

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

2014-15

APRIL 2016

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CALIFORNIA STATE BOARD OF EQUALIZATION

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DAVID J. GAU, EXECUTIVE DIRECTOR



# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2014-15

## TABLE OF CONTENTS

		<u>PAGE</u>
<b>I.</b>	<b>BUDGET AND PERSONNEL STATISTICS</b>	
	Table A Budget Data & Costs of Selected Programs	1
	Table B Budgeted Permanent Positions	3
	Table C Budgeted Temporary Positions	5
<b>II.</b>	<b>LOCAL ROLL AND WORKLOAD STATISTICS</b>	
	Table D Local Roll Value and Statistics	6
	Table E Distribution of Local Roll by Property Types	8
	Table F Real Property Workload Data	17
	Table G Business Property Workload Data	24
<b>III.</b>	<b>ASSESSMENT APPEALS STATISTICS</b>	
	Table H Appeals Boards and Hearing Officers	28
	Table I Distribution of Assessment Appeals by Property Types	29
	Table J Assessment Appeals Activity for the 2014-15 Fiscal Year	31
<b>IV.</b>	<b>APPENDIX</b>	
	1 Itemization of Other Income	33
	2 Itemization of Other Property Type (Secured)	35
	3 Itemization of Other Property Type (Unsecured)	40
	4 Other Comments	41

## 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. Income, expenses, budgeted positions, and workload reported, all relate to the 2014-15 fiscal year. However, the 2015-16 assessment roll was prepared in the 2014-15 fiscal year using budget and staff for that fiscal 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; Glenn, Mendocino, Tehama, 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 dated August 24, 2015, used to gather data for this report.

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, 2015)

	<u>Expenses</u>				2014-15 GROSS BUDGET (5)
	Base Salaries and Wages (1)	Benefits (2)	Cost of Services From Other Depts. (3)	Other Costs (4)	
Alameda	\$11,215,987	\$6,784,146	\$3,832,180	\$1,403,501	\$23,235,814
Alpine	\$203,271	\$98,745	N/A	N/A	\$302,016
Amador	\$715,734	\$269,267	\$110,445	\$221,217	\$1,316,663
Butte	\$2,037,405	\$977,278	\$296,582	\$257,859	\$3,569,124
Calaveras	\$735,263	\$245,704	\$0	\$53,150	\$1,034,117
Colusa	\$550,692	\$270,832	\$116,258	\$140,248	\$1,078,030
Contra Costa	\$7,003,846	\$5,748,470	\$1,114,491	\$1,560,010	\$15,426,817
Del Norte	\$430,123	\$83,148	\$77,145	\$192,895	\$783,311
El Dorado	\$2,200,032	\$968,458	\$17,792	\$99,146	\$3,285,428
Fresno	\$4,481,728	\$3,766,892	\$1,119,795	\$6,520,989	\$15,889,404
Glenn					
Humboldt	\$1,265,056	\$620,838	\$163,632	\$161,559	\$2,211,085
Imperial	\$1,592,438	\$783,206	\$51,155	\$24,732	\$2,451,531
Inyo	\$464,033	\$226,052	\$0	\$144,536	\$834,621
Kern	\$6,064,862	\$4,393,446	\$1,149,030	\$542,854	\$12,150,192
Kings	\$1,169,306	\$262,683	\$401,459	\$251,487	\$2,084,935
Lake	\$667,512	\$335,182	-\$60,475	\$57,250	\$999,469
Lassen	\$552,153	\$178,584	\$39,250	\$36,637	\$806,624
Los Angeles	\$82,568,221	\$49,119,697	\$17,157,146	\$20,765,459	\$169,610,523
Madera	\$1,313,627	\$586,410	No Response	\$27,996	\$1,928,033
Marin	\$4,011,000	\$2,607,000	\$260,000	\$206,000	\$7,084,000
Mariposa	\$498,623	\$374,482	No Response	No Response	\$873,105
Mendocino					
Merced	\$1,582,413	\$1,500,979	\$292,379	\$97,550	\$3,473,321
Modoc	\$278,593	\$143,288	No Response	\$29,231	\$451,112
Mono	\$476,981	\$272,454	\$0	\$0	\$749,435
Monterey	\$3,040,764	\$1,398,083	\$286,685	\$389,615	\$5,115,147
Napa	\$1,700,018	\$788,467	\$420,882	\$62,482	\$2,971,849
Nevada	\$1,261,498	\$813,104	\$325,448	\$97,739	\$2,497,789
Orange	\$20,899,503	\$9,816,411	\$1,620,471	\$3,807,372	\$36,143,757
Placer	\$6,010,386	\$3,993,174	\$987,208	\$636,146	\$11,626,914
Plumas	\$436,852	\$230,445	\$0	No Response	\$667,297
Riverside	\$14,171,964	\$5,667,271	\$2,721,805	\$1,708,770	\$24,269,810
Sacramento	\$10,240,546	\$5,748,151	\$974,562	\$1,744,990	\$18,708,249
San Benito	\$948,431	\$382,464	\$90,690	\$298,500	\$1,720,085
San Bernardino	\$9,150,368	\$4,431,073	\$3,957,596	\$609,539	\$18,148,576
San Diego	\$17,976,334	\$11,638,305	N/A	\$9,236,932	\$38,851,571
San Francisco	\$11,362,991	\$5,000,192	\$2,058,885	\$2,114,576	\$20,536,644
San Joaquin	\$4,780,159	\$2,934,939	\$1,066,678	\$947,204	\$9,728,980
San Luis Obispo	\$4,276,106	\$3,781,540	\$383,018	\$496,470	\$8,937,134
San Mateo	\$6,292,043	\$3,667,582	No Response	\$894,797	\$10,854,422
Santa Barbara	\$5,610,330	\$2,993,598	\$433,020	\$503,867	\$9,540,815
Santa Clara	\$18,935,365	\$12,149,559	\$1,041,466	\$2,236,292	\$34,362,682
Santa Cruz	\$1,759,297	\$877,847	\$414,284	\$529,942	\$3,581,370
Shasta	\$2,084,610	\$1,101,986	\$790,207	\$286,478	\$4,263,281
Sierra	\$228,421	\$148,848	No Response	\$0	\$377,269
Siskiyou	\$858,304	\$373,725	\$35,959	\$170,437	\$1,438,425
Solano	\$2,529,409	\$1,370,314	\$1,671,170	\$271,307	\$5,842,200
Sonoma	\$4,678,657	\$2,788,347	\$1,127,050	\$561,128	\$9,155,182
Stanislaus	\$3,107,491	\$1,588,739	\$315,874	\$440,776	\$5,452,880
Sutter	\$1,250,714	\$654,728	\$135,830	\$19,749	\$2,061,021
Tehama					
Trinity	\$140,635	\$100,637	\$18,244	\$44,418	\$303,934
Tulare					
Tuolumne	\$609,531	\$263,465	\$0	\$0	\$872,996
Ventura	\$8,583,830	\$2,691,293	\$1,608,106	\$383,694	\$13,266,923
Yolo	\$1,767,541	\$980,442	\$182,314	\$84,045	\$3,014,342
Yuba	\$967,782	\$343,339	N/A	\$50,831	\$1,361,952
<b>Totals</b>	<b>\$297,738,779</b>	<b>\$169,335,309</b>	<b>\$48,805,715</b>	<b>\$61,422,401</b>	<b>\$577,302,205</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, 2015)

	Service to Other Depts.	Income or Offsetting Services			2014-15 NET BUDGET	2013-14 NET BUDGET	% Change From 2013-14 to 2014-15
		Map Sales, Fees for Prop. Characteristics, Copies, & Info.	Property & Supp. Tax Admin. Fees	Other*			
	(6)	(7)	(8)	(9)	(10)		
Alameda	\$2,452	\$9,808	\$9,412,684	\$0	\$13,810,870	\$15,643,376	-12%
Alpine	N/A	\$2,500	N/A	N/A	\$299,516	\$281,097	7%
Amador	\$0	\$1,139	\$0	\$4,730	\$1,310,794	\$1,216,372	8%
Butte	\$35,000	\$5,000	\$1,230,000	\$0	\$2,299,124	\$2,247,214	2%
Calaveras	\$0	\$12,500	\$182,768	\$1,900	\$836,949	\$869,465	-4%
Colusa	N/A	\$6,227	\$175,258	\$460	\$896,085	\$829,373	8%
Contra Costa	\$222,160	\$376,704	\$730,000	\$1,094	\$14,096,859	\$13,926,759	1%
Del Norte	N/A	\$29,849	\$146,323	\$0	\$607,139	\$735,595	-17%
El Dorado	\$450	\$18,406	\$493,161	\$43,490	\$2,729,921	\$3,134,788	-13%
Fresno	\$0	\$175,000	\$2,680,000	\$0	\$13,034,404	\$6,178,056	111%
Glenn						\$418,378	N/A
Humboldt	\$900	\$89,459	\$479,863	\$19,170	\$1,621,693	\$1,621,752	0%
Imperial	\$27,000	\$45,000	\$25,000	\$0	\$2,354,531	\$2,248,802	5%
Inyo	\$0	\$3,627	\$0	\$68,817	\$762,177	\$859,061	-11%
Kern	\$317,439	\$27,740	\$2,683,093	\$39,828	\$9,082,092	\$9,564,049	-5%
Kings	\$0	\$126,019	\$696,947	\$0	\$1,261,969	\$1,280,236	-1%
Lake	\$1,700	\$13,000	No Response	No Response	\$984,769	\$1,023,045	-4%
Lassen	\$0	\$8,154	\$84,000	\$0	\$714,470	\$717,224	0%
Los Angeles	\$101,666	\$168,109	\$57,513,600	\$3,675,288	\$108,151,860	\$97,867,627	11%
Madera	\$50	\$21,857	\$380,075	\$300,000	\$1,226,051	\$1,610,725	-24%
Marin	N/A	\$12,000	\$1,761,568	N/A	\$5,310,432	\$5,115,732	4%
Mariposa	No Response	\$17,245	\$6,857	No Response	\$849,003	\$689,388	23%
Mendocino							
Merced	\$0	\$17,409	\$954,445	\$31,970	\$2,469,497	\$2,268,531	9%
Modoc	\$0	\$9,135	\$1,500	\$0	\$440,477	\$417,811	5%
Mono	\$0	\$3,011	\$442,141	\$0	\$304,283	\$582,078	-48%
Monterey	\$111,903	\$38,176	\$1,048,963	\$39,458	\$3,876,647	\$3,420,640	13%
Napa	\$0	\$55,495	\$0	\$0	\$2,916,354	\$2,706,688	8%
Nevada	\$0	\$17,000	\$0	\$0	\$2,480,789	\$2,285,207	9%
Orange	\$420	\$241,957	\$0	\$0	\$35,901,380	\$37,274,908	-4%
Placer	N/A	\$52,000	\$2,715,512	\$30,000	\$8,829,402	\$7,762,628	14%
Plumas	No Response	\$5,000	\$74,000	No Response	\$588,297	\$593,903	-1%
Riverside	\$0	\$93,303	\$10,920,460	\$4,281,507	\$8,974,540	\$10,443,589	-14%
Sacramento	\$0	\$97,669	\$7,090,106	\$546	\$11,519,928	\$11,069,632	4%
San Benito	\$0	\$6,300	\$445,000	\$170,140	\$1,098,645	\$1,003,182	10%
San Bernardino	\$0	\$39,127	\$0	\$507,616	\$17,601,833	\$17,562,682	0%
San Diego	N/A	\$178,115	\$14,299,377	N/A	\$24,374,079	\$24,309,933	0%
San Francisco	\$1,250,000	\$0	\$0	\$0	\$19,286,644	\$16,704,829	15%
San Joaquin	\$259,500	\$11,155	\$2,226,417	\$0	\$7,231,908	\$7,360,338	-2%
San Luis Obispo	\$517	\$37,214	\$0	\$209,963	\$8,689,440	\$8,224,232	6%
San Mateo	\$5,175	\$40,710	\$5,357,536	\$34,835	\$5,416,166	\$6,378,301	-15%
Santa Barbara	\$0	\$25,000	\$2,148,552	\$0	\$7,367,263	\$7,542,092	-2%
Santa Clara	\$0	\$13,534	\$18,993,592	\$370,886	\$14,984,670	\$12,976,173	15%
Santa Cruz	\$0	\$25,000	\$1,360,416	\$391,845	\$1,804,109	N/A	N/A
Shasta	\$162,874	\$17,728	\$971,259	\$6,044	\$3,105,376	\$2,864,216	8%
Sierra	\$0	\$3,743	\$490	\$0	\$373,036	N/A	N/A
Siskiyou	\$0	\$9,744	\$156,945	\$0	\$1,271,736	\$1,255,483	1%
Solano	\$1,784	\$307,766	\$2,533,818	\$500	\$2,998,332	\$3,119,485	-4%
Sonoma	No Response	\$35,062	\$493,611	\$391,463	\$8,235,046	\$7,754,773	6%
Stanislaus	\$0	\$31,066	\$872,594	\$29,281	\$4,519,939	\$4,348,941	4%
Sutter	\$0	\$11,187	\$0	\$4,237	\$2,045,597	\$2,127,682	-4%
Tehama						\$1,185,611	N/A
Trinity	\$0	\$10,123	\$16,922	\$0	\$276,889	\$197,156	40%
Tulare							N/A
Tuolumne	\$0	\$35,908	\$0	\$0	\$837,088	\$881,880	-5%
Ventura	\$0	\$72,400	\$4,005,356	\$30,156	\$9,159,011	\$8,625,000	6%
Yolo	\$700	\$28,200	\$1,135,000	\$0	\$1,850,442	\$1,782,597	4%
Yuba	\$0	\$12,457	\$301,912	\$525	\$1,047,058	\$1,069,296	-2%
<b>Totals</b>	<b>\$2,501,690</b>	<b>\$2,751,037</b>	<b>\$157,247,121</b>	<b>\$10,685,749</b>	<b>\$404,116,609</b>	<b>\$384,177,611</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, 2015)

	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	6	5	16	60.4
Alpine	1	1	0.4	0.1	0	0.4	0.5
Amador	2	3	1	1	0	0	4
Butte	2	17	3	2	1	0	17
Calaveras	2.5	4.5	0.5	1	0	4	0
Colusa	2	3	1	1	0	1	4
Contra Costa	8	48	10	7	2	9	38
Del Norte	2	4	0	0	1	1	1
El Dorado	2	11	3	2	1	1	16
Fresno	4	29	9	5	4	10	28
Glenn							
Humboldt	3	11	3	1	0	6	8
Imperial	2	13	3	2	1	0	10
Inyo	1	2	1	1	0	1	1.5
Kern	6	29	20	5	3	1	42
Kings	4	8.75	2	1	0	0	8
Lake	2	6	2	1	0	0	4.6
Lassen	3	2	1	1	2	0	0.5
Los Angeles	77	373	175	38	97	41	631
Madera	3	9	2	1	0	0	10
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	2	1	0	0	0	2
Monterey	6	22	5	2	1	1	17
Napa	3	8	3	2	0	1	6
Nevada	4	7	1	1	0	2	8
Orange	7	102	55	14	19	6	112
Placer	6	32	4	4	4	19	7
Plumas	2.5	3	0.5	1	0	0	1
Riverside	6	86	16	12	5	62	2
Sacramento	8	70	13	5	11	0	44.4
San Benito	3	5	2	2	0	0	1
San Bernardino	8	63	13	5	6	32	43
San Diego	17	89	39	18	5	60	61
San Francisco	8.77	58.97	13.11	2	3.77	14.13	36.89
San Joaquin	6	26	9	5	0	11	24
San Luis Obispo	7	27	6	5	6	29	3
San Mateo	3	41	12	2	3	0	17
Santa Barbara	8	23	6	4	8	0	21
Santa Clara	11	93	45	7	20	24	73
Santa Cruz	4	8	1	3	1	0	8
Shasta	5	16	5	2	0	0	14
Sierra	1	2	0	0	0	0	1.1
Siskiyou	3	7	0	1	0	0	5
Solano	3	18	4	2	0	1	11
Sonoma	7	23	7	4	3.75	0	30
Stanislaus	3	24	7	2	3	0	15
Sutter	2	6	2	1	0	9	1
Tehama							
Trinity	1	1	1	0	0	0	0
Tulare							
Tuolumne	2	3	1	1	0	0	4
Ventura	10	56	15	5	5	3	40
Yolo	4	9	3	1	0	0	10
Yuba	2	4	1	1	0	7	0
<b>Totals</b>	<b>310.77</b>	<b>1,602.22</b>	<b>561.51</b>	<b>195.10</b>	<b>224.52</b>	<b>375.53</b>	<b>1,531.89</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, 2015)

	2014-15 TOTAL STAFF (8)	2013-14 Total Staff (9)	% Change From 2013-14 to 2014-15 (10)	2012-13 Total Staff (11)	% Change From 2012-13 to 2013-14 (12)
Alameda	175.4	175.4	0%	175.4	0%
Alpine	3.4	3	13%	N/A	N/A
Amador	11	11	0%	11	0%
Butte	42	41	2%	41	0%
Calaveras	12.5	13	-4%	13	0%
Colusa	12	11	9%	11	0%
Contra Costa	122	122	0%	122	0%
Del Norte	9	16	-44%	16	0%
El Dorado	36	35.8	1%	N/A	N/A
Fresno	89	86	3%	101	-15%
Glenn	N/A	8	N/A	8	0%
Humboldt	32	32	0%	32	0%
Imperial	31	31	0%	31	0%
Inyo	7.5	7	7%	8	-13%
Kern	106	107	-1%	102	5%
Kings	23.75	23.75	0%	23.55	1%
Lake	15.6	15.6	0%		
Lassen	9.5	9.5	0%	9.5	0%
Los Angeles	1432	1,432	0%	1,431	0%
Madera	25	25	0%	24.33	3%
Marin	56	56	0%	56	0%
Mariposa	11	11	0%	11	0%
Mendocino					
Merced	27	27	0%	25	8%
Modoc	6	6	0%	6	0%
Mono	7	9	-22%	9	0%
Monterey	54	50	8%	50	0%
Napa	23	23	0%	23	0%
Nevada	23	22.5	2%	22.5	0%
Orange	315	315	0%	315	0%
Placer	76	76	0%	77	-1%
Plumas	8	8	0%	N/A	N/A
Riverside	189	183	3%	188	-3%
Sacramento	151.4	152.7	-1%	151.7	1%
San Benito	13	10	30%	10	0%
San Bernardino	170	169	1%	165	2%
San Diego	289	287	1%	292	-2%
San Francisco	137.64	124.69	10%	125.49	-1%
San Joaquin	81	83	-2%	87	-5%
San Luis Obispo	83	80	4%	80	0%
San Mateo	78	78	0%	78	0%
Santa Barbara	70	70	0%	70	0%
Santa Clara	273	264	3%	256	3%
Santa Cruz	25	N/A	N/A	N/A	N/A
Shasta	42	42	0%	42	0%
Sierra	4.1	N/A	N/A	4.7	N/A
Siskiyou	16	16	0%	16	0%
Solano	39	36	8%	35	3%
Sonoma	74.75	73.73	1%	73.73	0%
Stanislaus	54	54	0%	54	0%
Sutter	21	22	-5%	21	5%
Tehama	N/A	18	N/A	17	6%
Trinity	3	2	50%	N/A	N/A
Tulare	N/A	N/A	N/A	N/A	N/A
Tuolumne	11	11	0%	11	0%
Ventura	134	122	10%	132	-8%
Yolo	27	28	-4%	26	8%
Yuba	15	15	0%	15	0%
<b>Totals</b>	<b>4,801.54</b>	<b>4,749.67</b>	<b>1%</b>	<b>4,704.90</b>	<b>1%</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, 2015)

	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	0	0
Contra Costa	0	1	0	0	0	0	2	3
Del Norte	0	0	0	0	0	0	0	0
El Dorado	0	0	0	0	0	0	0	0
Fresno	0	0	0	0	0	0	0	0
Glenn								
Humboldt	0	0	0	0	0	0	2	2
Imperial	0	0	0	0	0	3	0	3
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	0.5	0	0	0	0	0	0.5
Los Angeles	0	0	0	0	0	0	0	0
Madera	0	0	0	0	0	0	0.33	0.33
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	0.33	0.83
Modoc	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	0	0
Monterey	0	1	0	0	0	0	0	1
Napa	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
Orange	0	0.55	0.55	0.85	0	0	4.68	6.63
Placer	0	0	0	0	0	0	0	0
Plumas	0	0	0	0	0	0	0	0
Riverside	0	0	0	0	0	0	20	20
Sacramento	0	0.1	0	0	0	0	3	3.1
San Benito	0	0.75	0	0	0	0	1	1.75
San Bernardino	0	0	0	0	0	0	0	0
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	2.85	1.41	0	0	0	0.29	4.55
San Joaquin	0	0	0	0	0	0	0	0
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0	0.53	0	0.72	0	0	4.33	5.58
Santa Barbara	0	0	0	0	0	0	0	0
Santa Clara	0	0	0	0	0	0	3	3
Santa Cruz	0	0	0	0	0	0	0	0
Shasta	0	0	0	0	0	0	0	0
Sierra	0	0	0	0	0	0	0	0
Siskiyou	0	0.5	0	0	0	0	0.5	1
Solano	0	0	0	0	0	0	0	0
Sonoma	0	5	1	0	0	0	0	6
Stanislaus	0	0	0	0	0	0	0	0
Sutter	0	0	0	0	0	1	0	1
Tehama								
Trinity	0	0	0	0	0	0	1	1
Tulare								
Tuolumne	0	0	0	0	0	0	0	0
Ventura	1	2	0	0	0	0	0	3
Yolo	0	0	0	0	0	0	0	0
Yuba	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>1.00</b>	<b>17.28</b>	<b>2.96</b>	<b>1.57</b>	<b>0</b>	<b>4</b>	<b>42.96</b>	<b>69.77</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 2015-2016)\*

	Secured Roll		Unsecured Roll Value (Local Only) in 000's *	TOTAL NET ROLL VALUE in 000's
	State-Assessed in 000's *	Locally Assessed in 000's *		
	(1)	(2)	(3)	(4)
Alameda	\$3,790,688	\$224,239,898	\$13,278,490	\$241,309,075
Alpine	\$18,784	\$661,346	\$30,248	\$710,378
Amador	\$223,980	\$4,428,021	\$88,992	\$4,740,993
Butte	\$875,264	\$18,501,349	\$1,002,100	\$20,378,712
Calaveras	\$149,478	\$6,081,907	\$106,056	\$6,337,441
Colusa	\$898,887	\$2,505,914	\$269,197	\$3,673,998
Contra Costa	\$4,224,966	\$166,154,652	\$5,238,344	\$175,617,962
Del Norte	\$37,210	\$1,680,609	\$35,486	\$1,753,304
El Dorado	\$354,780	\$27,607,354	\$544,557	\$28,506,691
Fresno	\$3,858,322	\$64,039,933	\$3,190,135	\$71,088,391
Glenn	\$142,254	\$2,662,566	\$152,643	\$2,957,463
Humboldt	\$452,961	\$11,562,103	\$472,393	\$12,487,456
Imperial	\$712,786	\$10,535,581	\$1,271,958	\$12,520,325
Inyo	\$192,074	\$3,497,075	\$453,519	\$4,142,668
Kern	\$3,757,005	\$77,728,685	\$8,506,460	\$89,992,150
Kings	\$495,553	\$9,126,451	\$411,714	\$10,033,718
Lake	\$155,794	\$6,529,601	\$150,316	\$6,835,712
Lassen	\$166,109	\$1,911,719	\$103,248	\$2,181,076
Los Angeles	\$17,370,173	\$1,224,650,573	\$48,112,359	\$1,290,133,105
Madera	\$647,046	\$11,925,619	\$542,337	\$13,115,003
Marin	\$532,684	\$65,236,924	\$1,371,537	\$67,141,144
Mariposa	\$67,008	\$2,053,299	\$35,144	\$2,155,452
Mendocino	\$289,011	\$10,116,875	\$456,324	\$10,862,209
Merced	\$572,824	\$18,940,973	\$1,512,533	\$21,026,330
Modoc	\$159,044	\$872,671	\$38,570	\$1,070,285
Mono	\$141,820	\$5,106,845	\$389,673	\$5,638,338
Monterey	\$1,173,450	\$54,292,945	\$2,238,250	\$57,704,645
Napa	\$313,504	\$31,442,887	\$1,267,068	\$33,023,460
Nevada	\$312,248	\$16,392,411	\$324,683	\$17,029,342
Orange	\$5,703,332	\$485,007,446	\$20,121,734	\$510,832,512
Placer	\$1,234,515	\$62,480,943	\$1,503,846	\$65,219,304
Plumas	\$518,607	\$3,261,139	\$99,703	\$3,879,450
Riverside	\$5,960,084	\$229,569,966	\$7,484,841	\$243,014,891
Sacramento	\$1,555,106	\$129,304,034	\$5,405,923	\$136,265,062
San Benito	\$141,922	\$6,421,010	\$355,807	\$6,918,739
San Bernardino	\$7,129,870	\$175,889,660	\$11,004,802	\$194,024,333
San Diego	\$11,564,634	\$427,932,671	\$15,056,320	\$454,553,625
San Francisco	\$2,943,231	\$180,311,080	\$11,784,296	\$195,038,607
San Joaquin	\$1,984,517	\$58,970,219	\$3,757,608	\$64,712,343
San Luis Obispo	\$3,045,171	\$44,265,133	\$1,192,174	\$48,502,478
San Mateo	\$1,749,839	\$169,079,967	\$9,546,461	\$180,376,266
Santa Barbara	\$1,004,561	\$68,629,489	\$3,425,184	\$73,059,235
Santa Clara	\$4,218,227	\$364,193,389	\$24,141,862	\$392,553,479
Santa Cruz	\$363,259	\$37,958,585	\$873,089	\$39,194,933
Shasta	\$898,975	\$14,745,563	\$840,675	\$16,485,213
Sierra	\$53,018	\$490,183	\$24,880	\$568,081
Siskiyou	\$307,947	\$4,023,374	\$238,016	\$4,569,338
Solano	\$1,001,294	\$43,624,304	\$2,807,974	\$47,433,572
Sonoma	\$906,579	\$74,569,325	\$2,605,900	\$78,081,804
Stanislaus	\$536,320	\$39,664,941	\$2,153,583	\$42,354,843
Sutter	\$406,913	\$7,864,029	\$563,288	\$8,834,229
Tehama	\$245,602	\$4,626,392	\$202,993	\$5,074,988
Trinity	\$34,694	\$1,367,841	\$39,508	\$1,442,043
Tulare	\$1,176,478	\$28,827,413	\$1,774,448	\$31,778,339
Tuolumne	\$174,881	\$6,293,989	\$194,561	\$6,663,432
Ventura	\$1,723,977	\$114,429,012	\$4,213,109	\$120,366,098
Yolo	\$580,813	\$22,153,789	\$1,280,977	\$24,015,579
Yuba	\$263,358	\$4,712,808	\$217,472	\$5,193,638
<b>Totals</b>	<b>\$99,513,430</b>	<b>\$4,891,154,480</b>	<b>\$224,505,370</b>	<b>\$5,215,173,280</b>

\* As provided to county auditor and may contain roll corrections beyond June 30, 2015

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

\* Data from Table 10 of the State Board of Equalization's 2014-15 Annual Report

**TABLE D (Continued)**  
**LOCAL ROLL VALUE AND STATISTICS**  
 (SECTION 601 ROLL for 2015-2016)

	Secured Roll Units (5)	Unsecured Roll Units (6)	TOTAL ROLL UNITS (7)
Alameda	437,976	44,151	482,127
Alpine			
Amador	23,078	2,991	26,069
Butte	99,005	11,557	110,562
Calaveras	44,805	3,639	48,444
Colusa	13,960	1,748	15,708
Contra Costa	364,075	44,296	408,371
Del Norte	14,934	1,503	16,437
El Dorado	133,729	8,439	142,168
Fresno	285,719	34,475	320,194
Glenn			
Humboldt	75,544	7,405	82,949
Imperial	76,714	5,429	82,143
Inyo	11,609	1,855	13,464
Kern	809,551	21,372	830,923
Kings	49,418	4,601	54,019
Lake	63,131	7,444	70,575
Lassen	23,625	1,071	24,696
Los Angeles	2,362,297	397,711	2,760,008
Madera	57,199	12,257	69,456
Marin	96,194	13,938	110,132
Mariposa	713	1,034	1,747
Mendocino			
Merced	85,460	8,131	93,591
Modoc	27,694	680	28,374
Mono	15,277	20,223	35,500
Monterey	128,654	20,701	149,355
Napa	41,398	8,660	50,058
Nevada	60,624	5,434	66,058
Orange	932,996	141,228	1,074,224
Placer	164,437	13,011	177,448
Plumas	25,749	3,485	29,234
Riverside	923,138	27,601	950,739
Sacramento	466,698	31,875	498,573
San Benito	19,771	1,865	21,636
San Bernardino	633,487	43,778	677,265
San Diego	986,858	82,966	1,069,824
San Francisco	206,460	41,381	247,841
San Joaquin	217,890	18,992	236,882
San Luis Obispo	145,551	12,729	158,280
San Mateo	220,642	16,971	237,613
Santa Barbara	129,566	20,468	150,034
Santa Clara	487,140	68,544	555,684
Santa Cruz	99,172	10,989	110,161
Shasta	97,083	11,765	108,848
Sierra	5,350	1,006	6,356
Siskiyou	54,047	3,121	57,168
Solano	139,703	10,214	149,917
Sonoma	182,322	32,012	214,334
Stanislaus	166,785	20,112	186,897
Sutter	33,257	3,423	36,680
Tehama			
Trinity	11,989	1,677	13,666
Tulare			
Tuolumne	38,256	4,159	42,415
Ventura	248,935	22,939	271,874
Yolo	60,557	5,739	66,296
Yuba	31,480	1,931	33,411
<b>Totals</b>	<b>12,131,702</b>	<b>1,344,726</b>	<b>13,476,428</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 2015 - 2016)

	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	8,013	\$2,408,877,450	323,513	\$136,922,768,716	41,743	\$10,888,074,581
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	4,258	\$194,972,041	14,577	\$3,073,851,078	Incl. in #1	Incl. in #1
Butte	12,273	\$621,288,353	53,200	\$10,734,465,758	1,234	141,751,008
Calaveras	9,642	\$285,235,792	22,453	\$4,479,592,064	244	\$34,615,120
Colusa	1,845	\$23,311,836	4,877	\$630,548,589	19	\$2,717,163
Contra Costa	15,883	\$1,585,901,583	290,423	\$120,584,585,124	32,665	\$7,970,019,228
Del Norte	3,508	\$106,961,964	6,088	\$948,263,146	0	\$0
El Dorado	12,184	\$693,789,586	68,400	\$21,125,382,873	Incl. in #1	Incl. in #1
Fresno	14,342	\$582,752,307	205,480	\$35,784,209,651	9,710	\$766,000,596
Glenn						
Humboldt	8,713	\$370,587,001	35,429	\$7,246,516,595	125	\$21,415,936
Imperial	24,165	\$178,334,297	28,587	\$3,989,852,625	863	\$75,673,147
Inyo	3,111	\$48,220,222	3,976	\$862,589,759	99	\$12,358,241
Kern	110,420	\$3,509,035,726	195,498	\$30,912,403,699	N/A	N/A
Kings	2,199	\$56,315,400	28,804	\$3,860,725,023	479	\$35,806,367
Lake	26,807	\$355,122,244	29,304	\$4,110,140,245	No Response	No Response
Lassen	2,005	\$36,650,826	8,972	\$1,087,759,329	0	\$0
Los Angeles	83,884	\$11,118,378,712	1,426,801	\$594,035,014,910	357,126	\$134,493,282,547
Madera	5,768	\$334,541,969	36,629	\$5,950,689,596	432	\$42,454,398
Marin	4,884	\$519,982,469	62,032	\$46,442,715,605	13,563	\$5,265,495,996
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino						
Merced	6,707	\$237,699,894	54,571	\$8,400,788,034	659	\$69,232,741
Modoc	899	\$6,591,534	1,709	\$117,334,698	0	\$0
Mono	866	\$90,066,867	5,124	\$1,995,627,340	6,244	\$1,745,061,170
Monterey	5,313	\$1,011,951,146	80,355	\$34,283,616,364	7,090	\$2,214,202,975
Napa	625	\$110,361,959	26,728	\$10,205,892,329	3,122	\$968,327,315
Nevada	9,840	\$776,368,142	40,774	\$12,748,910,796	1,499	\$384,824,589
Orange	10,257	\$2,957,741,030	547,631	\$268,740,426,101	186,849	\$64,943,545,710
Placer	14,119	\$1,942,024,909	120,180	\$45,921,193,179	9,063	\$2,585,823,719
Plumas	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	93,455	\$5,006,725,446	517,014	\$144,685,136,852	64,858	\$14,399,639,322
Sacramento	18,217	\$1,504,887,382	369,051	\$85,462,152,404	13,777	\$1,777,869,221
San Benito	461	\$66,258,391	12,609	\$4,137,392,101	0	\$0
San Bernardino	24,375	\$4,194,084,047	475,294	\$102,964,335,084	25,574	\$4,453,654,296
San Diego	29,425	\$3,935,796,173	566,326	\$231,430,526,578	182,604	\$55,954,443,235
San Francisco	2,590	\$529,524,887	97,702	\$56,844,360,954	48,467	\$34,247,042,855
San Joaquin	8,635	\$1,056,347,187	166,096	\$36,155,988,448	4,560	\$430,295,034
San Luis Obispo	14,816	Incl. in #1	76,144	\$33,588,200,000	6,152	Incl. in #1
San Mateo	6,421	\$1,086,629,486	158,384	\$108,444,744,225	24,979	\$10,421,465,465
Santa Barbara	4,059	\$1,026,983,995	79,370	\$41,692,133,791	13,762	\$4,776,092,068
Santa Clara	5,932	\$3,931,977,659	333,880	\$203,071,020,851	83,615	\$35,561,214,599
Santa Cruz	6,338	\$146,029,988	64,500	\$23,895,331,309	5,494	\$1,561,501,938
Shasta	9,431	\$291,790,101	54,174	\$10,060,867,295	433	\$61,746,015
Sierra	762	\$30,245,150	1,605	\$268,872,581	0	\$0
Siskiyou	15,586	\$225,222,352	13,555	\$1,994,886,760	0	\$0
Solano	4,084	\$463,926,646	109,238	\$28,723,874,424	7,061	\$1,091,860,573
Sonoma	13,121	\$1,108,033,341	129,623	\$48,366,711,245	6,485	\$1,289,821,193
Stanislaus	3,644	\$190,016,355	119,975	\$21,897,719,440	3,090	\$325,891,207
Sutter	1,221	\$40,860,203	22,806	\$4,067,841,202	472	\$32,884,319
Tehama						
Trinity	4,136	\$196,957,152	4,996	\$784,700,149	0	\$0
Tulare						
Tuolumne	4,964	\$102,585,142	23,478	\$4,478,711,640	306	\$43,807,351
Ventura	7,279	\$962,620,959	177,036	\$72,352,066,928	31,563	\$9,169,503,649
Yolo	1,306	\$80,011,134	39,660	\$10,252,421,931	1,963	\$335,370,825
Yuba	2,815	\$72,544,820	16,822	\$2,579,680,602	238	\$11,635,982
<b>Totals</b>	<b>685,603</b>	<b>\$56,413,123,255</b>	<b>7,351,453</b>	<b>\$2,693,395,540,020</b>	<b>1,198,281</b>	<b>\$408,606,421,694</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 2015 - 2016)

	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	2,072	\$99,223,823	0	\$0	26,034	\$8,907,431,682	7,439	\$15,481,619,314
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amador	1,030	\$51,562,345	0	\$0	Incl. in #1	Incl. in #1	Incl. in #1	Incl. in #1
Butte	15,458	\$86,477,089	0	\$0	4,261	\$854,770,737	571	\$872,474,302
Calaveras	1,799	\$175,417,027	1,594	\$11,350,165	251	\$35,219,492	173	\$18,156,242
Colusa	109	\$7,925,374	N/A	N/A	121	\$22,159,014	\$192	\$24,802,464
Contra Costa	1,983	\$50,134,208	0	\$0	5,770	\$1,713,199,268	1,832	\$6,556,115,158
Del Norte	2,689	\$159,189,387	0	\$0	219	\$44,989,586	42	\$30,778,121
El Dorado	3,884	\$448,653,330	39,029	\$205,931,028	1,350	\$264,767,597	560	\$498,439,522
Fresno	7,283	\$425,676,504	0	\$0	4,217	\$617,793,131	1,773	\$2,577,310,211
Glenn								
Humboldt	4,380	\$194,526,642	0	\$0	3,427	\$753,687,418	563	\$346,843,924
Imperial	2,396	\$122,671,064	0	\$0	775	\$111,183,604	394	\$468,137,572
Inyo	1,711	\$58,312,907	0	\$0	514	\$100,528,058	50	\$26,789,797
Kern	10,879	\$814,268,662	N/A	N/A	11,449	\$1,695,423,216	1,723	\$1,767,592,330
Kings	1,152	\$21,627,130	0	\$0	727	\$245,341,453	93	\$60,143,973
Lake	No Response	No Response	No Response	No Response	1,384	\$369,031,062	No Response	No Response
Lassen	412	\$7,973,850	0	\$0	631	\$107,317,319	48	\$26,450,565
Los Angeles	24,730	\$684,228,440	N/A	N/A	177,132	\$66,099,682,993	68,640	\$105,808,852,781
Madera	1,246	\$109,497,620	0	\$0	299	\$52,552,237	122	\$134,173,318
Marin	294	\$11,179,803	0	\$0	3,866	\$2,396,971,083	852	\$2,351,600,293
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino								
Merced	2,653	\$82,457,530	0	\$0	2,680	\$380,635,084	578	\$475,536,805
Modoc	162	\$4,896,683	0	\$0	27	\$2,161,629	7	\$2,235,956
Mono	239	\$4,198,582	1,455	\$1,613,367	84	\$25,863,364	122	\$81,993,202
Monterey	2,852	\$373,432,816	6,845	\$100,524,326	3,270	\$967,020,379	1,368	\$2,282,483,179
Napa	1,665	\$72,864,740	99	\$22,401,971	1,791	\$742,875,193	168	\$65,935,892
Nevada	1,272	\$238,387,313	1,116	\$27,334,268	2,080	\$732,393,943	112	\$190,186,406
Orange	21,657	\$468,299,840	62,675	\$340,656,420	16,536	\$9,068,943,944	10,164	\$31,413,613,366
Placer	2,046	\$92,102,865	4,650	\$68,755,028	2,918	\$1,377,685,213	1,544	\$1,795,235,518
Plumas	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	65,253	\$4,643,581,276	102,096	\$730,526,433	8,892	\$2,213,746,079	4,999	\$8,177,400,161
Sacramento	7,566	\$355,545,121	0	\$0	15,699	\$3,414,308,649	3,537	\$8,645,681,833
San Benito	378	\$9,324,457	0	\$0	893	\$312,540,490	72	\$78,923,586
San Bernardino	18,378	\$447,925,888	12,059	\$53,549,599	16,930	\$3,287,642,669	6,596	\$8,015,899,658
San Diego	24,575	\$2,374,547,920	72,439	\$614,218,747	33,125	\$12,024,607,805	10,706	\$28,630,232,955
San Francisco	0	\$0	7,320	\$320,998,459	26,518	\$18,824,511,254	8,620	\$16,772,179,040
San Joaquin	3,817	\$55,418,505	0	\$0	7,638	\$1,199,301,434	1,166	\$1,549,356,765
San Luis Obispo	8,755	Incl. in #1	10,125	Incl. in #1	2,957	\$2,028,300,000	785	Incl. in #6
San Mateo	1,111	\$28,579,885	0	\$0	8,409	\$4,541,971,498	3,695	\$9,040,410,705
Santa Barbara	7,778	\$224,610,081	0	\$0	5,501	\$2,298,583,881	1,791	\$3,062,196,784
Santa Clara	10,900	\$648,753,471	0	\$0	15,105	\$7,463,740,305	5,851	\$28,027,720,660
Santa Cruz	2,698	\$201,575,308	0	\$0	3,672	\$1,507,233,588	717	\$905,927,682
Shasta	6,655	\$246,881,043	0	\$0	1,811	\$324,033,971	535	\$429,431,696
Sierra	76	\$3,893,865	0	\$0	83	\$16,925,928	2	\$1,937,481
Siskiyou	2,246	\$110,017,670	0	\$0	760	\$107,063,139	0	\$0
Solano	1,269	\$42,166,080	0	\$0	500	\$2,919,136,062	Incl. in #6	Incl. in #6
Sonoma	4,999	\$542,779,268	0	\$0	6,705	\$2,539,998,593	1,000	\$2,959,479,129
Stanislaus	5,659	\$93,831,306	0	\$0	3,134	\$518,960,302	2,397	\$1,285,025,003
Sutter	857	\$20,778,940	0	\$0	1,010	\$217,635,820	425	\$270,123,610
Tehama								
Trinity	1,125	\$89,708,431	0	\$0	361	\$86,812,730	3	\$649,908
Tulare								
Tuolumne	1,444	\$30,970,913	0	\$0	1,009	\$212,660,987	64	\$45,395,771
Ventura	11,625	\$407,558,914	1,647	\$1,499,972	5,165	\$1,628,825,702	1,367	\$4,824,288,978
Yolo	1,316	\$30,053,150	0	\$0	4,292	\$928,651,178	503	\$1,092,513,728
Yuba	2,720	\$226,327,468	0	\$0	1,078	\$139,343,529	N/A	N/A
<b>Totals</b>	<b>307,253</b>	<b>\$15,700,014,534</b>	<b>323,149</b>	<b>\$2,499,359,783</b>	<b>443,050</b>	<b>\$166,446,163,292</b>	<b>153,961</b>	<b>\$297,762,275,344</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 2015- 2016)

	<u>Commercial/Industrial</u>				<u>Rural/Agricultural</u>			
	<u>Improved</u>		<u>Vacant Land</u>		<u>Agricultural</u>		<u>Agricultural Improvements</u>	
	<u>Number of Parcels (8a)</u>	<u>Assessed Value (8b)</u>	<u>Number of Parcels (9a)</u>	<u>Assessed Value (9b)</u>	<u>Number of Parcels (10a)</u>	<u>Assessed Value (10b)</u>	<u>Number of Parcels (11a)</u>	<u>Assessed Value (11b)</u>
Alameda	23,400	\$52,118,797,052	2,215	\$3,078,948,463	103	\$124,538,171	0	\$0
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amador	804	\$527,950,958	237	\$44,749,763	338	\$135,138,980	Incl. in #10	Incl. in #10
Butte	5,533	\$3,751,812,641	979	\$157,851,646	3,880	\$1,470,200,535	Incl. in #10	Incl. in #10
Calaveras	1,066	\$343,809,045	570	\$40,709,992	71	\$19,556,741	1,004	\$256,931,382
Colusa	561	\$400,618,127	192	\$18,715,993	1,983	\$618,453,661	11	\$8,436,526
Contra Costa	10,953	\$30,832,088,115	1,771	\$751,776,891	1,655	\$948,948,414	0	\$0
Del Norte	690	\$313,646,598	172	\$8,429,768	N/A	N/A	N/A	N/A
El Dorado	2,362	\$2,423,599,806	797	\$178,239,204	1,593	\$318,205,937	426	\$55,927,787
Fresno	14,066	\$12,855,104,485	3,410	\$602,309,566	7,621	\$2,175,747,195	43	\$48,874,940
Glenn								
Humboldt	2,695	\$1,747,241,662	749	\$85,942,849	1	\$592,864	1,703	\$225,542,834
Imperial	2,772	\$2,052,964,885	2,417	\$165,669,923	3,910	\$1,359,973,326	265	\$123,874,463
Inyo	1,136	\$469,151,386	60	\$8,677,612	0	\$0	0	\$0
Kern	14,308	\$17,136,423,787	6,902	\$724,653,600	8,058	\$2,079,920,691	212	\$232,380,087
Kings	1,647	\$1,657,863,609	625	\$102,540,366	3,368	\$104,097,415	1,089	\$399,690,958
Lake	1,382	\$654,286,274	536	\$29,333,265	539	\$239,250,912	No Response	No Response
Lassen	661	\$234,291,665	273	\$12,286,310	Incl. in #12	Incl. in #12	Incl. in #12	Incl. in #12
Los Angeles	124,634	\$264,017,362,997	23,177	\$9,830,902,128	0	\$0	342	\$173,819,337
Madera	1,946	\$2,040,732,732	771	\$202,622,887	2,476	\$1,271,611,681	165	\$119,229,470
Marin	3,437	\$7,085,406,394	487	\$133,775,786	2	\$1,033,406	82	\$213,750,891
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino								
Merced	3,165	\$2,826,083,171	1,144	\$146,241,348	7,647	\$2,828,156,261	230	\$393,852,233
Modoc	417	\$70,879,855	269	\$3,568,418	111	\$25,788,576	240	\$42,172,216
Mono	387	\$204,873,706	136	\$23,030,337	0	\$0	186	\$45,121,761
Monterey	5,055	\$8,207,425,386	1,013	\$287,936,994	1,798	\$1,966,189,102	0	\$0
Napa	1,823	\$4,317,267,293	490	\$344,237,234	702	\$1,386,211,611	265	\$119,394,105
Nevada	1,771	\$1,444,440,759	384	\$79,287,868	40	\$18,959,015	0	\$0
Orange	43,160	\$102,496,746,448	1,961	\$1,354,105,539	3,430	\$1,346,816,680	0	\$0
Placer	6,151	\$9,449,280,461	1,430	\$608,418,307	283	\$167,375,989	0	\$0
Plumas	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	27,249	\$44,356,825,798	10,905	\$4,074,445,059	6,075	\$2,545,141,108	No Response	No Response
Sacramento	16,356	\$27,397,121,252	3,184	\$945,585,963	915	\$523,573,057	219	\$140,277,809
San Benito	723	\$761,227,695	123	\$35,598,196	888	\$505,818,272	0	\$0
San Bernardino	25,898	\$43,024,923,967	18,844	\$3,816,863,829	588	\$135,990,253	340	\$250,870,960
San Diego	28,913	\$77,048,755,573	5,126	\$3,669,356,687	1,944	\$593,175,137	237	\$136,665,908
San Francisco	12,584	\$55,015,377,040	2,659	\$2,235,932,944	0	\$0	0	\$0
San Joaquin	10,540	\$13,842,710,511	2,270	\$892,733,295	4,785	\$1,989,830,906	141	\$101,016,163
San Luis Obispo	6,772	\$6,804,800,000	1,726	Incl. in #8	993	\$1,512,000,000	139	Incl. in #10
San Mateo	10,621	\$32,734,470,113	3,490	\$1,139,467,346	123	\$47,687,034	180	\$125,838,807
Santa Barbara	6,370	\$10,598,535,881	935	\$351,015,039	2,657	\$1,519,847,978	49	\$80,685,778
Santa Clara	18,560	\$80,970,070,105	737	\$1,102,927,177	1,832	\$908,445,969	0	\$0
Santa Cruz	4,705	\$4,444,654,666	449	\$125,255,729	530	\$276,975,652	34	\$29,987,165
Shasta	3,988	\$3,240,968,188	1,683	\$171,014,218	488	\$107,523,719	Incl. in #10	Incl. in #10
Sierra	170	\$40,803,191	26	\$1,764,817	0	\$0	0	\$0
Siskiyou	2,223	\$699,483,303	890	\$44,093,130	460	\$59,571,936	1,493	\$298,578,389
Solano	4,213	\$9,329,887,311	1,311	\$523,909,119	2,144	\$868,140,863	N/A	N/A
Sonoma	7,939	\$12,007,092,931	1,469	\$609,014,242	4,591	\$3,611,506,703	209	\$174,263,451
Stanislaus	7,685	\$8,816,379,581	1,482	\$345,481,825	3,017	\$1,243,977,294	0	\$0
Sutter	1,407	\$1,324,863,822	307	\$64,311,836	3,147	\$1,168,638,406	79	\$35,619,820
Tehama								
Trinity	402	\$114,533,799	52	\$3,089,144	0	\$0	0	\$0
Tulare								
Tuolumne	1,087	\$724,285,545	247	\$32,798,618	0	\$0	238	\$34,124,696
Ventura	5,599	\$12,610,009,414	567	\$273,939,536	3,516	\$2,367,878,328	0	\$0
Yolo	3,365	\$4,911,131,507	870	\$281,305,864	3,420	\$166,623,643	1,964	\$561,454,760
Yuba	1,061	\$568,885,539	352	\$40,862,740	781	\$463,222,919	10	\$10,600,341
<b>Totals</b>	<b>484,412</b>	<b>\$981,067,946,029</b>	<b>112,871</b>	<b>\$39,805,728,410</b>	<b>92,503</b>	<b>\$39,222,336,340</b>	<b>11,595</b>	<b>\$4,438,983,037</b>

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**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2015 - 2016)

Rural/Agricultural

	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	1,033	\$329,302,635	0	\$0	2,347	\$1,119,531,699
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	834	\$130,779,840	584	\$138,298,988	0	\$0
Butte	Incl. in #10 & 13	Incl. in #10 & 13	1,097	\$155,432,425	226	\$73,651,541
Calaveras	1,814	\$117,081,839	1,795	\$135,919,259	19	\$0
Colusa	1,834	\$341,304,614	533	\$45,721,870	1,290	\$301,495,713
Contra Costa	382	\$101,066,360	515	\$337,715,141	No Response	No Response
Del Norte	588	\$28,505,204	N/A	N/A	178	\$37,622,384
El Dorado	1,342	\$93,008,039	0	\$0	0	\$0
Fresno	15,121	\$5,667,082,838	2,265	\$261,924,934	0	\$0
Glenn						
Humboldt	7,774	\$576,707,860	3,201	\$120,844,777	0	\$0
Imperial	1,172	\$506,991,925	6,287	\$112,180,749	0	\$0
Inyo	0	\$0	0	\$0	0	\$0
Kern	11,397	\$4,356,003,116	13,466	\$444,784,894	No Response	No Response
Kings	5,597	\$1,878,260,844	1,447	\$19,275,444	53	\$8,478,916
Lake	666	\$82,043,575	1,684	\$222,755,616	191	\$28,404,583
Lassen	2,828	\$138,304,721	6,655	\$149,706,403	1,091	\$71,712,261
Los Angeles	0	\$0	49,055	\$2,150,935,318	0	\$0
Madera	3,432	\$1,552,614,916	251	\$164,984,331	1,989	\$500,826,976
Marin	507	\$182,065,760	0	\$0	126	\$42,902,291
Mariposa	713	\$523,688,480	No Response	No Response	No Response	No Response
Mendocino						
Merced	3,615	\$1,711,116,556	1,680	\$267,204,459	0	\$0
Modoc	1,248	\$84,766,539	1,567	\$53,050,168	21,038	\$467,350,841
Mono	52	15,636,972	380	38,135,634	0	\$0
Monterey	3,994	\$1,573,665,375	2,464	\$424,038,155	142	\$229,116,392
Napa	840	\$1,462,476,863	3,080	\$600,549,112	No Response	No Response
Nevada	405	\$22,745,283	0	\$0	1,331	\$115,196,573
Orange	6	\$2,179,659	0	\$0	0	\$0
Placer	1,453	\$82,856,400	544	\$209,073,589	2	\$987,884
Plumas	No Response	No Response	No Response	No Response	No Response	No Response
Riverside	1,900	\$425,479,184	9,241	\$2,364,297,043	No Response	No Response
Sacramento	1,545	\$554,829,999	150	\$27,031,740	95	\$80,183,027
San Benito	2,195	\$311,434,751	1,420	\$304,125,206	0	\$0
San Bernardino	433	\$181,416,378	2,916	\$509,694,316	0	\$0
San Diego	2,512	\$667,565,062	9,584	\$1,758,730,409	495	\$248,070,291
San Francisco	0	\$0	0	\$0	0	\$0
San Joaquin	6,625	\$2,895,299,100	666	\$79,129,819	8	\$1,577,254
San Luis Obispo	Incl. in #10,13,14	Incl. in #10,13,14	10,200	Incl. in #10	434	Incl. in #10
San Mateo	775	\$316,225,228	426	\$58,829,798	156	\$42,422,565
Santa Barbara	2,264	\$2,069,199,689	1,156	\$122,376,362	0	\$0
Santa Clara	2,995	\$871,231,589	2,458	\$778,366,008	3,204	\$15,654,705,468
Santa Cruz	1,070	\$315,442,712	4,759	\$372,517,811	242	\$39,688,324
Shasta	2,673	\$141,380,880	3,779	\$310,035,466	201	\$925,048
Sierra	507	\$52,976,465	45	\$3,333,714	238	\$48,423,248
Siskiyou	4,263	\$247,831,583	2,894	\$153,972,062	419	\$96,517,985
Solano	See Appendix 2	See Appendix 2	1,204	\$254,590,597	0	\$0
Sonoma	2,927	\$2,298,586,832	1,134	\$287,283,984	16	\$747,622
Stanislaus	8,122	\$3,197,931,532	307	\$50,202,588	5,114	\$1,318,641,765
Sutter	532	\$253,007,397	229	\$29,380,943	No Response	No Response
Tehama						
Trinity	914	\$28,797,110	0	\$0	0	\$0
Tulare						
Tuolumne	1,337	\$155,915,949	2,447	\$173,673,696	0	\$0
Ventura	1,668	\$1,428,896,065	923	\$65,130,266	120	\$218,955,442
Yolo	45	\$12,007,728	1,098	\$171,076,594	192	\$65,557,640
Yuba	220	\$3,693,836	2,942	\$301,012,305	1	\$286,729
<b>Totals</b>	<b>114,169</b>	<b>\$37,989,405,282</b>	<b>158,528</b>	<b>\$14,227,321,993</b>	<b>40,958</b>	<b>\$20,813,980,462</b>

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**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2015 - 2016)

	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	\$572,983	59	\$200,025,331	0	\$0	437,976	\$231,679,711,900
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A
Amador	0	\$0	0	\$0	416	\$71,582,974	23,078	\$4,368,886,967
Butte	0	\$0	256	\$2,999,835	37	\$700,709	99,005	\$18,923,876,579
Calaveras	0	\$0	1,352	\$5,780,760	958	\$18,980,816	44,805	\$5,978,355,736
Colusa	N/A	N/A	346	\$30,771,660	47	\$1,484,286	13,960	\$2,478,466,890
Contra Costa	0	\$0	39	\$23,457,720	204	\$23,457,720	364,075	\$171,457,678,343
Del Norte	0	\$0	584	\$480,642	176	\$27,597,328	14,934	\$1,706,464,128
El Dorado	1,360	\$96,706,982	22	\$1,138,885	420	\$362,281,029	133,729	\$26,766,071,605
Fresno	0	\$0	388	\$1,153,055,569	0	\$0	285,719	\$63,517,841,927
Glenn								
Humboldt	0	\$0	753	\$9,384,896	6,031	\$465,513,226	75,544	\$12,165,348,484
Imperial	0	\$0	105	\$988,154,685	2,606	\$444,701,743	76,714	\$10,700,364,008
Inyo	952	\$78,139,363	0	\$0	0	\$0	11,609	\$1,664,767,345
Kern	No Response	No Response	4,924	\$18,497,123,609	420,315	\$83,829,401,614	809,551	\$165,999,415,031
Kings	0	\$0	93	\$88,078,034	2,045	\$1,044,067,457	49,418	\$9,582,312,389
Lake	No Response	No Response	162	\$411,602,227	476	\$203,393,563	63,131	\$6,705,363,566
Lassen	0	\$0	10	\$360,319	39	\$1,814,990	23,625	\$1,874,628,558
Los Angeles	9,611	\$22,692,064,195	1,354	\$4,922,404,633	15,811	\$38,976,498,261	2,362,297	\$1,255,003,427,252
Madera	246	\$39,461,929	31	\$11,308,309	1,396	\$111,958,202	57,199	\$12,639,260,571
Marin	0	\$0	13	\$14,749,332	6,059	\$211,439,795	96,194	\$64,873,068,904
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	713	\$523,688,480
Mendocino								
Merced	2	\$1,269,000	38	\$24,917,954	91	\$16,843,694	85,460	\$17,862,034,764
Modoc	0	\$0	0	\$0	0	\$0	27,694	\$880,797,113
Mono	2	\$1,850,570	0	\$0	0	\$0	15,277	\$4,273,072,872
Monterey	48	\$11,102,826	65	\$940,719,178	6,982	\$1,518,831,238	128,654	\$56,392,255,831
Napa	0	\$0	0	\$0	0	\$0	41,398	\$21,008,795,617
Nevada	0	\$0	0	\$0	0	\$0	60,624	\$16,779,034,955
Orange	6,731	\$1,896,762,189	49	\$1,063,273,159	21,890	\$16,856,104,861	932,996	\$502,949,214,946
Placer	0	\$0	54	\$8,993,852	0	\$0	164,437	\$64,309,806,913
Plumas*	No Response	No Response	No Response	No Response	25,749	\$3,228,894,019	25,749	\$3,228,894,019
Riverside	11,200	\$3,444,762,302	1	\$2,725,082	No Response	No Response	923,138	\$237,070,431,145
Sacramento	1	\$3,750,000	139	\$92,623,784	16,247	\$1,617,709,289	466,698	\$132,543,130,530
San Benito	0	\$0	9	\$220,515	0	\$0	19,771	\$6,522,863,660
San Bernardino	5,114	\$714,057,137	148	\$8,487,144	0	\$0	633,487	\$172,059,395,225
San Diego	4,129	\$8,995,839,766	178	\$431,092,698	14,540	\$9,934,298,677	986,858	\$438,447,923,621
San Francisco	0	\$0	0	\$0	0	\$0	206,460	\$184,789,927,433
San Joaquin	628	\$765,224,790	106	\$31,642,471	209	\$183,021,093	217,890	\$61,228,892,775
San Luis Obispo	832	Incl. in #8	167	Incl. in #8	4,554	Incl. in #1-16	145,551	\$43,933,300,000
San Mateo	0	\$0	12	\$21,812,171	1,860	\$160,090,520	220,642	\$168,210,644,846
Santa Barbara	127	\$12,311,081	432	\$1,574,962,188	3,315	\$2,879,110,730	129,566	\$72,288,645,326
Santa Clara	1,885	\$2,675,613,335	7	\$12,280,196	179	\$124,322,245	487,140	\$381,802,389,637
Santa Cruz	0	\$0	19	\$11,324,340	3,945	\$15,840,078	99,172	\$33,849,286,290
Shasta	7	\$635,242	145	\$60,088,240	11,080	\$27,776,418	97,083	\$15,475,097,540
Sierra	137	\$8,148,990	224	\$3,785,965	1,475	\$3,629,812	5,350	\$484,741,207
Siskiyou	0	\$0	0	\$0	9,258	\$180,054,249	54,047	\$4,217,292,558
Solano	0	\$0	180	\$81,415,478	8,499	\$1,877,019,926	139,703	\$46,175,927,079
Sonoma	19	\$68,468,437	228	\$1,201,629,991	1,857	\$7,649,128	182,322	\$77,073,066,090
Stanislaus	0	\$0	13	\$7,804,679	3,146	\$62,561,255	166,785	\$39,354,424,132
Sutter	0	\$0	418	\$52,939,664	347	\$22,277,558	33,257	\$7,601,163,540
Tehama								
Trinity	0	\$0	0	\$0	0	\$0	11,989	\$1,305,248,423
Tulare								
Tuolumne	955	\$94,397,879	0	\$0	680	\$79,030,971	38,256	\$6,208,359,158
Ventura	302	\$91,861,464	558	\$1,517,510,446	0	\$0	248,935	\$107,920,546,063
Yolo	0	\$0	84	\$2,508,685	479	\$27,466,124	60,557	\$18,918,154,491
Yuba	N/A	N/A	238	\$5,627,045	2,202	\$181,586,845	31,480	\$4,635,310,700
<b>Totals</b>	<b>44,293</b>	<b>\$41,693,000,460</b>	<b>14,003</b>	<b>\$33,528,474,784</b>	<b>595,620</b>	<b>\$164,798,992,443</b>	<b>12,131,702</b>	<b>\$5,018,409,067,162</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 2015 - 2016)

	General Aircraft		Certificated Aircraft		Fractionally Owned Aircraft	
	Units (19a)	Assessed Value (19b)	Units (20a)	Assessed Value (20b)	Units (21a)	Assessed Value (21b)
Alameda	865	\$718,277,469	18	\$493,544,175	15	\$31,344,845
Alpine	0	\$0	0	\$0	0	\$0
Amador	106	\$5,055,550	0	\$0	0	\$0
Butte	293	\$24,300,366	0	\$0	3	\$247,040
Calaveras	77	\$3,433,450	0	\$0	0	\$0
Colusa	113	\$9,871,784	No Response	No Response	No Response	No Response
Contra Costa	442	\$138,718,000	0	\$0	24	\$2,185,475
Del Norte	15	\$502,995	0	\$0	0	\$0
El Dorado	320	\$20,796,569	No Response	No Response	5	\$793,231
Fresno	414	\$113,470,000	32	\$80,542,800	0	\$0
Glenn						
Humboldt	137	\$6,970,500	8	\$1,725,649	5	\$127,140
Imperial	113	\$20,964,185	0	\$0	0	\$0
Inyo	83	\$5,165,374	3	\$62,018	5	\$277,841
Kern	951	\$177,996,513	11	\$1,031,834	No Response	No Response
Kings	124	\$18,023,200	0	\$0	0	\$0
Lake	69	\$3,225,900	No Response	No Response	No Response	No Response
Lassen	48	\$3,700,308	0	\$0	0	\$0
Los Angeles	3,135	\$3,064,554,988	145	\$3,539,118,386	50	\$173,762,462
Madera	209	\$28,565,320	0	\$0	0	\$0
Marin	208	\$43,086,760	0	\$0	0	\$0
Mariposa	32	\$983,740	No Response	No Response	No Response	No Response
Mendocino						
Merced	211	\$19,348,828	2	\$776,330	3	\$120,820
Modoc	29	\$1,640,395	0	\$0	0	\$0
Mono	24	\$1,909,536	2	\$3,533,363	5	\$819,695
Monterey	369	\$103,884,379	4	\$9,314,786	35	\$16,316,309
Napa	260	\$58,956,193	0	\$0	4	\$13,545,350
Nevada	224	\$26,646,109	0	\$0	33	\$5,006,661
Orange	742	\$496,390,549	10	\$354,831,781	4	\$27,380,858
Placer	339	\$34,671,881	0	\$0	5	\$1,152,880
Plumas	N/A	N/A	0	\$0	N/A	N/A
Riverside	1,091	\$177,424,117	54	\$51,032,184	88	\$26,290,760
Sacramento	576	\$214,405,225	77	\$392,101,595	81	\$7,902,426
San Benito	235	\$14,559,591	0	\$0	0	\$0
San Bernardino	1,311	\$199,435,493	N/A	N/A	N/A	N/A
San Diego	1,764	\$712,602,209	38	\$824,976,533	18	\$33,076,223
San Francisco	0	\$0	0	\$0	0	\$0
San Joaquin	326	\$145,605,077	1	\$228,154	4	\$50,513
San Luis Obispo	557	\$91,299,800	4	\$11,643,591	10	\$3,017,034
San Mateo	335	\$241,587,331	101	\$1,827,157,630	33	\$47,881,615
Santa Barbara	595	\$206,549,920	20	\$26,322,800	29	\$15,115,180
Santa Clara	882	\$905,867,889	41	\$325,169,479	29	\$55,755,782
Santa Cruz	266	\$26,603,074	0	\$0	6	\$130,122
Shasta	254	\$42,855,005	4	\$1,446,340	14	\$520,300
Sierra	0	\$0	0	\$0	0	\$0
Siskiyou	80	\$2,519,243	0	\$0	No Response	No Response
Solano	141	\$11,207,460	0	\$0	2	\$38,891
Sonoma	904	\$176,235,192	6	\$8,164,329	32	\$5,712,330
Stanislaus	231	\$57,344,750	0	\$0	11	\$197,360
Sutter	131	\$17,990,149	0	\$0	0	\$0
Tehama						
Trinity	17	\$576,144	0	\$0	0	\$0
Tulare						
Tuolumne	163	\$14,305,885	0	\$0	0	\$0
Ventura	1,117	\$334,674,916	13	\$117,900	43	\$4,552,700
Yolo	189	\$17,810,987	0	\$0	0	\$0
Yuba	84	\$10,091,785	0	\$0	0	\$0
<b>Totals</b>	<b>21,201</b>	<b>\$8,772,662,083</b>	<b>594</b>	<b>\$7,952,841,657</b>	<b>\$596</b>	<b>\$473,321,843</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 2015 - 2016)

	Vessels		Personal Property & Fixtures		Unsecured Possessory Interests	
	Units (22a)	Assessed Value (22b)	Units (23a)	Assessed Value (23b)	Units (24a)	Assessed Value (24b)
Alameda	8,151	\$196,791,461	30,703	\$13,620,338,710	3,501	\$2,254,653,056
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	1,746	\$4,037,270	687	\$41,724,180	160	\$6,261,201
Butte	5,117	\$67,528,952	5,578	\$860,669,037	264	\$65,842,930
Calaveras	2,257	\$20,845,150	1,088	\$73,650,858	174	\$42,544,174
Colusa	399	\$3,857,489	882	\$183,082,996	70	\$3,313,947
Contra Costa	25,065	\$222,065,000	16,219	\$4,816,630,525	1,728	\$329,449,000
Del Norte	77	\$914,118	709	\$17,937,798	200	\$12,669,128
El Dorado	3,319	\$59,008,050	4,122	\$452,161,847	287	\$19,540,131
Fresno	3,590	\$36,559,600	28,782	\$5,893,137,392	1,247	\$69,869,008
Glenn						
Humboldt	2,442	\$36,953,240	3,430	\$353,318,466	778	\$19,693,656
Imperial	389	\$3,865,876	3,318	\$747,430,161	373	\$382,442,416
Inyo	619	\$2,662,458	686	\$221,595,265	355	\$188,119,003
Kern	3,096	\$21,444,451	16,483	\$8,539,120,712	831	\$179,375,326
Kings	872	\$4,262,380	3,195	\$1,284,882,347	192	\$24,406,668
Lake	6,035	\$33,834,050	1,027	\$73,269,209	133	\$36,116,896
Lassen	319	\$4,061,922	337	\$43,539,497	274	\$18,800,457
Los Angeles	167,521	\$1,360,736,320	193,582	\$44,606,154,596	85	\$358,585,158
Madera	1,491	\$12,021,500	8,064	\$1,310,634,115	246	\$40,047,174
Marin	3,418	\$184,776,606	8,937	\$1,035,663,867	1,131	\$71,660,002
Mariposa	662	\$10,774,863	No Response	No Response	198	\$8,151,843
Mendocino						
Merced	2,076	\$15,562,308	3,047	\$405,524,660	301	\$21,641,705
Modoc	117	\$673,163	223	\$22,224,656	229	\$8,259,045
Mono	232	\$1,849,830	19,052	\$126,155,041	814	\$295,555,984
Monterey	7,257	\$93,591,499	10,457	\$1,780,931,205	1,750	\$347,330,586
Napa	1,963	\$23,492,295	4,308	\$977,384,683	290	\$48,936,173
Nevada	2,016	\$24,365,768	2,543	\$266,279,141	371	\$46,099,511
Orange	30,870	\$1,053,758,963	99,462	\$16,512,363,314	1,016	\$524,254,370
Placer	4,796	\$103,540,655	6,244	\$1,196,020,197	626	\$128,761,761
Plumas	N/A	N/A	No Response	No Response	N/A	N/A
Riverside	6,481	\$89,889,349	19,861	\$7,689,974,585	No Response	No Response
Sacramento	7,973	\$149,562,213	20,102	\$5,173,005,654	1,666	\$561,842,969
San Benito	263	\$3,338,047	1,208	\$324,732,980	159	\$17,940,568
San Bernardino	12,625	\$170,520,556	29,842	\$11,294,562,527	0	\$0
San Diego	13,019	\$628,728,022	59,775	\$14,788,137,330	1	\$5,100,000
San Francisco	1,638	\$123,809,851	35,973	\$11,256,385,056	2,427	\$2,937,034,746
San Joaquin	5,387	\$88,651,968	12,447	\$2,672,246,843	611	\$765,224,790
San Luis Obispo	2,824	\$40,758,004	7,660	\$933,294,210	N/A	N/A
San Mateo	2,219	\$91,298,564	7,259	\$3,961,069,049	2,887	\$1,487,767,876
Santa Barbara	2,370	\$107,367,826	14,480	\$3,646,583,032	2,505	\$772,344,088
Santa Clara	3,155	\$48,922,694	37,000	\$25,485,712,744	1	\$479,917,386
Santa Cruz	1,311	\$32,151,874	8,155	\$787,620,426	1,251	\$26,427,423
Shasta	5,841	\$67,753,893	4,251	\$625,267,400	1,401	\$144,371,750
Sierra	272	\$668,105	586	\$19,898,077	85	\$957,053
Siskiyou	825	\$5,873,150	1,000	\$84,374,553	971	\$51,002,300
Solano	3,484	\$6,350,885	5,064	\$2,722,960,121	370	\$9,126,528
Sonoma	8,797	\$81,823,132	20,123	\$2,304,980,145	1,533	\$47,013,422
Stanislaus	2,752	\$37,593,680	14,800	\$4,108,146,170	381	\$62,838,839
Sutter	836	\$10,853,584	1,912	\$466,608,751	123	\$8,437,670
Tehama						
Trinity	477	\$4,058,305	438	\$18,723,230	424	\$10,744,964
Tulare						
Tuolumne	2,282	\$38,451,412	1,315	\$131,050,459	399	\$10,753,310
Ventura	5,072	\$253,115,600	9,540	\$2,367,199,565	4,268	\$655,464,344
Yolo	1,292	\$9,264,670	3,581	\$1,004,991,248	208	\$86,462,629
Yuba	682	\$12,054,138	634	\$325,518,382	150	\$18,742,940
<b>Totals</b>	<b>377,789</b>	<b>\$5,706,694,759</b>	<b>790,171</b>	<b>\$207,654,867,012</b>	<b>39,445</b>	<b>\$13,711,895,904</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 2015 - 2016)

	Manufactured Home Accessories		Leasehold Improvements		Escape Assessments	
	Units (25a)	Assessed Value (25b)	Units (26a)	Assessed Value (26b)	Units (27a)	Assessed Value (27b)
Alameda	0	\$0	201	\$105,632,700	697	\$240,558,210
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	0	\$0	292	\$35,303,119	No Response	No Response
Butte	40	\$289,985	184	\$30,462,567	Incl. in Table F #10	Incl. in Table F #10
Calaveras	0	\$0	43	\$3,981,256	N/A	N/A
Colusa	No Response	No Response	263	\$81,660,071	21	\$4,281,955
Contra Costa	79	\$560,921	109	\$21,295,947	630	\$156,608,878
Del Norte	0	\$0	N/A	N/A	N/A	N/A
El Dorado	N/A	N/A	37	\$1,277,926	162	\$9,881,709
Fresno	3	\$19,871	281	\$35,834,937	126	\$88,125,000
Glenn						
Humboldt	1	\$30,602	438	\$64,076,019	144	\$10,265,847
Imperial	0	\$0	408	\$121,231,072	828	\$67,928,998
Inyo	0	\$0	104	\$5,450,142	0	\$0
Kern	No Response	No Response	No Response	No Response	No Response	No Response
Kings	N/A	N/A	216	\$49,898,631	N/A	N/A
Lake	No Response	No Response	34	\$4,667,888	No Response	No Response
Lassen	11	\$1,657,680	22	\$31,314,653	59	\$73,464
Los Angeles	24,243	\$161,194,589	0	\$0	8,950	\$2,907,938,931
Madera	1,705	\$6,107,207	343	\$69,528,164	199	\$9,057,390
Marin	0	\$0	168	\$27,000,485	N/A	N/A
Mariposa	31	\$812,396	No Response	No Response	4	\$139,727
Mendocino						
Merced	N/A	N/A	1,974	\$1,072,504,430	517	\$28,656,167
Modoc	N/A	N/A	68	\$5,726,758	14	\$51,943
Mono	7	\$80,431	0	\$0	87	5,309,663
Monterey	N/A	N/A	353	\$101,786,967	476	\$45,831,931
Napa	1,655	\$72,864,740	180	\$178,573,831	N/A	N/A
Nevada	N/A	N/A	46	\$25,358,137	201	\$9,558,456
Orange	0	\$0	0	\$0	9,116	\$1,472,400,035
Placer	0	\$0	518	\$143,961,860	483	\$41,612,882
Plumas*	N/A	N/A	No Response	No Response	No Response	No Response
Riverside	No Response	No Response	No Response	No Response	No Response	No Response
Sacramento	0	\$0	389	\$109,408,755	1,011	\$791,042,771
San Benito	0	\$0	0	\$0	0	\$0
San Bernardino	0	\$0	0	\$0	0	\$0
San Diego	0	\$0	110	\$97,707,905	8,241	\$1,200,038,901
San Francisco	0	\$0	Incl. in #24	Incl. in #24	1,343	\$619,890,995
San Joaquin	0	\$0	216	\$149,222,888	0	\$0
San Luis Obispo	N/A	N/A	1,674	\$180,214,113	Incl. in #19-21	Incl. in #19-21
San Mateo	0	\$0	3,435	\$3,211,381,457	702	\$219,463,047
Santa Barbara	0	\$0	137	\$78,375,070	223	\$31,252,840
Santa Clara	0	\$0	124	\$437,276,119	9,627	\$4,847,328,650
Santa Cruz	N/A	N/A	N/A	N/A	N/A	N/A
Shasta	N/A	N/A	0	\$0	0	\$0
Sierra	32	\$665,490	21	\$481,130	10	\$40,513
Siskiyou	0	\$0	232	\$92,498,665	0	\$0
Solano	0	\$0	42	\$5,933,421	1,111	N/A
Sonoma	No Response	No Response	611	\$103,417,746	No Response	No Response
Stanislaus	0	\$0	301	\$176,626,286	1,636	\$158,189,342
Sutter	0	\$0	375	\$103,547,534	46	-\$2,385,214
Tehama						
Trinity	0	\$0	254	\$7,371,714	67	\$2,848,705
Tulare						
Tuolumne	0	\$0	0	\$0	0	\$0
Ventura	1,203	\$17,926,401	974	\$156,411,014	0	\$0
Yolo	0	\$0	158	\$243,431,921	300	\$784,682,456
Yuba	0	\$0	131	\$219,185,503	88	\$58,634,672
<b>Totals</b>	<b>29,010</b>	<b>\$262,210,313</b>	<b>15,466</b>	<b>\$7,589,018,801</b>	<b>47,119</b>	<b>\$13,809,308,864</b>

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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 2015 - 2016)

	Other		TOTAL UNSECURED ROLL		GRAND TOTAL LOCAL ROLL	
	Units (28a)	Assessed Value (28b)	Units (29a)	Assessed Value (29b)	Parcels/Units (30a)	Assessed Value (30b)
Alameda	0	\$0	44,151	\$17,661,140,626	482,127	\$249,340,852,526
Alpine	N/A	N/A				
Amador	0	\$0	2,991	\$92,381,320	26,069	\$4,461,268,287
Butte	78	\$325,485	11,557	\$1,049,666,362	110,562	\$19,973,542,941
Calaveras	No Response	No Response	3,639	\$144,454,888	48,444	\$6,122,810,624
Colusa	Incl. in #23	Incl. in #23	1,748	\$286,068,242	15,708	\$2,764,535,132
Contra Costa	0	\$0	44,296	\$5,687,513,746	408,371	\$177,145,192,089
Del Norte	502	\$2,733,925	1,503	\$34,757,964	16,437	\$1,741,222,092
El Dorado	187	\$9,189,439	8,439	\$572,648,902	142,168	\$27,338,720,507
Fresno	0	\$0	34,475	\$6,317,558,608	320,194	\$69,835,400,535
Glenn						
Humboldt	22	\$47,899	7,405	\$493,209,018	82,949	\$12,658,557,502
Imperial	0	\$0	5,429	\$1,343,862,708	82,143	\$12,044,226,716
Inyo	0	\$0	1,855	\$423,332,101	13,464	\$2,088,099,446
Kern	No Response	No Response	21,372	\$8,918,968,836	830,923	\$174,918,383,867
Kings	2	\$986,667	4,601	\$1,382,459,893	54,019	\$10,964,772,282
Lake	146	\$9,577,038	7,444	\$160,690,981	70,575	\$6,866,054,547
Lassen	1	\$141,415	1,071	\$103,289,396	24,696	\$1,977,917,954
Los Angeles	0	\$0	397,711	\$56,172,045,430	2,760,008	\$1,311,175,472,682
Madera	0	\$0	12,257	\$1,475,960,870	69,456	\$14,115,221,441
Marin	76	\$8,270,852	13,938	\$1,370,458,572	110,132	\$66,243,527,476
Mariposa	107	\$538,020	1,034	\$21,400,589	1,747	\$545,089,069
Mendocino						
Merced	0	\$0	8,131	\$1,564,135,248	93,591	\$19,426,170,012
Modoc	0	\$0	680	\$38,575,960	28,374	\$919,373,073
Mono	0	\$0	20,223	\$435,213,543	35,500	\$4,708,286,415
Monterey	N/A	N/A	20,701	\$2,498,987,662	149,355	\$58,891,243,493
Napa	0	\$0	8,660	\$1,373,753,265	50,058	\$22,382,548,882
Nevada	0	\$0	5,434	\$403,313,783	66,058	\$17,182,348,738
Orange	8	\$5,412,931	141,228	\$20,446,792,801	1,074,224	\$523,396,007,747
Placer	0	\$0	13,011	\$1,649,722,116	177,448	\$65,959,529,029
Plumas	3,485	\$99,616,340	3,485	\$99,616,340	29,234	\$3,328,510,359
Riverside	26	\$1,093,848	27,601	\$8,035,704,843	950,739	\$245,106,135,988
Sacramento	0	\$0	31,875	\$7,399,271,608	498,573	\$139,942,402,138
San Benito	0	\$0	1,865	\$360,571,186	21,636	\$6,883,434,846
San Bernardino	0	\$0	43,778	\$11,664,518,576	677,265	\$183,723,913,801
San Diego	0	\$0	82,966	\$18,290,367,123	1,069,824	\$456,738,290,744
San Francisco	No Response	No Response	41,381	\$14,937,120,648	247,841	\$199,727,048,081
San Joaquin	0	\$0	18,992	\$3,821,230,233	236,882	\$65,050,123,008
San Luis Obispo	0	\$0	12,729	\$1,260,226,752	158,280	\$45,193,526,752
San Mateo	0	\$0	16,971	\$11,087,606,569	237,613	\$179,298,251,415
Santa Barbara	109	\$32,901,143	20,468	\$4,916,811,899	150,034	\$77,205,457,225
Santa Clara	17,685	\$0	68,544	\$32,585,950,743	555,684	\$414,388,340,380
Santa Cruz	N/A	N/A	10,989	\$872,932,919	110,161	\$34,722,219,209
Shasta	0	\$0	11,765	\$882,214,688	108,848	\$16,357,312,228
Sierra	0	\$0	1,006	\$22,710,368	6,356	\$507,451,575
Siskiyou	13	\$7,769,944	3,121	\$244,037,855	57,168	\$4,461,330,413
Solano	0	\$0	10,214	\$2,755,617,306	149,917	\$48,931,544,385
Sonoma	6	\$1,673,737	32,012	\$2,729,020,033	214,334	\$79,802,086,123
Stanislaus	0	\$0	20,112	\$4,600,936,427	186,897	\$43,955,360,559
Sutter	0	\$0	3,423	\$605,052,474	36,680	\$8,206,216,014
Tehama						
Trinity	No Response	No Response	1,677	\$44,323,062	13,666	\$1,349,571,485
Tulare						
Tuolumne	0	\$0	4,159	\$194,561,066	42,415	\$6,402,920,224
Ventura	709	\$1,364,792,355	22,939	\$5,154,254,795	271,874	\$113,074,800,858
Yolo	11	\$9,612,176	5,739	\$2,156,256,087	66,296	\$21,074,410,578
Yuba	162	\$4,571,509	1,931	\$648,798,929	33,411	\$5,284,109,629
<b>Totals</b>	<b>23,335</b>	<b>\$1,559,254,723</b>	<b>1,344,726</b>	<b>\$267,492,075,959</b>	<b>13,476,428</b>	<b>\$5,285,901,143,121</b>

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

**TABLE F**  
**REAL PROPERTY WORKLOAD DATA**  
(As of June 30, 2015)

Transfers						
	Total Number Recorded Documents (1)	Single Family Transfers (2)	Multi-Family Transfers (3)	Commercial Industrial Transfers (4)	All Other Transfers (5)	Total Transfers (6)
Alameda	55,271	19,433	1,281	1,918	1,577	24,209
Alpine	689	105	N/A	N/A	N/A	105
Amador	2,953	894	11	35	265	1,205
Butte	17,296	4,413	376	260	965	6,014
Calaveras	13,820	1,700	16	56	242	2,014
Colusa	1,124	252	5	20	236	513
Contra Costa	51,934	18,229	418	522	2,145	21,314
Del Norte	5,465	N/A	N/A	N/A	N/A	
El Dorado	18,240	5,833	127	182	2,714	8,856
Fresno	33,405	13,451	409	855	1,509	16,224
Glenn						
Humboldt	6,332	1,805	148	101	723	2,777
Imperial	4,553	1,747	67	101	2,638	4,553
Inyo	4,067	319	26	14	278	637
Kern	18,412	23,472	1,549	1,722	9,201	35,944
Kings	7,370	2,020	6	73	5,271	7,370
Lake	17,055	567	5	41	652	1,265
Lassen	2,468	539	49	39	413	1,040
Los Angeles	346,550	109,384	14,043	10,047	2,577	136,051
Madera	5,891	2,601	23	169	526	3,319
Marin	13,727	3,874	216	185	432	4,707
Mariposa	1,171	387	No Response	No Response	108	495
Mendocino						
Merced	10,384	3,158	174	147	1,656	5,135
Modoc	3,034	208	5	0	620	833
Mono	4,839	245	9	9	607	870
Monterey	13,802	3,915	103	243	2,018	6,279
Napa	5,688	1,506	74	46	859	2,485
Nevada	7,602	1,582	60	46	625	2,313
Orange	127,839	50,800	1,394	4,243	2,636	59,073
Placer	30,650	9,033	191	559	2,203	11,986
Plumas	9,335	No Response	No Response	No Response	No Response	
Riverside	124,028	45,561	1,131	1,644	24,967	73,303
Sacramento	71,909	26,620	1,191	1,003	1,814	30,628
San Benito	2,116	880	23	25	127	1,055
San Bernardino	135,709	66,583	2,663	7,494	985	77,725
San Diego	158,378	24,739	1,018	1,968	13,920	41,645
San Francisco	29,656	4,240	938	575	93	5,846
San Joaquin	25,942	12,066	0	490	5,818	18,374
San Luis Obispo	19,941	5,109	196	386	1,222	6,913
San Mateo	31,744	9,544	620	695	774	11,633
Santa Barbara	17,004	4,716	181	1,090	350	6,337
Santa Clara	67,480	21,210	1,050	1,700	1,608	25,568
Santa Cruz	N/A	N/A	N/A	N/A	N/A	
Shasta	9,392	4,244	151	337	1,273	6,005
Sierra	1,973	99	6	8	42	155
Siskiyou	4,021	1,066	52	120	739	1,977
Solano	17,068	7,155	222	280	197	7,854
Sonoma	27,759	8,116	139	472	603	9,330
Stanislaus	23,545	8,624	391	749	1,245	11,009
Sutter	2,158	1,367	59	65	635	2,126
Tehama						
Trinity	1,622	380	25	24	539	968
Tulare						
Tuolumne	5,692	1,252	32	48	273	1,605
Ventura	29,686	11,055	257	904	334	12,550
Yolo	6,281	2,504	216	129	161	3,010
Yuba	N/A	N/A	N/A	N/A	N/A	
<b>Totals</b>	<b>1,654,070</b>	<b>548,602</b>	<b>31,346</b>	<b>41,839</b>	<b>101,415</b>	<b>723,202</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2015)

	New Construction			Mapping		
	Jurisdictions Issuing Building Permits	Total Building Permits Received	New Assessments From New Construction	Real Property Roll Corrections	Property Splits & Combinations	New Subdivision Lots
	(7)	(8)	(9)	(10)	(11)	(12)
Alameda	16	56,635	9,592	8,676	667	1,907
Alpine	1	109	N/A	18	3	1
Amador	6	1,135	614	1,257	11	23
Butte	5	1,921	711	343	83	169
Calaveras	3	2,120	967	1,048	176	4
Colusa	4	766	24	164	48	No Response
Contra Costa	16	27,414	3,542	2,296	246	1,001
Del Norte	3	594	N/A	2,075	30	4
El Dorado	3	7,482	1,519	3,203	353	325
Fresno	16	18,156	3,771	3,523	662	1,228
Glenn						
Humboldt	9	3,143	1,184	3,715	107	35
Imperial	7	3,668	917	2,632	32	105
Inyo	4	461	67	N/A	14	0
Kern	23	12,709	2,693	10,298	789	1,093
Kings	5	4,281	1,178	1,262	82	394
Lake	3	1,316	49	1,163	114	No Response
Lassen	3	809	176	435	52	13
Los Angeles	89	228,770	78,178	42,936	1,567	4,918
Madera	3	1,224	946	3,037	118	0
Marin	12	12,425	2,952	2,695	209	75
Mariposa	1	1,029	150	126	43	5
Mendocino						
Merced	7	N/A	2,336	2,013	98	12
Modoc	2	169	80	532	43	0
Mono	2	628	129	645	14	33
Monterey	13	7,297	470	10,134	94	7
Napa	6	2,347	776	2,017	N/A	N/A
Nevada	3	3,149	1,711	886	187	110
Orange	35	11,726	11,278	33,039	1,215	5,448
Placer	7	9,430	2,284	3,396	721	1,679
Plumas	2	768	No Response	No Response	28	28
Riverside	29	30,155	5,140	17,997	1,202	6,447
Sacramento	8	10,867	9,102	7,411	266	1,938
San Benito	3	1,421	653	254	27	134
San Bernardino	25	44,653	16,607	47,427	1,528	3,868
San Diego	19	11,115	10,058	70,648	10,007	2,124
San Francisco	2	26,518	1,725	2,653	1,482	1,330
San Joaquin	8	21,026	986	4,615	391	1,508
San Luis Obispo	8	7,438	7,302	5,403	470	387
San Mateo	21	23,624	2,894	3,232	555	351
Santa Barbara	9	4,400	2,935	2,434	1,173	472
Santa Clara	16	30,691	6,158	13,195	360	2,840
Santa Cruz	5	N/A	881	1,285	72	40
Shasta	4	7,006	1,155	2,270	715	122
Sierra	1	98	46	104	3	0
Siskiyou	7	792	378	837	129	0
Solano	8	12,865	821	2,774	50	832
Sonoma	10	12,909	557	4,943	295	160
Stanislaus	10	10,589	1,762	1,647	497	129
Sutter	3	2,660	547	316	320	20
Tehama						
Trinity	3	582	347	833	2	0
Tulare						
Tuolumne	2	1,571	431	781	216	66
Ventura	11	26,642	10,604	4,125	280	736
Yolo	6	9,449	363	1,829	115	143
Yuba	3	2,065	N/A	530	152	94
<b>Totals</b>	<b>530</b>	<b>720,817</b>	<b>209,746</b>	<b>341,107</b>	<b>28,113</b>	<b>42,358</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 (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
(As of June 30, 2015)

Proposition 8					
	No. of Reduced Assmts in '14-15 (13)	No. of Reduced Assmts in '13-14 (14)	Auto Program		
			% Change (15)	Yes or No (16)	If yes, % (17)
Alameda	33,068	53,791	-39%	No	
Alpine	889	882	1%	No	
Amador	4,156	4,879	-15%	Yes	32%
Butte	17,235	23,875	-28%	No	
Calaveras	15,499	17,635	-12%	No	
Colusa	1,164	1,413	-18%	No	
Contra Costa	56,393	80,605	-30%	No	
Del Norte	1,670	1,645	2%	No	
El Dorado	53,487	50,684	6%	Yes	9%
Fresno	60,777	68,195	-11%	Yes	85%
Glenn		1,997	N/A		
Humboldt	3,531	3,406	4%	No	
Imperial	18,322	26,928	-32%	Yes	73%
Inyo	1,783	1,999	-11%	No	
Kern	61,929	75,674	-18%	No	
Kings	5,028	5,474	-8%	No	
Lake	10,302	10,463	-2%	No	
Lassen	4,148	4,202	-1%	Yes	38%
Los Angeles	199,356	254,904	-22%	Yes	54%
Madera	10,436	12,055	-13%	Yes	92%
Marin	9,944	14,636	-32%	Yes	69%
Mariposa	1,052	1,081	-3%	No	
Mendocino					
Merced	11,890	18,236	-35%	No	
Modoc	14,993	15,151	-1%	No	
Mono	4,502	4,215	7%	No	
Monterey	19,731	28,530	-31%	Yes	77%
Napa	6,198	8,426	-26%	No	
Nevada	13,892	15,229	-9%	Yes	80%
Orange	137,974	166,294	-17%	No	
Placer	31,794	43,710	-27%	Yes	87%
Plumas	8,071	9,188	-12%	No	
Riverside	229,340	275,569	-17%	Yes	56%
Sacramento	66,077	77,149	-14%	Yes	94%
San Benito	2,807	5,509	-49%	No	
San Bernardino	101,269	180,759	-44%	No	
San Diego	172,613	201,171	-14%	No	
San Francisco	11,226	19,295	-42%	Yes	23%
San Joaquin	34,938	52,068	-33%	Yes	96%
San Luis Obispo	33,621	44,040	-24%	No	
San Mateo	9,364	16,535	-43%	No	
Santa Barbara	16,273	18,089	-10%	Yes	95%
Santa Clara	22,436	38,989	-42%	Yes	89%
Santa Cruz	9,639	No Response	N/A	Yes	92%
Shasta	20,120	22,944	-12%	No	
Sierra	867	No Response	N/A	No	
Siskiyou	7,908	8,379	-6%	No	
Solano	23,075	30,612	-25%	Yes	98%
Sonoma	21,601	32,781	-34%	Yes	94%
Stanislaus	35,630	48,018	-26%	Yes	61%
Sutter	6,339	7,782	-19%	No	
Tehama					
Trinity	189	135	40%	No	
Tulare		No Response			
Tuolumne	7,162	8,182	-12%	Yes	72%
Ventura	37,980	46,705	-19%	No	
Yolo	9,420	11,861	-21%	No	
Yuba	5,851	8,796	-33%	No	
<b>Totals</b>	<b>1,704,959</b>	<b>2,180,770</b>	<b>-22%</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 (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
(As of June 30, 2015)

Proposition 8 (Continued)				
	No. of Reduced Assmts Single Family (18)	No. of Reduced Assmts Other (19)	Removed From Reduced Assmt CIO (20)	Removed From Reduced Assmt Increase in Market (21)
Alameda	31,922	1,146	3,204	17,782
Alpine	N/A	N/A	N/A	N/A
Amador	4,103	53	N/A	773
Butte	14,143	3,092	1,811	2,183
Calaveras	12,228	3,271	1,782	1,331
Colusa	864	300	38	194
Contra Costa	50,452	5,941	4,028	20,493
Del Norte	828	842	N/A	N/A
El Dorado	17,093	36,394	2,124	2,872
Fresno	53,302	7,475	3,064	4,088
Glenn				
Humboldt	2,616	915	110	0
Imperial	7,653	10,669	7,700	7,041
Inyo	627	1,156	No Response	No Response
Kern	45,099	16,830	No Response	No Response
Kings	4,674	354	395	81
Lake	5,567	4,735	No Response	No Response
Lassen	2,182	1,966	143	11
Los Angeles	182,606	16,750	5,326	40,329
Madera	9,563	873	737	882
Marin	9,111	833	774	3,931
Mariposa	1,026	26	19	5
Mendocino				
Merced	9,778	2,112	551	5,795
Modoc	268	14,725	N/A	85
Mono	3,772	730	213	51
Monterey	16,719	3,012	1,778	2,714
Napa	N/A	N/A	N/A	1,808
Nevada	12,344	1,548	N/A	459
Orange	76,302	61,672	7,904	20,649
Placer	24,524	7,270	30,042	11,690
Plumas	No Response	No Response	No Response	No Response
Riverside	118,871	110,469	12,557	46,229
Sacramento	60,552	5,525	9,185	1,887
San Benito	N/A	N/A	N/A	N/A
San Bernardino	87,629	13,640	34,355	29,817
San Diego	116,793	55,820	10,799	17,971
San Francisco	5,373	5,853	N/A	6,570
San Joaquin	28,007	6,931	2,786	13,923
San Luis Obispo	15,371	18,250	N/A	N/A
San Mateo	8,107	1,257	932	6,440
Santa Barbara	15,242	1,031	921	1,128
Santa Clara	20,541	1,895	2,449	13,639
Santa Cruz	8,866	773	134	2,846
Shasta	15,290	4,830	1,170	1,654
Sierra	676	191	40	56
Siskiyou	2,848	5,060	N/A	N/A
Solano	21,228	1,847	1,592	5,945
Sonoma	20,749	852	2,027	9,320
Stanislaus	24,184	11,446	1,262	11,180
Sutter	5,702	637	257	1,186
Tehama				
Trinity	177	12	4	0
Tulare				
Tuolumne	4,409	2,753	397	623
Ventura	28,617	9,363	6,281	6,849
Yolo	7,729	1,671	0	0
Yuba	5,799	52	N/A	N/A
<b>Totals</b>	<b>1,222,126</b>	<b>464,848</b>	<b>158,891</b>	<b>322,510</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
(As of June 30, 2015)

	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	79	0	208	206	2
Alpine	1	0	0	0	0
Amador	11	0	10	4	2
Butte	70	95	153	95	58
Calaveras	4	0	6	3	3
Colusa	2	No Response	1	1	No Response
Contra Costa	0	0	309	216	57
Del Norte	1	0	0	0	0
El Dorado	17	0	134	119	15
Fresno	0	3	69	41	28
Glenn					
Humboldt	61	0	26	8	18
Imperial	15	0	0	0	2
Inyo	4	0	0	0	0
Kern	No Response	20	90	21	69
Kings	0	0	0	0	0
Lake	7	No Response	0	No Response	No Response
Lassen	7	0	2	1	1
Los Angeles	347	26	994	753	241
Madera	44	0	10	1	9
Marin	54	0	110	77	1
Mariposa	5	0	0	0	0
Mendocino					
Merced	56	1	6	4	2
Modoc	2	0	0	0	0
Mono	40	0	0	0	0
Monterey	10	0	38	33	5
Napa	1,415	N/A	N/A	N/A	N/A
Nevada	28	0	17	8	18
Orange	187	30	1,603	893	170
Placer	73	0	72	67	14
Plumas	No Response	No Response	No Response	No Response	No Response
Riverside	43	9	519	365	154
Sacramento	164	1	102	66	30
San Benito	2	0	3	3	0
San Bernardino	116	N/A	112	85	27
San Diego	76	6	778	654	69
San Francisco	91	0	48	43	5
San Joaquin	135	0	66	36	23
San Luis Obispo	51	0	105	93	27
San Mateo	34	0	185	185	0
Santa Barbara	8	1	220	63	28
Santa Clara	35	0	368	317	51
Santa Cruz	16	0	N/A	46	N/A
Shasta	99	0	35	18	10
Sierra	No Response	5	0	0	0
Siskiyou	172	0	13	7	6
Solano	25	0	31	28	3
Sonoma	35	0	136	124	6
Stanislaus	34	41	40	31	9
Sutter	15	0	8	0	8
Tehama					
Trinity	1	0	0	0	0
Tulare					
Tuolumne	8	0	14	0	14
Ventura	20	4	302	231	71
Yolo	46	0	9	9	0
Yuba	N/A	N/A	2	2	0
<b>Totals</b>	<b>3,766</b>	<b>242</b>	<b>6,954</b>	<b>4,957</b>	<b>1,256</b>

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**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2015)

	Propositions 58/193 Claims Filed (27)	Propositions 58/193 Claims Granted (28)	Propositions 58/193 Claims Denied (29)
Alameda	2,988	2,820	168
Alpine	N/A	N/A	N/A
Amador	209	193	1
Butte	1,005	998	7
Calaveras	402	392	10
Colusa	282	278	4
Contra Costa	2,076	648	392
Del Norte	141	125	16
El Dorado	N/A	649	N/A
Fresno	2,441	1,794	647
Glenn			
Humboldt	566	548	18
Imperial	739	611	128
Inyo	38	38	0
Kern	1,355	1,247	108
Kings	292	247	45
Lake	31	199	1
Lassen	101	99	2
Los Angeles	12,446	11,580	866
Madera	161	134	27
Marin	612	579	0
Mariposa	82	82	0
Mendocino			
Merced	843	843	N/A
Modoc	146	117	6
Mono	0	62	1
Monterey	1,178	1,170	8
Napa	N/A	N/A	N/A
Nevada	N/A	594	N/A
Orange	8,310	6,239	1,377
Placer	1,097	971	22
Plumas	No Response	No Response	No Response
Riverside	3,102	2,759	343
Sacramento	3,018	1,410	31
San Benito	65	65	0
San Bernardino	4,151	3,263	888
San Diego	6,199	5,015	2,257
San Francisco	709	646	63
San Joaquin	350	279	71
San Luis Obispo	N/A	1,115	N/A
San Mateo	1,567	1,567	0
Santa Barbara	1,312	995	41
Santa Clara	N/A	2,843	N/A
Santa Cruz	N/A	258	N/A
Shasta	656	518	138
Sierra	55	45	10
Siskiyou	274	274	0
Solano	941	911	30
Sonoma	1,674	1,459	207
Stanislaus	698	685	13
Sutter	418	298	120
Tehama			
Trinity	197	190	7
Tulare			
Tuolumne	292	285	7
Ventura	1,248	1,157	91
Yolo	318	262	63
Yuba	156	137	19
<b>Totals</b>	<b>64,941</b>	<b>59,693</b>	<b>8,253</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 (Continued)**  
**REAL PROPERTY WORKLOAD DATA**

(As of June 30, 2015)

Non-Proposition 13					
	Oil & Gas (30)	Restricted (31)	Restricted Historical Property (32)	Govt. Owned Property (33)	Other Annually Valued (34)
Alameda	5	1,115	77	332	0
Alpine	N/A	17	N/A	19	N/A
Amador	0	845	0	27	0
Butte	19	1,987	14	3	0
Calaveras	1,068	2,070	6	91	443
Colusa	346	1,740	No Response	No Response	No Response
Contra Costa	39	382	9	204	0
Del Norte	0	588	0	12	0
El Dorado	0	1,308	0	119	0
Fresno	388	15,121	0	132	0
Glenn					
Humboldt	61	7,779	1	44	778
Imperial	53	1,240	0	31	4
Inyo	0	0	0	1,418	0
Kern	4,652	11,397	0	521	0
Kings	93	5,575	0	68	0
Lake	162	666	No Response	25	No Response
Lassen	0	2,828	0	39	0
Los Angeles	627	91	4,148	3,310	10,382
Madera	31	9,240	0	32	15
Marin	0	483	8	15	0
Mariposa	No Response	713	No Response	1	No Response
Mendocino					
Merced	1	3,615	0	87	157
Modoc	0	1,253	2	7	0
Mono	0	52	0	188	0
Monterey	45	3,470	42	19	0
Napa	0	840	6	67	0
Nevada	0	403	20	0	0
Orange	49	8	915	182	6,731
Placer	10	827	0	33	0
Plumas	0	1,500	0	No Response	No Response
Riverside	0	1,886	151	455	No Response
Sacramento	139	1,545	2	30	0
San Benito	5	2,195	0	20	0
San Bernardino	4	433	266	1,268	927
San Diego	0	2,512	1,550	449	0
San Francisco	0	0	74	0	0
San Joaquin	106	6,625	0	138	0
San Luis Obispo	51	9	72	113	38
San Mateo	12	775	25	2	219
Santa Barbara	518	2,223	10	66	0
Santa Clara	7	3,000	287	150	363
Santa Cruz	0	1,038	0	124	3,560
Shasta	0	2,656	0	79	0
Sierra	0	515	0	20	0
Siskiyou	0	4,263	0	52	0
Solano	180	2,324	52	128	0
Sonoma	0	440	7	97	5,468
Stanislaus	1	8,122	3	199	12
Sutter	418	532	0	116	0
Tehama					
Trinity	0	0	0	0	0
Tulare					
Tuolumne	0	1,311	6	347	0
Ventura	410	1,684	59	55	266
Yolo	5	3,099	0	48	0
Yuba	0	169	0	14	0
<b>Totals</b>	<b>9,505</b>	<b>124,509</b>	<b>7,812</b>	<b>10,996</b>	<b>29,363</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, 2015)

	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	8,151	804	19	12	7,342	0	8,575	0	21,006
Alpine	17	0	0	0	0	N/A	N/A	0	N/A
Amador	471	80	0	0	150	0	25	0	1,200
Butte	5,117	293	0	3	0	50	4,210	0	7,276
Calaveras	2,257	74	0	0	0	0	1,607	0	415
Colusa	399	113	No Response	No Response	No Response	35	378	No Response	933
Contra Costa	20,461	418	0	24	533	352	4,177	269	16,356
Del Norte	579	15	0	0	0	N/A	N/A	0	N/A
El Dorado	3,319	235	0	5	62	0	2,565	0	6,044
Fresno	3,590	342	32	0	9,717	0	1,912	84	15,101
Glenn									
Humboldt	2,279	137	8	5	0	0	1,496	0	4,051
Imperial	389	113	2	0	0	0	944	0	2,570
Inyo	619	83	3	5	162	0	785	0	N/A
Kern	2,651	886	12	22	1,791	622	2,082	44	8,954
Kings	872	102	0	0	0	0	414	2	3,195
Lake	6,035	65	No Response	No Response	No Response	No Response	475	No Response	1,678
Lassen	319	48	0	0	93	29	233	0	801
Los Angeles	46,448	2,825	145	50	118,731	19,359	19,359	2,951	90,847
Madera	1,451	141	0	0	0	5	1,756	4	4,711
Marin	3,418	208	0	0	3,380	1,796	0	12	5,404
Mariposa	662	22	0	0	168	0	262	0	591
Mendocino									
Merced	2,075	198	2	3	1,575	750	1,748	5	6,233
Modoc	117	29	0	0	0	30	102	0	791
Mono	232	24	2	5	93	17	191	0	2,143
Monterey	7,257	345	4	35	1,131	453	3,882	34	7,598
Napa	1,936	238	0	31	489	0	1,473	5	4,174
Nevada	2,016	224	0	33	1,126	N/A	660	6	2,213
Orange	30,828	742	10	4	16,861	12,691	12,471	10	43,362
Placer	4,797	290	0	5	1,138	482	1,873	28	4,897
Plumas	0	0	0	5	No Response	No Response	No Response	No Response	No Response
Riverside	6,481	893	54	88	2,359	19	2,226	364	23,562
Sacramento	7,973	576	77	81	0	1,819	4,763	143	13,966
San Benito	251	165	0	0	231	20	634	3	1,864
San Bernardino	12,625	1,311	N/A	N/A	0	1,393	4,288	257	24,422
San Diego	13,019	1,764	38	18	7,665	586	11,917	97	39,551
San Francisco	1,638	0	0	0	13,686	1,623	4,731	0	15,844
San Joaquin	5,387	326	1	4	1,281	0	4,024	130	13,409
San Luis Obispo	2,824	557	6	8	925	N/A	N/A	81	10,082
San Mateo	2,219	315	101	33	1,184	1,758	N/A	0	7,992
Santa Barbara	2,252	524	20	29	1,878	0	4,888	38	7,408
Santa Clara	3,155	882	41	29	576	3,499	3,466	19	45,831
Santa Cruz	1,311	256	0	6	2,963	0	358	0	2,375
Shasta	5,781	254	4	14	122	0	1,405	N/A	4,219
Sierra	272	0	0	0	2	0	124	0	0
Siskiyou	825	78	0	5	215	0	284	0	1,461
Solano	3,505	211	0	2	0	0	1,695	4	4,137
Sonoma	5,194	780	6	32	5,302	No Response	6,053	53	16,438
Stanislaus	2,752	185	1	11	0	100	2,592	2	8,978
Sutter	836	131	0	0	145	324	439	5	1,730
Tehama									
Trinity	476	17	0	0	215	0	150	1	166
Tulare									
Tuolumne	2,282	150	0	0	0	0	573	0	1,340
Ventura	5,482	820	13	43	3,984	1,237	Incl. in #6	71	7,022
Yolo	417	192	0	0	572	15	950	15	2,116
Yuba	672	80	0	0	218	12	303	N/A	441
<b>Totals</b>	<b>246,391</b>	<b>19,561</b>	<b>601</b>	<b>650</b>	<b>208,065</b>	<b>49,076</b>	<b>129,518</b>	<b>4,737</b>	<b>516,898</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, 2015)

	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	9,763	3,840	6,462	778	66,752
Alpine	N/A	0	N/A	N/A	0	17
Amador	0	180	Incl. in secured roll	0	0	2,106
Butte	24	2,154	773	0	61	19,961
Calaveras	143	192	228	0	4	4,920
Colusa	140	No Response	57	No Response	1	2,056
Contra Costa	457	10,008	1,051	1,837	413	56,356
Del Norte	N/A	7	N/A	0	0	601
El Dorado	No Response	2,149	607	393	35	15,414
Fresno	28,782	5,612	1,008	0	1	66,181
Glenn						
Humboldt	266	673	870	14	53	9,852
Imperial	0	0	649	0	0	4,667
Inyo	0	0	140	0	0	1,797
Kern	1,658	3,843	1,070	No Response	0	23,635
Kings	25	0	N/A	N/A	0	4,610
Lake	No Response	No Response	155	No Response	No Response	8,408
Lassen	47	0	135	0	0	1,705
Los Angeles	13,826	40,222	11,998	26,420	3,190	396,371
Madera	0	12	106	0	0	8,186
Marin	N/A	3,850	1,096	0	612	19,776
Mariposa	20	0	5	0	7	1,737
Mendocino						
Merced	893	1,912	1,099	0	0	16,493
Modoc	78	129	113	0	0	1,389
Mono	115	246	87	0	0	3,155
Monterey	N/A	2,499	1,399	10	29	24,676
Napa	275	2,457	438	0	33	11,549
Nevada	N/A	1,171	461	2,733	2	10,645
Orange	16,224	44,635	20,050	0	2,405	200,293
Placer	N/A	2,291	974	0	58	16,833
Plumas	No Response	5	No Response	No Response	0	10
Riverside	109	8,718	6,112	No Response	15	51,000
Sacramento	2,253	11,264	4,880	0	122	47,917
San Benito	219	843	254	0	0	4,484
San Bernardino	0	16,560	No Response	No Response	23	60,879
San Diego	14,417	22,289	12,298	0	1,360	125,019
San Francisco	4,238	12,030	2,054	89	216	56,149
San Joaquin	798	9,665	1,896	0	148	37,069
San Luis Obispo	5,095	3,771	N/A	N/A	N/A	23,349
San Mateo	1,138	4,665	718	804	135	21,062
Santa Barbara	4,085	6,381	374	0	2,389	30,266
Santa Clara	17,711	29,627	13,231	7,268	8	125,343
Santa Cruz	302	70	190	0	32	7,863
Shasta	177	1,417	374	N/A	87	13,854
Sierra	0	0	15	338	0	751
Siskiyou	21	240	141	0	0	3,270
Solano	N/A	0	2,479	0	46	12,079
Sonoma	1,476	7,591	1,998	No Response	18	44,941
Stanislaus	811	4,552	558	0	0	20,542
Sutter	134	86	106	26	0	3,962
Tehama						
Trinity	113	0	25	0	2	1,165
Tulare						
Tuolumne	158	0	222	0	42	4,767
Ventura	799	2,122	840	1,078	644	24,155
Yolo	510	1,628	37	0	3	6,455
Yuba	129	182	136	N/A	12	2,185
<b>Totals</b>	<b>117,666</b>	<b>277,711</b>	<b>97,347</b>	<b>47,472</b>	<b>12,984</b>	<b>1,728,677</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	387	9	1	397	193
Alpine	0	0	0	0	0
Amador	6	0	0	6	0
Butte	41	10	0	51	23
Calaveras	4	0	0	4	4
Colusa	13	No Response	No Response	13	No Response
Contra Costa	175	32	70	277	61
Del Norte	7	0	0	7	0
El Dorado	20	0	0	20	6
Fresno	220	0	21	241	195
Glenn					
Humboldt	24	0	5	29	10
Imperial	73	0	20	93	21
Inyo	12	0	0	12	2
Kern	139	16	69	224	57
Kings	25	0	5	30	19
Lake	No Response	No Response	No Response	0	No Response
Lassen	5	0	0	5	2
Los Angeles	1,686	120	115	1,921	846
Madera	28	11	0	39	18
Marin	45	8	0	53	22
Mariposa	No Response	No Response	No Response		No Response
Mendocino					
Merced	74	0	26	100	37
Modoc	2	0	3	5	1
Mono	4	0	0	4	2
Monterey	77	0	6	83	39
Napa	54	0	0	54	19
Nevada	18	0	0	18	8
Orange	1,014	70	253	1,337	529
Placer	61	6	2	69	32
Plumas	3	No Response	No Response	3	2
Riverside	142	28	141	311	142
Sacramento	200	33	0	233	87
San Benito	15	0	16	31	6
San Bernardino	283	24	0	307	144
San Diego	584	0	0	584	289
San Francisco	303	12	159	474	171
San Joaquin	90	25	63	178	37
San Luis Obispo	58	0	0	58	27
San Mateo	217	40	41	298	100
Santa Barbara	216	1	0	217	53
Santa Clara	675	44	229	948	307
Santa Cruz	40	0	0	40	8
Shasta	40	12	0	52	21
Sierra	1	0	1	2	0
Siskiyou	10	0	1	11	5
Solano	62	0	0	62	0
Sonoma	107	0	7	114	55
Stanislaus	112	16	16	144	67
Sutter	23	0	0	23	21
Tehama					
Trinity	1	0	0	1	1
Tulare					
Tuolumne	8	0	0	8	8
Ventura	128	15	0	143	64
Yolo	32	0	0	32	13
Yuba	16	0	0	16	9
Totals	7,580	532	1,270	9,382	3,783

\*Due June 30, 2015

**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 2014-15	SA Audits Waived 2014-15 (23)	TOTAL AUDITS COMPLETED & WAIVED*	Net Result Audits Completed (24)
Alameda	194	10	397	0	397	-\$37,857,646
Alpine	0	0	0	0	0	N/A
Amador	0	0	0	0	0	\$0
Butte	11	0	34	0	34	\$21,460,454
Calaveras	2	0	6	0	6	No Response
Colusa	No Response	No Response	0	No Response	0	\$3,033,283
Contra Costa	60	77	198	63	261	-\$102,472,175
Del Norte	0	0	0	0	0	\$0
El Dorado	14	0	20	0	20	\$39,501,917
Fresno	25	21	241	0	241	\$88,128,000
Glenn						
Humboldt	12	10	32	1	33	\$12,963,332
Imperial	19	25	65	3	68	\$55,039,492
Inyo	2	0	4	0	4	\$264,939
Kern	70	15	142	12	154	\$162,424,330
Kings	5	0	24	6	30	\$13,318,258
Lake	No Response	No Response	0	No Response	0	No Response
Lassen	2	0	4	0	4	\$352,365
Los Angeles	955	120	1,921	0	1,921	\$51,102,922
Madera	5	11	34	5	39	\$19,411,813
Marin	14	0	36	9	45	\$6,850,459
Mariposa	No Response	No Response		No Response		No Response
Mendocino						
Merced	37	0	74	0	74	\$103,894,287
Modoc	4	0	5	0	5	\$265,348
Mono	2	0	4	0	4	\$186,793
Monterey	39	5	83	0	83	\$51,415,604
Napa	21	0	40	0	40	-\$4,163,235
Nevada	9	0	17	1	18	-\$1,104,670
Orange	627	70	1,226	0	1,226	\$443,363,091
Placer	31	0	63	0	63	-\$2,244,472
Plumas	3	No Response	5	No Response	5	No Response
Riverside	183	28	353	0	353	\$536,270,430
Sacramento	78	33	198	35	233	-\$11,248,228
San Benito	7	0	13	15	28	\$3,767,979
San Bernardino	56	24	224	No Response	224	\$145,858,623
San Diego	292	3	584	3	587	\$250,598,091
San Francisco	113	0	284	86	370	-\$163,238,992
San Joaquin	103	0	140	36	176	-\$73,637,718
San Luis Obispo	30	N/A	57	3	60	\$17,943,620
San Mateo	114	11	225	14	239	\$168,126,754
Santa Barbara	54	1	108	54	162	-\$9,653,061
Santa Clara	594	4	905	3	908	\$1,795,440,190
Santa Cruz	12	3	23	0	23	-\$4,000,922
Shasta	20	12	53	2	55	\$615,744,780
Sierra	1	0	1	0	1	\$41,479
Siskiyou	6	2	13	0	13	\$5,767,327
Solano	27	0	27	0	27	\$1,703,509
Sonoma	57	2	114	2	116	\$18,087,921
Stanislaus	61	0	128	0	128	\$67,260,747
Sutter	19	0	40	0	40	\$2,385,214
Tehama						
Trinity	0	0	1	0	1	\$0
Tulare						
Tuolumne	0	0	8	0	8	\$2,767,263
Ventura	64	0	128	0	128	\$44,802,530
Yolo	17	59	89	6	95	-\$139,950,393
Yuba	7	3	19	0	19	\$5,221,526
<b>Totals</b>	<b>4,078</b>	<b>549</b>	<b>8,410</b>	<b>359</b>	<b>8,769</b>	<b>\$4,205,193,158</b>

\*Due June 30, 2015

**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, 2015)

	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		0
Amador	Yes		
Butte	No	1	1
Calaveras	No	1	0
Colusa	Yes		
Contra Costa	No	1	0
Del Norte	Yes		0
El Dorado	No	1	0
Fresno	No	1	0
Glenn			
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	1	0
Monterey	No	1	0
Napa	Yes		
Nevada	No	1	0
Orange	No	5	0
Placer	No	1	0
Plumas	Yes		
Riverside	No	5	5
Sacramento	No	3	0
San Benito	Yes		
San Bernardino	No	4	6
San Diego	No	4	0
San Francisco	No	3	7
San Joaquin	No	2	0
San Luis Obispo	No	1	0
San Mateo	No	1	0
Santa Barbara	No	2	0
Santa Clara	No	3	4
Santa Cruz	No	1	0
Shasta	No	1	0
Sierra	Yes		
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	5	0
Sutter	No	1	0
Tehama			
Trinity	Yes		
Tulare			
Tuolumne	Yes		
Ventura	No	1	1
Yolo	No	1	0
Yuba	No	1	
<b>Totals</b>		<b>73</b>	<b>58</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 2014-15)

	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 2014-15 (6)
Alameda	847	1,856	30	872	131	3,736
Alpine	10	0	N/A	N/A	0	10
Amador	4	12	9	2	5	32
Butte	98	58	2	74	2	234
Calaveras	47	36	11	1	49	144
Colusa	No Response	1	3	2	10	16
Contra Costa	165	314	7	144	6	636
Del Norte	11	17	0	1	0	29
El Dorado	31	24	7	12	9	83
Fresno	260	324	59	241	0	884
Glenn						
Humboldt	15	25	26	22	2	90
Imperial	10	70	14	9	1	104
Inyo	4	3	3	4	0	14
Kern	145	480	97	145	810	1,677
Kings	10	36	3	9	21	79
Lake	74	No Response	No Response	No Response	No Response	74
Lassen	11	24	0	1	36	72
Los Angeles	19,842	12,578	0	2,924	4,519	39,863
Madera	16	75	17	40	0	148
Marin	214	115	0	23	1	353
Mariposa	0	1	0	1	0	2
Mendocino						
Merced	14	86	18	132	23	273
Modoc	N/A	N/A	4	1	N/A	5
Mono	25	46	2	0	0	73
Monterey	326	155	118	15	5	619
Napa	23	60	69	16	6	174
Nevada	112	16	0	7	3	138
Orange	3,556	3,301	128	2,390	133	9,508
Placer	70	412	0	47	14	543
Plumas	2	2	3	6	13	26
Riverside	1,305	2,579	399	442	10,288	15,013
Sacramento	Incl. in #5	Incl. in #5	Incl. in #5	Incl. in #5	2,183	2,183
San Benito	2	1	12	3	20	38
San Bernardino	975	2,167	0	468	95	3,705
San Diego	3,608	2,027	302	1,078	310	7,325
San Francisco	Incl. in #5	Incl. in #5	0	Incl. in #5	2,740	2,740
San Joaquin	296	464	59	78	0	897
San Luis Obispo	93	67	12	34	20	226
San Mateo	303	381	1	168	4	857
Santa Barbara	125	146	25	46	13	355
Santa Clara	1,509	1,451	0	1,286	559	4,805
Santa Cruz	95	39	49	14	0	197
Shasta	7	36	11	22	No Response	76
Sierra	2	1	0	1	0	4
Siskiyou	9	2	9	6	1	27
Solano	87	212	0	49	0	348
Sonoma	333	222	38	89	0	682
Stanislaus	43	167	28	54	9	301
Sutter	4	20	5	18	0	47
Tehama						
Trinity	8	0	0	0	0	8
Tulare						
Tuolumne	6	12	4	4	1	27
Ventura	1,141	850	116	221	85	2,413
Yolo	44	157	84	64	9	358
Yuba	6	11	0	3	1	21
<b>Totals</b>	<b>35,943</b>	<b>31,139</b>	<b>1,784</b>	<b>11,289</b>	<b>22,137</b>	<b>102,292</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, 2015)

	Number of Appeals Filed 2013-14 (7)	Percentage Change From 2013-14 to 2014-15 (8)	Total Number of Appeals Held Over (Prior to 2014-15) (9)	Total Number of Appeals To Be Resolved (10)
Alameda	4,679	-20.2%	6,776	10,512
Alpine	N/A	N/A	3	13
Amador	28	14.3%	36	68
Butte	243	-3.7%	85	319
Calaveras	100	44.0%	76	220
Colusa	4	300.0%	3	19
Contra Costa	1,089	-41.6%	440	1,076
Del Norte	11	163.6%	34	63
El Dorado	104	-20.2%	12	95
Fresno	863	2.4%	830	1,714
Glenn				
Humboldt	67	34.3%	34	124
Imperial	171	-39.2%	58	162
Inyo	11	27.3%	15	29
Kern	2,676	-37.3%	3,920	5,597
Kings	87	-9.2%	301	380
Lake	102	-27.5%	101	175
Lassen	10	620.0%	74	146
Los Angeles	33,081	20.5%	30,264	70,127
Madera	125	18.4%	427	575
Marin	361	-2.2%	300	653
Mariposa	2	0.0%	4	6
Mendocino				
Merced	280	-2.5%	412	685
Modoc	5	0.0%	4	9
Mono	108	-32.4%	71	144
Monterey	534	15.9%	576	1,195
Napa	232	-25.0%	592	766
Nevada	103	34.0%	131	269
Orange	11,226	-15.3%	12,957	22,465
Placer	859	-36.8%	981	1,524
Plumas	23	13.0%	18	44
Riverside	6,170	143.3%	28,254	43,267
Sacramento	2,729	-20.0%	880	3,063
San Benito	42	-9.5%	22	60
San Bernardino	4,809	-23.0%	3,037	6,742
San Diego	7,407	-1.1%	6,907	14,232
San Francisco	5,051	-45.8%	6,381	9,121
San Joaquin	924	-2.9%	1,387	2,284
San Luis Obispo	268	-15.7%	465	691
San Mateo	1,372	-37.5%	1,829	2,686
Santa Barbara	499	-28.9%	488	843
Santa Clara	5,377	-10.6%	3,411	8,216
Santa Cruz	N/A	N/A	N/A	N/A
Shasta	91	-16.5%	33	109
Sierra	N/A	N/A	8	12
Siskiyou	22	22.7%	17	44
Solano	587	-40.7%	363	711
Sonoma	951	-28.3%	375	1,057
Stanislaus	383	-21.4%	618	919
Sutter	46	2.2%	16	63
Tehama	67			
Trinity	15	-46.7%	2	10
Tulare				
Tuolumne	27	0.0%	33	60
Ventura	2,352	2.6%	1,507	3,920
Yolo	644	-44.4%	666	1,024
Yuba	29	-27.6%	29	50
<b>Totals</b>	<b>97,046</b>	<b>5.4%</b>	<b>116,263</b>	<b>218,555</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**  
**ASSESSMENT APPEALS ACTIVITY FOR THE 2014-15 FISCAL YEAR**  
 (Activities in 2014-15)

	Withdrawn No Value Change (2)	Withdrawn Value Reduction (3)	Withdrawn Unknown (4)	No Show (5)	Invalid (6)	Resolved by Stipulations (7)
Alameda	2,355	0	0	531	127	1,559
Alpine	N/A	N/A	N/A	N/A	N/A	N/A
Amador	4	0	0	0	1	4
Butte	99	0	0	64	0	83
Calaveras	54	0	0	57	4	0
Colusa	1	4	No Response	No Response	No Response	No Response
Contra Costa	397	276	4	60	0	37
Del Norte	2	2	0	0	2	1
El Dorado	27	30	0	0	4	0
Fresno	743	0	0	85	3	169
Glenn						
Humboldt	3	3	0	0	20	3
Imperial	4	25	0	10	8	55
Inyo	3	0	0	0	0	3
Kern	N/A	N/A	1,556	30	0	934
Kings	30	0	0	1	1	280
Lake	124	No Response	No Response	43	No Response	0
Lassen	11	1	0	3	0	9
Los Angeles	N/A	N/A	13,403	3,585	648	233
Madera	81	0	0	16	0	30
Marin	285	54	0	12	1	66
Mariposa	0	1	0	0	0	1
Mendocino						
Merced	77	0	0	19	0	107
Modoc	0	0	0	4	0	0
Mono	10	0	0	26	1	14
Monterey	229	0	0	341	15	341
Napa	134	0	0	4	0	55
Nevada	N/A	N/A	133	4	3	32
Orange	3,500	N/A	N/A	932	535	1,177
Placer	N/A	N/A	580	116	0	369
Plumas	2	6	No Response	No Response	No Response	5
Riverside	No Response	No Response	4,151	1,185	365	1,219
Sacramento	1,106	788	0	34	50	254
San Benito	15	3	0	1	0	0
San Bernardino	2,280	0	0	541	606	1,805
San Diego	N/A	N/A	4,235	483	27	1,950
San Francisco	Incl. in #4	Incl. in #4	2,675	383	447	326
San Joaquin	421	0	0	115	9	552
San Luis Obispo	165	0	0	14	2	40
San Mateo	968	0	0	121	0	640
Santa Barbara	265	0	0	45	0	232
Santa Clara	2,810	110	0	829	546	1,539
Santa Cruz	N/A	N/A	120	8	N/A	80
Shasta	34	31	0	2	1	0
Sierra	1	0	0	2	0	4
Siskiyou	4	6	0	0	0	7
Solano	276	0	0	43	1	273
Sonoma	208	0	0	110	36	397
Stanislaus	228	0	0	32	15	215
Sutter	0	0	20	2	1	3
Tehama						
Trinity	0	4	0	1	0	0
Tulare						
Tuolumne	6	8	0	0	0	3
Ventura	1,821	0	0	409	150	607
Yolo	135	0	0	9	3	133
Yuba	3	3	18	4	1	5
<b>Totals</b>	<b>18,921</b>	<b>1,355</b>	<b>26,895</b>	<b>10,316</b>	<b>3,633</b>	<b>15,851</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 2014-15 FISCAL YEAR**  
(Activities in 2014-15)

	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED	Outstanding Appeals Carried Over to Fiscal Year 2015-16
	Assessment Reduced (8)	Assessment Sustained (9)	Assessment Increased (10)		
Alameda	558	50	0	5,180	5,332
Alpine	N/A	N/A	N/A	0	13
Amador	2	1	0	12	56
Butte	7	11	0	264	55
Calaveras	7	4	0	126	94
Colusa	No Response	No Response	No Response	5	14
Contra Costa	4	8	1	787	289
Del Norte	2	1	0	10	53
El Dorado	2	1	0	64	31
Fresno	1	2	0	1,003	711
Glenn					
Humboldt	3	0	0	32	92
Imperial	0	5	0	107	55
Inyo	0	0	0	6	23
Kern	3	9	0	2,532	3,065
Kings	0	3	0	315	65
Lake	No Response	0	No Response	167	8
Lassen	2	4	0	30	116
Los Angeles	13,097	4,312	86	35,364	34,763
Madera	0	2	0	129	446
Marin	5	6	0	429	224
Mariposa	0	0	0	2	4
Mendocino					
Merced	2	13	0	218	467
Modoc	0	0	0	4	5
Mono	0	2	0	53	91
Monterey	3	4	0	933	262
Napa	2	1	0	196	570
Nevada	2	0	0	174	95
Orange	757	189	2	7,092	15,373
Placer	3	16	1	1,085	439
Plumas	No Response	5	No Response	18	26
Riverside	10,582	184	0	17,686	25,581
Sacramento	12	41	0	2,285	778
San Benito	0	0	0	19	41
San Bernardino	256	257	2	5,747	995
San Diego	190	52	2	6,939	7,293
San Francisco	982	182	0	4,995	4,126
San Joaquin	6	5	0	1,108	1,176
San Luis Obispo	6	4	0	231	460
San Mateo	44	0	1	1,774	912
Santa Barbara	2	4	0	548	295
Santa Clara	136	156	11	6,137	2,079
Santa Cruz	3	3	0	214	N/A
Shasta	0	2	0	70	39
Sierra	1	0	0	8	4
Siskiyou	0	0	0	17	27
Solano	3	6	0	602	109
Sonoma	9	1	0	761	296
Stanislaus	9	1	0	500	419
Sutter	0	13	0	39	24
Tehama					
Trinity	4	1	0	10	0
Tulare					
Tuolumne	0	0	0	17	43
Ventura	17	46	0	3,050	870
Yolo	8	39	0	327	697
Yuba	7	1	1	43	7
<b>Totals</b>	<b>26,739</b>	<b>5,647</b>	<b>107</b>	<b>109,464</b>	<b>109,108</b>

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

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# SECTION IV

## APPENDIX

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

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

**CALAVERAS**

Assessment/Collection Fees \$1900

**CONTRA COSTA**

Subpoena of Records \$224  
Public Auction Proceeds \$870

-----  
Total \$1,094

**HUMBOLDT**

Real Property Non Filing Fee \$19,170

**KERN**

Royalties on contracts \$17,912.21  
Assessment & Tax Estimates \$2,870.00  
Aircraft Exemption Fees \$319.00  
Parcel Cut & Combine Fees \$780.00  
Administrative Services reimbursement from CeRTNA JPA \$17,877.22  
Jury/Witness Fee \$45.00  
Returned Check Charge \$20.00  
Miscellaneous Revenue \$4.49

-----  
Total \$39,827.92

**LASSEN**

All parcels are Section 11 Properties.

**LOS ANGELES**

Total Fines,  
Forfeitures & Penalty \$2,406,837  
Total Revenue - Use of Money  
and Property \$152,891  
Total Charges for Services \$70,325  
Total Miscellaneous Revenue \$1,134,704  
Total Other Financing Sources \$2,997  
Total Prior Year Accruals/Refunds -\$92,466

-----  
Total \$3,675,288

**MADERA**

Madera County Assessor received \$150,000 from the State County Assessor Partnership Agreement Program and \$150,000 in matching funds from the County.

**MERCED**

LEOP Penalties \$31,648  
Sale of Fixed Assets \$252  
Miscellaneous \$70

-----  
Total \$31,970

**PLACER**

Purchasing Computers \$30,000

**SAN BERNARDINO**

Interest & Penalties  
Delinquent Taxes \$21,913.42  
Special Assessment  
All Prior Years \$65,218.69  
Special Assessment  
Current Year \$146,080.81  
Exclusion Fees \$79,990.00  
Auditing Fees \$8,463.00  
Property Info Mgt System  
Access Fee \$21,511.50  
Other/Data Sales \$164,438.25

-----  
Total \$507,615.67

**SAN MATEO**

SDI payments \$23,246  
Compensation Insurance Refunds \$3,657  
San Bruno Fire Reimbursements \$7,932

-----  
Total \$34,835

**SANTA CLARA**

Prop. 90 Application Fees \$4,750  
Williamson Act Distribution \$80,916  
LEOP Penalty Fees \$149,493  
Subpoenas/Witness Fees \$1,186  
Large Data Sales  
(Modernization Trust Fund) \$134,541

-----  
Total \$370,886

**SANTA CRUZ**

\$390,845 is income from Recorder and ISD for shared positions. \$1,000 is for the Non-Response Penalty.



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

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

**STANISLAUS**

Penalties: Failure to file PCOR/COS with the Assessor and failure to file BOE-100-B with BOE:  
total \$29,281.

**SUTTER**

Royalties from Parcel Quest \$4,237

**VENTURA**

CCCASE Audit Revenue \$16,639  
Parcel Quest Data Share \$12,600  
Historical AC Exemptions \$917

-----  
Total \$30,156

**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 (37) represents those parcels coded as UU (ditches and other miscellaneous parcels, etc.)

**DEL NORTE**

Cemetery	4 parcels	\$131,727
Church	4 parcels	\$15,452,135
Special/Multi Use	4 parcels	\$1,340,332
Misc. Structure/ Non-Res	104 parcels	\$7,516,755
Misc. Imps/ No Structure or Res	48 parcels	\$3,088,736
Section 11 Properties	12 parcels	\$67,643
-----		
Total	176 parcels	\$27,597,328

**EL DORADO**

Worship	81 parcels	\$105,686,046
Retirement	15 parcels	\$13,854,228
Vac. Recreation	13 parcels	\$1,270,346
Imp. Recreation	23 parcels	\$59,986,206
Community Fac.	26 parcels	\$13,713,247
Campgrounds	35 parcels	\$26,478,252
Ski Resorts	3 parcels	\$92,133,154
Grazing Rights	23 parcels	\$205,530
Sensitive Land	148 parcels	\$508,252
Underlying Int.	10 parcels	\$28,020,066
Hydro Plant	1 parcel	\$111,866
School to 12	2 parcels	\$785,306
School to 100	19 parcels	\$10,406,909
School GT 100	3 parcels	\$6,770,011
Cemeteries	16 parcels	\$499,544
Fire Supress.	2 parcels	\$1,852,066
-----		
Total	420 parcels	\$362,281,029

**HUMBOLDT**

Subject to Exemption, Vacant	86 parcels	\$5,018,872
Subject to Exemption, Improved	294 parcels	\$449,869,229
Public Land, Schools, Non-Taxable	5,630 parcels	\$6,168,520
Main Parcel, Segregated Interest	4 parcels	\$583,590
Public Utilities	2 parcels	\$43

**HUMBOLDT (cont.)**

Common Areas	4 parcels	\$0
No Use Code	11 parcels	\$3,872,972
-----		
Total	6,031 parcels	\$465,513,226

**KINGS**

Welfare & Religious	6 parcels	\$11,582,501
Hospital	21 parcels	\$102,190,363
Other Religious & Charitable	190 parcels	\$286,659,877
Religious Property	163 parcels	\$58,213,401
Churches	46 parcels	\$6,396,644
Museum	6 parcels	\$220,401
Soldiers & Sailors	22 parcels	\$294,520
Historical Aircraft	28 parcels	\$803,250
College	4 parcels	\$209,690
Misc.	1,559 parcels	\$577,496,810
-----		
Total	2,045 parcels	\$1,044,067,45

**LASSEN**

Exclusive Grazing Rights	39 parcels	\$1,814,990
--------------------------	------------	-------------

**LOS ANGELES**

Cross Reference (Mapbook 8900)		
Land		\$63,153,739
Improvement		\$361,345,100
-----		
Total	524 parcels	\$424,498,839
60-69 Vacant	198 parcels	\$118,405,252
60-69 Improved	1,998 parcels	\$5,787,168,214
70-79 Vacant	318 parcels	\$201,555,181
70-79 Improved	8,955 parcels	\$29,609,474,509
80-81 Vacant	803 parcels	\$132,755,162
80-81 Improved	216 parcels	\$173,641,697
82 Vacant	1 parcel	\$373,101
83 Vacant	250 parcels	\$69,936,382
83 Improved	14 parcels	\$58,769,008
84 Vacant	32 parcels	\$1,490,919
84 Improved	3 parcels	\$264,687
85-87 Vacant	141 parcels	\$7,374,128
85-87 Improved	8 parcels	\$3,635,581
88 Vacant	1,853 parcels	\$253,246,065
88 Improved	108 parcels	\$1,726,306,166

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

**(Table E, Column 17)**

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

**LOS ANGELES (cont.)**

89 Vacant	145 parcels	\$67,459,918
89 Improved	35 parcels	\$53,156,790
Other Vacant	152 parcels	\$67,264,508
Other Improved	57 parcels	\$219,722,154
-----		
	15,287 parcels	\$38,551,999,422
-----		
Total	15,811 parcels	\$38,976,498,261

**MADERA**

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

**MARIN**

Floating Homes	379 parcels	\$77,383,173
Common Areas	572 parcels	\$747,095
Historical Signif	8 parcels	\$15,863,000
Sub to Exempt	827 parcels	\$117,446,527
Gov Owned	4,184 parcels	\$0
State Valued	89 parcels	NT
-----		
Total	6,059 parcels	\$211,439,795

**MERCED**

Section 11	90 parcels	\$14,218,556
Cemetery	1 parcel	\$2,625,138
-----		
Total	91 parcels	\$16,843,694

**MONTEREY**

Publicly Owned (Non Taxable)	3,528 parcels	\$0
Publicly Owned (Taxable)	27 parcels	\$1,780,447
Fraternal Org.	58 parcels	\$24,441,706
Churches	303 parcels	\$205,110,390
Taxable Schools	61 parcels	\$275,964,107
Private Hospitals	46 parcels	\$550,567,447
Cemeteries	23 parcels	\$7,051,696
Museums, Libraries	14 parcels	\$196,417,928
Private Roads	1,261 parcels	\$21,437,281
Utilities on Local Roll	271 parcels	\$213,779,647
Condominium Common Area	423 parcels	\$2,161,787

**MONTEREY (cont.)**

Percolation Lots	17 parcels	\$395,524
Labor Camps	25 parcels	\$8,246,260
Non-Producing Oil	241 parcels	\$2,015,356
SBE Assessed	121 parcels	\$1,450,893
No Other Use Code	563 parcels	\$8,010,769
-----		
Total	6,982 parcels	\$1,518,831,238

**ORANGE**

Minimum Value & Out of District	1,476 parcels	\$188,379,527
Associated with another parcel	32 parcels	\$17,387,943
Water Company Parcel	68 parcels	\$11,123,822
Wholly Exempt	17,999 parcels	\$16,314,871,517
Other Misc. not Included in above	2,315 parcels	\$324,342,052
-----		
Total	21,890 parcels	\$16,856,104,861

**SACRAMENTO**

Includes Church/School and Misc. Vacant Land. No further breakdown available.

**SAN DIEGO**

Institutional	2,215 parcels	\$7,752,049,496
Recreational	11,857 parcels	\$2,145,859,619
Miscellaneous*	468 parcels	\$36,389,562
-----		
Total	14,540 parcels	\$9,934,298,677

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

**SAN JOAQUIN**

Taxable Use Code not Assigned	-	\$12,365
SBE Valued	4 parcels	\$14,609,183
Vac. Federal Lands	-	\$2,187,001
Federal Buildings	1 parcel	\$2,767,218
Misc. Federal Property	1 parcel	\$223,705
Vac. State Lands	-	\$2,204,620
State Buildings	-	\$723,956
State Shops & Yards	-	\$967,310
Misc. State Property	-	\$14,937,604

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

**(Table E, Column 17)**

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

**SAN JOAQUIN (cont).**

Vac. County Land	1 parcel	\$837,239
County Buildings	-	\$4,109,423
Misc. County Property	-	\$4,139,490
Vac. City Lands	8 parcels	\$4,855,942
City Buildings	-	\$5,425,649
City Parks & Other Rec. Fac.	4 parcels	\$4,038,882
Muni. Utility Prop. (Reservoirs, Sewer)	5 parcels	\$3,635,633
Parking Lots or Garages	-	\$1,955,806
Municipal Airports	-	\$187,593
Misc. City Property School District	30 parcels	\$46,737,907
Property	3 parcels	\$37,718,170
Fire District Property	1 parcel	\$479,727
Flood Control District Property	-	\$2,502
Water District Property	3 parcels	\$2,752,287
Misc. District Property	1 parcel	\$11,611,375
Public Owned Land Non-Taxable	6 parcels	\$1,196,863
Public Owned Land Taxable	141 parcels	\$14,703,643
-----		
Total	209 parcels	\$183,021,093

**SAN LUIS OBISPO**

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. Assessed Values are included in Lines 1-16 of Table E.

**SAN MATEO**

Institutional	1,103 parcels	\$153,837,981
Private Streets	25 parcels	\$6,252,539
Public Streets & Highways	732 parcels	\$0
-----		
Total	1,860 parcels	\$160,090,520

**SANTA BARBARA**

Recreational Open	298 parcels	\$2,745,835
Drive-In Theaters	3 parcels	\$3,310,195
Dance Halls	3 parcels	\$2,172,601
Bowling Alleys	2 parcels	\$6,871,996
Clubs, Lodging Halls	86 parcels	\$98,350,968
Auditoriums, Stadiums	16 parcels	\$57,029,454
Golf Courses	57 parcels	\$117,785,650
Race Tracks, Riding Stables	4 parcels	\$2,991,892
6790 No Description Available	3 parcels	\$2,101,408
Camps, Cabins	17 parcels	\$15,642,395
Parks	300 parcels	\$4,912,446
Section 11 Taxable, Gov. Property	70 parcels	\$7,757,753
Institutional Churches, Covent Rectory	95 parcels	\$3,656,214
7190 No Description Available	294 parcels	\$294,356,659
Schools	1 parcel	\$1,056,194
Colleges	187 parcels	\$155,733,012
Hospitals	19 parcels	\$87,077,268
Rest Homes	33 parcels	\$1,397,804,445
7521 No Description Available	58 parcels	\$490,266,636
Mortuaries, Cemeteries, Mausoleums, Columbarium	2 parcels	\$13,647,920
Public Bldgs., Firehouses, Museums, Post Offices	30 parcels	\$6,896,079
Day Care	104 parcels	\$22,663,567
Miscellaneous	11 parcels	\$31,663,230
Utility Water Company	402 parcels	\$4,753,379
Ag Preserve, Cont. Rest, Oil	412 parcels	\$4,005,304
Pipelines; Canals	3 parcels	\$254,197
Rights of Way, Sewer, Land Fills, etc.	64 parcels	\$5,357,582
Water Rights, Pumps	186 parcels	\$1,037,798
Rivers & Lakes	119 parcels	\$9,713,639
	96 parcels	\$478,582

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

**(Table E, Column 17)**

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

**SANTA BARBARA (cont.)**

Highways & Streets	86 parcels	\$291,072
Waste	65 parcels	\$388,695
No Description		
Available- Misc.	137 parcels	\$26,336,665
Common Area	52 parcels	\$0
-----		
Total	3,315 parcels	\$2,879,110,730

**SANTA CLARA**

Specialty Residential	179 parcels	\$124,322,245
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**SHASTA**

Section 11 Properties	79 parcels	\$25,011,678
Mutual Water Co.	15 parcels	\$1,177,253
-----		
Total	94 parcels	\$26,188,931

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

**SISKIYOU**

Church	102 parcels	\$30,650,918
Welfare	177 parcels	\$148,602,590
Section 11	40 parcels	\$722,468
Other Districts	618 parcels	\$78,273
Utilities	273 parcels	\$0
Municipal	835 parcels	\$0
County	811 parcels	\$0
State	683 parcels	\$0
Federal	5,719 parcels	\$0
-----		
Total	9,258 parcels	\$180,054,249

**SOLANO**

Table E, Line 12: No. of Parcels with CLCA contracts are reported on Line 31 Table F. For Table E all CLCA parcel counts are included in other designations i.e. SFT, Vacant Land, etc. The Assessed Valuation of CLCA again are incorporated and included in other lines on Table E.

**SONOMA**

Common Areas.

**STANISLAUS**

Government Owned Parcels (outside of gov. entity's jurisdiction)	3,146 parcels	\$62,561,255
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**SUTTER**

Lodges/Club House	28 parcels	\$3,058,399
Private Schools	2 parcels	\$855,422
Funeral Homes/ Mortuary	5 parcels	\$1,159,909
Churches/Temples	105 parcels	\$2,581,992
Cemetery	2 parcels	\$0
Government Taxable	124 parcels	\$4,446,246
Government Non- Taxable	23 parcels	\$339,835
Recreational	13 parcels	\$9,300,977
Water Companies	45 parcels	\$534,778
-----		
Total	347 parcels	\$22,277,558

**TUOLUMNE**

Improvements other than Residential (up to 2.5 ac.)	250 parcels	\$15,616,572
Church	59 parcels	\$4,020,439
Welfare Org.	15 parcels	\$8,728,794
Unsecured Parcels on Secured Roll R. & T. sec. 2190	3 parcels	\$184,847
Factored Public Lands	348 parcels	\$49,052,202
Water Companies	5 parcels	\$1,428,117
-----		
Total	680 parcels	\$79,030,971

**YUBA**

Four or More Apt Units	202 parcels	\$96,104,365
Mobile Home Park	35 parcels	\$21,961,109
GRP Quarters Retirement etc. Misc.	11 parcels	\$12,470,919
Improvements	247 parcels	\$20,258,045
Water Rights	46 parcels	\$128,664

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

**(Table E, Column 17)**

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

**YUBA (cont.)**

Hunting and Fishing Rights	14 parcels	\$955,549
Timber	38 parcels	\$3,520
Dept. of F&G		
Wildlife Mang. Area	49 parcels	\$0
Historical Properties	2 parcels	\$27,780
Misc. Rural or Ag. Prop.	117 parcels	\$25,393,739
Undedicated Priv. Sts Rds Wkwys	4 parcels	\$54,026
Transportation-Terminals Yards	2 parcels	\$3,383,445
Airports	1 parcel	\$60,791
Olivehurst Public Utility Dist.	44 parcels	\$0
Linda County		
Water District	17 parcels	\$0
City of Wheatland	16 parcels	\$0
Yuba County		
Water District	38 parcels	\$0
City of Marysville	260 parcels	\$144,572
County Property	138 parcels	\$0
State Property	43 parcels	\$0
Yuba County		
Water Agency	47 parcels	\$0
Browns Valley		
Irrigation Dist.	16 parcels	\$0
Air Force Base	53 parcels	\$0
National Forest	222 parcels	\$0
Gov. Wildlife Preserve	26 parcels	\$0
Federal Property-Other	34 parcels	\$0
Postal Property	6 parcels	\$52,254
Highway Parcel	1 parcel	\$0
Parks Incl		
Playfields	11 parcels	\$0
Railways	165 parcels	\$0
Redevelopment Agency	14 parcels	\$0
Sanitary & Drainage Districts	27 parcels	\$0
Fire Protection Districts	13 parcels	\$0

**YUBA (cont.)**

Elementary School	37 parcels	\$0
Junior High School	7 parcels	\$0
High School	8 parcels	\$0
Community & Junior College	2 parcels	\$0
State Colleges & Universities	16 parcels	\$0
Yuba County		
Office of Education	11 parcels	\$133,248
Charter School	1 parcel	\$454,819
Three Rivers Levee Impr Authority	94 parcels	\$0
Other Public Water & Irrig Districts	19 parcels	\$0
Reclamation District	34 parcels	\$0
System Use	14 parcels	\$0
-----		
Total	2,202 parcels	\$181,586,845

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

**(Table E, Column 28)**

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

**BUTTE**

The number entered (78) represents mining claims.

**DEL NORTE**

Pleasure Boats	502 units	\$2,733,925
(Non Documented Vessels/No Commercial Use)		

**EL DORADO**

Apartments/		
Private Water Comp.	12 units	\$613,338
Agricultural Accounts	106 units	\$8,298,329
Mining Claims	69 units	\$277,772
-----		
Total	187 units	\$9,189,439

**HUMBOLDT**

Mining Claims	22 units	\$47,899
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**IMPERIAL**

Itemized numbers are not readily available.

**MARIN**

Floating Homes	76 units	\$8,270,852
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**MARIPOSA**

Mining Claims	107 units	\$538,020
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**ORANGE**

Right-of-way		
Pipeline Assessment	8 units	\$5,412,931

**SAN LUIS OBISPO**

Table E, Line 27: The number of Units and Assessed Values are included in Table E, Lines 19-21.

**SANTA BARBARA**

Mineral Properties	109 units	\$32,901,143
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**SISKIYOU**

Quarries	6 units	\$1,160,699
Other Severed Rights	7 units	\$6,609,245
-----		
Total	13 units	\$7,769,944

**SONOMA**

Utility-Water Companies.

**VENTURA**

Oil Personal		
Property	547 units	\$1,357,559,708
Oil REO	162 units	\$7,232,647
-----		
Total	709 units	\$1,364,792,355

## OTHER COMMENTS

*Only the counties listed provided other comments.*

### ALPINE

Table I, Line 9: Previous Assessor neglected to provide the 2013/14 numbers so the numbers don't match what is reported. The information on the questionnaire is as complete as the reporting tax software system allows.

### BUTTE

Table I, Line 9: The Number of Appeal Applications Held Over from Previous Years should be 85 instead of 118. We resolved 33 Comcast appeals.

### CALAVERAS

Table I, Line 9: The Number of Appeal Applications Held Over from Previous Years should be 76. This is the remaining difference between the prior reports.

### FRESNO

Table A, Line 4: In Fiscal Year 2014-15 the Department budgeted \$4.5 million for the acquisition of new Property Tax System and \$500,000 for modular furniture. These would be one-time expenses that inflated the total in "Other" for that year.

### INYO

Table I, Line 9: The Number of Appeal Applications Held Over from Previous Years should be 15. We are unable to reconcile the carryover amount.

### LAKE

Table A, Line 3: This is related to reclassing the Assessor's Salary to other business' units through an expense account.

### LOS ANGELES

Table I, Line 9: Outstanding Appeals Carried Over to Fiscal Year 2014-15 of 50,787 could not be verified in our database. Since the Assessment Appeals Board is responsible for scheduling open cases, they were consulted to verify the accuracy of the number of cases carried over to 2014-15. As a result of the verification, the number of open cases was updated to 30,264.

### MARIN

Table F, Lines 24-29: The difference between the claims filed, granted, and denied is claims pending.

### MONO

Table I, Line 9: The Number of Appeal Applications Held Over from Previous Years should be 71. This is the total from our oldest unresolved appeals dating back to fiscal year 2010/11.

### RIVERSIDE

Table I, Line 9: Last year's carryover number of 7,890 appeal applications has been adjusted to 28,254 to account for multiple timeshare appeals that had previously been reported as a unit.

### SACRAMENTO

Table I, Lines 1-4: No further appeals type breakdown available due to transitioning computer systems.

### SAN BERNARDINO

Table I, Line 9: The number in the last column of Table J, "Outstanding Appeals Carried Over to Fiscal 2014-15" on the previous Budgets and Workload Report (2013-14) of 5,796 is incorrect and cannot be verified in our system. The correct number of appeals that should be carried over to Fiscal Year 2015-16 is 995.

### SAN MATEO

Table F, Line 1: All documents worked by Ownership Section from 7/1/14-6/30/15. Table F, Line 8: All paper and electronic permits with issue date between 7/1/14 - 6/30/15.

Table F, Line 13: Proposition 8 assessments also include mobilehome declines.

### SANTA CRUZ

Table F, Line 34: Other property that is annually valued:

Manufactured Homes	2,309 parcels
Unsecured Possessory Interests	1,251 parcels



**OTHER COMMENTS  
CONTINUED**

*Only the counties listed provided other comments.*

**SONOMA**

Table B, Line 1: Assessor/other Managers: Our number includes 2 management positions that support all divisions of the Department, not solely Assessor. The positions are: Administrative Services Officer - Accounting Manager and Administrative Services Officer.

Table I, Line 9: We cannot account for the "Outstanding Appeals Carried Over to Fiscal 2014-15" on the previous Budget and Workload Report (2013-14). The Number of Appeal Applications Held Over from Previous Years should be 375.

**SUTTER**

Table I, Line 9: The Number of Appeal Applications Held over from Previous Years should be 16. We cannot account for the 20 previously submitted by our Chief Appraiser who has since retired.

**TRINITY**

Table I, Line 9: Records reflect that there were only two appeals from 13/14 that were heard in 14/15. And they were resolved in 14/15. Current Assessor cannot confirm the data that was submitted by predecessor.

**YUBA**

Table I, Line 9: Due to inconsistent reporting, the number in the last column of Table J of "Outstanding Appeals Carried Over to Fiscal 2014-2015" on the previous Budget and Workload Report (2013-14) is incorrect. At the conclusion of appeal hearings prior to June 30, 2015, the only outstanding applications are seven taxpayer requested postponements.