

A Report On Budgets, Workloads,
And Assessment Appeals Activity In
California Assessor's Offices, 1982 - 83

December 1983



**ASSESSMENT STANDARDS DIVISION
PROPERTY TAXES DEPARTMENT
CALIFORNIA STATE BOARD OF EQUALIZATION**

PART I

BUDGET AND WORKLOAD

1982-83 BUDGET AND WORKLOAD REPORT

Enclosed is the Budget and Workload Report for 1982-83. It contains data useful for comparing assessors operations under Article XIII A with those of other assessors.

Part I of this report contains the following tables by county:

<u>Table</u>	<u>Title</u>
A	Budget Data and Costs of Selected Programs
B	Budgeted Full-Time Positions in Person-Years
C	Budgeted Part-Time Positions in Person-Days
D	Selected Staffing Changes
E	Local Roll Values and Related Workload Indicators
F	Distribution of Local Roll by Selected Property Types
G	Business Property Assessments

All of the data in these tables was solicited from the assessors except for total roll values (Table E, Column 1). These amounts were taken from the 1981-82 Annual Report of this Board, Table 7, and represent the values enrolled on 1982-83 local assessment rolls.

PART II

ASSESSMENT APPEAL ACTIVITY

1982-83 FISCAL YEAR ACTIVITIES
OF COUNTY ASSESSMENTS APPEALED

<u>Table</u>	<u>Title</u>
I	Numerical Count
II	Numerical Count and Dollar Value

Part II is data included in this report for the first time. We believe it will prove useful to the assessors in this form; however, we plan certain refinements of the questionnaire and tables for next year that should improve the data making it more germane.

TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

County	Salaries	All other	Services From	Total	Exemption	Work For Others	
	& Wages (1)	Costs (2)	Other Dept's. (3)	Budget (4)	Program Costs (5)	Government (6)	Other (7)
Alameda	\$ 5,994,116	\$ 840,413	-942	\$ 6,833,587	\$ 235,692	\$1,138	\$ 10,135
Alpine	42,981	9,275 E	0	52,256	-	0	0
Amador	271,418	28,255	0	318,569	-	-	-
Butte	1,127,814	309,970	N/A	1,437,784	N/A	N/A	N/A
Calaveras	381,541	29,416	0	410,957	-	-	-
Colusa	272,696	19,800	-	314,148	-	-	-
Contra Costa	3,872,467	468,300	37,010	4,624,977	134,500	29,460	7,550
Del Norte	234,951	30,941	-	277,892	N/A	N/A	N/A
El Dorado	1,201,711	-	-	1,201,711	32,000	N/A	N/A
Fresno	4,073,348	322,259	2,000	5,045,163	175,000 E	-	5,000 E
Glenn	298,844	43,025	0	384,941	8,582	0	0
Humboldt	980,932	98,562	0	1,164,494	N/A	N/A	N/A
Imperial	634,650	46,600	0	707,950	3,500 E	-	-
Inyo	267,892	23,475	1,600	382,434	-	-	-
Kern	3,894,008	781,892	0	4,963,770	66,980	798	-
Kings	511,940	72,603	0	645,264	0	N/A	N/A
Lake	490,359	72,370	4,975	591,754 E	16,000 E	800 E	2,000 E
Lassen	340,177	23,177	1,000	377,354	-	-	-
Los Angeles	34,992,318	15,019	243,124	43,921,812	1,620,000 E	0	243,124
Madera	502,105	30,200	0	552,305	-	-	-
Marin	1,426,942	89,958	6,800	1,575,414	59,385	10,622	27,028
Mariposa	235,804	24,340	0	260,144	N/A	-	-
Mendocino	741,372	43,085	7,000	832,457	16,000 E	500 E	9,000 E
Merced	1,089,505	181,035	0	1,270,540	16,524	0	0
Modoc	168,842	40,850	0	209,692	8,000 E	-	6,000 E
Mono	249,440	18,300	0	267,740	-	-	-
Monterey	1,362,297	92,280	0	1,612,072	N/A	N/A	N/A
Napa	608,200	48,520	1,800	700,920	4,100	N/A	N/A
Nevada	786,397	69,080	0	855,477	21,680	613	2,835
Orange	7,722,693	636,625	82,123	8,969,619	382,139	-	-
Placer	1,287,349	134,329	-	1,421,678	N/A	N/A	N/A
Plumas	265,831	23,400	0	289,231	N/A	N/A	N/A
Riverside	4,485,234	1,147,103	717,540	5,632,337	195,000 E	9,500 E	-
Sacramento	4,397,032	712,087	2,975	5,345,933	161,261	-	-
San Benito	225,201	20,810	0	257,261	-	-	-
San Bernardino	4,045,047	320,839	26,000	4,925,725	209,234	0	0
San Diego	5,635,998	388,254	47,750	7,517,684	443,000	10,500	0
San Francisco	3,539,354	174,738	0	4,088,454	94,480	0	0
San Joaquin	2,465,438	221,396	0	2,904,434	55,000 E	0	0
San Luis Obispo	1,360,893	147,928	15,965	1,508,821	29,485	-	-
San Mateo	3,261,271	394,429	6,000	3,844,770	123,968 E	1,563 E	4,648 E
Santa Barbara	1,719,428	147,853	0	1,987,440	40,000 E	0	0
Santa Clara	7,373,756	18,110	10,225	8,444,942	353,948	477	9,748
Santa Cruz	1,051,407	67,065	5,500	1,560,746	N/A	N/A	N/A
Shasta	1,037,006	92,534	20,000	1,215,835	1,215,835	5,000	0
Sierra	124,892	10,978	2,700	138,870	2,000	1,000	8,500
Siskiyou	722,532	74,371	0	843,943	-	-	8,000 E
Solano	1,014,925	90,276	0	1,344,850	50,000	0	20,000
Sonoma	1,927,026	197,704	0	2,316,093	67,000 E	0	0
Stanislaus	2,011,778	278,370	13,676	2,404,345	110,000 E	-	30,000 E
Sutter	532,300	-	-	587,965	-	-	-
Tehama	791,356	73,579	0	864,935	-	-	-
Trinity	187,323	16,072	inclu in total budg	224,395	3,360 E	0	0
Tulare	1,500,720	175,632	0	1,788,745	9,787	688	-
Tuolumne	359,202	47,630	4,745	402,087	N/A	N/A	N/A
Ventura	3,446,289	157,921	10,019	4,145,377	-	-	-
Yolo	864,208	75,249	4,909	934,548	1,383	255	1,134
Yuba	356,402	32,700	6,800	394,931	8,000	2,000	800

TOTALS 130,766,958 9,750,229 1/ 1,283,178 1/ 158,099,572 1/ 5,972,823 1/ 74,914 1/ 395,502 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of data furnished only.

TABLE B
BUDGETED FULL-TIME POSITIONS
(In Person-Years)

County	Certificated Appraisers				Cadastral Drafts- Persons (5)	Other Technical/ Professional (6)	All Clerical (7)	Total (8)
	Assessor & Assistant Assessor (1)	Real Property Appraisers (2)	Business Property Appraisers (3)	Other Functions (4)				
Alameda	2	68	48	13.0	11.5	1.0	58	201.5
Alpine	2	0	0	0	0	0	0	2
Amador	1	3	1	0	1	0	4	10
Butte	2	17	3	2	4	0	15	43
Calaveras	2	5	1	1	2	0	5	16
Colusa	1	3	1	1	1	0	3	10
Contra Costa	2	49	10	5	8	1	37	112
Del Norte	1	2	1	0	1	0	2.5	201.5
El Dorado	2	19	2	0	3	0	16	43
Fresno	2	70	30	4	11	1	22	140
Glenn	1	4	2	3	0	1	3	14
Humboldt	2	10	6	4	4	0	7	33
Imperial	1	12	2	1	3	0	8	27
Inyo	1	3	1	1	1	0	3	10
Kern	2	58	20	7	6	12	22	127
Kings	2	8	2	1	1	0	5	19
Lake	2	6	1	3	2	0	10	24
Lassen	1	8	0	0	1	0	0	10
Los Angeles	2	428	243	156	43	0	227	1,099
Madera	1	9	2	2	2	0	7	23
Marin	2	21	6	6	4	0	8	47
Mariposa	1	4	0	0	1	0	4	10
Mendocino	1	17	3	3	2	0	2	28
Merced	2	20	5	2	2	0	15	46
Modoc	2	3	1	1	1	0	3	11
Mono	1	4	1	1.5	1	0	3.5	12
Monterey	2	17.5	9	7	2	0	11	48.5
Napa	2	7	3	2	2	0	6	22
Nevada	2	9	2	4	4	0	9	30
Orange	5	86	62	41	16	0	60	270
Placer	1	23	3	6	4	0	14	51
Plumas	2	4	1	0	1	0	3	11
Riverside	2	79	26	10	13	0	38	167
Sacramento	2	73	37	20	8	0	21	161
San Benito	1	4	1	0	1	0	3	10
San Bernardino	1	82	17	8	8	0	53	169
San Diego	4	95	35	35	26	3	19	217
San Francisco	2	45	36	13	3	0	12	111
San Joaquin	2	32	18	8	7	0	15	82
San Luis Obispo	1	29	5	5	4	0	13	57
San Mateo	2	39	22	11	5	0	20	99
Santa Barbara	2	27.1	11.2	5	5	0	12.1	62.4
Santa Clara	2	95	57	20	9	0	43	226
Santa Cruz	1	12.5	3	5.1	2	2	8.75	34.35
Shasta	1	14	4	3	3	0	13	38
Sierra	1	1.8	0.33	.87	0	0	1	5.0
Siskiyou	2	7	3	4	3	0	8.5	27.5
Solano	2	10	4	2	6	0	10	34
Sonoma	2	32	10	5	9	0	11	69
Stanislaus	2	33	14	7	3	0	14	73
Sutter	1	6	2	1	1	0	5	16
Tehama	2	12	2	4	2	0	4	26
Trinity	1	3	0	3	1	0	1	18
Tulare	2	26	7	3	4	0	19	61
Tuolumne	2	4.5	2	3.5	2	0	2	16
Ventura	1	62	11	22	16	0	18	130
Yolo	2	11.5	2.5	1	2	0	14	33
Yuba	2	4	2	2	1	3	0	14
TOTALS	100	1,836.9	804.03	478.97	289.5	25	971.35	4,707.75

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

TABLE C

BUDGETED PART-TIME POSITIONS
(In Person-Days)

County	Appraisal (1)	Clerical		Drafting/ Mapping (4)	Other (5)	Total (6)
		Homeowners' Exemptions (2)	Other (3)			
Alameda	0	473	1,148	0	0	1,621
Alpine	0	0	0	0	0	0
Amador	108	0	0	0	0	108
Butte	0	0	0	0	0	0
Calaveras	0	0	0	0	0	0
Colusa	0	0	0	0	0	0
Contra Costa	0	842	1,093	0	0	1,935
Del Norte	0	0	0	0	0	0
El Dorado	0	0	0	0	0	0
Fresno	130 E	500 E	870 E	100 E	0	1,600
Glenn	0	0	0	0	0	0
Humboldt	0	0	128	0	0	128
Imperial	0	0	0	0	0	0
Inyo	0	0	148.57	0	0	148.57
Kern	482	170	93	93	0	838
Kings	0	0	0	0	0	0
Lake	0	0	0	0	0	0
Lassen	0	-	-	-	-	475
Los Angeles	0	0	3,190	0	0	3,190
Madera	0	0	100	0	0	100
Marin	0	90	0	0	90	90
Mariposa	0	0	0	0	0	0
Mendocino	0	0	0	0	0	0
Merced	0	2	3	0	0	500
Modoc	0	0	0	0	0	0
Mono	0	0	0	0	0	0
Monterey	0	108	0	0	0	108
Napa	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
Orange	0	302	1,706	0	432	2,440
Placer	62.5	0	162.5	0	0	225
Plumas	0	0	0	0	0	0
Riverside	0	0	380	0	0	380
Sacramento	0	1,080	350	0	0	1,430
San Benito	0	0	487	0	0	487
San Bernardino	0	0	0	0	0	0
San Diego	0	1,210	2,391	0	0	3,601
San Francisco	0	0	0	0	0	0
San Joaquin	0	110	400	0	0	510
San Luis Obispo	300	0	200	0	0	500
San Mateo	0	180	780	0	0	960
Santa Barbara	44	125	256 E	0	0	425
Santa Clara	0	727	1,321	0	0	2,048
Santa Cruz	130	0	338 E	0	403 E	871
Shasta	179	0	0	0	0	179
Sierra	0	0	92	92	0	184
Siskiyou	0	0	132 E	0	0	132
Solano	0	0	0	0	0	0
Sonoma	0	250	400	0	0	650
Stanislaus	0	0	12.5	0	0	12.5
Sutter	0	0	0	0	0	0
Tehama	0	0	0	0	0	0
Trinity	0	0	0	0	0	0
Tulare	120	0	120	0	0	120
Tuolumne	0	0	0	0	0	0
Ventura	0	0	0	0	0	0
Yolo	0	0	0	0	0	0
Yuba	0	0	0	0	0	0
TOTALS	1,555.5	6,169	27,062.78	285	295	25,996.07

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

TABLE D
SELECTED STAFFING CHANGES

County	Full-Time Positions Deleted in 1982-83				Full-Time Positions Vacant on December 31, 1982			
	Professional	Clerical	Other	Total	Professional	Clerical	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Alameda	7.5	1	0	8.5	10	5	3	18
Alpine	0	0	0	0	0	0	0	0
Amador	1.5	0	0	1.5	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	4	5	0	9	0	0	0	0
Del Norte	2	0	0	2	0	0	0	0
El Dorado	0	0	0	0	0	0	0	0
Fresno	6	3	0	9	5	0	0	5
Glenn	0	0	0	0	0	0	0	0
Humboldt	6	1	1	8	0	0	0	0
Imperial	1	0	0	1	1	0	0	1
Inyo	1	0	0	1	0	0	0	0
Kern	0	0	0	0	1	0	0	1
Kings	0	0	0	0	1	0	0	1
Lake	0	0	0	0	0	0	1	1
Lassen	0	0	0	0	0	0	0	0
Los Angeles	38	50	0	88	0	0	0	0
Madera	0	0	0	0	0	0	0	0
Marin	0	0	0	0	0	0	0	0
Mariposa	0	0	0	0	1	1	0	2
Mendocino	0	1	0	1	2	0	0	2
Merced	0	1	0	1	5	3	0	8
Modoc	0	0	0	0	0	0	0	0
Mono	0	1	0	1	1	0	0	1
Monterey	1.5	1	0	2.5	2	0	0	2
Napa	0	1	0	1	0	0	0	0
Nevada	0	0	0	0	0	0	1	1
Orange	0	0	0	0	21	13	7	41
Placer	0	0	0	0	6	0	0	6
Plumas	0	0	0	0	0	0	0	0
Riverside	5	5	0	10	0	0	0	0
Sacramento	0	1	6	7	0	5	9	14
San Benito	0	0	0	0	0	0	0	0
San Bernardino	10	2.2	0	12.2	2	4	4	10
San Diego	2	1	0	3	8	1	0	9
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	0	0	0	0	1	1	0	2
San Luis Obispo	0	0	0	0	2	2	0	4
San Mateo	3	1	0	4	0	1	0	1
Santa Barbara	1	2	0	3	0	0	0	0
Santa Clara	0	0	0	0	3	4	0	7
Santa Cruz	3.5	4	2	9.5	0	0	0	0
Shasta	2	1	0	3	0	1	0	1
Sierra	0	0	0	0	0	0	0	0
Siskiyou	1	1	0	2	1	0	0	1
Solano	0	0	0	0	0	0	0	0
Sonoma	0	0	0	0	1	2	0	3
Stanislaus	3	1	0	4	0	0	0	0
Sutter	0	0	0	0	0	0	0	0
Tehama	0	0	0	0	0	0	0	0
Trinity	0	0	0	0	2	0	0	2
Tulare	3	1	0	4	2	3	0	5
Tuolumne	0	0	0	0	0	1	0	1
Ventura	2	3	0	5	9	2	0	11
Yolo	0	0	0	0	2	1	0	3
Yuba	0	2	1	3	0	0	0	0
TOTALS	104	90.2	10	204.2	89	50	25	164

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

TABLE E
LOCAL ROLL VALUE & RELATED WORKLOAD INDICATORS

County	Full Market Value in ('000's) (1)	Sales Tax Permits (2)	Secured Roll Units (3)	Unsecured Roll Units (4)	Total Roll Units (5)	Single Family Transfers (6)	All Other Transfers (7)	Property Splits (8)	New Sub-division Lots (9)	Juris-dictions Issuing Permits (10)	Total Permits Received Change (11)	Total Permits requiring Reappraisal (12)	Discovered New Const. w/o Permit (13)
Alameda	\$27,595,277	32,150	339,226	76,377	415,603	15,155	3,991	3,929	2,032	19	10,047	19,146	N/A
Alpine	100,690	47	1,537	294	1,831	-	-	12	-	1	32	162	0
Amador	714,787	1,075	18,158	1,410	19,568	500 E	1,400 E	142	97	5	600 E	1,900 E	N/A
Butte	3,670,939	4,984	74,518	15,972	90,490	-	-	2,978	458	5	N/A	12,924	N/A
Calaveras	922,126	965	37,216	1,973	39,189	-	-	655	118	2	396 E	3,159	N/A
Colusa	933,708	481	10,399	1,416	11,815	-	-	-	70	3	527	935	149
Contra Costa	22,821,214	17,847	247,565	39,635	287,200	18,207	1,783	2,256	5,800	13	10,000 E	19,990	N/A
Del Norte	397,548	755	14,440	2,304	16,744	1,400	336	114	46	2	622	1,736	100
El Dorado	3,554,583	3,722	78,469	7,895	86,364	-	-	2,513	508	3	N/A	6,310	N/A
Fresno	14,135,417	15,130	209,687	14,772	224,459	12,004	14,088	4,074	1,140	16	N/A	26,092	N/A
Glenn	894,089	692	13,614	1,393	15,007	-	-	127	6	3	N/A	523	N/A
Humboldt	2,423,941	4,006	61,577	6,796	68,373	N/A	-	1,712	499	8	1,447	4,100	N/A
Imperial	2,012,272	2,643	72,725	4,671	77,396	N/A	-	279	570	5	1,800 E	3,168 E	N/A
Inyo	803,173	817	15,551	1,856	17,407	N/A	-	77	142	2	N/A	1,021	N/A
Kern	22,509,323	11,313	312,882	23,847	336,729	-	-	5,300	1,393	14	5,917	0	200
Kings	1,717,567	1,760	33,181	3,217	36,398	4,000 E	500 E	247	115	3	4,000 E	4,500 E	500 E
Lake	1,614,463	1,581	61,218	4,089	65,307	1,400 E	3,100 E	498	34	3	1,050 E	4,500 E	150 E
Lassen	511,987	879	27,247	1,315	28,562	1,000 E	-	241	40	2	400	2,500 E	350
Los Angeles	198,380,978	227,337	2,044,172	269,269	2,313,441	91,418	25,532	36,647	19,109	101	N/A	116,950	N/A
Madera	2,077,287	1,841	39,625	3,344	42,969	-	-	-	-	-	N/A	N/A	N/A
Marin	8,582,782	9,051	86,563	16,169	102,732	4,697 E	829 E	1,050	950 E	12	1,900 E	5,526	450 E
Mariposa	381,375	508	10,458	2,476	12,934	-	-	393	17	1	N/A	N/A	N/A
Mendocino	1,937,586	3,041	62,589	4,132	66,721	4,900 E	2,600 E	400 E	100 E	5	1,500 E	7,500	200 E
Merced	3,455,270	3,028	48,175	6,256	54,431	N/A	3,475	185	506	7	N/A	3,475	N/A
Modoc	370,223	389	26,859	757	27,616	300 E	3,700 E	81	0	1	332 E	4,000 E	100 E
Mono	951,743	591	11,766	1,337	13,103	N/A	N/A	695	60	1	317	850 E	N/A
Monterey	8,019,326	8,086	91,241	16,298	107,539	3,585	2,142	632	651	13	3,120	5,727	N/A
Napa	2,943,672	3,219	37,664	5,629	43,293	1,356	1,067	492	245	5	914	2,423	35 E
Nevada	2,130,208	2,562	55,565	4,991	60,556	1,880	3,791	220	339	2	900 E	5,671	0
Orange	68,182,267	68,782	582,415	142,752	725,167	29,436	21,229	2,831	4,688	27	19,956	50,665	N/A
Placer	4,563,143	4,338	82,431	8,713	91,144	5,087	4,162	2,605	1,548	6	5,548	9,249	N/A
Plumas	690,312	992	20,419	5,508 E	25,927 E	N/A	N/A	536	223	2	N/A	N/A	N/A
Riverside	20,899,364	20,143	457,060	23,823	480,883	25,761	5,514	988	10,159	20	38,651	31,275	N/A
Sacramento	18,307,083	21,292	294,022	49,789	343,811	16,000 E	5,000 E	3,158	1,127	5	8,774	21,362	N/A
San Benito	717,784	687	11,460	1,440	12,900	-	-	116	394	3	409	N/A	250 E
San Bernardino	21,593,954	27,927	553,873	27,591	581,464	41,597	8,520	6,075	5,071	18	19,614	50,117	200 E
San Diego	50,808,468	51,765	622,350	72,524	694,874	-	-	7,460	13,508	16	28,435	56,250	N/A
San Francisco	21,969,999	26,912	158,089	53,670	211,759	N/A	N/A	317	1,239	1	2,166	14,950	N/A
San Joaquin	8,846,542	8,214	131,046	23,091	154,137	9,500	3,000	1,061	2,609	7	6,118	12,500 E	2,000 E
San Luis Obispo	4,592,621	6,361	92,514	12,848	105,362	13,505 E	5,000 E	2,800	772	8	2,600 E	18,505	1,000 E
San Mateo	22,245,101	18,058	201,465	30,899	232,364	13,868 E	2,796 E	2,305	3,507	20	5,756 E	16,664	20 E
Santa Barbara	9,847,129	11,587	95,227	18,944	114,171	14,000 E	1,200 E	1,368	1,242	5	4,500 E	15,200 E	200 E
Santa Clara	42,829,921	39,202	375,310	55,159	430,469	27,700 E	5,700 E	4,232	5,735	16	22,299 E	33,400 E	150 E
Santa Cruz	5,621,686	7,018	85,125	17,717	102,842	-	-	1,353	551	5	3,155	4,571	611
Shasta	3,020,721	4,614	70,763	9,910	80,673	N/A	N/A	1,745	246	3	1,711	5,242	627
Sierra	149,689	137	5,322	1,936	7,258	N/A	N/A	20	20	1	160	139	15
Siskiyou	1,124,999	1,713	44,418	5,034	49,452	N/A	N/A	445	258	7	N/A	N/A	N/A
Solano	6,017,963	5,230	86,040	9,151	95,191	9,960 E	1,488 E	677	394	8	90 X	11,448 E	N/A
Sonoma	10,019,738	10,830	142,754	10,987	153,741	N/A	N/A	1,500	1,246	9	9,168 E	6,314	70 E
Stanislaus	6,920,072	7,719	100,688	11,720	112,408	5,480	2,288	902	690	10	6,616	7,768	200 E
Sutter	1,867,624	1,552	23,523	4,386	27,909	1,121	1,122	400	300 E	2	1,400 E	2,243	100 E
Tehama	1,057,181	1,317	38,950	2,729	41,679	-	-	864	178	3	N/A	2,043 E	41 E
Trinity	320,680	535	11,916	2,606	14,522	N/A	N/A	106	9	1	95 X	736 E	N/A
Tulare	5,274,425	6,876	100,603	10,075	110,678	5,890	3,865	1,200 E	1,260 E	9	N/A	9,755	N/A
Tuolumne	1,124,444	1,807	33,431	4,902	38,333	1,000 E	1,600 E	-	111	2	1,400 E	2,600	80 E
Ventura	17,033,605	15,326	195,859	21,444	217,303	13,272	1,898	349	1,667	10	9,423	15,170	300 E
Yolo	3,123,024	2,973	37,892	6,579	44,471	2,121 E	708 E	324	261	4	847	2,829 E	50 E
Yuba	945,809	1,377	19,010	6,292	25,302	758	765	413	230	3	1,200	1,523	15
Statewide		4,793											
TOTALS	696,278,902	740,577	8,817,862	1,192,109	10,009,971	397,858 1/	145,749 1/	112,099 1/	94,288 1/	488 1/	245,727 1/	667,306 1/	8,163 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent summary of data furnished only.

TABLE F-1

DISTRIBUTION OF LOCAL ROLL BY SELECTED PROPERTY TYPES

County	RESIDENTIAL			COMMERCIAL		INDUSTRIAL		RURAL
	Improved Single-Family (1)	Improved Multi-Family (2)	Vacant Land (3)	Improved (4)	Vacant (5)	Improved (6)	Vacant (7)	Homesites Vacant and Improved (8)
Alameda	245,537	48,552	16,838	12,736	1,601	5,292	2,057	2,284
Alpine	650 E	120 E	325	20 E	18	4 E	47	0
Amador	6,000 E	300 E	2,400 E	460 E	200 E	30	10	2,500 E
Butte	-	-	14,577	-	864	-	208	N/A
Calaveras	8,680	794	13,824	479	192	28	45	6,000
Colusa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contra Costa	195,790	7,025	22,615	12,983	1,488	1,415	889	670
Del Norte	4,279	227	4,990	486	208	40	6	355
El Dorado	36,045	1,805	31,588	1,638	696	146	302	125
Fresno	111,647	15,632	17,805	9,941	2,104	2,065	937	N/A
Glenn	N/A	N/A	N/A	*Total	720	*Total	175	-
Humboldt	24,904	2,270	9,039	1,931	337	328	295	-
Imperial	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	111,516	2,783	125,774	8,492	3,022	2,244	2,089	N/A
Kings	14,027	395	2,376	1,067	-	861	-	-
Lake	18,450 E	330 E	26,485 E	1,570 E	3,430 E	40 E	100 E	600 E
Lassen	8,000	125	4,000	150	400	28	20	1,500
Los Angeles	1,426,526 E	237,754 E	164,599 E	82,340 E	19,314 E	34,490 E	14,087 E	N/A
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	63,338	4,591	13,272	2,527	581	465	250	123
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	16,204	692	11,156	1,655	429	309	105	7,177
Merced	25,294	2,512	N/A	1,978	N/A	234	N/A	N/A
Modoc	1,950 E	30 E	18,410 E	55 E	25 E	5 E	5 E	800 E
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	60,022	5,055	6,669	3,630	852	658	287	1,272
Napa	21,829	1,791	2,919	911	152	67	97	3,694
Nevada	27,500	110	26,500	500	100	200	75	28
Orange	480,014	26,181	25,031	21,524	2,534	9,166	1,826	1,129
Placer	46,060	3,400	9,211	1,852	724	528	334	N/A
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	221,764	3,750	139,599	14,680	7,820	N/A	N/A	10,147
Sacramento	212,108	17,438	27,473	8,803	4,144	3,217	2,288	1,339
San Benito	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Bernardino	275,554	16,296	215,439	11,059	9,004	4,504	7,056	N/A
San Diego	440,715	41,532	72,726	19,869	3,727	5,013	2,827	N/A
San Francisco	101,335	35,157	2,000 E	9,009	701 E	2,861	5,000 E	0
San Joaquin	77,535	6,742	8,577	5,371	1,070	1,240	577	8,681
San Luis Obispo	39,300 E	4,000 E	16,500 E	3,500 E	2,000 E	200 E	300 E	11,221 E
San Mateo	163,628	5,602	8,503	6,282	4,252 E	3,136	4,252 E	729
Santa Barbara	63,000 E	7,200 E	8,000 E	3,650 E	600 E	846	359	1,433
Santa Clara	316,875 E	19,920 E	11,443 E	10,106 E	498 E	5,997 E	249 E	1,101 E
Santa Cruz	51,423	1,167	7,000	5,973	-	-	-	N/A
Shasta	24,433	1,817	7,863	3,020	1,177	249	299	7,390
Sierra	1,233	66	1,097	108	20 E	29	N/A	121
Siskiyou	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Solano	62,000	3,422	7,000	*Total	1,975	*Total	3,861	-
Sonoma	74,627	5,142	15,558	4,303	749	1,152	540	26,280
Stanislaus	61,925	4,898	8,013	4,967	4,364	1,186	-	-
Sutter	11,000 E	1,300 E	380 E	700 E	150 E	330 E	300 E	1,390 E
Tehama	4,450	463	1,203	1,904	130	201	70	14,828
Trinity	4,776	384	5,464 E	372	N/A	24	N/A	N/A
Tulare	44,007	9,585	14,818	1,923	2,284	376	338	12,057
Tuolumne	12,853	261	10,054	738	71	12	16	250
Ventura	143,375	6,426	18,196	4,848	782	2,028	2,390	0
Yolo	22,356	3,453	1,848	1,601	307	547	356	2,366
Yuba	8,500 E	1,700 E	1,400 E	1,800 E	450 E	250 E	300 E	2,300 E

TOTAL 5,293,503 1/ 552,783 1/ 1,155,960 1/ 287,277 1/ 82,485 1/ 90,561 1/ 50,753 1/ 103,610 1/

(N/A = Not Available) (0 = nothing) (- = No response on this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of the data furnished only.

TABLE F-2

County	RURAL		POSSESSORY INTERESTS		MISCELLANEOUS		Grand Total (15)
	Unrestricted (9)	Restricted (10)	Secured (11)	Unsecured (12)	Oil and Mineral (13)	Others (14)	
Alameda	1,107	1,379	0	4,614	54	1,789	758,064
Alpine	253	32	0	164 E	0	-	4,816
Amador	7,800 E	900 E	0	238	191	429	38,626
Butte	4,106	1,094	0	0	N/A	-	152,281
Calaveras	3,300	906	0	582	0	2,968	76,405
Colusa	0	640	0	67	171	-	12,693
Contra Costa	2,630	602	0	1,754	1,447	11	535,917
Del Norte	228	-	0	522	277	3,344	31,736
El Dorado	2,522	446	1,435	-	11	1,721	164,844
Fresno	14,017	12,294	5	1,524	359	22,881	423,376
Glenn	-	N/A	0	121	165	-	16,188
Humboldt	14,028	364	0	323	784	11,903	134,879
Imperial	N/A	N/A	11	585	7	32	78,031
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	17,407
Kern	21,014	10,426	0	546	3,000	12,096	639,731
Kings	8,244	4,670	0	215	1,089	414	69,756
Lake	9,800 E	413 E	0	100 E	316 E	0	126,941
Lassen	10,717	14,517	0	200	40	1,315	70,094
Los Angeles	32,317	0	8,216	N/A	2,226	22,303	4,357,613
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	288	547	0	695	0	581	189,443
Mariposa	N/A	N/A	0	1,269	0	11,727	25,930
Mendocino	2,238	9,614	0	160	7,098	5,912	129,370
Merced	11,936	0	0	103	826	5,395	102,709
Modoc	4,889 E	650 E	0	350 E	-	40 E	54,175
Mono	N/A	N/A	29	461	-	-	13,593
Monterey	6,750	2,364	3	1,343	51	3,628	197,759
Napa	5,731	473	0	169	0	0	80,653
Nevada	183	53	N/A	240 E	1,469	N/A	117,574
Orange	1,705	787	32	1,701	1,572	27,198	1,324,780
Placer	15,786	1,459	-	649	31	3,046	174,224
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	25,927
Riverside	9,207	2,797	7,450	0	2	39,844	937,943
Sacramento	1,500	2,251	36	1,038	157	13,268	638,871
San Benito	0	2,194	0	58	28	-	12,986
San Bernardino	5,912	1,094	7,946	0	7	0	1,135,337
San Diego	20,308	1,498	2,002	0	183	6,600	1,319,224
San Francisco	0	0	0	2,098	0	2,026	371,946
San Joaquin	5,861	5,979	2	429	62	9,349	279,633
San Luis Obispo	7,000 E	2,810	400 E	N/A	1,583	3,700	195,066
San Mateo	947	703	0	1,890	7	3,424	435,719
Santa Barbara	3,790	2,566	165 E	1,900 E	808	2,260	140,348
Santa Clara	5,234 E	3,229 E	0	1,060	50	1,709 E	807,039
Santa Cruz	N/A	882	-	140	6	867	164,327
Shasta	12,981	489	1,003	941	-	9,101	151,436
Sierra	N/A	429	200 E	1,500 E	40	33	12,134
Siskiyou	N/A	N/A	N/A	N/A	N/A	N/A	49,452
Solano	2,500	2,491	-	77	262	2,452	181,231
Sonoma	6,088	2,049	0	372	0	4,339	654,940
Stanislaus	6,709	6,334	0	337	0	1,955	213,096
Sutter	4,500 E	N/A	N/A	90 E	158 E	3,315 E	51,522
Tehama	5,010	3,797	0	434 E	65.4 E	7,639	452,316
Trinity	N/A	876	20	300	1,700 E	-	124,438
Tulare	-	N/A	2	725 E	25	2,084	211,281
Tuolumne	4,986	1,250	669	786	0	0	71,279
Ventura	4,749	1,729	1,816	1,954	5,654	5,682	414,978
Yolo	1,572	3,274	0	151	212	1,007	80,252
Yuba	2,100 E	200 TPZ	0	100 E	10	0	44,212

TOTAL 255,240 1/ 112,301 1/ 30,773 1/ 34,289 1/ 32,203.4 1/ 264,387 1/ 19,296,541 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of the data furnished only.

TABLE G
BUSINESS PROPERTY ASSESSMENTS

County	Total Boats (1)	General Aircraft (2)	Direct Billing and Field Appraisals (3)	Total Property Statements (4)	Other (5)	Total (6)	Total Mandatory Audit Accounts* (7)
Alameda	13,522	1,160	0	34,563	-	49,245	2,347
Alpine	13	0	50 E	100 E	-	294	2
Amador	487	63	-	1,500 E	-	2,200 E	23
Butte	N/A	N/A	N/A	N/A	-	N/A	252
Calaveras	850	60	0	756	667	2,333	9
Colusa	413	147	0	1,374	-	2,083	130
Contra Costa	18,351	795	6,787	14,589	838	41,360	709
Del Norte	726	41	0	1,232	-	1,999	28
El Dorado	3,321	299	155	3,927	1,585	9,287	81
Fresno	6,018	882	0	32,969	-	39,869	1,302
Glenn	329	144	0	2,529	277	3,279	49
Humboldt	2,630	158	0	4,166	-	6,796	156
Imperial	837	247	991	2,328	-	4,403	210
Inyo	271	101	191	2,001	-	2,564	24
Kern	5,013	1,260	0	17,884	0	24,157	900
Kings	1,144	147	0	3,600 E	-	4,891	22
Lake	3,040	106	500 E	1,169 E	181	4,996	48
Lassen	481	31	0	1,500	-	2,012	30
Los Angeles	86,500 E	5,100 E	109,621	171,000 E	1,760	374,000 E	2,500 E
Madera	1,229	140	N/A	N/A	-	1,369	32
Marin	6,424	376	1,322	14,500 E	0	22,622	153
Mariposa	601	29	0	729	-	1,365	5
Mendocino	1,585	201	0	4,298	-	6,084	113
Merced	1,739	258	0	7,767	342	10,106	57
Modoc	79	50	0	1,000 E	-	1,129 E	10 E
Mono	165	46	65 E	900 E	-	1,141 E	20
Monterey	4,046	398	721	10,464	721	16,350	67
Napa	2,355	311	1,112	3,756	191	7,725	118
Nevada	682	243	0	4,309	-	4,991	77
Orange	36,149	1,741	N/A	92,327	10,834	141,051	855
Placer	3,935	243	-	4,535	-	8,713	150
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	4,802	1,136	499	26,948	0	26,948	1,200
Sacramento	15,867	860	0	27,454	7,060	51,241	178
San Benito	342	102	126	1,604	-	2,174	56
San Bernardino	7,002	1,149	5,150	14,290	1,089	27,591	1,000 E
San Diego	22,343	2,187	0	68,300	0	92,830	1,524
San Francisco	3,176	3	27,107	18,043	-	48,329	1,952
San Joaquin	9,793	440	1,631	15,585	1,058	28,507	318
San Luis Obispo	3,984	395	0	8,469	0	12,848	34
San Mateo	8,573	488	1,100 E	23,708	130	33,999	857
Santa Barbara	5,087	691	116	12,275	2,391	20,560	531
Santa Clara	14,404	1,261	-	55,254	4,913	75,832	2,485
Santa Cruz	2,873	314	1,510	7,394	0	12,091	42
Shasta	4,775	283	1,385	5,352	-	11,795	176
Sierra	100	2	0	531	-	633	4
Siskiyou	880	125	0	3,900	-	4,905	95
Solano	2,534	175	1,040	5,402	-	9,151	300 E
Sonoma	3,070	626	0	9,827	0	13,523	509
Stanislaus	4,700	355	0	18,143	-	23,198	263
Sutter	1,977	222	250 E	3,550 E	-	5,999	35
Tehama	1,218	96	0	N/A	-	1,314	12
Trinity	843	35	0	600 E	-	1,478	0
Tulare	1,964	459	0	10,338	-	12,761	600 E
Tuolumne	1,725	146	0	2,973 E	-	4,902	22 E
Ventura	12,852	929	913	20,531	0	35,225	843
Yolo	2,058	240	2,154	3,318	-	7,770	305
Yuba	3,513	111	0	2,400	0	6,024	181
Total	343,390 1/	27,625 1/	164,496 1/	807,961 1/	34,037 1/	1,370,042 1/	24,001 1/

* Item III E on the questionnaire was not sufficiently clear to have elicited consistent answers in this column.

1/ Totals are incomplete and represent a summary of the data furnished only.

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

PART II
ASSESSMENTS APPEALED

1982-83 FISCAL YEAR ACTIVITIES
OF COUNTY ASSESSMENTS APPEALED

This portion of this report is designed to present the assessment appeals activities in California for 1982-83 assessments. It was compiled from data supplied by the assessors and reflects the status of hearings as of June 30, 1983.

Approximately 30,319 assessments were appealed during 1982-83. This amount represents a increase of 2,868 assessments compared to 1981-82. This difference may be attributed to the public's awareness of Proposition 13 and the ramifications of the newer rules and regulations on the reappraisal of property.

The table below shows on a statewide basis, the number of assessments appealed and the number of secured and unsecured roll units appearing on county assessment rolls.

<u>Fiscal Year</u>	<u>Total Number of Roll Units</u>	<u>Total Number of Assessments Appealed</u>	<u>Assessments Appealed as a percentage of Total Roll Units</u>
1974/75	8,347,173	39,336	.47
1975/76	8,465,389	47,375	.56
1976/77	8,627,246	49,780	.58
1977/78	8,844,002	42,722	.48
1978/79	9,109,322	141,643	1.55
1979/80	9,386,673	22,445	.24
1980/81	9,587,667	29,154	.30
1981/82	10,007,459	27,451	.27
1982/83	10,744,056	30,319	.28

The following Tables I and II are tabulations of the information requested from the assessors in the SBE letter number CAO 83/21 dated August 22, 1983.

We hope this information is helpful to you. Questions you may have about individual items in this report are best referred to the county assessor involved.

Description of data by Column (Table I and II)

Column 1 (Col. 1) Represents the number of applications received by the assessor in which a protest was filed disputing an assessment.

Column 2 (Col. 2) Is the number of protest that were filed but were subsequently withdrawn.

Column 3 (Col. 3) Represents the number of protest that were filed but were invalid for some reason prescribed by law.

Column 4 (Col. 4) Consists of the number of no-shows, i.e., the number of applications denied because the party failed to appear for the hearing.

Column 5 (Col. 5) Is the number of appeals available for hearings. This number can be calculated by subtracting columns 2, 3 and 4 from Column 1.

Column 6 (Col. 6) Represents the number of applications filed in which a written stipulation, signed by the assessor and county legal officer, has been made that is in agreement with the applicants protest.

Column 7 (Co. 7) Consists of the number of actual hearings held, i.e., presentations were given by both the assessor and the applicant.

Columns 8, 9, and 10 (Col. 8, Col. 9, and Col. 10) are a breakdown of the total shown in Column 7 and represent the number of denials, reductions and increases respectively. A summation of these three columns should equal the total of Column 7.

Column 11 (Col. 11) The number of applications that have not had a hearing as of June 30, 1983.

Column 13 (Col. 13) Consists of the number of roll units (parcel numbers or unsecured role item identifiers such as bill numbers) involved in the number of protests.

Column 14 (Col. 14) Is the number of appeals (Item #5) that were mobilehomes.

Column 15 (Col. 15) Represents the full dollar value of the properties appealed, i.e., the dollar value of Column 5.

Column 16 (Col. 16) States the difference between the assessor's roll value and the applicants estimate of value, i.e., the dollar value of Column 5 less the applicants estimate of this value = difference.

Column 17 and 18 (Col. 17 and Col 18) Represent the dollar value of Column 9 and Column 6 respectively.

Column 19 (Col. 19) Is the dollar value of Column 10, i.e., the dollar value of the number of increases.

TABLE I
ASSESSMENTS APPEALED ACTIVITY 1982-83 BY COUNTY

NUMERICAL COUNT

County	PROTEST FILED (Col. 1)	WITHDRAWN (Col. 2)	APPEALS (Col. 3)	NO-SHOWS (Col. 4)	AVAIL. HEARINGS (Col. 5)	STIP'S APPROVED (Col. 6)	HEARINGS HELD (Col. 7)	DENIALS (Col. 8)	DECREASES (Col. 9)	INCREASES (Col. 10)	FINAL DECISIONS (Col. 11)
Alameda	1,819	162	14	21	1,622	562	174	66	75	10	886
Alpine	0	--	--	--	--	--	--	--	--	--	--
Amador	19	--	2	1	17	13	4	2	2	0	2
Butte	153	16	0	3	134	92	42	--	39	2	0
Calaveras	13	2	0	0	11	3	8	8	5	0	0
Colusa	11	--	0	0	11	11	0	0	0	0	0
Contra Costa	797	173	21	90	513	32	111	27	82	2	370
Del Norte	8	--	0	0	8	1	7	4	4	0	0
El Dorado	30	11	0	1	18	7	11	9	9	0	0
Fresno	707	96	1	7	603	436	102	31	71	0	55
Glenn	13	3	0	0	18	0	18	10	1	0	0
Humboldt	105	12	6	2	85	31	54	29	23	2	0
Imperial	72	7	1	1	63	40	22	0	52	1	1
Inyo	10	3	--	--	7	1	6	2	5	--	0
Kern	395	185	3	12	195	63	53	23	21	6	79
Kings	37	1	0	0	36	16	18	15	3	0	2
Lake	8	--	0	0	8	5	2	1	6	0	1
Lassen	17	--	0	1	16	2	9	5	4	0	5
Los Angeles	4,960	2,227 1/	--	611 1/	6,048 1/	135 1/	2,812 1/	1,308 1/	1,496 1/	3	3,112 1/
Madera	13	--	1	1	11	6	5	5	--	--	--
Marin	202	25	3	5	169	71	60	33	24	3	88
Mariposa	21	6	0	1	14	0	14	0	0	0	0
Mendocino	32	3	0	4	25	12	13	2	22	0	0
Merced	59	4	3	1	51	44	3	2	45	--	4
Modoc	3	--	--	--	3	--	3	--	1	--	0
Mono	15	1	--	2	12	2	10	8	4	--	--
Monterey	145	23	4	6	112	61	45	26	19	0	6
Napa	31	1	0	4	30	4	25	18	7	0	1
Nevada	38	20	0	0	18	1	17	12	5	0	0
Orange	2,581	279	200	185	1,917	644	385	270	381	9	858
Placer	131	89	0	0	42	0	42	13	29	0	0
Plumas	10	1	0	1	8	2	6	2	6	0	0
Riverside	1,068	116	294	28	630	182	390	173	76	0	58
Sacramento	613	114	3	--	496	106	285	157	122	6	105
San Benito	4	--	0	1	3	0	3	2	1	0	0
San Bernardino	850	530	9	23	288	103	175	70	102	3	10
San Diego	1,590	294	49	89	1,158	738	415	567 1/	1,481 1/	82 1/	5
San Francisco	545	121	0	83	341	21	283	86	172	3	37
San Joaquin	220	33	2	2	183	93	32	24	8	0	58
San Luis Obispo	272	113	10	8	141	0	25	5	14	6	116
San Mateo	277	127	0	10	140	38	79	28	51	0	23
Santa Barbara	164	45	0	5	114	69	45	12	30	3	0
Santa Clara	701	309	42	--	350	20	148	77	70	1	182
Santa Cruz	160	35	2	--	123	92	30	20	10	0	1
Shasta	17	7	0	1	9	4	5	4	5	0	0
Sierra	24	--	1	0	23	2	9	8	3	0	12
Siskiyou	30	8	--	1	21	9	12	8	48	0	0
Solano	47	2	0	0	45	34	11	9	2	0	0
Sonoma	324	32	1	23	268	71	123	53	141	1	74
Stanislaus	175	3	3	6	163	4	18	12	6	0	141
Sutter	9	3	0	1	5	0	4	--	1	0	1
Tehama	24	5	0	2	17	4	13	4	9	0	0
Trinity	24	--	0	11	13	4	9	7	6	0	0
Tulare	477	52	2	5	418	293	125	32	92	1	0
Tuolumne	36	1	1	1	33	30	3	2	28	3	0
Ventura	633	125	6	25	477	216	185	78	105	2	76
Yolo	86	14	8	5	72	36	28	26	2	0	8
Yuba	16	3	1	4	8	5	3	2	1	0	0
Totals	20,841 2/	5,442 2/	692 2/	1,294 2/	17,364 2/	4,470 2/	6,539 2/	3,417 2/	5,040 2/	157 2/	6,356 2/

1/ Indicates number of parcels

2/ Totals are incomplete and represent summary of data furnished only.

(N/A = Not Available) (0 = Nothing) (-- = No Response to this Item) (E = Estimated)

TABLE II.
ASSESSMENTS APPEALED ACTIVITY 1982-83 BY COUNTY

NUMERICAL COUNT		DOLLAR VALUE					
ROLL CHITS PROTESTED	MOBILE- HOMES	FULL VALUE OF APPEALS	VALUE DIFF. CO.'S V.S. APP'LTS	FULL VALUE REDUCTIONS	FULL VALUES STIPULATIONS	FULL VALUE INCREASES	
(Col. 13)	(Col. 14)	(Col. 15)	(Col. 16)	(Col. 17)	(Col. 18)	(Col. 19)	
Alameda	1,319	1	838,434,195	489,328,879	23,136,054	34,033,631	409,291
Alpine	--	--	--	--	--	--	--
Amador	100	0	62,865,913	44,000	115,444	103,900	0
Butte	243	1	58,290,161	32,536,928	2,340,785	1,120,286	171,547
Calaveras	0	0	1,687,159	426,011	374,650	348,678	0
Colusa	11	0	24,755,906	8,609,510	0	7,233,212	0
Contra Costa	933	1	59,446,634	15,756,039	3,354,237	6,011,603	5,000
Del Norte	9	0	1,681,477	1,298,327	23,380	5,440	0
El Dorado	128	0	15,080,325	3,871,814	84,750	125,624	0
Fresno	--	2	319,157,434	56,515,391	45,532,829	37,477,195	0
Glenn	18	0	11,351,832	9,470,673	3,354	0	0
Humboldt	110	1	23,013,226	9,704,758	5,555,848	4,352,624	3,920
Imperial	63	0	52,585,313	34,693,804	16,386,116	13,818,625	17,900
Inyo	7	0	1,647,517	728,945	811,868	788,868	0
Kern	395	2	539,633,726	196,654,724	429,104	5,428,917	25,973
Kings	37	0	N/A	N/A	N/A	N/A	N/A
Lake	18	0	108,587,467	69,698,888	185,043	176,912	0
Lassen	50	0	1,700,000	500,000	90,000	4,000	0
Los Angeles	3,386	15	10,968,345,510	4,147,025,511	283,299,952	2,247,236	65,178
Madera	89	--	N/A	N/A	N/A	N/A	N/A
Marin	325	0	144,504,517	56,207,547	434,074	7,929,221	47,617
Mariposa	21	0	460,200	356,080	0	0	0
Mendocino	51	1	62,152,550	44,378,955	12,254,358	11,055,160	0
Merced	172	1	14,278,999	5,138,477	8,764,298	7,104,004	0
Modoc	1,303	0	9,393,673	7,614,093	7,691	0	0
Mono	15	--	6,129,354	2,036,884 1/	126,656	46,500	0
Monterey	204	1	136,169,877	61,118,703	1,327,788	4,125,338	0
Napa	39	0	6,496,099	2,162,969	2,033,555	1,292,128	0
Nevada	46	0	1,985,896	381,227	1,225,655	193,500	0
Orange	4,668	7	2,399,234,188 2/	570,113,127	100,680,429	61,935,004	229,748
Placer	131	0	3,833,983	1,604,477	1,055,869	0	0
Plumas	10	0	459,719	131,884	82,695	26,265	0
Riverside	1,068	7	302,608,691	129,056,491	10,275,174	15,005,069	0
Sacramento	679	--	177,730,613 3/	99,350,747	27,345,364	5,426,304	77,164
San Benito	31	0	1,085,330	400,015	113,177	0	0
San Bernardino	867	2	139,883,475	35,242,670	24,373,215	20,202,431	78,950
San Diego	2,156	--	1,476,024,891	N/A	111,099,686	N/A	9,439,031
San Francisco	599	0	1,112,100,363	N/A	82,141,149	1,458,751	1,055,373
San Joaquin	220	0	224,835,758	86,246,699	83,673	6,937,789	0
San Luis Obispo	318	0	34,670,210	18,436,822	176,232	0	500,550
San Mateo	638	0	159,272,699	4/	7,594,868	5,957,869	0
Santa Barbara	173	1	104,982,356	29,180,604	21,328,214	665,453	51,050
Santa Clara	1,232	14	694,052,631	260,080,961	6,079,099	1,047,738	686,402
Santa Cruz	190	1	24,661,710	5,826,473	1,844,330	1,530,540	0
Shasta	17	0	9,220,880	2,848,764	822,670	816,150	0
Sierra	24	0	5,092,315	2,839,796	135,220	16,831	0
Siskiyou	364	0	6,147,376	4,341,862	1,058,092	902,332	0
Solano	45	0	41,645,406	18,040,583	928,416	8,209,330	0
Sonoma	326	1	1,338,493,560	895,016,342	35,005,344	20,493,096	8,780
Stanislaus	175	2	105,564,691	15,522,348	676,500	299,000	0
Sutter	8	0	5,577,212	2,263,889	258,081	--	--
Tehama	22	0	4,783,609	2,010,032	655,593	438,050	0
Trinity	24	0	1,194,793	767,371	240,000	193,500	0
Tulare	477	2	49,846,304	17,785,811	9,073,754	6,636,324	7,000
Tuolumne	36	0	2,274,674	329,463	452,852	434,852	241,659
Ventura	620	4	178,959,629	76,105,650	30,012,471	23,291,192	0
Yolo	86	0	25,977,133	9,131,501	82,464	8,494,312	258,912
Yuba	23	0	12,641,247	6,732,732	3,334	130,802	0
Totals	30,319 5/	78 5/	22,112,690,406 5/	7,545,666,251 5/	881,575,457 5/	335,571,586 5/	13,381,445 5/

- 1/ Two protestors failed to give their opinion of value.
- 2/ Value includes invalid applications.
- 3/ Many appeals heard were jurisdictionals where no statistics were kept.
- 4/ Applicants value frequently not given.
- 5/ Totals are incomplete and represent summary of data furnished only.

(N/A = Not Available) (0 = Nothing) (-- = No Response to this Item) (E = Estimated)