

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

2007-08

JANUARY 2009

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CALIFORNIA STATE BOARD OF EQUALIZATION

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# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 2007-08

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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.<sup>1</sup> 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 combination of past and present. In other words, the 2007-08 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 2007-08 fiscal year. However, the 2007-08 roll was prepared in the 2006 assessment year using budget and staff for that year.

These data were compiled by the Board's Property and Special Taxes Department, County-Assessed Properties Division, from responses to questionnaires sent to all assessors. 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 2007-08.

Any questions concerning this report should be directed to the County-Assessed Properties Division at 916-445-4982. Any questions concerning the data submitted by a particular county should be directed to that county.

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

SECTION I

BUDGET  
AND  
PERSONNEL  
STATISTICS

TABLE A

**BUDGET DATA & COSTS OF SELECTED PROGRAM:**

	Expenses				2007-08 GROSS BUDGET	Income or Offsetting Services				2007-08 NET BUDGET
	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	\$9,998,192	\$4,871,633	\$3,493,490	\$1,655,932	\$20,019,247	\$22,002	\$88,009	\$8,964,415	\$26,453	\$10,918,368
Alpine	No Response					No Response				
Amador	\$628,890	\$321,045	\$110,320	\$347,351	\$1,407,606	\$0	\$4,584	\$0	\$5,602	\$1,397,420
Butte	\$2,137,047	\$1,184,479	\$232,676	\$397,819	\$3,952,021	\$30,000	\$35,000	\$1,000,000	\$0	\$2,887,021
Calaveras	\$922,562	\$357,722	\$75,410	\$0	\$1,355,694	\$0	\$27,500	\$307,364	\$102,501	\$918,329
Colusa	\$452,683	\$284,067	\$0	\$0	\$736,750	\$0	\$4,370	\$151,742	\$0	\$580,638
Contra Costa	\$7,827,817	\$5,512,708	\$1,038,258	\$3,628,027	\$18,006,810	\$306,967	\$406,622	\$730,000	\$10,123	\$16,553,098
Del Norte	\$398,200	\$172,684	\$104,570	\$46,827	\$722,281	\$0	\$38,728	\$20,354	\$0	\$663,199
El Dorado	\$3,606,809	\$0	\$445,079	\$132,461	\$4,184,349	\$2,949	\$20,175	\$645,962	\$385	\$3,514,878
Fresno	\$6,728,191	\$3,629,217	\$1,086,615	\$771,777	\$12,215,800	\$2,700	\$70,192	\$3,540,769	\$443,244	\$8,158,895
Glenn	No Response					No Response				
Humboldt	\$1,301,240	\$542,995	\$152,857	\$174,325	\$2,171,417	In # 7	\$75,780	\$596,777	\$6,969	\$1,491,891
Imperial	\$1,194,348	\$535,358	\$392,686	-	\$2,122,392	\$0	\$252,847	\$261,000	\$27,528	\$1,581,017
Inyo	\$481,901	\$262,126	\$0	\$116,913	\$860,940	\$0	\$763	\$0	\$5,180	\$854,997
Kern	\$5,580,737	\$3,897,039	\$1,319,965	\$935,817	\$11,733,558	\$307,631	\$15,523	\$2,112,874	\$12,556	\$9,284,974
Kings	1,288,443	\$495,836	\$188,159	\$311,574	\$2,284,012	\$0	\$113,000	\$777,000	\$0	\$1,394,012
Lake	\$895,870	\$264,509	\$24,310	\$48,590	\$1,233,279	\$5,500	\$20,157	\$143,800	\$0	\$1,063,822
Lassen	\$553,923	\$201,275	\$40,100	\$0	\$795,298	\$0	\$9,822	N/A	\$0	\$785,476
Los Angeles	\$85,125,000	\$40,731,000	\$12,769,000	\$18,852,000	\$157,477,000	\$106,000	\$645,000	\$58,689,000	\$4,266,000	\$93,771,000
Madera	\$1,847,670	\$649,387	\$0	\$7,210	\$2,504,267	\$0	\$40,395	\$0	\$0	\$2,463,872
Marin	\$4,885,970	\$1,008,205	\$434,011	\$146,761	\$6,474,947	\$0	\$246,703	\$1,934,184	\$0	\$4,294,060
Mariposa	\$421,802	\$267,724	\$0	\$0	\$689,526	\$0	\$7,502	\$0	\$0	\$682,024
Mendocino	\$943,841	\$434,167	\$0	\$122,699	\$1,500,707	\$0	\$27,995	\$43,420	\$0	\$1,429,292
Merced	\$1,582,208	\$1,105,591	\$248,304	\$126,673	\$3,062,776	\$0	\$45,274	\$690,816	\$0	\$2,326,686
Modoc	\$292,163	\$163,891	\$0	\$30,526	\$486,580	\$0	\$8,547	\$11,609	\$0	\$466,424
Mono	\$837,111	\$321,734	\$0	\$0	\$1,158,845	\$0	\$1,611	\$0	\$3,000	\$1,154,234
Monterey	\$2,911,576	\$1,478,690	\$219,325	\$426,371	\$5,035,962	\$114,271	\$57,340	\$784,603	\$0	\$4,079,748
Napa	\$1,603,193	\$549,642	\$361,683	\$80,386	\$2,594,904	\$0	\$63,082	\$0	\$203,696	\$2,328,126
Nevada	\$1,447,594	\$804,863	\$82,771	\$135,005	\$2,470,233	\$0	\$29,636	\$0	\$0	\$2,440,597
Orange	\$20,859,924	\$6,965,795	\$5,247,182	\$4,253,764	\$37,326,665	\$25,093	\$314,191	\$8,651,443	\$0	\$28,335,938
Placer	\$4,809,879	\$2,436,364	\$302,821	\$726,305	\$8,275,369	\$32,618	\$60,896	\$3,055,624	\$0	\$5,126,231
Plumas	No Response					No Response				
Riverside	\$13,854,593	\$6,206,174	\$3,179,893	\$0	\$23,240,660	\$15,266	\$237,003	\$13,964,354	\$0	\$9,024,037
Sacramento	\$9,757,753	\$4,312,133	\$1,192,365	\$2,387,717	\$17,649,968	\$0	\$163,773	\$10,116,605	\$90	\$7,369,500
San Benito	\$830,251	\$340,390	\$0	\$64,500	\$1,235,141	\$0	\$6,000	\$412,500	\$19,340	\$797,301
San Bernardino	\$11,497,742	\$5,596,223	\$2,145,436	\$1,743,758	\$20,983,159	\$0	\$75,000	\$0	\$3,632,858	\$17,275,301
San Diego	\$17,594,854	\$9,538,858	**	\$8,676,415	\$35,810,127	N/A	\$224,812	\$16,175,498	N/A	\$19,409,817
San Francisco	\$8,429,540	\$1,685,908	\$1,376,691	\$3,625,169	\$15,117,308	\$247,596	\$0	\$0	\$0	\$14,869,712
San Joaquin	\$5,695,863	\$2,882,410	\$114,810	\$481,944	\$9,175,027	\$0	\$2,000	\$2,181,752	\$282	\$6,990,993
San Luis Obispo	\$4,990,700	\$2,499,127	\$438,808	\$433,979	\$8,362,614	\$0	\$23,129	\$0	\$80,081	\$8,259,404
San Mateo	\$6,019,155	\$2,692,869	\$1,015,805	\$715,494	\$10,443,323	\$0	\$17,800	\$4,400,000	\$5,000	\$6,020,523
Santa Barbara	\$5,829,169	\$1,630,147	\$318,691	\$780,083	\$8,558,090	\$0	\$30,000	\$2,650,000	\$0	\$5,878,090
Santa Clara	\$16,098,075	\$8,192,318	\$679,639	\$1,186,799	\$26,156,831	\$0	\$119,623	\$12,748,002	\$366,947	\$12,922,259
Santa Cruz	\$2,180,737	\$315,860	\$0	\$665,678	\$3,162,275	\$0	\$70,000	\$1,478,842	\$0	\$1,613,433
Shasta	\$1,947,772	\$1,026,434	\$972,815	\$199,928	\$4,146,949	\$149,888	\$47,782	\$1,026,734	\$2,813	\$2,919,732
Sierra	\$304,721	\$175,829	\$0	\$0	\$480,550	\$0	\$10,923	\$7,569	\$0	\$462,058
Siskiyou	\$926,429	\$403,819	\$28,498	\$381,641	\$1,740,387	\$0	\$11,604	\$215,249	\$770,665	\$742,869
Solano	\$2,424,355	\$1,379,041	\$1,057,380	\$215,627	\$5,076,403	\$0	\$119,588	\$686,781	\$162,323	\$4,107,711
Sonoma	\$4,689,906	\$2,364,837	\$541,641	\$519,230	\$8,115,614	\$0	\$17,912	\$782,053	\$145,775	\$7,169,874
Stanislaus	\$3,499,420	\$1,498,409	\$290,010	\$619,693	\$5,907,532	\$0	\$29,086	\$1,370,104	\$102,191	\$4,406,151
Sutter	\$1,273,253	\$638,147	\$180,040	\$68,727	\$2,160,167	\$0	\$12,915	\$0	\$0	\$2,147,252
Tehama	\$832,045	\$403,453	\$0	\$0	\$1,235,498	\$0	\$18,184	\$166,498	\$0	\$1,050,816
Trinity	No Response					No Response				
Tulare	\$3,483,796	\$386,688	\$0	\$0	\$3,870,484	\$0	\$57,770	\$0	\$0	\$3,812,714
Tuolumne	\$663,366	\$361,474	\$0	\$0	\$1,024,840	\$0	\$34,025	\$0	\$0	\$990,815
Ventura	\$7,395,862	\$3,818,943	\$1,701,073	\$574,104	\$13,489,982	\$0	\$358,294	\$5,189,002	\$98,610	\$7,844,076
Yolo	\$1,511,643	\$680,540	\$170,115	\$125,775	\$2,488,073	-	\$49,753	\$1,301,290	\$21,455	\$1,115,575
Yuba	No Response					No Response				
<b>Totals</b>	<b>\$303,295,784</b>	<b>\$138,479,777</b>	<b>\$43,773,302</b>	<b>\$56,941,374</b>	<b>\$542,490,237</b>	<b>\$1,368,481</b>	<b>\$4,468,220</b>	<b>\$167,985,589</b>	<b>\$10,521,667</b>	<b>\$358,146,280</b>

\* 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**  
**BUDGETED PERMANENT POSITIONS**  
 (As of July 1, 2007)

	Assessor & Other Managers (1)	Certified Appraisers			Computer Analysts, etc. (5)	Other Tech. & Pro. (6)	Clerical (7)	07-08 TOTAL STAFF (8)	06-07 Total Staff (9)	% Change From 06-07 to 07-08 (10)	05-06 Total Staff (11)	% Change From 05-06 to 06-07 (12)
		Real Property (2)	Business Property (3)	Drafting/Mapping (4)								
Alameda	9	60	28	6	5	16	63.4	187.4	187.4	0%	187.59	0%
Alpine	No Response										No Response	
Amador	2	3	1	1	0	0	5	12	12	0%	12	0%
Butte	2	18	4	2	1	0	16	43	44	-2%	45	-2%
Calaveras	4	5	1	2.5	0.5	0	6	19	19	0%	18	6%
Colusa	2	3	1	1	0	0	4	13	13	0%	13	0%
Contra Costa	7	50	12	7	2	11	45	134	135	-1%	136	-1%
Del Norte	2	3	1	0.5	0	3.5	0	10	9	11%	9	0%
El Dorado	3	16	3	2	2	2	17	45	45	0%	45	0%
Fresno	4	47	13	9	5	0	59	137	143	-4%	143	0%
Glenn	No Response										No Response	
Humboldt	3	12	3	1	0	6	7	32	32	0%	32	0%
Imperial	2	12	3	2	1	3	7	30	30	0%	29	3%
Inyo	2	2	0	1	0	0	3.6	8.6	7.6	13%	9	-16%
Kern	6	44	14	5	3	2	37	111	109	2%	105	4%
Kings	4	9.75	2	2	0	1	8.6	27.35	26.35	4%	NA	
Lake	2	7	2	1	0	0	4.6	16.6	16.6	0%	16.6	0%
Lassen	2	3	1	1	1	1	2	11	10	10%	10	0%
Los Angeles	61	372	181	39	100	63	686	1,502	1,502	0%	1,502	0%
Madera	3	15	3	3	0	0	14	38	38	0%	35	9%
Marin	3.1	24	6	3.5	2.2	0	20.4	59.2	59.2	0%	59.2	0%
Mariposa	3	3	0	1	0	0	5	12	12	0%	12	0%
Mendocino	2	9	3	1	0	0	7	22	24	-8%	24	0%
Merced	5	12	6	2	0	4	10	39	39.25	-1%	39.25	0%
Modoc	2	2	1	0.5	0.5	0	2	8	8	0%	8	0%
Mono	2	6	1	1	0	0	4	14	14	0%	14	0%
Monterey	5	21	7	2	2	0	24	61	58	5%	58	0%
Napa	3	9	5	2	0	1	6	26	26	0%	26.75	-3%
Nevada	5	7.75	1	2	0	5	9.75	30.5	31.5	-3%	31.5	0%
Orange	7	101	58	15	14	11	131	337	337	0%	337	0%
Placer	6	26	6	6	4	21	16	85	85	0%	85	0%
Plumas	No Response										No Response	
Riverside	12	94	19	21	12	0	126	284	277	3%	281	-1%
Sacramento	10	73	17	5	11.5	0	62	178.5	178.5	0%	178.5	0%
San Benito	2	4	2	2	0	0	5	15	14	7%	14	0%
San Bernardino	10	71	19	8	9	55.8	58.6	231.4	232.85	-1%	203.93	14%
San Diego	22	107	26	21	3	58	95	332	332	0%	331	0%
San Francisco	8	38	15	1	2	36	4	104	94	11%	69	36%
San Joaquin	6	29	11	9	4	16	31	106	106	0%	104	2%
San Luis Obispo	7	29	5	5	4	36	3	89	89	0%	87	2%
San Mateo	5	39	13	2	2	0	18	79	79	0%	79	0%
Santa Barbara	10	28	6	5	8	0	24	81	81	0%	82	-1%
Santa Clara	12	61	51	8	27	40	80	279	292	-4%	291	0%
Santa Cruz	5	11	4	3	1	2	12	38	39	-3%	39	0%
Shasta	5	15	4	2	0	0	13	39	41	-5%	44	-7%
Sierra	1	2	0	0	0	0	1.7	4.7	4.7	0%	4.2	12%
Siskiyou	3	8	0	2	0	0	8	21	21	0%	21	0%
Solano	3	20	5	5	N/A	N/A	12	45	45	0%	45	0%
Sonoma	3	24	8	6	4	0	29	74	74	0%	86	-14%
Stanislaus	3	25	9	4	3	4	17	65	65	0%	64	2%
Sutter	4	6	3	1	0	1	9	24	25.5	-6%	24	6%
Tehama	3	6	1	1	1	0	8	20	20	0%	21	-5%
Trinity	No Response										No Response	
Tulare	5	29	8	7	1	N/A	23	73	65	12%	62	5%
Tuolumne	3	4	1	1	0	0	4	13	13	0%	14	-7%
Ventura	11	57	15	5	5	20	24	137	132	4%	131	1%
Yolo	3	9	3	2	1	0	12	30	25	20%	26	-4%
Yuba	No Response										No Response	
<b>Totals</b>	<b>319.1</b>	<b>1,691.5</b>	<b>612.0</b>	<b>248.0</b>	<b>241.7</b>	<b>419.3</b>	<b>1,899.65</b>	<b>5,433.25</b>	<b>5,418.45</b>	<b>0%</b>	<b>5,343.52</b>	<b>1%</b>

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

**TABLE C**  
**BUDGETED TEMPORARY POSITIONS**  
 (As of July 1, 2007)

	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	0	0	0	0	0	0	0
Alpine	No Response					No Response		
Amador	0	1	0	0	0	0	0	1
Butte	0	0	0	0	0	0	0	0
Calaveras	0	0	0	0	0	0	0	0
Colusa	0	0	0	0	0	0	0	0
Contra Costa	0	1	0	0	0	0	1	2
Del Norte	0	0	0	0	0	0	0	0
El Dorado	0	0	0	0.5	0	0	1	1.5
Fresno	0	0	0	0	0	0	0	0
Glenn	No Response					No Response		
Humboldt	0	1	0	0	0	0	2	3
Imperial	0	0	0	0	0	0	3	3
Inyo	0	0	0	0	0	0	0	0
Kern	0	1	0	0	0	0	0	1
Kings	0	0	0	0	0	0	0	0
Lake	0	0	0	0	0	0	0	0
Lassen	0	0	0	0	0	0	0.5	0.5
Los Angeles	0	1	10	0	0	0	2	13
Madera	0	0	0	0	0	0	0.33	0.33
Marin	0	2	0	1	0	1	0	4
Mariposa	0	0	1.0	0	0	0	0	1
Mendocino	0	0	0	0	0	0	0	0
Merced	0	1	0	0	0	0	0	1
Modoc	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	0	0
Monterey	0	0	0	0	0	0	0	0
Napa	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
Orange	0	3.48	1.79	0.23	0.55	0	14.15	20.2
Placer	0	0	0	0	0	0	0	0
Plumas	No Response					No Response		
Riverside	0	0	0	0	0	0	0	0
Sacramento	0	1.5	0.5	0	0	0	12.5	14.5
San Benito	0	0.5	0	0	0	0	0	0.5
San Bernardino	0	0	0	0	0	0	0.5	0.5
San Diego	0	0	0	0	0	0	0	0
San Francisco	1	2	0	0	0	1	0	4
San Joaquin	0	0	0	0	0	5	1	6
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0	2	0	1	0	0	2	5
Santa Barbara	0	0	0	0	0	0	0	0
Santa Clara	0	0	0.2	0	0	0	6	6.2
Santa Cruz	0	0	0	0	0	0	0	0
Shasta	0	0	1	0	0	0	1.5	2.5
Sierra	0	0	0	0	0	0	0	0
Siskiyou	0	0	0.3	0	0	0	0.5	0.8
Solano	0	0	0	0	0	0	0	0
Sonoma	0	0	0	0	0	0	0	0
Stanislaus	0	1	0	0	0	0	0	1
Sutter	0	0	0	0	0	0	0	0
Tehama	0	0	0	0	0	0	0	0
Trinity	No Response					No Response		
Tulare	0	0	0	0	0	0	6	6
Tuolumne	0	0	0	0	0	0	0	0
Ventura	0	0	0	0	0	0	0	0
Yolo	0	0	0	0	0	0	1	1
Yuba	No Response					No Response		
<b>Totals</b>	<b>1</b>	<b>18.48</b>	<b>14.79</b>	<b>2.73</b>	<b>0.55</b>	<b>7</b>	<b>54.98</b>	<b>99.53</b>

**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 D**  
**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 *	Locally Assessed in 000's *					
	(1)	(2)					
Alameda	\$2,788,293	\$181,758,645	10,948,093	\$195,495,030	423,982	50,747	474,729
Alpine	\$26,585	\$665,693	31,609	\$723,887		No Response	0
Amador	\$170,860	\$4,341,227	131,365	\$4,643,453	22,980	3,694	26,674
Butte	\$635,186	\$16,929,858	772,789	\$18,337,832	98,631	9,592	108,223
Calaveras	\$100,303	\$6,948,250	116,698	\$7,165,251	44,314	3,881	48,195
Colusa	\$164,259	\$2,208,861	202,879	\$2,576,000	13,646	1,870	15,516
Contra Costa	\$2,714,010	\$152,017,340	4,736,905	\$159,468,256	353,469	50,467	403,936
Del Norte	\$40,443	\$1,596,486	41,787	\$1,678,716	14,977	1,265	16,242
El Dorado	\$261,671	\$26,391,403	590,407	\$27,243,481	125,729	11,358	137,087
Fresno	\$2,433,415	\$57,070,706	3,037,430	\$62,541,551	277,128	32,899	310,027
Glenn	\$99,603	\$2,262,057	91,856	\$2,453,517		No Response	0
Humboldt	\$227,686	\$9,464,623	481,700	\$10,174,009	74,729	7,958	82,687
Imperial	\$283,812	\$9,437,786	641,448	\$10,363,046	87,719	8,229	95,948
Inyo	\$86,359	\$2,948,366	493,339	\$3,528,063	16,571	2,704	19,275
Kern	\$3,193,839	\$73,584,479	2,879,137	\$79,657,456	388,325	23,466	411,791
Kings	\$352,324	\$7,303,517	318,411	\$7,974,253	46,476	23,466	69,942
Lake	\$94,114	\$6,514,738	157,212	\$6,766,063	63,337	8,062	71,399
Lassen	\$147,455	\$1,874,747	112,801	\$2,135,004	23,890	1,297	25,187
Los Angeles	\$12,272,426	\$960,938,740	45,112,110	\$1,018,323,276	2,344,168	470,255	2,814,423
Madera	\$335,000	\$10,947,828	352,261	\$11,635,089	59,791	7,381	67,172
Marin	\$369,792	\$51,325,447	1,249,541	\$52,944,780	92,825	16,463	109,288
Mariposa	\$70,967	\$1,860,875	53,489	\$1,985,332	746	1,474	2,220
Mendocino	\$199,543	\$8,934,092	280,354	\$9,413,989	45,614	11,097	56,711
Merced	\$403,993	\$19,109,061	1,067,138	\$20,580,192	81,259	8,245	89,504
Modoc	\$151,381	\$824,188	30,555	\$1,006,124	27,524	1,121	28,645
Mono	\$69,460	\$5,010,255	302,045	\$5,381,761	17,194	1,558	18,752
Monterey	\$1,253,078	\$48,647,316	1,940,317	\$51,840,710	127,380	21,067	148,447
Napa	\$212,600	\$24,401,803	1,004,660	\$25,619,063	50,625	7,565	58,190
Nevada	\$255,945	\$15,532,556	357,602	\$16,146,103	58,610	6,847	65,457
Orange	\$4,489,612	\$388,716,194	20,177,796	\$413,383,601	908,358	169,621	1,077,979
Placer	\$874,199	\$55,867,354	1,451,873	\$58,193,425	159,994	14,872	174,866
Plumas	\$388,250	\$3,510,604	96,830	\$3,995,684		No Response	0
Riverside	\$3,409,834	\$228,784,491	7,363,166	\$239,557,491	877,546	43,009	920,555
Sacramento	\$1,681,927	\$128,605,705	5,148,272	\$135,435,904	462,201	52,408	514,609
San Benito	\$98,052	\$6,504,341	208,178	\$6,810,570	19,509	2,113	21,622
San Bernardino	\$4,994,182	\$163,813,157	9,131,465	\$177,938,804	768,233	52,293	820,526
San Diego	\$8,044,952	\$368,749,350	13,846,745	\$390,641,047	975,679	214,076	1,189,755
San Francisco	\$2,130,733	\$120,790,891	7,721,465	\$130,643,089	194,198	36,546	230,744
San Joaquin	\$1,457,351	\$60,282,673	3,050,358	\$64,790,381	212,582	25,887	238,469
San Luis Obispo	\$2,640,717	\$37,155,603	993,816	\$40,790,136	144,284	34,447	178,731
San Mateo	\$1,364,214	\$123,997,806	8,500,294	\$133,862,313	218,785	19,457	238,242
Santa Barbara	\$833,438	\$55,190,715	2,673,952	\$58,698,106	127,329	21,897	149,226
Santa Clara	\$3,450,392	\$263,922,946	19,589,974	\$286,963,311	471,860	96,136	567,996
Santa Cruz	\$285,513	\$32,498,100	842,917	\$33,626,530	95,530	9,499	105,029
Shasta	\$702,774	\$14,424,455	773,605	\$15,900,834	96,091	14,447	110,538
Sierra	\$43,991	\$489,601	31,965	\$565,556	4,190	1,685	5,875
Siskiyou	\$248,727	\$3,646,687	203,610	\$4,099,024	44,538	3,042	47,580
Solano	\$726,949	\$44,269,989	1,867,926	\$46,864,864	147,773	11,397	159,170
Sonoma	\$704,621	\$65,036,568	2,365,611	\$68,106,800	180,053	32,889	212,942
Stanislaus	\$376,862	\$41,243,682	1,724,988	\$43,345,532	159,245	23,661	182,906
Sutter	\$377,657	\$7,754,567	541,377	\$8,673,600	34,278	12,098	46,376
Tehama	\$193,144	\$4,578,355	165,781	\$4,937,279	42,788	4,055	46,843
Trinity	\$25,034	\$1,030,184	37,895	\$1,093,113		No Response	0
Tulare	\$560,339	\$24,899,932	1,252,511	\$26,712,782	145,134	22,986	168,120
Tuolumne	\$108,584	\$6,119,194	184,402	\$6,412,180	38,021	4,539	42,560
Ventura	\$1,379,797	\$99,559,626	3,999,189	\$104,938,612	251,934	51,208	303,142
Yolo	\$444,805	\$18,844,214	1,040,162	\$20,329,182	60,778	6,860	67,638
Yuba	\$225,054	\$5,201,348	240,234	\$5,666,636		No Response	0
<b>Totals</b>	<b>\$71,676,105</b>	<b>\$4,086,339,273</b>	<b>\$192,762,293</b>	<b>\$4,350,777,672</b>	<b>11,822,550</b>	<b>1,775,156</b>	<b>13,597,706</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Iter  
\* Data from Table 10 of the State Board of Equalization's 2006-07 Annual Report

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

						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	349,255	1,742	33,567	9,615	<b>394,179</b>	23,753	2,426	<b>26,179</b>
Alpine	No Response							
Amador	14,166	1,067	In #1	4,704	<b>19,937</b>	753	222	<b>975</b>
Butte	55,396	13,893	4,645	11,531	<b>85,465</b>	4,615	1,152	<b>5,767</b>
Calaveras	23,470	1,378	207	8,941	<b>33,996</b>	1,135	577	<b>1,712</b>
Colusa	4,780	35	328	1,880	<b>7,023</b>	525	218	<b>743</b>
Contra Costa	307,697	1,899	7,607	20,655	<b>337,858</b>	10,866	1,696	<b>12,562</b>
Del Norte	5,816	2,709	354	3,696	<b>12,575</b>	513	176	<b>689</b>
El Dorado	66,413	2,198	2,012	12,848	<b>83,471</b>	2,415	832	<b>3,247</b>
Fresno	204,199	5,929	5,907	17,116	<b>233,151</b>	14,295	2,592	<b>16,887</b>
Glenn	No Response							
Humboldt	33,468	4,974	3,642	8,383	<b>50,467</b>	2,560	735	<b>3,295</b>
Imperial	31,881	3,784	779	25,499	<b>61,943</b>	2,385	2,198	<b>4,583</b>
Inyo	6,341	N/A	554	2,592	<b>9,487</b>	1,414	96	<b>1,510</b>
Kern	186,277	10,308	12,032	118,093	<b>326,710</b>	13,247	6,609	<b>19,856</b>
Kings	27,746	1,181	790	2,719	<b>32,436</b>	1,576	613	<b>2,189</b>
Lake	29,167	N/A	1,333	27,188	<b>57,688</b>	1,373	552	<b>1,925</b>
Lassen	8,875	718	659	2,030	<b>12,282</b>	664	264	<b>928</b>
Los Angeles	1,753,632	24,430	243,687	93,003	<b>2,114,752</b>	125,688	24,996	<b>150,684</b>
Madera	34,511	1,958	469	7,309	<b>44,247</b>	1,865	768	<b>2,633</b>
Marin	74,759	220	5,036	6,589	<b>86,604</b>	3,469	545	<b>4,014</b>
Mariposa	N/A	N/A	N/A	N/A	<b>0</b>	N/A	N/A	<b>0</b>
Mendocino	18,967	2,355	988	7,878	<b>30,188</b>	2,267	662	<b>2,929</b>
Merced	52,145	2,600	2,957	6,447	<b>64,149</b>	2,719	798	<b>3,517</b>
Modoc	1,697	187	37	932	<b>2,853</b>	411	283	<b>694</b>
Mono	N/A	N/A	N/A	N/A		N/A	N/A	<b>0</b>
Monterey	92,851	2,708	4,499	6,134	<b>106,192</b>	5,572	965	<b>6,537</b>
Napa	29,303	1,651	2,171	1,002	<b>34,127</b>	2,167	483	<b>2,650</b>
Nevada	40,303	1,251	2,138	11,041	<b>54,733</b>	1,588	421	<b>2,009</b>
Orange	725,725	19,047	26,875	11,230	<b>782,877</b>	38,043	2,040	<b>40,083</b>
Placer	121,674	2,050	3,465	18,370	<b>145,559</b>	4,905	1,582	<b>6,487</b>
Plumas	No Response							
Riverside	550,644	63,844	5,868	105,249	<b>725,605</b>	28,955	11,042	<b>39,997</b>
Sacramento	373,276	7,389	19,192	23,391	<b>423,248</b>	16,334	3,134	<b>19,468</b>
San Benito	12,957	367	374	442	<b>14,140</b>	711	103	<b>814</b>
San Bernardino	491,738	27,886	32,969	153,157	<b>705,750</b>	29,312	18,083	<b>47,395</b>
San Diego	733,663	22,923	44,235	34,700	<b>835,521</b>	27,905	5,379	<b>33,284</b>
San Francisco	131,724	0	35,708	N/A	<b>167,432</b>	20,671	6,095	<b>26,766</b>
San Joaquin	163,816	3,713	8,859	12,047	<b>188,435</b>	10,240	2,272	<b>12,512</b>
San Luis Obispo	77,322	7,448	4,270	15,018	<b>104,058</b>	8,427	1,744	<b>10,171</b>
San Mateo	180,570	1,272	11,973	8,610	<b>202,425</b>	9,804	1,763	<b>11,567</b>
Santa Barbara	93,189	7,617	7,149	3,357	<b>111,312</b>	6,004	956	<b>6,960</b>
Santa Clara	405,293	0	20,077	8,943	<b>434,313</b>	18,358	2,268	<b>20,626</b>
Santa Cruz	67,634	2,905	4,427	6,469	<b>81,435</b>	2,983	384	<b>3,367</b>
Shasta	53,378	6,548	2,220	10,343	<b>72,489</b>	3,927	1,778	<b>5,705</b>
Sierra	1,503	82	80	789	<b>2,454</b>	148	30	<b>178</b>
Siskiyou	14,855	2,827	678	15,222	<b>33,582</b>	1,437	1,051	<b>2,488</b>
Solano	109,719	1,177	3,391	5,222	<b>119,509</b>	4,095	1,280	<b>5,375</b>
Sonoma	138,389	4,516	7,474	8,925	<b>159,304</b>	7,911	710	<b>8,621</b>
Stanislaus	121,135	187	5,417	5,111	<b>131,850</b>	7,365	1,422	<b>8,787</b>
Sutter	21,919	832	972	1,864	<b>25,587</b>	1,375	332	<b>1,707</b>
Tehama	13,795	7,644	796	6,619	<b>28,854</b>	1,086	439	<b>1,525</b>
Trinity	No Response							
Tulare	110,537	In #1	3,462	In #1	<b>113,999</b>	In #8	In #8	<b>7,217</b>
Tuolumne	23,343	1,454	1,059	5,342	<b>31,198</b>	1,070	243	<b>1,313</b>
Ventura	207,790	11,507	6,498	7,715	<b>233,510</b>	9,709	1,323	<b>11,032</b>
Yolo	42,983	1,237	2,388	1,611	<b>48,219</b>	2,853	826	<b>3,679</b>
Yuba	No Response							
<b>Totals</b>	<b>8,441,686</b>	<b>293,647</b>	<b>596,274</b>	<b>887,571</b>	<b>10,219,178</b>	<b>491,463</b>	<b>117,158</b>	<b>615,838</b>

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

**TABLE E (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	97	0	1,087	0	2,377	3,561	5	58	0	63	423,982
Alpine	No Response										
Amador	168	179	810	546	0	1,703	0	0	365	365	22,980
Butte	3,800	In# 9	1,979	1,216	53	7,048	0	116	235	351	98,631
Calaveras	984	1,121	1,566	2,331	646	6,648	0	1,145	813	1,958	44,314
Colusa	1,766	1,487	1,750	583	0	5,586	0	294	0	294	13,646
Contra Costa	1,765	0	420	580	0	2,765	0	39	245	284	353,469
Del Norte	0	0	618	0	176	794	0	586	333	919	14,977
El Dorado	2,261	0	1,269	0	0	3,530	1,366	2	34,113	35,481	125,729
Fresno	9,885	0	14,970	1,726	0	26,581	0	268	241	509	277,128
Glenn	No Response										
Humboldt	0	2,361	8,404	3,521	0	14,286	0	744	5,937	6,681	74,729
Imperial	6,732	0	1,207	9,746	0	17,685	466	42	3,000	3,508	87,719
Inyo	N/A	94	0	3,217	1,263	4,574	N/A	N/A	1,000	1,000	16,571
Kern	7,965	157	11,149	14,510	1,177	34,958	1	3,432	3,368	6,801	388,325
Kings	3,393	440	5,814	1,444	255	11,346	N/A	87	418	505	46,476
Lake	536	N/A	703	1,696	186	3,121	N/A	174	429	603	63,337
Lassen	In # 11	In # 11	2,798	6,769	1,065	10,632	0	9	39	48	23,890
Los Angeles	0	408	0	50,685	0	51,093	10,383	1,540	15,716	27,639	2,344,168
Madera	2,431	153	3,529	1,454	744	8,311	0	36	4,564	4,600	59,791
Marin	1	81	504	0	135	721	0	0	1,486	1,486	92,825
Mariposa	N/A	N/A	726	N/A	N/A	726	20	N/A	N/A	20	746
Mendocino	1,020	0	9,077	2,400	0	12,497	0	0	0	0	45,614
Merced	6,515	408	3,429	1,935	0	12,287	0	38	1,268	1,306	81,259
Modoc	175	235	1,117	1,477	20,973	23,977	0	0	0	0	27,524
Mono	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	17,194
Monterey	1,765	N/A	3,755	2,600	136	8,256	22	303	6,070	6,395	127,380
Napa	1,615	0	758	3,292	6,413	12,078	0	0	1,770	1,770	50,625
Nevada	N/A	N/A	409	N/A	N/A	409	N/A	N/A	1,459	1,459	58,610
Orange	3,681	N/A	36	0	0	3,717	991	224	80,466	81,681	908,358
Placer	207	N/A	906	445	3	1,561	0	58	6,329	6,387	159,994
Plumas	No Response										
Riverside	5,860	0	2,052	7,139	0	15,051	0	0	96,893	96,893	877,546
Sacramento	842	209	1,523	145	102	2,821	2	15,491	1,171	16,664	462,201
San Benito	2,060	0	2,283	202	0	4,545	0	10	0	10	19,509
San Bernardino	2,888	1,488	523	2,355	86	7,340	5,858	300	1,590	7,748	768,233
San Diego	1,994	241	2,143	10,764	480	15,622	4,166	160	86,926	91,252	975,679
San Francisco	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	194,198
San Joaquin	3,840	141	6,592	642	11	11,226	16	173	220	409	212,582
San Luis Obispo	775	In # 9,12,&13	In # 9,12,&13	10,119	555	11,449	731	195	17,680	18,606	144,284
San Mateo	320	181	730	483	0	1,714	0	12	3,067	3,079	218,785
Santa Barbara	2,035	67	2,273	1,776	0	6,151	187	398	2,321	2,906	127,329
Santa Clara	1,560	0	3,127	1,247	105	6,039	0	8	10,874	10,882	471,860
Santa Cruz	439	36	893	5,127	249	6,744	0	21	3,963	3,984	95,530
Shasta	524	In# 9	2,656	3,551	228	6,959	3	185	10,750	10,938	96,091
Sierra	0	0	494	0	288	782	140	233	403	776	4,190
Siskiyou	In# 13	In #13	4,167	0	4,211	8,378	0	0	90	90	44,538
Solano	1,954	4,858	2,359	3,376	1,408	13,955	0	260	8,674	8,934	147,773
Sonoma	4,008	3,175	1,573	0	0	8,756	18	267	3,087	3,372	180,053
Stanislaus	2,563	0	8,095	243	4,988	15,889	0	16	2,703	2,719	159,245
Sutter	3,283	0	526	239	2,303	6,351	0	310	323	633	34,278
Tehama	345	2,175	5,004	1,995	0	9,519	0	161	2,729	2,890	42,788
Trinity	No Response										
Tulare	In #14	In #14	In #14	In #14	In #14	19,495	339	In #17	4,084	4,423	145,134
Tuolumne	113	184	1,308	2,154	0	3,759	674	298	779	1,751	38,021
Ventura	3,526	0	1,608	842	107	6,083	714	595	0	1,309	251,934
Yolo	1,989	In # 9,11,13	3,092	In # 9,11,13	1,750	6,831	0	126	1,923	2,049	60,778
Yuba	No Response										
<b>Totals</b>	<b>97,680</b>		<b>131,811</b>	<b>164,572</b>	<b>52,473</b>	<b>446,536</b>	<b>26,102</b>	<b>28,414</b>	<b>429,914</b>	<b>484,430</b>	<b>11,822,550</b>

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

TABLE E (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	948	13,981	25,943	3,429	0	203	1,532	4,711	50,747	474,729
Alpine	No Response									
Amador	104	2,007	1,218	170	In Secured	195	N/A	0	3,694	26,674
Butte	208	3,504	4,629	236	20	995	N/A	N/A	9,592	108,223
Calaveras	85	2,396	1,046	177	0	57	0	120	3,881	48,195
Colusa	129	504	887	69	0	261	20	0	1,870	15,516
Contra Costa	610	28,654	18,311	2,024	76	115	672	5	50,467	403,936
Del Norte	16	399	562	256	0	7	0	25	1,265	16,242
El Dorado	380	3,761	4,307	257	1,629	456	180	388	11,358	137,087
Fresno	642	4,674	25,131	1,123	10	310	1,009	0	32,899	310,027
Glenn	No Response									
Humboldt	136	2,641	3,599	825	0	388	355	14	7,958	82,687
Imperial	119	2,078	4,500	490	0	542	500	0	8,229	95,948
Inyo	98	748	871	225	0	N/A	N/A	762	2,704	19,275
Kern	1,052	3,562	21,958	585	0	2,829	0	0	29,986	418,311
Kings	123	2,585	N/A	206	N/A	223	N/A	2,313	5,450	51,926
Lake	80	6,491	1,161	124	N/A	40	N/A	166	8,062	71,399
Lassen	53	380	339	280	11	54	180	0	1,297	25,187
Los Angeles	11,798	177,826	182,935	60	23,874	100	6,618	67,044	470,255	2,814,423
Madera	154	2,216	3,622	282	0	901	202	4	7,381	67,172
Marin	228	4,234	10,542	1,198	0	173	N/A	88	16,463	109,288
Mariposa	35	633	427	257	66	N/A	N/A	56	1,474	2,220
Mendocino	160	1,974	8,346	535	0	74	0	8	11,097	56,711
Merced	311	2,646	3,018	260	0	1,494	516	0	8,245	89,504
Modoc	35	395	332	242	In# 25	71	46	0	1,121	28,645
Mono	22	310	884	638	0	79	150	10	2,093	19,287
Monterey	343	7,340	11,268	1,811	N/A	N/A	N/A	305	21,067	148,447
Napa	255	2,563	4,278	301	0	168	N/A	0	7,565	58,190
Nevada	273	2,655	3,059	502	N/A	72	219	67	6,847	65,457
Orange	807	36,154	114,861	5,782	N/A	529	11,206	282	169,621	1,077,979
Placer	404	6,970	6,788	460	0	250	0	0	14,872	174,866
Plumas	No Response									
Riverside	1,560	9,012	32,423	0	0	0	0	14	43,009	920,555
Sacramento	636	11,430	35,862	1,905	0	590	1,985	0	52,408	514,609
San Benito	199	448	1,294	172	0	0	0	0	2,113	21,622
San Bernardino	1,575	18,154	30,903	0	587	1,074	0	0	52,293	820,526
San Diego	4,704	68,262	133,378	0	0	206	7,526	0	214,076	1,189,755
San Francisco	0	1,575	30,859	2,700	0	0	1,412	0	36,546	230,744
San Joaquin	336	11,207	10,868	540	0	191	0	2,745	25,887	238,469
San Luis Obispo	446	18,409	8,760	0	0	1,975	N/A	4,857	34,447	178,731
San Mateo	514	3,363	8,013	2,746	1	3,479	1,296	45	19,457	238,242
Santa Barbara	607	3,003	15,017	2,777	0	133	360	0	21,897	149,226
Santa Clara	1,379	3,852	45,857	2,059	9,983	147	676	32,183	96,136	567,996
Santa Cruz	314	2,001	5,801	1,383	0	N/A	N/A	0	9,499	105,029
Shasta	264	7,915	4,862	1,406	N/A	N/A	0	0	14,447	110,538
Sierra	2	227	215	1,181	0	38	22	0	1,685	5,875
Siskiyou	107	953	1,058	687	0	226	0	11	3,042	47,580
Solano	166	4,846	5,403	610	0	51	321	0	11,397	159,170
Sonoma	922	14,439	15,476	1,230	822	0	0	0	32,889	212,942
Stanislaus	245	4,290	11,247	315	5,464	334	1,766	0	23,661	182,906
Sutter	175	2,857	7,911	176	0	353	196	430	12,098	46,376
Tehama	168	2,117	1,310	146	0	177	137	0	4,055	46,843
Trinity	No Response									
Tulare	519	7,566	14,011	768	N/A	122	N/A	N/A	22,986	168,120
Tuolumne	180	2,523	1,435	394	0	7	0	0	4,539	42,560
Ventura	957	30,946	12,765	3,748	1,291	800	N/A	701	51,208	303,142
Yolo	179	1,535	3,805	224	In # 22	74	919	124	6,860	67,638
Yuba	No Response									
<b>Totals</b>	<b>35,762</b>	<b>555,211</b>	<b>903,355</b>	<b>47,971</b>	<b>43,834</b>	<b>20,563</b>	<b>40,021</b>	<b>117,478</b>	<b>1,764,195</b>	<b>13,586,745</b>

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

**TABLE F**

**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	19,894	1,985	1,109	1,866	<b>24,854</b>	16	53,433	11,287
Alpine	No Response				<b>0</b>			
Amador	754	6	63	286	<b>1,109</b>	7	1,059	657
Butte	3,080	316	230	1,032	<b>4,658</b>	5	0	1,440
Calaveras	1,602	8	91	136	<b>1,837</b>	2	2,573	1,821
Colusa	214	10	42	228	<b>494</b>	3	516	141
Contra Costa	21,118	685	714	114	<b>22,631</b>	16	23,165	15,981
Del Norte	1,053	162	162	243	<b>1,620</b>	2	924	79
El Dorado	3,078	228	85	3,151	<b>6,542</b>	3	8,199	4,115
Fresno	19,690	787	1,303	1,279	<b>23,059</b>	16	21,331	8,576
Glenn	No Response				<b>0</b>			
Humboldt	1,503	106	65	794	<b>2,468</b>	9	3,526	1,300
Imperial	3,122	28	481	4,569	<b>8,200</b>	5	4,069	3,648
Inyo	387	29	178	209	<b>803</b>	3	773	254
Kern	23,997	1,631	2,101	12,629	<b>40,358</b>	23	10,260	5,398
Kings	2,703	23	131	2,577	<b>5,434</b>	5	5,812	3,001
Lake	794	8	140	1,086	<b>2,028</b>	3	1,552	809
Lassen	435	27	59	496	<b>1,017</b>	3	1,087	600
Los Angeles	120,210	15,762	9,265	745	<b>145,982</b>	90	237,641	101,205
Madera	2,474	73	172	1,173	<b>3,892</b>	4	4,164	2,319
Marin	3,991	260	211	418	<b>4,880</b>	12	12,343	4,500
Mariposa	1,447	12	9	0	<b>1,468</b>	1	920	358
Mendocino	NA	NA	NA	NA	<b>NA</b>	4	1,195	0
Merced	5,159	144	157		<b>5,460</b>	7		1,967
Modoc	190	9	18	1,615	<b>1,832</b>	2	338	316
Mono	N/A	N/A	N/A	N/A	<b>782</b>	2	680	283
Monterey	3,207	1,362	312	751	<b>5,632</b>	13	8,210	1,556
Napa	1,666	70	123	500	<b>2,359</b>	6	2,234	1,275
Nevada	1,415	61	57	457	<b>1,990</b>	4	4,789	2,209
Orange	39,372	1,187	2,732	5,017	<b>48,308</b>	35	41,694	48,308
Placer	11,030	113	584	1,287	<b>13,014</b>	7	11,197	8,119
Plumas	No Response				<b>0</b>			
Riverside	83,748	693	4,773	20,699	<b>109,913</b>	25	76,895	52,770
Sacramento	28,186	1,138	1,123	3,380	<b>33,827</b>	7	9,537	6,632
San Benito	740	In # 1	In #1	In #1	<b>740</b>	3	456	304
San Bernardino	50,509	5,199	18,569	0	<b>74,277</b>	25	33,080	27,552
San Diego	60,312	0	2,995	8,808	<b>72,115</b>	19	13,352	26,719
San Francisco	6,371	1,544	744	0	<b>8,659</b>	2	26,763	1,722
San Joaquin	13,765	N/A	891	10,989	<b>25,645</b>	8	16,429	3,506
San Luis Obispo	5,345	267	587	2,871	<b>9,070</b>	8	8,925	12,773
San Mateo	7,513	726	829	198	<b>9,266</b>	21	21,440	5,244
Santa Barbara	3,773	215	331	532	<b>4,851</b>	9	7,174	4,610
Santa Clara	22,691	1,070	1,599	1,143	<b>26,503</b>	16	31,647	9,083
Santa Cruz	2,712	112	102	321	<b>3,247</b>	5	9,034	1,597
Shasta	3,515	107	265	1,250	<b>5,137</b>	4	7,340	3,202
Sierra	59	1	8	140	<b>208</b>	1	142	69
Siskiyou	794	42	130	994	<b>1,960</b>	7	1,256	757
Solano	6,844	222	358	121	<b>7,545</b>	8	11,244	1,799
Sonoma	6,412	166	541	1,968	<b>9,087</b>	10	11,727	5,245
Stanislaus	9,796	274	563	472	<b>11,105</b>	10	13,354	5,201
Sutter	2,131	134	312	149	<b>2,726</b>	3	1,349	2,843
Tehama	N/A	N/A	N/A	N/A	<b>2,595</b>	4	5,436	1,887
Trinity	No Response				<b>0</b>			
Tulare	8,934	In # 1	673	1,156	<b>10,763</b>	N/A	N/A	8,371
Tuolumne	1,311	77	63	299	<b>1,750</b>	3	1,950	1,214
Ventura	11,570	251	732	441	<b>12,994</b>	11	23,353	12,274
Yolo	4,072	In # 1	189	314	<b>4,575</b>	5	8,401	1,762
Yuba	No Response				<b>0</b>			
<b>Totals</b>	<b>634,688</b>	<b>37,330</b>	<b>56,971</b>	<b>98,903</b>	<b>831,269</b>	<b>522</b>	<b>803,968</b>	<b>428,658</b>

**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)**

**REAL PROPERTY WORKLOAD DATA**

	Proposition 8					Real Property Roll Corrections (14)	Mapping		
	No. of Reduced Assmts in '07-08 (9)	No. of Reduced Assmts in '06-07 (10)	% Change (11)	Automatic Program			Property Splits & Combinations (15)	New Subdivision Lots (16)	
				Yes or No (12)	If yes, % (13)				
<b>Alameda</b>	44,212	6,135	621%	No		11,283	733	6,189	
<b>Alpine</b>	No Response								
<b>Amador</b>	730	226	223%	No		992	53	430	
<b>Butte</b>	1,865	257	626%	No		2,409	354	670	
<b>Calaveras</b>	5,244	1,525	244%	No		859	N/A	N/A	
<b>Colusa</b>	998	117	753%	No		209	70	435	
<b>Contra Costa</b>	83,513	25,471	228%	Yes	32%	7,238	329	2,018	
<b>Del Norte</b>	88	84	5%	No		192	100	14	
<b>El Dorado</b>	No Response			No		2,259	204	803	
<b>Fresno</b>	6,755	7,529	-10%	Yes	84%	13,650	5,999	4,121	
<b>Glenn</b>	No Response								
<b>Humboldt</b>	172	131	31%	No		1,271	31	241	
<b>Imperial</b>	15,207	2,894	425%	No		6,893	176	388	
<b>Inyo</b>	622	622	0%	No		N/A	N/A	N/A	
<b>Kern</b>	45,253	17,201	163%	Yes	90%	5,074	1,147	7,873	
<b>Kings</b>	778	212	267%	No		1,330	389	189	
<b>Lake</b>	6,514	1,492	337%	No		464	570	136	
<b>Lassen</b>	544	385	41%	No		565	42	0	
<b>Los Angeles</b>	130,629	7,540	1632%	No		63,406	3,400	17,292	
<b>Madera</b>	101	121	-17%	No		4,889	102	875	
<b>Marin</b>	474	421	13%	No		3,849	260	50	
<b>Mariposa</b>	62	76	-18%	No		135	289	11	
<b>Mendocino</b>	N/A	N/A		No		2,369	622	85	
<b>Merced</b>	5,999	5,999	0%	No		N/A	906	3,341	
<b>Modoc</b>	3,418	3,598	-5%	No		164	90	16	
<b>Mono</b>	1,110	1,100	1%	No		1,057	27	75	
<b>Monterey</b>	14,732	1,804	717%	No		7,983	443	1,399	
<b>Napa</b>	388	105	270%	No		3,189	231	in 15	
<b>Nevada</b>	5,626	800	603%	Yes	70%	519	21	372	
<b>Orange</b>	147,845	15,897	830%	No		35,529	1,785	5,085	
<b>Placer</b>	40,045	17,530	128%	No		6,662	6,761	5,537	
<b>Plumas</b>	No Response								
<b>Riverside</b>	31,333	27,893	12%	Yes	20%	0	0	29,428	
<b>Sacramento</b>	90,199	57,862	56%	Yes	98%	19,240	635	2,772	
<b>San Benito</b>	2,910	57	5005%	No		498	87	55	
<b>San Bernardino</b>	93,444	10,684	775%	Yes	90%	59,377	1,238	11,605	
<b>San Diego</b>	96,821	29,632	227%	No		69,105	2,007	8,790	
<b>San Francisco</b>	2,735	2,718	1%	No		3,815	201	3,193	
<b>San Joaquin</b>	58,465	23,262	151%	Yes	95%	N/A	646	1,866	
<b>San Luis Obispo</b>	23,268	712	3168%	Yes	77%	2,057	1,952	1,486	
<b>San Mateo</b>	1,360	477	185%	No		737	448	627	
<b>Santa Barbara</b>	14,911	7,300	104%	Yes	91%	2,208	198	723	
<b>Santa Clara</b>	41,914	17,758	136%	Yes	92%	7,918	6,109	6,221	
<b>Santa Cruz</b>	42	42	0%	No		1,903	442	N/A	
<b>Shasta</b>	5,496	1,205	356%	No		3,529	967	684	
<b>Sierra</b>	141	85	66%	No		101	27	0	
<b>Siskiyou</b>	419	316	33%	No		564	303	110	
<b>Solano</b>	33,938	700	4748%	No		2,519	25	395	
<b>Sonoma</b>	20,088	268	7396%	Yes	87%	883	870	580	
<b>Stanislaus</b>	41,936	1,699	2368%	Yes	93.6%	5,875	163	1,016	
<b>Sutter</b>	269	259	4%	No		981	124	533	
<b>Tehama</b>	80	89	-10%	No		328	329	174	
<b>Trinity</b>	No Response								
<b>Tulare</b>	303	303	0%	No		11,196	315	2,522	
<b>Tuolumne</b>	2,037	2,077	-2%	Yes	98%	512	N/A	172	
<b>Ventura</b>	40,559	13,805	194%	No		3,401	247	1,554	
<b>Yolo</b>	9,012	2,776	225%	No		553	617	87	
<b>Yuba</b>									
<b>Totals</b>	1,174,604	334,830	251%	44	8	74.5%	381,739	43,084	132,238

**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)**

**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	3	209	2,858	5	1,078	19	304	0
Alpine	No Response								
Amador	7	0	44	220	0	145	0	25	0
Butte	402	1	47	723	19	1,979	2	2	0
Calaveras	21	0	4	506	1,060	1,467	0	131	375
Colusa	2	0	4	149	294	1,728	0	3	349
Contra Costa	0	6	267	2,638	40	416	8	193	0
Del Norte	15	0	3	143	0	606	0	12	112
El Dorado	515	0	80	1,161	0	1,252	0	104	0
Fresno	0	3	143	3,150	327	14,970	0	124	0
Glenn	No Response								
Humboldt	14	0	27	587	60	7,643	1	29	825
Imperial	26	2	3	945	0	0	0	25	0
Inyo	3	0	4	25	0	0	0	1,416	N/A
Kern	0	1	65	1,128	3,320	11,208	0	271	0
Kings	9	N/A	4	334	87	5,814	N/A	73	N/A
Lake	15	N/A	N/A	390	174	703	0	25	0
Lassen	12	0	3	171	0	2,815	0	39	0
Los Angeles	1,438	94	2,365	10,866	697	91	1,431	3,437	11,264
Madera	24	0	4	411	30	4,251	0	39	17
Marin	83	0	84	661	0	482	5	15	22
Mariposa	4	0	1	99	0	726	0	0	0
Mendocino	12	0	21	818	0	10,312	0	43	0
Merced	59	0	50	781	1	3,429	0	49	0
Modoc	5	0	0	284	0	1,117	2	7	0
Mono	2	1	0	97	0	52	0	188	0
Monterey	9	4	65	1,449	58	3,197	20	26	0
Napa	31	1	23	317	0	758	1	75	0
Nevada	23	0	75	527	N/A	409	7	N/A	N/A
Orange	323	1	23	2,327	234	38	527	188	944
Placer	1	0	73	524	10	906	0	48	0
Plumas	No Response								
Riverside	0	0	N/A	N/A	0	2,052	0	Incl.	0
Sacramento	73	7	193	3,104	164	1,523	2	24	0
San Benito	2	0	2	100	10	2,283	0	16	0
San Bernardino	614	21	295	5,591	4	523	191	1,222	5,733
San Diego	1,888	28	987	6,100	0	2,023	1,010	462	0
San Francisco	162	0	40	1,205	0	0	3	0	0
San Joaquin	41	N/A	107	1,410	133	6,592	0	0	0
San Luis Obispo	146	0	120	1,427	86	3,979	39	100	42
San Mateo	51	0	293	2,271	5	709	9	2	215
Santa Barbara	28	2	202	2,061	360	2,277	0	68	0
Santa Clara	10	3	377	2,412	0	3,127	157	149	390
Santa Cruz	119	0	44	378	0	893	0	126	0
Shasta	25	0	69	466	0	2,656	0	68	0
Sierra	5	0	0	47	0	484	0	21	0
Siskiyou	16	0	8	415	0	4,195	0	51	0
Solano	70	3	70	546	248	2,186	18	118	0
Sonoma	1,316	1	131	1,940	0	430	4	76	148
Stanislaus	0	2	68	1,416	16	8,111	13	231	0
Sutter	21	0	10	148	310	0	0	132	668
Tehama	N/A	N/A	N/A	333	167	5,010	0	11	0
Trinity	No Response								
Tulare	29	2	40	900	14	14,089	0	173	1,064
Tuolumne	14	1	24	285	0	1,302	5	347	0
Ventura	121	2	393	1,085	488	1,638	22	61	274
Yolo	20	1	17	264	126	3,092	0	50	1,240
Yuba	No Response								
<b>Totals</b>	<b>7,904</b>	<b>190</b>	<b>7,181</b>	<b>68,193</b>	<b>8,547</b>	<b>146,766</b>	<b>3,496</b>	<b>10,399</b>	<b>23,682</b>

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

**TABLE G**

**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	10,669	965	36	7,821	6,529	81	21,133	108	6,660	6,245	60,247	776
Alpine	No Response										0	
Amador	2,007	104	0	46	N/A	0	1,218	76	184	1,413	5,048	0
Butte	3,504	208	7	0	67	0	7,456	N/A	629	788	12,659	N/A
Calaveras	2,570	78	0	0	442	1	604	852	364	242	5,153	11
Colusa	504	129	0	0	0	0	1,323	328	7	77	2,368	0
Contra Costa	27,840	541	0	3,559	229	246	15,843	2,257	1,057	2,187	53,759	416
Del Norte	399	18	0	0	385	0	958	0	35	0	1,795	20
El Dorado	3,904	308	0	0	3,028	2	3,592	302	580	228	11,944	44
Fresno	4,674	554	20	0	7,783	266	36,620	20,639	1,487	0	72,043	19
Glenn	No Response										0	
Humboldt	2,719	131	12	0	1,421	1	5,435	203	667	0	10,589	43
Imperial	597	119	0	0	0	0	3,738	1,481	200	1,008	7,143	0
Inyo	730	98	0	125	514	0	N/A	0	N/A	1,157	2,624	0
Kern	3,289	1,004	13	420	3,761	75	7,713	3,724	2,329	2,442	24,770	1
Kings	2,585	123	N/A	N/A	N/A	3	2,739	N/A	N/A	N/A	5,450	0
Lake	6,720	79	0	0	692	0	1,339	0	0	0	8,830	1
Lassen	446	58	0	0	85	0	954	97	232	0	1,872	0
Los Angeles	61,387	4,551	477	143,598	22,764	3,873	115,055	12,430	17,176	24,982	406,293	4,144
Madera	1,735	142	0	0	1,046	17	5,202	1,108	717	0	9,967	0
Marin	4,234	228	0	4,655	2,641	11	4,883	N/A	2,035	0	18,687	528
Mariposa	726	35	0	159	100		501	118	81	244	1,864	14
Mendocino	1,964	153	4	316	100	0	6,942	1,030	0	588	11,097	13
Merced	2,646	311	1	1,501	3,116	0	6,517	938	854	0	15,884	0
Modoc	395	34	0	0	100	1	905	0	126	0	1,561	0
Mono	310	22	0	629	87	0	795	0	44	582	2,469	0
Monterey	7,340	337	6	1,151	3,432	30	8,495	0	0	13	20,804	0
Napa	2,563	253	0	78	1,927	12	4,412	N/A	N/A	N/A	9,245	26
Nevada	2,636	273	0	672	561	18	1,530	N/A	584	1,157	7,431	7
Orange	36,125	791	16	16,524	14,504	0	72,313	12,622	18,237	0	171,132	2,838
Placer	7,039	460	7	1,350	2,031	59	6,522	N/A	N/A	N/A	17,468	66
Plumas	No Response										0	
Riverside	9,012	1,330	20	5,029	4,972	402	22,436	500	6,725	N/A	50,426	14
Sacramento	11,414	587	35	3,128	4,860	204	18,673	1,305	6,904	0	47,110	265
San Benito	441	89	0	170	269	4	1,957	0	308	0	3,238	0
San Bernardino	18,154	1,575	0	5,333	6,041	171	26,056	0	0	0	57,330	0
San Diego	17,111	1,936	39	0	5,953	91	60,235	50,760	3,715	0	139,840	1,594
San Francisco	1,575	0	0	16,217	4,623	0	11,838	1,408	1,408	0	37,069	206
San Joaquin	11,133	284	6	2,732	0	163	11,683	1,452	N/A	176	27,629	142
San Luis Obispo	3,720	429	7	1,739	1,110	239	7,643	4,417	1,303	11,160	31,767	16
San Mateo	3,860	403	70	1,728	1,160	160	11,643	1,831	557	786	22,198	180
Santa Barbara	2,754	535	18	992	4,389	240	10,088	3,044	1,121	0	23,181	187
Santa Clara	3,852	1,324	22	167	284	47	60,355	26,138	3,520	7,366	103,075	1
Santa Cruz	2,001	314	0	2,400	955	0	2,953	866	N/A	0	9,489	0
Shasta	7,913	264	6	32	1,935	N/A	4,251	312	436	N/A	15,149	108
Sierra	43	3	0	0	0	0	597	0	7	0	650	0
Siskiyou	977	89	1	266	342	1	1,464	96	227	0	3,463	0
Solano	4,841	166	4	0	0	22	6,218	910	1,175	0	13,336	0
Sonoma	7,253	498	4	2,151	0	83	15,769	0	1,800	0	27,558	7
Stanislaus	4,290	194	2	826	3,011	6	11,151	575	640	0	20,695	0
Sutter	1,488	162	0	503	429	3	5,344	1,665	150	390	10,134	0
Tehama	2,115	168	0	N/A	N/A	2	2,675	N/A	190	0	5,150	0
Trinity	No Response										0	
Tulare	7,566	569	N/A	In D-24	10,060	10	13,885	N/A	N/A	N/A	32,090	N/A
Tuolumne	2,523	163	0	0	743	0	1,239	387	206	0	5,261	72
Ventura	12,233	799	19	335	3,794	9	11,394	1,307	2,724	2,098	34,712	621
Yolo	1,535	169	0	544	1,016	0	2,245	452	1,135	721	7,817	0
Yuba	No Response										0	
<b>Totals</b>	<b>340,061</b>	<b>24,157</b>	<b>852</b>	<b>226,896</b>	<b>133,191</b>	<b>6,553</b>	<b>666,529</b>	<b>155,738</b>	<b>88,536</b>	<b>66,050</b>	<b>1,708,563</b>	<b>12,380</b>

**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)**  
**BUSINESS PROPERTY WORKLOAD DATA**

	Audits										Audits Carried Over to 2008-09 (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 2007-08 (20)	Audits Waived (21)	TOTAL AUDITS COMPLETED & WAIVED* (22)	
Alameda	1,770	512	0	7	45	0	564	553	11	545	0
Alpine	No Response										
Amador	41	17	0	0	0	0	17	8	0	8	9
Butte	230	170	1	0	36	18	225	73	5	78	147
Calaveras	2	5	0	1	0	4	10	3	1	4	8
Colusa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A
Contra Costa	1,397	237	0	0	61	145	443	289	133	422	21
Del Norte	5	5	0	0	1	6	12	5	1	6	6
El Dorado	152	45	0	10	0	0	55	36	5	41	14
Fresno	294	294	0	72	0	94	460	390	35	425	35
Glenn	No Response										
Humboldt	132	30	0	18	23	21	92	79	10	89	3
Imperial	136	60	0	30	0	65	155	21	0	21	134
Inyo	63	24	1	4	0	1	30	13	0	13	17
Kern	1,116	235	14	3	24	52	328	251	43	294	34
Kings	48	48	N/A	1	N/A	25	74	42	N/A	42	32
Lake	48	11	0	29	0	0	40	40	0	40	0
Lassen	31	11	0	75	0	2	88	81	5	86	2
Los Angeles	9,416	2,435	0	0	203	167	2,805	2,638	167	2,805	0
Madera	176	44	0	4	0	13	61	37	8	45	16
Marin	275	54	0	3	23	27	107	73	8	81	26
Mariposa	26	3	0	6	0	6	15	7	0	7	8
Mendocino	148	44	0	16	0	0	60	54	0	54	6
Merced	426	105	0	12	0	5	122	113	0	113	9
Modoc	13	2	0	10	0	0	12	12	0	12	0
Mono	14	3	0	0	0	0	3	0	3	3	3
Monterey	463	141	1	14	0	40	196	172	7	179	17
Napa	302	142	0	0	0	0	142	93	10	103	39
Nevada	89	23	0	0	17	22	62	32	0	32	30
Orange	6,486	1,355	0	0	207	116	1,678	1,581	97	1,678	0
Placer	328	85	0	6	16	2	109	85	24	109	0
Plumas	No Response									0	
Riverside	2,124	429	0	44	70	0	543	511	32	543	0
Sacramento	1,511	380	77	19	151	94	721	266	80	346	375
San Benito	87	18	0	8	0	13	39	39	0	39	0
San Bernardino	1,637	400	27	26	133	460	1,046	645	151	796	250
San Diego	3,793	797	0	0	154	11	962	950	12	962	12
San Francisco	805	408	0	0	21	397	826	245	57	302	524
San Joaquin	1,158	235	0	0	54	101	390	270	38	308	82
San Luis Obispo	376	97	0	25	16	9	147	143	4	147	4
San Mateo	829	188	Inc in #14	24	77	59	348	311	14	325	23
Santa Barbara	1,692	471	0	20	5	80	576	341	65	406	170
Santa Clara	2,414	820	15	26	211	2	1,074	1,068	3	1,071	3
Santa Cruz	286	64	0	20	3	0	87	87	1	88	0
Shasta	195	57	1	6	16	16	96	57	19	76	20
Sierra	0	0	0	0	0	0	0	0	0	0	0
Siskiyou	54	13	3	6	0	1	23	15	1	16	7
Solano	378	57	0	13	0	10	80	67	9	76	13
Sonoma	646	178	1	5	13	39	236	194	176	176	60
Stanislaus	821	162	0	25	48	0	235	218	17	235	0
Sutter	121	36	0	31	0	0	67	67	2	69	2
Tehama	61	21	0	5	0	0	26	20	1	21	5
Trinity	No Response										
Tulare	593	241	0	8	0	21	270	153	44	197	73
Tuolumne	68	12	0	0	0	18	30	3	0	3	27
Ventura	781	211	0	0	18	114	343	290	53	343	0
Yolo	307	98	0	6	0	15	119	99	20	119	0
Yuba	No Response										
<b>Totals</b>	<b>44,364</b>	<b>11,533</b>	<b>141</b>	<b>638</b>	<b>1,646</b>	<b>2,291</b>	<b>16,249</b>	<b>12,840</b>	<b>1,372</b>	<b>13,999</b>	<b>2,266</b>

**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 H  
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			
Colusa	Yes			
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			
Inyo	Yes			
Kern	No		1	0
Kings	Yes			
Lake	Yes			
Lassen	No		1	0
Los Angeles	No		5	14
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	0
Napa	Yes			
Nevada	No		1	0
Orange	No		5	0
Placer	Yes		1	0
Plumas	No Response			
Riverside	No		2	0
Sacramento	No		3	1
San Benito	Yes			
San Bernardino	No		3	0
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		10	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	4
Stanislaus	No		1	0
Sutter	No		1	0
Tehama	Yes			
Trinity	No Response			
Tulare	No		1	5
Tuolumne	Yes			
Ventura	No		1	1
Yolo	No		1	0
Yuba	No Response			
<b>Totals</b>	<b>16</b>	<b>36</b>	<b>68</b>	<b>51</b>

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

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

**TABLE I**  
**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 2006-07 (7)	Percentage Change From 2006-07 to '07-08 (8)	Total Number of Appeals Held Over (9)	Total Number of Appeals Resolved (10)
Alameda	2,526	1,256	103	821	81	4,787	3,187	50.2%	3,406	3,871
Alpine	No Response									
Amador	10	4	9	1	1	25	11	127.3%	21	18
Butte	185	58	2	39	0	284	99	186.9%	44	328
Calaveras	42	0	1	3	0	46	57	-19.3%	32	60
Colusa	0	7	0	2	0	9	34	-73.5%	2	7
Contra Costa	4,418	280	48	171	4	4,921	991	396.6%	878	5,799
Del Norte	4	4	1	1	1	11	6	83.3%	0	8
El Dorado	380	30	20	24	50	504	150	236.0%	163	399
Fresno	963	67	78	105	57	1,270	284	347.2%	76	613
Glenn	No Response									
Humboldt	31	4	9	28	12	84	96	-12.5%	12	59
Imperial	1,035	20	25	40	0	1,120	89	1158.4%	124	12
Inyo	1	2	0	0	0	3	7	-57.1%	0	2
Kern	499	86	381	146	615	1,727	698	147.4%	1,336	556
Kings	9	13	1	1	9	33	180	-81.7%	28	41
Lake	42	2	30	13	0	87	25	248.0%	9	27
Lassen	0	0	4	0	0	4	7	-42.9%	36	30
Los Angeles	6,041	3,583	0	2,286	4,071	15,981	12,301	29.9%	12,081	12,216
Madera	5	31	9	8	0	53	65	-18.5%	76	51
Marin	210	31	0	15	0	256	251	2.0%	225	256
Mariposa	1	0	0	1	0	2	3	-33.3%	0	2
Mendocino	52	63	0	21	0	136	63	115.9%	87	76
Merced	864	106	33	51	0	1,054	184	472.8%	276	392
Modoc	3	0	0	0	3	6	3	100.0%	4	0
Mono	20	95	0	0	0	115	45	155.6%	54	52
Monterey	97	147	30	80	15	369	220	67.7%	132	381
Napa	45	29	23	13	33	143	96	49.0%	6	87
Nevada	87	54	0	4	0	145	78	85.9%	39	126
Orange	5,462	1,801	132	5,703	153	13,251	5,511	140.4%	2,193	9,421
Placer	1,896	118	0	10	90	2,114	257	722.6%	192	509
Plumas	No Response									
Riverside	9,949	898	520	561	402	12,330	2,909	323.9%	8,377	5,651
Sacramento	1,475	324	20	180	3,139	5,138	1,347	281.4%	2,746	7,884
San Benito	4	24	1	9	0	38	31	22.6%	76	68
San Bernardino	3,857	800	0	850	44	5,551	1,947	185.1%	1,226	2,065
San Diego	11,230	938	180	631	171	13,150	3,301	298.4%	9,656	5,510
San Francisco	N/A	N/A	N/A	N/A	988	988	1,365	-27.6%	1,155	1,365
San Joaquin	2,982	103	8	101	1	3,195	648	393.1%	592	983
San Luis Obispo	65	18	4	6	36	129	93	38.7%	57	97
San Mateo	209	438	24	336	0	1,007	946	6.4%	1,494	1,565
Santa Barbara	143	70	11	39	171	434	194	123.7%	81	515
Santa Clara	1,123	903	0	1,090	411	3,527	3,318	6.3%	3,549	3,571
Santa Cruz	243	25	42	7	0	317	122	159.8%	75	176
Shasta	94	55	5	2	0	156	34	358.8%	14	148
Sierra	3	0	0	0	0	3	29	-89.7%	4	4
Siskiyou	1	2	0	0	13	16	9	77.8%	0	16
Solano	64	193	9	29	1	296	203	45.8%	296	392
Sonoma	717	88	37	181	3	1,026	396	159.1%	208	649
Stanislaus	1,298	86	75	51	30	1,540	302	409.9%	266	340
Sutter	156	61	10	6	3	236	166	42.2%	33	269
Tehama	13	6	3	4	1	27	10	170.0%	5	27
Trinity	No Response									
Tulare	In #6	In #6	In #6	In #6	In #6	1,470	181	712.2%	99	191
Tuolumne	0	7	5	2	0	14	10	40.0%	16	14
Ventura	1,306	364	41	240	27	1,978	1,025	93.0%	912	2,890
Yolo	0	0	0	0	0	769	375	105.1%	0	0
Yuba	No Response									
<b>Totals</b>	<b>59,860</b>	<b>13,294</b>	<b>1,934</b>	<b>13,912</b>	<b>10,636</b>	<b>101,875</b>	<b>43,959</b>	<b>131.8%</b>	<b>52,469</b>	<b>154,344</b>

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

**TABLE J**  
**ASSESSMENT APPEALS ACTIVITY FOR THE 2007-08 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	8,193	1,768	395	468	1,118	73	49	0	3,871	4,322
Alpine	No Response									
Amador	46	6	2	0	4	5	1	0	18	28
Butte	328	142	9	0	82	4	11	1	249	79
Calaveras	78	11	10	2	0	35	2	0	60	18
Colusa	9	0	7	0	0	0	0	0	7	2
Contra Costa	5,799	772	130	0	6	2	18	0	928	4,871
Del Norte	11	5	0	0	1	1	1	0	8	3
El Dorado	562	336	7	10	28	13	5	0	399	163
Fresno	1,346	511	32	1	67	0	2	0	613	733
Glenn	No Response									
Humboldt	96	15	5	17	6	9	7	0	59	37
Imperial	1,244	2	0	6	4	0	0	0	12	1,232
Inyo	3	0	0	0	0	0	2	0	2	1
Kern	3,063	467	28	8	45	2	6	0	556	2,507
Kings	61	12	2	12	14	1	0	0	41	20
Lake	96	58	3	0	0	1	0	0	62	34
Lassen	40	0	0	0	29	1	0	0	30	10
Los Angeles	28,062	6,549	1,535	825	96	1,784	1,392	35	12,216	15,846
Madera	129	12	3	0	25	1	10	0	51	78
Marin	481	199	4	26	12	6	9	0	256	225
Mariposa	2	0	0	0	1	0	1	0	2	0
Mendocino	163	23	21	0	32	0	0	0	76	87
Merced	1,330	58	17	1	296	7	13	0	392	938
Modoc	10	0	0	0	0	0	0	0	0	10
Mono	169	16	0	0	20	12	2	0	52	117
Monterey	501	263	24	10	69	5	10	0	381	120
Napa	149	73	0	0	14	0	0	0	87	62
Nevada	184	99	1	7	0	6	13	0	126	58
Orange	15,444	3,919	534	1,991	1,662	1,151	157	7	9,421	6,023
Placer	2,291	342	118	1	37	4	6	0	508	1,783
Plumas	No Response									
Riverside	14,028	3,655	741	768	350	24	113	0	5,651	8,377
Sacramento	7,884	2,824	21	252	104	13	30	0	3,244	4,640
San Benito	114	5	3	0	0	0	60	0	68	46
San Bernardino	6,777	589	499	494	3	400	66	14	2,065	4,712
San Diego	15,166	1,586	378	1,454	2,001	47	44	0	5,510	9,656
San Francisco	2,143	1,020	61	70	95	86	32	1	1,365	623
San Joaquin	3,767	591	33	230	118	4	5	2	983	2,784
San Luis Obispo	186	73	3	1	0	8	12	0	97	89
San Mateo	2,501	685	162	0	605	86	12	15	1,565	936
Santa Barbara	515	137	3	0	49	3	8	0	200	315
Santa Clara	7,076	2,223	381	0	879	48	39	1	3,571	3,505
Santa Cruz	392	106	3	13	34	8	12	0	176	216
Shasta	170	127	10	0	5	3	3	0	148	22
Sierra	7	0	0	0	4	0	0	0	4	3
Siskiyou	16	12	0	0	3	0	0	0	15	1
Solano	457	110	38	2	27	3	6	0	186	271
Sonoma	649	297	19	18	302	3	9	1	649	585
Stanislaus	1,806	186	8	18	123	4	1	0	340	1,466
Sutter	269	47	6	13	106	1	103	0	262	7
Tehama	32	9	0	0	12	0	6	0	27	5
Trinity	No Response									
Tulare	1,569	94	N/A	N/A	6	5	86	0	191	1,378
Tuolumne	30	3	0	0	1	0	1	0	5	25
Ventura	2,890	540	135	9	358	40	43	1	1,126	1,764
Yolo	0	0	0	0	0	0	0	0	0	0
Yuba	No Response									
<b>Totals</b>	<b>138,334</b>	<b>30,577</b>	<b>5,391</b>	<b>6,727</b>	<b>8,853</b>	<b>3,909</b>	<b>2,408</b>	<b>78</b>	<b>57,931</b>	<b>80,833</b>

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

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

# SECTION IV

## APPENDIX

**ITEMIZATION OF OTHER INCOME****(Table A, Column 9)***Only the counties listed provided an itemization of other income.***ALAMEDA**

Property Tax Administration Grant Program funds from trust account

**AMADOR**

Yearly revenue share from CD-Data Inc for data provided.

**CALAVERAS**

Amount includes transfer from our Trust Fund and Assessment/Tax Collection Fees

**KERN**

Misc. Other Revenue	\$3,650
Tract/Parcel Map Estimates	\$5,250
Historical Aircraft Exemption Fee	\$70
Parcel Cuts and Combines	\$2,460
Jury and Witness Fees	\$1,126

**LOS ANGELES**

"Revenue" Account Total:	\$63,600,000
Prop and Supp Taxes Admin Fee:	(\$58,689,000)
Maps:	(\$645,000)
Other Income	\$4,266,000

**SAN BERNARDINO**

Interest & Penalties Delinquent Taxes	\$15,000
Special Assessment/COS Prior Year	\$80,000
Special Assessment/COS Current Year	\$475,000
Exclusions Fees	\$135,000
Property Information Mangement	
System (PMS) Access	\$30,000
Data Sales, List/Label/Tape	\$175,000
Interest *	
Operating Transfers *	\$2,697,858
Total	\$3,607,858

**SISKIYOU**

Open space subvention

**STANISLAUS**Penalty for non-filing of the *Change of Ownership Statement*