



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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State Controller

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Executive Director

August 26, 2013

CAO 2013/022

TO COUNTY ASSESSORS ONLY:

BUDGET, STAFF, ASSESSMENT ROLL, AND APPEALS DATA

Enclosed is the annual questionnaire requesting budget, staff, assessment roll, and appeals data. A PDF-fillable version of the questionnaire is posted on the State Board of Equalization (BOE) website at www.boe.ca.gov/proptaxes/reports.htm for your use. We use these data to prepare the annual *Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices*. One of the primary purposes of this report is to assist county assessors in staffing, budgeting, and other administrative decisions.

Additional questions were added to the questionnaire for 2012-13 in order to capture important data.

- "Other" secured and unsecured property is to be identified in the comments section for Table E.
- Additional Proposition 8 questions were added to determine what portion are single family homes, and also to capture data on parcels being removed from Proposition 8 due to changes in ownership or increases in market value.
- Table G now includes questions regarding how many *Business Property Statements* are being filed electronically (eFiled) and how many are not being returned (requiring a value estimate).
- Table I now includes clarification for the "number of appeal applications held over from previous years."
- In table J, questions regarding withdrawn appeal applications were added to capture data on whether or not the withdrawn application resulted in a valuation reduction.

More recently, we have been requesting assessed values along with the number of property units by type. If you were not able to provide this additional information last year, we hope that you will provide it this year. Additionally, we have added several new categories of property types.

All information in this expanded report will be used in the Assessment Practices Survey Program. It is anticipated that this will reduce the information that county assessors will be required to provide to the survey crew when a county is being surveyed.

Please complete the questionnaire with information for the **2012-13 fiscal year (July 1, 2012 through June 30, 2013)**. We ask that you provide information from the roll just completed. The completed questionnaire should be returned by September 30, 2013 to Michael Saunders at:

Mr. Michael Saunders
State Board of Equalization
County-Assessed Properties Division, MIC: 64
P.O. Box 942879
Sacramento, CA 94279-0064

michael.saunders@boe.ca.gov

If you have any questions regarding this questionnaire, you may contact Mr. Saunders at 1-916-274-3365.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mds
Enclosure

County No.: _____

Contact Person: _____

Telephone Number: _____

**BUDGET, STAFF, AND ASSESSMENT ROLL DATA
 JULY 1, 2012 - JUNE 30, 2013**

We are requesting data based on a fiscal year unless otherwise specified. We realize that your computer systems and roll procedures may not directly provide the information to answer all of the questions. If necessary, estimate your answers or just provide totals. Please provide any additional notes that you feel will clarify your response. **For multi-function offices, provide data for only the assessor's function.** The question numbers for this questionnaire represent the column numbers by Table in the final report. Since Table D contains local roll values and statistics obtained from your 601 roll from the previous year, there are no questions for Table D in this questionnaire.

**TABLE A
 ASSESSOR'S BUDGET DATA AND COSTS OF SELECTED PROGRAMS
 JULY 1, 2012 - JUNE 30, 2013**

EXPENSES		
1	Base salaries and wages (do not include benefits)	\$
2	Benefits	\$
3	Services from other county departments (such as janitorial, data processing, etc.)	\$
4	Other	\$

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 in "Comments 1" portion of this questionnaire on Page 10 or on a separate sheet)	\$

TABLE B & C
BUDGETED STAFF
JULY 1, 2012 - JUNE 30, 2013

(Person-Years)

Position ¹		Table B	Table C
		Budgeted Permanent Positions ²	Budgeted Temporary Positions ³
1.	Assessor/other managers ⁴		
2.	Real property appraisers		
3.	Business property auditor-appraisers		
4.	Cadastral draftspersons (mapping)		
5.	Computer programmers, analysts, technicians		
6.	Other technical/professional not included in other categories (e.g. support staff , oil/gas specialists)		
7.	Support staff		

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, 1,800 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 E
 DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
 JULY 1, 2012 - JUNE 30, 2013**

This is a snapshot of your roll just completed. 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 (a)	Assessed Value (b)
1	Single-family residences (include PUDs)		
2	Condominiums		
3	Time Shares		
4	Vacant land (zoned residential)		
5	Manufactured Homes		
6	Multi-family 2 to 4 units		
7	Multi-family 5 or more units		
	COMMERCIAL/INDUSTRIAL	No. of Parcels (a)	Assessed Value (b)
8	Improved		
9	Vacant land (zoned commercial)		
	RURAL/AGRICULTURAL	No. of Parcels (a)	Assessed Value (b)
10	Agricultural (row crops, trees, vines, etc.)		
11	Agricultural improvements (barn, dairy, etc.)		
12	Restricted (such as open space [CLCA], TPZ)		
13	Vacant (such as grazing, desert, unused acreage)		
14	Other rural not included above		
	SECURED MISCELLANEOUS	No. of Parcels (a)	Assessed Value (b)
15	Possessory interests (secured)		
16	Oil, gas, and mineral		
17	"Other" secured not included in lines 1 through 16 if reporting under this category (If this amount is more than \$1,000, please itemize in "Comments 2" portion of this questionnaire on Page 11 or on a separate sheet.)		

(continued)

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

TABLE E
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE
JULY 1, 2012 - JUNE 30, 2013
(continued)

UNSECURED ROLL		No. of Units (a)	Assessed Value (b)
19	Total aircraft (general, certificated ⁶ , and fractionally ⁷ owned)		
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 (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 (If this amount is more than \$1,000, please itemize in "Comments 3" portion of this questionnaire on Page 12 or on a separate sheet)		

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 One fleet manager of a fractional ownership program reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each fractionally owned fleet. (For example: Fractionally owned fleet X-Jets has Cessna Citation V Ultra, Hawker 900 XP, and Gulfstream 450 aircraft flown into an airport. This would count as three assessments, i.e., units.)

**TABLE F
 RELATED WORKLOAD INDICATORS
 JULY 1, 2012 - JUNE 30, 2013**

REAL PROPERTY ASSESSMENTS		
CHANGE IN OWNERSHIP		No. of Parcels
1	Total number of recorded documents received	
2	Number of reappraisable transfers of single-family residences/manufactured homes	
3	Number of reappraisable transfers of multi-family residences	
4	Number of reappraisable transfers of commercial/industrial properties	
5	Number of reappraisable transfers of all other property types	
NEW CONSTRUCTION		
7	Number of jurisdictions issuing building permits	
8	Number of building permits received	
9	Number of new assessments from new construction	
MISCELLANEOUS/MAPPING		
10	Real property roll corrections processed in 2012-13 for all rolls	
11	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)	
12	New subdivision lots (Total of new parcel numbers created from recorded tract maps, parcel maps, condominium maps, and record of surveys)	
PROPOSITION 8		
13	Total number of parcels with Proposition 8 assessments	
16	Are any Prop. 8 parcels done by automatic programs such as computer regression analysis as opposed to those actually reviewed individually by an appraiser?	
17	If yes, what percentage of total parcels (line 10) are done automatically?	<input type="checkbox"/> No <input type="checkbox"/> Yes
18	Total number of single-family parcels with Proposition 8 assessments (include PUDs and condominiums)	
19	Total number of other than single family parcels with Proposition 8 assessments	
20	Total number of parcels being removed from Proposition 8 assessment due to a change in ownership	
21	Total number of parcels being restored to the factored base year value due to increase in market value	

(continued)

TABLE F
RELATED WORKLOAD INDICATORS
JULY 1, 2012 - JUNE 30, 2013
(continued)

MISCELLANEOUS/PROP 58/60		
22	Number of properties affected by misfortune or calamity (§170)	
23	§ 68 Number of requests to transfer base year value to replacement property (e.g., property purchased to replace government-acquired property)	
24	§ 69.5 Claims filed (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
25	§ 69.5 Claims granted (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
26	§ 69.5 Claims denied (Propositions 60, 90, or 110, base year value transfers for persons over age 55 or disabled)	
27	§ 63.1 Claims filed (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
28	§ 63.1 Claims granted (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	
29	§ 63.1 Claims denied (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers)	

ANNUAL VALUATION (Non-Proposition 13)		
30	Oil/Gas	
31	Restricted – California Land Conservation Act, TPZ	
32	Restricted – Historical properties (Mills Act)	
33	Section 11 (government-owned property located outside its boundaries)	
34	Other real property that is annually valued (but not included above)	

TABLE G
RELATED WORKLOAD INDICATORS
JULY 1, 2012 - JUNE 30, 2013

BUSINESS PROPERTY ASSESSMENTS		No. of Units
1	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)	
2	General aircraft (exclude exempt historical aircraft.)	
3	§1150 Certificated aircraft assessments ⁸ (commercial freight or passenger aircraft)	
4	§1160 Fractionally owned aircraft ⁹	
5	Direct billing appraisals	
6	Business property field appraisals (§501 value estimates of non-filing taxpayers)	
7	Number of property statements not returned (§501 value estimates of non-filing taxpayers without field appraisal)	
8	Annual racehorse tax returns mailed	
9	Property statements that result in assessments (excluding lines 1 through 7)	
10	Property statements that did not result in assessments (e. g., too small to assess)	
11	Number of business property statements that were submitted electronically (eFiling- this number is to be included in 9 above)	
12	Business property roll corrections processed in 2012-13 for all rolls	
13	Other business property assessments not included above	
14	Vessel Property Statements (for vessels that cost over \$100,000)	

(continued)

⁸ 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.)

⁹ One fleet manager of a fractional ownership program reports all its aircraft by make and model. One assessment is for each group of make and model aircraft for each fractionally owned fleet. (For example: Fractionally owned fleet X-Jets has Cessna Citation V Ultra, Hawker 900 XP, and Gulfstream 450 aircraft flown into an airport. This would count as three assessments, i.e., units.)

TABLE G
RELATED WORKLOAD INDICATORS
JULY 1, 2012 - JUNE 30, 2013
(continued)

SIGNIFICANT NUMBER OF AUDITS		Number of Audits ¹⁰
15	Total Significant Number of Audits (SA) due June 30, 2013 ¹¹	
16	Other audits assigned (contract for other counties)	
17	Other audits assigned in county in addition to SA (excluding audits identified on line 15), if any	
19	SA audits completed from the pool of taxpayers with largest assessments in 2012-2013	
20	SA audits completed from the pool of all other taxpayers in 2012-2013	
21	Other audits completed in 2012-2013	
23	SA audits waived in 2012-2013	

TABLE H
APPEALS BOARDS AND HEARING OFFICERS
JULY 1, 2012 - JUNE 30, 2013

1	Does your county Board of Supervisors sit as a local board of equalization?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	If no, indicate the number of assessment appeals boards appointed by the Board of Supervisors (not the number of members on a board).	
3	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.)	

¹⁰ Pursuant to section 469, subdivision (a)(1): significant number of audits "means at least 75 percent of the fiscal year average of the total number of audits the assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, inclusive, on those **taxpayers** in the county that had a full value of four hundred thousand dollars (\$400,000) or more of locally assessable trade fixtures and business tangible personal property." Therefore, count multiple locations under the same taxpayer as one audit.

¹¹ See LTA 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of Revenue and Taxation Code section 469.

TABLE I
ASSESSMENT APPEALS ACTIVITY
JULY 1, 2012 - JUNE 30, 2013

DISTRIBUTION OF APPEAL APPLICATIONS BY PROPERTY TYPE		Number of Applications Filed during the 2012-13 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)	
9	Number of Appeal Applications Held Over From Previous Years <i>This number should be carried forward from column 10 of table J from the previous B&W report (2011-12). If different number is reported make notation in comments section as to the reason for the difference.</i>	

TABLE J
RELATED WORKLOAD INDICATORS
JULY 1, 2012 - JUNE 30, 2013

APPEAL APPLICATIONS RESOLVED IN 2012-13		
2	Number of applications withdrawn - no value change	
3	Number of applications withdrawn - value reduction made	
4	Number of applications withdrawn – unknown value outcome	
5	Number of applications with no appearance by applicants	
6	Number of invalid applications (filed but later deemed invalid)	
7	Number of applications resolved by stipulations (do not include any already reported in lines 2-4)	
8	Number of applications heard, assessment reduced (no stipulations)	
9	Number of applications heard, assessment sustained	
10	Number of applications heard, assessment increased	

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

COMMENTS 1

For Table A, question 9, "Other Income"
Itemize Items

If time periods for reported data vary from the end of fiscal period 2012-13 for any data/question, please make note as to this date and which table and question number it applies to. This data will be used by survey staff and will facilitate reconciling data when the topic is done in the county. This will not appear in the Report itself, however, the questionnaire will remain on file for use of the survey crew.

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COMMENTS 2

For Table E question 26 "Other " property type on the secured roll. When itemizing, include number of units and assessed value.

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COMMENTS 3

For Table E question 17 "Other " property type on the unsecured roll. When itemizing, include number of units and assessed value.

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