CALIFORNIA
STATE BOARD
OF EQUALIZATION

MEMBER
First District

BRAD SHERMAN
Los Angeles
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A Report on Budgets, Workloads and Assessment Appeals Activities in California Assessors' Offices 1991-92

September 1993

A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1991-92

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Explanation of Data Requested for Preparation of the

"Report on Budgets, Workloads, and Assessment Appeals Activities"

TABLE A: BUDGET DATA & COSTS OF SELECTED PROGRAMS

This table divides the budget into broad categories. The gross budget (column 4) consists of salaries and wages (column 1), the cost of services from other county departments, such as data processing (column 2), and all other costs (column 3). The figures in columns 1, 2, and 3 should equal column 4.

Many assessors' offices have sources of income that offset expenses. These sources have been sectioned into three categories: services to other county departments (column 5), map sales (column 6), and any other offsetting income (column 7). Deducting the amounts entered in columns 5, 6, and 7 from the gross budget (column 4) yields the net budget (column 8). If the assessor's office does not have other sources of income, then the gross budget (column 4) will equal the net budget (column 8).

Column 9 is the amount of the net budget attributable to the exemption program if it can be separately identified.

TABLE B: BUDGETED PERMANENT POSITIONS

This table divides budgeted and funded permanent positions into seven categories. Positions should be based in terms of person years. Temporary positions are not accounted for in this section; they are included in Table C, which only relates to temporary positions.

TABLE C: BUDGETED TEMPORARY POSITIONS

This table divides budgeted temporary positions into five categories. Positions are based in terms of person days. Clerical positions dedicated to the homeowners' exemption program are distinguished from the other clerical positions in column 2. Permanent positions are not accounted for in this section; they are included in Table B, which only relates to permanent positions.

TABLE D: SELECTED STAFFING CHANGES

The first portion of this table (columns 1-4) breaks down positions either added or deleted in the prior fiscal year (1991-92).

The second portion of the table (columns 5-8) breaks down chronically unfilled positions. These are positions that are unfunded or enduringly and habitually vacant. Positions that are only temporarily vacant are not included.

TABLE E: LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

This table provides a number of indicators of the workload in an assessor's office.

TABLE F: DISTRIBUTION OF LOCAL ROLL BY NUMBER OF ASSESSMENTS OF SELECTED PROPERTY TYPES

This table provides the number of roll units for certain property types on the secured roll, except for possessory interest properties which can be entered either on the secured or unsecured roll.

TABLE G: BUSINESS PROPERTY ASSESSMENTS (INCLUDING FARM BUSINESSES)

This table provides the number of roll units for certain types of business property assessments. Only boats that are assessed are included in column 1; vessels with a value of under $400 that are not assessed are excluded. Column 2 omits exempt historical aircraft. Column 7 provides the number of all mandatory accounts, not just those to be audited in a given year.

TABLES H & I: ASSESSMENT APPEAL ACTIVITY

Assessment Appeal Activity is divided into two tables, the 601 roll (Table H) and the supplemental roll (Table I). Some counties may be unable to distinguish which roll was appealed. In these cases, all appeals are included in Table H. Column 1 of each table contains the number of appeals filed. Because some counties allow more than one roll unit to be protested on a single appeal, column 2 of each table asks for the number of roll units protested. If the county permits only one roll unit per appeal, then columns 1 and 2 will be equal.

TABLES J & K: DOLLAR VALUE

The dollar value of appealed properties is divided into two tables, the 601 roll (Table J) and the supplemental roll (Table K). Column 1 of each table contains the sum of the roll values of all appeal properties. Column 2 of each table contains the sum of the difference between the total roll value of the protested properties and the total value requested by the appellants of the appealed properties. The sum of the value changes due to stipulations, reductions other than stipulations, and increases are included in columns 3, 4, and 5 of each table, respectively.

TABLE L: NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

This table lists the number of assessment appeals boards and hearing officers. This does not include the board of supervisors sitting as a board of equalization.

TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Salaries and Wages (1)	Cost of Services From Other Depts. (2)	Other Costs (3)	Gross Budget (4)	Income or Offsetting Servcies: Services to Other Depts. (5)	Map Sales (6)	Other Revenues & Offsets (7)	Net Budget (8)	Exemption Program Costs Included in Budget (9)
Alameda	8,081,326	1,067,591	470,786	9,619,703	2,038	79,995	1,041,131	8,496,539	384,404
Alpine	85,952	0	9,852	95,804	0	N/A	N/A	95,804	N/A
Amador	429,109	25,418	63,650	518,177	0	0	0	518,177	-
Butte	1,745,157	500	324,742	2,070,399	-	-	-	2,070,399	-
Calaveras	620,709	95,000	31,477	747,186	0	956	0	746,230	0
Colusa	393,820	0	68,490	462,310	-	-	-	462,310	-
Contra Costa	6,965,419	726,141	348,915	8,040,475	32,007	38,086	113,013	7,857,369	306,091
Del Norte	360,526	0	22,723	383,249	0	0	0	383,249	N/A
El Dorado	2,066,611	383,055	147,416	2,597,082	7,650	0	86,275	2,503,157	63,896
Fresno	5,119,923	494,713	310,589	5,925,225	104,509	66,811	1,832,287	3,921,618	193,300
Glenn**	381,097	3,000	107,649	491,746	0	0	3,000	488,746	N/A
Humboldt	1,072,746	110,026	132,707	1,315,479	N/A	18,186	759,811	537,482	N/A
Imperial	690,337	0	261,974	952,311	0	4,641	45,055	902,615	N/A
Inyo	536,814	0	64,204	601,018	0	3,465	0	597,553	N/A
Kern	5,460,178	469,938	428,051	6,358,167	4,043	9,536	2,990,414	3,354,174	53,439
Kings**	829,669	123,843	47,564	1,001,076	-	4,528	775	995,773	-
Lake	893,861	17,422	31,391	942,674	7,317	14,627	71,147	849,583	N/A
Lassen	392,946	N/A	21,982	414,928	N/A	5,295	N/A	409,633	N/A
Los Angeles	73,394,000	14,550,000	9,888,000	97,832,000	77,000	290,000	3,451,000	94,014,000	N/A
Madera***	547,277	5,290	210,157	762,724	N/A	N/A	N/A	762,724	N/A
Marin	3,449,942	33,865	158,338	3,642,145	N/A	19,788	586,212	3,036,145	N/A
Mariposa	401,212	0	28,180	429,392	0	6,000	0	423,392	0
Mendocino	930,650	0	60,371	991,021	0	45,771	0	945,250	25,778
Merced	1,551,978	254,793	123,510	1,930,281	-	11,674	5,980	1,912,627	N/A
Modoc	226,507	0	17,700	244,207	0	-	-	244,207	N/A
Mono**	407,137	0	52,300	459,437	0	-	0	459,437	N/A
Monterey	2,145,459	260,423	190,908	2,596,790	-	4,600	-	2,592,190	N/A
Napa	935,565	41,500	72,801	1,049,866	0	5,000	42,119	1,002,747	20,000
Nevada	1,278,518	189,094	185,171	1,652,783	6,960	3,537	26,250	1,616,036	-
Orange	13,040,385	2,041,415	2,142,357	17,224,157	0	76,713	3,503,482	13,643,962	370,216
Placer	2,765,677	31,333	341,392	3,138,402	0	14,344	1,863,955	1,260,103	64,122
Plumas	428,705	0	38,500	467,205	0	0	0	467,205	0
Riverside	8,117,810	1,463,002	413,430	9,994,242	174,238	1,555	7,568,956	2,249,493	-
Sacramento	7,909,008	204,617	1,959,960	10,073,585	-	121,728	4,082,431	5,869,426	282,238
San Benito	491,774	0	28,225	519,999	0	N/A	0	519,999	N/A
San Bernardino	7,577,000	1,049,950	478,287	9,105,237	0	118,000	2,372,756	6,614,481	0
San Diego	13,134,239	N/A	524,570	13,658,809	N/A	57,114	4,381,348	9,220,347	276,510
San Francisco**	4,252,445	547,980	1,269,072	6,069,497	0	0	20,322	6,049,175	0
San Joaquin	3,709,192	130,673	455,438	4,295,303	10,500	14,000	18,062	4,252,741	65,000
San Luis Obispo	2,921,446	185,230	241,888	3,348,564	0	10,128	34,025	3,294,283	N/A
San Mateo	6,123,090	963,711	1,013,011	8,099,812	0	19,210	19,977	8,060,625	226,077
Santa Barbara	2,885,764	312,147	200,935	3,398,846	-	19,677	967,182	2,411,987	123,060
Santa Clara	13,324,344	448,564	1,181,779	14,954,687	0	0	0	14,954,687	641,492
Santa Cruz	1,751,856	-	519,138	2,270,994	-	-	50,232	2,220,762	-
Shasta	1,765,707	169,721	97,471	2,032,899	19,442	10,424	585,983	1,417,050	N/A
Sierra**	242,028	0	17,277	259,305	0	0	0	259,305	3,000
Siskiyou	849,772	56,000	69,628	975,400	0	3,500	300	971,600	20,000
Solano	1,811,642	200,000	214,683	2,226,325	0	29,152	164,000	2,033,173	N/A
Sonoma	3,266,991	347,796	456,606	4,071,393	-	43,594	120,092	3,907,707	150,000
Stanislaus	2,994,024	690,180	131,624	3,815,828	-	180,000	16,212	3,619,616	-
Sutter	639,109	141,957	57,145	838,211	1,697	16,492	14,049	805,973	N/A
Tehama	549,770	-	194,566	744,336	-	-	-	744,336	-
Trinity	315,126	22,800	22,020	359,946	289	2,543	-	357,114	-
Tulare**	2,119,000	216,000	168,000	2,503,000	-	3,000	23,400	2,476,600	8,374
Tuolumne	659,368	0	92,000	751,368	0	8,500	0	742,868	0
Ventura	5,929,900	0	490,500	6,420,400	0	20,000	193,400	6,207,000	0
Yolo	1,076,874	7,287	115,373	1,199,534	5,025	9,230	10,656	1,174,623	23,800
Yuba**	411,260	200	156,615	568,075	4,500	8,758	0	554,817	18,000
Totals	232,457,751	28,082,175	26,973,088	287,513,014	457,215	1,420,158	37,065,289	248,570,352	3,318,797

THESE TOTALS ARE INCOMPLETE AND REPRESENT A SUMMARY OF FURNISHED DATA ONLY.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to this Item E = Estimated

** 1990-91 data, no data provided for 1991-92 *** 1988-89 data, no data provided for 1991-92

TABLE B

BUDGETED PERMANENT POSITIONS

	Assessor & Assistant Assessor (1)	Certified Appraisers: Real Property Appraisers (2)	Certified Appraisers: Business Property Appraisers (3)	Certified Appraisers: Other Functions (4)	Cadastral Draftsperson (5)	Other Technical/ Professional (6)	All Clerical (7)	Total (8)
Alameda	2	50.33	25.08	20	7	22	60	186.41
Alpine	-	-	-	-	-	-	-	0
Amador	1	4	1.5	0	0.5	0	3.5	10.5
Butte	2	20	3	-	3	-	21	49
Calaveras	1	7	1	0	2	0	6	17
Colusa	1	4	1	0	1	4	0	11
Contra Costa	3	54	13	7	7	5	49	138
Del Norte	1	3	1	0	1	1	2	9
El Dorado	2	17.5	3.5	1	3	4	23	54
Fresno	2	43	15	3	8	2	57	130
Glenn**	2	4	1	-	0	1	4	12
Humboldt	2	11	4	0	1	4	11	33
Imperial	2	8	3	2	1	2	5	23
Inyo	2	3	1	0	1	0	5	12
Kern	3	45	18	0	6	1	42	115
Kings**	3	7	3	-	1	-	7	21
Lake	2	9	2	0	1.8	2	7.6	24.4
Lassen	1	4	1	0	2	1	1	10
Los Angeles	3	451	178	0	49	167	852	1700
Madera***	1	12	2	0	2	0	8	25
Marin	3	30	7	12	2	26	3	83
Mariposa	1	4	1	0	1	1	3	11
Mendocino	1	11	2	1	2	1.5	7	25.5
Merced	2	15	5	-	2	2	14	40
Modoc	1	2	1	0	1	1	2	8
Mono**	1	5	1	0	1	0	5	13
Monterey	2	16	7	3	2	3	19	52
Napa	1	8	3	2	2	1	7	24
Nevada	2	11	2	-	3	4	14	36
Orange	7	75	55	0	16	31	153	337
Placer	2	20	4	3	4	9	23	65
Plumas	1	4	0.5	0.5	1	0	4	11
Riverside	2	63	15	10	17	34	42	183
Sacramento	2	61.5	21	0	6	51.5	16	158
San Benito	1	4	1	0	1	0	6.5	13.5
San Bernardino	2	85	12	2	9	33	52	195
San Diego	2	70	30	32	27	27.5	113.5	302
San Francisco**	2	37	31	30	3	1	12	116
San Joaquin	3	29	10	-	5	12	29	88
San Luis Obispo	1	34	5	10	5	5	16.5	76.5
San Mateo	2	47	16	3	4	7	39	118
Santa Barbara	2	26	6	contract	4	3	21	62
Santa Clara	2	77	45	3	9	18	114	268
Santa Cruz	1	12	4	-	4	4	16.3	41.3
Shasta	1	16	5	2	3.2	2	12	41.2
Sierra**	1	2	0	0	0	0	2.7	5.7
Siskiyou	2	6	2	0	3	1	10	24
Solano	2	15	5	-	5	-	13	40
Sonoma	2	25	9	0	6	3	29	74
Stanislaus	2	33	9	0	3	2	18	67
Sutter	2	6	3	0	1	0	6	18
Tehama	2	5	1	0	2	1	10	21
Trinity	1	3	1	-	1	-	3	9
Tulare**	2	25	8	-	4	1	20	60
Tuolumne	3	6	1	0	1	0	5	16
Ventura	2	47	12	9	18	6	45	139
Yolo	2	8	2	1	2	0	12	27
Yuba**	2	4	2	0	1	1	5.5	15.5
Totals	108	1704.33	621.58	156.5	278.5	508.5	2087.1	5464.51

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N/A = Not Available or Not Applicable 0 = Zero - = No Response to this Item E = Estimated

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TABLE C

BUDGETED TEMPORARY POSITIONS (IN PERSON DAYS)

	Appraisal (1)	Clerical: Homeowners' Exemptions (2)	Clerical: Other (3)	Drafting/ Mapping (4)	Other (5)	Total (6)
Alameda	0	342	471	0	0	813
Alpine	-	-	-	-	-	0
Amador	0	0	0	0	0	0
Butte	-	-	-	-	-	0
Calaveras	0	0	0	0	0	0
Colusa	-	-	-	-	-	0
Contra Costa	46	629	872	-	-	1,547
Del Norte	0	0	0	0	0	0
El Dorado	55	-	230	-	-	285
Fresno	0	216	444	0	0	660
Glenn**	0	0	0	0	0	0
Humboldt	0	0	128	0	0	128
Imperial	0	0	1	0	0	1
Inyo	0	0	148	0	0	148
Kern	-	-	2,000	-	100	2,100
Kings**	0	0	0	0	0	0
Lake	0	0	0	0	0	0
Lassen	0	0	0	0	0	0
Los Angeles	0	0	10,660	0	6,500	17,160
Madera***	0	0	180	0	0	180
Marin	-	-	-	-	-	0
Mariposa	0	0	0	0	0	0
Mendocino	0	0	0	0	0	0
Merced	91	-	260	91	-	442
Modoc	0	0	0	0	0	0
Mono**	0	0	0	0	0	0
Monterey	0	80	60	0	0	140
Napa	-	-	-	-	-	0
Nevada	151	-	178	-	-	329
Orange	0	0	0	0	0	0
Placer	0	0	337	0	0	337
Plumas	-	-	-	-	-	0
Riverside	0	0	344	215	0	559
Sacramento	1,248	100	163	0	0	1,511
San Benito	0	0	0	0	0	0
San Bernardino	-	-	-	-	-	0
San Diego	0	510	832	104	0	1,446
San Francisco**	0	0	0	0	0	0
San Joaquin	0	79	637	0	27	743
San Luis Obispo	0	0	0	0	0	0
San Mateo	0	183	591	0	0	774
Santa Barbara	0	125	250	0	0	375
Santa Clara	0	671	2,019	0	0	2,690
Santa Cruz	0	0	0	97	181	278
Shasta	34	5	91	1	-	131
Sierra**	15.5	0	0	0	32.97	48
Siskiyou	0	0	69	0	0	69
Solano	0	-	-	-	-	0
Sonoma	0	0	0	0	0	0
Stanislaus	260	-	-	260	-	520
Sutter	0	0	488	0	0	488
Tehama	-	-	-	-	-	0
Trinity	-	-	-	-	-	0
Tulare**	0	0	240	0	0	240
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	1,901	2,940	21,693	768	6,841	34,142

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TABLE D

SELECTED STAFFING CHANGES

	Full-Time Positions Added/Deleted Last Fiscal Year				Full-Time Positions Vacant Last December 31			
	Professional (1)	Clerical (2)	Other (3)	Total (4)	Professional (5)	Clerical (6)	Other (7)	Total (8)
Alameda	-10.59	0.17	-1	-11.42	2	7	1	10
Alpine	-	-	-	0	-	-	-	0
Amador	0	0	0	0	0	0	0	0
Butte	-	-	-	0	2	1	0	3
Calaveras	0	0	0	0	0	0	0	0
Colusa	-	-	-	0	-	-	-	0
Contra Costa	-5	-6	-1	-12	2	-	-	2
Del Norte	0	0	0	0	0	0	0	0
El Dorado	-	-	-	0	2	2	-	4
Fresno	-1	0	0	-1	0	0	0	0
Glenn**	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	0	0	0	0
Imperial	0	0	0	0	1	0	0	1
Inyo	0	0	0	0	0	0	0	0
Kern	-1	-3	-1	-5	-	3	-	3
Kings**	0	0	-1	-1	0	0	0	0
Lake	-1	0	0	-1	0	0	0	0
Lassen	0	0	0	0	0	0	0	0
Los Angeles	33	61	18	112	0	0	0	0
Madera***	0	0	0	0	0	0	0	0
Marin	0	0	-2	-2	-	-	-	0
Mariposa	0	0	0	0	0	0	0	0
Mendocino	0	0	0	0	2	0	1	3
Merced	1	0	0	1	2	2	-	4
Modoc	1	0	0	1	0	0	0	0
Mono**	0	0	0	0	0	0	0	0
Monterey	0	0	0	0	0	0	0	0
Napa	-	-	-	0	-	-	-	0
Nevada	-	-	-	0	-	-	-	0
Orange	0	0	0	0	6.5	10	5	22
Placer	1	1	0	2	1	0	0	1
Plumas	-	-	-	0	-	1	-	1
Riverside	0	0	0	0	19	16	23	58
Sacramento	2	1	2	5	5.5	2	6.5	14
San Benito	0	0	0	0	0	0	0	0
San Bernardino	-	1	-	1	-	-	-	0
San Diego	-2	0	-1	-3	11	8	2	21
San Francisco**	0	0	0	0	0	1	1	2
San Joaquin	-1	0	0	-1	-	-	-	0
San Luis Obispo	-	-	-	0	2	0	0	2
San Mateo	1	-1	-6	-6	0	0	0	0
Santa Barbara	-2	-1	-1	-4	0	1	1	2
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	-0.5	0.25	-0.25	0	0	0	0
Shasta	0	-1	0	-1	1	-	-	1
Sierra**	0	0	0	0	0	0	0	0
Siskiyou	-1	0	0	-1	-	-	-	0
Solano	-1	0	0	-1	1	-	-	1
Sonoma	-	-	-	0	2	-	-	2
Stanislaus	-	-	-	0	-	-	-	0
Sutter	-	-	-	0	3	-	-	3
Tehama	-	-	-	0	0	-	-	0
Trinity	-	-	-	0	-	-	-	0
Tulare**	0	0	0	0	1	3	0	4
Tuolumne	0	0	0	0	0	0	0	0
Ventura	-5	-3	-2	-10	0	0	0	0
Yolo	0	0	0	0	0	0	0	0
Yuba**	0	0	0	0	0	0	0	0
Totals	8.41	48.67	4.25	61.33	66	57	41	164

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TABLE E

LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

	Section 601 Roll				Last Fiscal Year Supplemental Assessments		
	Total Roll Full Value in 000's (1)	Secured Roll Units (2)	Unsecured Roll Units (3)	Total Roll Units (4)	Roll Units (5)	Total Tax Dollars Generated (6)	Assessments Billed Through (Date) (7)
Alameda	69,049,986	385,090	49,467	434,557	N/A	N/A	01/31/91
Alpine	167,540	1,766	232	1,998	N/A	N/A	N/A
Amador	1,531,067	20,286	2,266	22,552	1,460	507,398	03/12/93
Butte	7,070,992	84,229	10,678	94,907	9,239	N/A	06/24/93
Calaveras	1,908,009	40,016	2,291	42,307	3,846	779,255	06/30/92
Colusa	1,185,154	11,509	2,070	13,579	N/A	N/A	N/A
Contra Costa	56,522,390	292,389	54,994	347,383	31,241	20,050,755	08/04/92
Del Norte	645,707	14,490	1,872	16,362	2,218	334,753	06/30/92
El Dorado	7,938,137	97,407	10,969	108,376	64,816	15,944,163	06/30/92
Fresno	25,877,511	220,028	28,545	248,573	29,811	6,577,987	06/30/92
Glenn**	1,001,506	16,097	1,820	17,917	N/A	N/A	N/A
Humboldt	4,437,578	64,838	6,917	71,755	5,603	1,058,131	04/01/91
Imperial	4,724,387	77,576	7,329	84,905	8,434	2,131,225	03/01/92
Inyo	22,166,545	17,422	2,079	19,501	1,467	N/A	06/28/92
Kern	31,733,000	330,509	27,583	358,092	41,188	5,754,663	06/20/93
Kings**	2,718,345	35,207	3,964	39,171	5,679	770,460	06/30/91
Lake	2,844,935	62,976	8,001	70,977	6,669	409,525	06/30/92
Lassen	1,046,519	23,215	2,051	25,266	2,365	345,596	06/30/92
Los Angeles	471,575,540	2,224,650	339,791	2,564,441	N/A	251,112,000	N/A
Madera***	3,027,621	41,879	3,747	45,626	-	-	N/A
Marin	20,290,211	96,142	16,879	113,021	11,500	6,234,424	06/30/92
Mariposa	715,914	12,047	1,769	13,816	1,048	N/A	07/31/92
Mendocino	3,870,152	58,758	7,216	65,974	4,800	201,754	02/02/93
Merced	6,650,126	58,519	7,335	65,854	N/A	N/A	02/28/93
Modoc	473,881	27,161	918	28,079	1,111	50,294	09/30/92
Mono**	1,370,379	14,415	1,399	15,814	649	225,113	06/30/91
Monterey	17,275,124	100,699	19,501	120,200	13,550	11,455,881	02/28/93
Napa	8,084,816	43,999	6,289	50,288	0	2,980,830	06/30/92
Nevada	5,269,049	53,926	7,969	61,895	4,004	N/A	-
Orange	165,739,941	702,488	161,668	864,156	94,853	59,644,387	10/01/91
Placer	12,569,629	109,592	16,952	126,544	19,189	5,943,103	05/28/93
Plumas	1,283,961	21,772	3,651	25,423	2,496	N/A	N/A
Riverside	71,216,422	620,000	36,000	656,000	62,681	20,651,997	06/30/93
Sacramento	50,646,395	360,395	52,992	413,387	47,050	26,459,257	06/30/92
San Benito	1,990,500	14,713	2,543	17,256	1,475	533,873	03/01/92
San Bernardino	72,226,868	687,588	52,815	740,403	99,207	58,469,841	06/30/92
San Diego	140,070,951	785,440	96,900	882,340	84,724	23,679,739	06/30/93
San Francisco**	44,637,518	166,103	35,379	201,482	1,678	35,623,761	-
San Joaquin	19,061,409	148,848	25,494	174,342	18,479	6,143,940	12/21/92
San Luis Obispo	12,629,342	116,785	20,432	137,217	18,863	2,546,532	07/01/92
San Mateo	52,833,373	211,731	34,789	246,520	12,823	9,973,847	06/07/93
Santa Barbara	23,414,956	116,049	22,587	138,636	11,423	11,902,613	01/31/93
Santa Clara	106,252,265	416,298	67,677	483,975	23,827	N/A	06/02/93
Santa Cruz	13,306,292	90,378	11,674	102,052	5,146	3,357,595	06/30/92
Shasta	6,660,892	84,739	13,987	98,726	11,615	N/A	06/30/92
Sierra**	263,455	3,863	2,108	5,971	611	137,065	06/30/91
Siskiyou	1,724,265	45,041	5,274	50,315	3,450	619,740	06/30/92
Solano	16,708,332	115,571	12,730	128,301	10,290	5,198,550	06/30/92
Sonoma	23,841,721	162,449	20,623	183,072	10,537	6,544,245	06/30/92
Stanislaus	15,891,362	123,573	16,862	140,435	15,891	4,864,845	06/30/92
Sutter	3,092,495	28,499	6,655	35,154	4,488	N/A	05/21/93
Tehama	1,533,358	34,972	2,668	37,640	8,381	1,352,483	05/31/92
Trinity	561,217	12,333	3,574	15,907	1,374	119,631	12/31/91
Tulare**	9,627,515	114,595	17,457	132,052	N/A	N/A	N/A
Tuolumne	2,559,828	36,597	4,009	40,606	3,629	902,087	06/30/92
Ventura	1,736,464	222,065	42,248	264,313	N/A	N/A	N/A
Yolo	6,203,687	42,905	7,418	50,323	N/A	4,082,992	07/01/91
Yuba**	1,699,597	21,191	3,517	24,708	3,226	854,750	10/30/91
Totals	1,661,156,131	10,143,818	1,436,624	11,580,442	828,104	616,531,079	

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TABLE E (CONTINUED)

LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

	Single Family Transfers (8)	All Other Transfers (9)	Property Splits (10)	New Subdivision Lots (11)	Jurisdicti Issuing Building Permits (12)	Total Building Permits Received (13)	New Assessments Resulting From: Permits (14)	New Assessments Resulting From: Construction Discovered Without Permi (15)
Alameda	In #9	54,446	1,120	4,431	14	13,945	N/A	N/A
Alpine	N/A	N/A	1	0	1	104	N/A	5
Amador	1,084	1,077	126	434	7	1,509	907	50
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	-	-	498	345	2	1,480	1,045	N/A
Colusa	474	500	68	52	3	1,236	708	107
Contra Costa	20,740	756	538	1,937	15	21,755	17,991	250
Del Norte	1,545	515	270	130	2	945	709	60
El Dorado	In #9	20,760	101	1,588	3	5,999	4,062	In #14
Fresno	11,559	6,965	5,979	4,057	16	16,575	N/A	N/A
Glenn**	N/A	N/A	N/A	N/A	3	N/A	N/A	N/A
Humboldt	N/A	7,664	245	729	8	3,663	1,330	N/A
Imperial	3,263	4,974	439	797	6	2,715	2,473	110
Inyo	N/A	3,030	63	18	2	N/A	1,140	N/A
Kern	14,863	13,528	6,747	2,152	9	15,559	13,580	N/A
Kings**	1,917	791	192	639	5	2,058	772	539
Lake	765	1,180	271	32	2	6,574	3,497	304
Lassen	In #9	1,522	134	98	2	926	637	In # 14
Los Angeles	137,551	30,680	32,391	N/A	86	N/A	66,539	N/A
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	4,352	447	636	851	12	8,118	3,242	0
Mariposa	1,484	N/A	495	43	0	1,550	1,100	300
Mendocino	3,600	1,400	700	200	4	3,000	2,125	200
Merced	In #9	4,279	277	1,275	7	N/A	4,937	In #14
Modoc	194	3,000	42	0	1	295	196	100
Mono**	In #9	1,282	90	193	2	743	N/A	N/A
Monterey	In #9	9,475	433	492	13	N/A	2,991	N/A
Napa	N/A	N/A	189	725	5	2,249	N/A	42
Nevada	3,707	251	271	191	2	4,244	3,273	100
Orange	47,484	5,197	831	10,583	30	38,589	19,618	In #14
Placer	8,707	4,454	4,318	3,160	7	6,709	9,565	In #14
Plumas	In #9	3,083	90	131	2	N/A	N/A	N/A
Riverside	N/A	53,075	1,262	9,643	25	12,200	27,958	N/A
Sacramento	23,726	1,712	1,566	5,912	7	33,629	14,384	250
San Benito	N/A	N/A	96	298	3	1,028	870	450
San Bernardino	31,717	52,862	1,452	9,872	24	35,424	13,944	215
San Diego	58,249	56,759	2,914	14,231	19	21,477	277,042	85
San Francisco**	11,072	7,381	354	1,074	1	18,100	3,571	157
San Joaquin	16,464	3,933	1,073	1,265	7	15,619	6,103	2,159
San Luis Obispo	14,250	4,750	2,565	260	8	10,000	12,600	1,390
San Mateo	9,927	1,270	101	256	21	21,156	4,306	0
Santa Barbara	3,066	790	6,061	773	6	6,764	6,100	1,000
Santa Clara	66,821	9,057	275	2,710	16	31,120	11,443	25
Santa Cruz	N/A	13,918	872	-	5	9,420	2,524	22
Shasta	N/A	13,589	1,453	1,166	3	5,574	4,469	85
Sierra**	95	580	35	0	1	162	264	14
Siskiyou	1,307	3,923	145	54	6	1,389	902	50
Solano	6,814	743	2,615	1,694	8	3,277	1,814	-
Sonoma	In #9	10,759	902	1,998	10	10,344	4,829	N/A
Stanislaus	6,774	1,843	1,728	1,296	10	11,186	6,040	1,500
Sutter	1,846	5,691	349	795	3	3,517	1,558	3
Tehama	In #9	3,712	404	267	3	2,465	1,750	100
Trinity	282	320	16	23	1	518	633	290
Tulare**	In #9	18,838	786	2,688	N/A	N/A	N/A	N/A
Tuolumne	1,400	1,520	137	272	2	1,800	2,013	100
Ventura	12,909	16,434	348	1,642	11	25,258	14,892	N/A
Yolo	2,909	1,281	118	348	5	5,439	N/A	N/A
Yuba**	1,136	758	124	455	3	1,769	1,081	12
Totals	534,053	466,754	85,306	94,275	479	449,175	583,527	10,074

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TABLE F

DISTRIBUTION OF LOCAL ROLL BY SELECTED PROPERTY TYPES

	Residential				Commercial		Industrial	
	Improved Single-Family (1)	Mobilehomes (2)	Improved Multi-Family (3)	Vacant Land (4)	Improved (5)	Vacant Land (6)	Improved (7)	Vacant Land (8)
Alameda	298,978	586	33,377	13,008	15,364	1,347	6,213	1,836
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	0	0
Amador	8,966	503	381	3,822	506	175	35	30
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	12,643	N/A	1,825	10,467	598	236	31	62
Colusa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contra Costa	246,145	1,262	7,472	16,090	12,727	1,098	1,668	836
Del Norte	4,925	2,128	325	4,782	461	185	39	7
El Dorado	34,914	2,097	4,040	15,585	1,732	604	233	374
Fresno	149,939	4,428	5,660	20,167	7,699	1,942	3,187	1,223
Glenn**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Humboldt	28,299	3,299	2,609	8,563	2,173	344	356	314
Imperial	17,960	1,877	2,600	23,990	1,870	2,075	405	280
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	125,547	11,699	10,726	120,732	9,212	3,056	2,539	2,821
Kings**	18,000	467	830	1,900	1,375	335	1,010	130
Lake	16,735	7,717	342	32,237	1,967	656	34	14
Lassen	In #3	733	12,000	2,000	600	150	35	36
Los Angeles	1,601,079	16,128	239,765	152,944	84,162	16,144	36,883	11,942
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	69,936	115	5,044	11,429	2,757	598	585	141
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	16,872	2,221	907	9,495	1,810	417	317	117
Merced	33,500	1,570	2,800	In #1	2,070	In #5	275	In #7
Modoc	1,669	182	24	870	373	203	9	13
Mono**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	63,462	1,131	5,455	4,166	3,890	750	752	291
Napa	21,550	1,132	2,009	1,892	1,798	471	252	272
Nevada	31,937	1,717	729	17,267	1,091	271	202	200
Orange	575,397	7,124	34,953	38,892	23,108	3,331	10,748	1,718
Placer	62,152	1,911	2,615	18,782	2,512	1,005	510	530
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	333,071	42,643	4,371	141,782	17,797	9,721	In #5	In #6
Sacramento	280,333	4,123	18,198	24,029	13,338	4,222	In #5	In #6
San Benito	6,546	274	350	674	469	48	124	64
San Bernardino	381,145	13,462	22,967	193,673	12,702	9,012	7,464	6,996
San Diego	561,392	10,519	42,970	49,554	20,784	3,769	7,089	3,242
San Francisco**	108,267	0	35,100	6,603	13,443	In #4	2,690	In #4
San Joaquin	97,515	1,598	9,095	8,628	6,461	1,065	1,791	790
San Luis Obispo	54,736	5,844	4,406	12,681	4,527	1,192	844	281
San Mateo	176,000	722	5,525	7,077	6,626	3,538	3,108	3,538
Santa Barbara	77,727	7,769	7,082	4,898	4,267	491	1,088	360
Santa Clara	345,959	5,199	19,671	9,030	11,341	285	6,612	190
Santa Cruz	52,554	393	706	4,365	2,819	503	533	133
Shasta	29,497	5,715	2,323	7,109	3,414	1,156	322	282
Sierra**	1,208	32	60	920	104	17	35	5
Siskiyou	29,512	925	816	In #1	2,669	In #5	743	In #7
Solano	85,286	725	2,918	6,892	2,513	907	803	612
Sonoma	89,502	2,655	5,598	12,180	4,727	872	1,569	525
Stanislaus	86,000	4,911	5,580	5,646	4,860	1,240	1,448	In #6
Sutter	13,510	558	1,767	2,133	828	158	364	141
Tehama	4,923	1,152	533	1,506	771	249	249	78
Trinity	4,096	1,282	523	4,648	368	45	14	5
Tulare**	65,784	3,367	4,985	8,257	4,204	755	649	276
Tuolumne	17,750	2,870	914	8,300	906	179	44	37
Ventura	169,801	2,616	6,605	11,985	7,097	794	2,861	1,314
Yolo	27,325	776	2,186	2,221	1,716	560	649	328
Yuba**	8,390	1,408	1,885	1,625	1,912	421	264	294
Totals	6,548,434	191,565	583,622	1,065,496	330,518	76,592	107,675	42,678

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TABLE F (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY SELECTED PROPERTY TYPE

	Rural			Possessory Interest		Miscellaneous		
	Homesites Vacant and Improved (9)	Unrestricted (10)	Restricted (11)	Secured (12)	Unsecured (13)	Oil, Gas and Mineral (14)	Others (15)	Grand Total (16)
Alameda	N/A	2,915	1,282	1	4,091	4	---	379,002
Alpine	N/A	N/A	0	N/A	N/A	0	0	0
Amador	3,500	-	682	183	120	96	1,397	20,396
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Calaveras	4,763	5,469	1,355	0	82	0	2,567	40,098
Colusa	N/A	N/A	687	0	75	227	N/A	989
Contra Costa	801	2,609	515	0	2,500	1,164	0	294,887
Del Norte	0	219	0	1	0	401	3,310	16,783
El Dorado	17,598	-	460	1,459	221	15	18,296	97,628
Fresno	N/A	12,362	14,189	3	1,199	359	N/A	222,357
Glenn**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Humboldt	N/A	14,063	516	0	930	785	9,397	71,648
Imperial	2,595	5,470	0	0	590	66	0	59,778
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Kern	In #4	28,104	11,295	0	671	2,885	1,893	331,180
Kings**	2,000	3,563	5,489	-	231	108	-	35,438
Lake	378	2,234	341	0	145	29	292	63,121
Lassen	2,000	2,382	2,511	0	346	67	9	22,869
Los Angeles	N/A	34,271	N/A	10,072	9	2,004	19,256	2,224,659
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Marin	114	251	512	0	1,077	0	1,008	93,567
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Mendocino	7,112	4,083	10,044	0	461	0	1,228	55,084
Merced	-	11,825	0	0	298	0	6,479	58,817
Modoc	1,212	2,904	501	0	270	0	19,201	27,431
Mono**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Monterey	7,592	4,950	2,602	3	1,612	41	5,614	102,311
Napa	10,530	472	564	0	210	0	2,847	43,999
Nevada	N/A	N/A	65	0	1,862	0	447	55,788
Orange	3,995	In #9	232	493	1,255	406	2,091	703,743
Placer	In #1 & 4	836	1,214	0	662	45	5,999	98,773
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Riverside	201	6,724	2,532	10,781	-	2	50,381	620,006
Sacramento	2,475	993	1,501	10	2,333	135	4,649	356,339
San Benito	1,778	2,141	2,233	0	80	12	0	14,793
San Bernardino	N/A	10,235	958	8,755	0	7	4,025	671,401
San Diego	12,438	18,421	1,379	0	4,112	180	49,591	785,440
San Francisco**	-	-	-	1	2,153	-	-	168,257
San Joaquin	9,724	4,838	6,549	7	489	118	669	149,337
San Luis Obispo	7,313	1,678	3,350	960	0	146	46	98,004
San Mateo	758	844	730	5	2,745	12	3,253	214,481
Santa Barbara	2,294	3,467	2,113	-	2,015	819	3,677	118,067
Santa Clara	N/A	4,366	3,175	0	1,827	19	1,460	409,134
Santa Cruz	8,827	9,820	872	-	1,204	2	7,649	90,380
Shasta	12,906	6,421	2,315	18	1,614	89	13,172	86,353
Sierra**	208	219	467	163	1,699	229	196	5,562
Siskiyou	5,533	In #9	3,934	0	1,719	0	945	46,796
Solano	4,643	3,631	2,347	-	610	270	7,446	119,603
Sonoma	27,950	5,610	2,176	N/A	596	184	8,305	162,449
Stanislaus	5,103	2,876	6,377	0	401	0	2,032	126,474
Sutter	1,837	4,377	0	0	0	267	2,559	28,499
Tehama	16,345	3,889	5,211	-	-	-	-	34,906
Trinity	752	In #4	891	0	294	1,296	-	14,214
Tulare**	22,333	In #9	In #9	334	621	In #15	8,106	119,671
Tuolumne	261	2,887	1,052	671	360	380	346	36,957
Ventura	499	4,621	1,589	N/A	N/A	855	11,428	222,065
Yolo	1,771	1,823	3,331	0	148	191	28	43,053
Yuba**	2,480	2,135	157	0	134	220	0	21,325
Totals	212,619	240,998	110,295	33,920	44,071	14,135	281,294	9,883,912

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TABLE G

BUSINESS PROPERTY ASSESSMENTS
(Including Agricultural Businesses)

	Number of Boats (1)	Number of General Aircraft (2)	Number of Direct Billing and Field Appraisals (3)	Number of Property Statements (Excluding 1,2 (4)	Number of Others (5)	Total Business Property Assessments (6)	Total Number of Mandatory Audits (7)
Alameda	9,528	1,009	9,000	26,560	---	46,097	1,756
Alpine	11	0	0	105	0	116	3
Amador	952	84	0	1,362	0	2,398	27
Butte	3,820	290	-	9,830	-	13,940	N/A
Calaveras	1,283	64	0	1,189	155	2,691	2
Colusa	711	111	0	1,927	0	2,749	121
Contra Costa	29,187	694	4,576	18,661	1,876	54,994	952
Del Norte	709	35	186	1,191	0	2,121	40
El Dorado	6,179	399	54	5,824	95	12,551	112
Fresno	5,770	716	0	34,233	0	40,719	1,525
Glenn**	371	136	500	1,500	0	2,507	20
Humboldt	2,081	179	0	3,319	800	6,379	96
Imperial	1,252	198	589	3,760	1,940	7,739	56
Inyo	450	84	241	2,677	N/A	3,452	30
Kern	4,046	986	0	30,720	0	35,752	750
Kings**	1,657	122	300	4,017	-	6,096	196
Lake	6,352	126	647	1,485	122	8,732	22
Lassen	958	37	N/A	1,400	0	2,395	42
Los Angeles	59,170	5,000	95,083	185,707	28,134	373,094	13,200
Madera***	1,220	75	-	5,000	-	6,295	53
Marin	7,203	256	723	10,889	1,293	20,364	292
Mariposa	427	47	0	1,059	236	1,769	8
Mendocino	1,950	188	260	5,600	580	8,578	48
Merced	1,622	249	2,100	4,784	1,090	9,845	61
Modoc	221	42	0	1,030	0	1,293	16
Mono**	119	37	N/A	1,100	N/A	1,256	27
Monterey	5,435	382	0	12,500	0	18,317	680
Napa	2,308	305	0	5,150	0	7,763	57
Nevada	2,258	274	278	3,661	0	6,471	286
Orange	31,176	815	2,600	102,462	16,291	153,344	3,379
Placer	8,750	456	1,219	6,628	0	17,053	290
Plumas	1,368	65	966	1,388	-	3,787	24
Riverside	3,864	1,774	1,835	35,897	2,250	45,620	1,325
Sacramento	16,505	925	7,274	24,489	15,098	64,291	1,364
San Benito	756	179	176	2,359	58	3,528	110
San Bernardino	17,860	1,792	8,939	26,156	0	54,747	640
San Diego	25,287	2,627	20,489	58,911	3,247	110,561	3,740
San Francisco**	3,758	0	24,137	14,666	7,979	50,540	3,125
San Joaquin	11,420	405	0	18,568	139	30,532	1,126
San Luis Obispo	11,595	490	3,100	9,832	203	25,220	457
San Mateo	10,382	503	7,637	16,801	703	36,026	1,170
Santa Barbara	6,115	638	In #1	15,143	494	22,390	553
Santa Clara	13,091	1,012	0	59,071	5,196	78,370	2,967
Santa Cruz	2,748	319	1,963	7,385	1,204	13,619	73
Shasta	6,850	315	1,400	6,590	0	15,155	332
Sierra**	119	6	86	440	1	652	14
Siskiyou	1,471	115	923	2,177	0	4,686	60
Solano	4,725	304	200	7,501	-	12,730	400
Sonoma	4,489	786	340	14,412	0	20,027	642
Stanislaus	5,543	327	0	12,266	0	18,136	545
Sutter	3,235	155	429	2,087	749	6,655	30
Tehama	1,165	92	N/A	2,442	419	4,118	15
Trinity	1,172	60	35	912	87	2,266	7
Tulare**	7,431	564	N/A	14,798	320	23,113	178
Tuolumne	1,727	199	0	1,566	0	3,492	51
Ventura	18,545	1,044	502	20,227	5,833	46,151	246
Yolo	1,371	219	747	4,515	0	6,852	430
Yuba**	2,062	114	0	1,066	141	3,383	108
Totals	381,830	28,425	199,534	876,995	96,733	1,583,517	43,879

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TABLE H

ASSESSMENT APPEALS ACTIVITY -- 601 ROLL
Number of Roll Units

	Number of Appeals Filed (1)	Protested (2)	Withdrawn (3)	Invalid Appeal (4)	Available for Hearing (5)	No-Shows (6)	(Stipulations Not Considered A Hearing) (7)	Waiting to be Heard (8)
Alameda	2,895	3,060	775	28	2,272	34	1,253	985
Alpine	1	1	-	-	1	-	-	1
Amador	12	12	4	1	7	3	3	0
Butte	137	137	17	In #10	120	In #10	40	74
Calaveras	-	2	1	-	-	-	1	-
Colusa	31	31	10	0	21	0	2	19
Contra Costa	3,952	4,126	1,844	10	2,272	170	812	1,157
Del Norte	27	26	1	0	26	0	0	0
El Dorado	50	50	9	0	41	0	36	3
Fresno	286	304	85	67	152	4	100	39
Glenn**	81	0	63	0	0	0	4	11
Humboldt	161	301	-	74	0	4	30	0
Imperial	81	81	31	1	21	1	27	21
Inyo	20	20	0	3	17	0	0	16
Kern	1,652	1,652	575	50	1,027	N/A	0	917
Kings**	39	39	11	1	27	4	17	2
Lake	82	82	38	0	44	1	23	19
Lassen	N/A	-	-	-	-	-	-	-
Los Angeles	20,463	20,463	6,025	1,448	12,990	566	612	8,303
Madera***	126	126	31	0	95	0	53	42
Marin	308	308	24	0	284	1	92	181
Mariposa	1	-	-	-	-	1	-	-
Mendocino	81	81	11	12	58	7	22	1
Merced	109	109	31	0	78	0	52	26
Modoc	1	1	0	0	1	0	0	1
Mono**	13	13	5	0	8	1	2	2
Monterey	529	627	230	85	312	5	241	42
Napa	103	114	41	1	0	0	0	70
Nevada	92	92	44	0	48	5	18	15
Orange	12,376	12,376	1,257	288	10,831	471	3,585	5,943
Placer	78	106	67	18	21	4	0	0
Plumas	5	3	1	-	-	-	1	-
Riverside	3,483	3,160	498	323	2,662	248	1,119	1,140
Sacramento	719	719	286	10	423	40	95	167
San Benito	14	14	9	-	5	1	0	4
San Bernardino	1,276	1,276	409	91	776	66	256	454
San Diego	2,891	5,318	170	10	5,138	299	1,186	2,735
San Francisco**	481	-	50	-	-	16	10	297
San Joaquin	431	431	76	6	349	-	256	76
San Luis Obispo	153	220	124	6	90	2	1	66
San Mateo	781	1,066	201	0	865	63	370	410
Santa Barbara	-	-	-	-	-	-	-	-
Santa Clara	2,272	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Cruz	330	372	112	21	239	1	178	29
Shasta	108	108	28	3	77	1	21	40
Sierra**	4	5	0	1	4	0	0	4
Siskiyou	29	31	8	0	23	0	13	1
Solano	451	855	63	2	790	0	658	11
Sonoma	1,201	1,210	109	-	1,101	-	705	341
Stanislaus	571	571	21	0	550	5	239	298
Sutter	108	108	37	2	69	1	14	1
Tehama	7	31	5	0	26	1	11	14
Trinity	2	-	-	-	-	-	2	0
Tulare**	105	141	26	5	110	N/A	22	24
Tuolumne	9	9	1	0	8	0	3	5
Ventura	1,693	1,693	547	0	1,146	122	530	9
Yolo	114	9	88	1	1	0	15	1
Yuba**	144	144	35	0	109	4	46	47
Totals	61,169	61,834	14,134	2,568	45,335	2,152	12,776	24,064

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TABLE H (CONTINUED)

ASSESSMENT APPEALS ACTIVITY -- 601 ROLL
Number of Roll Units

	Hearings Held (9)	Denied (10)	Decreases (Other than Stipulations) (11)	Increases (12)	Waiting for a Decision (13)	Mobilehomes in Item 2 (14)	Units in Item 2 that Pertain to more than One Year (15)
Alameda	33	12	12	2	7	0	N/A
Alpine	0	-	-	-	-	0	0
Amador	1	0	1	0	0	1	0
Butte	65	64	-	1	9	2	2
Calaveras	-	-	-	-	-	-	-
Colusa	-	-	-	-	-	-	-
Contra Costa	133	88	45	0	0	1	0
Del Norte	26	3	0	0	0	0	16
El Dorado	2	0	1	1	0	0	0
Fresno	9	5	4	0	0	0	1
Glenn**	1	3	0	0	0	0	0
Humboldt	53	21	22	0	0	6	N/A
Imperial	0	0	0	0	0	0	21
Inyo	1	0	1	0	0	N/A	0
Kern	110	110	0	0	0	N/A	0
Kings**	4	1	3	0	0	0	0
Lake	1	0	1	0	0	0	0
Lassen	N/A	-	-	-	-	-	-
Los Angeles	3,509	1,158	2,335	16	0	53	N/A
Madera***	0	0	0	0	0	3	48
Marin	10	1	8	0	1	0	2
Mariposa	0	-	-	-	-	0	0
Mendocino	28	9	19	0	0	0	17
Merced	0	0	0	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono**	3	3	0	0	0	0	1
Monterey	24	8	16	0	0	0	4
Napa	25	20	3	0	4	27	27
Nevada	11	8	3	0	0	0	25
Orange	832	156	675	1	N/A	19	0
Placer	17	8	8	1	0	0	N/A
Plumas	3	3	-	-	-	-	-
Riverside	155	80	75	0	0	8	0
Sacramento	112	37	72	3	0	0	N/A
San Benito	0	0	0	0	0	0	3
San Bernardino	253	157	96	0	0	4	N/A
San Diego	918	450	458	5	5	7	N/A
San Francisco**	123	91	32	-	6	-	-
San Joaquin	17	5	6	-	6	-	-
San Luis Obispo	21	10	10	1	0	0	40
San Mateo	23	13	10	0	0	0	5
Santa Barbara	-	-	-	-	-	-	-
Santa Clara	N/A	N/A	N/A	N/A	N/A	70	N/A
Santa Cruz	31	27	4	0	0	0	80
Shasta	15	10	4	0	1	2	8
Sierra**	4	4	0	0	0	0	2
Siskiyou	9	7	1	1	0	0	1
Solano	121	8	111	2	0	0	9
Sonoma	55	44	11	-	-	6	-
Stanislaus	8	2	6	0	0	1	0
Sutter	53	36	5	0	12	0	3
Tehama	1	1	0	0	0	0	-
Trinity	0	-	-	-	-	-	-
Tulare**	64	53	10	1	0	0	2
Tuolumne	0	0	0	0	0	0	0
Ventura	485	46	373	66	0	3	396
Yolo	9	6	2	1	0	0	1
Yuba**	12	6	6	0	0	0	0
Totals	7,390	2,774	4,449	102	51	213	714

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TABLE I

ASSESSMENT APPEALS ACTIVITY -- SUPPLEMENTAL ROLL
Number of Roll Units

	Number of Appeals Filed (1)	Protested (2)	Withdrawn (3)	Invalid Appeal (4)	Available for Hearing (5)	No-Shows)6)	Stipulations (Not Considered A Hearing) (7)	Waiting to be Heard (8)
Alameda	In 601 Roll							
Alpine	3	3	1	-	2	-	1	0
Amador	5	4	1	0	2	1	1	0
Butte	In 601 Roll							
Calaveras	0	1	0	0	0	0	1	0
Colusa	0	0	0	0	0	0	0	0
Contra Costa	In 601 Roll	-	-	-	-	-	-	-
Del Norte	12	9	0	0	9	0	3	0
El Dorado	4	4	1	0	3	0	2	0
Fresno	72	78	34	19	25	0	19	0
Glenn**	0	0	0	0	0	0	0	0
Humboldt	125	In 601 Roll						
Imperial	6	6	0	0	0	0	6	0
Inyo	In 601 Roll							
Kern	In 601 Roll							
Kings**	1	1	0	0	1	0	1	0
Lake	3	3	2	0	1	1	0	0
Lassen	N/A	-	-	-	-	-	-	-
Los Angeles	In 601 Roll							
Madera***	2	2	1	0	1	0	0	1
Marin	89	89	3	0	86	0	8	66
Mariposa	12	-	5	-	5	-	-	2
Mendocino	9	9	2	0	7	1	0	3
Merced	49	49	1	0	48	0	44	4
Modoc	0	0	0	0	0	0	0	0
Mono**	In 601 Roll							
Monterey	In 601 Roll							
Napa	14	14	4	0	0	0	0	6
Nevada	46	46	30	0	16	0	1	3
Orange	2,182	2,182	310	85	1,784	94	231	1,264
Placer	41	66	53	0	13	3	0	5
Plumas	4	3	-	-	-	1	-	-
Riverside	564	564	73	0	491	126	138	134
Sacramento	210	209	118	2	89	6	13	21
San Benito	-	-	-	-	-	-	-	-
San Bernardino	N/A	-	-	-	-	-	-	-
San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Francisco**	In 601 Roll							
San Joaquin	38	38	8	3	27	-	11	11
San Luis Obispo	63	186	60	3	123	1	0	108
San Mateo	224	126	91	0	35	11	18	4
Santa Barbara	-	-	-	-	-	-	-	-
Santa Clara	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Cruz	In 601 Roll							
Shasta	26	26	9	0	17	0	7	3
Sierra**	3	3	1	0	2	0	2	0
Siskiyou	In 601 Roll							
Solano	18	18	2	3	13	0	0	13
Sonoma	-	-	-	-	-	-	-	-
Stanislaus	53	53	0	0	53	0	7	42
Sutter	10	10	5	0	5	0	2	1
Tehama	In 601 Roll							
Trinity	5	5	1	-	4	1	1	-
Tulare**	54	82	20	1	61	N/A	11	8
Tuolumne	4	4	1	0	3	0	3	0
Ventura	190	190	58	0	132	10	89	6
Yolo	In 601 Roll							
Yuba**	5	5	0	0	5	1	3	0
Totals	4,146	4,088	895	116	3,063	257	623	1,705

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TABLE I (CONTINUED)

ASSESSMENT APPEALS ACTIVITY -- SUPPLEMENTAL ROLL
Number of Roll Units

	Hearings Held (9)	Denials (10)	Decreases (Other than Stipulations) (11)	Increases (12)	Waiting for a Decision (13)	Mobilehomes in Item 2 (14)	Units in Item 2 that Pertain to more than One Year (15)
Alameda	In 601 Roll						
Alpine	1	1	-	-	-	-	0
Amador	2	2	0	0	0	0	0
Butte	In 601 Roll						
Calaveras	0	0	0	0	0	0	0
Colusa	0	0	0	0	0	0	0
Contra Costa	In 601 Roll						
Del Norte	9	0	0	0	0	0	9
El Dorado	1	1	0	0	0	0	0
Fresno	6	6	0	0	0	1	0
Glenn**	0	0	0	0	0	0	0
Humboldt	In 601 Roll						
Imperial	0	0	0	0	0	0	0
Inyo	In 601 Roll						
Kern	In 601 Roll						
Kings**	0	0	0	0	0	0	0
Lake	0	0	0	0	0	0	0
Lassen	N/A	-	-	-	-	-	-
Los Angeles	In 601 Roll						
Madera***	0	0	0	0	0	0	0
Marin	12	4	8	0	0	0	0
Mariposa	5	0	1	0	2	0	0
Mendocino	3	1	2	0	0	0	2
Merced	0	0	0	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono**	In 601 Roll						
Monterey	In 601 Roll						
Napa	3	3	1	0	6	0	0
Nevada	12	4	8	0	0	0	24
Orange	198	55	143	0	N/A	4	0
Placer	5	2	3	0	0	0	N/A
Plumas	3	2	1	-	-	-	-
Riverside	93	21	72	0	0	6	0
Sacramento	31	14	17	0	0	0	N/A
San Benito	-	-	-	-	-	-	-
San Bernardino	N/A	-	-	-	-	-	-
San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Francisco**	In 601 Roll						
San Joaquin	5	0	3	-	2	-	2
San Luis Obispo	14	7	7	0	0	1	23
San Mateo	2	0	2	0	0	0	36
Santa Barbara	-	-	-	-	-	-	-
Santa Clara	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Cruz	In 601 Roll						
Shasta	7	3	3	0	1	2	0
Sierra**	0	0	0	0	0	0	0
Siskiyou	In 601 Roll						
Solano	0	0	0	0	0	0	0
Sonoma	-	-	-	-	-	-	-
Stanislaus	4	3	1	0	0	0	0
Sutter	2	0	1	0	1	0	0
Tehama	In 601 Roll						
Trinity	2	2	0	0	0	0	0
Tulare**	42	35	7	0	0	0	0
Tuolumne	0	0	0	0	0	0	0
Ventura	27	11	16	0	0	2	0
Yolo	In 601 Roll						
Yuba**	1	0	1	0	0	0	0
Totals	490	177	297	0	12	16	96

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TABLE J

DOLLAR VALUE OF APPEALED PROPERTY
601 ROLL

	Full Value of Appealed Property (1)	Value Difference County vs. Applicant (2)	Full Value of Stipulations (3)	Full Value of Reductions Other than Stipulations (4)	Full Value of Increases (5)
Alameda	7,213,462,314	3,286,262,522	222,932,261	4,992,354	89,182
Alpine	205,524	17,620	-	-	-
Amador	27,403,207	9,241,068	3,175,341	425,814	0
Butte	N/A	N/A	N/A	N/A	N/A
Calaveras	205,000	51,925	165,000	-	-
Colusa	63,942,269	35,308,154	11,718,908	-	-
Contra Costa	15,227,410,837	7,958,302,237	N/A	N/A	0
Del Norte	21,620,859	18,262,518	0	4,405,551	0
El Dorado	24,499,738	8,161,717	6,496,161	10,198	0
Fresno	1,150,587,797	497,872,171	66,996,571	10,316,501	0
Glenn**	46,404,684	16,974,137	3,756,987	0	0
Humboldt	574,279,675	145,069,989	429,209,686	7,306,464	0
Imperial	1,118,947,711	510,852,620	352,613,165	0	0
Inyo	988,572	51,631	0	0	0
Kern	3,425,678,671	1,838,088,545	N/A	N/A	N/A
Kings**	88,062,936	60,443,196	6,780,258	172,787	0
Lake	21,314,263	17,270,920	242,780	2,595	0
Lassen	N/A	-	-	-	-
Los Angeles	65,252,374,688	N/A	8,712,267	3,346,234,083	15,884,686
Madera***	69,973,231	21,768,468	3,300,206	0	0
Marin	800,910,722	325,668,150	6,136,255	12,695,828	0
Mariposa	-	-	-	-	-
Mendocino	92,554,263	43,641,978	3,082,789	321,224	0
Merced	239,802,429	166,509,190	46,553,698	0	0
Modoc	2,794,106	2,288,457	0	0	0
Mono**	10,081,074	6,904,037	4,025,466	0	0
Monterey	735,064,589	255,440,965	75,823,180	11,013,442	0
Napa	271,457,509	111,382,938	0	133,461	0
Nevada	114,799,008	90,959,443	1,085,503	10,952	0
Orange	22,090,587,784	8,037,028,554	507,461,580	658,576,679	1,495,420
Placer	508,653,705	107,183,866	0	27,554,687	48,740
Plumas	661,456	295,566	18,500	-	-
Riverside	2,957,590,045	1,355,231,308	148,979,292	9,455,868	0
Sacramento	1,152,411,152	520,497,942	57,415,926	21,445,761	508,843
San Benito	10,500,752	5,347,512	-	-	-
San Bernardino	1,771,890,135	747,957,450	N/A	N/A	N/A
San Diego	10,204,481,312	N/A	613,724,797	N/A	27,617,263
San Francisco**	-	-	-	-	-
San Joaquin	879,604,062	397,926,800	29,856,031	975,749	-
San Luis Obispo	18,770,880	5,746,564	15,805	1,042,093	28,179
San Mateo	4,960,730,922	2,540,807,678	1,045,726,262	180,407,969	0
Santa Barbara	-	-	-	-	-
Santa Clara	22,000,000,000	9,800,000,000	N/A	N/A	N/A
Santa Cruz	890,861,991	372,016,653	34,046,825	455,489	0
Shasta	N/A	N/A	N/A	N/A	N/A
Sierra**	436,844	161,844	0	0	0
Siskiyou	22,296,901	8,357,462	3,577,923	167,140	9,424
Solano	932,668,364	346,544,622	62,989,764	2,597,346	1,000,000
Sonoma	2,222,007,572	1,544,455,647	74,687,005	2,998,669	-
Stanislaus	874,649,236	336,133,310	20,067,497	12,319,530	0
Sutter	254,830,990	41,473,606	943,087	4,007,308	0
Tehama	32,113,973	23,933,441	1,420,300	0	0
Trinity	197,707	30,005	30,005	-	-
Tulare**	184,640,823	N/A	6,089,381	805,820	11,904
Tuolumne	17,535,963	6,943,668	570,000	0	0
Ventura	2,650,899,963	848,190,894	256,154,842	35,670,069	7,816,624
Yolo	282,579,614	200,121,039	3,231,361	4,328,079	2,331,469
Yuba**	61,643,666	29,766,957	1,972,254	159,130	26,036
Totals	171,578,071,488	42,702,946,984	4,121,784,919	4,360,582,826	56,867,770

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TABLE K

DOLLAR VALUE OF APPEALED PROPERTY SUPPLEMENTAL ROLL

TABLE L

NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

	Full Value of Appealed Property (1)	Value Difference County vs. Applicant (2)	Value of Stipulations (3)	Full Value of Reductions Other than Stipulations (4)	Full Value of Increases (5)	Assessment Appeals Boards	Hearing Officers
Alameda	In 601 Roll					2	0
Alpine	376,473	170,380	77,500	0	0	0	0
Amador	3,520,508	3,104,865	8,000	0	0	0	0
Butte	N/A	N/A	N/A	N/A	N/A	1	1
Calaveras	205,000	51,925	165,000	0	0	0	-
Colusa	-	-	-	-	-	0	0
Contra Costa	In 601 Roll					1	0
Del Norte	4,877,584	4,821,239	39,920	3,486,707	0	0	0
El Dorado	979,874	100,171	785,620	0	0	-	-
Fresno	37,241,324	30,889,985	7,172,387	0	0	1	0
Glenn**	0	0	0	0	0	0	0
Humboldt	In 601 Roll					1	0
Imperial	179,240,838	34,279,386	894,813	0	0	0	0
Inyo	In 601 Roll					0	0
Kern	In 601 Roll					2	0
Kings**	36,700	6,700	4,700	0	0	0	0
Lake	0	0	0	0	0	0	0
Lassen	N/A	-	-	-	-	0	0
Los Angeles	In 601 Roll					3	9
Madera***	573,000	481,500	0	0	0	0	0
Marin	307,920,984	84,106,775	594,490	1,566,182	0	2	0
Mariposa	-	-	-	-	-	1	0
Mendocino	811,565	195,365	0	138,625	0	0	0
Merced	2,651,326	1,403,628	138,542	0	0	1	0
Modoc	0	0	0	0	0	0	0
Mono**	In 601 Roll					0	0
Monterey	In 601 Roll					1	0
Napa	33,937,237	10,598,980	0	5,427	0	0	0
Nevada	18,744,964	6,313,186	50,049	148,140	0	1	5
Orange	4,685,774,581	1,892,414,876	35,902,315	177,817,723	0	2	4
Placer	101,734,579	36,042,838	20,850,787	4,209,420	0	0	0
Plumas	326,737	78,737	-	5,000	-	0	0
Riverside	502,897,549	330,372,155	377,240,611	992,638	0	2	0
Sacramento	64,177,189	21,745,082	4,767,836	2,352,149	0	2	0
San Benito	-	-	-	-	-	0	0
San Bernardino	N/A	-	-	-	-	3	1
San Diego	N/A	N/A	N/A	18,340,039	N/A	4	0
San Francisco**	-	-	-	-	-	1	0
San Joaquin	83,641,879	32,849,097	7,622,184	70,000	0	1	0
San Luis Obispo	In 601 Roll					1	6
San Mateo	290,250,523	258,578,535	61,276,251	4,496,579	0	1	0
Santa Barbara	-	-	-	-	-	1	0
Santa Clara	N/A	N/A	N/A	N/A	N/A	2	1
Santa Cruz	In 601 Roll					1	0
Shasta	N/A	N/A	N/A	N/A	N/A	1	0
Sierra**	165,551	47,949	21,000	0	0	0	0
Siskiyou	In 601 Roll					1	0
Solano	72,195,462	28,370,462	0	0	0	1	5
Sonoma	-	-	-	-	0	1	0
Stanislaus	125,383,026	59,889,663	466,624	274,393	0	1	0
Sutter	7,425,303	1,748,745	341,200	607,000	0	1	3
Tehama	In 601 Roll					0	0
Trinity	205,500	10,000	10,000	-	-	0	0
Tulare**	7,091,290	N/A	170,447	377,576	0	1	5
Tuolumne	9,565,824	2,912,739	749,878	0	0	0	0
Ventura	234,520,696	109,441,004	11,871,512	5,185,658	0	1	1
Yolo	In 601 Roll					1	0
Yuba**	337,490	59,990	28,500	641	0	2	6
Totals	6,776,810,556	2,951,085,957	531,250,166	220,073,897	0	49	47

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