied Properties as a % of all Prop 13 Properties | J Non- Homeowner Occupied Properties as a % of all Prop 13 Properties |
|-------------------------------------|---------------------|--|--|--|--|---|--------------------------------|---|---|---|
| 1979-80 | 135,715 | 45,600 | 90,115 | 29,775 | 16,834 | 43,506 | 89,106 | 33.6% | 51.2% | 48.8% |
| 1980-81 | 147,924 | 53,696 | 94,228 | 31,480 | 8,430 | 54,318 | 108,014 | 36.3% | 49.7% | 50.3% |
| 1981-82 | 672,481 | 238,058 | 434,423 | 35,712 | 38,404 | 360,307 | 598,365 | 35.4% | 39.8% | 60.2% |
| 1982-83 | 752,572 | 259,637 | 492,935 | 40,833 | 43,945 | 408,157 | 667,794 | 34.5% | 38.9% | 61.1% |
| 1983-84 | 814,164 | 273,559 | 540,605 | 47,217 | 46,661 | 446,727 | 720,286 | 33.6% | 38.0% | 62.0% |
| 1984-85 | 897,322 | 295,219 | 602,103 | 52,214 | 52,282 | 497,607 | 792,826 | 32.9% | 37.2% | 62.8% |
| 1985-86 | 988,036 | 321,112 | 666,924 | 56,724 | 60,893 | 549,307 | 870,419 | 32.5% | 36.9% | 63.1% |
| 1986-87 | 1,080,082 | 349,947 | 730,135 | 63,991 | 66,514 | 599,630 | 949,577 | 32.4% | 36.9% | 63.1% |
| 1987-88 | 1,189,223 | 386,497 | 802,726 | 67,312 | 72,819 | 662,595 | 1,049,092 | 32.5% | 36.8% | 63.2% |
| 1988-89 | 1,301,461 | 424,276 | 877,185 | 71,131 | 78,742 | 727,312 | 1,151,588 | 32.6% | 36.8% | 63.2% |
| 1989-90 | 1,441,276 | 477,062 | 964,214 | 69,691 | 85,394 | 809,129 | 1,286,191 | 33.1% | 37.1% | 62.9% |
| 1990-91 | 1,610,127 | 528,122 | 1,082,005 | 75,138 | 96,041 | 910,826 | 1,438,948 | 32.8% | 36.7% | 63.3% |
| 1991-92 | 1,738,345 | 573,654 | 1,164,691 | 73,298 | 100,844 | 990,549 | 1,564,203 | 33.0% | 36.7% | 63.3% |
| 1992-93 | 1,828,283 | 625,273 | 1,203,010 | 72,470 | 101,938 | 1,028,602 | 1,653,875 | 34.2% | 37.8% | 62.2% |
| 1993-94 | 1,883,116 | 664,740 | 1,218,376 | 68,675 | 105,667 | 1,044,034 | 1,708,774 | 35.3% | 38.9% | 61.1% |
| 1994-95 | 1,906,756 | 699,779 | 1,206,977 | 68,976 | 102,924 | 1,035,077 | 1,734,856 | 36.7% | 40.3% | 59.7% |
| 1995-96 | 1,922,716 | 722,941 | 1,199,775 | 68,822 | 106,150 | 1,024,803 | 1,747,744 | 37.6% | 41.4% | 58.6% |
| 1996-97 | 1,946,962 | 739,846 | 1,207,116 | 66,755 | 110,217 | 1,030,144 | 1,769,990 | 38.0% | 41.8% | 58.2% |
| 1997-98 | 2,004,716 | 759,787 | 1,244,929 | 68,654 | 118,012 | 1,058,263 | 1,818,050 | 37.9% | 41.8% | 58.2% |
| 1998-99 | 2,100,836 | 800,419 | 1,300,417 | 69,225 | 127,954 | 1,103,238 | 1,903,657 | 38.1% | 42.0% | 58.0% |
| 1999-2000 | 2,243,320 | 856,948 | 1,386,372 | 68,411 | 131,833 | 1,186,128 | 2,043,076 | 38.2% | 41.9% | 58.1% |
| 2000-01 | 2,418,245 | 921,351 | 1,496,894 | 63,033 | 140,194 | 1,293,667 | 2,215,018 | 38.1% | 41.6% | 58.4% |
| 2001-02 | 2,636,177 | 1,001,747 | 1,634,430 | 63,343 | 153,380 | 1,417,707 | 2,419,454 | 38.0% | 41.4% | 58.6% |
| 2002-03 | 2,755,772 | 1,080,152 | 1,675,620 | 65,174 | 153,774 | 1,456,672 | 2,536,824 | 39.2% | 42.6% | 57.4% |
| 2003-04 | 3,035,774 | 1,193,059 | 1,842,715 | 69,246 | 152,468 | 1,621,001 | 2,814,060 | 39.3% | 42.4% | 57.6% |
| 2004-05 | 3,278,906 | 1,281,740 | 1,997,166 | 65,592 | 148,213 | 1,783,361 | 3,065,101 | 39.1% | 41.8% | 58.2% |
| 2005-06 | 3,633,948 | 1,422,345 | 2,211,603 | 66,954 | 149,221 | 1,995,428 | 3,417,773 | 39.1% | 41.6% | 58.4% |
| 2006-07 | 4,073,587 | 1,559,370 | 2,514,217 | 67,597 | 159,426 | 2,287,194 | 3,846,564 | 38.3% | 40.5% | 59.5% |
| 2007-08 | 4,463,725 | 1,681,914 | 2,781,811 | 71,395 | 185,219 | 2,525,197 | 4,207,111 | 37.7% | 40.0% | 60.0% |
| 2008-09 | 4,678,245 | 1,736,032 | 2,942,213 | 75,710 | 194,848 | 2,671,655 | 4,407,687 | 37.1% | 39.4% | 60.6% |
| 2009-10 | 4,585,308 | 1,666,594 | 2,918,714 | 76,110 | 197,054 | 2,645,550 | 4,312,144 | 36.3% | 38.6% | 61.4% |
| Average Annual % Increase '79-07 | 7.87% | 8.91% | 7.66% | 3.27% | 8.19% | 10.02% | 9.02% | | | |

Notes:

Includes Business Inventories - Inventories were taxable in 1979-80 and exempt thereafter.
 All data in columns A, B, D, E are published by the State Board of Equalization.
 Data received from State Board of Equalization are assessed values in \$B.
 The first two assessment years utilize an assessment ratio of 25% while the years thereafter utilize an assessment ratio of 100%.

STATE BOARD OF EQUALIZATION



Appeal Name: Split Roll Implications & Considerations

Case ID: _____ ITEM #. 3.a

Date: OCTOBER 19, 2011 Exhibit No: _____

TP FTB DEPT **PUBLIC COMMENT**