

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

2003-04

JANUARY 2005

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 2003-04

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INTRODUCTION

The purpose of this report is to supply data that are useful for comparing the operations of an assessor's office with those of other county assessors.¹ 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 past and present. In other words, the 2003-04 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 2003-04 fiscal year. However, the 2003-04 roll was prepared in the 2002 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. A copy of the questionnaire is contained in Appendix 2. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty-four of the 58 counties reported data; Alpine, Glenn, Plumas, and Sierra Counties did not provide any data for 2003-04. Please note that neither this year's report nor any of the previous reports contained data from all 58 counties.

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.

¹ Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

SECTION I

BUDGET
AND
PERSONNEL
STATISTICS

TABLE A
BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Expenses				2003-04 GROSS BUDGET (5)	Income or Offsetting Services				2003-04 NET BUDGET (10)
	Base Salaries and Wages (1)	Benefits (2)	Cost of Services From Other Depts. (3)	Other Costs (4)		Services to Other Depts. (6)	Map Sales, Fees for Prop. Characteristics, Copies, & Info. (7)	Property/ Supp. Tax Admin. Fees (8)	Other* (9)	
Alameda	\$9,121,227	\$4,176,020	\$3,127,398	\$1,007,747	\$17,432,392	\$19,198	\$76,972	\$6,924,534	\$0	\$10,411,688
Alpine	No Response				\$0					\$0
Amador	\$463,523	\$146,523	\$50,838	\$122,825	\$783,709	--	\$2,725	\$0	\$2,969	\$778,015
Butte	\$2,116,944	\$824,289	\$46,104	\$376,752	\$3,364,089	N/A	\$20,033	\$898,796	\$42,000	\$2,403,260
Calaveras	\$767,292	\$187,089	\$0	\$51,795	\$1,006,176	\$3,593	\$16,477	\$177,039	\$2,141	\$806,926
Colusa	\$404,402	\$230,608	\$0	\$111,482	\$746,492	\$0	\$7,800	\$155,600	\$100	\$582,992
Contra Costa	\$7,255,873	\$3,737,059	\$860,506	\$251,327	\$12,104,765	\$348,470	\$279,420	\$1,399,250	\$8,325	\$10,069,300
Del Norte	\$328,265	\$130,387	\$55,377	\$27,475	\$541,504	\$0	\$0	\$0	\$0	\$541,504
El Dorado	\$2,404,711	--	\$457,162	\$93,809	\$2,955,682	\$150	\$28,428	\$616,664	\$1,708	\$2,308,732
Fresno	\$5,630,973	\$1,971,847	\$986,135	\$277,286	\$8,866,241	\$11,861	\$75,490	\$2,325,975	\$0	\$6,452,915
Glenn	No Response				\$0					\$0
Humboldt	\$1,181,952	\$306,771	\$93,825	\$166,952	\$1,749,500	In #7	\$103,636	\$410,609	\$10,289	\$1,224,966
Imperial	\$978,808	\$346,500	\$51,469	\$62,319	\$1,439,096	\$0	\$55,198	\$65,256	\$0	\$1,318,642
Inyo	\$391,897	\$197,946	N/A	\$136,138	\$725,981	\$0	\$967	\$0	\$5,626	\$719,388
Kern	\$4,628,809	\$2,216,816	\$1,284,101	\$340,877	\$8,470,603	\$54,049	\$19,387	\$1,513,924	\$10,395	\$6,872,848
Kings	\$883,082	\$221,997	\$138,671	\$160,934	\$1,404,684	\$0	\$131,800	\$429,165	\$1,000	\$842,719
Lake	\$790,577	--	\$12,500	\$34,417	\$837,494	\$8,205	\$8,021	\$113,385	--	\$707,883
Lassen	\$394,286	\$109,030	\$0	\$27,785	\$531,101	\$500	\$7,885	\$12,000	\$320	\$510,396
Los Angeles	\$62,846,249	\$26,211,751	\$11,352,000	\$14,634,000	\$115,044,000	\$116,000	\$75,000	\$42,758,000	\$2,792,000	\$69,303,000
Madera	\$1,247,157	\$361,011	--	\$6,144	\$1,614,312	--	\$26,271	--	--	\$1,588,041
Marin	\$3,507,985	\$1,043,544	\$588,773	\$257,981	\$5,398,283	N/A	\$31,055	\$1,048,833	\$7,995	\$4,310,400
Mariposa	\$390,822	\$189,771	--	\$16,400	\$596,993	--	\$12,496	--	--	\$584,497
Mendocino	\$935,516	\$388,846	\$0	\$54,069	\$1,378,431	--	\$8,563	\$30,798	\$0	\$1,339,070
Merced	\$1,486,069	\$755,070	--	\$377,054	\$2,618,193	\$0	\$2,082	\$842,944	\$25	\$1,773,142
Mocdoc	\$249,421	\$101,213	\$0	\$34,710	\$385,344	\$0	\$5,780	\$5,263	\$0	\$374,301
Mono	\$607,789	\$176,307	\$0	\$0	\$784,096	\$0	\$1,425	\$0	\$3,652	\$779,019
Monterey	\$2,135,592	\$771,783	\$180,566	\$217,526	\$3,305,467	\$0	\$19,054	\$800,161	\$51,924	\$2,434,328
Napa	\$1,277,723	\$279,395	\$295,951	\$63,780	\$1,916,849	\$0	\$24,703	\$0	\$55,000	\$1,837,146
Nevada	\$1,020,171	\$398,538	\$213,242	\$98,508	\$1,730,459	\$0	\$33,712	\$0	\$0	\$1,696,747
Orange	\$18,891,625	\$4,773,263	\$3,253,493	\$2,010,176	\$28,928,557	\$0	\$262,670	\$6,523,642	--	\$22,142,245
Placer	\$3,986,667	\$1,347,086	\$12,610	\$638,274	\$5,984,637	\$124,119	\$75,398	\$2,620,106	\$0	\$3,165,014
Plumas	No Response				\$0					\$0
Riverside	\$11,449,632	\$3,892,970	\$2,268,071	\$0	\$17,610,673	\$13,623	\$239,592	\$10,106,455	\$0	\$7,251,003
Sacramento	\$7,519,346	\$3,074,546	\$516,944	\$2,179,626	\$13,290,462	\$0	\$101,895	\$6,250,401	\$0	\$6,938,166
San Benito	\$776,432	\$222,369	\$0	\$62,500	\$1,061,301	\$0	\$5,000	\$240,000	\$3,100	\$813,201
San Bernardino	\$6,984,615	\$2,508,776	\$1,018,773	\$474,279	\$10,986,443	\$0	\$30,000	\$0	\$333,210	\$10,623,233
San Diego	\$13,783,837	\$6,404,972	\$0	\$7,068,454	\$27,257,263	N/A	\$284,255	\$9,717,149	N/A	\$17,255,859
San Francisco	\$6,326,814	\$1,277,781	\$970,456	\$201,794	\$8,776,845	--	--	--	--	\$8,776,845
San Joaquin	\$4,264,054	\$1,516,645	\$138,112	\$540,769	\$6,459,580	\$0	\$59,506	\$144	\$168	\$6,399,762
San Luis Obispo	\$3,913,768	\$1,287,879	\$309,939	\$256,684	\$5,768,270	N/A	\$42,267	\$0	\$128,348	\$5,597,655
San Mateo	\$5,043,725	\$2,106,537	\$769,104	\$319,656	\$8,239,022	\$0	\$15,300	\$3,689,398	\$5,000	\$4,529,324
Santa Barbara	\$3,454,475	\$1,725,983	\$382,628	\$246,758	\$5,809,844	\$0	\$52,437	\$2,168,724	\$48,235	\$3,540,448
Santa Clara	\$14,210,322	\$4,915,760	\$688,396	\$899,063	\$20,713,541	\$0	\$142,302	\$7,984,865	\$375,563	\$12,210,811
Santa Cruz	\$1,610,626	\$502,477	\$0	\$435,197	\$2,548,300	\$0	In #9	\$1,060,660	\$75,000	\$1,412,640
Shasta	\$1,642,578	\$551,808	\$362,141	\$133,189	\$2,689,716	\$105,055	\$32,998	\$710,463	\$399	\$1,840,801
Sierra	No Response				\$0					\$0
Siskiyou	\$793,251	\$233,804	\$39,460	\$267,194	\$1,333,709	\$0	\$8,310	\$130,776	\$0	\$1,194,623
Solano	\$2,043,072	\$832,518	\$596,417	\$137,558	\$3,609,565	\$0	\$214,921	\$851,106	\$64,296	\$2,479,242
Sonoma	\$3,523,098	\$1,513,124	\$507,318	\$696,674	\$6,240,214	\$0	\$22,846	\$580,000	\$112,547	\$5,524,821
Stanislaus	\$2,300,707	\$899,466	\$215,446	\$329,629	\$3,745,248	\$0	\$24,165	\$712,175	\$16,524	\$2,992,384
Sutter	\$957,537	\$341,343	\$224,922	\$84,255	\$1,608,057	\$0	\$16,348	\$0	\$0	\$1,591,709
Tehama	\$698,970	\$245,603	\$0	\$0	\$944,573	\$0	\$46,887	\$144,110	\$0	\$753,576
Trinity	\$204,851	\$15,397	--	--	\$220,248	--	\$6,101	\$17,840	--	\$196,307
Tulare	\$2,342,899	\$779,677	\$1,147,534	\$96,583	\$4,366,693	--	\$75,781	\$0	--	\$4,290,912
Tuolumne	\$571,207	\$193,108	\$0	\$0	\$764,315	\$0	\$16,282	\$0	\$0	\$748,033
Ventura	\$5,295,208	\$2,219,743	\$1,392,543	\$359,431	\$9,266,925	\$8,539	\$26,553	\$2,110,591	\$0	\$7,121,242
Yolo	\$1,052,489	\$284,616	\$159,384	\$95,806	\$1,592,295	--	\$62,567	\$921,954	\$684	\$607,090
Yuba	\$748,712	\$144,852	\$75,876	\$146,572	\$1,116,012	\$0	\$8,000	\$137,861	\$0	\$970,151
Totals	\$237,837,632	\$89,292,214	\$34,844,185	\$36,690,213	\$398,664,244	\$813,362	\$2,946,761	\$117,206,616	\$4,158,543	\$273,538,962

* See Appendix 1 for itemization of other income.

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE B

STATE-COUNTY PROPERTY TAX ADMINISTRATION GRANT PROGRAM FUNDS

	Contract with Dept. of Finance? (1)	Amount of Funds Allocated (2)
Alameda	Yes	\$2,152,429
Alpine	No Response	
Amador	Yes	\$80,865
Butte	Yes	\$381,956
Calaveras	Yes	\$109,897
Colusa	Yes	\$53,957
Contra Costa	Yes	\$2,022,000
Del Norte	Yes	\$36,203
El Dorado	Yes	\$302,795
Fresno	Yes	\$612,751
Glenn	No Response	
Humboldt	Yes	\$210,806
Imperial	Yes	\$231,673
Inyo	No	
Kern	Yes	\$1,222,318
Kings	Yes	\$169,805
Lake	Yes	\$117,376
Lassen	Yes	\$75,150
Los Angeles	Yes	\$13,920,000
Madera	Yes	\$212,991
Marin	No	
Mariposa	No	
Mendocino	Yes	\$160,435
Merced	Yes	\$298,004
Modoc	Yes	\$24,022
Mono	Yes	\$47,778
Monterey	Yes	\$795,819
Napa	Yes	\$366,020
Nevada	Yes	\$234,292
Orange	Yes	\$6,826,325
Placer	Yes	\$628,047
Plumas	No Response	
Riverside	Yes	\$1,991,211
Sacramento	Yes	\$1,554,245
San Benito	Yes	\$138,000
San Bernardino	Yes	\$2,139,938
San Diego	Yes	\$5,413,943
San Francisco	Yes	\$1,013,000
San Joaquin	Yes	\$818,686
San Luis Obispo	Yes	\$736,288
San Mateo	Yes	\$2,220,001
Santa Barbara	Yes	\$926,817
Santa Clara	Yes	\$4,213,639
Santa Cruz	Yes	\$565,000
Shasta	Yes	\$342,399
Sierra	No Response	
Siskiyou	Yes	\$61,164
Solano	Yes	\$469,207
Sonoma	Yes	\$1,035,049
Stanislaus	Yes	\$866,155
Sutter	Yes	\$147,436
Tehama	Yes	\$97,222
Trinity	No	
Tulare	Yes	\$501,907
Tuolumne	Yes	\$126,067
Ventura	Yes	\$1,477,789
Yolo	Yes	\$278,309
Yuba	Yes	\$88,968
Totals	50 4	\$58,516,154

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
 N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE C
BUDGETED PERMANENT POSITIONS
 (As of July 1, 2003)

Assessor & Other Managers (1)	Certified Appraisers		Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Tech. & Pro. (6)	Clerical (7)	03-04 TOTAL STAFF (8)	02-03 Total Staff (9)	% Change From 01-02 to 02-03 (10)	01-02 Total Staff (11)	% Change From 00-01 to 01-02 (12)	
	Real Property (2)	Business Property (3)										
Alameda	9	60	30	6	5	16	63.585	189.585	189.585	0%	189.585	0%
Alpine	No Response							0	No Response		No Response	
Amador	3	3	1	1	0	0	3.5	11.5	9.5	21%	11	-14%
Butte	3	18	4	3	1	0	20	49	49	0%	49	0%
Calaveras	3	5	1	1.5	0.5	0	6	17	17	0%	15.5	10%
Colusa	1	3	0	1	0	1	4	10	10.6	-6%	11	-4%
Contra Costa	8	51	11	7	3	11	46	137	137	0%	140	-2%
Del Norte	3	2	1	0.5	0	0.5	2	9	9	0%	9	0%
El Dorado	3	15	2	3	2	2	9	36	36	0%	42	-14%
Fresno	4	47	14	10	2	1	60	138	138	0%	138	0%
Glenn	No Response							0	10	-100%	10	0%
Humboldt	3	11	3	1	0	5	9	32	32	0%	36	-11%
Imperial	2	9	3	2	1	0	8	25	25	0%	27	-7%
Inyo	2	1	1	1	0	0	3.6	8.6	10	-14%	10	0%
Kern	7	42	14	5	3	1	39	111	111	0%	111	0%
Kings	5	8.35	1	2	0	1	6	23.35	22.75	3%	24	-5%
Lake	2	7	2	1	0	4	0.6	16.6	17.6	-6%	17.6	0%
Lassen	2	3	1	1	1	0	2.5	10.5	10.5	0%	10	5%
Los Angeles	61	376	179	39	97	55	695	1,502	1,502	0%	1,498	0%
Madera	3	14	3	3	0	0	13	36	31	16%	36	-14%
Marin	3.7	25	6	2.5	2.2	0	19.4	58.8	59.2	-1%	64	-8%
Mariposa	1	4	0	1	0	0	6	12	11	9%	11	0%
Mendocino	2	11	2	1	0	0	7	23	22	5%	24	-8%
Merced	5	12	6	1	0	5	9.25	38.25	39	-2%	39	0%
Modoc	2	2	1	1	In #4	0	2	8	8	0%	8	0%
Mono	1	7	1	1	0	0	4	14	14	0%	13	8%
Monterey	4	19	7	2	1	0	24	57	56	2%	55	2%
Napa	3	9	3	2	0	2	6.75	25.75	25.75	0%	24.75	4%
Nevada	5	9.75	1	2	0	0	13.75	31.5	31.25	1%	31	1%
Orange	7	101	58	15	14	11	131	337	337	0%	332	2%
Placer	5	26	5	6	3	12	28	85	85	0%	84	1%
Plumas	No Response							0	No Response		No Response	
Riverside	15	92	23	13	11	0	97	251	243	3%	251	-3%
Sacramento	8	66	21	4	12	0	52	163	163	0%	164	-1%
San Benito	2	4	2	1	0	0	5	14	14	0%	14	0%
San Bernardino	7	56	21	7	7	43	48	189	198	-5%	205	-3%
San Diego	22	107	26	20	1	52	104	332	331	0%	329	1%
San Francisco	8	39	20	1	3	0	33	104	106	-2%	116	-9%
San Joaquin	5	30	11	7	4	12	30	99	100.5	-1%	99	2%
San Luis Obispo	3	29	7	5	4	24	15	87	87	0%	89	-2%
San Mateo	4	39	13	2	0	0	22	80	80	0%	84	-5%
Santa Barbara	7	25	7	4	7	0	20	70	68	3%	79	-14%
Santa Clara	12	72	50	8	28	18	94	282	280	1%	251	12%
Santa Cruz	5	11	4	3	1	3	12	39	33	18%	33	0%
Shasta	5	16	5	2	1	1	13	43	43	0%	43	0%
Sierra	No Response							0	5.7	-100%	5.7	0%
Siskiyou	3	8	0	2	0	0	8	21	21	0%	21	0%
Solano	3	18	5	4	0	0	12	42	40	5%	40	0%
Sonoma	6	26	8	6	3.6	0	37	86.6	82.6	5%	82.6	0%
Stanislaus	3	25	9	4	3	2	16	62	66	-6%	67	-1%
Sutter	4	5	2	1	0	0	8.5	20.5	21.5	-5%	24	-10%
Tehama	3	5	1	1	1	0	8	19	17	12%	19	-11%
Trinity	1.5	0	0	1	0	0	1	3.5	No Response		3.5	0%
Tulare	6	25	7	5	0	0	18	61	60	2%	60	0%
Tuolumne	3	4	1	1	0	0	5	14	16	-13%	15	7%
Ventura	12	49	15	4	4	23	29	136	136	0%	136	0%
Yolo	3	6	4	2	1	0	10	26	27	-4%	27	0%
Yuba	3	5	2	1	0	0	6.5	17.5	17.5	0%	15.5	13%
Totals	316.2	1,663.1	625.0	231.5	227.3	305.5	1,945.94	5,314.54	5,312.535	0%	5,343.735	-1%

The above figures include positions funded by the Property Tax Administration Grant Program.

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE D
BUDGETED TEMPORARY POSITIONS
 (As of July 1, 2003)

	Assessor & Other Managers (1)	Real Property Appraisers (2)	Business Property Auditor- Appraisers (3)	Drafting/ Mapping/ (4)	Computer Analysts, etc. (5)	Other Technical/ Professional (6)	Clerical (7)	TOTAL (8)
Alameda	--	--	--	--	--	--	--	0
Alpine	No Response							0
Amador	0	1	0	0	0	0	0	1
Butte	--	--	--	--	--	--	--	0
Calaveras	0	1	0	1	0	0	0	2
Colusa	--	--	--	--	--	--	--	0
Contra Costa	0	1	0	1	0	0	0	2
Del Norte	0	0	0	0	0	0	0	0
El Dorado	0	0	1	0	0	0	5	6
Fresno	0	0	0	0	0	0	6	6
Glenn	No Response							0
Humboldt	0	2	1	0	0	1	0	4
Imperial	0	0	0	0	0	0	9	9
Inyo	--	--	--	--	--	--	--	0
Kern	0	0	0	0	0	0	2	2
Kings	--	--	--	--	--	--	--	0
Lake	--	--	--	--	--	--	--	0
Lassen	0	0	0	0	0	0	0.5	0.5
Los Angeles	0	4	7	0	0	0	2	13
Madera	0	0	0	0	0	0.333	0	0.333
Marin	--	--	--	--	--	--	--	0
Mariposa	0	0	1	0	0	0	0	1
Mendocino	0	0	0	0	0	0	1	1
Merced	--	--	--	--	--	--	--	0
Modoc	--	--	--	--	--	--	--	0
Mono	--	--	--	--	--	--	--	0
Monterey	0	0	0	0	0	0	0	0
Napa	0	0.5	0	0	0	0	0	0.5
Nevada	0	0	0.11	0.11	0.28	0	0	0.5
Orange	0	4	1	0	0	0	10	15
Placer	--	--	--	--	--	--	--	0
Plumas	No Response							0
Riverside	0	0	0	0	0	0	1	1
Sacramento	0	0	0	0	0	0	16	16
San Benito	0	0.5	0	0	0	0	0	0.5
San Bernardino	--	--	--	--	--	--	--	0
San Diego	--	--	--	--	--	--	--	0
San Francisco	0	0	0	0	0	0	2	2
San Joaquin	0	0	0	0	0	2	2	4
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0	5	4	0	2	0	7	18
Santa Barbara	1	3	1	1	0	0	5	11
Santa Clara	--	--	--	--	--	--	--	0
Santa Cruz	0	0	0	2	0	0	0	2
Shasta	0	0	0	0	0	0	4	4
Sierra	No Response							0
Siskiyou	0	0	0.5	0	0	0	0	0.5
Solano	--	--	--	--	--	--	--	0
Sonoma	0	0	0	0	0	0	2	2
Stanislaus	0	0	0	0	0	1	3	4
Sutter	--	--	--	--	--	--	--	0
Tehama	--	--	--	--	--	--	--	0
Trinity	--	--	--	--	--	--	--	0
Tulare	N/A	--	--	--	--	--	--	0
Tuolumne	0	1	0	0	0	0	0	1
Ventura	--	--	--	--	--	--	--	0
Yolo	--	--	--	--	--	--	--	0
Yuba	--	--	--	--	--	--	--	0
Totals	1	23	16.61	5.11	2.28	4.333	77.5	129.833

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
 N/A = Not Available or Not Applicable 0 = Zero -- = No Response to This Item

SECTION II

LOCAL ROLL AND WORKLOAD STATISTICS

TABLE E
LOCAL ROLL VALUE AND STATISTICS
(SECTION 601 ROLL)

	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)
	State-Assessed in 000's * (1)	Locally Assessed in 000's * (2)					
Alameda	\$2,647,817	\$129,706,083	\$10,237,364	\$142,591,264	408,257	53,957	462,214
Alpine	\$16,190	\$428,116	\$25,039	\$469,345		No Response	0
Amador	\$139,720	\$2,737,742	\$90,798	\$2,968,260	21,666	3,182	24,848
Butte	\$547,953	\$11,388,222	\$635,803	\$12,571,978	91,853	9,066	100,919
Calaveras	\$79,094	\$4,170,697	\$91,697	\$4,341,488	43,164	3,361	46,525
Colusa	\$124,233	\$1,646,731	\$125,814	\$1,896,778	12,734	1,612	14,346
Contra Costa	\$3,299,018	\$101,602,944	\$4,118,772	\$109,020,734	332,640	48,551	381,191
Del Norte	\$37,084	\$1,110,614	\$46,232	\$1,193,930	15,231	1,151	16,382
El Dorado	\$205,446	\$16,793,802	\$422,966	\$17,422,214	113,306	10,415	123,721
Fresno	\$1,996,354	\$36,060,036	\$2,496,097	\$40,552,487	252,329	43,329	295,658
Glenn	\$96,096	\$1,578,282	\$71,219	\$1,745,597		No Response	0
Humboldt	\$188,695	\$6,747,192	\$389,977	\$7,325,864	74,104	8,310	82,414
Imperial	\$246,371	\$6,364,508	\$622,480	\$7,233,359	74,542	6,245	80,787
Inyo	\$77,494	\$2,099,473	\$543,024	\$2,719,991	16,622	2,189	18,811
Kern	\$3,320,346	\$41,703,496	\$2,209,377	\$47,233,219	382,195	22,713	404,908
Kings	\$363,030	\$4,939,105	\$227,010	\$5,529,145	42,803	5,124	47,927
Lake	\$79,392	\$4,115,519	\$122,794	\$4,317,705	62,934	12,674	75,608
Lassen	\$158,797	\$1,376,002	\$103,394	\$1,638,193	23,886	1,118	25,004
Los Angeles	\$13,678,618	\$661,930,024	\$41,888,076	\$717,496,718	2,293,966	320,500	2,614,466
Madera	\$307,637	\$6,578,841	\$296,317	\$7,182,795	50,454	6,298	56,752
Marin	\$360,260	\$37,746,948	\$1,305,582	\$39,412,790	92,478	16,438	108,916
Mariposa	\$83,103	\$1,256,291	\$45,161	\$1,384,555	13,007	1,441	14,448
Mendocino	\$169,524	\$6,483,055	\$254,041	\$6,906,620	35,577	10,767	46,344
Merced	\$310,131	\$10,807,059	\$820,071	\$11,937,261	71,682	7,559	79,241
Modoc	\$163,807	\$622,009	\$23,548	\$809,364	27,447	1,052	28,499
Mono	\$59,958	\$2,773,627	\$265,169	\$3,098,754	15,905	1,493	17,398
Monterey	\$1,518,981	\$33,135,657	\$1,595,588	\$36,250,226	117,696	20,447	138,143
Napa	\$189,477	\$16,528,140	\$685,053	\$17,402,670	48,363	6,696	55,059
Nevada	\$236,921	\$10,069,859	\$257,274	\$10,564,054	56,712	6,624	63,336
Orange	\$4,323,560	\$266,530,724	\$17,461,448	\$288,315,732	842,038	165,814	1,007,852
Placer	\$736,764	\$33,896,821	\$1,209,900	\$35,843,485	141,774	13,202	154,976
Plumas	\$352,604	\$2,305,294	\$68,975	\$2,726,873		No Response	0
Riverside	\$2,565,142	\$115,158,682	\$5,249,603	\$122,973,427	737,213	54,135	791,348
Sacramento	\$1,733,952	\$78,519,585	\$4,032,267	\$84,285,804	431,173	50,795	481,968
San Benito	\$86,692	\$4,728,240	\$188,218	\$5,003,150	19,415	2,284	21,699
San Bernardino	\$4,067,627	\$92,745,938	\$6,971,628	\$103,785,193	724,122	41,961	766,083
San Diego	\$7,000,354	\$237,109,044	\$12,307,178	\$256,416,576	912,197	191,233	1,103,430
San Francisco	\$2,410,702	\$89,163,914	\$7,245,554	\$98,820,170	185,627	36,743	222,370
San Joaquin	\$1,340,919	\$35,805,029	\$2,297,701	\$39,443,649	192,888	24,379	217,267
San Luis Obispo	\$2,620,719	\$24,259,769	\$844,645	\$27,725,133	131,308	13,540	144,848
San Mateo	\$1,238,382	\$90,759,073	\$9,864,493	\$101,861,948	217,559	20,518	238,077
Santa Barbara	\$726,740	\$38,319,698	\$2,414,708	\$41,461,146	122,841	27,340	150,181
Santa Clara	\$3,318,618	\$195,157,199	\$22,348,351	\$220,824,168	452,970	95,304	548,274
Santa Cruz	\$249,460	\$23,380,540	\$785,313	\$24,415,313	97,062	9,285	106,347
Shasta	\$645,635	\$9,766,027	\$602,610	\$11,014,272	92,346	12,825	105,171
Sierra	\$40,758	\$371,636	\$29,081	\$441,475		No Response	0
Siskiyou	\$229,145	\$2,620,549	\$194,598	\$3,044,292	44,197	2,579	46,776
Solano	\$557,617	\$28,595,366	\$1,212,350	\$30,365,333	134,069	9,941	144,010
Sonoma	\$644,652	\$45,433,402	\$2,186,395	\$48,264,449	174,923	30,996	205,919
Stanislaus	\$382,169	\$25,049,990	\$1,439,379	\$26,871,538	143,043	24,861	167,904
Sutter	\$471,896	\$4,763,648	\$468,484	\$5,704,028	30,118	12,064	42,182
Tehama	\$182,646	\$2,907,150	\$118,659	\$3,208,455	41,928	3,275	45,203
Trinity	\$21,718	\$750,146	\$37,976	\$809,840	12,579	3,377	15,956
Tulare	\$496,319	\$16,652,999	\$886,475	\$18,035,793	134,379	20,224	154,603
Tuolumne	\$94,049	\$4,219,838	\$146,837	\$4,460,724	37,655	4,004	41,659
Ventura	\$1,376,662	\$67,709,287	\$3,262,322	\$72,348,271	243,442	51,629	295,071
Yolo	\$415,837	\$12,036,619	\$809,824	\$13,262,280	52,843	7,079	59,922
Yuba	\$212,651	\$2,472,570	\$195,222	\$2,880,443	24,321	3,531	27,852
Totals	\$69,245,536	\$2,713,688,851	\$174,895,931	\$2,957,830,318	11,165,583	1,565,230	12,730,813

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

* Data from Table 10 of the State Board of Equalization's 2002-03 Annual Report

TABLE F
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Residential					Commercial/Industrial		
	Single Family (1)	Manu-factured Homes (2)	Multi-Family (3)	Vacant Land (4)	Total (5)	Improved (6)	Vacant Land (7)	Total (8)
Alameda	334,600	1,310	33,561	9,312	378,783	23,167	2,530	25,697
Alpine	No Response				0			0
Amador	12,840	974	In #1	5,086	18,900	649	181	830
Butte	N/A				0	N/A		0
Calaveras	20,758	745	291	9,677	31,471	1,165	513	1,678
Colusa	4,377	36	255	1,943	6,611	554	168	722
Contra Costa	291,022	1,755	7,529	16,754	317,060	10,633	1,767	12,400
Del Norte	5,483	2,557	385	4,473	12,898	534	174	708
El Dorado	60,289	1,965	2,046	16,664	80,964	2,189	924	3,113
Fresno	181,548	6,488	5,743	13,941	207,720	13,556	2,664	16,220
Glenn	No Response				0			0
Humboldt	31,308	5,369	3,336	8,175	48,188	2,534	698	3,232
Imperial	26,000	2,500	400	25,062	53,962	2,563	2,478	5,041
Inyo	6,525	N/A	515	3,510	10,550	1,463	102	1,565
Kern	155,890	20,371	10,798	117,819	304,878	12,592	5,960	18,552
Kings	25,695	471	759	1,947	28,872	1,474	541	2,015
Lake	26,489	--	1,223	29,622	57,334	1,378	574	1,952
Lassen	8,518	700	640	1,978	11,836	660	188	848
Los Angeles	1,700,165	22,248	242,128	99,716	2,064,257	123,730	26,290	150,020
Madera	29,780	1,840	440	7,583	39,643	1,705	631	2,336
Marin	73,245	199	5,166	8,040	86,650	3,467	577	4,044
Mariposa	N/A				0	N/A		0
Mendocino	17,826	2,218	936	8,455	29,435	2,072	577	2,649
Merced	47,644	360	2,851	3,910	54,765	2,820	830	3,650
Modoc	1,632	238	37	932	2,839	404	265	669
Mono	--	--	--	--	0	--	--	0
Monterey	84,931	2,507	4,444	5,243	97,125	5,625	970	6,595
Napa	33,632	1,416	1,765	3,118	38,131	2,472	486	2,958
Nevada	38,426	1,092	1,800	11,628	52,946	1,459	440	1,899
Orange	688,347	16,976	27,011	11,990	744,324	36,516	2,304	38,820
Placer	105,190	1,541	3,063	18,217	128,011	4,264	1,711	5,975
Plumas	No Response				0			0
Riverside	438,375	56,303	6,175	116,702	617,555	24,362	10,650	35,012
Sacramento	341,505	7,057	18,636	26,604	393,802	15,132	3,566	18,698
San Benito	12,683	361	371	608	14,023	692	118	810
San Bernardino	447,225	23,661	32,704	165,342	668,932	24,807	16,913	41,720
San Diego	678,585	20,226	43,743	37,695	780,249	26,038	5,648	31,686
San Francisco	123,167	--	38,405	5,682	167,254	18,373	--	18,373
San Joaquin	145,845	3,436	8,632	11,915	169,828	9,117	2,262	11,379
San Luis Obispo	73,409	6,645	3,819	15,853	99,726	5,112	1,345	6,457
San Mateo	178,973	1,168	11,845	9,090	201,076	9,784	1,862	11,646
Santa Barbara	85,352	7,597	7,061	3,615	103,625	6,199	653	6,852
Santa Clara	388,998	400	20,194	8,079	417,671	17,866	1,912	19,778
Santa Cruz	65,699	2,332	4,383	6,404	78,818	2,938	124	3,062
Shasta	44,627	8,928	2,141	10,055	65,751	4,281	1,740	6,021
Sierra	No Response				0			0
Siskiyou	13,935	2,903	662	15,621	33,121	1,293	1,035	2,328
Solano	100,519	1,028	3,404	4,399	109,350	3,803	1,394	5,197
Sonoma	134,317	4,256	6,787	9,440	154,800	7,589	763	8,352
Stanislaus	105,887	206	5,143	4,910	116,146	6,902	1,240	8,142
Sutter	17,901	779	1,550	1,216	21,446	344	1,296	1,640
Tehama	11,929	6,437	1,996	7,508	27,870	1,148	338	1,486
Trinity	4,568	1,279	36	5,173	11,056	522	88	610
Tulare	100,412	In #1	3,149	In #1	103,561	6,688	In #6	6,688
Tuolumne	22,001	1,375	1,017	6,316	30,709	980	257	1,237
Ventura	210,960	In #1	6,477	8,295	225,732	9,385	1,471	10,856
Yolo	36,592	1,101	2,304	2,357	42,354	2,715	857	3,572
Yuba	11,758	808	1,984	2,922	17,472	1,941	302	2,243
Totals	7,807,382	254,162	589,740	928,796	9,580,080	467,656	110,377	578,033

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE F (CONTINUED)
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Rural/Agricultural					Miscellaneous				TOTAL SECURED ROLL (18)
	Agricultural (9)	Restricted (10)	Vacant (11)	Other (12)	Total (13)	Secured Possessory Interests (14)	Oil, Gas, & Mineral (15)	Other (16)	Total (17)	
Alameda	66	1,060	N/A	2,583	3,709	2	66	N/A	68	408,257
Alpine	No Response				0				0	0
Amador	223	614	551	154	1,542	0	0	394	394	21,666
Butte	N/A				0	N/A			0	91,853
Calaveras	1,732	1,421	3,191	1,778	8,122	0	1,086	807	1,893	43,164
Colusa	3,473	1,681	11	0	5,165	0	236	0	236	12,734
Contra Costa	1,860	418	589	0	2,867	0	41	272	313	332,640
Del Norte	0	645	0	195	840	0	515	270	785	15,231
El Dorado	2,234	1,255	0	0	3,489	1,375	2	24,363	25,740	113,306
Fresno	7,839	15,068	4,167	0	27,074	1,050	265	0	1,315	252,329
Glenn	No Response				0				0	0
Humboldt	N/A	7,591	5,166	3,354	16,111	0	743	5,830	6,573	74,104
Imperial	4,788	952	9,714	0	15,454	45	40	0	85	74,542
Inyo	1,190	2,402	N/A	213	3,805	N/A	0	702	702	16,622
Kern	7,862	11,748	15,964	1,149	36,723	1	3,597	18,444	22,042	382,195
Kings	3,598	5,601	1,534	660	11,393	0	86	437	523	42,803
Lake	560	654	1,649	176	3,039	--	161	448	609	62,934
Lassen	In #11	2,736	7,363	1,003	11,102	0	60	40	100	23,886
Los Angeles	0	0	51,489	373	51,862	10,153	1,665	16,009	27,827	2,293,966
Madera	3,678	4,169	293	0	8,140	0	34	301	335	50,454
Marin	1	509	0	244	754	0	0	1,030	1,030	92,478
Mariposa	N/A				0	N/A			0	13,007
Mendocino	463	752	2,278	0	3,493	0	0	0	0	35,577
Merced	7,557	3,254	1,562	394	12,767	0	30	470	500	71,682
Modoc	579	663	1,536	21,155	23,933	0	6	0	6	27,447
Mono	--	--	--	--	0	--	--	--	0	15,905
Monterey	1,761	3,713	2,794	136	8,404	13	307	5,252	5,572	117,696
Napa	1,472	707	3,508	0	5,687	0	0	1,587	1,587	48,363
Nevada	0	369	0	0	369	0	0	1,498	1,498	56,712
Orange	3,824	56	0	0	3,880	933	236	53,845	55,014	842,038
Placer	220	945	562	4	1,731	0	97	5,960	6,057	141,774
Plumas	No Response				0				0	0
Riverside	6,366	2,080	3,975	0	12,421	0	0	72,225	72,225	737,213
Sacramento	1,235	1,441	0	51	2,727	2	671	15,273	15,946	431,173
San Benito	2,083	2,285	204	0	4,572	0	10	0	10	19,415
San Bernardino	1,950	651	2,702	650	5,953	6,090	334	1,093	7,517	724,122
San Diego	2,253	1,723	12,317	633	16,926	3,461	174	79,701	83,336	912,197
San Francisco	--	--	--	--	0	--	--	--	0	185,627
San Joaquin	4,488	6,051	659	148	11,346	19	167	149	335	192,888
San Luis Obispo	862	In #9, #11	7,866	2,722	11,450	671	202	12,802	13,675	131,308
San Mateo	152	710	186	685	1,733	0	10	3,094	3,104	217,559
Santa Barbara	6,231	2,201	451	1,502	10,385	150	388	1,441	1,979	122,841
Santa Clara	1,581	3,164	1,322	100	6,167	0	8	9,346	9,354	452,970
Santa Cruz	579	856	5,133	236	6,804	0	21	8,357	8,378	97,062
Shasta	540	2,544	3,565	2,142	8,791	4	125	11,654	11,783	92,346
Sierra	No Response				0				0	0
Siskiyou	0	4,099	0	4,446	8,545	0	0	203	203	44,197
Solano	--	2,295	--	8,142	10,437	600	248	8,237	9,085	134,069
Sonoma	4,349	2,690	1,552	0	8,591	12	136	3,032	3,180	174,923
Stanislaus	2,696	7,883	229	5,121	15,929	0	23	2,803	2,826	143,043
Sutter	5,917	428	0	0	6,345	0	263	424	687	30,118
Tehama	2,700	5,501	--	--	8,201	--	106	4,265	4,371	41,928
Trinity	0	913	0	0	913	0	0	0	0	12,579
Tulare	In #12	In #12	In #12	20,457	20,457	337	In #16	3,336	3,673	134,379
Tuolumne	122	1,286	2,308	0	3,716	673	296	1,024	1,993	37,655
Ventura	3,675	1,585	878	107	6,245	0	609	0	609	243,442
Yolo	1,966	3,058	Included	1,753	6,777	0	140	0	140	52,843
Yuba	2,695	171	912	57	3,835	N/A	131	640	771	24,321
Totals	107,420	122,598	158,180	82,523	470,721	25,591	13,335	377,058	415,984	11,165,583

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE F (CONTINUED)
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(UNSECURED ROLL)

	Aircraft (19)	Vessels (20)	Personal Property & Fixtures (21)	Unsecured Possessory Interests (22)	Manu- factured Home Accessories (23)	Leasehold Improvements (24)	Escape Assessments (25)	Other (26)	TOTAL UNSECURED ROLL (27)	GRAND TOTAL LOCAL ROLL (28)
Alameda	1,048	11,478	30,377	4,310	N/A	218	1,208	5,318	53,957	462,214
Alpine	No Response									0
Amador	107	1,450	1,268	154	0	203	0	0	3,182	24,848
Butte	232	3,832	N/A	N/A	N/A	N/A	N/A	5,002	9,066	100,919
Calaveras	86	2,085	897	109	0	86	0	98	3,361	46,525
Colusa	105	440	757	68	0	242	0	0	1,612	14,346
Contra Costa	540	27,563	18,032	1,700	0	133	577	6	48,551	381,191
Del Norte	26	389	415	285	0	10	0	26	1,151	16,382
El Dorado	318	2,694	5,276	252	1,308	464	64	39	10,415	123,721
Fresno	689	6,868	33,186	1,201	9	398	978	0	43,329	295,658
Glenn	No Response									0
Humboldt	125	2,794	3,664	768	N/A	377	568	14	8,310	82,414
Imperial	109	1,761	518	459	0	531	180	2,687	6,245	80,787
Inyo	93	652	1,062	221	0	In #22	56	105	2,189	18,811
Kern	920	4,077	12,623	542	0	4,551	0	0	22,713	404,908
Kings	109	2,537	N/A	188	N/A	229	N/A	2,061	5,124	47,927
Lake	103	11,238	999	143	--	52	--	139	12,674	75,608
Lassen	49	263	318	288	23	51	126	0	1,118	25,004
Los Angeles	3,855	60,002	167,938	100	21,814	100	4,743	61,948	320,500	2,614,466
Madera	110	1,986	3,515	266	0	318	103	0	6,298	56,752
Marin	265	4,316	10,433	1,166	0	167	N/A	91	16,438	108,916
Mariposa	42	534	434	270	90	0	N/A	71	1,441	14,448
Mendocino	163	1,892	8,065	567	0	80	--	--	10,767	46,344
Merced	210	2,195	3,162	272	N/A	1,302	393	25	7,559	79,241
Modoc	26	360	297	248	In #24	76	45	0	1,052	28,499
Mono	25	187	549	568	0	59	28	77	1,493	17,398
Monterey	367	7,897	10,169	1,708	N/A	N/A	N/A	306	20,447	138,143
Napa	255	2,219	3,788	309	0	125	N/A	N/A	6,696	55,059
Nevada	226	2,238	3,019	437	0	68	132	504	6,624	63,336
Orange	958	35,830	112,495	2,825	N/A	525	13,181	N/A	165,814	1,007,852
Placer	391	5,420	6,680	368	0	343	0	0	13,202	154,976
Plumas	No Response									0
Riverside	1,634	13,276	39,193	Incl.	0	Incl.	0	32	54,135	791,348
Sacramento	592	10,369	35,201	1,653	0	770	2,210	0	50,795	481,968
San Benito	233	422	1,465	164	N/A	In #21	0	0	2,284	21,699
San Bernardino	1,508	12,224	26,160	0	759	1,310	0	0	41,961	766,083
San Diego	5,623	47,670	130,368	0	0	313	7,259	0	191,233	1,103,430
San Francisco	0	1,869	31,259	2,855	--	--	760	--	36,743	222,370
San Joaquin	305	10,493	10,264	507	0	225	0	2,585	24,379	217,267
San Luis Obispo	453	3,361	7,464	0	0	1,741	521	0	13,540	144,848
San Mateo	461	3,679	9,032	2,786	0	3,530	991	39	20,518	238,077
Santa Barbara	597	7,245	15,990	2,674	0	139	578	117	27,340	150,181
Santa Clara	1,038	4,467	45,854	2,227	9,471	205	5,649	26,393	95,304	548,274
Santa Cruz	300	1,826	5,823	1,336	0	N/A	N/A	0	9,285	106,347
Shasta	235	6,590	4,622	1,215	N/A	163	0	0	12,825	105,171
Sierra	No Response									0
Siskiyou	104	615	1,072	531	0	257	0	0	2,579	46,776
Solano	176	4,115	5,112	267	--	100	60	111	9,941	144,010
Sonoma	905	13,180	14,789	1,065	0	685	372	0	30,996	205,919
Stanislaus	300	4,271	10,430	462	4,193	2,722	2,483	0	24,861	167,904
Sutter	173	3,214	7,310	185	0	273	209	700	12,064	42,182
Tehama	103	1,545	N/A	140	N/A	139	28	1,320	3,275	45,203
Trinity	62	1,559	686	1,059	0	0	11	0	3,377	15,956
Tulare	527	6,802	12,096	673	N/A	126	N/A	N/A	20,224	154,603
Tuolumne	192	2,012	1,413	381	0	6	0	0	4,004	41,659
Ventura	875	28,524	15,483	3,762	1,381	898	0	706	51,629	295,071
Yolo	167	1,039	3,690	157	In #24	134	1,788	104	7,079	59,922
Yuba	101	2,071	910	168	0	111	0	170	3,531	27,852
Totals	28,216	397,635	875,622	44,059	39,048	24,555	45,301	110,794	1,565,230	12,730,813

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero -- = No Response to This Item

TABLE G
REAL PROPERTY WORKLOAD DATA

	Transfers					New Construction		
	Single Family Transfers (1)	Multi Family Transfers (2)	Commercial Industrial Transfers (3)	All Other Transfers (4)	Total Transfers (5)	Jurisdictions Issuing Building Permits (6)	Total Building Permits Received (7)	New Assessments From New Construction (8)
Alameda	28,488	2,731	1,743	2,741	35,703	16	55,050	10,976
Alpine	No Response				0			
Amador	966	9	63	825	1,863	5	2,027	996
Butte	N/A	N/A	N/A	N/A	8,500	5	7,900	3,250
Calaveras	1,396	74	134	2,262	3,866	2	3,104	2,792
Colusa	404	30	18	452	904	3	1,249	450
Contra Costa	30,822	455	961	118	32,356	16	35,512	22,653
Del Norte	1,675	257	258	387	2,577	3	1,134	425
El Dorado	3,956	125	224	4,112	8,417	3	9,226	5,543
Fresno	20,642	1,025	1,419	1,247	24,333	16	17,249	12,148
Glenn	No Response				0			
Humboldt	2,010	174	235	2,235	4,654	8	4,722	1,533
Imperial	2,932	239	305	1,900	5,376	8	3,976	3,676
Inyo	421	28	49	233	731	3	N/A	N/A
Kern	30,749	2,524	2,259	18,783	54,315	22	8,833	3,676
Kings	3,659	47	123	3,114	6,943	5	3,966	1,751
Lake	1,638	29	224	2,961	4,852	3	2,230	1,150
Lassen	772	47	70	700	1,589	2	1,419	528
Los Angeles	194,431	27,893	15,843	0	238,167	90	284,319	106,417
Madera	4,189	35	203	733	5,160	5	7,034	2,396
Marin	4,309	241	165	498	5,213	12	11,642	4,414
Mariposa	493	11	22	320	846	1	1,174	332
Mendocino	--	--	--	--	0	4	1,789	--
Merced	5,560	267	242	7,180	13,249	7	N/A	2,066
Modoc	210	8	41	2,508	2,767	2	327	226
Mono	--	--	--	--	1,524	2	999	592
Monterey	5,800	1,200	800	200	8,000	11	10,000	1,830
Napa	2,318	96	110	1,130	3,654	6	2,602	1,230
Nevada	2,517	92	68	1,169	3,846	4	4,612	2,442
Orange	74,643	2,539	2,973	6,249	86,404	35	N/A	35,795
Placer	14,900	206	633	1,298	17,037	7	16,795	7,969
Plumas	No Response				0			
Riverside	78,982	799	4,297	28,754	112,832	25	44,735	34,003
Sacramento	43,314	2,065	1,221	5,812	52,412	10	20,419	9,900
San Benito	1,400	In #1	In #1	In #1	1,400	3	1,054	900
San Bernardino	72,519	7,465	26,661	0	106,645	25	68,941	22,554
San Diego	96,479	0	5,397	8,858	110,734	19	18,938	37,567
San Francisco	8,967	2,311	667	230	12,175	1	28,291	4,870
San Joaquin	21,913	0	852	830	23,595	8	23,119	5,092
San Luis Obispo	9,763	In #1	651	2,603	13,017	8	N/A	N/A
San Mateo	12,883	508	633	223	14,247	22	26,469	4,537
Santa Barbara	6,380	300	551	200	7,431	9	10,362	5,191
Santa Clara	31,107	1,176	945	1,352	34,580	16	25,203	9,668
Santa Cruz	6,284	202	228	719	7,433	5	2,011	1,613
Shasta	5,676	265	351	2,241	8,533	4	8,390	3,000
Sierra	No Response				0			
Siskiyou	1,054	97	192	1,901	3,244	7	1,376	647
Solano	11,006	306	393	190	11,895	8	--	--
Sonoma	11,290	175	681	1	12,147	10	12,011	1,489
Stanislaus	11,903	413	639	757	13,712	10	16,841	4,790
Sutter	2,216	151	184	419	2,970	3	2,855	2,937
Tehama	N/A	N/A	N/A	3,121	3,121	4	5,185	3,630
Trinity	621	2	49	568	1,240	3	373	214
Tulare	10,834	In #1	982	2,452	14,268	9	N/A	N/A
Tuolumne	1,473	73	64	1,324	2,934	2	2,380	1,312
Ventura	20,332	495	936	714	22,477	11	37,949	18,258
Yolo	4,379	In #1	689	In #3	5,068	5	8,011	3,271
Yuba	In #4	In #4	In #4	3,486	3,486	5	2,863	1,003
Totals	910,675	57,185	76,448	130,110	1,184,442	538	866,666	413,702

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE G (CONTINUED)
REAL PROPERTY WORKLOAD DATA

	Proposition 8					Mapping			
	No. of Reduced Assmts in '03-04 (9)	No. of Reduced Assmts in '02-03 (10)	% Change (11)	Automatic Program		Roll Corrections (14)	Property Splits (15)	New Subdivision Lots (16)	
				Yes or No (12)	If yes, % (13)				
Alameda	2,337	3,514	-33%	No		10,643	606	2,256	
Alpine	No Response	No Response							
Amador	0	386	-100%	No		1,072	66	100	
Butte	700	2,045	-66%	No		1,758	146	N/A	
Calaveras	2,022	1,914	6%	No		2,130	197	--	
Colusa	254	474	-46%	No		281	67	319	
Contra Costa	2,659	1,325	101%	No		4,769	1,785	5,418	
Del Norte	354	405	-13%	No		645	138	0	
El Dorado	14,219	15,827	-10%	No		1,228	272	1,169	
Fresno	17,777	30,061	-41%	Yes	75%	10,000	6,983	4,028	
Glenn	No Response	673							
Humboldt	323	414	-22%	No		3,088	225	208	
Imperial	20,000	--		No		1,500	119	1,356	
Inyo	1,100	1,277	-14%	No		333	6	3	
Kern	7,861	25,069	-69%	No		7,393	965	5,419	
Kings	407	448	-9%	No		1,943	1,038	570	
Lake	--	3,922		No		345	53	0	
Lassen	578	636	-9%	No		440	63	60	
Los Angeles	23,864	61,940	-61%	No		78,364	7,766	14,652	
Madera	362	527	-31%	No		4,096	399	939	
Marin	256	241	6%	No		3,594	159	198	
Mariposa	240	321	-25%	No		213	271	0	
Mendocino	--	--		No		2,500	482	--	
Merced	297	908	-67%	No		3,674	180	2,118	
Modoc	6,763	7,053	-4%	No		392	45	0	
Mono	1,192	1,192	0%	No		617	10	241	
Monterey	1,521	1,609	-5%	No		6,500	229	1,107	
Napa	209	236	-11%	No		2,229	--	--	
Nevada	861	967	-11%	No		552	239	306	
Orange	26,337	27,115	-3%	Yes	N/A	45,413	6,243	5,320	
Placer	5,124	5,396	-5%	Yes	95%	5,918	5,568	4,365	
Plumas	No Response	No Response							
Riverside	49,499	80,206	-38%	Yes	5%	38,326	0	28,990	
Sacramento	1,350	565	139%	Yes	95%	34,180	640	8,909	
San Benito	123	199	-38%	No		462	51	54	
San Bernardino	42,294	75,150	-44%	Yes	43%	62,535	747	8,228	
San Diego	24,616	27,458	-10%	No		90,781	6,781	12,586	
San Francisco	3,032	2,449	24%	No		2,717	419	2,106	
San Joaquin	2,448	2,440	0%	Yes	75%	5,274	1,230	6,523	
San Luis Obispo	713	1,054	-32%	No		1,235	3,891	1,798	
San Mateo	4,145	7,182	-42%	Yes	81%	7,277	480	220	
Santa Barbara	130	238	-45%	No		2,738	1,263	1,038	
Santa Clara	24,752	33,365	-26%	Yes	72%	7,075	2,915	1,369	
Santa Cruz	227	62	266%	No		1,588	374	N/A	
Shasta	1,131	1,540	-27%	No		3,171	1,019	571	
Sierra	No Response	166							
Siskiyou	1,996	2,274	-12%	No		697	252	21	
Solano	180	481	-63%	No		4,236	228	3,020	
Sonoma	229	246	-7%	No		2,167	559	1,258	
Stanislaus	3,259	2,922	12%	No		7,593	239	3,970	
Sutter	647	1,587	-59%	No		469	181	887	
Tehama	992	1,163	-15%	No		469	200	292	
Trinity	222	No Response		Yes	60%	61	20	--	
Tulare	2,025	3,000	-33%	No		6,028	497	1,906	
Tuolumne	2,182	2,385	-9%	Yes	70%	455	61	22	
Ventura	8,838	14,957	-41%	No		8,099	130	1,240	
Yolo	398	398	0%	No		1,597	72	1,260	
Yuba	829	1,130	-27%	No		893	113	1,510	
Totals	313,874	458,512	-32%	43	11	44.7%	491,753	56,682	137,930

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE G (CONTINUED)
REAL PROPERTY WORKLOAD DATA

	Properties Affected by Misfortune/Calamity (17)	Replacement Prop. For Govt.-Acq. Property (18)	Propositions 60/90/110 Claims Filed (19)	Propositions 58/193 Claims Filed (20)	Non-Proposition 13				
					Oil & Gas (21)	Restricted (22)	Restricted Historical Property (23)	Govt. Owned Prop. (24)	Other Annually Valued (25)
Alameda	27	2	336	4,032	5	1,103	12	303	0
Alpine	No Response								
Amador	4	0	14	296	0	126	0	13	0
Butte	61	0	60	1,200	10	1,600	1	3	N/A
Calaveras	9	--	11	434	1,073	1,399	--	103	--
Colusa	0	0	1	231	241	1,587	0	0	0
Contra Costa	0	6	468	3,693	41	418	7	214	8
Del Norte	10	0	3	142	0	644	0	10	119
El Dorado	1	0	48	938	0	1,235	0	105	0
Fresno	0	4	48	4,160	265	15,068	0	132	1,050
Glenn	No Response								
Humboldt	20	0	40	542	57	7,628	0	29	768
Imperial	15	6	6	608	0	1,040	0	8	100
Inyo	2	0	6	149	0	0	0	1,398	N/A
Kern	0	0	159	2,734	3,597	11,990	0	281	0
Kings	2	N/A	3	245	86	5,601	N/A	82	N/A
Lake	51	--	25	446	161	654	0	22	0
Lassen	8	0	4	221	0	2,736	0	40	--
Los Angeles	2,355	62	3,701	15,381	801	91	502	2,850	11,050
Madera	40	2	10	391	30	4,210	0	16	0
Marin	15	2	134	1,190	0	509	2	20	0
Mariposa	10	0	3	67	0	646	0	0	0
Mendocino	18	--	29	629	--	--	--	--	--
Merced	34	1	45	790	1	3,254	0	44	160
Modoc	3	0	5	177	0	663	2	6	0
Mono	6	0	0	142	0	51	0	186	86
Monterey	24	0	58	676	58	3,365	4	18	0
Napa	27	--	--	--	0	707	0	69	0
Nevada	20	0	193	662	0	369	0	0	0
Orange	303	4	145	3,039	246	57	219	179	0
Placer	24	4	275	1,524	10	945	0	29	0
Plumas	No Response								
Riverside	84	0	0	0	0	1,736	0	0	0
Sacramento	24	2	268	3,242	143	1,441	2	9	0
San Benito	4	0	8	276	10	2,285	0	16	0
San Bernardino	1,447	19	413	4,293	4	651	80	1,129	5,953
San Diego	2,434	89	1,703	7,686	0	1,723	651	468	0
San Francisco	2	0	35	2,230	--	--	--	--	--
San Joaquin	11	0	53	1,453	126	6,051	0	114	0
San Luis Obispo	730	0	136	1,412	156	3,741	24	81	44
San Mateo	16	0	170	706	5	710	12	0	241
Santa Barbara	10	--	245	1,004	384	2,194	0	71	--
Santa Clara	35	5	330	1,900	1	3,164	65	139	368
Santa Cruz	40	0	75	653	0	856	0	126	0
Shasta	32	1	38	450	N/A	1,941	0	25	0
Sierra	No Response								
Siskiyou	20	0	17	763	0	4,117	0	49	0
Solano	--	--	158	1,271	248	--	--	104	--
Sonoma	55	0	241	2,291	N/A	2,690	N/A	53	0
Stanislaus	0	19	91	1,742	1	6,778	13	210	0
Sutter	15	0	1	176	263	455	0	126	549
Tehama	N/A	N/A	N/A	511	106	5,501	--	10	32
Trinity	3	--	--	123	--	913	--	--	--
Tulare	20	1	32	1,071	14	14,013	0	173	2,500
Tuolumne	19	2	26	246	0	1,286	3	345	0
Ventura	79	0	502	2,140	488	1,514	5	49	397
Yolo	12	0	55	646	140	3,058	0	54	1,101
Yuba	24	1	0	312	0	176	0	13	0
Totals	8,205	232	10,427	81,336	8,771	134,690	1,604	9,524	24,526

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE H

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

	Vessels (1)	General Aircraft (2)	Certificated Aircraft (3)	Direct Billing (4)	Field Appraisals (5)	Annual Racehorse Tax Returns (6)	Property Statements: Assessments (Except 1-6) (7)	Property Statements Result in No Assessments (8)	Roll Corrections Processed (9)	Number of Others (10)	TOTAL Business Property Assessments (11)	Vessel Property Statements (12)
Alameda	11,168	849	23	5,347	8,519	78	20,692	53	7,071	1,719	55,519	717
Alpine	No Response											
Amador	1,450	72	0	228	378	0	1,400	0	In Table G	0	3,528	0
Butte	2,832	232	0	0	37	0	7,338	N/A	290	848	11,577	0
Calaveras	2,200	91	--	--	332	--	534	400	268	--	3,825	--
Colusa	440	105	0	0	0	N/A	1,709	100	281	0	2,635	0
Contra Costa	27,582	512	0	4,589	237	248	14,528	0	1,030	1,832	50,558	287
Del Norte	389	26	2	0	272	0	1,063	0	0	0	1,752	0
El Dorado	2,694	318	0	0	1,782	1	874	846	402	252	7,169	20
Fresno	6,868	633	13	0	7,800	315	35,141	29,859	1,233	0	81,862	3
Glenn	No Response											
Humboldt	2,660	125	4	0	1,243	1	4,476	176	301	0	8,986	37
Imperial	616	110	0	278	650	0	2,576	50	360	0	4,640	0
Inyo	500	92	1	49	N/A	0	2,023	N/A	N/A	N/A	2,665	0
Kern	4,249	935	12	2,464	2,411	47	15,736	1,218	2,230	4,884	34,186	1
Kings	2,537	109	N/A	N/A	N/A	1	2,477	N/A	N/A	N/A	5,124	0
Lake	6,550	130	0	0	646	0	2,150	0	155	0	9,631	1
Lassen	263	47	0	0	N/A	0	872	126	124	--	1,432	--
Los Angeles	60,022	3,855	363	151,877	18,545	3,647	97,572	9,943	16,182	22,289	384,295	3,556
Madera	1,986	110	0	0	1,331	12	4,997	1,778	646	0	10,860	0
Marin	4,316	265	0	5,148	2,718	12	4,230	N/A	1,801	0	18,490	433
Mariposa	534	34	0	276	0	0	414	169	213	207	1,847	4
Mendocino	1,864	157	1	422	100	0	6,609	992	--	622	10,767	24
Merced	2,195	198	1	N/A	2,460	0	10,146	8,000	1,100	0	24,100	0
Modoc	360	26	0	0	81	1	860	0	55	0	1,383	0
Mono	187	23	0	766	123	0	571	281	67	0	2,018	0
Monterey	7,897	363	4	1,226	3,850	17	8,411	0	13	0	21,781	N/A
Napa	2,219	255	0	407	949	11	5,264	--	In G14	N/A	9,105	7
Nevada	519	226	0	852	395	26	1,575	0	375	2,899	6,867	0
Orange	35,796	941	17	7,959	13,577	24	104,536	13,119	N/A	0	175,969	2,374
Placer	5,420	365	0	1,553	1,300	44	6,068	0	1,366	0	16,116	45
Plumas	No Response											
Riverside	13,276	1,372	13	7,525	5,528	1,092	26,108	500	6,106	N/A	61,520	2
Sacramento	10,336	555	24	5,460	2,696	422	18,093	613	6,929	0	45,128	150
San Benito	422	173	0	163	155	1	2,408	302	255	0	3,879	0
San Bernardino	12,224	1,508	--	5,846	7,633	216	13,259	N/A	In Table G	0	40,686	0
San Diego	14,333	1,810	49	1,548	8,501	469	55,462	48,281	3,871	0	134,324	1,026
San Francisco	1,869	--	--	17,179	3,337	--	10,557	5,398	1,308	186	39,834	263
San Joaquin	10,217	292	1	2,706	0	221	10,982	2,266	0	185	26,870	116
San Luis Obispo	3,361	429	6	1,448	979	265	8,688	7,101	521	--	22,798	151
San Mateo	3,679	419	42	4,017	837	0	7,458	1,329	632	811	19,224	152
Santa Barbara	7,060	578	19	0	3,000	256	12,070	920	543	--	24,446	182
Santa Clara	4,539	1,000	19	533	4,830	150	54,543	15,757	800	17,996	100,167	0
Santa Cruz	1,826	293	0	2,900	831	0	2,548	887	N/A	0	9,285	0
Shasta	6,590	228	4	103	1,052	N/A	3,566	N/A	3,171	N/A	14,714	75
Sierra	No Response											
Siskiyou	615	104	0	588	243	2	2,734	97	113	0	4,496	0
Solano	4,115	200	3	--	150	--	5,500	--	1,500	--	11,468	--
Sonoma	13,180	454	2	0	0	48	18,475	0	3,800	0	35,959	23
Stanislaus	5,722	282	1	984	3,002	12	9,518	1,308	N/A	0	20,829	0
Sutter	1,119	167	0	0	383	4	6,024	2,369	97	527	10,690	0
Tehama	1,545	84	0	150	30	2	2,289	100	144	40	4,384	0
Trinity	732	45	--	69	--	1	416	63	35	--	1,361	--
Tulare	6,802	467	N/A	In #1	8,357	0	13,066	N/A	N/A	N/A	28,692	N/A
Tuolumne	2,013	144	0	0	660	0	1,306	273	156	0	4,552	34
Ventura	13,654	669	10	1,110	5,029	11	16,007	N/A	--	171	36,661	136
Yolo	1,039	167	0	668	1,322	1	3,486	--	1,597	593	8,873	11
Yuba	2,071	93	0	0	521	0	2,296	46	528	0	5,555	0
Totals	338,652	22,737	634	236,438	128,812	7,658	671,701	154,720	67,669	56,061	1,685,082	9,830

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero -- = No Response to This Item

TABLE H (CONTINUED)
BUSINESS PROPERTY WORKLOAD DATA

	Mandatory Audits							TOTAL AUDITS COMPLETED & WAIVED (20)	Audits Carried Over to 2004-05 (21)
	Total Audit Accounts (13)	Mandatory Audits Due (14)	Nonmandatory Audits Assigned (15)	Audits Carried Over (16)	Potential Current Year Audits (17)	Audits Completed 2003-04 (18)	Audits Waived (19)		
Alameda	1,541	533	136	0	669	665	4	669	0
Alpine	No Response				0			0	0
Amador	38	8	12	0	20	8	12	20	0
Butte	225	66	6	45	117	24	5	29	88
Calaveras	24	9	9	--	18	16	--	16	2
Colusa	77	20	4	0	24	14	1	15	9
Contra Costa	1,181	317	52	44	413	319	94	413	0
Del Norte	37	15	0	0	15	13	0	13	2
El Dorado	194	29	15	82	126	16	0	16	110
Fresno	1,158	276	121	0	397	392	5	397	0
Glenn	No Response				37			36	1
Humboldt	158	34	62	12	108	94	2	96	12
Imperial	65	49	80	16	145	119	26	145	0
Inyo	52	20	4	2	26	13	0	13	13
Kern	703	209	53	0	262	247	8	255	7
Kings	123	34	0	4	38	33	4	37	1
Lake	38	7	100	0	107	88	0	88	19
Lassen	30	14	67	5	86	58	2	60	26
Los Angeles	8,949	2,399	0	247	2,646	2,399	247	2,646	0
Madera	116	29	1	6	36	8	14	22	14
Marin	154	50	4	44	98	41	33	74	24
Mariposa	21	5	12	0	17	14	3	17	0
Mendocino	150	26	0	18	44	24	12	36	8
Merced	413	98	38	0	136	136	0	136	0
Modoc	7	2	2	0	4	4	0	4	0
Mono	15	7	65	0	72	69	3	72	0
Monterey	403	134	1	27	162	120	26	146	16
Napa	296	64	50	63	177	85	39	124	53
Nevada	72	22	8	5	35	32	3	35	0
Orange	6,030	1,263	0	227	1,490	1,433	57	1,490	0
Placer	193	67	1	9	77	76	1	77	0
Plumas	No Response				0			0	0
Riverside	1,868	417	78	0	495	486	9	495	0
Sacramento	1,230	230	107	158	495	188	205	393	102
San Benito	75	26	37	0	63	63	0	63	0
San Bernardino	2,252	524	0	428	952	428	145	573	379
San Diego	3,414	929	16	205	1,150	1,046	104	1,150	0
San Francisco	1,816	487	104	0	591	330	67	397	194
San Joaquin	950	217	6	22	245	219	26	245	0
San Luis Obispo	380	81	16	2	99	99	0	99	0
San Mateo	768	435	0	0	435	375	27	402	33
Santa Barbara	569	246	32	291	569	284	129	413	156
Santa Clara	3,954	957	96	1	1,054	1,051	3	1,054	0
Santa Cruz	300	65	0	21	86	67	9	76	10
Shasta	192	56	43	6	105	100	5	105	0
Sierra	No Response				0			0	0
Siskiyou	58	18	24	0	42	42	0	42	0
Solano	291	103	10	30	143	126	0	126	17
Sonoma	569	180	6	3	189	162	0	162	27
Stanislaus	645	161	83	5	249	225	12	237	12
Sutter	88	31	67	0	98	89	0	89	9
Tehama	53	16	0	0	16	11	5	16	0
Trinity	6	1	0	1	2	1	1	2	0
Tulare	473	146	11	107	264	178	86	264	0
Tuolumne	59	20	0	3	23	11	0	11	12
Ventura	623	128	0	149	277	217	0	217	60
Yolo	298	80	3	13	96	71	25	96	0
Yuba	69	14	57	3	74	74	0	74	0
Totals	43,463	11,374	1,699	2,304	15,414	12,503	1,459	13,998	1,416

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

SECTION III

ASSESSMENT APPEALS STATISTICS

TABLE I
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	3	1
Alpine	No Response		
Amador	Yes	--	--
Butte	No	1	1
Calaveras	Yes	--	0
Colusa	Yes	N/A	N/A
Contra Costa	No	1	0
Del Norte	Yes	--	--
El Dorado	No	1	0
Fresno	No	1	0
Glenn	No Response		
Humboldt	No	1	0
Imperial	Yes	0	0
Inyo	Yes	--	--
Kern	No	1	0
Kings	Yes	--	--
Lake	Yes	--	--
Lassen	No	1	0
Los Angeles	No	5	20
Madera	No	1	0
Marin	No	2	0
Mariposa	No	1	5
Mendocino	Yes	--	--
Merced	No	1	3
Modoc	Yes	--	--
Mono	No	1	0
Monterey	No	1	N/A
Napa	Yes	N/A	N/A
Nevada	No	1	--
Orange	No	5	3
Placer	No	1	0
Plumas	No Response		
Riverside	No	2	0
Sacramento	No	3	1
San Benito	Yes	--	--
San Bernardino	No	3	4
San Diego	No	4	0
San Francisco	No	2	10
San Joaquin	No	1	0
San Luis Obispo	No	1	0
San Mateo	No	1	0
Santa Barbara	No	2	0
Santa Clara	No	2	2
Santa Cruz	No	1	0
Shasta	No	1	4
Sierra	No Response		
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	1	0
Sutter	No	1	0
Tehama	Yes	N/A	--
Trinity	Yes	--	--
Tulare	No	1	5
Tuolumne	Yes	N/A	N/A
Ventura	No	1	1
Yolo	No	1	0
Yuba	No	1	0
Totals		61	63

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero -- = No Response to This Item

TABLE J
DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES

	Number of Residential Appeals Filed (1)	Number of Commercial & Industrial Appeals Filed (2)	Number of Rural Appeals Filed (3)	Number of Business Property Appeals Filed (4)	Number of Other Appeals Filed (5)	TOTAL NUMBER OF APPEALS FILED (6)	Number of Appeals Filed 2002-03 (7)	Percentage Change From 2002-03 to '03-04 (8)	Total Number of Appeals Carried Over (9)	Total Number of Appeals to be Resolved (10)
Alameda	1,964	2,153	72	926	81	5,196	4,384	18.5%	5,177	10,373
Alpine	No Response					0	No Response			
Amador	1	13	0	6	1	21	30	-30.0%	15	36
Butte	N/A	N/A	N/A	N/A	N/A	108	110	-1.8%	58	166
Calaveras	7	11	3	16	3	40	42	-4.8%	13	53
Colusa	0	2	9	22	0	33	9	266.7%	7	40
Contra Costa	466	550	7	187	0	1,210	1,333	-9.2%	1,361	2,571
Del Norte	1	11	1	0	0	13	9	44.4%	1	14
El Dorado	40	10	0	24	0	74	83	-10.8%	33	107
Fresno	41	155	119	119	4	438	477	-8.2%	44	482
Glenn	No Response					0	29			
Humboldt	11	29	2	26	1	69	160	-56.9%	70	139
Imperial	2	70	2	13	0	87	106	-17.9%	77	164
Inyo	2	15	3	20	0	40	33	21.2%	34	74
Kern	22	121	20	160	333	656	1,099	-40.3%	740	1,396
Kings	1	10	6	3	1	21	54	-61.1%	30	51
Lake	8	2	2	7	0	19	27	-29.6%	8	27
Lassen	0	1	0	1	0	2	12	-83.3%	8	10
Los Angeles	5,015	6,347	0	2,977	3,441	17,780	19,996	-11.1%	13,745	31,525
Madera	64	26	34	3	6	133	132	0.8%	145	278
Marin	N/A	N/A	N/A	N/A	602	602	498	20.9%	720	1,322
Mariposa	0	0	0	0	0	0	51	-100.0%	51	51
Mendocino	18	17	0	26	0	61	112	-45.5%	4	65
Merced	1	64	56	49	3	173	242	-28.5%	367	540
Modoc	0	0	1	1	0	2	8	-75.0%	1	3
Mono	7	6	0	1	0	14	18	-22.2%	14	28
Monterey	30	63	6	70	0	169	208	-18.8%	129	298
Napa	12	40	53	33	3	141	166	-15.1%	121	262
Nevada	34	20	0	12	10	76	58	31.0%	20	96
Orange	2,109	2,022	92	4,571	333	9,127	7,352	24.1%	4,845	13,972
Placer	127	115	0	109	0	351	236	48.7%	258	609
Plumas	No Response					0	No Response			
Riverside	1,013	866	185	812	34	2,910	3,587	-18.9%	1,289	4,199
Sacramento	270	896	22	534	780	2,502	1,187	110.8%	995	3,497
San Benito	0	17	0	5	0	22	79	-72.2%	64	86
San Bernardino	475	854	0	823	51	2,203	2,073	6.3%	762	2,965
San Diego	736	721	78	906	259	2,700	3,074	-12.2%	833	3,533
San Francisco	In #5	In #5	In #5	In #5	1,963	1,963	2,257	-13.0%	1,360	3,323
San Joaquin	114	189	58	83	32	476	410	16.1%	380	856
San Luis Obispo	28	29	17	27	23	124	106	17.0%	37	161
San Mateo	432	947	7	324	0	1,710	1,661	3.0%	1,233	2,943
Santa Barbara	53	120	131	119	70	493	501	-1.6%	114	607
Santa Clara	714	1,786	0	1,504	1,539	5,543	5,610	-1.2%	5,039	10,582
Santa Cruz	24	119	10	72	6	231	186	24.2%	47	278
Shasta	1	45	5	27	0	78	79	-1.3%	83	161
Sierra	No Response					0	1			
Siskiyou	2	17	1	2	0	22	4	450.0%	0	22
Solano	24	79	7	94	40	244	219	11.4%	80	324
Sonoma	13	217	18	74	107	429	533	-19.5%	258	687
Stanislaus	14	84	15	40	0	153	298	-48.7%	168	321
Sutter	12	31	2	7	45	97	94	3.2%	25	122
Tehama	6	8	3	4	0	21	20	5.0%	1	22
Trinity	0	0	3	0	0	3	No Response		0	3
Tulare	In #5	In #5	In #5	In #5	272	272	384	-29.2%	9	281
Tuolumne	3	4	0	1	5	13	15	-13.3%	9	22
Ventura	190	202	84	457	85	1,018	1,195	-14.8%	989	2,007
Yolo	13	153	16	14	1	197	182	8.2%	66	263
Yuba	4	6	3	13	0	26	57	-54.4%	28	54
Totals	14,124	19,263	1,153	15,324	10,134	60,106	60,886	-1.3%	41,965	102,071

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE K

ASSESSMENT APPEALS ACTIVITY FOR THE 2003-04 FISCAL YEAR

	Total Number of Appeals to be Resolved (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)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)		
Alameda	10,373	2,223	195	34	970	205	31	17	3,675	6,698
Alpine		No Response							0	0
Amador	36	2	3	2	0	6	0	0	13	23
Butte	166	30	5	0	50	2	23	0	110	56
Calaveras	53	28	2	1	0	4	2	0	37	16
Colusa	40	12	0	0	23	0	0	0	35	5
Contra Costa	2,571	1,321	97	0	76	16	45	0	1,555	1,016
Del Norte	14	12	0	0	0	0	1	0	13	1
El Dorado	107	22	4	0	25	1	2	0	54	53
Fresno	482	233	0	2	72	66	12	2	387	95
Glenn		No Response							0	0
Humboldt	139	45	3	44	10	0	9	0	111	28
Imperial	164	65	10	2	45	0	2	0	124	40
Inyo	74	23	0	0	3	3	4	0	33	41
Kern	1,396	730	13	8	569	1	5	0	1,326	70
Kings	51	22	0	0	8	0	3	0	33	18
Lake	27	23	2	0	0	0	0	0	25	2
Lassen	10	1	0	0	0	0	0	0	1	9
Los Angeles	31,525	8,144	2,077	910	350	3,115	1,323	99	16,018	15,507
Madera	278	159	0	2	37	0	2	0	200	78
Marin	1,322	290	1	N/A	31	3	12	0	337	985
Mariposa	51	N/A							0	51
Mendocino	65	9	0	2	28	1	5	0	45	20
Merced	540	172	60	0	59	4	14	0	309	231
Modoc	3	0	0	0	0	0	0	0	0	3
Mono	28	0	0	0	0	0	0	0	0	28
Monterey	298	141	0	4	61	8	4	0	218	80
Napa	262	95	2	0	25	1	3	0	126	136
Nevada	96	60	2	14	1	1	1	0	79	17
Orange	13,972	5,244	473	2,770	784	2,067	582	97	12,017	1,955
Placer	609	216	24	11	61	14	6	0	332	277
Plumas		No Response							0	0
Riverside	4,199	1,953	712	320	239	34	102	0	3,360	839
Sacramento	3,497	810	9	26	23	14	11	1	894	2,603
San Benito	86	52	0	0	0	0	0	0	52	34
San Bernardino	2,965	782	295	313	187	200	154	1	1,932	1,033
San Diego	3,533	1,054	194	67	380	104	60	15	1,874	1,659
San Francisco	3,323	1,018	45	91	16	334	214	5	1,723	1,600
San Joaquin	856	299	3	59	85	12	7	0	465	391
San Luis Obispo	161	79	3	1	0	10	2	0	95	66
San Mateo	2,943	679	50	0	404	52	31	0	1,216	1,727
Santa Barbara	607	201	27	0	104	9	10	0	351	256
Santa Clara	10,582	2,842	501	0	1,577	95	107	0	5,122	5,460
Santa Cruz	278	192	7	1	45	0	9	0	254	24
Shasta	161	52	3	0	82	8	0	0	145	16
Sierra		No Response							0	0
Siskiyou	22	17	0	0	0	0	2	0	19	3
Solano	324	142	17	2	41	0	23	0	225	99
Sonoma	687	256	28	10	61	2	14	0	371	316
Stanislaus	321	160	7	3	46	2	0	0	218	103
Sutter	122	38	45	0	6	8	11	0	108	14
Tehama	22	10	0	0	4	1	2	0	17	5
Trinity	3	1	0	0	0	0	0	0	1	2
Tulare	281	171	N/A	N/A	11	36	54	0	272	9
Tuolumne	22	6	0	0	2	0	0	0	8	14
Ventura	2,007	433	134	2	310	31	64	0	974	1,033
Yolo	263	45	20	25	32	3	10	0	135	128
Yuba	54	31	8	2	4	0	3	0	48	6
Totals	102,071	30,645	5,081	4,728	6,947	6,473	2,981	237	57,092	44,979

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 N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

SECTION IV

APPENDICES

ITEMIZATION OF OTHER INCOME
(Table A, Column 9)

Only the counties listed provided an itemization of other income.

AMADOR

County revenue share from CD Data's profit

BUTTE

Audits performed for other counties

CALAVERAS

Assessment/tax collection fees

EL DORADO

Historical exemptions

Witness fees

CCCcase

HUMBOLDT

Contract audit fees

Real property non-filing fee

Other miscellaneous revenue

INYO

Sales of secured roll copies, lists of owners, list
of businesses, special information searches,
and map packets for the Tax Collector's tax
default property auction

KERN

Tract/parcel map estimates

Historical aircraft exemption fee

Parcel cuts and combines

Jury and witness fees

MARIN

Customized reports

MONO

County revenue share from CD Data's gross
sales for Mono County

MONTEREY

Intracounty fund transfer to reimburse Assessor
for Personnel Analyst's salary and benefits
shared with three other departments

NAPA

Mapping fees

SAN BENITO

Historical aircraft filing fees

Land Conservation Act filing fees

SAN BERNARDINO

Interest and penalties on delinquent taxes

Special assessments/COS penalties

PIMS access (non-county)

Data sales – List/label/tape

SAN LUIS OBISPO

Cuts and combinations

CAA audits

Parent-child exclusion claims

New subdivision fees

SANTA CLARA

Open space subvention

Proposition 90

SANTA CRUZ

Sales of maps, property characteristics, and
appraisal copies

Computer-generated special reports

CruzFax income

Database access fees for title companies

SOLANO

Other government agencies

SONOMA

Late filing penalty fees for parent/child and
grandparent/grandchild exclusions

Public services (e.g., title research, voluntary
mergers, informal segregations, subpoena
fees, certifying documents)

Cancelled warrants



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 916 445-4982 • FAX 916 323-8765
 www.boe.ca.gov

CAROLE MIGDEN
 First District, San Francisco

BILL LEONARD
 Second District, Ontario

CLAUDE PARRISH
 Third District, Long Beach

JOHN CHIANG
 Fourth District, Los Angeles

STEVE WESTLY
 State Controller, Sacramento

RAMON J. HIRSIG
 Executive Director

CAO 2004/012

September 24, 2004

TO COUNTY ASSESSORS ONLY:

BUDGET, STAFF, ASSESSMENT ROLL, AND APPEALS DATA

Enclosed is the Board's annual questionnaire requesting budget, staff, assessment roll, and appeals data. We use these data to prepare the annual "Report on Budgets, Workloads, and Assessment Appeals Activities." Please return the completed questionnaire to Glenna Schultz by **October 29, 2004**.

The primary purpose of this report is to assist county assessors in staffing, budgeting, and other administrative decisions. Thus, please complete the questionnaire with information from the **2003-04** fiscal year, which should be the most current complete fiscal year data that is available.

By request, this questionnaire has been revised and slimmed down from previous years. We appreciate all the input we received regarding this questionnaire.

The questionnaire is available in either Microsoft Excel or Word on diskette or by e-mail. To request an electronic version of the questionnaire, please send an e-mail to Ms. Schultz at Glenna.Schultz@boe.ca.gov. If you have any questions, please contact her in the Real Property Technical Services Unit at (916) 324-5836.

Sincerely,

/s/ *David J. Gau*

David J. Gau
 Deputy Director
 Property and Special Taxes Department

DJG:grs
 Enclosure

BUDGET, STAFF, AND ASSESSMENT ROLL DATA
JULY 1, 2003 - JUNE 30, 2004

We are requesting data based on a fiscal year unless otherwise 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 or just provide totals. 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

EXPENSES		
1	Base Salaries and Wages (do not include benefits or PTAGP* funds)	\$
2	Benefits	\$
3	Services from Other County Departments (such as janitorial, data processing, etc.)	\$
4	Other (do not include PTAGP funds)	\$
5	Gross Budget (Sum of Lines 1 through 4)	\$

INCOME OR OFFSETTING SERVICES		
6	Services to Other County Departments	\$
7	Map Sales, Fees for Property Characteristics, Appraisal Copies and Information	\$
8	Property and Supplemental Taxes Administration Fees	\$
9	Other that is Not Included 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 PTAGP funds)	\$
10	Total Income or Offsetting Services (Sum of Lines 6 through 9)	\$
11	NET BUDGET (Subtract Line 10 from Line 5.)	\$

PROPERTY TAX ADMINISTRATION GRANT PROGRAM (PTAGP) *		
12	Did your county contract with Department of Finance for PTAGP funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	If yes, amount of funds allocated for 2003-04 Fiscal Year	\$

* 2002-03 was the first year for the Property Tax Administration Grant Program (PTAGP), codified in Revenue and Taxation Code section 95.35. The Property Tax Administration Loan Program (PTALP), codified in section 95.31, ended with the 2001-02 fiscal year.

TABLE B
BUDGETED STAFF
as of July 1, 2003
(Person-Years)

Position¹	Budgeted Permanent Positions²	Budgeted Temporary Positions³
Assessor/Other Managers ⁴		
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		
TOTAL		

Please *include* positions funded by the PTAGP.

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

² Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column.

³ 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).

⁴ "Managers" includes 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.

TABLE C
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
as of July 1, 2003

This is a snapshot of your roll at the beginning of the year. Please fill this out as best as it fits your county. There is no wrong answer as your county may not have certain property types.

§601 SECURED ROLL⁵		
RESIDENTIAL		No. of Parcels
1	Single family residences (include PUDs, condominiums)	
2	Manufactured homes	
3	Multi-family residences	
4	Vacant land (zoned residential)	
5	TOTAL (Sum of Lines 1 through 4)	
COMMERCIAL/INDUSTRIAL		
6	Improved	
7	Vacant land (zoned commercial)	
8	TOTAL (Sum of Lines 6 and 7)	
RURAL/AGRICULTURAL		
9	Agricultural (row crops, trees, vines, etc.)	
10	Restricted (such as open space [LCA], TPZ)	
11	Vacant (such as grazing, desert, unused acreage)	
12	Other rural not included above	
13	TOTAL (Sum of Lines 9 through 12)	
SECURED MISCELLANEOUS		
14	Possessory interests (Secured)	
15	Oil, gas, and mineral	
16	Other secured not included in Lines 1 through 15	
17	TOTAL (Sum of Lines 14 through 17)	
18	TOTAL SECURED ROLL UNITS (Sum of Lines 5, 8, 13, and 17)	

(continued)

⁵ If a parcel has more than one use, count it under the majority use.

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

UNSECURED ROLL		No. of Units
19	Total Aircraft (general and certificated)	
20	Vessels	
21	Personal property/fixtures (include leased equipment; count multiple locations under the same taxpayer as one.)	
22	Possessory interests (Unsecured)	
23	Manufactured home accessories	
24	Leasehold improvements (foreign 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.)	
25	Escape assessments from prior years' rolls	
26	Other (any unsecured not included above)	
27	TOTAL UNSECURED ROLL UNITS (Sum of Lines 19 through 26)	
28	GRAND TOTAL LOCAL ROLL UNITS (Sum of Lines 18 and 27)	

**TABLE D
 RELATED WORKLOAD INDICATORS**

REAL PROPERTY ASSESSMENTS		
CHANGE IN OWNERSHIP		No. of Parcels
1	Number of reappraisable transfers of single family residences/manufactured homes	
2	Number of reappraisable transfers of multi-family residences	
3	Number of reappraisable transfers of commercial/industrial properties	
4	Number of reappraisable transfers of all other property types	
5	Total Number of Reappraisable Transfers (sum of lines 1 – 4)	
NEW CONSTRUCTION		
6	Number of jurisdictions issuing building permits	
7	Number of building permits received	
8	Number of new assessments from new construction	
PROPOSITION 8		
9	Total number of parcels with Prop. 8 assessments	
10	Are any Prop. 8 parcels 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
11	If yes, what percentage of total parcels (Line 9) are done automatically?	%
ANNUAL VALUATION		
12	Oil/Gas	
13	Restricted – Land Conservation Act, TPZ	
14	Restricted – Historical properties (Mills Act)	
15	Section 11 (government-owned property located outside its boundaries)	
16	Other real property that is annually valued (but not included above)	
MISCELLANEOUS		
17	Number of properties affected by misfortune or calamity (§170)	
18	§ 68 Number of requests to transfer base year value to replacement property (e.g., property purchased to replace government-acquired property)	
19	§ 69.5 Claims filed (Propositions 60, 90, or 110, base year value transfers for persons over Age 55 or disabled)	
20	§ 63.1 Claims filed (Propositions 58 or 193, parent-child or grandparent-grandchild transfers)	
21	Property splits	
22	New subdivision lots	
23	Roll corrections processed in 2003-04 for all rolls	

(continued)

TABLE D
RELATED WORKLOAD INDICATORS (continued)

BUSINESS PROPERTY ASSESSMENTS		No. of Units
24	Vessels (Include only vessels 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.)	
25	General aircraft (exclude exempt historical aircraft.)	
26	§1150 Certificated aircraft assessments ⁶ (commercial freight or passenger aircraft)	
27	Direct billing appraisals	
28	Business property field appraisals (§501 estimates of non-filing taxpayers)	
29	Annual racehorse tax returns mailed	
30	Property statements that result in assessments (excluding Lines 24 through 29)	
31	Property statements that did not result in assessments (e. g., too small to assess)	
32	Roll corrections processed in 2003-04 for all rolls	
33	Other business property assessments not included above	
34	Total Business Property Assessments (Sum of Lines 24 through 34)	

35	Vessel property statements (for vessels that cost over \$100,000)	
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MANDATORY AUDITS		Number of Accounts
36	Total number of Mandatory Audits Accounts ⁷ as of July 1, 2003	
37	Mandatory audits <i>due</i> in 2003-04	
38	Nonmandatory audits assigned this fiscal year	
39	Audits carried over from prior fiscal years that are not included above	
40	Potential 2003-04 Workload (sum of Lines 37, 38, and 39)	
41	Audits completed this fiscal year	
42	Audits waived this fiscal year	
43	TOTAL AUDITS COMPLETED AND WAIVED (sum of Lines 41 and 42)	
44	Audits Carried Over to Next Fiscal Year (subtract Line 43 from Line 40)	

⁶ One commercial airline reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each airline. (For example: Acme Airline has Boeing 767-200, Boeing 747-400, and McDonnell-Douglas DC-10 aircraft flown into an airport. This would count as three assessments, i.e., units.)

⁷ For taxpayers owning or possessing tangible business personal property and fixtures with a full cash value of \$400,000 or more for four consecutive years, section 469 requires an audit at least once in a four-year period. If the assessee owns other businesses in the county, all the assessments of personal property and fixtures must be accumulated to determine whether the business is subject to mandatory audit. Therefore, *count multiple locations under the same taxpayer as one*. For example, if a taxpayer has five locations and each location exceeds the \$400,000 threshold, this counts as one account (not five).

**TABLE E
 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 (not the number of members on a board).	
Indicate the number of hearing officers, if any. (Do not include members of either the Board of Supervisors or the assessment appeals board <i>unless</i> they are also appointed hearing officers.)	

ASSESSMENT APPEALS ACTIVITY

Distribution of Appeal Applications by Property Type		Number of Applications Filed during the 2003-04 Fiscal Year
1	Number of real property residential appeal applications	
2	Number of real property commercial/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	Total Number of Appeal Applications (Sum of lines 1-5)	

7	Number of Appeal Applications Held Over From Previous Years <i>(This figure should be the same as reported on Line 17 in last year's report.)</i>	
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APPEAL APPLICATIONS RESOLVED IN 2003-04		
8	Total number of applications awaiting hearing (Sum of lines 6 and 7)	
9	Number of applications withdrawn	
10	Number of applications with no appearance by applicants	
11	Number of invalid applications (filed but later deemed invalid)	
12	Number of applications resolved by stipulations (do not include in lines 12-14)	
13	Number of applications heard, assessment reduced	
14	Number of applications heard, assessment sustained	
15	Number of applications heard, assessment increased	
16	Total Number of Applications Resolved in 2003-04 (Sum of Lines 9 through 15)	
17	Outstanding Applications Carried Over to Next Fiscal Year (subtract line 16 from line 8)	

* If it is a total property appeal, then count it as a real property item.

COMMENTS
