

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

2004-05

JANUARY 2006

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 2004-05

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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 2004-05 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 2004-05 fiscal year. However, the 2004-05 roll was prepared in the 2003 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-three of the 58 counties reported data; Alpine, Glenn, Plumas, Trinity, and Yuba Counties did not provide any data for 2004-05. 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				2004-05 GROSS BUDGET (5)	Income or Offsetting Services				
	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)	2004-05 NET BUDGET (10)
Alameda	\$8,979,397	\$4,332,814	\$2,680,329	\$911,343	\$16,903,883	\$13,038	\$52,151	\$7,494,242	\$0	\$9,344,452
Alpine	No Response				\$0					\$0
Amador	\$473,179	\$171,605	\$83,745	\$122,712	\$851,241	\$0	\$10,236	\$0	\$3,994	\$837,011
Butte	\$1,939,527	\$891,737	\$27,141	\$423,501	\$3,281,906	N/A	\$23,044	\$916,864	\$31,424	\$2,310,574
Calaveras	\$773,994	\$203,898	--	\$50,829	\$1,028,721	--	\$14,869	\$165,100	--	\$848,752
Colusa	\$428,619	\$259,361	\$0	\$126,582	\$814,562	\$0	\$7,150	\$154,000	\$100	\$653,312
Contra Costa	\$7,072,656	\$4,212,478	\$1,506,360	\$875,232	\$13,666,726	\$359,055	\$434,019	\$730,000	\$427	\$12,143,225
Del Norte	\$344,989	\$137,053	\$73,518	\$46,806	\$602,366	\$0	\$20,000	\$8,850	--	\$573,516
El Dorado	\$2,755,325	\$0	\$433,010	\$141,606	\$3,329,941	\$0	\$25,922	\$775,450	\$555	\$2,528,014
Fresno	\$5,596,906	\$2,381,908	\$501,221	\$491,336	\$8,971,371	\$16,575	\$72,597	\$2,635,694	\$0	\$6,246,505
Glenn	No Response				\$0					\$0
Humboldt	\$1,077,456	\$343,250	\$92,093	\$117,722	\$1,630,521	In #7	\$82,942	\$322,424	\$26,124	\$1,199,031
Imperial	\$1,029,766	\$343,393	\$51,470	\$68,390	\$1,493,019	\$0	\$51,197	\$65,257	\$0	\$1,376,565
Inyo	\$517,881	\$111,044	\$0	\$0	\$628,925	N/A	\$2,137	\$0	\$4,656	\$622,132
Kern	\$4,697,503	\$2,301,599	\$1,146,756	\$323,825	\$8,469,683	\$174,456	\$37,402	\$1,639,286	\$12,721	\$6,605,818
Kings	\$956,664	\$318,261	\$151,537	\$124,134	\$1,550,596	\$0	\$114,000	\$517,500	\$1,000	\$918,096
Lake	\$731,968	\$127,597	\$11,500	\$29,134	\$900,199	\$5,830	\$10,999	\$176,345	--	\$707,025
Lassen	\$418,444	\$145,300	N/A	--	\$563,744	\$500	\$7,000	\$7,500	--	\$548,744
Los Angeles	\$64,156,209	\$29,344,791	\$11,472,780	\$13,305,220	\$118,279,000	\$116,000	\$76,000	\$44,190,000	\$2,794,000	\$71,103,000
Madera	\$1,293,374	\$419,460	--	\$6,259	\$1,719,093	--	\$39,646	--	--	\$1,679,447
Marin	\$3,608,163	\$1,085,003	\$442,098	\$624,325	\$5,759,589	N/A	\$33,830	\$1,246,890	\$8,400	\$4,470,469
Mariposa	\$426,853	\$230,122	--	--	\$656,975	--	\$7,051	--	--	\$649,924
Mendocino	\$961,930	\$440,287	--	\$85,045	\$1,487,262	--	\$10,775	\$60,350	--	\$1,416,137
Merced	\$1,494,029	\$802,288	\$201,670	\$124,774	\$2,622,761	\$0	\$39,621	\$858,536	\$879	\$1,723,725
Modoc	\$254,482	\$135,611	\$0	\$29,068	\$419,161	\$0	\$6,932	\$4,964	\$0	\$407,265
Mono	\$808,413	\$226,224	\$0	\$0	\$1,034,637	\$0	\$1,008	\$0	\$3,954	\$1,029,675
Monterey	\$2,142,262	\$923,148	\$213,975	\$239,027	\$3,518,412	-\$54,282	\$77,284	\$633,115	\$0	\$2,862,295
Napa	\$1,230,860	\$395,421	\$191,932	\$83,227	\$1,901,440	\$0	\$21,266	\$0	\$51,000	\$1,829,174
Nevada	\$1,098,027	\$516,377	\$91,313	\$82,231	\$1,787,948	\$0	\$22,482	\$0	\$0	\$1,765,466
Orange	\$17,845,978	\$5,280,296	\$3,395,530	\$2,252,147	\$28,773,951	\$0	\$136,846	\$10,745,413	\$0	\$17,891,692
Placer	\$4,142,012	\$1,824,560	\$12,541	\$659,631	\$6,638,744	\$39,233	\$75,868	\$2,945,329	\$0	\$3,578,314
Plumas	No Response				\$0					\$0
Riverside	\$11,139,472	\$4,558,074	\$2,612,958	\$0	\$18,310,504	\$19,803	\$290,376	\$13,385,437	\$0	\$4,614,888
Sacramento	\$7,606,030	\$2,735,678	\$571,268	\$2,213,553	\$13,126,529	\$0	\$119,297	\$10,321,794	\$0	\$2,685,438
San Benito	\$711,140	\$277,104	\$0	\$56,500	\$1,044,744	\$0	\$6,000	\$270,000	\$3,600	\$765,144
San Bernardino	\$7,345,108	\$3,066,523	\$1,441,490	\$665,220	\$12,518,341	\$0	\$30,000	\$0	\$628,412	\$11,859,929
San Diego	\$13,987,310	\$7,219,165	--	\$5,513,083	\$26,719,558	N/A	\$311,310	\$13,517,947	N/A	\$12,890,301
San Francisco	\$5,068,285	\$1,231,109	\$1,677,230	\$195,389	\$8,172,013	--	--	--	--	\$8,172,013
San Joaquin	\$4,599,000	\$1,859,292	\$89,362	\$367,924	\$6,915,578	\$0	\$28,552	\$1,177,561	\$79	\$5,709,386
San Luis Obispo	\$3,757,728	\$1,735,633	\$364,405	\$264,597	\$6,122,363	\$0	\$35,000	\$0	\$100,000	\$5,987,363
San Mateo	\$5,265,006	\$2,437,291	\$768,125	\$834,967	\$9,305,389	\$0	\$15,300	\$3,778,736	\$5,000	\$5,506,353
Santa Barbara	\$3,426,988	\$1,907,114	\$281,471	\$470,468	\$6,086,041	\$43,773	\$49,076	\$2,576,986	\$44,299	\$3,371,907
Santa Clara	\$13,562,132	\$5,415,085	\$544,058	\$861,505	\$20,382,780	\$0	\$52,320	\$6,575,194	\$381,188	\$13,374,078
Santa Cruz	\$1,838,044	\$608,806	\$0	\$641,977	\$3,088,827	\$0	\$75,000	\$1,058,700	\$0	\$1,955,127
Shasta	\$1,659,967	\$783,635	\$399,340	\$149,109	\$2,992,051	\$132,659	\$46,114	\$972,481	\$300	\$1,840,497
Sierra	\$267,469	\$158,711	--	\$39,433	\$465,613	\$0	\$10,218	\$14,750	\$0	\$440,645
Siskiyou	\$834,686	\$302,929	\$49,272	\$143,269	\$1,330,156	\$0	\$12,756	\$160,750	\$769,166	\$387,484
Solano	\$1,998,756	\$974,762	\$629,372	\$369,580	\$3,972,470	\$0	\$326,307	\$1,216,981	N/A	\$2,429,182
Sonoma	\$3,686,431	\$1,650,597	\$473,101	\$507,641	\$6,317,770	--	\$26,209	\$486,365	\$8,819	\$5,796,377
Stanislaus	\$2,572,460	\$1,022,035	\$204,654	\$424,221	\$4,223,370	\$0	\$70,442	\$720,770	\$3,147	\$3,429,011
Sutter	\$1,016,097	\$492,413	\$252,817	\$60,704	\$1,822,031	\$0	\$12,334	\$0	\$0	\$1,809,697
Tehama	\$733,824	\$308,889	\$0	\$0	\$1,042,713	\$0	\$15,181	\$136,811	\$0	\$890,721
Trinity	No Response				\$0					\$0
Tulare	\$2,414,250	\$792,633	\$1,070,038	\$77,743	\$4,354,664	--	\$77,976	--	--	\$4,276,688
Tuolumne	\$608,934	\$238,083	\$0	\$0	\$847,017	\$0	\$18,080	\$0	\$0	\$828,937
Ventura	\$5,280,048	\$2,946,840	\$1,354,564	\$192,570	\$9,774,022	\$0	\$11,322	\$2,452,648	\$142,820	\$7,167,232
Yolo	\$1,058,720	\$390,226	\$161,360	\$143,743	\$1,754,049	\$12,910	\$49,503	\$874,862	\$19,938	\$796,836
Yuba	No Response				\$0					\$0
Totals	\$237,694,751	\$101,017,513	\$35,725,404	\$35,537,302	\$409,974,970	\$879,550	\$3,202,947	\$135,991,882	\$5,046,002	\$264,854,589

* 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	\$1,165,249
Glenn	No Response	
Humboldt	Yes	\$210,806
Imperial	Yes	\$231,673
Inyo	No	
Kern	Yes	\$1,211,318
Kings	Yes	\$159,048
Lake	Yes	\$117,376
Lassen	Yes	\$54,699
Los Angeles	Yes	\$13,920,000
Madera	Yes	\$212,991
Marin	Yes	\$790,490
Mariposa	No	
Mendocino	Yes	\$160,435
Merced	Yes	\$298,004
Modoc	Yes	\$24,022
Mono	Yes	\$47,778
Monterey	Yes	\$795,819
Napa	Yes	\$366,000
Nevada	Yes	\$234,292
Orange	Yes	\$6,826,325
Placer	Yes	\$628,047
Plumas	No Response	
Riverside	Yes	\$535,147
Sacramento	Yes	\$1,554,245
San Benito	Yes	\$150,000
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	
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 Response	
Tulare	Yes	\$501,907
Tuolumne	Yes	\$126,067
Ventura	Yes	\$1,477,789
Yolo	Yes	\$278,309
Yuba	No Response	
Totals	50	3
		\$58,283,882

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, 2004)

Assessor & Other Managers (1)	Certified Appraisers		Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Tech. & Pro. (6)	Clerical (7)	04-05 TOTAL STAFF (8)	03-04 Total Staff (9)	% Change From 01-02 to 02-03 (10)	02-03 Total Staff (11)	% Change From 00-01 to 01-02 (12)	
	Real Property (2)	Business Property (3)										
Alameda	9	60	28	6	5	16	63.585	187.585	189.585	-1%	189.585	0%
Alpine	No Response						0	No Response			No Response	
Amador	2	3	1	1	0	0	5	12	11.5	4%	9.5	21%
Butte	3	17	4	2	2	0	17	45	49	-8%	49	0%
Calaveras	4	5	1	1.5	0.5	0	6	18	17	6%	17	0%
Colusa	1	3	1	1	0	1	4	11	10	10%	10.6	-6%
Contra Costa	8	51	11	8	2	11	45	136	137	-1%	137	0%
Del Norte	3	2	1	0.5	0	0.5	2	9	9	0%	9	0%
El Dorado	3	16	3	2	2	2	16	44	36	22%	36	0%
Fresno	6	48	14	9	4	1	61	143	138	4%	138	0%
Glenn	No Response						0	No Response			10	--
Humboldt	3	11	3	1	0	5	9	32	32	0%	32	0%
Imperial	2	10	3	2	0	0	9	26	25	4%	25	0%
Inyo	2	1	1	1	0	0	4	9	8.6	5%	10	-14%
Kern	7	41	14	5	3	1	38	109	111	-2%	111	0%
Kings	5	9.75	1	2	0	1	5.7	24.45	23.35	5%	22.75	3%
Lake	2	7	2	1	0	4	0.6	16.6	16.6	0%	17.6	-6%
Lassen	2	3	1	1	1	0	2.5	10.5	10.5	0%	10.5	0%
Los Angeles	61	380	176	39	96	57	693	1,502	1,502	0%	1,502	0%
Madera	3	14	3	3	0	0	12	35	36	-3%	31	16%
Marin	3.1	24	6	3.5	2.2	19.4	0	58.2	58.8	-1%	59.2	-1%
Mariposa	2	3	0	1	0	0	6	12	12	0%	11	9%
Mendocino	2	10	3	1	0	0	8	24	23	4%	22	5%
Merced	5	12	6	1	0	4	10.25	38.25	38.25	0%	39	-2%
Modoc	2	2	1	1	In #4	0	2	8	8	0%	8	0%
Mono	1	7	1	1	0	0	3	13	14	-7%	14	0%
Monterey	4	19	7	2	1	0	24	57	57	0%	56	2%
Napa	3	9	3	2	0	2	6.75	25.75	25.75	0%	25.75	0%
Nevada	5	8.75	1	2	0	4	10.75	31.5	31.5	0%	31.25	1%
Orange	8	117	63	15	19	12	141	375	337	11%	337	0%
Placer	6	26	5	6	3	18	21	85	85	0%	85	0%
Plumas	No Response						0	No Response			No Response	
Riverside	13	92	19	19	11	0	124	278	251	11%	243	3%
Sacramento	9	67	17	5	10.5	0	62	170.5	163	5%	163	0%
San Benito	2	3	2	1	0	0	5	13	14	-7%	14	0%
San Bernardino	6.6	63.6	16.8	7	5	44.5	49.4	192.9	189	2%	198	-5%
San Diego	23	107	26	20	2	51	102	331	332	0%	331	0%
San Francisco	7	39	15	1	3	0	39	104	104	0%	106	-2%
San Joaquin	5	30	11	8	5	14	31	104	99	5%	100.5	-1%
San Luis Obispo	3	29	6	5	4	35	3	85	87	-2%	87	0%
San Mateo	4	39	13	2	1	0	20	79	80	-1%	80	0%
Santa Barbara	7	23	7	4	6	2	19	68	70	-3%	68	3%
Santa Clara	12	72	50	8	29	26	94	291	282	3%	280	1%
Santa Cruz	5	11	4	3	1	3	12	39	39	0%	33	18%
Shasta	5	16	5	2	1	1	13	43	43	0%	43	0%
Sierra	1	1.43	0	0	0	0	2.35	4.78	No Response		5.7	--
Siskiyou	3	8	0	2	0	0	8	21	21	0%	21	0%
Solano	3	19	5	4	0	0	12	43	42	2%	40	5%
Sonoma	6	25	8	6	4	0	36.6	85.6	86.6	-1%	82.6	5%
Stanislaus	3	25	9	4	3	4	16	64	62	3%	66	-6%
Sutter	4	6	4	1	0	0	9	24	20.5	17%	21.5	-5%
Tehama	3	5	1	1	1	0	9	20	19	5%	17	12%
Trinity	No Response						0	3.5	-100%		No Response	
Tulare	6	25	7	6	0	0	18	62	61	2%	60	2%
Tuolumne	3	4	1	1	0	0	5	14	14	0%	16	-13%
Ventura	12	44	14	5	4	18	24	121	136	-11%	136	0%
Yolo	3	6	4	2	1	0	10	26	26	0%	27	-4%
Yuba	No Response						0	17.5	-100%		17.5	0%
Totals	315.7	1,679.5	608.8	238.5	232.2	357.4	1,949.49	5,381.62	5,314.535	1%	5,312.535	0%

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, 2004)**

	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	0	0	1	0	0	2	3
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	0	0	0	0	1	1
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	1	0	4	5
Inyo	--	--	--	--	--	--	--	0
Kern	0	0	0	0	0	2	0	2
Kings	0	0	0	0	0	0	0.5	0.5
Lake	--	--	--	--	--	--	--	0
Lassen	--	--	--	--	--	--	--	0
Los Angeles	0	4	7	0	0	0	2	13
Madera	0	0	0	0	0	0	0.333	0.333
Marin	--	--	--	--	--	--	--	0
Mariposa	0	0	1	0	0	0	0	1
Mendocino	0	0	0	0	0	0	0.5	0.5
Merced	--	--	--	--	--	--	--	0
Modoc	--	--	--	--	--	--	--	0
Mono	--	--	--	--	--	--	--	0
Monterey	0	0	0	0	0	0	0	0
Napa	--	--	--	--	--	--	--	0
Nevada	0	0	0.11	0.11	0.28	0	0	0.5
Orange	0	3	2	0	0	0	12	17
Placer	--	--	--	--	--	--	--	0
Plumas	No Response							0
Riverside	--	--	--	--	--	--	--	0
Sacramento	0	17	1	0	0	0	3	21
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
San Mateo	0	4	8	0	0	0	8	20
Santa Barbara	0	3	2	1	0	1	4	11
Santa Clara	0	0	0	0	0	0	7	7
Santa Cruz	0	0	0	2	0	0	0	2
Shasta	0	0	0	0	0	0	4	4
Sierra	--	--	--	--	--	--	--	0
Siskiyou	0	0	1	0	0	0	1	2
Solano	--	--	--	--	--	--	--	0
Sonoma	0	0	0	0	0	0	1.5	1.5
Stanislaus	0	0	0	0	0	1	3	4
Sutter	0	0	0	0	0	0	2	2
Tehama	--	--	--	--	--	--	--	0
Trinity	No Response							0
Tulare	--	--	--	--	--	--	--	0
Tuolumne	0	1	0	0	0	0	0	1
Ventura	--	--	--	--	--	--	--	0
Yolo	0	0	0	0	0	0	0.35	0.35
Yuba	No Response							0
Totals	0	36.5	23.11	5.11	1.28	7	66.183	139.183

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 *	TOTAL NET ROLL VALUE in 000's	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	\$2,608,631	\$139,183,247	\$9,882,533	\$151,674,411	411,696	51,219	462,915
Alpine	\$14,348	\$480,422	\$19,955	\$514,725		No Response	0
Amador	\$145,219	\$2,992,403	\$104,641	\$3,242,263	21,809	3,232	25,041
Butte	\$614,586	\$12,421,854	\$628,747	\$13,665,187	92,630	8,946	101,576
Calaveras	\$81,322	\$4,641,404	\$95,892	\$4,818,618	43,414	3,494	46,908
Colusa	\$114,418	\$1,681,622	\$122,727	\$1,918,767	13,032	1,594	14,626
Contra Costa	\$2,784,426	\$111,687,281	\$4,222,210	\$118,693,917	332,640	48,529	381,169
Del Norte	\$37,789	\$1,178,723	\$42,907	\$1,259,419	15,256	1,150	16,406
El Dorado	\$208,195	\$18,644,168	\$446,746	\$19,299,109	116,172	10,009	126,181
Fresno	\$2,016,527	\$39,548,056	\$2,636,253	\$44,200,836	259,692	46,948	306,640
Glenn	\$89,808	\$1,684,366	\$75,729	\$1,849,903		No Response	0
Humboldt	\$194,486	\$7,255,233	\$423,107	\$7,872,826	74,104	8,310	82,414
Imperial	\$235,778	\$6,612,922	\$528,959	\$7,377,659	82,987	6,703	89,690
Inyo	\$76,738	\$2,243,161	\$448,832	\$2,768,731	16,633	2,267	18,900
Kern	\$3,130,225	\$45,389,639	\$2,280,152	\$50,800,016	386,383	23,208	409,591
Kings	\$339,207	\$5,266,066	\$236,629	\$5,841,902	43,739	5,213	48,952
Lake	\$79,183	\$4,523,255	\$124,819	\$4,727,257	62,839	7,920	70,759
Lassen	\$154,873	\$1,455,957	\$102,426	\$1,713,256	23,886	1,118	25,004
Los Angeles	\$12,038,357	\$716,476,096	\$40,876,090	\$769,390,543	2,304,139	323,682	2,627,821
Madera	\$300,640	\$7,505,720	\$297,012	\$8,103,372	54,883	6,163	61,046
Marin	\$329,090	\$40,465,725	\$1,304,667	\$42,099,482	92,732	17,033	109,765
Mariposa	\$82,299	\$1,346,589	\$47,171	\$1,476,059	13,185	1,443	14,628
Mendocino	\$164,715	\$6,927,523	\$261,389	\$7,353,627	42,215	10,535	52,750
Merced	\$322,700	\$12,053,796	\$834,875	\$13,211,371	72,638	7,576	80,214
Modoc	\$153,630	\$654,344	\$22,194	\$830,168	27,537	1,043	28,580
Mono	\$59,652	\$3,101,290	\$267,983	\$3,428,925	16,125	1,635	17,760
Monterey	\$1,292,961	\$35,980,113	\$1,634,308	\$38,907,382	117,696	20,507	138,203
Napa	\$170,760	\$18,100,104	\$757,185	\$19,028,049	48,091	6,641	54,732
Nevada	\$236,804	\$11,168,500	\$276,779	\$11,682,083	56,712	6,624	63,336
Orange	\$4,077,693	\$290,579,234	\$17,624,824	\$312,281,751	858,951	168,342	1,027,293
Placer	\$774,238	\$38,272,266	\$1,272,320	\$40,318,824	145,348	13,729	159,077
Plumas	\$371,785	\$2,506,179	\$74,959	\$2,952,923		No Response	0
Riverside	\$2,531,139	\$131,781,550	\$5,692,427	\$140,005,116	777,671	62,019	839,690
Sacramento	\$1,603,613	\$88,387,159	\$4,048,132	\$94,038,904	438,606	49,856	488,462
San Benito	\$85,885	\$5,062,317	\$198,909	\$5,347,111	19,411	2,249	21,660
San Bernardino	\$4,127,254	\$103,487,994	\$7,043,253	\$114,658,501	735,718	44,791	780,509
San Diego	\$6,935,660	\$263,211,440	\$11,981,655	\$282,128,755	933,760	198,852	1,132,612
San Francisco	\$2,172,678	\$95,997,830	\$6,973,610	\$105,144,118	188,495	36,376	224,871
San Joaquin	\$1,388,577	\$40,294,908	\$2,507,295	\$44,190,780	199,596	24,242	223,838
San Luis Obispo	\$2,552,109	\$26,903,568	\$821,556	\$30,277,233	132,925	31,587	164,512
San Mateo	\$1,154,485	\$97,016,699	\$8,301,769	\$106,472,953	217,852	18,681	236,533
Santa Barbara	\$743,530	\$41,750,156	\$2,485,431	\$44,979,117	124,130	21,771	145,901
Santa Clara	\$3,249,246	\$203,903,929	\$18,475,132	\$225,628,307	457,157	98,798	555,955
Santa Cruz	\$255,108	\$25,096,357	\$748,054	\$26,099,519	97,444	9,248	106,692
Shasta	\$637,930	\$10,610,337	\$608,805	\$11,857,072	93,911	13,021	106,932
Sierra	\$40,769	\$390,040	\$28,009	\$458,818	4,176	1,535	5,711
Siskiyou	\$222,100	\$2,807,080	\$176,149	\$3,205,329	44,292	2,611	46,903
Solano	\$537,145	\$31,253,859	\$1,480,087	\$33,271,091	133,997	10,892	144,889
Sonoma	\$611,795	\$49,316,843	\$2,242,784	\$52,171,422	175,945	31,131	207,076
Stanislaus	\$339,394	\$27,711,896	\$1,417,020	\$29,468,310	145,223	27,417	172,640
Sutter	\$449,324	\$5,206,425	\$509,078	\$6,164,827	32,712	13,191	45,903
Tehama	\$170,847	\$3,155,754	\$120,350	\$3,446,951	42,585	3,438	46,023
Trinity	\$22,564	\$797,950	\$35,483	\$855,997		No Response	0
Tulare	\$479,758	\$17,698,099	\$881,157	\$19,059,014	136,786	21,036	157,822
Tuolumne	\$95,279	\$4,587,043	\$149,852	\$4,832,174	37,660	4,079	41,739
Ventura	\$1,240,839	\$74,301,967	\$3,315,238	\$78,858,044	245,276	49,180	294,456
Yolo	\$415,923	\$13,218,911	\$834,614	\$14,469,448	56,186	6,179	62,365
Yuba	\$227,787	\$2,784,793	\$218,108	\$3,230,688		No Response	0
Totals	\$65,591,821	\$2,958,762,162	\$169,268,977	\$3,193,622,960	11,318,678	1,596,993	12,915,671

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 2003-04 Annual Report

TABLE F

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

	Residential				Total (5)	Commercial/Industrial		
	Single Family (1)	Manu- factured Homes (2)	Multi- Family (3)	Vacant Land (4)		Improved (6)	Vacant Land (7)	Total (8)
Alameda	337,637	1,392	33,583	9,553	382,165	23,248	2,502	25,750
Alpine	No Response				0			0
Amador	13,206	989	In #1	4,804	18,999	660	172	832
Butte	N/A				0	N/A		0
Calaveras	21,416	838	258	9,437	31,949	1,164	535	1,699
Colusa	4,582	92	385	1,894	6,953	545	169	714
Contra Costa	291,022	1,755	7,529	16,754	317,060	10,633	1,767	12,400
Del Norte	5,568	2,587	394	4,388	12,937	531	174	705
El Dorado	61,968	2,099	2,046	15,407	81,520	2,218	910	3,128
Fresno	183,481	6,160	6,095	16,377	212,113	16,787	3,357	20,144
Glenn	No Response				0			0
Humboldt	31,619	5,175	3,475	8,106	48,375	2,539	692	3,231
Imperial	26,282	2,559	766	25,890	55,497	3,230	2,470	5,700
Inyo	6,550	N/A	524	3,491	10,565	1,449	106	1,555
Kern	161,362	20,667	10,890	117,335	310,254	12,718	5,987	18,705
Kings	26,093	734	741	2,316	29,884	1,505	558	2,063
Lake	26,923	--	1,225	29,084	57,232	1,377	567	1,944
Lassen	8,518	700	640	1,978	11,836	660	188	848
Los Angeles	1,711,111	22,968	242,361	98,212	2,074,652	124,216	26,050	150,266
Madera	31,701	1,962	444	8,139	42,246	2,411	1,322	3,733
Marin	73,675	208	5,133	7,821	86,837	3,434	538	3,972
Mariposa	N/A				0	N/A		0
Mendocino	17,832	2,207	936	8,411	29,386	2,064	582	2,646
Merced	45,286	2,587	2,895	4,058	54,826	2,844	818	3,662
Modoc	1,629	237	38	931	2,835	405	276	681
Mono	--	--	--	--	0	--	--	0
Monterey	84,931	2,507	4,444	5,243	97,125	5,625	970	6,595
Napa	33,840	1,453	1,771	775	37,839	2,482	484	2,966
Nevada	38,426	1,092	1,800	11,628	52,946	1,459	440	1,899
Orange	699,301	17,932	27,156	11,689	756,078	37,720	2,267	39,987
Placer	110,256	1,570	3,170	16,215	131,211	4,401	1,683	6,084
Plumas	No Response				0			0
Riverside	459,944	58,328	6,212	117,225	641,709	24,700	10,944	35,644
Sacramento	351,950	6,914	18,729	23,737	401,330	15,344	3,330	18,674
San Benito	12,755	355	373	557	14,040	690	119	809
San Bernardino	460,274	24,666	32,672	162,070	679,682	25,164	16,747	41,911
San Diego	698,182	21,240	43,732	35,678	798,832	26,282	5,558	31,840
San Francisco	126,879	--	37,664	5,599	170,142	18,353	--	18,353
San Joaquin	151,678	3,506	8,685	12,524	176,393	9,206	2,299	11,505
San Luis Obispo	75,101	6,833	3,816	15,499	101,249	5,159	1,341	6,500
San Mateo	179,302	1,205	11,863	9,009	201,379	9,979	1,845	11,642
Santa Barbara	90,083	7,595	7,079	3,588	108,345	5,936	962	6,898
Santa Clara	392,679	1	20,163	7,585	420,428	17,922	2,594	20,516
Santa Cruz	66,623	2,497	4,396	6,880	80,396	2,922	410	3,332
Shasta	45,983	8,829	2,094	10,002	66,908	4,362	1,766	6,128
Sierra	1,586	84	20	818	2,508	164	28	192
Siskiyou	14,115	2,901	664	15,552	33,232	1,295	1,036	2,331
Solano	108,611	--	3,507	4,975	117,093	4,329	1,382	5,711
Sonoma	135,194	4,292	7,051	9,067	155,604	7,605	782	8,387
Stanislaus	109,266	204	5,184	5,972	120,626	6,978	1,312	8,290
Sutter	20,631	848	967	1,668	24,114	1,327	337	1,664
Tehama	13,102	7,560	562	7,234	28,458	1,072	367	1,439
Trinity	No Response				0			0
Tulare	102,852	In #1	3,283	In #1	106,135	6,782	In #6	6,782
Tuolumne	22,380	1,403	1,042	5,988	30,813	991	255	1,246
Ventura	201,736	11,447	6,495	8,151	227,829	9,264	1,446	10,710
Yolo	37,636	1,133	2,307	2,745	43,821	2,726	869	3,595
Yuba	No Response				0			0
Totals	7,932,757	272,311	587,259	912,059	9,704,386	474,695	111,313	586,008

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					Total (14)	Miscellaneous				TOTAL SECURED ROLL (19)
	Agricultural (9)	Agricultural Improvements (10)	Restricted (11)	Vacant (12)	Other (13)		Secured Possessory Interests (15)	Oil, Gas, & Mineral (16)	Other (17)	Total (18)	
Alameda	62	N/A	1,102	N/A	2,549	3,713	2	66	N/A	68	411,696
Alpine	No Response					0				0	0
Amador	225	154	625	576	--	1,580	0	0	398	398	21,809
Butte	N/A					0	N/A			0	92,630
Calaveras	1,579	1,263	1,448	2,826	653	7,769	0	1,135	862	1,997	43,414
Colusa	2,889	550	1,675	9	0	5,123	0	242	0	242	13,032
Contra Costa	1,860	N/A	418	589	0	2,867	0	41	272	313	332,640
Del Norte	0	0	645	0	194	839	0	514	261	775	15,256
El Dorado	2,301	0	1,266	0	0	3,567	1,371	2	26,584	27,957	116,172
Fresno	9,747	193	15,219	2,020	0	27,179	0	256	0	256	259,692
Glenn	No Response					0				0	0
Humboldt	1	3,454	7,572	4,865	0	15,892	0	743	5,863	6,606	74,104
Imperial	4,358	900	1,037	15,400	0	21,695	50	45	0	95	82,987
Inyo	N/A	107	2,408	1,185	99	3,799	N/A	N/A	714	714	16,633
Kern	7,879	156	11,727	16,050	981	36,793	1	3,490	17,140	20,631	386,383
Kings	3,651	N/A	5,650	1,535	493	11,329	0	87	376	463	43,739
Lake	555	--	660	1,645	182	3,042	--	158	463	621	62,839
Lassen	In #11	In #11	2,736	7,363	1,003	11,102	0	60	40	100	23,886
Los Angeles	0	429	0	51,389	0	51,818	9,842	1,644	15,917	27,403	2,304,139
Madera	3,719	--	4,211	286	--	8,216	--	33	655	688	54,883
Marin	1	88	500	0	144	733	0	0	1,190	1,190	92,732
Mariposa	N/A					0	N/A			0	13,185
Mendocino	126	--	4,957	5,100	--	10,183	0	0	0	0	42,215
Merced	6,964	453	3,254	2,184	402	13,257	0	852	41	893	72,638
Modoc	352	54	911	1,531	21,173	24,021	0	0	0	0	27,537
Mono	--	--	--	--	--	0	--	--	--	0	16,125
Monterey	1,761	3,713	2,794	136	0	8,404	13	307	5,252	5,572	117,696
Napa	1,520	0	715	3,439	0	5,674	0	0	1,612	1,612	48,091
Nevada	0	0	369	0	0	369	0	0	1,498	1,498	56,712
Orange	3,824	N/A	63	0	0	3,887	934	228	57,837	58,999	858,951
Placer	218	0	920	527	4	1,669	0	61	6,323	6,384	145,348
Plumas	No Response					0				0	0
Riverside	4,810	1,407	2,087	5,059	0	13,363	Incl.	0	86,955	86,955	777,671
Sacramento	975	206	1,519	108	0	2,808	2	164	15,628	15,794	438,606
San Benito	2,070	0	2,284	198	0	4,552	0	10	0	10	19,411
San Bernardino	687	1,225	629	2,729	985	6,255	6,054	317	1,499	7,870	735,718
San Diego	2,230	252	1,828	11,902	209	16,421	3,719	157	82,791	86,667	933,760
San Francisco	--	--	--	--	--	0	--	--	--	0	188,495
San Joaquin	4,484	139	6,085	651	11	11,370	19	167	142	328	199,596
San Luis Obispo	868	In #9, #12	In #9, #12	9,914	876	11,658	672	201	12,645	13,518	132,925
San Mateo	333	177	726	503	--	1,739	--	10	3,082	3,092	217,852
Santa Barbara	572	2,195	2,186	1,051	0	6,004	151	421	2,311	2,883	124,130
Santa Clara	1,747	N/A	3,161	1,309	100	6,317	0	8	9,888	9,896	457,157
Santa Cruz	544	39	858	5,127	231	6,799	0	21	6,896	6,917	97,444
Shasta	533	In #9	2,548	3,656	2,187	8,924	4	135	11,812	11,951	93,911
Sierra	0	0	492	0	192	684	145	227	420	792	4,176
Siskiyou	0	0	4,127	0	4,432	8,559	0	0	170	170	44,292
Solano	557	1,412	--	1,445	0	3,414	0	240	7,539	7,779	133,997
Sonoma	3,971	N/A	3,117	1,572	0	8,660	16	232	3,046	3,294	175,945
Stanislaus	2,632	0	7,843	230	4,907	15,612	0	17	678	695	145,223
Sutter	3,269	0	469	2,280	321	6,339	0	268	327	595	32,712
Tehama	362	1,768	5,545	1,861	0	9,536	--	133	3,019	3,152	42,585
Trinity	No Response					0				0	0
Tulare	In #13	In #13	In #13	In #13	20,099	20,099	333	In #17	3,437	3,770	136,786
Tuolumne	119	187	1,296	2,259	0	3,861	673	296	771	1,740	37,660
Ventura	3,597	--	1,560	867	110	6,134	--	603	--	603	245,276
Yolo	2,254	In #2	3,047	In #2	1,649	6,950	0	133	1,687	1,820	56,186
Yuba	No Response					0				0	0
Totals	90,206		124,289	171,376	64,186	450,057	24,001	13,724	398,041	435,766	11,318,678

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 (20)	Vessels (21)	Personal Property & Fixtures (22)	Unsecured Possessory Interests (23)	Manu- factured Home Accessories (24)	Leasehold Improvements (25)	Escape Assessments (26)	Other (27)	TOTAL UNSECURED ROLL (28)	GRAND TOTAL LOCAL ROLL (29)
Alameda	980	11,168	27,992	4,309	N/A	212	1,208	5,350	51,219	462,915
Alpine	No Response									0
Amador	115	1,491	1,250	172	In #2	197	7	0	3,232	25,041
Butte	241	2,935	N/A	N/A	N/A	N/A	N/A	5,770	8,946	101,576
Calaveras	95	2,200	866	262	0	71	0	0	3,494	46,908
Colusa	106	393	728	68	0	299	0	0	1,594	14,626
Contra Costa	518	27,563	18,032	1,700	0	133	577	6	48,529	381,169
Del Norte	23	393	413	286	0	8	0	27	1,150	16,406
El Dorado	334	3,089	4,113	262	1,362	464	59	326	10,009	126,181
Fresno	645	8,092	35,537	1,231	10	398	1,035	0	46,948	306,640
Glenn	No Response									0
Humboldt	125	2,794	3,664	768	N/A	377	568	14	8,310	82,414
Imperial	110	1,873	3,527	483	0	533	177	0	6,703	89,690
Inyo	96	652	1,400	0	N/A	N/A	N/A	119	2,267	18,900
Kern	951	4,495	12,745	529	0	4,488	0	0	23,208	409,591
Kings	103	2,537	N/A	236	N/A	226	N/A	2,111	5,213	48,952
Lake	87	6,509	1,005	141	--	48	--	130	7,920	70,759
Lassen	49	263	318	288	23	51	126	0	1,118	25,004
Los Angeles	3,725	60,234	168,786	100	22,534	100	6,062	62,141	323,682	2,627,821
Madera	142	1,685	3,650	271	--	298	117	--	6,163	61,046
Marin	267	4,685	10,623	1,211	0	155	N/A	92	17,033	109,765
Mariposa	41	561	449	273	62	0	--	57	1,443	14,628
Mendocino	169	1,737	7,986	558	0	76	--	9	10,535	52,750
Merced	210	2,195	3,234	272	0	1,302	338	25	7,576	80,214
Modoc	24	372	301	253	In #25	72	21	0	1,043	28,580
Mono	22	217	620	593	0	45	123	15	1,635	17,760
Monterey	377	8,016	10,090	1,718	N/A	N/A	N/A	306	20,507	138,203
Napa	244	2,276	3,690	306	0	125	0	0	6,641	54,732
Nevada	226	2,238	3,019	437	0	68	132	504	6,624	63,336
Orange	930	35,460	112,272	3,398	N/A	525	15,484	273	168,342	1,027,293
Placer	380	5,918	6,749	375	0	307	0	0	13,729	159,077
Plumas	No Response									0
Riverside	1,592	10,267	50,160	Incl.	0	Incl.	0	0	62,019	839,690
Sacramento	645	10,249	34,656	1,636	0	775	1,895	0	49,856	488,462
San Benito	231	436	1,420	162	N/A	In #22	0	0	2,249	21,660
San Bernardino	1,544	13,492	27,839	0	722	1,194	0	0	44,791	780,509
San Diego	5,593	54,275	131,222	0	0	302	7,460	0	198,852	1,132,612
San Francisco	0	1,459	31,363	2,765	--	--	784	5	36,376	224,871
San Joaquin	329	10,626	9,700	507	0	235	0	2,845	24,242	223,838
San Luis Obispo	433	3,273	7,454	0	0	1,810	--	18,617	31,587	164,512
San Mateo	438	3,578	8,701	1,255	0	3,367	1,342	--	18,681	236,533
Santa Barbara	620	2,957	14,935	2,750	0	133	263	113	21,771	145,901
Santa Clara	1,102	4,322	49,667	1,774	9,513	165	5,116	27,139	98,798	555,955
Santa Cruz	284	1,859	5,776	1,329	0	0	0	0	9,248	106,692
Shasta	256	6,911	4,477	1,218	N/A	159	0	0	13,021	106,932
Sierra	3	177	233	1,085	0	30	7	0	1,535	5,711
Siskiyou	101	692	995	571	0	248	0	4	2,611	46,903
Solano	188	4,445	5,600	499	0	100	60	0	10,892	144,889
Sonoma	940	13,723	14,275	1,102	0	770	321	0	31,131	207,076
Stanislaus	296	6,949	1,744	303	5,482	354	2,289	0	17,417	172,640
Sutter	181	3,208	8,475	178	0	283	196	670	13,191	45,903
Tehama	115	1,658	N/A	138	0	138	51	1,338	3,438	46,023
Trinity	No Response									0
Tulare	542	7,042	12,668	658	N/A	126	N/A	N/A	21,036	157,822
Tuolumne	184	2,120	1,398	370	0	7	0	0	4,079	41,739
Ventura	898	29,158	12,464	3,685	1,357	892	0	726	49,180	294,456
Yolo	159	1,149	3,713	163	--	136	755	104	6,179	62,365
Yuba	No Response									0
Totals	28,009	396,066	881,994	42,648	41,065	21,802	46,573	128,836	1,586,993	12,915,671

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	32,767	2,932	1,120	2,657	39,476	16	56,588	9,824
Alpine	No Response				0			
Amador	984	9	62	687	1,742	7	1,996	1,543
Butte	N/A	N/A	N/A	N/A	9,618	5	6,114	2,626
Calaveras	3,785	29	151	485	4,450	2	2,854	3,028
Colusa	726	72	73	77	948	3	997	240
Contra Costa	35,230	676	986	262	37,154	16	37,860	19,202
Del Norte	1,702	262	262	393	2,619	3	1,087	271
El Dorado	4,558	154	337	3,585	8,634	3	9,303	5,382
Fresno	23,067	898	1,436	1,417	26,818	16	21,090	12,551
Glenn	No Response				0			
Humboldt	2,428	252	205	1,766	4,651	8	4,856	1,474
Imperial	3,509	90	544	11,229	15,372	8	5,532	5,255
Inyo	443	27	49	52	571	3	793	291
Kern	33,762	2,293	2,528	22,522	61,105	22	12,235	2,794
Kings	3,191	50	132	3,822	7,195	5	4,395	2,600
Lake	1,894	22	224	3,803	5,943	3	2,539	1,297
Lassen	840	53	82	860	1,835	2	1,366	597
Los Angeles	192,077	28,296	17,314	149	237,836	88	284,673	115,866
Madera	3,737	68	217	805	4,827	3	8,650	3,024
Marin	4,948	304	241	769	6,262	12	13,317	4,917
Mariposa	222	7	20	777	1,026	1	2,434	376
Mendocino	--	--	--	--	0	4	1,654	--
Merced	--	--	--	--	17,712	6	0	1,704
Modoc	222	12	42	2,224	2,500	2	359	316
Mono	--	--	--	--	1,387	2	1,056	359
Monterey	5,800	1,200	800	200	8,000	11	11,404	1,330
Napa	2,768	87	135	1,062	4,052	6	3,018	1,363
Nevada	1,098	97	39	515	1,749	4	5,925	2,443
Orange	65,441	2,309	3,392	7,461	78,603	35	90,500	36,335
Placer	15,297	254	732	1,418	17,701	7	15,714	9,158
Plumas	No Response				0			
Riverside	83,236	1,634	4,694	33,564	123,128	25	49,579	29,598
Sacramento	47,117	2,173	1,368	4,143	54,801	10	19,128	8,121
San Benito	1,641	In #1	In #1	In #1	1,641	3	616	410
San Bernardino	97,253	5,589	8,943	0	111,785	25	60,783	17,661
San Diego	102,538	0	6,448	11,253	120,239	19	19,444	41,088
San Francisco	8,139	2,008	665	315	11,127	1	51,164	3,446
San Joaquin	24,652	0	998	840	26,490	8	23,803	5,858
San Luis Obispo	8,548	732	733	2,198	12,211	8	N/A	N/A
San Mateo	12,020	713	539	825	14,097	22	25,082	3,633
Santa Barbara	7,124	316	287	200	7,927	8	10,498	5,249
Santa Clara	37,807	1,738	1,419	1,573	42,537	16	20,534	10,784
Santa Cruz	5,883	290	169	695	7,037	5	1,331	1,593
Shasta	5,791	268	457	2,534	9,050	4	8,584	3,666
Sierra	95	13	9	156	273	1	173	122
Siskiyou	1,246	77	222	2,018	3,563	7	1,583	745
Solano	14,081	441	469	227	15,218	8	14,971	2,441
Sonoma	10,934	211	403	1,288	12,836	10	13,156	6,007
Stanislaus	14,728	667	824	845	17,064	10	16,743	6,641
Sutter	2,800	231	135	366	3,532	3	4,160	2,112
Tehama	N/A	N/A	201	3,071	3,272	4	6,343	4,440
Trinity	No Response				0			
Tulare	11,343	In #1	548	2,115	14,006	9	N/A	N/A
Tuolumne	1,510	78	68	983	2,639	2	2,351	1,254
Ventura	17,328	542	821	779	19,470	11	32,886	15,855
Yolo	4,691	In #1	363	468	5,522	5	8,852	2,408
Yuba	No Response				0			
Totals	961,001	58,174	61,906	139,453	1,249,251	527	1,000,073	419,298

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					Real Property Roll Corrections (14)	Mapping		
	No. of Reduced Assmts in '04-05 (9)	No. of Reduced Assmts in '03-04 (10)	% Change (11)	Automatic Program			Property Splits & Combinations (15)	New Subdivision Lots (16)	
				Yes or No (12)	If yes, % (13)				
Alameda	1,489	2,337	-36%	No		10,255	464	4,228	
Alpine	No Response	No Response							
Amador	378	0	0%	No		971	56	176	
Butte	325	700	-54%	No		883	912	638	
Calaveras	1,999	2,022	-1%	No		842	70	491	
Colusa	117	254	-54%	No		231	100	468	
Contra Costa	2,659	2,659	0%	No		3,883	542	5,129	
Del Norte	152	354	-57%	No		510	157	35	
El Dorado	13,505	14,219	-5%	No		1,134	843	622	
Fresno	10,669	17,777	-40%	Yes	73%	7,000	8,081	5,398	
Glenn	No Response	No Response							
Humboldt	223	323	-31%	No		2,572	215	269	
Imperial	20,560	20,000	3%	No		1,700	224	1,538	
Inyo	964	1,100	-12%	No		N/A	24	In #15	
Kern	6,983	7,861	-11%	Yes	90%	10,673	1,022	6,398	
Kings	223	407	-45%	No		1,025	237	884	
Lake	2,050	--		No		454	71	1	
Lassen	499	578	-14%	No		468	201	55	
Los Angeles	13,397	23,864	-44%	No		73,212	7,660	17,880	
Madera	207	362	-43%	No		3,200	131	2,576	
Marin	392	256	53%	No		1,346	685	679	
Mariposa	159	240	-34%	No		178	310	79	
Mendocino	--	--		No		1,125	438	--	
Merced	225	297	-24%	No		1,579	636	2,403	
Modoc	3,193	6,763	-53%	No		300	90	0	
Mono	1,101	1,192	-8%	No		1,028	18	496	
Monterey	1,345	1,521	-12%	No		5,855	125	1,291	
Napa	129	209	-38%	No		2,228	--	--	
Nevada	798	861	-7%	No		382	316	679	
Orange	22,414	26,337	-15%	No		36,740	4,938	4,506	
Placer	5,493	5,124	7%	Yes	95%	8,186	887	5,886	
Plumas	No Response	No Response							
Riverside	34,173	49,499	-31%	Yes	5%	46,264	0	25,254	
Sacramento	7,018	1,350	420%	Yes	95%	23,866	821	8,033	
San Benito	118	123	-4%	No		327	35	48	
San Bernardino	11,600	42,294	-73%	Yes	43%	61,349	1,417	9,357	
San Diego	21,984	24,616	-11%	No		112,568	7,170	19,273	
San Francisco	2,533	3,032	-16%	No		2,855	317	1,981	
San Joaquin	2,093	2,448	-15%	Yes	75%	7,877	1,445	6,622	
San Luis Obispo	581	713	-19%	No		2,947	3,769	1,435	
San Mateo	1,968	4,145	-53%	Yes	10%	874	345	330	
Santa Barbara	136	130	5%	No		2,254	218	1,300	
Santa Clara	25,694	24,752	4%	Yes	78%	6,860	5,171	5,209	
Santa Cruz	197	227	-13%	No		1,474	389	N/A	
Shasta	836	1,131	-26%	No		2,694	946	722	
Sierra	141	No Response		No		78	60	--	
Siskiyou	777	1,996	-61%	No		418	316	0	
Solano	135	180	-25%	No		--	--	--	
Sonoma	94	229	-59%	No		978	539	993	
Stanislaus	2,566	3,259	-21%	No		2,758	438	4,208	
Sutter	306	647	-53%	Yes	--	427	102	1,666	
Tehama	350	992	-65%	No		463	292	299	
Trinity	No Response	222							
Tulare	1,000	2,025	-51%	No		7,667	711	2,695	
Tuolumne	2,096	2,182	-4%	Yes	75%	471	139	133	
Ventura	5,367	8,838	-39%	No		4,231	324	2,569	
Yolo	595	398	49%	--		514	94	1,736	
Yuba	No Response	829							
Totals	234,006	313,874	-25%	41	11	42.6%	468,174	54,511	156,668

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA

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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	78	8	401	4,751	5	1,083	12	303	0
Alpine	No Response								
Amador	7	0	7	299	0	126	0	45	0
Butte	45	0	57	1,060	8	1,963	1	2	N/A
Calaveras	54	0	23	515	1,062	1,424	0	118	0
Colusa	3	0	0	164	242	1,648	0	0	0
Contra Costa	0	1	452	2,803	38	420	7	187	0
Del Norte	10	0	3	99	0	624	0	10	121
El Dorado	1	0	107	1,222	0	1,241	0	105	0
Fresno	0	9	80	2,313	265	15,081	0	145	0
Glenn	No Response								
Humboldt	17	0	73	542	58	7,601	0	29	768
Imperial	14	5	18	1,940	0	1,040	0	8	100
Inyo	2	1	0	120	0	0	0	1,416	N/A
Kern	0	0	125	2,333	3,351	11,660	0	270	0
Kings	7	N/A	0	311	87	5,650	N/A	85	N/A
Lake	23	--	120	533	158	660	--	22	--
Lassen	9	0	6	175	0	2,761	--	39	--
Los Angeles	1,807	74	3,856	14,119	785	91	680	3,100	10,740
Madera	40	2	13	409	33	4,211	--	19	7
Marin	70	2	132	857	0	478	2	18	22
Mariposa	1	0	1	67	0	697	0	0	0
Mendocino	41	1	62	535	--	--	--	--	--
Merced	27	0	0	824	1	3,254	0	40	0
Modoc	7	0	10	172	0	911	2	7	0
Mono	0	0	2	184	0	52	0	187	74
Monterey	46	0	146	1,423	58	3,365	4	20	0
Napa	17	--	--	--	0	715	0	67	0
Nevada	29	0	120	766	--	402	4	--	--
Orange	332	1	251	2,934	228	71	277	194	934
Placer	4	0	321	1,510	10	920	0	40	0
Plumas	No Response								
Riverside	70	0	N/A	N/A	0	2,087	0	Incl.	0
Sacramento	25	2	418	3,651	154	1,519	2	14	0
San Benito	2	0	6	227	10	2,284	0	16	0
San Bernardino	133	17	313	4,784	4	629	118	1,133	5,925
San Diego	189	55	1,690	7,490	0	1,828	815	465	0
San Francisco	51	0	47	1,007	--	--	1	--	--
San Joaquin	21	0	68	1,640	127	6,085	0	119	0
San Luis Obispo	622	2	159	1,589	201	3,707	26	81	45
San Mateo	53	2	335	689	5	682	10	2	243
Santa Barbara	12	1	246	1,423	356	2,216	0	66	0
Santa Clara	33	1	498	3,332	1	3,161	124	139	369
Santa Cruz	42	0	78	630	0	854	0	--	0
Shasta	171	0	62	527	N/A	1,929	0	31	0
Sierra	1	0	0	48	--	0	0	21	--
Siskiyou	16	0	46	404	0	4,134	0	50	0
Solano	--	--	--	--	240	2,313	19	115	0
Sonoma	83	0	247	2,471	N/A	3,117	N/A	59	0
Stanislaus	0	5	96	1,872	17	7,843	13	222	0
Sutter	16	0	0	173	270	471	0	127	504
Tehama	N/A	N/A	N/A	601	133	5,545	0	10	5,688
Trinity	No Response								
Tulare	10	0	15	941	16	14,020	0	173	2,500
Tuolumne	17	0	28	330	0	1,296	4	345	0
Ventura	131	4	499	2,114	489	1,600	11	47	315
Yolo	20	0	13	783	133	3,047	0	55	1,144
Yuba	No Response								
Totals	4,409	193	11,250	79,706	8,545	138,516	2,132	9,766	29,499

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA

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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	11,242	897	26	5,533	8,501	68	21,363	13	6,436	6,187	60,266	618
Alpine	No Response											0
Amador	N/A	N/A	0	N/A	N/A	N/A	N/A	N/A	71	0	N/A	0
Butte	2,935	241	3	0	62	0	7,322	N/A	497	838	11,898	0
Calaveras	2,115	87	0	0	142	2	757	375	1,018	0	4,496	0
Colusa	393	106	0	0	0	N/A	1,589	120	85	0	2,293	0
Contra Costa	28,080	605	0	4,403	329	258	14,351	0	1,242	1,843	51,111	274
Del Norte	393	23	3	0	280	0	1,070	103	23	0	1,895	62
El Dorado	3,089	258	0	0	2,869	1	4,610	100	385	264	11,576	20
Fresno	6,834	567	13	0	6,942	370	34,693	31,147	1,275	0	81,841	4
Glenn	No Response											0
Humboldt	2,698	124	4	0	1,436	1	4,242	172	533	0	9,210	43
Imperial	1,843	110	0	258	650	0	3,294	389	191	0	6,735	0
Inyo	829	96	13	104	N/A	0	2,217	N/A	N/A	3	3,262	0
Kern	4,507	946	16	829	1,830	41	12,453	2,125	2,404	4,223	29,374	1
Kings	2,537	103	0	0	--	0	3,137	0	N/A	1,117	6,894	N/A
Lake	6,505	96	--	--	640	--	1,444	--	--	--	8,685	1
Lassen	288	50	0	0	87	0	904	116	230	--	1,675	0
Los Angeles	60,234	3,725	348	154,431	21,650	3,647	100,514	11,130	15,046	23,089	393,814	3,609
Madera	1,986	110	--	--	1,294	12	4,920	1,415	576	--	10,313	--
Marin	4,685	267	0	4,567	2,950	12	4,769	N/A	1,749	0	18,999	597
Mariposa	705	35	0	241	203	0	458	134	82	181	2,039	4
Mendocino	1,703	163	3	417	100	0	6,543	995	--	611	10,535	21
Merced	2,195	210	1	1,615	3,073	0	6,570	10,411	1,280	0	25,355	0
Modoc	373	24	0	0	90	1	946	0	84	0	1,518	0
Mono	217	22	1	690	108	0	620	408	25	388	2,479	0
Monterey	8,016	37	4	1,207	3,556	17	8,861	0	1,998	13	23,709	N/A
Napa	2,276	244	0	272	950	11	4,409	0	--	--	8,162	7
Nevada	2,335	230	0	808	484	22	1,490	0	611	1,179	7,159	1
Orange	35,460	930	33	13,735	14,253	24	59,381	12,641	19,220	N/A	155,677	2,199
Placer	5,918	347	0	1,159	1,800	37	6,362	0	2,120	0	17,743	60
Plumas	No Response											0
Riverside	10,267	1,390	14	5,872	4,343	611	28,086	500	8,993	N/A	60,076	12
Sacramento	10,225	602	27	4,944	2,656	446	17,761	760	7,160	0	44,581	183
San Benito	436	129	0	165	126	2	2,341	276	217	0	3,692	0
San Bernardino	13,492	1,544	--	6,563	8,425	210	12,851	N/A	In Table G	0	43,085	--
San Diego	14,904	1,803	38	1,435	7,071	526	55,599	49,384	4,081	0	134,841	1,057
San Francisco	1,459	N/A	N/A	14,827	5,061	--	11,340	5,914	1,942	135	40,678	207
San Joaquin	10,526	307	4	4,478	0	212	9,099	1,548	N/A	183	26,357	138
San Luis Obispo	3,273	412	7	1,628	916	308	5,306	4,402	1,124	--	17,376	135
San Mateo	3,573	414	41	3,429	936	0	7,544	2,016	750	2,263	20,966	0
Santa Barbara	7,245	590	20	4,342	3,609	250	11,875	698	456	0	29,085	135
Santa Clara	4,322	1,018	19	87	3,997	150	56,124	23,260	3,339	8,995	101,311	0
Santa Cruz	1,859	284	0	2,800	870	0	2,500	935	N/A	0	9,248	0
Shasta	6,911	248	5	77	969	N/A	3,503	N/A	914	N/A	12,627	76
Sierra	16	2	0	52	0	0	589	--	10	--	669	0
Siskiyou	802	101	0	493	235	1	1,311	93	235	0	3,271	--
Solano	4,445	187	1	0	200	0	5,600	1,000	1,062	0	12,495	8
Sonoma	13,555	456	2	0	0	46	17,932	0	2,606	0	34,597	42
Stanislaus	6,934	276	1	883	3,204	12	10,571	1,309	783	0	23,973	0
Sutter	1,200	172	0	0	415	9	6,679	2,300	118	425	11,318	0
Tehama	1,655	94	0	150	35	2	2,300	110	152	40	4,538	--
Trinity	No Response											0
Tulare	7,042	501	N/A	In #1	8,858	13	13,348	N/A	N/A	N/A	29,762	N/A
Tuolumne	2,120	138	0	0	706	0	1,257	255	251	0	4,727	40
Ventura	9,955	735	10	132	4,488	11	11,670	1,705	2,779	2,225	33,710	500
Yolo	1,149	50	0	570	442	0	2,778	875	1,026	365	7,255	11
Yuba	No Response											0
Totals	337,756	22,106	657	243,196	131,841	7,333	617,253	169,134	95,179	54,567	1,678,951	10,065

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

	Audits									TOTAL AUDITS COMPLETED & WAIVED*	Audits Carried Over to 2005-06 (23)	
	Total Audit Accounts (13)	Mandatory Audits Due (14)	Mandatory Audits Assigned (Not Due) (15)	Nonmandatory Audits Assigned (16)	Other Audits Assigned (17)	Audits Carried Over (18)	Potential Current Year Audits (19)	Audits Completed 2004-05 (20)	Audits Waived (21)			
Alameda	1,719	614	0	11		71	0	696	661	35	696	0
Alpine	No Response							0			0	0
Amador	N/A							0	N/A		0	0
Butte	205	63	0	11		38	56	168	64	6	70	98
Calaveras	26	11	0	0		0	0	11	6	5	11	0
Colusa	70	2	2	10		0	0	14	4	0	4	10
Contra Costa	1,186	216	0	6		69	94	385	305	34	339	46
Del Norte	9	9	0	0		0	0	9	9	0	9	0
El Dorado	161	40	15	20		0	35	110	2	0	2	108
Fresno	1,179	304	0	109		0	0	413	403	10	413	0
Glenn	No Response							37			36	1
Humboldt	148	31	0	61		46	12	150	122	9	131	19
Imperial	62	62	0	0		0	0	62	30	0	30	32
Inyo	57	20	1	7		0	0	28	15	1	16	12
Kern	937	212	0	29		19	5	265	219	16	235	30
Kings	108	31	0	2		0	1	34	29	2	31	3
Lake	42	7	102	--		--	--	109	99	0	99	10
Lassen	29	7	0	79		0	6	92	83	2	85	7
Los Angeles	9,286	2,552	In #14	0		192	169	2,913	2,744	169	2,913	0
Madera	123	34	--	1		3	14	52	34	9	43	9
Marin	247	67	3	4		16	5	95	47	23	70	25
Mariposa	20	14	0	12		0	17	43	43	0	43	0
Mendocino	150	37	0	0		0	20	57	18	16	34	23
Merced	427	105	0	29		0	28	162	162	0	162	0
Modoc	8	3	5	8		0	0	16	11	0	11	5
Mono	12	8	4	25		0	0	37	29	4	33	4
Monterey	427	138	2	15		0	46	201	135	41	176	25
Napa	315	85	0	47		0	81	213	70	56	126	87
Nevada	69	27	0	0		4	0	31	28	3	31	0
Orange	5,418	1,431	0	0		219	57	1,707	1,610	97	1,707	0
Placer	261	96	0	12		39	0	147	141	6	147	0
Plumas	No Response							0			0	0
Riverside	1,868	396	0	78		84	0	558	545	13	558	0
Sacramento	1,336	302	393	94		121	187	1,097	289	141	430	667
San Benito	73	19	2	51		3	1	76	75	1	76	0
San Bernardino	2,046	571	14	22		115	386	1,108	532	116	648	460
San Diego	3,462	741	0	47		140	99	1,027	994	33	1,027	0
San Francisco	568	409	0	0		57	159	625	368	60	428	197
San Joaquin	975	247	0	6		31	28	312	256	56	312	0
San Luis Obispo	396	72	2	26		12	0	112	112	0	112	0
San Mateo	773	268	27	10		51	0	356	321	18	339	17
Santa Barbara	470	226	0	2		0	276	504	346	65	411	93
Santa Clara	3,888	840	0	113		156	7	1,116	1,116	0	1,116	0
Santa Cruz	282	49	3	22		0	20	94	94	0	94	0
Shasta	203	55	0	45		40	6	146	129	8	137	9
Sierra	8	0	0	0		0	0	0	0	0	0	0
Siskiyou	73	12	8	41		0	0	61	58	3	61	0
Solano	323	87	0	12		0	30	129	114	0	114	15
Sonoma	575	147	0	25		8	25	205	179	0	179	26
Stanislaus	711	154	0	2		50	12	218	202	16	218	0
Sutter	93	39	0	54		0	1	94	68	2	70	24
Tehama	55	10	0	0		0	0	10	10	0	10	0
Trinity	No Response							0			0	0
Tulare	488	137	0	11		0	76	224	156	39	195	29
Tuolumne	60	9	0	0		0	9	18	5	0	5	13
Ventura	590	154	0	0		13	54	221	163	0	163	58
Yolo	302	92	1	8		0	25	126	100	26	126	0
Yuba	No Response							0			0	0
Totals	42,319	11,262	584	1,167		1,597	2,047	16,694	13,355	1,141	14,532	2,162

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

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

* Waivers are not required for nonmandatory audits.

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	N/A	N/A
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	18
Madera	No	1	0
Marin	No	2	0
Mariposa	No	1	5
Mendocino	Yes	--	--
Merced	No	1	0
Modoc	Yes	--	--
Mono	No	1	0
Monterey	No	1	N/A
Napa	Yes	--	--
Nevada	No	1	--
Orange	No	5	3
Placer	No	1	0
Plumas	No Response		
Riverside	No	2	0
Sacramento	No	2	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	Yes	--	--
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	1	0
Sutter	No	1	0
Tehama	Yes	0	0
Trinity	No Response		
Tulare	No	1	5
Tuolumne	Yes	N/A	N/A
Ventura	No	1	1
Yolo	No	1	0
Yuba	No Response		
Totals	15	38	59
			58

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
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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 2003-04 (7)	Percentage Change From 2003-04 to '04-05 (8)	Total Number of Appeals Held Over (9)	Total Number of Appeals to be Resolved (10)
Alameda	937	1,555	48	743	114	3,397	5,196	-34.6%	6,698	10,095
Alpine	No Response					0	No Response			
Amador	11	6	10	6	12	45	21	114.3%	23	68
Butte	N/A	N/A	N/A	N/A	N/A	101	108	-6.5%	69	170
Calaveras	43	27	2	9	0	81	40	102.5%	16	97
Colusa	1	3	6	24	0	34	33	3.0%	5	39
Contra Costa	186	416	25	165	28	820	1,210	-32.2%	1,016	1,836
Del Norte	0	4	1	3	0	8	13	-38.5%	0	8
El Dorado	21	21	19	38	3	102	74	37.8%	53	155
Fresno	79	37	83	134	0	333	438	-24.0%	95	428
Glenn	No Response					0	No Response			
Humboldt	19	44	2	17	0	82	69	18.8%	28	110
Imperial	2	31	0	11	3	47	87	-46.0%	40	87
Inyo	0	28	0	7	0	35	40	-12.5%	41	76
Kern	110	110	73	490	255	1,038	656	58.2%	70	1,108
Kings	10	18	14	20	1	63	21	200.0%	18	81
Lake	10	3	1	5	1	20	19	5.3%	2	22
Lassen	0	9	1	0	0	10	2	400.0%	8	18
Los Angeles	4,032	5,499	N/A	2,736	3,499	15,766	17,780	-11.3%	15,511	31,277
Madera	6	29	13	18	2	68	133	-48.9%	78	146
Marin	N/A	N/A	N/A	N/A	252	252	602	-58.1%	965	1,217
Mariposa	0	0	0	0	0	0	0	0.0%	0	0
Mendocino	28	9	0	42	0	79	61	29.5%	20	99
Merced	3	66	27	42	0	138	173	-20.2%	219	357
Modoc	0	1	0	2	4	7	2	250.0%	1	8
Mono	20	10	0	1	0	31	14	121.4%	20	51
Monterey	25	230	0	88	0	343	169	103.0%	129	472
Napa	18	21	71	26	0	136	141	-3.5%	136	272
Nevada	8	39	0	8	10	65	76	-14.5%	17	82
Orange	1,817	1,842	133	4,576	151	8,519	9,127	-6.7%	1,209	9,728
Placer	39	7	0	78	122	246	351	-29.9%	278	524
Plumas	No Response					0	No Response			
Riverside	837	1,015	109	578	191	2,730	2,910	-6.2%	839	3,569
Sacramento	401	399	7	362	654	1,823	2,502	-27.1%	2,588	4,411
San Benito	3	30	0	6	0	39	22	77.3%	34	73
San Bernardino	319	623	1	924	100	1,967	2,203	-10.7%	1,033	3,000
San Diego	776	687	83	839	188	2,573	2,700	-4.7%	1,659	4,232
San Francisco	In #5	In #5	In #5	In #5	1,707	1,707	1,963	-13.0%	1,600	3,307
San Joaquin	32	172	1	166	51	422	476	-11.3%	391	813
San Luis Obispo	32	31	5	20	12	100	124	-19.4%	66	166
San Mateo	198	536	8	251	80	1,073	1,710	-37.3%	1,979	3,052
Santa Barbara	37	71	35	71	63	277	493	-43.8%	17	294
Santa Clara	599	1,592	N/A	1,832	765	4,788	5,543	-13.6%	5,460	10,248
Santa Cruz	24	40	7	24	10	105	231	-54.5%	24	129
Shasta	3	35	6	20	2	66	78	-15.4%	12	78
Sierra	2	0	4	0	0	6	No Response		26	32
Siskiyou	0	8	1	0	1	10	22	-54.5%	3	13
Solano	7	161	0	92	0	260	244	6.6%	99	359
Sonoma	50	272	20	85	53	480	429	11.9%	316	796
Stanislaus	7	76	21	76	0	180	153	17.6%	103	283
Sutter	4	8	5	16	21	54	97	-44.3%	6	60
Tehama	0	3	0	4	0	7	21	-66.7%	0	7
Trinity	No Response					0	3		0	0
Tulare	In #5	In #5	In #5	In #5	496	496	272	82.4%	167	663
Tuolumne	4	3	0	0	6	13	13	0.0%	14	27
Ventura	252	295	71	421	79	1,118	1,018	9.8%	1,033	2,151
Yolo	13	129	0	77	7	226	197	14.7%	128	354
Yuba	No Response					0	26			
Totals	11,025	16,251	913	15,153	8,943	52,386	60,106	-12.8%	44,362	96,748

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 2004-05 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	10,095	2,123	1,190	1,021	774	135	42	0	5,285	4,810
Alpine	No Response								0	0
Amador	68	23	12	1	9	5	4	0	54	14
Butte	170	20	9	5	26	3	5	0	68	102
Calaveras	97	34	4	0	0	31	4	0	73	24
Colusa	39	5	9	0	25	0	0	0	39	0
Contra Costa	1,836	935	84	0	86	17	11	0	1,133	703
Del Norte	8	0	1	0	3	0	4	0	8	0
El Dorado	155	31	16	1	43	0	4	0	95	60
Fresno	428	244	5	2	82	50	45	0	428	0
Glenn	No Response								0	0
Humboldt	110	19	15	31	11	4	3	0	83	27
Imperial	87	52	2	2	7	0	0	0	63	24
Inyo	76	23	1	0	8	0	3	0	35	41
Kern	1,108	213	64	6	27	0	0	0	310	798
Kings	81	20	1	5	17	13	5	0	61	20
Lake	22	8	0	0	3	0	2	0	13	9
Lassen	18	2	0	0	0	0	0	0	2	16
Los Angeles	31,277	11,418	2,147	982	192	5,222	1,046	95	21,102	10,175
Madera	146	48	4	10	25	2	1	0	90	56
Marin	1,217	883	N/A	N/A	15	6	5	0	909	308
Mariposa	0	0	0	0	0	0	0	0	0	0
Mendocino	99	26	12	0	42	2	1	0	83	16
Merced	357	94	33	1	34	19	0	0	181	176
Modoc	8	1	0	0	0	0	0	0	1	7
Mono	51	1	0	5	21	0	0	0	27	24
Monterey	472	212	22	0	29	9	5	0	277	195
Napa	272	58	2	0	28	1	0	0	89	183
Nevada	82	36	2	0	1	3	1	0	43	39
Orange	9,728	1,998	199	515	179	1,879	90	0	4,860	4,868
Placer	524	248	4	5	53	10	23	1	344	180
Plumas	No Response								0	0
Riverside	3,569	1,256	402	234	167	21	18	0	2,098	1,471
Sacramento	4,411	979	34	56	9	8	11	7	1,104	3,307
San Benito	73	9	0	0	0	0	0	0	9	64
San Bernardino	3,000	905	330	137	292	238	131	8	2,041	959
San Diego	4,232	1,720	205	164	289	48	41	0	2,467	1,765
San Francisco	3,307	1,198	52	123	10	264	36	0	1,683	1,624
San Joaquin	813	273	7	39	137	9	3	0	468	345
San Luis Obispo	166	103	4	2	8	3	6	0	126	40
San Mateo	3,052	745	58	0	430	40	14	1	1,288	1,764
Santa Barbara	294	152	12	0	59	0	1	0	224	70
Santa Clara	10,248	2,819	516	N/A	1,826	76	72	N/A	5,309	4,939
Santa Cruz	129	63	0	0	18	2	5	0	88	41
Shasta	78	43	7	0	6	3	3	0	62	16
Sierra	32	29	0	1	0	1	0	0	31	1
Siskiyou	13	11	0	0	0	1	1	0	13	0
Solano	359	88	16	2	39	2	0	0	147	212
Sonoma	796	271	10	8	204	7	14	10	524	272
Stanislaus	283	80	5	5	45	1	14	0	150	133
Sutter	60	13	11	0	14	3	5	0	46	14
Tehama	7	2	1	0	2	0	0	0	5	2
Trinity	No Response								0	0
Tulare	663	208	N/A	N/A	50	32	102	0	392	271
Tuolumne	27	12	0	0	4	0	1	0	17	10
Ventura	2,151	732	46	3	152	17	11	0	961	1,190
Yolo	354	118	8	6	59	8	24	3	226	128
Yuba	No Response								0	0
Totals	96,748	30,604	5,562	3,372	5,560	8,195	1,817	125	55,235	41,513

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

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SECTION IV

APPENDICES

ITEMIZATION OF OTHER INCOME

(Table A, Column 9)

Only the counties listed provided an itemization of other income.

BUTTE

Audits performed for other counties

YOLO

ACO account to purchase server

HUMBOLDT

Contract audit fees

Real property non-filing fee

MARIN

Lot splits

Parcel mergers/combinations

NAPA

Mapping services fees

SAN BENITO

Historical aircraft filing fees

Land Conservation Act fees

SAN BERNARDINO

Interest and penalties on delinquent taxes

Special assessments/COS penalties

PIMS access (non-county)

Data sales – List/label/tape

SANTA CLARA

Open space subvention

Proposition 90 application fees

SONOMA

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

Miscellaneous revenue and reimbursements

STANISLAUS

Penalty for failure to file change in ownership form

Special assessments

VENTURA

Reassessment exclusion deferred filing fees

LAFCO fees



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
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BETTY T. YEE
 Acting Member
 First District, San Francisco

BILL LEONARD
 Second District, Sacramento/Ontario

CLAUDE PARRISH
 Third District, Long Beach

JOHN CHIANG
 Fourth District, Los Angeles

STEVE WESTLY
 State Controller, Sacramento

RAMON J. HIRSIG
 Executive Director

September 30, 2005

CAO 2005/017

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 **Monday, October 31, 2005**.

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 **2004-05** fiscal year, which should be the most current complete fiscal year data that are available.

The questionnaire is also available in a Microsoft Excel spreadsheet. To request an electronic version of the spreadsheet, 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, 2004 - JUNE 30, 2005

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 2004-05 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, 2004
(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, 2004

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	Agricultural improvements (barn, dairy, etc.)	
11	Restricted (such as open space [CLCA], TPZ)	
12	Vacant (such as grazing, desert, unused acreage)	
13	Other rural not included above	
14	TOTAL (Sum of Lines 9 through 13)	

SECURED MISCELLANEOUS		
15	Possessory interests (secured)	
16	Oil, gas, and mineral	
17	Other secured not included in Lines 1 through 16	
18	TOTAL (Sum of Lines 15 through 17)	

19	TOTAL SECURED ROLL UNITS (Sum of Lines 5, 8, 14, and 18)	
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(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
20	Total aircraft (general and certificated)	
21	Vessels	
22	Personal property/fixtures (include leased equipment; count multiple locations under the same taxpayer as one.)	
23	Possessory interests (Unsecured)	
24	Manufactured home accessories	
25	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.)	
26	Escape assessments from prior years' rolls	
27	Other (any unsecured not included above)	
28	TOTAL UNSECURED ROLL UNITS (Sum of Lines 20 through 27)	
29	GRAND TOTAL LOCAL ROLL UNITS (Sum of Lines 19 and 28)	

**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 Proposition 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 – California 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-to-grandchild transfers)	
21	Property splits and combinations (e.g., parcel A is split into parcels B and C—count as two; parcels D and E are combined into parcel F—count as one.)	
22	New subdivision lots (Total of new parcel numbers created from recorded tract maps, parcel maps, condominium maps, and record of surveys.)	
23	Real property roll corrections processed in 2004-05 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	Business property roll corrections processed in 2004-05 for all rolls	
33	Other business property assessments not included above	
34	Total Business Property Assessments (Sum of Lines 24 through 33)	

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, 2004	

37	Mandatory audits <i>due</i> in 2004-05	
38	Mandatory audits assigned, but not due	
39	Nonmandatory audits assigned this fiscal year	
40	Other audits assigned (e.g., contract for other counties)	
41	Audits carried over from prior fiscal years that are not included above	
42	Potential 2004-05 Workload (sum of Lines 37 through 41)	
43	Audits completed this fiscal year	
44	Audits waived this fiscal year	
45	TOTAL AUDITS COMPLETED AND WAIVED (sum of Lines 43 and 44)	
46	Audits Carried Over to Next Fiscal Year (subtract Line 45 from Line 42)	

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 2004-05 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 2004-05		
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 (no stipulations)	
14	Number of applications heard, assessment sustained	
15	Number of applications heard, assessment increased	
16	Total Number of Applications Resolved in 2004-05 (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.

