

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

2000-01

NOVEMBER 2002

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CALIFORNIA STATE BOARD OF EQUALIZATION

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JAMES E. SPEED, EXECUTIVE DIRECTOR



# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 2000-01

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## **EXPLANATION OF DATA CONTAINED IN EACH TABLE**

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>. Two 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. Please bear in mind that the figures used are a mingling of present and past. In other words, the 2000-01 assessment roll is based on workload experienced in an earlier assessment year. For example, income, expenses, budgeted positions, and workload reported all relate to the 2000-01 fiscal year. However, the 2000-01 roll was prepared in the 1999 assessment year utilizing budget and staff for that year.

These data were compiled by the Board's Property and Special Taxes Department, Assessment Policy and Standards Division (APSD), from responses to questionnaires sent to all assessors and county clerks. Copies of the questionnaires are contained in the Appendix. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty-five of the 58 counties reported data on behalf of the county assessor; Alpine, Plumas and Santa Barbara counties did not provide any data for 2000-01. Fifty-one of the 58 county clerks responded to our request for information. Alameda, Calaveras, Glenn, Kings, Napa, Plumas and San Mateo counties did not provide any data.

Any questions concerning this report should be directed to the APSD at (916) 445-4982. Any questions concerning the data submitted by a particular county should be directed to that county.

Please note that neither this year's report nor any of the previous reports contained data from all 58 counties.

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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.

TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Salaries and Wages (1)	Cost of Services From Other Depts. (2)	Other Costs (3)	2000-01 GROSS BUDGET (4)	1999-2000 Gross Budget (5)	% Change 99-2000% 2000-01% (6)	1998-1999 Gross Budget (5)	% Change 98-99% 99-2000% (8)
Alameda	\$10,542,217	\$1,885,609	\$706,032	<b>\$13,133,858</b>	\$13,609,341	-3.5%	\$12,979,504	5%
Alpine	No Response							
Amador	\$457,139	\$25,701	\$75,831	<b>\$558,671</b>	\$563,539	-0.9%	\$547,960	3%
Butte	\$2,002,228	\$222,033	\$93,221	<b>\$2,317,482</b>	\$2,120,472	9.3%	\$2,120,472	0%
Calaveras	\$829,254	\$0	\$71,594	<b>\$900,848</b>	\$588,039	53.2%	\$734,478	-20%
Colusa	\$398,043	\$2,827	\$331,542	<b>\$732,412</b>	\$565,263	29.6%	-	-
Contra Costa	\$8,331,474	\$974,545	\$346,303	<b>\$9,652,322</b>	\$9,124,784	5.8%	\$8,846,993	3%
Del Norte	\$410,764	\$202,026	\$57,361	<b>\$670,151</b>	\$555,581	20.6%	\$509,318	9%
El Dorado	\$2,032,978	\$451,631	\$183,533	<b>\$2,668,142</b>	\$2,374,055	12.4%	\$2,180,137	9%
Fresno	\$6,237,944	\$1,125,904	\$141,488	<b>\$7,505,336</b>	\$7,374,545	1.8%	\$8,206,750	-10%
Glenn	\$582,239	\$110,341		<b>\$692,580</b>	\$613,601	12.9%	\$613,601	0%
Humboldt	\$1,308,679	\$78,392	\$138,191	<b>\$1,525,262</b>	\$1,538,588	-0.9%	\$1,414,681	9%
Imperial	\$1,219,519		\$52,287	<b>\$1,271,806</b>	\$1,114,027	14.2%	\$827,750	35%
Inyo	\$496,400	\$0	\$258,801	<b>\$755,201</b>	\$661,537	14.2%	\$670,846	-1%
Kern	\$6,218,908	\$1,501,025	\$340,655	<b>\$8,060,588</b>	\$7,007,763	15.0%	\$6,913,573	1%
Kings	\$1,007,931	\$107,935	\$140,629	<b>\$1,256,495</b>	\$1,254,618	0.1%	\$1,228,104	2%
Lake	\$766,823	\$11,500	\$38,137	<b>\$816,460</b>	\$718,640	13.6%	\$642,163	12%
Lassen	\$303,718	N/A	\$108,346	<b>\$412,064</b>	\$414,805	-0.7%	\$412,339	1%
Los Angeles	\$74,935,618	\$9,885,776	\$10,977,606	<b>\$95,799,000</b>	\$88,601,001	8.1%	\$81,655,173	9%
Madera	\$1,145,451	\$9,700		<b>\$1,155,151</b>	\$1,123,085	2.9%	\$1,200,400	-6%
Marin	\$3,152,159	\$180,561	\$254,642	<b>\$3,587,362</b>	\$3,559,979	0.8%	\$3,995,213	-11%
Mariposa	\$351,471	\$0	\$15,445	<b>\$366,916</b>	\$530,212	-30.8%	\$315,229	68%
Mendocino	\$1,225,913	\$0	\$80,720	<b>\$1,306,633</b>	\$1,100,047	18.8%	\$1,234,893	-11%
Merced	\$1,212,651	\$220,650		<b>\$1,433,301</b>	\$1,790,414	-19.9%	\$1,659,751	8%
Modoc	\$382,906	\$0	\$23,275	<b>\$406,181</b>	\$366,370	10.9%	\$354,076	3%
Mono	\$457,330		\$79,193	<b>\$536,523</b>	\$443,967	20.8%	\$507,200	-12%
Monterey	\$2,683,372	\$580,385	\$254,056	<b>\$3,517,813</b>	\$3,167,398	11.1%	\$3,313,066	-4%
Napa	\$1,216,549	\$49,035	\$43,701	<b>\$1,309,285</b>	\$1,340,718	-2.3%	\$1,310,076	2%
Nevada	\$935,603	\$144,546	\$337,366	<b>\$1,417,515</b>	\$1,355,121	4.6%	\$1,618,500	-16%
Orange	\$17,795,877	\$1,784,021	\$3,174,874	<b>\$22,754,772</b>	\$22,322,503	1.9%	\$19,572,869	14%
Placer	\$3,916,164	\$18,854	\$660,825	<b>\$4,595,843</b>	\$4,155,323	10.6%	\$3,950,410	5%
Plumas	No Response							
Riverside	\$10,668,925	\$1,852,480	\$1,781,133	<b>\$14,302,538</b>	\$13,650,385	4.8%	\$11,509,150	19%
Sacramento	\$8,610,573	\$493,116	\$1,658,061	<b>\$10,761,750</b>	\$10,493,345	2.6%	\$10,119,042	4%
San Benito	\$634,536		\$51,700	<b>\$686,236</b>	\$632,935	8.4%	\$603,865	5%
San Bernardino	\$8,351,340	\$1,688,844	\$644,009	<b>\$10,684,193</b>	\$9,249,475	15.5%	\$9,249,475	0%
San Diego	\$13,399,269		\$4,636,720	<b>\$18,035,989</b>	\$17,371,023	3.8%	\$15,233,972	14%
San Francisco	\$5,698,806	\$943,132	\$2,211,212	<b>\$8,853,150</b>	\$6,489,686	36.4%	\$7,081,818	-8%
San Joaquin	\$4,488,210	\$90,593	\$570,709	<b>\$5,149,512</b>	\$4,636,123	11.1%	\$4,387,855	6%
San Luis Obispo	\$3,912,154	\$192,932	\$238,915	<b>\$4,344,001</b>	\$4,031,775	7.7%	\$3,594,865	12%
San Mateo	\$5,853,268	\$1,061,511	\$409,576	<b>\$7,324,355</b>	\$6,990,074	4.8%	\$6,811,035	3%
Santa Barbara	No Response							
Santa Clara	\$14,354,532	\$199,839	\$695,984	<b>\$15,250,355</b>	\$15,691,691	-2.8%	\$15,304,751	3%
Santa Cruz	\$1,730,626	\$0	\$493,922	<b>\$2,224,548</b>	\$2,169,044	2.6%	\$2,221,833	-2%
Shasta	\$1,789,589	\$263,694	\$224,386	<b>\$2,277,669</b>	\$2,261,674	0.7%	\$2,287,094	-1%
Sierra	\$335,337	\$0	\$112,423	<b>\$447,760</b>	\$341,919	31.0%	\$322,265	6%
Siskiyou	\$956,430	\$43,757	\$375,432	<b>\$1,375,619</b>	\$1,290,759	6.6%	\$1,100,880	17%
Solano	\$2,051,555	\$276,268	\$384,007	<b>\$2,711,830</b>	\$2,850,181	-4.9%	\$2,953,947	-4%
Sonoma	\$4,227,014	\$391,236	\$565,409	<b>\$5,183,659</b>	\$5,019,740	3.3%	\$5,112,615	-2%
Stanislaus	\$3,007,107	\$572,671	\$74,009	<b>\$3,653,787</b>	\$3,457,098	5.7%	\$3,396,460	2%
Sutter	\$949,872	\$132,513	\$102,940	<b>\$1,185,325</b>	\$1,179,068	0.5%	\$1,135,226	4%
Tehama	\$792,743			<b>\$792,743</b>	\$689,637	15.0%	\$765,397	-10%
Trinity	\$141,866	\$2,784		<b>\$144,650</b>	\$140,391	3.0%	\$218,775	-36%
Tulare	\$2,626,213	\$241,093	\$106,897	<b>\$2,974,203</b>	\$2,831,982	5.0%	\$3,072,702	-8%
Tuolumne	\$645,374	\$0	\$88,881	<b>\$734,255</b>	\$706,934	3.9%	\$647,436	9%
Ventura	\$5,682,604	\$1,266,411		<b>\$6,949,015</b>	\$6,533,622	6.4%	\$6,253,600	4%
Yolo	\$1,092,863	\$169,769	\$99,905	<b>\$1,362,537</b>	\$1,350,891	0.9%	\$1,311,358	3%
Yuba	\$681,300	\$172,805	\$55,615	<b>\$909,720</b>	\$836,656	8.7%	\$754,997	11%
<b>Totals</b>	<b>\$255,239,428</b>	<b>\$29,628,445</b>	<b>\$34,567,499</b>	<b>\$319,435,372</b>	<b>\$300,951,444</b>	<b>6.1%</b>	<b>\$284,985,938</b>	<b>6%</b>

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE A (CONTINUED)**  
**BUDGET DATA & COSTS OF SELECTED PROGRAMS**

	2000-01 Gross Budget (9)	Other Income					Other (15)	NET BUDGET (16)	Exemption Program Costs Included in Budget (17)	Data Processing Costs	
		Services to Other Depts. (10)	Map Sales (11)	Fees for Property Details (12)	Fees for Copies & Info. (13)	Property/ Supp. Tax Admin. Fees (14)				Provided by Other County Depts. (18)	Internal Services (19)
Alameda	\$13,133,858	\$26,718	\$47,752	\$23,885	\$34,579	\$5,943,667	\$0	\$7,057,257	\$0	\$1,500,512	\$0
Alpine	No Response								\$0	\$0	\$0
Amador	\$558,671	\$0	\$681	\$2,203	\$150	\$384	\$2,732	\$552,521			
Butte	\$2,317,482							\$2,317,482		\$59,456	\$161,684
Calaveras	\$900,848	\$81	\$2,836			\$171,081		\$726,850			
Colusa	\$732,412	\$0	\$3,298	\$10	\$250	\$106,053	\$100	\$622,701	N/A	N/A	\$0
Contra Costa	\$9,652,322	\$32,256	\$29,771	\$0	\$59,550	\$848,004	\$2,234	\$8,680,507	\$334,776	\$722,955	\$475,034
Del Norte	\$670,151	\$0	\$0	\$0	\$0	\$0	\$0	\$670,151	\$0	\$0	\$0
El Dorado	\$2,668,142	\$750		\$14,738	\$767	\$319,976	\$735	\$2,331,176	\$77,235	\$406,782	
Fresno	\$7,505,336	\$8,037	\$47,163	\$412	\$1,167	\$2,242,691		\$5,205,866	\$243,838	\$989,726	\$144,927
Glenn	\$692,580							\$687,580			
Humboldt	\$1,525,262	In 13	\$15,228	\$7,665	\$21,615	\$384,667	\$1,119	\$1,094,968	N/A	\$78,392	N/A
Imperial	\$1,271,806		\$12,500	\$17,000		\$394,576		\$847,730			
Inyo	\$755,201	\$0	\$1,092	\$0	\$0	\$0	\$3,765	\$750,344	\$0	\$0	\$0
Kern	\$8,060,588	\$7,027	\$9,920	\$5,648	\$4,240	\$1,313,401	\$10,610	\$6,709,742	\$73,878	\$13,783	\$98,308
Kings	\$1,256,495			\$2,710	\$67,753	\$368,383		\$817,649		\$107,935	
Lake	\$816,460	\$6,250	\$3,000	\$4,000	\$0	\$150,000	\$0	\$653,210	N/A	N/A	N/A
Lassen	\$412,064		\$6,491				N/A	\$405,573	N/A	N/A	N/A
Los Angeles	\$95,799,000	\$36,000	\$124,400	\$0	\$0	\$0	\$34,564,600	\$61,074,000	\$0	\$4,196,917	\$0
Madera	\$1,155,151	\$0	\$3,912	\$4,836	\$1,324	\$301		\$1,144,778	N/A	N/A	N/A
Marin	\$3,587,362	N/A	\$8,645	\$13,386	\$4,777	\$859,754	\$12,778	\$2,688,022	N/A	N/A	N/A
Mariposa	\$366,916	\$0	\$4,000	\$0	\$0	\$0	\$0	\$362,916	N/A	N/A	N/A
Mendocino	\$1,306,633	\$0	\$146		\$10,730	\$23,214		\$1,272,543			
Merced	\$1,433,301		\$17,684		\$13,037	\$341,329		\$1,061,251		\$220,650	
Modoc	\$406,181	\$0	In 15	In 15	In 15	In 15	\$5,363	\$400,818	Unknown	Unknown	Unknown
Mono	\$536,523		#####					\$533,986			
Monterey	\$3,517,813		\$42,978	\$3,478		\$740,000		\$2,731,357	\$80,500	\$516,052	\$0
Napa	\$1,309,285	\$0	\$6,000	\$0	\$500	\$0	\$59,490	\$1,243,295		\$49,035	
Nevada	\$1,417,515	\$0	\$9,569	\$11,449	\$1,105	\$0	\$1,729	\$1,393,663	N/A	N/A	N/A
Orange	\$22,754,772	\$0		\$109,936	\$24,253	\$4,713,120		\$17,907,463	\$564,500	\$1,698,643	\$1,779,536
Placer	\$4,595,843	\$0	\$22,164	\$22,960	\$0	\$1,703,322	\$0	\$2,847,397	\$0	\$0	\$0
Plumas	No Response										
Riverside	\$14,302,538	\$1,011	\$17,510	\$139,842	\$6,050	\$6,380,884	\$342,142	\$7,415,099	N/A	\$929,000	\$670,000
Sacramento	\$10,761,750	In 15	In 15	In 15	In 15	\$6,761,852	\$121,608	\$3,878,290	\$270,956	\$493,116	\$902,413
San Benito	\$686,236		\$4,000			\$220,000	\$3,600	\$458,636	N/A	N/A	N/A
San Bernardino	\$10,684,193		\$100,000	In 11	In 11		\$372,940	\$10,211,253		\$1,462,180	
San Diego	\$18,035,989	N/A	\$36,941	\$90,931	\$156,288	\$7,384,472	N/A	\$10,367,357	\$654,870		\$2,707,057
San Francisco	\$8,853,150	\$0	\$0	\$0	\$0	\$0	\$0	\$8,853,150		In total	
San Joaquin	\$5,149,512	\$0	\$16,867	\$35,883	\$2,233	\$3,800	\$0	\$5,090,729	\$0	\$90,593	\$0
San Luis Obispo	\$4,344,001	\$1,410	\$26,035	\$0	\$18,657	\$0	\$126,283	\$4,171,616	\$38,885	\$538,686	\$112,586
San Mateo	\$7,324,355				\$15,915	\$3,778,781	\$17,092	\$3,512,567		\$358,834	
Santa Barbara	No Response										
Santa Clara	\$15,250,355	\$0	\$16,689	\$141,761	\$5,784	\$9,064,432	\$385,207	\$5,636,482	\$558,385	\$199,839	\$748,341
Santa Cruz	\$2,224,548	\$0				\$893,920	\$50,645	\$1,279,983	N/A	\$377,746	N/A
Shasta	\$2,277,669	\$68,931	\$13,856	\$5,080	\$13,241	\$534,622	\$213	\$1,641,726	N/A	\$200,770	N/A
Sierra	\$447,760	\$0	\$8,423	\$0	\$0	\$47,625	\$0	\$391,712	\$3,000	\$0	\$0
Siskiyou	\$1,375,619	\$0	\$8,631	In 11	In 11	\$174,680	\$610	\$1,191,698		\$43,757	\$45,179
Solano	\$2,711,830	\$71,583	\$13,331	\$20,462	In 11	\$473,435	\$81,442	\$2,051,577	N/A	\$6,334	\$315,742
Sonoma	\$5,183,659	\$0	\$17,264	\$0	\$732	\$170,000	\$5,738	\$4,989,925	\$0	\$389,803	\$0
Stanislaus	\$3,653,787	\$0	\$5,000	\$7,000	\$15,547	\$715,612	\$0	\$2,910,628	N/A	\$437,925	\$86,756
Sutter	\$1,185,325	\$0	\$7,184	\$1,200	\$0	\$0	\$2,904	\$1,174,037	N/A	\$101,377	N/A
Tehama	\$792,743	\$46,699	\$7,000	In 11	In 11	\$107,000	\$0	\$632,044	\$0	\$0	\$0
Trinity	\$144,650		\$538		\$6,318	\$3,289		\$134,505			
Tulare	\$2,974,203		\$5,000	\$3,000	\$1,000	\$598,579	\$61,101	\$2,305,523	\$2,000	\$149,296	Unknown
Tuolumne	\$734,255	\$0	\$13,757	\$0	\$0	\$0	\$0	\$720,498	\$0	\$0	\$0
Ventura	\$6,949,015		\$10,160	\$92,800		\$1,395,716		\$5,450,339		\$722,300	\$196,606
Yolo	\$1,362,537			\$32,976		\$735,911	\$9,274	\$584,376		\$154,618	
Yuba	\$909,720	\$0	\$5,000	\$0	\$3,000	\$118,468		\$783,252	N/A	N/A	N/A
<b>Totals</b>	<b>\$319,435,372</b>	<b>\$306,753</b>	<b>\$754,953</b>	<b>\$815,251</b>	<b>\$490,562</b>	<b>\$60,187,001</b>	<b>\$36,246,054</b>	<b>\$220,634,798</b>	<b>\$2,902,823</b>	<b>\$17,217,012</b>	<b>\$8,444,169</b>

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.  
N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE B**

**STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM FUNDS**

	Contract with Dept. of Finance? (1)	Amount of Funds Allocated (2)	Utilization of Funds				Other (specify) (7)
			Permanent Employees (3)	Temporary Employees (4)	Automation Equipment (5)	Contractors (6)	
Alameda	Yes	\$2,152,429	X		X		
Alpine	No Response						
Amador	Yes	\$80,865	X	X	X		Fixed assets
Butte	Yes	\$381,956	X		X		
Calaveras	Yes	\$109,897	X		X	X	
Colusa	Yes	\$53,957	X		X	X	
Contra Costa	Yes	\$2,022,000		X	X	X	Consultants
Del Norte	Yes	\$36,203	X		X		
El Dorado	Yes	\$302,795		X	X		
Fresno	Yes	\$825,990	X			X	Rangeland Evaluation Study
Glenn	Yes	\$59,197			X	X	
Humboldt	Yes		X	X	X		Furniture, Services, Supplies
Imperial	No						
Inyo	No						
Kern	Yes	\$1,211,318	X	X	X	X	
Kings	Yes	\$122,551	X		X		
Lake	No						
Lassen	Yes	\$54,699	X				
Los Angeles	Yes	\$13,451,670	X		X		
Madera	Yes	\$212,991	X		X	X	
Marin	No						
Mariposa	No						
Mendocino	Yes	\$160,435		X	X	X	
Merced	Yes	\$298,004	X		X		Expense for PTALP Employees
Modoc	No						
Mono	Yes	\$47,778			X	X	
Monterey	Yes	\$785,819		X	X	X	
Napa	Yes	\$366,020	X			X	
Nevada	Yes	\$234,292	X		X	X	
Orange	No						
Placer	Yes	\$628,047			X	X	Aud/Cntrlr, Tax Coll., Appls Cnsl
Plumas	No Response						
Riverside	Yes	\$2,346,820	X	X	X	X	
Sacramento	Yes	\$1,554,245	X	X	X		Office Expenses
San Benito	Yes	\$90,408	X				Services and supplies
San Bernardino	Yes	\$2,139,938	X	X	X		
San Diego	Yes	\$5,020,275	X	X	X	X	
San Francisco	Yes	\$1,012,000		X			
San Joaquin	Yes	\$818,686		X	X		Used to maintain mandatory audits.
San Luis Obispo	Yes	\$736,288	X		X		
San Mateo	Yes		X	X	X	X	Trng, Cnty Cnsl, Tx Col, Cnty Cntrlr
Santa Barbara	No Response						
Santa Clara	Yes	\$3,996,000	X	X	X		Unclassified staff
Santa Cruz	Yes	\$565,000	X	X	X	X	
Shasta	Yes	\$342,399	X	X	X		
Sierra	Yes	\$7,383	X				
Siskiyou	No						
Solano	Yes	\$469,207					
Sonoma	Yes	\$1,035,049	X		X		
Stanislaus	Yes	\$866,165	X	X	X	X	Clerical for AAB, Auditor, Tax Coll.
Sutter	Yes	\$147,436	X				Hdware, software, aerial maps
Tehama	Yes	\$74,000	X				
Trinity	No						
Tulare	Yes	\$501,907	X	X	X		
Tuolumne	Yes	\$126,067					
Ventura	Yes	\$1,477,789	X	X	X	X	
Yolo	Yes	\$278,309	X		X	X	
Yuba	Yes	\$88,968	X	X	X		
<b>Totals</b>	46yes 9no	\$47,293,252					

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE C**

**STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM POSITIONS**  
(In Person Years)

	PERMANENT POSITIONS						TEMPORARY POSITIONS						TOTAL STAFF (13)
	Admin. Mgmt. (1)	Certified Appraisers Real Property (2)	Certified Appraisers Business Property (3)	Drafting/ Mapping (4)	Other Tech. & Pro. (5)	Clerical (6)	Admin. Mgmt. (7)	Certified Appraisers Real Property (8)	Certified Appraisers Business Property (9)	Drafting/ Mapping (10)	Other Tech. & Pro. (11)	Clerical (12)	
Alameda		10			3								13
Alpine	No Response												0
Amador		0.5				1		0.5				0.5	2.5
Butte	0	4	2	0	0	1							7
Calaveras													0
Colusa		1				1							2
Contra Costa		3	1		6			1	1				12
Del Norte	0	0	0	0	0	0	0	0	0	0	0	0	0
El Dorado			1			5							6
Fresno													0
Glenn													0
Humboldt		2	1			1							4
Imperial													0
Inyo													0
Kern		6	1		2	7						1	17
Kings													0
Lake		1		1		1							3
Lassen			1			0.5							1.5
Los Angeles		82	21										103
Madera													0
Marin													0
Mariposa													0
Mendocino								2					2
Merced		1	2	1		2							6
Modoc													0
Mono													0
Monterey													0
Napa		1											1
Nevada		2.5				1				2			5.5
Orange	0	0	0	0	0	0	0	0	0	0	0	0	0
Placer													0
Plumas	No Response												0
Riverside	2	16	10		2	7						10	47
Sacramento		8			1	3						5.3	17.3
San Benito		1	1										2
San Bernardino		4	6		11	10							31
San Diego	0	14	1	0	16	17							48
San Francisco													0
San Joaquin		4	4			2				2			12
San Luis Obispo	0	2	2	2	1	1	0	3	0	0	0	3	14
San Mateo					1			2	4			4	11
Santa Barbara	No Response												0
Santa Clara			2		1			3	7		10	6	29
Santa Cruz								2	2	2.5			6.5
Shasta			1		1							2	4
Sierra		0.07				0.1							0.17
Siskiyou													0
Solano		2				3							5
Sonoma	0	5	1	0	1.6	9	0	0	0	0	0	2	18.6
Stanislaus	0	5	3	2	2	0	0	0	0	0	2	4	18
Sutter	0	0	0	0	0	0	0	1	1	0	0	0.5	2.5
Tehama		1			1								2
Trinity													0
Tulare		3	1	1	1								6
Tuolumne								1					1
Ventura		17	4	1	5	3							30
Yolo		1	2			1							4
Yuba												1	1
<b>Totals</b>	<b>2</b>	<b>197.07</b>	<b>68</b>	<b>8</b>	<b>55.6</b>	<b>76.6</b>	<b>0</b>	<b>15.5</b>	<b>14</b>	<b>3.5</b>	<b>16</b>	<b>39.3</b>	<b>495.57</b>

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.  
N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE D**  
**BUDGETED PERMANENT POSITIONS**  
 (As of July 1, 2000)

	Assessor & Other Managers (1)	Certified Appraisers		Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Tech. & Pro. (6)	All Clerical (7)	2000-01 TOTAL STAFF (8)	1999-2000 Total Staff (9)	% Change From 1999-2000 to 2000-01 (10)	98-99 Total Staff (11)	% Change From 98-99 to 99-2000 (12)
		Real Property (2)	Business Property (3)									
Alameda	11	49	30	6	4	13	64	176.585	175.585	1%	177	-1%
Alpine	No Response											
Amador	3	2.5	1	1	0	0	2	9.5	9.5	0%	10	-5%
Butte	4	14	2	3	1	0	18	42	41	2%	41	0%
Calaveras	3	4	0.5	1.5	0.5		4	13.5	13.5	0%	13.5	0%
Colusa	1	4	1	1	1		3	11	10	9%	10	0%
Contra Costa	9	50	10	5	2	4	50	130	128	2%	128	0%
Del Norte	3	2	1.5	2	0	1.5	2	12	9	25%	9	0%
El Dorado	3	16	2	3	1	2	9	36	37	-3%	36	3%
Fresno	4	42	14	8	2	1	57	128	128	0%	128	0%
Glenn	3	3			4			10	10	0%	10	0%
Humboldt	3	10	3	1	0	4	10	31	31	0%	31	0%
Imperial	2	9	3	2			9	25	24	4%	23	4%
Inyo	2	1	0	1	0	0	3.6	7.6	10	-32%	10.6	-6%
Kern	6	36	13	5	2	1	32	95	94	1%	94	0%
Kings	4	7	2	1			6	20	21	-5%	20	5%
Lake	3	6	1	1	0	5.6		16.6	17.1	-3%	14.1	18%
Lassen	2	3		1	1		0.5	7.5	7.5	0%	7.5	0%
Los Angeles	58	295	135	39	92	56	726	1,401	1,381	1%	1,379	0%
Madera	3	14	2	3	0	0	10	32	32	0%	33	-3%
Marin	3	22	6	2	2	6	23	64	62	3%	60.5	2%
Mariposa	2	4		1	0	0	5	12	12	0%	11	8%
Mendocino	2	9	2	1	1		7	22	21.5	2%	21	2%
Merced	5	12	4	1		2	9	33	29	12%	29	0%
Modoc	2	2	1	1			2	8	8	0%	8	0%
Mono	1	5	1	1			3	11	11	0%	11	0%
Monterey	4	17	6	1	0	0	21	49	46	6%	48	-4%
Napa	3	7	3	2	0	1	5.75	21.75	22.75	-5%	22.25	2%
Nevada	5	8	1	2			12	28	31	-11%	35	-13%
Orange	7	104	55	15	26	4	121	332	326	2%	303	7%
Placer	7	20	6	6	4	6	31	80	73	9%	68	7%
Plumas	No Response											
Riverside	13	70	11	13	10		89	206	255	-24%	164	36%
Sacramento	8	60	17	4	10	5	49	153	149	3%	138	7%
San Benito	2	3	1	1			5	12	12	0%	12	0%
San Bernardino	7	62	11	7	3	36	45	171	162	5%	153	6%
San Diego	21	94	20	21	0	13	107	276	278.75	-1%	278.75	0%
San Francisco	9	39	24	1	3	0	42	118	106	10%	109.96	-4%
San Joaquin	5	26	7	6	4	17	22	87	85	2%	79	7%
San Luis Obispo	4	24	5	3	4	1	30.5	71.5	71.5	0%	69.5	3%
San Mateo	3	37	13	2	1		25	81	84	-4%	87	-4%
Santa Barbara	No Response											
Santa Clara	12	75	42	7	17	7	87	247	246	0%	246	0%
Santa Cruz	5	9	2	2		3	12	33	33	0%	31	6%
Shasta	3	15	4	3			14	39	39	0%	39	0%
Sierra	1	1.73		0.2	2.6			5.53	5.527	0%	5.522	0%
Siskiyou	3	6	1	2	1	0	8	21	21	0%	21	0%
Solano	2	14	5	4			9	34	37	-9%	37	0%
Sonoma	5	21	7	6	2	0	25	66	66	0%	66	0%
Stanislaus	3	25	6	2	2	1	16	55	55	0%	55	0%
Sutter	2	6	3	1	0	0	8.5	20.5	20.5	0%	20.5	0%
Tehama	3	5	1	1	1	7		18	17	6%	16	6%
Trinity	0.5	1		1		1		3.5	3.5	0%	3.25	7%
Tulare	2	23	7	3	1	17		53	53	0%	53	0%
Tuolumne	3	4	1	1			1	10	13	-30%	13	0%
Ventura	11	30	9	4	1	7	42	104	98	6%	100	-2%
Yolo	3	6	2	1			11	23	23	0%	23	0%
Yuba	3	4	2	1			5.5	15.5	15.5	0%	15.5	0%
<b>Totals</b>	301.50	1,438.23	507.00	214.70	206.10	222.1	#####	4,788.57	4,770.71	0.37%	4,627.43	3%

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.  
 N/A = Not Available or Not Applicable 0 = Submitted as Zero



**TABLE E**  
**BUDGETED TEMPORARY POSITIONS**  
 (As of July 1, 2000)

	Real Property Appraisers (1)	Business Property Auditor- Appraisers (2)	Drafting/ Mapping (3)	Other Technical/ Professional (4)	Clerical (5)	TOTAL (6)
Alameda						0
Alpine	No Response					0
Amador						0
Butte						0
Calaveras						0
Colusa					1	1
Contra Costa					3	3
Del Norte						0
El Dorado						0
Fresno						0
Glenn					6	6
Humboldt						0
Imperial			1		1	2
Inyo						0
Kern						0
Kings						0
Lake						0
Lassen					0.5	0.5
Los Angeles	17				3	20
Madera					0.3	0.3
Marin						0
Mariposa						0
Mendocino					1	1
Merced						0
Modoc						0
Mono						0
Monterey						0
Napa						0
Nevada			1			1
Orange						0
Placer	3	3	1	2	8	17
Plumas	No Response					0
Riverside					1	1
Sacramento	0.5				3.7	4.2
San Benito	0.5					0.5
San Bernardino						0
San Diego		All Temporary positions are Generic in this county.				50
San Francisco						0
San Joaquin					2.5	2.5
San Luis Obispo						0
San Mateo						0
Santa Barbara	No Response					0
Santa Clara		0.8			8	8.8
Santa Cruz						0
Shasta						0
Sierra						0
Siskiyou	0.25				0.25	0.5
Solano						0
Sonoma					2	2
Stanislaus						0
Sutter				1		1
Tehama						0
Trinity						0
Tulare						0
Tuolumne						0
Ventura	0.7					0.7
Yolo						0
Yuba						0
<b>Totals</b>	<b>21.95</b>	<b>3.8</b>	<b>3</b>	<b>3</b>	<b>41.25</b>	<b>123</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE F**  
**LOCAL ROLL VALUE AND STATISTICS**

	Secured Roll		Unsecured Roll Value in 000's (3)	TOTAL NET ROLL VALUE in 000's (4)	Secured Roll Units (5)	Unsecured Roll Units (6)	TOTAL ROLL UNITS (7)	Supplemental Roll Units (8)
	State-Assessed in 000's (1)	Locally Assessed in 000's (2)						
Alameda	\$2,908,610	\$100,005,435	\$9,121,874	<b>\$112,035,919</b>	405,662	57,127	<b>462,789</b>	61,004
Alpine	13,868	249,875	23,266	<b>\$287,010</b>	No Response	No Response		No Response
Amador	159,395	2,233,890	78,603	<b>\$2,471,888</b>	21,525	3,330	<b>24,855</b>	2,641
Butte	604,652	9,508,043	572,350	<b>\$10,685,045</b>	90,188	9,350	<b>99,538</b>	8,530
Calaveras	92,025	3,165,865	67,532	<b>\$3,325,421</b>	42,292	2,848	<b>45,140</b>	5,662
Colusa	142,404	1,486,626	128,465	<b>\$1,757,495</b>	N/A	1,614	<b>1,614</b>	2,444
Contra Costa	2,178,247	78,999,401	3,424,094	<b>\$84,601,742</b>	318,687	50,039	<b>368,726</b>	47,738
Del Norte	42,912	995,344	41,092	<b>\$1,079,348</b>	15,214	1,345	<b>16,559</b>	3,116
El Dorado	234,580	12,321,726	354,114	<b>\$12,910,420</b>	106,994	11,580	<b>118,574</b>	13,397
Fresno	2,242,380	30,576,687	2,080,804	<b>\$34,899,871</b>	245,670	42,509	<b>288,179</b>	36,648
Glenn	104,787	1,442,708	61,752	<b>\$1,609,247</b>	17,664	1,696	<b>19,360</b>	-
Humboldt	203,391	5,821,962	371,470	<b>\$6,396,823</b>	68,125	10,135	<b>78,260</b>	5,230
Imperial	183,602	5,128,796	780,986	<b>\$6,093,384</b>	70,665	5,950	<b>76,615</b>	4,599
Inyo	79,106	1,759,275	630,111	<b>\$2,468,492</b>	16,750	1,853	<b>18,603</b>	1,377
Kern	1,590,025	39,848,255	2,124,251	<b>\$43,562,531</b>	354,911	27,512	<b>382,423</b>	36,417
Kings	188,935	4,196,050	179,443	<b>\$4,564,427</b>	41,075	4,979	<b>46,054</b>	5,696
Lake	91,408	3,268,331	223,742	<b>\$3,583,480</b>	65,009	13,665	<b>78,674</b>	3,505
Lassen	169,485	1,240,080	95,893	<b>\$1,505,459</b>	23,960	1,322	<b>25,282</b>	2,109
Los Angeles	12,923,259	538,725,033	38,862,504	<b>\$590,510,796</b>	2,273,307	334,505	<b>2,607,812</b>	N/A
Madera	331,416	5,771,635	226,118	<b>\$6,329,169</b>	49,733	6,213	<b>55,946</b>	6,088
Marin	366,198	29,865,135	1,149,425	<b>\$31,380,759</b>	91,694	17,089	<b>108,783</b>	12,913
Mariposa	81,908	1,092,084	43,599	<b>\$1,217,592</b>	12,928	1,428	<b>14,356</b>	1,338
Mendocino	181,038	5,403,273	241,704	<b>\$5,826,015</b>	54,258	10,722	<b>64,980</b>	
Merced	329,084	8,874,225	606,659	<b>\$9,809,968</b>	62,474	8,429	<b>70,903</b>	9,832
Modoc	150,417	554,607	22,131	<b>\$727,156</b>	27,409	1,032	<b>28,441</b>	3,294
Mono	58,469	2,004,428	196,102	<b>\$2,258,999</b>	15,432	1,555	<b>16,987</b>	
Monterey	590,476	25,999,125	1,372,712	<b>\$27,962,312</b>	114,791	21,256	<b>136,047</b>	16,468
Napa	190,236	12,013,312	537,173	<b>\$12,740,722</b>	46,401	6,356	<b>52,757</b>	N/A
Nevada	240,795	7,699,558	244,702	<b>\$8,185,055</b>	53,317	8,734	<b>62,051</b>	5,870
Orange	4,333,909	209,230,900	15,166,117	<b>\$228,730,926</b>	797,321	165,310	<b>962,631</b>	166,734
Placer	762,302	23,032,858	837,950	<b>\$24,633,110</b>	124,882	16,270	<b>141,152</b>	21,478
Plumas	387,696	1,818,703	68,281	<b>\$2,274,679</b>	No Response	No Response		No Response
Riverside	2,116,821	83,432,454	4,110,369	<b>\$89,659,644</b>	673,084	45,681	<b>718,765</b>	87,461
Sacramento	1,749,450	59,567,109	3,684,099	<b>\$65,000,658</b>	398,491	74,101	<b>472,592</b>	72,100
San Benito	92,812	3,617,140	168,657	<b>\$3,878,608</b>	18,864	2,871	<b>21,735</b>	2,919
San Bernardino	3,413,621	73,672,579	6,156,493	<b>\$83,242,694</b>	707,054	44,186	<b>751,240</b>	140,864
San Diego	6,065,457	180,483,178	10,040,349	<b>\$196,588,984</b>	870,863	80,820	<b>951,683</b>	73,805
San Francisco	2,397,097	68,907,023	7,009,929	<b>\$78,314,049</b>	178,205	40,124	<b>218,329</b>	20,995
San Joaquin	1,174,770	26,475,786	1,912,117	<b>\$29,562,672</b>	175,665	22,890	<b>198,555</b>	30,533
San Luis Obispo	3,056,847	18,344,485	697,013	<b>\$22,098,345</b>	133,974	31,840	<b>165,814</b>	19,467
San Mateo	1,294,876	70,944,551	9,092,214	<b>\$81,331,641</b>	217,008	18,367	<b>235,375</b>	23,929
Santa Barbara	724,303	30,407,039	1,955,491	<b>\$33,086,833</b>	No Response	No Response		No Response
Santa Clara	2,968,728	153,936,020	18,984,506	<b>\$175,889,254</b>	437,874	66,987	<b>504,861</b>	52,227
Santa Cruz	268,865	18,744,444	716,120	<b>\$19,729,429</b>	95,430	9,128	<b>104,558</b>	9,111
Shasta	710,381	7,908,341	517,934	<b>\$9,136,655</b>	91,842	11,807	<b>103,649</b>	9,298
Sierra	68,189	313,624	30,631	<b>\$412,445</b>	3,891	1,568	<b>5,459</b>	883
Siskiyou	240,968	2,225,859	178,765	<b>\$2,645,592</b>	43,924	2,900	<b>46,824</b>	3,375
Solano	627,695	21,500,128	941,872	<b>\$23,069,695</b>	128,204	8,914	<b>137,118</b>	16,512
Sonoma	664,160	34,044,893	1,742,809	<b>\$36,451,862</b>	171,716	33,523	<b>205,239</b>	23,241
Stanislaus	376,428	19,419,016	1,206,627	<b>\$21,002,071</b>	136,080	19,899	<b>155,979</b>	18,451
Sutter	159,059	4,016,548	384,803	<b>\$4,560,410</b>	28,628	7,303	<b>35,931</b>	3,170
Tehama	190,751	2,507,228	91,684	<b>\$2,789,663</b>	38,376	4,267	<b>42,643</b>	4,513
Trinity	30,607	665,619	37,410	<b>\$733,636</b>	12,495	3,459	<b>15,954</b>	909
Tulare	535,279	14,456,021	804,144	<b>\$15,795,444</b>	129,465	18,691	<b>148,156</b>	18,057
Tuolumne	108,477	3,487,391	121,669	<b>\$3,717,537</b>	37,450	3,581	<b>41,031</b>	3,192
Ventura	1,132,389	53,082,501	2,927,691	<b>\$57,142,581</b>	236,501	53,014	<b>289,515</b>	31,678
Yolo	504,763	9,456,939	712,927	<b>\$10,674,629</b>	51,183	7,080	<b>58,263</b>	8,002
Yuba	203,075	2,067,289	159,746	<b>\$2,430,110</b>	23,124	3,346	<b>26,470</b>	2,131
<b>Totals</b>	<b>\$63,032,884</b>	<b>\$2,138,016,430</b>	<b>\$154,321,088</b>	<b>\$2,355,370,401</b>	<b>10,667,729</b>	<b>1,462,100</b>	<b>12,129,829</b>	<b>1,160,951</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE G**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
**(SECURED ROLL)**

	Residential				Commercial			Industrial		
	Single Family (1)	Multi-Family (2)	Vacant Land (3)	Total (4)	Improved (5)	Vacant Land (6)	Total (7)	Improved (8)	Vacant Land (9)	Total (10)
Alameda	331,005	33,423	9,148	<b>373,576</b>	16,902	1,254	<b>18,156</b>	8,746	1,464	<b>10,210</b>
Alpine	No Response									
Amador	12,042	311	6,396	<b>18,749</b>	602	226	<b>828</b>	42	43	<b>85</b>
Butte	60,750	4,805	11,708	<b>77,263</b>	4,231	1,037	<b>5,268</b>	1,306	401	<b>1,707</b>
Calaveras	15,211	1,883	9,716	<b>26,810</b>	650	384	<b>1,034</b>	68	68	<b>136</b>
Colusa	N/A	N/A	N/A	<b>N/A</b>	N/A	N/A	<b>N/A</b>	N/A	N/A	<b>N/A</b>
Contra Costa	278,624	7,495	17,400	<b>303,519</b>	8,447	975	<b>9,422</b>	1,720	769	<b>2,489</b>
Del Norte	7,824	381	4,512	<b>12,717</b>	498	194	<b>692</b>	36	8	<b>44</b>
El Dorado	57,815	2,039	17,968	<b>77,822</b>	1,666	590	<b>2,256</b>	442	380	<b>822</b>
Fresno	181,661	5,735	14,680	<b>202,076</b>	9,303	1,759	<b>11,062</b>	4,086	994	<b>5,080</b>
Glenn	No Breakdown Provided									
Humboldt	36,157	3,117	8,077	<b>47,351</b>	2,146	379	<b>2,525</b>	349	279	<b>628</b>
Imperial	24,230	2,944	24,921	<b>52,095</b>	2,107	2,048	<b>4,155</b>	290	425	<b>715</b>
Inyo	6,579	510	1,543	<b>8,632</b>	808	73	<b>881</b>	692	22	<b>714</b>
Kern	164,277	15,683	117,410	<b>297,370</b>	9,399	3,112	<b>12,511</b>	2,805	2,771	<b>5,576</b>
Kings	24,126	726	2,331	<b>27,183</b>	1,295	553	<b>1,848</b>	122	In 6	<b>122</b>
Lake	25,612	1,175	30,921	<b>57,708</b>	1,373	600	<b>1,973</b>	25	17	<b>42</b>
Lassen	9,139	633	2,010	<b>11,782</b>	592	197	<b>789</b>	49	57	<b>106</b>
Los Angeles	1,692,666	241,619	105,663	<b>2,039,948</b>	84,170	14,968	<b>99,138</b>	37,770	13,402	<b>51,172</b>
Madera	No Breakdown Provided									
Marin	72,585	5,206	8,668	<b>86,459</b>	2,903	490	<b>3,393</b>	566	121	<b>687</b>
Mariposa	No Breakdown Provided									
Mendocino	21,000	1,000	8,800	<b>30,800</b>	2,100	400	<b>2,500</b>	315	120	<b>435</b>
Merced	41,224	2,778	2,018	<b>46,020</b>	2,075	600	<b>2,675</b>	271	134	<b>405</b>
Modoc	1,860	34	822	<b>2,716</b>	391	235	<b>626</b>	15	17	<b>32</b>
Mono	No Breakdown Provided									
Monterey	78,385	4,360	6,069	<b>88,814</b>	3,960	684	<b>4,644</b>	762	279	<b>1,041</b>
Napa	26,985	2,077	1,346	<b>30,408</b>	1,541	299	<b>1,840</b>	489	222	<b>711</b>
Nevada	36,698	1,533	12,892	<b>51,123</b>	1,138	273	<b>1,411</b>	236	192	<b>428</b>
Orange	711,684	27,348	14,372	<b>753,404</b>	24,719	1,792	<b>26,511</b>	12,235	793	<b>13,028</b>
Placer	89,820	2,858	18,376	<b>111,054</b>	3,184	1,303	<b>4,487</b>	754	426	<b>1,180</b>
Plumas	No Response									
Riverside	435,950	7,516	121,414	<b>564,880</b>	19,065	10,541	<b>29,606</b>	In 5	In 6	<b>0</b>
Sacramento	318,256	19,666	16,800	<b>354,722</b>	12,050	2,200	<b>14,250</b>	3,915	1,750	<b>5,665</b>
San Benito	12,188	362	981	<b>13,531</b>	514	47	<b>561</b>	147	51	<b>198</b>
San Bernardino	449,748	31,934	172,186	<b>653,868</b>	16,218	9,855	<b>26,073</b>	7,857	6,602	<b>14,459</b>
San Diego	658,409	44,330	43,469	<b>746,208</b>	17,830	3,521	<b>21,351</b>	7,809	2,380	<b>10,189</b>
San Francisco	117,008	35,087	6,036	<b>158,131</b>	17,456	In 2	<b>17,456</b>	2,618	In 2	<b>2,618</b>
San Joaquin	131,965	9,343	9,233	<b>150,541</b>	5,134	1,322	<b>6,456</b>	2,070	927	<b>2,997</b>
San Luis Obispo	75,469	3,837	16,909	<b>96,215</b>	5,131	1,273	<b>6,404</b>	565	616	<b>1,181</b>
San Mateo	178,941	11,726	8,859	<b>199,526</b>	6,708	1,661	<b>8,369</b>	3,040	554	<b>3,594</b>
Santa Barbara	No Response									
Santa Clara	383,192	20,126	8,096	<b>411,414</b>	11,456	1,333	<b>12,789</b>	6,030	556	<b>6,586</b>
Santa Cruz	64,940	4,320	7,210	<b>76,470</b>	2,982	427	<b>3,409</b>	589	109	<b>698</b>
Shasta	50,434	2,060	11,088	<b>63,582</b>	3,756	1,328	<b>5,084</b>	353	338	<b>691</b>
Sierra	1,555	24	871	<b>2,450</b>	112	25	<b>137</b>	38	5	<b>43</b>
Siskiyou	17,322	558	15,329	<b>33,209</b>	1,475	722	<b>2,197</b>	226	275	<b>501</b>
Solano	96,787	3,371	4,287	<b>104,445</b>	2,771	836	<b>3,607</b>	913	554	<b>1,467</b>
Sonoma	126,987	6,356	15,091	<b>148,434</b>	4,948	808	<b>5,756</b>	1,771	443	<b>2,214</b>
Stanislaus	100,249	5,501	4,583	<b>110,333</b>	5,064	1,260	<b>6,324</b>	1,668	In 3	<b>1,668</b>
Sutter	18,019	970	1,093	<b>20,082</b>	883	200	<b>1,083</b>	404	133	<b>537</b>
Tehama	14,672	1,043	7,340	<b>23,055</b>	771	256	<b>1,027</b>	281	87	<b>368</b>
Trinity	5,561	142	5,282	<b>10,985</b>	490	57	<b>547</b>	21	13	<b>34</b>
Tulare	95,570	2,946	In 1&2	<b>98,516</b>	No Breakdown Provided		<b>5,460</b>	No Breakdown Provided		<b>982</b>
Tuolumne	21,725	954	7,348	<b>30,027</b>	916	215	<b>1,131</b>	51	55	<b>106</b>
Ventura	203,057	6,432	9,266	<b>218,755</b>	5,324	801	<b>6,125</b>	3,731	996	<b>4,727</b>
Yolo	34,460	2,286	2,654	<b>39,400</b>	1,920	620	<b>2,540</b>	750	335	<b>1,085</b>
Yuba	11,342	2,095	2,158	<b>15,595</b>	2,045	419	<b>2,464</b>	292	318	<b>610</b>
<b>Totals</b>	<b>7,631,765</b>	<b>592,658</b>	<b>955,350</b>	<b>9,225,172</b>	<b>331,219</b>	<b>74,152</b>	<b>410,831</b>	<b>119,330</b>	<b>40,501</b>	<b>160,813</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE G (CONTINUED)**

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES  
(SECURED ROLL)**

	Rural						Miscellaneous				TOTAL SECURED ROLL (22)		
	Non-Restricted			Restricted (14)	Vacant (15)	Other (16)	Total (17)	Secured Possessory Interests (18)	Oil, Gas, & Mineral (19)			Other (20)	Total (21)
	Imps. (11)	Irrigated (12)	Non-Irrigated (13)										
Alameda	N/A	N/A	N/A	N/A	N/A	3,715	3,715	0	4	1	5	405,662	
Alpine	No Response												
Amador	511		19				1,452			411	411	21,525	
Butte				922		3,425	5,306	248	396		644	90,188	
Calaveras	4,912			1,363	4,887		11,162		1,052	2,098	3,150	42,292	
Colusa	N/A	N/A	N/A	N/A	N/A	N/A			225	17	242	N/A	
Contra Costa	1,287	665	619	407	-	0	2,978	-	67	212	279	318,687	
Del Norte	210	0	0	717	0	0	927	0	443	391	834	15,214	
El Dorado			2,239	1,274			3,513	1,380	2	21,199	22,581	106,994	
Fresno	N/A	8,593	1,839	14,903	1,766	0	27,101	2	349	0	351	245,670	
Glenn	No Breakdown Provided						N/A				N/A	17,664	
Humboldt	3,151	N/A	N/A	7,642	5,702	0	16,495	0	734	392	1,126	68,125	
Imperial	1,250	4,900	-	-	7,490	-	13,640	18	42	-	60	70,665	
Inyo	113	44	1,148	0	4,375	111	5,791	N/A	0	732	732	16,750	
Kern	210	3,444	3,791	11,529	15,527	N/A	34,501	0	3,562	1,391	4,953	354,911	
Kings	349	3,890	1,455	5,842	N/A	86	11,622			300	300	41,075	
Lake	134	552	872	563	1,147	40	3,308	0	194	1,784	1,978	65,009	
Lassen	1,029	In 15	In 15	2,613	7,535	In 15	11,177	0	66	40	106	23,960	
Los Angeles	0	0	0	0	52,867	374	53,241	10,630	1,850	17,328	29,808	2,273,307	
Madera	No Breakdown Provided			4,103			4,103	218	13		231	49,733	
Marin	21	1	167	491	0	91	771	0	0	384	384	91,694	
Mariposa	No Breakdown Provided						0				0	12,928	
Mendocino	3,700	1,000	7,650	7,353	750		20,453	0	0	70	70	54,258	
Merced	6,871	3,130	1,985	0	0	1,361	13,347	0	27	0	27	62,474	
Modoc	1,752	687	1,897	552	73	0	4,961	0	0	19,074	19,074	27,409	
Mono	No Breakdown Provided						0				0	15,432	
Monterey		1,783	2,034	3,123	106	145	7,191	4	314	12,783	13,101	114,791	
Napa	273	551	In 12	676	3,586	6,917	12,003	-	-	1,439	1,439	46,401	
Nevada	0	0	0	355	0	0	355	0	0	0	0	53,317	
Orange	0	0	3,229	136	0	0	3,365	718	295	0	1,013	797,321	
Placer	122			980		119	1,221		97	6,843	6,940	124,882	
Plumas	No Response												
Riverside	6,400	In 11	In 11	2,172	919	N/A	9,491			69,107	69,107	673,084	
Sacramento	5,675	1,093	In 12	1,403	In 12	0	8,171	137	3,345	12,201	15,683	398,491	
San Benito	In 12	2,183	In 12	2,221	160	0	4,564	0	10	0	10	18,864	
San Bernardino	961	531	184	653	3,045	16	5,390	6,362	353	549	7,264	707,054	
San Diego	239	2,433	11,670	1,456	1,761	454	18,013	3,503	166	71,433	75,102	870,863	
San Francisco							0				0	178,205	
San Joaquin	156	4,454	362	6,877	295	0	12,144	1	156	3,370	3,527	175,665	
San Luis Obispo	136	N/A	N/A	3,716	7,943		11,795	1,091	203	17,085	18,379	133,974	
San Mateo	183	155	180	698	519	654	2,389	In 17	10	3,120	3,130	217,008	
Santa Barbara	No Response												
Santa Clara	3,612	N/A	N/A	3,135	300	N/A	7,047	0	23	15	38	437,874	
Santa Cruz	239	587	0	847	5,200	4	6,877	0	21	7,955	7,976	95,430	
Shasta	3,948	N/A	N/A	2,452	3,811	N/A	10,211	6	86	12,182	12,274	91,842	
Sierra	N/A	N/A	N/A	474	N/A	335	809	158	224	70	452	3,891	
Siskiyou	In 16	In 16	In 16	4,009		4,008	8,017	0	0	0	0	43,924	
Solano	4,751			2,329		3,494	10,574	5	225	7,881	8,111	128,204	
Sonoma	3,421	1,011	5,684	2,645	159		12,920	0	1,228	1,164	2,392	171,716	
Stanislaus	513	2,256	478	6,133	521	5,661	15,562	0	23	2,170	2,193	136,080	
Sutter	2,382	1,411	255	73	0	2,230	6,351	0	241	334	575	28,628	
Tehama	0	1,292	1,432	5,554	0	4,021	12,299	0	84	1,543	1,627	38,376	
Trinity				912			912			17	17	12,495	
Tulare	No Breakdown Provided						20,906	334	70	3,197	3,601	129,465	
Tuolumne	111	139	2,650	1,273	0	0	4,173	673	296	1,044	2,013	37,450	
Ventura	0	1,965	1,865	1,465	880	105	6,280	0	614	0	614	236,501	
Yolo	In 12	1,893	In 12	3,156	0	1,577	6,626	0	124	1,408	1,532	51,183	
Yuba	n	2,945	1,067	171	60	N/A	4,243	N/A	129	83	212	23,124	
<b>Totals</b>	<b>58,622</b>	<b>53,588</b>	<b>54,771</b>	<b>121,249</b>	<b>131,384</b>	<b>38,943</b>	<b>458,557</b>	<b>25,488</b>	<b>17,363</b>	<b>302,817</b>	<b>345,668</b>	<b>10,667,729</b>	

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE G (CONTINUED)**

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES  
(UNSECURED ROLL)**

	Aircraft (23)	Boats (24)	Personal Property & Fixtures (25)	Unsecured Possessory Interests (26)	Manf. Homes Accessor. (27)	Leasehold Improvements (28)	Escape Assessments (29)	Other (30)	TOTAL UNSECURED ROLL (31)	GRAND TOTAL LOCAL ROLL (32)	
Alameda	1,001	11,319	33,741	4,164	N/A	246	2,048	4,608	57,127	462,789	
Alpine	No Response									0	
Amador	79	1,192	1,145	154	542	215	3	0	3,330	24,855	
Butte	278	3,055	2,998	255	250	2,514			9,350	99,538	
Calaveras	83	1,689	800	97		82		97	2,848	45,140	
Colusa	103	356	869	70	0	212	4	0	1,614	N/A	
Contra Costa	558	25,693	21,095	1,522	-	149	1,012	10	50,039	368,726	
Del Norte	33	472	455	356	0	7	0	22	1,345	16,559	
El Dorado	329	4,483	4,837	258	1,143	512	18		11,580	118,574	
Fresno	627	10,166	29,264	1,181	2	421	848	-	42,509	288,179	
Glenn	No Breakdown Provided									1,696	19,360
Humboldt	129	3,913	3,670	745	N/A	351	1,298	29	10,135	78,260	
Imperial	129	1,609	2,877	485		579	146	125	5,950	76,615	
Inyo	91	516	977	269	0	N/A	N/A	0	1,853	18,603	
Kern	939	3,461	20,873	549	N/A	1,690	N/A	N/A	27,512	382,423	
Kings	104	2,302	N/A	183	N/A	233	N/A	2,157	4,979	46,054	
Lake	99	12,309	1,029	168	0	60	0	0	13,665	78,674	
Lassen	45	250	353	325	11	84	254		1,322	25,282	
Los Angeles	3,446	62,026	173,130	100	18,721	100	5,558	71,424	334,505	2,607,812	
Madera	128	2,419	3,327	199	N/A	137	N/A	3	6,213	55,946	
Marin	237	4,336	11,178	1,210	0	34	N/A	94	17,089	108,783	
Mariposa	42	520	430	266	90	0	8	72	1,428	14,356	
Mendocino	174	2,160	7,801	504	0	83	N/A	0	10,722	64,980	
Merced	216	1,766	3,372	306	0	1,288	1,477	4	8,429	70,903	
Modoc	27	362	315	233	In 28	78	17	0	1,032	28,441	
Mono	23	268	627	497		48		92	1,555	16,987	
Monterey	312	7,333	11,613	1,693				305	21,256	136,047	
Napa	235	1,938	3,818	286	-	79	N/A	-	6,356	52,757	
Nevada	256	1,476	6,349	429	0	63	161	0	8,734	62,051	
Orange	932	34,125	116,516	3,079	0	In 25	10,658	0	165,310	962,631	
Placer	315	6,287	7,576	334	1,428	330			16,270	141,152	
Plumas	No Response									0	
Riverside	1,404	10,341	33,887		N/A		N/A	49	45,681	718,765	
Sacramento	605	11,603	54,155	1,945	0	826	4,967	0	74,101	472,592	
San Benito	258	887	1,622	104	In 25	In 25	0	0	2,871	21,735	
San Bernardino	1,486	10,692	31,189		819				44,186	751,240	
San Diego	2,115	13,539	60,201	0	0	416	4,549	0	80,820	951,683	
San Francisco	1,360	35,522	2,897				345		40,124	218,329	
San Joaquin	298	9,677	12,313	446	N/A	156	N/A	0	22,890	198,555	
San Luis Obispo	448	9,902	N/A	0	N/A	1,737	661	19,092	31,840	165,814	
San Mateo	436	4,444	8,382	1,148		2,995	950	12	18,367	235,375	
Santa Barbara	No Response									0	
Santa Clara	1,071	4,810	47,225	2,197	8,849	324	2,511	0	66,987	504,861	
Santa Cruz	307	1,677	5,778	1,338	28	N/A	N/A		9,128	104,558	
Shasta	223	5,796	4,337	1,451	0	N/A	N/A	0	11,807	103,649	
Sierra	3	154	237	1,130	0	44			1,568	5,459	
Siskiyou	104	846	881	702	0	367	0	0	2,900	46,824	
Solano	163	3,234	5,121	283	-	113	-	-	8,914	137,118	
Sonoma	871	14,088	16,624	1,017	0	547	376	0	33,523	205,239	
Stanislaus	273	3,435	7,912	454	4,001	2,639	1,185	0	19,899	155,979	
Sutter	170	3,236	2,762	180	0	212	196	547	7,303	35,931	
Tehama	92	1,500	N/A	125	N/A	292	28	2,230	4,267	42,643	
Trinity	63	1,585	719	28		1,029	35		3,459	15,954	
Tulare	458	6,008	11,402	696		127			18,691	148,156	
Tuolumne	172	1,656	1,373	373	0	7	0	0	3,581	41,031	
Ventura	872	29,022	15,297	4,083	1,408	917	N/A	1,415	53,014	289,515	
Yolo	148	1,418	4,337	163	0	147	867		7,080	58,263	
Yuba	105	1,885	882	169	0	87	0	218	3,346	26,470	
<b>Totals</b>	<b>24,475</b>	<b>394,758</b>	<b>800,568</b>	<b>37,949</b>	<b>37,292</b>	<b>22,577</b>	<b>40,180</b>	<b>102,605</b>	<b>1,462,100</b>	<b>12,128,215</b>	

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE H**  
**REAL PROPERTY WORKLOAD DATA**

	Transfers			New Construction			
	Single Family Transfers (1)	All Other Transfers (2)	Total Transfers (3)	Jurisdictions Issuing Building Permits (4)	Total Building Permits Received (5)	New Assessments Resulting From Permits (6)	Construction Discovered Without Permits (7)
Alameda	26,242	8,344	<b>34,586</b>	15	51,786	13,487	N/A
Alpine	No Response						
Amador	973	774	<b>1,747</b>	6	1,424	1,193	7
Butte	4,944	2,736	<b>7,680</b>	5	7,589	3,032	289
Calaveras	1,525	2,408	<b>3,933</b>	2	1,167	1,563	N/A
Colusa	542	1,082		3	820		
Contra Costa	29,733	1,066	<b>30,799</b>	16	N/A	17,524	972
Del Norte	1,307	436	<b>1,743</b>	2	677	355	83
El Dorado	4,744	4,745	<b>9,489</b>	3	7,461	3,444	41
Fresno	14,384	5,728	<b>20,112</b>	16	14,969	8,411	
Glenn			<b>0</b>				
Humboldt	2,075	1,743	<b>3,818</b>	8	2,937	1,225	66
Imperial	641	3,074	<b>3,715</b>	5	2,246	1,399	
Inyo	387	650	<b>1,037</b>	3	556	258	N/A
Kern	10,456	12,058	<b>22,514</b>	9	10,060	4,892	N/A
Kings	1,431	4,641	<b>6,072</b>	5	2,658	1,633	N/A
Lake	1,733	2,669	<b>4,402</b>	3	743	505	168
Lassen	821	730	<b>1,551</b>	2	1,090	663	12
Los Angeles	165,206	40,632	<b>205,838</b>	91	240,446	85,848	N/A
Madera	N/A	6,132	<b>6,132</b>	5	5,603	1,096	N/A
Marin	5,675	451	<b>6,126</b>	12	11,575	4,816	0
Mariposa	775	12	<b>787</b>	1	379	265	20
Mendocino			<b>0</b>	4	1,596		
Merced	2,939	2,389	<b>5,328</b>	7		832	804
Modoc	190	1,769	<b>1,959</b>	2	438	202	55
Mono		1,552	<b>1,552</b>	2	927	438	
Monterey	12,000	3,000	<b>15,000</b>	14	55,000	12,000	10
Napa	N/A	N/A	<b>0</b>	6	2,046	N/A	N/A
Nevada	2,259	1,577	<b>3,836</b>	4	5,747	2,169	35
Orange	68,133	13,897	<b>82,030</b>	34	N/A	39,203	N/A
Placer	10,833	3,177	<b>14,010</b>	7		10,721	
Plumas	No Response						
Riverside	49,764	39,154	<b>88,918</b>	25	29,369	24,660	N/A
Sacramento	41,058	2,468	<b>43,526</b>	9	44,300	6,565	5,976
San Benito	1,628		<b>1,628</b>	3	1,236	1,140	430
San Bernardino	85,473	15,084	<b>100,557</b>	25	28,447	10,882	215
San Diego	85,886	12,824	<b>98,710</b>	19	19,106	30,080	0
San Francisco	14,022		<b>14,022</b>	1	5,386	1,508	
San Joaquin	20,853	2,017	<b>22,870</b>	8	19,238	3,995	N/A
San Luis Obispo	8,860	2,954	<b>11,814</b>	8	16,631	16,631	
San Mateo	14,122	15,847	<b>29,969</b>	19	22,389	11,387	0
Santa Barbara	No Response						
Santa Clara	29,471	5,025	<b>34,496</b>	17	25,200	13,330	N/A
Santa Cruz	4,447	1,889	<b>6,336</b>	5	529	1,798	19
Shasta	5,027	2,321	<b>7,348</b>	4	6,507	2,602	61
Sierra	226	220	<b>446</b>	1	214	258	25
Siskiyou	803	3,214	<b>4,017</b>	6	1,406	843	20
Solano	10,745	1,192	<b>11,937</b>	8	3,705	1,835	
Sonoma	13,838	1,108	<b>14,946</b>	10	15,402	6,931	25
Stanislaus	10,544	1,780	<b>12,324</b>	10	14,471	5,173	441
Sutter	1,564	1,008	<b>2,572</b>	3	2,127	1,060	44
Tehama	N/A	2,336	<b>2,336</b>	4	2,407	1,185	N/A
Trinity	257	371	<b>628</b>	3	268	296	
Tulare	In 2	11,000	<b>11,000</b>	9		5,000	200
Tuolumne	1,384	923	<b>2,307</b>	2	2,151	979	50
Ventura	26,568	31,678	<b>58,246</b>	11	28,243	16,581	1,797
Yolo	4,309	796	<b>5,105</b>	5	6,713	4,027	50
Yuba	1,042	552	<b>1,594</b>	5	1,786	961	16
<b>Totals</b>	<b>801,839</b>	<b>283,233</b>	<b>1,083,448</b>	<b>512</b>	<b>727,171</b>	<b>386,881</b>	<b>11,931</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE H (CONTINUED)**  
**REAL PROPERTY WORKLOAD DATA**

	Taxpayer Relief				Non-Proposition 13					Miscellaneous		
	Properties Affected by Misfortune/ Calamity (8)	Replacement Prop. For Govt.-Acq. Property (9)	Proposition 60,90,110 Claims Filed (10)	Proposition 58, 193 Claims Filed (11)	Oil & Gas (12)	Restricted (13)	Restricted Mills Act (14)	Govt. Owned Prop. (14)	Other that is annually valued (15)	Property Splits (16)	New Subdivision Lots (17)	Roll Corrections (18)
Alameda	30	1	282	2,076	4	1,052	1	319	N/A	1,899	3,294	6,300
Alpine	No Response											
Amador	17		6	146		764		15		83	71	569
Butte	102				350	1,881				437	654	1,930
Calaveras	19		6	258	1,052	1,363	N/A	80	N/A	250	224	1,303
Colusa	5	3	2	304			N/A	N/A	N/A	57	70	237
Contra Costa	15	7	382	2,362	65	407	4	202	7	502	3,999	5,480
Del Norte	40	0	4	137	0	717	0	11	148	111	0	551
El Dorado	29	0	26	865	0	1,252	0	106		161	1,076	1,013
Fresno	0	3	38	1,956	221	14,903	0	145	11	5,501	2,493	3,762
Glenn												
Humboldt	8	0	53	463	43	7,642	0	29	745	39	319	6,562
Imperial	24	15	34	953	42			8	6	214	415	650
Inyo	4	0	11	95	0	0	0	1,115	0	12	0	134
Kern	0	0	111	0	0	11,689	0	228	0	520	0	6,236
Kings	2	N/A	2	252	89	5,842	N/A	N/A	N/A	213	273	743
Lake	85	N/A	0	264	0	638	N/A	24	N/A	28	3	50
Lassen	7	0	0	264	66	2,613	0	40	0	73	53	665
Los Angeles	3,575	49	3,011	7,354	977	102	314	3,900	11,513	6,934	11,379	134,053
Madera	17		5	276	13	4,103		25	52	789	195	5,145
Marin	100	2	95	920	0	507	2	20	0	785	356	4,373
Mariposa	8	0	0	103	N/A	619	0	N/A	N/A	160	1	246
Mendocino	60	N/A	10	275		9,347		42		415		1,800
Merced	16	0	3	699	2	0	0	37	154	95	844	653
Modoc	1	0	6	195	0	552	2	5	0	42	0	267
Mono	55									38	11	1,486
Monterey	25	0	206	1,315	296	3,102	1	26	0			
Napa	N/A	N/A	N/A	N/A		676		56		N/A	N/A	2,069
Nevada	19	0	81	299	0	355	0	0	0	356	206	595
Orange	194	4	550	3,041		64	72	146	0	8,205	7,698	19,645
Placer	5		45	629	10	980		29		1,469	4,723	6,888
Plumas	No Response											
Riverside	75	N/A	136	N/A	N/A	2,172	2	277	N/A	In 17	24,485	36,555
Sacramento	54	7	90	3,391	128	1525 set	2	37	N/A	10,464	8,829	28,257
San Benito	0	0	5	186	10	2,221	0	12	0	62	539	342
San Bernardino	70	10	228	1,354	7	653	54	1,078	6,215	3,984	10,126	75,015
San Diego	68	17	1,445	6,424	0	1,456	262	455	0	6,419	10,598	101,519
San Francisco								1		375	1,472	3,035
San Joaquin	24	0	37	772	112	6,877	0	87	0	917	6,018	6,213
San Luis Obispo	59	0	117	1,293	52	3,848		19	47	3,174	N/A	1,078
San Mateo	75	2	192	487	15	689	7	N/A	213	142	556	5,654
Santa Barbara	No Response											
Santa Clara	10	8	498	2,484	20	3,135	35	141		1,051	2,928	23,089
Santa Cruz	85	0	55	648	0	847	0	127	0	2,084	N/A	2,593
Shasta	133	N/A	12	N/A	N/A	2,452	N/A	46	0	1,148	N/A	523
Sierra	50			31	0	474	0	20		19		163
Siskiyou	29	0	4	207	0	4,009	0	50	0	101	0	991
Solano	N/A	N/A	27	254	225	2,329	4	94	339	257	2,151	4,892
Sonoma	149	3	177	2,119	0	2,600	0	65	0	812	1,362	7,658
Stanislaus	0	3	28	1,214	1	6,636	13	209	0	201	2,645	3,978
Sutter	19	unknown		292	241	73	0	120	601	172	309	1,093
Tehama	N/A	N/A	N/A	534	84	5,554	0	10	0	39	64	585
Trinity	39			50		898				20		68
Tulare	25	4	25	550	14	13,966	0	166		800	1,500	4,500
Tuolumne	24	12	4	271	0	1,273	2	345	0	618	37	551
Ventura	418	1	465	1,338	490	1,536	5	60	70	160	3,292	7,978
Yolo	Est 25	0	5	607	85	3,156	0	18	971	73	1,070	548
Yuba	84	0	0	303	0	171	0	11	32	104	185	1,025
<b>Totals</b>	<b>5,952</b>	<b>151</b>	<b>8,519</b>	<b>50,310</b>	<b>4,714</b>	<b>138,195</b>	<b>782</b>	<b>10,056</b>	<b>21,124</b>	<b>62,584</b>	<b>116,523</b>	<b>531,308</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE H (CONTINUED)**  
**REAL PROPERTY WORKLOAD DATA**

	Proposition 8						2000-01 TOTAL (25)	No. of Reduced Assmts in '99/2000 (26)	% Change* (27)	Proposition 8 by Automatic Program	
	Improved Single Family (19)	Improved Multi Family (20)	Commercial (21)	Industrial (22)	Rural (23)	Others (24)				Yes or No (28)	If yes, % (29)
Alameda	6,969	927	496	114	34	0	8,540	30,614	-72%	no	
Alpine	No Response										
Amador		510	16	13	3	122	664	0		no	
Butte		3,288	186	139		111	3,724	7,442	-50%	no	
Calaveras		754	33	57	2	219	1,065	2,641	-60%	no	
Colusa							375	340	10%	no	N/A
Contra Costa	13,672	250	825		50		14,797	36,796	-60%	yes	75%
Del Norte	215	22	29	7	5	66	344	334	3%	no	
El Dorado	4,046	89	135	86	447	15,478	20,281	17,943	13%	no	
Fresno	31,677	1,662	1,282	429	846		35,896	36,513	-2%	yes	33%
Glenn							0	613		N/A	
Humboldt	354	28	37	0	111	0	530	571	-7%	no	
Imperial	1,477	204	195	58	14,919	5,984	22,837	21,281	7%	yes	27%
Inyo	164	14	40	N/A	N/A	931	1,149	1,129	2%	no	
Kern	11,645		510		25	0	12,180	11,617	5%	no	
Kings	N/A	N/A	N/A	N/A	N/A	N/A	472	399	18%	no	
Lake	1,773	54	84	4	13	3,342	5,270	N/A		no	
Lassen	84	24	22	8	428		566	521	9%	no	
Los Angeles	166,740	20,346	10,759		10,841		208,686	265,905	-22%	yes	62%
Madera	439		74				513	590	-13%		
Marin	43	4	14	3	0	0	64	780	-92%	no	
Mariposa	270		9				279	265	5%	no	
Mendocino	N/A	N/A	N/A	N/A	N/A	N/A	0	0		no	
Merced	2,628	310	117	14	461	88	3,618	3,588	1%	no	
Modoc	582	36	130	3	375	6,872	7,998	8,319	-4%	no	
Mono							1,157	927	25%	no	
Monterey							6,128	9,800	-37%	no	N/A
Napa						772	772	3,838	-80%	no	
Nevada	1,452	265	77	54	0	3	1,851	1,773	4%		
Orange	76,906	5,085	10,123		0	23,067	115,181	177,608	-35%	no	N/A
Placer	4,595	587	147	64	37	4,858	10,288	15,861	-35%	yes	
Plumas	No Response										
Riverside	113,762	645	1,764	In 21	463	50,754	167,388	207,426	-19%	yes	50%
Sacramento	41,699	1,245	782	328	33	1,359	45,446	71,633	-37%	yes	91%
San Benito			218				218	480	-55%	no	
San Bernardino	71,241	2,542	1,065	911	137	14,940	90,836	107,391	-15%	yes	72%
San Diego	8,102	1,573	1,717	807	604	28,458	41,261	79,011	-48%	no	
San Francisco	15	10	11	0	0	882	918	9,960	-91%	no	
San Joaquin	N/A	N/A	N/A	N/A	N/A	N/A	0	31,601	N/A	yes	80%
San Luis Obispo	3,102	155	388	39	194	3,582	7,460	13,537	-45%	no	
San Mateo	54	0	1	0	0	7	62	8,483	-99%	no	
Santa Barbara	No Response										
Santa Clara	473	61	365	51	13	56	1,019	6,176	-84%	no	
Santa Cruz	107	19	91	26	0	49	292	2,660	-89%	no	
Shasta	2,787	439	321	29	364	936	4,876	5,591	-13%	no	
Sierra	90			6			96	0		no	
Siskiyou							2,672	2,978	-10%	no	
Solano	13,858	220	240	100	440	223	15,081	25,745	-41%	yes	50%
Sonoma	710	12	68	5	41	0	836	6,366	-87%	yes	
Stanislaus	15,414	850	557	242	58	5	17,126	28,771	-40%	yes	38%
Sutter	2,644	397	51	20	209	33	3,354	3,657	-8%	no	
Tehama	1,334	45	101	8	55	0	1,543	1,687	-9%	no	
Trinity	84	9	2	122			217	132	64%	yes	49%
Tulare							0	3,000	N/A		
Tuolumne	2,427	26	62	2	63	180	2,760	2,747	0%		70%
Ventura	23,242	779	837	719	235	7,119	32,931	36,874	-11%	no	
Yolo	5,464	111	77	44	43		5,739	7,880	-27%	no	
Yuba	N/A	N/A	N/A	N/A	N/A	N/A	0	1,484	N/A	no	
<b>Totals</b>	<b>632,340</b>	<b>43,597</b>	<b>34,058</b>	<b>4,512</b>	<b>31,549</b>	<b>170,496</b>	<b>927,356</b>	<b>1,323,278</b>	<b>-28%</b>		<b>38.7%</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

\*Only reflects counties that reported two consecutive years.



**TABLE I**  
**BUSINESS PROPERTY WORKLOAD DATA**  
**(Including Agricultural Businesses)**

	Number of Boats (1)	General Aircraft (2)	Certificated Aircraft (3)	Direct Billing (4)	Field Appraisals (5)	Annual Racehorse Tax Returns (6)	Property Statements (Except 1-6) (7)	Number of Others (8)	TOTAL Business Property Assessments (9)	Vessel Property Statements (10)
Alameda	11,319	892	18	6,908	5,958	150	25,055	198	<b>50,498</b>	450
Alpine	No Response									
Amador	1,192	79	0	206	180	0	1,415	0	<b>3,072</b>	0
Butte	3,055	300	3		85		7,138		<b>10,581</b>	56
Calaveras	1,689	78				1	800	281	<b>2,849</b>	
Colusa	356	103	0	0		0			<b>0</b>	
Contra Costa	25,693	539	0	6,076	344	0	12,046	4,644	<b>49,342</b>	275
Del Norte	472	31	2	0	269	0	1,389	0	<b>2,163</b>	151
El Dorado	4,483	276	0		1,723	2	5,143	258	<b>11,885</b>	
Fresno	7,307	627	9		7,380	230	26,591		<b>42,148</b>	35
Glenn									<b>0</b>	
Humboldt	2,476	112	3	0	1,357	1	4,079		<b>8,028</b>	253
Imperial	1,609	125		110	260		3,956		<b>6,064</b>	
Inyo	543	90	0	201	250	0	N/A	1,751	<b>2,835</b>	
Kern	3,461	932	7	1,098	236	21	14,154	4,858	<b>24,767</b>	0
Kings	2,302	104	N/A	N/A	N/A	1	N/A	2,545	<b>4,951</b>	0
Lake	6,505	90	0	0	423	0	1,662	0	<b>8,680</b>	0
Lassen	250	45	0	0	8	0	907	0	<b>1,210</b>	0
Los Angeles	62,026	3,316	44	136,635	19,206	3,882	136,403	1,366	<b>362,878</b>	5,384
Madera	2,250	129	0	0	750	14	5,440	0	<b>8,583</b>	
Marin	4,336	237	0	5,202	2,127	15	5,458	0	<b>17,375</b>	995
Mariposa	520	34	0	300	168	0	464	0	<b>1,018</b>	116
Mendocino	1,650	163	0	580	100	0	6,443	558	<b>9,494</b>	80
Merced	1,766	216	0	2,400	1,612	0	7,989	0	<b>13,983</b>	0
Modoc	362	27	0	0	77	1	-	896	<b>1,363</b>	0
Mono	268	23		300	88		1,140	430	<b>2,249</b>	
Monterey	7,333	309	3	1,257	3,846	2	9,747	13	<b>22,510</b>	N/A
Napa	1,938	235	N/A	440	1,030	5	3,658	N/A	<b>7,306</b>	-
Nevada	1,476	256	0	0	756	8	131	412	<b>3,039</b>	26
Orange	34,125	919	13	15,968	12,840	26	97,302		<b>161,193</b>	1,341
Placer	6,287	296		1,366			6,795		<b>14,744</b>	
Plumas	No Response									
Riverside	10,329	1,195	12	8,563	7,963	1,151	19,596	N/A	<b>48,809</b>	N/A
Sacramento	11,603	558	24	6,792	837	358	28,458	17,710	<b>66,340</b>	230
San Benito	851	207	0	292	169	1	2,360	0	<b>3,880</b>	4
San Bernardino	10,692	1,143		4,027	11,089	291	16,036		<b>43,278</b>	
San Diego	13,539	2,089	26	3,967	9,585	497	53,844	0	<b>83,547</b>	3,751
San Francisco	1,360	0	0	21,327	2,580	0	9,948	1,667	<b>36,882</b>	1,324
San Joaquin	9,565	317	0	2,961	0	229	15,924	0	<b>28,996</b>	0
San Luis Obispo	9,902	411	6	4,135	786	192	7,952		<b>23,384</b>	200
San Mateo	4,343	421	28	3,152	1,195	N/A	8,084	1,437	<b>18,660</b>	0
Santa Barbara	No Response									
Santa Clara	4,810	987	19	587	5,528	5	58,815	33,483	<b>104,234</b>	0
Santa Cruz	1,677	295	0	3,300	800	2	4,238	0	<b>10,017</b>	0
Shasta	5,796	205	4	136	892	1	4,599	N/A	<b>11,633</b>	8
Sierra	154	3		10	92		465		<b>590</b>	20
Siskiyou	846	103	0	1,056	218	2	2,083	0	<b>4,308</b>	0
Solano	3,431	153					5,073	1,249	<b>9,906</b>	
Sonoma	14,236	512	2	439	0	41	20,100	0	<b>35,330</b>	N/A
Stanislaus	5,676	276	1	1,288	2,823	12	9,663	0	<b>19,739</b>	22
Sutter	975	163	0	0	651	13	6,165	454	<b>8,421</b>	13
Tehama	1,500	77	0	174	25	1	2,210	20	<b>3,989</b>	0
Trinity	822	50		203	53	1	461	92	<b>1,682</b>	
Tulare	6,008	408			6,385	16	12,122		<b>24,939</b>	N/A
Tuolumne	1,656	172	0	0	415	0	1,533	0	<b>3,776</b>	0
Ventura	11,926	872	1	3,594	6,199	12	21,606	129	<b>44,339</b>	144
Yolo	1,418	134	0	714	1,176	1	3,338	310	<b>7,091</b>	
Yuba	1,885	105	0	0	429	0	2,371	0	<b>4,790</b>	0
<b>Totals</b>	<b>332,049</b>	<b>21,439</b>	<b>225</b>	<b>245,764</b>	<b>120,963</b>	<b>7,185</b>	<b>702,349</b>	<b>74,765</b>	<b>1,503,368</b>	<b>14,878</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE I (CONTINUED)**  
**BUSINESS PROPERTY WORKLOAD DATA**

	Mandatory Audits							TOTAL AUDITS COMPLETED & WAIVED (18)	Audits Carried Over to 2001-02 (19)
	Total Audits (4 yrs) (11)	Audits Due (12)	Audits Assigned (13)	Audits Carried Over (14)	Potential Current Year Audits (15)	Audits Completed 2000-01 (16)	Audits Waived 2000-01 (17)		
Alameda	1,719	563	158	91	812	766	41	807	5
Alpine	No Response								
Amador	39	10	18	0	28	29	0	29	0
Butte	218	59		41	100	51		51	49
Calaveras	22	6		15	21	7	11	18	3
Colusa	126	46	0	46	92	42	0	42	4
Contra Costa	1,150	261	0	29	290	264	26	290	0
Del Norte	10	0	0	0	10	8	2	10	0
El Dorado	142	36	6	65	107	22		22	85
Fresno	1,249	329	275	12	616	604	12	616	0
Glenn					0			0	0
Humboldt	171	35	0	4	39	27	12	39	0
Imperial	236	69	24	18	12	51	12	63	6
Inyo	0	0	0	0	0	0	0	0	0
Kern	750	177	4	4	185	181	3	184	1
Kings	162	43	0	10	53	17	0	17	36
Lake	59	15	0	0	15	0	0	0	15
Lassen	27	27			27	12	0	12	15
Los Angeles	10,970	2,513	-	In 12	2,513	2,215	298	2,513	0
Madera	135	34	5	0	39	27	0	27	12
Marin	160	71	0	89	160	14	68	82	78
Mariposa	14	3	43	1	47	2	1	3	9
Mendocino	175	48	52	20	120	90	7	97	23
Merced	401	47	129	0	577	241	0	241	0
Modoc	19	3	13	0	16	16	0	16	0
Mono	6	0		0	0	0	0	0	0
Monterey	456	137	5	5	147	116	20	136	11
Napa	300	78	N/A	47	125	84	28	112	13
Nevada	83	30	0	16	46	9	19	28	18
Orange	5,259	1,344	N/A	211	1,555	1,326	229	1,555	0
Placer	259	58		12	70	31	38	69	1
Plumas	No Response								
Riverside	1,785	438	0	0	438	394	20	414	0
Sacramento	1,413	220	14	140	374	216	158	374	0
San Benito	92	18	32	6	56	56	3	59	0
San Bernardino	2,511	627		435	1,062	309	25	334	728
San Diego	3,396	750	175	275	1,200	731	469	1,200	0
San Francisco	1,953	473	12	136	621	405	110	515	106
San Joaquin	1,160	281	9	21	311	286	25	311	0
San Luis Obispo	423	73	0	0	73	69	4	73	0
San Mateo	1,195	383	10	66	459	238	208	446	13
Santa Barbara	No Response								
Santa Clara	4,382	765	71	16	852	832	11	843	9
Santa Cruz	377	76	0	23	99	53	0	53	46
Shasta	225	50	0	2	52	45	5	50	2
Sierra	0	7			7			0	7
Siskiyou	25	10	33	0	43	43		43	0
Solano	341	76		70	146	53	10	63	83
Sonoma	640	149	0	37	186	145	39	184	2
Stanislaus	642	144	0	5	149	142	7	149	0
Sutter	188	48	0	2	50	47	1	48	2
Tehama	57	16	10	0	26	12	0	12	14
Trinity	6	1	0	0	1	0	0	0	1
Tulare	541	158	4	99	261	97	68	165	96
Tuolumne	63	5	0	5	10	7	0	7	3
Ventura	647	195	0	69	264	111		111	153
Yolo	236	76	1	12	89	79	7	86	3
Yuba	94	27	50	0	77	77	0	77	0
<b>Totals</b>	<b>46,709</b>	<b>11,108</b>	<b>1,153</b>	<b>2,155</b>	<b>14,728</b>	<b>10,699</b>	<b>1,997</b>	<b>12,696</b>	<b>1,652</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

**TABLE J**  
**DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES**  
 (2000-01 Fiscal Year)

	Number of Residential Appeals Filed (1)	Number of Commercial and 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 (6)	Number of Appeals Filed 1999-2000 (7)	Percentage Change* From 1999-2000 to 2000-01 (8)
Alameda	No Response					N/A	2,337	
Alpine	11	0	0	0	0	11	13	-15.4%
Amador	17	23	3	3	5	51	29	75.9%
Butte						0	222	
Calaveras	No Response					N/A	10	
Colusa	4	1	1	1	0	7	29	-75.9%
Contra Costa	No Breakdown Provided					1,272	4,575	-72.2%
Del Norte	28	11		8		47	37	27.0%
El Dorado	71					71	76	-6.6%
Fresno	84	175	126	252	140	777	981	-20.8%
Glenn	No Response					N/A	18	
Humboldt	50	50	35	21	0	156	88	77.3%
Imperial	1	65	38	4		108	196	-44.9%
Inyo	4	23	0		0	27	14	92.9%
Kern	31	138	8	99	932	1,208	1,354	-10.8%
Kings	No Response					N/A	78	
Lake	23	4	2	26	0	55	62	-11.3%
Lassen		16		2		18	18	0.0%
Los Angeles	4,904	6,975		2,420	5,461	19,760	24,754	-20.2%
Madera	53	24	0	0	0	77	155	-50.3%
Marin	No Info Available					N/A	225	
Mariposa	10			9		19	20	-5.0%
Mendocino	6	14		35	5	60	79	-24.1%
Merced	19	29	36	88	3	175	0	
Modoc	0	0	0	0	1	1	0	
Mono		3	3	3		9	14	-35.7%
Monterey	No Breakdown Provided					240		
Napa	No Response					N/A	76	
Nevada	39	33	0	20	13	105	116	-9.5%
Orange	2,999	1,993	237	2,304	155	7,688	7,012	9.6%
Placer	150	89	0	33	19	291	667	-56.4%
Plumas	No Response					N/A	9	
Riverside	1,771	1,266	64	557	34	3,692	3,956	-6.7%
Sacramento	242	321	27	187	188	965	1,345	-28.3%
San Benito	7	5	0	0	0	12	8	50.0%
San Bernardino	753	1,134	0	569	118	2,574	4,534	-43.2%
San Diego	1,351	685	136	457	271	2,900	5,374	-46.0%
San Francisco	209	279	0	213	27	728	1,052	-30.8%
San Joaquin	26	175	25	158	56	440	440	0.0%
San Luis Obispo	29	35		12	26	102	100	2.0%
San Mateo	No Response					N/A	917	
Santa Barbara	90	270	9	69		438	488	-10.2%
Santa Clara	284	507		1,317	652	2,760	2,294	20.3%
Santa Cruz	37	17	31			85	238	-64.3%
Shasta	No Breakdown Provided					87	90	-3.3%
Sierra	2			1		3	7	-57.1%
Siskiyou	0	1	0	1	5	7	16	-56.3%
Solano	42	52	17	37	49	197	246	-19.9%
Sonoma	14	211	22	125	33	405	177	128.8%
Stanislaus	57	66	7	34	0	164	165	-0.6%
Sutter	8	23	4	40	0	75	94	-20.2%
Tehama	8	11	0	4	10	33	28	17.9%
Trinity	0	0	5	0	0	5	3	66.7%
Tulare	No Breakdown Provided					369	265	39.2%
Tuolumne	3	3	0	1	12	19	14	35.7%
Ventura	967			165	206	1,338	2,224	-39.8%
Yolo	19	120	5	30	1	175	184	-4.9%
Yuba	12	6	1	5	0	24	78	-69.2%
<b>Totals</b>	<b>14,435</b>	<b>14,853</b>	<b>842</b>	<b>9,310</b>	<b>8,422</b>	<b>49,830</b>	<b>67,601</b>	<b>-22.3%</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

No Breakdown Provided = Totals given, but no specifics. No Info Available = Due to System Problem at County

\*Only reflects counties that reported two consecutive years.

TABLE K

**DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES  
(OUTSTANDING APPEALS CARRIED OVER FROM PRIOR FISCAL YEARS)**

	Number of Residential Appeals Outstanding (1)	Number of Commercial and Industrial Appeals Outstanding (2)	Number of Rural Appeals Outstanding (3)	Number of Business Property Appeals Outstanding (4)	Number of Other Appeals Outstanding (5)	TOTAL NUMBER OF APPEALS OUTSTANDING (6)
Alameda	No Response					N/A
Alpine	9	0	0	0	0	9
Amador	1	13	0	0	0	14
Butte						0
Calaveras	No Response					N/A
Colusa	0	0	0	4	0	4
Contra Costa			N/A	N/A	N/A	0
Del Norte						0
El Dorado						0
Fresno	0	2	0	2	1	5
Glenn	No Response					N/A
Humboldt		25				25
Imperial	0	28	0	1	0	29
Inyo	0	6	0	0	0	6
Kern	5	13	0	N/A	977	995
Kings	No Response					N/A
Lake	0	0	0	0	0	0
Lassen	1	15				16
Los Angeles	4,486	8,922		2,119	3,442	18,969
Madera	107	108	0	0	0	215
Marin	No Info Available					N/A
Mariposa				1		1
Mendocino						
Merced	1	31	25	80	4	141
Modoc	0	1	0	1	0	2
Mono	1	1				2
Monterey						0
Napa	No Response					N/A
Nevada	4	39	0	16	13	72
Orange	1,878	1,408	254	2,906	299	6,745
Placer	81	60	0	50	48	239
Plumas	No Response					N/A
Riverside	1,715	1,307	77	237	31	3,367
Sacramento	72	301	7	261	161	802
San Benito	6	20	12	0	0	38
San Bernardino	486	563	0	601	43	1,693
San Diego	302	232	14	635	34	1,217
San Francisco						1,333
San Joaquin	12	98	9	121	28	268
San Luis Obispo	3	1			1	5
San Mateo	No Response					N/A
Santa Barbara						
Santa Clara	89	518		857	211	1,675
Santa Cruz						0
Shasta						17
Sierra	1	3		1		5
Siskiyou	0	0	1	0	5	6
Solano						
Sonoma	7	62	27	88	28	212
Stanislaus	7	25	1	1	0	34
Sutter	0	5	2	0	0	7
Tehama						0
Trinity	0	0	0	0	0	0
Tulare						50
Tuolumne	0	0	0	0	7	7
Ventura						
Yolo	3	31	1	4		39
Yuba		2				2
<b>Totals</b>	<b>9,277</b>	<b>13,840</b>	<b>430</b>	<b>7,986</b>	<b>5,333</b>	<b>38,266</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero

No Info Available = Due to System Problem at County

**TABLE L**  
**ASSESSMENT APPEALS ACTIVITY FOR THE 2000-01 FISCAL YEAR**

	Total Number of Open Appeals (1)	Withdrawn (2)	No Show (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	No Response										
Alpine	11	0	0	0	0	0	0	0	0	11	0
Amador	51	3	5	0	5	0	8	0	21	30	0
Butte	194	90	18	10	60	7	0	0	185	9	0
Calaveras	No Response										
Colusa	7	0	0	0	1	0	0	0	1	6	0
Contra Costa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Del Norte		32	2	0	13	0	0	0	47	0	0
El Dorado		26	6	23					55	0	0
Fresno	777	434	5	1	125	38	4	0	607	170	0
Glenn	No Response										
Humboldt	156	31	5	32	28	0	1	0	97	59	0
Imperial	108	26	1	4	51	0	0	0	82	26	0
Inyo	27	4	5	0	1	17	0	0	27	0	17
Kern	1,208	116	5	6	40	0	5	0	172	1,036	0
Kings	No Response										
Lake	55	24	7	0	0	0	2	0	33	22	0
Lassen	18	0			14	4			4	14	0
Los Angeles	19,760	2,365	536	414	67	673	139	9	4,203	15,557	1
Madera	77	34	0	0	10	2	2	0	48	29	N/A
Marin	No Info Available										
Mariposa	19	15		1					16	3	0
Mendocino	60	30	2		19	4	1		56	4	0
Merced	175	23	12	0	25	3	11	0	74	101	0
Modoc	1	1	0	0	0	0	0	0	1	0	0
Mono	9	2	1	1	2		1		7	2	0
Monterey	240	111		0	62			0	173	67	0
Napa	No Response										
Nevada	105	32	0	3	0	0	0	0	35	70	0
Orange	7,688	4,691	474	542	610	435	308	8	7,068	620	2
Placer	291	83	0	0	5	5	1	0	94	197	0
Plumas	No Response										
Riverside	3,692	1,339	358	367	304	18	17	0	2,403	1,289	0
Sacramento	965	441	13	45	1	28	8	1	537	428	0
San Benito	12	2	0	0	0	0	0	0	2	10	0
San Bernardino	2,574	755	187	180	48	332	84	1	1,587	987	0
San Diego	2,900	1,201	452	31	953	66	58	0	2,761	139	2
San Francisco	728	421	84	46	33	106	30	8	728	0	0
San Joaquin	440	125	3	16	55	2	2	0	203	237	
San Luis Obispo	102	75	4	8	2	3	3	0	95	7	0
San Mateo	No Response										
Santa Barbara	439	192	36	7	102	3	12	1	353	86	0
Santa Clara	2,760	821	76	289	37	16	17	0	1,256	1,504	0
Santa Cruz	85	42	1	1	22	10	3	0	79	6	0
Shasta	87	47	3	0	1	7	10	0	68	19	0
Sierra	3					2			2	1	0
Siskiyou	7	2	5	0	0	0	0	0	7	0	0
Solano	197	90	40	1	17	6	43	0	197	0	0
Sonoma	405	104	0	36	3	0	1	0	144	261	0
Stanislaus	164	35	10	2	51	1	2	0	101	63	0
Sutter	75	18	13	0	4	2	34	0	71	4	0
Tehama	33	9	0	0	10	0	1	0	20	13	0
Trinity	5	5	0	0	0	0	0	0	5	0	0
Tulare	369	160			4	1	35	0	200	169	
Tuolumne	19	3	4	0	3	0	0	0	10	9	0
Ventura	1,338	210	73	105	124	13	3	0	528	810	0
Yolo	175	69	5	0	40	5	8	0	127	48	0
Yuba	24	7	8	0	4	1	1	0	21	3	0
<b>Totals</b>	<b>48,635</b>	<b>14,346</b>	<b>2,459</b>	<b>2,171</b>	<b>2,956</b>	<b>1,810</b>	<b>855</b>	<b>28</b>	<b>24,611</b>	<b>24,126</b>	<b>22</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero  
No Info Available = Due to System Problem at County

**TABLE M**  
**ASSESSMENT APPEALS ACTIVITY - OUTSTANDING APPEALS**  
**(PREVIOUS FISCAL YEARS)**

	Total Number of Appeals Outstanding (1)	Withdrawn (2)	No Shows (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	No Response								N/A		
Alpine	9	0	4	0	1	0	1	0	6	3	0
Amador	14	1	0	0	13	0	0	0	14	0	0
Butte									0	0	
Calaveras	No Response								N/A		
Colusa	4	0	0	0	0	0	0	0	0	4	0
Contra Costa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Del Norte									0		0
El Dorado									0		0
Fresno	5	2	0	0	1	0	0	0	3	2	0
Glenn	No Response								N/A		
Humboldt	25								0	25	0
Imperial	29	28	0	0	0	0	0	0	28	1	0
Inyo	6	0	0	0	6	0	0	0	6	0	0
Kern	995	299	17	1	63	138	23	0	541	454	235
Kings	No Response								N/A		
Lake	0	0	0	0	0	0	0	0	0	0	
Lassen	16	2			13	1		3	19		0
Los Angeles	18,969	8,542	3,202	1,103	350	4,338	1,178	38	18,751	218	11
Madera	215	23	0	0	17	0	2	0	42	173	N/A
Marin	No Info Available								0		
Mariposa	1								0	1	0
Mendocino											
Merced	141	103	10	0	11	4	12	0	140	1	0
Modoc	2	0	0	1	0	0	0	0	0	2	0
Mono	2								0	0	0
Monterey									0	0	
Napa	No Response								N/A		
Nevada	72	51	4	0	1	0	12	0	68	4	0
Orange	6,745	3,234	381	1,501	513	864	123	56	6,672	63	N/A
Placer	239	46	4	0	7	1	2	0	60	179	0
Plumas	No Response								N/A		
Riverside	3,367	1,559	655	163	741	60	58	0	3,236	131	0
Sacramento	802	446	13	17	86	10	12	2	586	216	1
San Benito	38	32	0	0	0	0	0	0	32	6	0
San Bernardino	1,693	798	247	148	101	251	114	0	1,659	34	
San Diego	1,217	689	123	13	247	51	54	0	1,177	40	1
San Francisco	1,333									933	1
San Joaquin	268	108	6	2	98	1	2	0	217	51	
San Luis Obispo		10	1	1	1	2	1	0	16	0	0
San Mateo	No Response								N/A		
Santa Barbara											
Santa Clara	1,675	717	132		380	94	19	3	1,345	330	0
Santa Cruz	0								0	0	
Shasta	17	2	0	0	1	0	7	0	10	7	
Sierra	5	1			4				5	0	
Siskiyou	6	1	5	0	0	0	0	0	6	0	0
Solano									0	0	
Sonoma	212	94	16	0	33	1	1	0	145	67	0
Stanislaus	34	8	2	0	24	0	0	0	34	0	0
Sutter	7	0	3	1	0	0	2	0	6	1	0
Tehama											
Trinity	0								0		
Tulare	50	13			10	1	26	0	50	0	0
Tuolumne	7	0	0	0	0	0	0	0	0	7	0
Ventura											
Yolo	39	24			7	2	6	0	39	0	0
Yuba									0	0	
<b>Totals</b>	<b>38,259</b>	<b>16,833</b>	<b>4,825</b>	<b>2,951</b>	<b>2,729</b>	<b>5,819</b>	<b>1,655</b>	<b>102</b>	<b>34,913</b>	<b>2,953</b>	<b>249</b>

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

N/A = Not Available or Not Applicable 0 = Submitted as Zerc

No Info Available = Due to System Problem at County

**TABLE N  
NUMBER OF APPEALS BOARDS  
AND HEARING OFFICERS**

	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 Response		2	
Alpine	Yes			
Amador	Yes			
Butte	No		1	1
Calaveras	No Response			
Colusa	Yes			
Contra Costa	No		1	
Del Norte	Yes			
El Dorado	No		1	
Fresno	No		1	
Glenn	No Response			
Humboldt	No		1	
Imperial	Yes			
Inyo	Yes			
Kern	No		1	
Kings	No Response			
Lake	Yes			
Lassen	No		1	
Los Angeles	No		5	
Madera	No		1	
Marin	No Info Available			
Mariposa	No		1	
Mendocino	Yes			
Merced	No		1	
Modoc	Yes			5
Mono	No		1	
Monterey	No		1	1 rep Assessor; 1 rep County Counsel
Napa	No Response			
Nevada	No		1	
Orange	No		5	3
Placer	No		1	
Plumas	No Response			
Riverside	No		2	
Sacramento	No		3	
San Benito	Yes			
San Bernardino	No		3	2
San Diego	No		4	14
San Francisco	No		2	8
San Joaquin	No		1	
San Luis Obispo	No		1	
San Mateo	No Response		1	
Santa Barbara	No		2	
Santa Clara	No		2	1
Santa Cruz	No		1	
Shasta	No		1	
Sierra	Yes			
Siskiyou	No		1	
Solano	No		1	
Sonoma	No		1	
Stanislaus	No		1	
Sutter	No		1	
Tehama	Yes			
Trinity	Yes			
Tulare	No		1	
Tuolumne	Yes			
Ventura	No		2	1
Yolo	No		1	
Yuba	No		1	
<b>Totals</b>	14Yes	36 No	59	37

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

N/A = Not Available or Not Applicable 0 = Submitted as Zero  
No Info Available = Due to System Problem at County



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION  
 PROPERTY TAXES DEPARTMENT  
 450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA  
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
 TELEPHONE (916) 445-4982  
 FAX (916) 323-8765  
 www.boe.ca.gov

JOHAN KLEHS  
 First District, Hayward

DEAN ANDAL  
 Second District, Stockton

CLAUDE PARRISH  
 Third District, Torrance

JOHN CHIANG  
 Fourth District, Los Angeles

KATHLEEN CONNELL  
 State Controller, Sacramento

JAMES E. SPEED  
 Executive Director

January 15, 2002

TO COUNTY CLERKS ONLY:

ASSESSMENT APPEALS ACTIVITY

Enclosed is the Board's questionnaire requesting data on assessment appeals boards and assessment appeals activity. We use these data to prepare the annual *Report on Budgets, Workloads, and Assessment Appeals Activities*.

Please complete the questionnaire with information from the **2000-01** fiscal year. This should be the latest complete fiscal year data available.

Please return the completed questionnaire by **February 22, 2002**. The questionnaire is also available in Microsoft Word on diskette or by e-mail from Laura.SooHoo@boe.ca.gov. Please feel free to attach any comments to this questionnaire. If you have any questions, please contact Mrs. SooHoo at (916) 445-4474.

Sincerely,

/s/ David J. Gau

David J. Gau  
 Deputy Director  
 Property Taxes Department

DJG:las  
 Enclosure



**ASSESSMENT APPEALS BOARDS**

Does your county Board of Supervisors sit as a local board of equalization?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, indicate the number of assessment appeals boards appointed by the Board of Supervisors (separate from the Board of Supervisors).	
Indicate the number of hearing officers, if any. (Do not include members of either the Board of Supervisors or assessment appeals board.)	

**ASSESSMENT APPEALS ACTIVITY**

SECTION 601 ROLL AND SUPPLEMENTAL ROLL APPEAL APPLICATIONS		Number of Applications Carried Over from Prior Fiscal Years	Number of Applications Filed during the 2000-01 Fiscal Year
Distribution of Appeal Applications by Property Type			
1	Number of Real Property Residential Appeal Applications		
2	Number of Real Property Commercial and Industrial Appeal Applications *		
3	Number of Real Property Rural Appeal Applications *		
4	Number of Business Property Appeal Applications (e.g., personal property and fixtures)		
5	Number of Other Appeal Applications (not included above)		
6	<b>Total Number of Appeal Applications</b> (Sum of lines 1-5)		

\* If it is a total property appeal, then include the business property with the real property number.

Appeal Applications Resolved in 2000-01		Number of Applications Carried Over from Prior Fiscal Years	Number of Applications Filed during the 2000-01 Fiscal Year
7	<b>Total Number of Applications</b> (Copy from line 6)		
8	Number of Applications Withdrawn		
9	Number of Applications with No Appearance by Applicants		
10	Number of Invalid Applications (filed but later deemed invalid)		
11	Number of Applications Resolved by Stipulations (do not include in lines 12-14)		
12	Number of Applications Heard, Assessment Reduced		
13	Number of Applications Heard, Assessment Sustained		
14	Number of Applications Heard, Assessment Increased		
15	<b>Total Number of Applications Resolved in 2000-01</b> (Sum of Lines 8 through 14)		
16	<b>Outstanding Applications Carried Over to Next Fiscal Year</b> (subtract line 15 from line 7)		
18	Number of Decisions Appealed to Court		

Contact Person: \_\_\_\_\_

Telephone Number (\_\_\_\_) \_\_\_\_\_



STATE OF CALIFORNIA

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January 4, 2002

JOHAN KLEHS  
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JOHN CHIANG  
 Fourth District, Los Angeles

KATHLEEN CONNELL  
 State Controller, Sacramento

JAMES E. SPEED  
 Executive Director

CAO 2002/001

TO COUNTY ASSESSORS ONLY:

BUDGET, STAFF, AND ASSESSMENT ROLL DATA

Enclosed is the Board's annual questionnaire on budget, staff, and assessment roll data. We use these data to prepare the annual *Report on Budgets, Workloads, and Assessment Appeals Activities*. Please return the completed questionnaire to Ms. Laura SooHoo, at the above address, by **February 15, 2002**.

The primary purpose of this report is to assist county assessors in staffing, budgeting, and other administrative decisions. Please complete the questionnaire with information from the 2000-01 fiscal year, which should be the most current complete fiscal year data available.

The questionnaire is available in Microsoft Word format on diskette, or by e-mail. To request an electronic version of the questionnaire, please send an e-mail to Ms. SooHoo at [Laura.SooHoo@boe.ca.gov](mailto:Laura.SooHoo@boe.ca.gov). If you have any questions, please contact her in the Policy, Planning, and Standards Division of our department at (916) 445-4474.

Sincerely,

/s/ David J. Gau

David J. Gau  
 Deputy Director  
 Property Taxes Department

DJG:ls  
 Enclosure

**BUDGET, STAFF, AND ASSESSMENT ROLL DATA  
 JULY 1, 2000 - JUNE 30, 2001**

We are requesting data based on a fiscal year unless other specified. We realize that your systems and roll procedures may not directly provide the information to answer all the questions. If necessary, estimate your answers. Please provide any additional notes you feel will clarify your response. **For multi-function offices, provide data for only the assessor's function.**

**TABLE A  
 ASSESSOR'S BUDGET DATA & COSTS OF SELECTED PROGRAMS**

<b>OPERATING EXPENSES</b>			
1	Salaries and Wages (do not include AB 818 funds)	\$	
2	Services from Other County Departments (such as janitorial, data processing)	\$	
3	Other (do not include AB 818 funds)	\$	
4	<b>Gross Budget</b> (Sum of Lines 1, 2, and 3)		\$
<b>REIMBURSEMENTS</b>			
5	Services to Other County Departments	\$	
6	Map Sales	\$	
7	Fees for Property Characteristics	\$	
8	Fees for Appraisal Copies and Information	\$	
9	Property and Supplemental Taxes Administration Fees	\$	
10	Other Not Included in Above (If this amount is more than \$1,000, please itemize on the last page under "Comments" or on a separate sheet. Do not include AB 818 funds.)	\$	
11	<b>Total Income or Offsetting Services</b> (Sum of Lines 5 through 10)		\$
12	<b>NET EXPENDITURES</b> (Subtract Line 11 from Line 4.)		\$
<b>SELECTED BUDGET ITEMS</b>			
13	Exemption Program Costs (if identifiable)		\$
14	Data Processing Costs: Services provided by other county departments		\$
15	Data Processing Costs: Services implemented internally		\$
<b>STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM (PTALP) FUNDS *</b>			
16	Did your county contract with Department of Finance for PTALP funds?		<input type="checkbox"/> Yes <input type="checkbox"/> No
17	If yes, amount of funds allocated for 2000-01 Fiscal Year	\$	
18	How did your county utilize the funds: <input type="checkbox"/> Permanent Employees <input type="checkbox"/> Temporary Employees <input type="checkbox"/> Automation Equipment <input type="checkbox"/> Contractors ** <input type="checkbox"/> Other (Specify:)		

\* Initially enacted by AB 818, Chapter 914, of the Statutes of 1995.

\*\* Outside contractors hired to perform services (e.g., programmer analysts hired to update mainframe computers).

Contact Person \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_

**TABLE B**  
**BUDGETED STAFF**  
*as of July 1, 2000*  
 (Person-Years)

<b>Position<sup>1</sup></b>	<b>Budgeted Permanent Positions<sup>2</sup></b>	<b>Budgeted Temporary Positions<sup>3</sup></b>	<b>PTALP Permanent Positions</b>	<b>PTALP Temporary Positions</b>
Assessor/Other Managers <sup>4</sup>				
Real Property Appraisers				
Business Property Auditor-Appraisers				
Cadastral Draftspersons (Mapping)				
Computer Programmers, Analysts, Technicians				
Other Technical/Professional Not Included Above (e.g., oil/gas specialists)				
Clerical				
<b>TOTAL</b>				

In your county, does the assessor carry part of the workload as an:  appraiser  auditor

<sup>1</sup> List positions under primary duty. For example, a mapper who occasionally works on computers would still be classified under cadastral draftspersons.

<sup>2</sup> Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column. Do not include any positions created by PTALP funds.

<sup>3</sup> Budgeted and authorized temporary positions (seasonal or emergency employees). Do not include permanent positions. Figures entered should represent full time equivalents (**person-years**, not days; for example, 1800 hours equals one person year). Do not include employees hired with PTALP funds.

<sup>4</sup> “Managers” include staff above the level of first-line supervisors. “Supervising appraisers” should be included in the Real Property Appraisers category; “supervising auditor-appraisers” should be included with the Business Property Auditor-Appraisers, etc.

Contact Person \_\_\_\_\_

Telephone Number (\_\_\_\_) \_\_\_\_\_

**TABLE C  
 DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE**

<b>SUPPLEMENTAL ROLL</b>			
1	Total Number of Roll Units Enrolled in 2000-01 (all fiscal years). <sup>5</sup> Count each window period event as two supplemental assessments.		
<b>§601 ROLL<sup>6</sup></b>			
<b>SECURED ROLL: RESIDENTIAL</b>		<b>No. of Units</b>	<b>Total Units</b>
2	Improved Single Family Residences (include PUDs, condominiums, and manufactured homes)		
3	Improved Multi-Family Residences		
4	Vacant Land (zoned residential)		
5	<b>TOTAL</b> (Sum of Lines 2 through 4)		
<b>COMMERCIAL</b>			
6	Improved		
7	Vacant Land (zoned commercial)		
8	<b>TOTAL</b> (Sum of Lines 6 and 7)		
<b>INDUSTRIAL</b>			
9	Improved		
10	Vacant Land (zoned industrial)		
11	<b>TOTAL</b> (Sum of Lines 9 and 10)		
<b>RURAL/AGRICULTURAL</b>			
12	Rural Improvements (nonresidential such as barn, dairy)		
13	Non-restricted Irrigated (row crops, trees, vines, etc.)		
14	Non-restricted Non-irrigated (grazing, etc.)		
15	Restricted (such as open space [LCA], TPZ)		
16	Vacant (such as desert, unused acreage)		
17	Other Rural Not Included Above		
18	<b>TOTAL</b> (Sum of Lines 12 through 17)		
<b>SECURED MISCELLANEOUS</b>			
19	Possessory Interests (Secured)		
20	Oil, Gas, and Mineral		
21	Other Secured Not Included in Lines 2 through 18 (such as historical properties, restricted golf courses)		
22	<b>TOTAL</b> (Sum of Lines 19, 20, and 21)		
23	<b>TOTAL SECURED ROLL UNITS</b> (Sum of Lines 5, 8, 11, 18, and 22)		

<sup>5</sup> Roll units = assessments that result in a single tax bill

<sup>6</sup> If a parcel has more than one use, count it under the majority use.

Contact Person \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_

**TABLE C**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE (continued)**

UNSECURED ROLL		No. of Units	Total Units
24	Total Aircraft (general and certificated)		
25	Boats		
26	Personal Property/Fixtures (include leased equipment; count multiple locations under the same taxpayer as one.)		
27	Possessory Interests (Unsecured)		
28	Manufactured Home Accessories		
29	Leasehold Improvements (improvements on land owned by others; if a leasehold improvement also has business personal property located in it under the same taxpayer, count as one in this category.)		
30	Escape Assessments from Prior Years' Rolls		
31	Other (any unsecured not included above)		
32	<b>TOTAL UNSECURED ROLL UNITS</b> (Sum of Lines 24 through 31)		
33	<b>GRAND TOTAL LOCAL ROLL UNITS</b> (Sum of Lines 23 and 32)		

Contact Person \_\_\_\_\_

Telephone Number (\_\_\_\_) \_\_\_\_\_

**TABLE D  
 RELATED WORKLOAD INDICATORS**

<b>REAL PROPERTY ASSESSMENTS</b>		
<b>TRANSFERS</b>		<b>No. of Units</b>
1	Reappraisable Single Family Residence Transfers	
2	All Other Reappraisable Transfers (all other property types--excluding single family) <i>Sum of Lines 1 and 2 should equal total reappraisable transfers.</i>	
<b>NEW CONSTRUCTION</b>		
3	Jurisdictions Issuing Building Permits	
4	Total Number of Building Permits Received	
5	New Assessments or Reassessments Resulting from Permits	
6	New Assessments from New Construction Discovered Without Permits	
<b>PROPOSITION 8</b>		
7	Single-Family Residences (number of units subject to Proposition 8 treatment, both new and continuing)	
8	Multi-Family Residences	
9	Commercial	
10	Industrial	
11	Rural	
12	Others (not included above)	
13	<b>TOTAL NUMBER OF UNITS</b> (Sum of Lines 7 through 12)	
14	Are any Prop. 8 units done by automatic program such as computer regression analysis as opposed to those actually reviewed individually by an appraiser?	<input type="checkbox"/> No <input type="checkbox"/> Yes
15	If yes, what percentage of total units (Line 13) are done automatically?	%
<b>NON-PROPOSITION 13</b>		
16	Oil/Gas	
17	Restricted (such as Land Conservation Act, TPZ)	
18	Restricted Mills Act—Historical properties	
19	Section 11 (government-owned property located outside its boundaries)	
20	Other Real Property that is Annually Valued (but not included above)	
<b>MISCELLANEOUS</b>		
21	Properties Affected by Misfortune or Calamity	
22	§ 68 Requests to Transfer Base Year Value to Replacement Property (e.g., property purchased to replace government-acquired property)	
23	§ 69.5 Claims Filed (Propositions 60, 90, or 110, Base Year Value Transfers for Persons over Age 55 or Disabled Persons)	
24	§ 63.1 Claims Filed (Propositions 58 or 193, Parent-Child or Grandparent-Grandchild Transfers)	
25	Property Splits	
26	New Subdivision Lots	
27	Roll Corrections Processed in 2000-01 for All Rolls	

Contact Person \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_

**TABLE D**  
**RELATED WORKLOAD INDICATORS (continued)**

<b>BUSINESS PROPERTY ASSESSMENTS</b>		<b>No. of Units</b>
28	Boats (Include only boats that are assessed; exclude low-valued vessels that are not assessed. Include documented vessels assessed pursuant to R&T §227 and vessels reported on the Vessel Property Statement.)	
29	General Aircraft (exclude exempt historical aircraft.)	
30	§1150 Certificated Aircraft Assessments <sup>7</sup> (commercial freight or passenger aircraft)	
31	Direct Billing Appraisals	
32	Business Property Field Appraisals (§501 estimates of non-filing taxpayers)	
33	Annual Racehorse Tax Returns mailed	
34	Property Statements that result in assessments (excluding Lines 28 through 31)	
35	Other Business Property Assessments Not Included Above	
36	<b>Total Business Property Assessments</b> (Sum of Lines 28 through 35)	
37	Vessel Property Statements (for vessels that cost over \$30,000)	

<b>MANDATORY AUDITS</b>		<b>Number of Taxpayers<sup>8</sup></b>	
38	Total Number of Mandatory Audits as of July 1, 2000 (include current year plus the last three years = four years of audits)		
39	Audits Due as of July 1, 2000 (audits in the last year of the mandatory audit period)		
40	Other Audits as Assigned (e.g., short-cycled audits)		
41	Audits Carried Over (audits that were due in prior fiscal years)		
42	<b>Potential Current Year Workload</b> (sum of Lines 39, 40 and 41)		
43	Audits Completed this Fiscal Year		
44	Audits Waived this Fiscal Year		
45	<b>TOTAL AUDITS COMPLETED AND WAIVED</b> (sum of Lines 43 and 44)		
46	<b>Audits Carried Over to Next Fiscal Year without Waivers</b> (subtract Line 45 from Line 42)		

**COMMENTS**


<sup>7</sup> For example, one commercial airline reports all its aircraft on one form. Calculations are computed and one assessment is made for all aircraft for that one airline. Count as one assessment.

<sup>8</sup> Count multiple locations under the same taxpayer as one.

Contact Person \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_