



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

BETTY T. YEE  
First District, San Francisco  
BILL LEONARD  
Second District, Ontario/Sacramento  
MICHELLE STEEL  
Third District, Rolling Hills Estates  
JEROME E. HORTON  
Fourth District, Los Angeles  
JOHN CHIANG  
State Controller

January 29, 2010

RAMON J. HIRSIG  
Executive Director  
No. 2010/009

TO COUNTY ASSESSORS:

A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS  
ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES 2008-09

The annual "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices" is enclosed. The data may be used for comparing your administrative and assessment operations with those of other assessors.

This information was compiled from a questionnaire sent to all assessors. Any questions you have concerning the data reported by specific counties should be directed to the county involved.

This report will be posted on the Board's website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm). Please contact Mr. Michael Saunders in our Assessment Services Unit at 916-322-1840 or [Michael.Saunders@boe.ca.gov](mailto:Michael.Saunders@boe.ca.gov) to ask questions regarding the overall report, to provide suggestions for improving the report's usefulness, or to receive the information in an electronic format.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:mds  
Enclosure

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

2008-09

JANUARY 2010

---

CALIFORNIA STATE BOARD OF EQUALIZATION

BETTY T. YEE, SAN FRANCISCO  
BILL LEONARD, SACRAMENTO/ONTARIO  
MICHELLE STEEL, ROLLING HILLS ESTATES  
JEROME E HORTON, LOS ANGELES  
JOHN CHIANG, SACRAMENTO

FIRST DISTRICT  
SECOND DISTRICT  
THIRD DISTRICT  
FOURTH DISTRICT  
STATE CONTROLLER

RAMON J. HIRSIG, EXECUTIVE DIRECTOR



# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 2008-09

## TABLE OF CONTENTS

	<u>PAGE</u>
<b>I. BUDGET AND PERSONNEL STATISTICS</b>	
Table A Budget Data & Costs of Selected Programs	1
Table B Budgeted Permanent Positions	2
Table C Budgeted Temporary Positions	3
<b>II. LOCAL ROLL AND WORKLOAD STATISTICS</b>	
Table D Local Roll Value and Statistics	4
Table E Distribution of Local Roll by Property Types	5
Table F Real Property Workload Data	8
Table G Business Property Workload Data	12
<b>III. ASSESSMENT APPEALS STATISTICS</b>	
Table H Appeals Boards and Hearing Officers	13
Table I Distribution of Assessment Appeals by Property Types	14
Table J Assessment Appeals Activity for the 2008-09 Fiscal Year	15
<b>IV. APPENDIX</b>	
1 Itemization of Other Income	16

## 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 2008-09 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 2008-09 fiscal year. However, the 2008-09 roll was prepared in the 2007 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-two of the 58 counties reported data; Alpine, Glenn, Lake, Mendocino, Plumas, and Yuba Counties did not provide data.

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.

---

<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 PROGRAMS

(As of July 1, 2009)

	Expenses				2008-09 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)	2008-09 NET BUDGET (10)
Alameda	\$10,886,674	\$5,158,388	\$3,599,819	\$1,097,738	\$20,742,619	\$19,025	\$76,099	\$7,364,218	\$0	\$13,283,277
Alpine			No Response		\$0			No Response		\$0
Amador	\$631,485	\$272,784	\$168,146	\$107,528	\$1,179,943	\$0	\$2,846	\$0	\$3,736	\$1,173,361
Butte	\$2,106,110	\$1,218,077	\$249,372	\$419,444	\$3,993,003	\$30,000	\$35,000	\$1,000,000	\$0	\$2,928,003
Calaveras	\$929,408	\$343,334	\$75,410	\$0	\$1,348,152	\$0	\$18,500	\$275,000	\$1,500	\$1,053,152
Colusa	\$470,298	\$293,628	\$0	\$134,132	\$898,058	\$0	\$8,430	\$151,528	\$500	\$737,600
Contra Costa	\$7,706,594	\$5,874,757	\$1,163,568	\$3,811,959	\$18,556,878	\$212,509	\$375,491	\$730,000	\$315	\$17,238,563
Del Norte	\$412,201	\$184,738	\$76,386	\$52,551	\$725,876	\$0	\$17,419	\$15,000	\$0	\$693,457
El Dorado	\$3,488,565	\$0	\$374,012	\$108,716	\$3,971,293	\$1,247	\$17,516	\$494,805	\$525	\$3,457,200
Fresno	\$6,838,424	\$3,802,636	\$1,314,164	\$185,944	\$12,141,168	\$5,325	\$59,781	\$4,601,669	\$199,894	\$7,274,499
Glenn			No Response		\$0			No Response		\$0
Humboldt	\$1,495,330	\$576,175	\$175,679	\$174,146	\$2,421,330	\$0	\$80,021	\$622,616	\$12,449	\$1,706,244
Imperial	\$1,553,210	\$626,828	\$261,980	\$0	\$2,442,018	\$0	\$117,000	\$235,000	\$27,528	\$2,062,490
Inyo	\$481,901	\$251,147	\$0	\$0	\$733,048	\$0	\$479	\$0	\$1,592	\$730,977
Kern	\$5,163,267	\$4,076,908	\$1,441,175	\$791,917	\$11,473,267	\$290,086	\$14,249	\$2,673,009	\$16,609	\$8,479,314
Kings	1,299,785	\$495,305	\$204,977	\$240,092	\$2,240,159	\$0	\$85,700	\$900,000	\$0	\$1,254,459
Lake			No Response		\$0			No Response		\$0
Lassen	\$569,338	\$202,218	\$0	\$24,835	\$796,391	\$0	\$9,000	\$60,000	\$300	\$727,091
Los Angeles	\$86,259,000	\$42,661,000	\$12,496,000	\$19,152,000	\$160,568,000	\$127,000	\$364,000	\$60,797,000	\$5,511,000	\$93,769,000
Madera	\$1,870,229	\$757,709	\$0	\$9,972	\$2,637,910	\$0	\$35,967	\$0	\$2,537	\$2,599,406
Marin	\$4,457,956	\$1,725,157	\$448,135	\$279,137	\$6,910,385	\$0	\$26,510	\$1,900,260	\$0	\$4,983,615
Mariposa	\$447,223	\$328,190	N/A	N/A	\$775,413	N/A	\$12,832	N/A	N/A	\$762,581
Mendocino			No Response		\$0			No Response		\$0
Merced	\$1,854,096	\$1,286,930	\$256,951	\$141,650	\$3,539,627	\$0	\$35,839	\$1,265,118	\$496,070	\$1,742,600
Modoc	\$298,901	\$159,119	\$0	\$30,489	\$488,509	\$0	\$7,359	\$4,725	\$0	\$476,425
Mono	\$972,537	\$386,041	\$0	\$0	\$1,358,578	\$0	\$1,319	\$0	\$3,000	\$1,354,259
Monterey	\$3,307,935	\$1,617,282	\$243,514	\$277,268	\$5,445,999	\$154,512	\$41,860	\$847,231	\$0	\$4,402,396
Napa	\$1,576,673	\$656,133	\$353,457	\$93,034	\$2,679,297	\$0	\$63,922	\$0	\$48,518	\$2,566,857
Nevada	\$1,523,414	\$822,174	253,162	\$238,350	\$2,837,100	\$0	\$29,124	1,200	\$0	\$2,806,776
Orange	\$21,663,676	\$7,173,409	\$1,395,628	\$2,710,761	\$32,943,474	\$33,904	\$310,181	\$5,057,632	\$0	\$27,541,757
Placer	\$5,046,330	\$2,625,205	\$271,853	\$785,865	\$8,729,253	\$27,214	\$54,483	\$2,841,899	\$614	\$5,805,043
Plumas			No Response		\$0			No Response		\$0
Riverside	\$13,003,987	\$6,947,301	\$2,192,284	\$4,436,593	\$26,580,165	\$2,536	\$227,536	\$14,684,662	\$1,702,669	\$9,962,762
Sacramento	\$10,086,184	\$4,407,911	\$1,269,261	\$1,898,750	\$17,662,106	\$0	\$106,276	\$9,331,554	\$89,501	\$8,134,775
San Benito	\$927,273	\$379,011	\$0	\$117,000	\$1,423,284	\$0	\$5,000	\$382,000	\$19,340	\$1,016,944
San Bernardino	\$10,448,447	\$4,988,921	\$2,278,504	\$1,213,611	\$18,929,483	\$0	\$75,000	\$0	\$1,176,589	\$17,677,894
San Diego	\$17,381,630	\$9,581,795	\$0	\$6,969,112	\$33,932,537	N/A	\$201,309	\$16,956,698	N/A	\$16,774,530
San Francisco	\$7,905,815	\$2,307,031	\$1,171,084	\$560,745	\$11,944,675	\$9,681	\$0	\$0	\$0	\$11,934,994
San Joaquin	\$5,676,017	\$2,800,368	\$71,421	\$312,744	\$8,860,549	\$0	\$1,600	\$2,728,493	\$201	\$6,130,255
San Luis Obispo	\$4,269,941	\$3,546,550	\$424,396	\$414,626	\$8,655,513	\$0	\$51,243	\$0	\$60,000	\$8,544,270
San Mateo	\$5,644,330	\$2,502,852	\$1,155,842	\$580,611	\$9,883,635	\$29,587	\$26,298	\$4,531,632	\$58,250	\$5,237,868
Santa Barbara	\$5,796,772	\$2,374,895	\$468,110	\$619,835	\$9,259,612	\$0	\$25,000	\$2,700,000	\$0	\$6,534,612
Santa Clara	\$17,209,057	\$8,366,389	\$879,386	\$1,700,176	\$28,155,008	\$0	\$102,578	\$15,499,500	\$345,996	\$12,206,934
Santa Cruz	\$2,277,990	\$379,257	\$0	\$609,106	\$3,266,353	\$0	\$39,916	\$1,383,528	\$0	\$1,842,909
Shasta	\$1,907,933	\$1,006,854	\$1,330,951	\$134,279	\$4,380,017	\$153,637	\$42,533	\$1,334,457	\$565	\$2,848,825
Sierra	\$247,820	\$145,353	\$0	\$15,910	\$409,083	\$0	\$8,123	\$4,558	\$0	\$396,402
Siskiyou	\$997,487	\$415,557	\$8,172	\$415,927	\$1,837,143	\$0	\$10,024	\$215,636	\$703,200	\$908,283
Solano	\$2,634,604	\$1,328,608	\$1,120,271	\$885,313	\$5,968,796	\$0	\$100,748	\$263,211	\$84,161	\$5,520,676
Sonoma	\$4,593,234	\$2,318,182	\$585,752	\$656,505	\$8,153,673	\$0	\$15,883	\$813,335	\$19,534	\$7,304,921
Stanislaus	\$3,516,522	\$1,521,451	\$363,329	\$471,739	\$5,873,041	\$0	\$26,986	\$1,437,801	\$72,729	\$4,335,525
Sutter	\$1,351,955	\$638,361	\$268,411	\$37,740	\$2,296,467	\$0	\$7,830	\$0	\$0	\$2,288,637
Tehama	\$926,586	\$457,756	\$0	\$86,465	\$1,470,807	\$0	\$11,244	\$176,159	\$0	\$1,283,404
Trinity	140,403	\$106,868	\$18,486	\$0	\$265,757	0	\$5,000	\$7,500	\$0	\$253,257
Tulare	\$3,732,935	\$1,324,177	\$1,031,939	\$223,209	\$6,312,260	\$0	\$27,000	\$0	\$171,598	\$6,113,662
Tuolumne	\$700,058	\$363,304	\$0	\$0	\$1,063,362	\$0	\$34,718	\$0	\$0	\$1,028,644
Ventura	\$7,275,149	\$3,985,527	\$1,958,899	\$626,997	\$13,846,572	\$0	\$133,972	\$4,910,223	\$41,478	\$8,760,899
Yolo	\$1,566,331	\$863,056	\$92,360	\$43,425	\$2,565,172	\$380	\$56,855	\$1,266,485	\$0	\$1,241,452
Yuba			No Response		\$0			No Response		\$0
<b>Totals</b>	<b>\$303,529,020</b>	<b>\$146,632,607</b>	<b>\$41,512,246</b>	<b>\$53,897,946</b>	<b>\$545,571,818</b>	<b>\$1,086,962</b>	<b>\$3,253,280</b>	<b>\$170,465,342</b>	<b>\$10,872,498</b>	<b>\$359,893,736</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, 2009)

Assessor & Other Managers	Certified Appraisers		Drafting/ Mapping	Computer Analysts, etc.	Other Tech. & Pro.	Clerical	08-09 TOTAL STAFF	07-08 Total Staff	% Change From 07-08 to 08-09	06-07 Total Staff	% Change From 06-07 to 07-08	
	Real Property	Business Property										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Alameda	9	60	28	6	5	16	63.4	187.4	187.4	0%	187.4	0%
Alpine	No Response		No Response		No Response		0	No Response		No Response		
Amador	2	4	1	1	0	0	5	13	12	8%	12	0%
Butte	2	16	3	2	1	0	14	38	43	-12%	44	-2%
Calaveras	4	5	1	1.5	0.5	6	0	18	19	-5%	19	0%
Colusa	2	3	1	1	0	0	4	11	13	-15%	13	0%
Contra Costa	7	50	12	7	2	10	40	128	134	-4%	135	-1%
Del Norte	2	3	1	0.5	0	2.5	0	9	10	-10%	9	11%
El Dorado	3	14	3	2	2	2	17	43	45	-4%	45	0%
Fresno	4	47	13	9	5	0	59	137	137	0%	143	-4%
Glenn	No Response		No Response		No Response		0	No Response		No Response		
Humboldt	3	12	3	1	0	6	7	32	32	0%	32	0%
Imperial	2	13	3	2	1	1	10	32	30	7%	30	0%
Inyo	2	1	0	1	0	0	4.6	8.6	8.6	0%	7.6	13%
Kern	6	44	14	5	3	2	37	111	111	0%	109	2%
Kings	4	9.75	2	2	0	0	9.8	27.55	27.35	1%	26.35	
Lake	No Response		No Response		No Response		0	No Response		No Response		
Lassen	2	3	1	1	1	0	2	10	11	-9%	10	10%
Los Angeles	61	382	177	39	105	54	681	1499	1,502	0%	1,502	0%
Madera	3	15	3	3	0	0	14	38	38	0%	38	0%
Marin	3.1	23	6	3	2.5	0	19	56.6	59.2	-4%	59.2	0%
Mariposa	3	3	0	1	0	0	5	12	12	0%	12	0%
Mendocino	No Response		No Response		No Response		0	No Response		No Response		
Merced	5	11	6	2	0	3	11	38	39	-3%	39.25	-1%
Modoc	2	2	1	1	0	0	2	8	8	0%	8	0%
Mono	3	6	1	0	0	0	3	13	14	-7%	14	0%
Monterey	5	21	7	0	0	0	24	57	61	-7%	58	5%
Napa	3	8	4	2	0	1	6	24	26	-8%	26	0%
Nevada	4	7.75	1	2	0	4	11.75	30.5	30.5	0%	31.5	-3%
Orange	7	101	58	15	14	11	131	337	337	0%	337	0%
Placer	11	25	5	4	4	0	36	85	85	0%	85	0%
Plumas	No Response		No Response		No Response		0	No Response		No Response		
Riverside	12	97	19	19	14	0	129	290	284	2%	277	3%
Sacramento	10	70	16	5	9.5	0	57	167.5	178.5	-6%	178.5	0%
San Benito	3	4	2	2	0	0	4	15	15	0%	14	7%
San Bernardino	10	68	18	9	7.3	49.5	48.4	210.2	231.4	-9%	232.85	-1%
San Diego	22	107	26	21	3	58	95	332	332	0%	332	0%
San Francisco	8	35	15	1	2	2	52	115	104	11%	94	11%
San Joaquin	6	31	11	8	4	13	31	104	106	-2%	106	0%
San Luis Obispo	7	29	5	5	5	32	3	86	89	-3%	89	0%
San Mateo	4	36	13	3	4	0	18	78	79	-1%	79	0%
Santa Barbara	9	28	7	5	8	0	24	81	81	0%	81	0%
Santa Clara	13	60	43	7	25	22	72	242	279	-13%	292	-4%
Santa Cruz	5	11	4	3	1	2	12	38	38	0%	39	-3%
Shasta	4	15	5	2	0	0	13	39	39	0%	41	-5%
Sierra	1	1	0	0	0	0	1.7	3.7	4.7	-21%	4.7	0%
Siskiyou	3	7.33	0	2	0	0	7.33	19.66	21	-6%	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%	74	0%
Stanislaus	3	27	9	4	3	0	19	65	65	0%	65	0%
Sutter	4	7	3	1	0	9	0	24	24	0%	25.5	-6%
Tehama	3	6	1	1	1	0	8	20	20	0%	20	0%
Trinity	0.5	0.75	0	0	0	0	0.75	2	No Response		No Response	
Tulare	4	28	8	7	2	N/A	23	72	73	-1%	65	12%
Tuolumne	3	4	1	1	0	0	4	13	13	0%	13	0%
Ventura	11	58	15	5	5	19	24	137	137	0%	132	4%
Yolo	3	9	3	2	1	0	12	30	30	0%	25	20%
Yuba	No Response		No Response		No Response		No Response		No Response		No Response	
<b>Totals</b>	<b>318.6</b>	<b>1,672.6</b>	<b>592.0</b>	<b>238.0</b>	<b>244.8</b>	<b>325.0</b>	<b>1,915.73</b>	<b>5,306.71</b>	<b>5,433.250</b>	<b>-2%</b>	<b>5,418.450</b>	<b>0%</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, 2009)

	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			0
Amador	0	0	0	0	0	0	0	0
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	0	0	0	0
Fresno	0	0	0	0	0	0	0	0
Glenn		No Response			No Response			0
Humboldt	0	0	0	0	0	0	2	2
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		No Response			No Response			0
Lassen	0	0	0	0	0	0	0.5	0.5
Los Angeles	0	0	8	0	0	0	2	10
Madera	0	0	0	0	0	0	0.33	0.33
Marin	0	0	0	0	0	0	0	0
Mariposa	0	0	0	0	0	0	0	0
Mendocino	0	1	0	0	0	0	0	1
Merced		No Response			No Response			0
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	4.21	1.05	0.2	0	0	3.79	9.25
Placer	0	2	0	0	0	0	0	2
Plumas		No Response			No Response			0
Riverside	0	0	0	0	0	0	0	0
Sacramento	0	0.12	0	0	0	0	4	4.12
San Benito	0	0.5	0	0	0	0	0	0.5
San Bernardino	0	0	0	0	0	0	2	2
San Diego	0	0	0	0	0	0	0	0
San Francisco	1	1	1	0	0	0	4	7
San Joaquin	0	0	0	0	0	1	4	5
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0	3	0	0	0	0	4	7
Santa Barbara	0	0	0	0	0	0	0	0
Santa Clara	0	0	0	0	0	0	4	4
Santa Cruz	0	0	0	0	0	0	0	0
Shasta	0	1	0	0	0	0	2	3
Sierra	0	0	0	0	0	0	0	0
Siskiyou	0	0	0.25	0	0	0	0.25	0.5
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	1	2
Sutter	0	0	0	0	0	0	2	2
Tehama	0	0	0	0	0	0	0	0
Trinity	0	0	0	0	0	0	0	0
Tulare	0	0	0	0	0	0	0	0
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	0	0
Yuba		No Response			No Response			0
<b>Totals</b>	<b>1</b>	<b>15.83</b>	<b>10.3</b>	<b>0.2</b>	<b>0</b>	<b>1</b>	<b>39.87</b>	<b>68.2</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 as of July 1, 2009)

	Secured Roll		Unsecured Roll Value in 000's *	TOTAL NET ROLL VALUE in 000's	Secured Roll Units	Unsecured Roll Units	TOTAL ROLL UNITS
	State-Assessed in 000's *	Locally Assessed in 000's *					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Alameda	\$2,722,686	\$190,490,463	11,601,304	\$204,814,453	429,391	50,389	479,780
Alpine	\$21,747	\$714,389	31,764	\$767,900		No Response	0
Amador	\$184,117	\$4,636,708	132,945	\$4,953,771	23,039	3,697	26,736
Butte	\$624,069	\$17,826,948	836,897	\$19,287,914	100,287	9,614	109,901
Calaveras	\$110,393	\$6,998,329	122,157	\$7,230,879	45,071	3,869	48,940
Colusa	\$161,666	\$2,260,438	237,669	\$2,659,773	13,803	1,961	15,764
Contra Costa	\$2,865,923	\$151,965,005	5,130,325	\$159,961,253	356,223	49,733	405,956
Del Norte	\$41,342	\$1,642,400	43,952	\$1,727,695	15,051	1,391	16,442
El Dorado	\$288,742	\$27,343,456	653,138	\$28,285,337	129,474	11,431	140,905
Fresno	\$2,582,622	\$58,332,410	2,555,829	\$63,470,861	280,941	41,231	322,172
Glenn	\$104,424	\$2,420,498	103,696	\$2,628,618		No Response	0
Humboldt	\$234,994	\$10,085,795	480,438	\$10,801,227	75,183	8,154	83,337
Imperial	\$297,831	\$10,145,704	784,347	\$11,227,881	70,508	3,801	74,309
Inyo	\$94,789	\$3,167,580	1,285,535	\$4,547,904	16,565	2,763	19,328
Kern	\$3,383,510	\$77,910,340	3,058,230	\$84,352,080	389,350	29,191	418,541
Kings	\$358,899	\$8,178,803	409,040	\$8,946,743	46,699	5,396	52,095
Lake	\$115,527	\$6,735,844	178,540	\$7,029,911		No Response	0
Lassen	\$158,716	\$1,993,996	118,556	\$2,271,268	23,809	1,361	25,170
Los Angeles	\$13,102,558	\$1,027,889,341	48,053,950	\$1,089,045,848	2,352,255	467,660	2,819,915
Madera	\$361,125	\$11,693,409	394,829	\$12,449,362	59,849	7,036	66,885
Marin	\$384,762	\$54,333,180	1,282,485	\$56,000,426	92,523	16,030	108,553
Mariposa	\$75,157	\$1,987,961	52,868	\$2,115,986	828	1,509	2,337
Mendocino	\$202,194	\$9,492,052	313,105	\$10,007,350		No Response	0
Merced	\$444,860	\$18,526,900	1,123,636	\$20,095,395	84,794	8,354	93,148
Modoc	\$152,820	\$867,030	29,703	\$1,049,553	27,614	1,198	28,812
Mono	\$81,920	\$5,568,571	318,760	\$5,969,251	17,338	1,338	18,676
Monterey	\$1,358,180	\$49,573,443	2,144,692	\$53,076,314	127,491	20,382	147,873
Napa	\$225,153	\$25,730,608	1,187,262	\$27,143,023	50,908	8,145	59,053
Nevada	\$270,279	\$16,151,196	378,473	\$16,799,947	59,269	6,517	65,786
Orange	\$4,978,991	\$403,512,858	20,981,471	\$429,473,319	917,070	168,208	1,085,278
Placer	\$897,370	\$57,080,704	1,550,119	\$59,528,192	160,419	13,659	174,078
Plumas	\$407,099	\$3,817,772	106,109	\$4,330,980		No Response	0
Riverside	\$3,952,409	\$230,893,580	8,160,220	\$243,006,209	889,755	33,274	923,029
Sacramento	\$1,644,091	\$130,564,910	5,679,536	\$137,888,537	462,847	49,340	512,187
San Benito	\$105,350	\$6,393,499	251,836	\$6,750,684	19,579	2,160	21,739
San Bernardino	\$5,360,070	\$171,804,997	10,033,960	\$187,199,027	769,896	54,065	823,961
San Diego	\$8,300,796	\$385,065,065	14,528,886	\$407,894,746	978,011	184,288	1,162,299
San Francisco	\$2,033,644	\$130,824,731	9,061,374	\$141,919,748	197,284	35,934	233,218
San Joaquin	\$1,556,616	\$59,050,512	3,659,633	\$64,266,761	217,399	25,180	242,579
San Luis Obispo	\$2,798,090	\$39,040,880	1,088,076	\$42,927,047	144,889	35,657	180,546
San Mateo	\$1,406,730	\$133,289,758	9,859,554	\$144,556,042	219,589	19,383	238,972
Santa Barbara	\$806,086	\$57,827,035	2,850,912	\$61,484,032	128,242	22,050	150,292
Santa Clara	\$3,681,249	\$281,772,239	21,541,992	\$306,995,480	473,931	71,105	545,036
Santa Cruz	\$291,493	\$33,580,381	861,471	\$34,733,345	95,700	9,286	104,986
Shasta	\$730,853	\$15,174,778	840,189	\$16,745,820	96,572	13,877	110,449
Sierra	\$42,644	\$512,849	33,069	\$588,562	5,325	2,151	7,476
Siskiyou	\$268,845	\$3,895,795	207,955	\$4,372,594	44,597	3,222	47,819
Solano	\$780,609	\$43,886,856	1,877,514	\$46,544,979	144,625	12,496	157,121
Sonoma	\$731,429	\$66,710,636	2,508,655	\$69,950,719	181,227	34,752	215,979
Stanislaus	\$407,584	\$38,190,131	1,826,744	\$40,424,459	160,117	21,947	182,064
Sutter	\$415,305	\$7,831,163	522,966	\$8,769,434	34,616	12,126	46,742
Tehama	\$199,741	\$4,843,426	175,663	\$5,218,831	43,456	4,054	47,510
Trinity	\$27,184	\$1,106,207	34,327	\$1,167,717	12,045	2,846	14,891
Tulare	\$652,992	\$26,197,774	1,397,892	\$28,248,658	147,035	8,085	155,120
Tuolumne	\$118,897	\$6,478,507	198,804	\$6,796,208	38,253	4,523	42,776
Ventura	\$1,420,150	\$102,613,143	4,234,843	\$108,268,136	252,011	51,532	303,543
Yolo	\$442,390	\$19,439,468	1,102,872	\$20,984,730	58,906	5,887	64,793
Yuba	\$240,034	\$4,961,532	249,031	\$5,450,597		No Response	0
<b>Totals</b>	<b>\$75,709,742</b>	<b>\$4,271,023,980</b>	<b>\$208,469,794</b>	<b>\$4,555,203,515</b>	<b>11,781,659</b>	<b>1,663,238</b>	<b>13,444,897</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 2007-08 Annual Report

**TABLE E**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL as of July 1, 2009)

	Single Family (1)	Manu- factured Homes (2)	Multi- Family (3)	Vacant Land (4)	Total (5)	Commercial/Industrial		
						Improved (6)	Vacant Land (7)	Total (8)
Alameda	353,201	1,791	33,552	10,667	<b>399,211</b>	24,090	2,482	<b>26,572</b>
Alpine			No Response		<b>0</b>	No Response		<b>0</b>
Amador	14,289	1,066	0	4,617	<b>19,972</b>	776	228	<b>1,004</b>
Butte	55,668	13,601	4,633	11,598	<b>85,500</b>	4,624	1,137	<b>5,761</b>
Calaveras	23,974	1,592	198	9,810	<b>35,574</b>	1,166	492	<b>1,658</b>
Colusa	4,773	35	136	1,880	<b>6,824</b>	482	139	<b>621</b>
Contra Costa	312,259	1,966	7,589	18,727	<b>340,541</b>	11,035	1,707	<b>12,742</b>
Del Norte	5,846	2,709	358	3,725	<b>12,638</b>	511	169	<b>680</b>
El Dorado	67,467	2,210	1,975	12,883	<b>84,535</b>	2,453	820	<b>3,273</b>
Fresno	206,752	6,205	5,918	18,054	<b>236,929</b>	14,470	2,615	<b>17,085</b>
Glenn			No Response		<b>0</b>	No Response		<b>0</b>
Humboldt	34,335	4,794	3,715	8,526	<b>51,370</b>	2,637	698	<b>3,335</b>
Imperial	32,357	1,643	804	25,321	<b>60,125</b>	2,465	2,081	<b>4,546</b>
Inyo	6,331	N/A	545	2,590	<b>9,466</b>	1,391	95	<b>1,486</b>
Kern	187,505	10,460	12,256	117,435	<b>327,656</b>	13,395	6,725	<b>20,120</b>
Kings	27,964	1,175	797	2,580	<b>32,516</b>	1,598	621	<b>2,219</b>
Lake			No Response		<b>0</b>	No Response		<b>0</b>
Lassen	8,863	710	672	1,994	<b>12,239</b>	667	262	<b>929</b>
Los Angeles	1,763,184	24,185	243,963	91,762	<b>2,123,094</b>	125,831	24,687	<b>150,518</b>
Madera	34,898	1,869	472	7,003	<b>44,242</b>	1,897	789	<b>2,686</b>
Marin	74,874	241	4,992	6,136	<b>86,243</b>	3,461	532	<b>3,993</b>
Mariposa	N/A	N/A	N/A	N/A	<b>0</b>	N/A	N/A	<b>0</b>
Mendocino			No Response		<b>0</b>	No Response		<b>0</b>
Merced	54,729	2,637	3,086	6,985	<b>67,437</b>	2,846	830	<b>3,676</b>
Modoc	1,696	174	37	902	<b>2,809</b>	407	282	<b>689</b>
Mono	N/A	N/A	N/A	N/A	<b>0</b>	N/A	N/A	<b>0</b>
Monterey	93,325	2,695	4,537	5,927	<b>106,484</b>	4,892	1,017	<b>5,909</b>
Napa	29,300	1,500	2,172	951	<b>33,923</b>	2,631	463	<b>3,094</b>
Nevada	40,657	1,258	2,036	10,905	<b>54,856</b>	1,622	414	<b>2,036</b>
Orange	727,294	19,450	26,859	11,041	<b>784,644</b>	38,436	2,026	<b>40,462</b>
Placer	123,083	2,067	3,488	17,091	<b>145,729</b>	5,114	1,599	<b>6,713</b>
Plumas			No Response		<b>0</b>	No Response		<b>0</b>
Riverside	555,082	65,136	6,152	104,516	<b>730,886</b>	32,679	10,638	<b>43,317</b>
Sacramento	376,049	7,460	19,176	21,043	<b>423,728</b>	16,477	3,107	<b>19,584</b>
San Benito	12,941	370	373	482	<b>14,166</b>	733	119	<b>852</b>
San Bernardino	518,455	28,921	10,905	148,939	<b>707,220</b>	29,306	17,504	<b>46,810</b>
San Diego	736,012	23,109	44,448	34,015	<b>837,584</b>	28,293	5,304	<b>33,597</b>
San Francisco	136,318		36,402	5,299	<b>178,019</b>	19,265		<b>19,265</b>
San Joaquin	165,026	3,734	8,848	11,104	<b>188,712</b>	10,477	2,296	<b>12,773</b>
San Luis Obispo	78,338	7,571	4,252	15,119	<b>105,280</b>	7,960	1,747	<b>9,707</b>
San Mateo	181,536	1,233	12,028	7,172	<b>201,969</b>	6,810	3,028	<b>9,838</b>
Santa Barbara	92,072	7,589	7,281	4,839	<b>111,781</b>	6,193	1,000	<b>7,193</b>
Santa Clara	409,340	0	20,036	6,736	<b>436,112</b>	18,720	627	<b>19,347</b>
Santa Cruz	67,767	3,031	4,413	6,238	<b>81,449</b>	2,813	369	<b>3,182</b>
Shasta	53,872	6,548	2,236	10,181	<b>72,837</b>	3,999	1,749	<b>5,748</b>
Sierra	1,533	81	84	782	<b>2,480</b>	141	27	<b>168</b>
Siskiyou	15,048	2,806	680	15,098	<b>33,632</b>	1,503	1,040	<b>2,543</b>
Solano	110,123	1,189	3,391	4,948	<b>119,651</b>	4,108	1,292	<b>5,400</b>
Sonoma	138,884	4,591	7,528	9,304	<b>160,307</b>	8,033	703	<b>8,736</b>
Stanislaus	122,042	188	5,445	4,731	<b>132,406</b>	7,480	1,418	<b>8,898</b>
Sutter	22,368	867	967	1,634	<b>25,836</b>	1,421	312	<b>1,733</b>
Tehama	14,167	7,700	822	6,736	<b>29,425</b>	1,096	437	<b>1,533</b>
Trinity	4,998	1,190	37	4,244	<b>10,469</b>	525	56	<b>581</b>
Tulare	112,479	N/A	3,496	N/A	<b>115,975</b>	N/A	N/A	<b>7,418</b>
Tuolumne	23,553	1,444	1,074	5,131	<b>31,202</b>	1,081	246	<b>1,327</b>
Ventura	206,626	11,510	6,484	9,429	<b>234,049</b>	9,813	1,254	<b>11,067</b>
Yolo	45,204	1,254	493	801	<b>47,752</b>	2,813	964	<b>3,777</b>
Yuba			No Response		<b>0</b>	No Response		<b>0</b>
<b>Totals</b>	<b>8,484,457</b>	<b>293,555</b>	<b>571,841</b>	<b>847,631</b>	<b>10,197,484</b>	<b>490,636</b>	<b>108,147</b>	<b>606,201</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 as of July 1, 2009)

	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	96	0	1,080	0	2,375	3,551	5	52	0	57	429,391
Alpine			No Response			0		No Response		0	0
Amador	171	161	805	566	0	1,703	0	0	360	360	23,039
Butte	5,367	0	1,987	1,205	57	8,616	0	115	295	410	100,287
Calaveras	550	1,018	1,607	1,634	518	5,327	0	1,348	1,164	2,512	45,071
Colusa	2,108	1,015	1,734	1,185	0	6,042	0	316	0	316	13,803
Contra Costa	1,724	N/A	409	569	0	2,702	0	40	198	238	356,223
Del Norte	0	0	613	0	176	789	0	584	360	944	15,051
El Dorado	2,260	0	1,321	0	0	3,581	1,366	2	36,717	38,085	129,474
Fresno	9,590	0	15,010	1,724	177	26,501	0	286	140	426	280,941
Glenn			No Response			0		No Response		0	0
Humboldt	0	2,207	8,318	3,185	0	13,710	0	756	6,012	6,768	75,183
Imperial	4,094	0	1,236	14	0	5,344	451	42	0	493	70,508
Inyo	0	45	0	95	82	222	N/A	N/A	5,391	5,391	16,565
Kern	7,834	152	11,168	14,122	1,024	34,300	1	3,688	3,585	7,274	389,350
Kings	3,365	903	5,874	1,449	53	11,644	0	87	233	320	46,699
Lake			No Response			0		No Response		0	0
Lassen	0	0	2,812	6,736	1,044	10,592	0	8	41	49	23,809
Los Angeles	0	396	0	50,488	0	50,884	10,434	1,538	15,787	27,759	2,352,255
Madera	2,429	155	3,545	1,441	784	8,354	0	37	4,530	4,567	59,849
Marin	1	83	502	0	131	717	0	1	1,569	1,570	92,523
Mariposa	N/A	N/A	808	N/A	N/A	808	20	N/A	N/A	20	828
Mendocino			No Response			0		No Response		0	0
Merced	7,532	239	3,643	1,533	0	12,947	0	39	695	734	84,794
Modoc	119	244	1,166	1,550	21,037	24,116	0	0	0	0	27,614
Mono	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	17,338
Monterey	1,782	N/A	3,786	2,560	135	8,263	25	331	6,479	6,835	127,491
Napa	1,669	0	768	3,254	6,394	12,085	0	0	1,806	1,806	50,908
Nevada	0	0	414	0	0	414	511	0	1,452	1,963	59,269
Orange	3,655	N/A	10	0	0	3,665	1,108	224	86,967	88,299	917,070
Placer	218	N/A	894	466	3	1,581	0	54	6,342	6,396	160,419
Plumas			No Response			0		No Response		0	0
Riverside	6,001	0	1,803	8,680	0	16,484	0	0	99,068	99,068	889,755
Sacramento	851	211	1,528	146	101	2,837	2	169	16,527	16,698	462,847
San Benito	2,060	0	2,296	195	0	4,551	0	10	0	10	19,579
San Bernardino	899	590	423	2,257	2,915	7,084	5,734	290	2,758	8,782	769,896
San Diego	1,979	239	2,244	10,500	471	15,433	4,125	155	87,117	91,397	978,011
San Francisco			No Response			0		No Response		0	197,284
San Joaquin	4,407	138	6,591	651	9	11,796	12	174	3,932	4,118	217,399
San Luis Obispo	1,179	N/A	0	14,054	1,026	16,259	803	195	12,645	13,643	144,889
San Mateo	127	206	758	471	162	1,724	18	12	6,028	6,058	219,589
Santa Barbara	2,077	67	2,289	1,875	0	6,308	187	376	2,397	2,960	128,242
Santa Clara	1,680	0	3,114	2,404	0	7,198	0	8	11,266	11,274	473,931
Santa Cruz	539	36	1,048	5,139	243	7,005	0	21	4,043	4,064	95,700
Shasta	520	0	2,656	3,466	227	6,869	3	183	10,932	11,118	96,572
Sierra	0	0	497	0	268	765	139	229	1,544	1,912	5,325
Siskiyou	0	0	4,195	0	4,165	8,360	0	0	62	62	44,597
Solano	1,941	4,875	2,362	1,408	0	10,586	0	265	8,723	8,988	144,625
Sonoma	4,013	3,206	1,567	0	0	8,786	18	276	3,104	3,398	181,227
Stanislaus	2,635	0	8,160	247	4,999	16,041	0	13	2,759	2,772	160,117
Sutter	3,348	0	557	235	2,203	6,343	0	378	326	704	34,616
Tehama	298	1,643	5,519	1,699	0	9,159	0	172	3,167	3,339	43,456
Trinity	0	116	798	0	0	914	0	0	81	81	12,045
Tulare	N/A	N/A	N/A	N/A	N/A	19,436	338	N/A	3,868	4,206	147,035
Tuolumne	123	213	1,329	2,345	0	4,010	672	287	755	1,714	38,253
Ventura	3,559	0	1,641	846	109	6,155	148	592	0	740	252,011
Yolo	2,053	0	3,096	0	968	6,117	0	140	1,120	1,260	58,906
Yuba			No Response			0		No Response		0	0
<b>Totals</b>	<b>94,853</b>		<b>123,981</b>	<b>150,394</b>	<b>51,856</b>	<b>421,084</b>	<b>26,120</b>	<b>13,493</b>	<b>462,345</b>	<b>501,958</b>	<b>11,781,659</b>

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

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

**TABLE E (CONTINUED)**

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(UNSECURED ROLL as of July 1, 2009)

	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	1,075	10,669	28,562	3,448	0	185	1,528	4,922	50,389	479,780	
Alpine	No Response						No Response		0	0	
Amador	99	2,129	1,032	162	0	275	N/A	0	3,697	26,736	
Butte	223	4,137	3,997	254	N/A	953	N/A	50	9,614	109,901	
Calaveras	71	2,530	1,046	173	0	49	0	0	3,869	48,940	
Colusa	141	523	967	69	0	261	0	0	1,961	15,764	
Contra Costa	554	27,529	18,919	2,098	76	113	441	3	49,733	405,956	
Del Norte	14	428	652	266	0	6	0	25	1,391	16,442	
El Dorado	381	3,896	4,643	273	1,711	0	171	356	11,431	140,905	
Fresno	603	4,039	34,371	1,197	8	290	723	0	41,231	322,172	
Glenn	No Response						No Response		0	0	
Humboldt	155	2,717	3,672	880	0	399	312	19	8,154	83,337	
Imperial	130	2,099	74	630	0	535	333	0	3,801	74,309	
Inyo	117	766	226	37	N/A	228	N/A	1,389	2,763	19,328	
Kern	1,029	3,714	22,676	712	0	1,060	0	0	29,191	418,541	
Kings	112	2,520	N/A	228	N/A	221	N/A	2,315	5,396	52,095	
Lake	No Response						No Response		0	0	
Lassen	57	459	327	288	13	55	162	0	1,361	25,170	
Los Angeles	10,112	180,694	179,778	56	23,736	100	9,316	63,868	467,660	2,819,915	
Madera	152	2,130	3,380	288	0	908	174	4	7,036	66,885	
Marin	228	4,044	10,310	1,182	0	181	N/A	85	16,030	108,553	
Mariposa	32	731	359	270	62	N/A	N/A	55	1,509	2,337	
Mendocino	No Response						No Response		0	0	
Merced	288	2,535	3,173	275	0	1,607	476	0	8,354	93,148	
Modoc	34	385	378	257	0	66	78	0	1,198	28,812	
Mono	28	394	0	638	0	82	122	74	1,338	18,676	
Monterey	458	7,306	10,507	1,806	N/A	N/A	N/A	305	20,382	147,873	
Napa	297	2,624	4,744	301	0	179	N/A	0	8,145	59,053	
Nevada	273	2,423	3,019	511	0	72	219	0	6,517	65,786	
Orange	908	35,141	112,573	5,649	0	530	13,162	245	168,208	1,085,278	
Placer	358	6,175	6,381	486	0	254	0	5	13,659	174,078	
Plumas	No Response						No Response		0	0	
Riverside	1,575	8,336	23,342	0	0	0	0	21	33,274	923,029	
Sacramento	644	10,568	33,732	1,841	0	551	2,004	0	49,340	512,187	
San Benito	255	455	1,281	169	0	0	0	0	2,160	21,739	
San Bernardino	1,499	16,529	34,333	0	605	1,099	0	0	54,065	823,961	
San Diego	4,881	73,406	97,725	0	0	195	8,081	0	184,288	1,162,299	
San Francisco	1,578		29,876	2,742			1,738			35,934	233,218
San Joaquin	389	10,780	10,448	510	0	207	0	2,846	25,180	242,579	
San Luis Obispo	451	19,552	11,800	0	0	1,967	0	1,887	35,657	180,546	
San Mateo	434	3,413	8,275	2,779	1	3,595	886	0	19,383	238,972	
Santa Barbara	673	2,877	14,934	2,788	0	137	641	0	22,050	150,292	
Santa Clara	1,045	3,893	39,250	1,774	0	147	33	24,963	71,105	545,036	
Santa Cruz	311	1,981	5,591	1,403	0	N/A	N/A	0	9,286	104,986	
Shasta	264	7,687	4,539	1,387	0	N/A	0	0	13,877	110,449	
Sierra	3	254	371	1,198	0	27	20	278	2,151	7,476	
Siskiyou	90	1,006	1,160	736	0	215	0	15	3,222	47,819	
Solano	181	4,733	6,660	373	0	49	500	0	12,496	157,121	
Sonoma	903	15,020	16,795	1,163	871	0	0	0	34,752	215,979	
Stanislaus	229	4,179	10,759	310	5,438	324	708	0	21,947	182,064	
Sutter	174	2,806	7,884	179	0	371	201	511	12,126	46,742	
Tehama	195	2,184	1,249	145	0	174	107	0	4,054	47,510	
Trinity	33	1,957	494	0	192	170	0	0	2,846	14,891	
Tulare	519	7,566	N/A	N/A	N/A	N/A	N/A	N/A	8,085	155,120	
Tuolumne	187	2,549	1,392	388	0	7	0	0	4,523	42,776	
Ventura	956	31,051	12,769	3,930	1,280	838	N/A	708	51,532	303,543	
Yolo	173	1,370	3,715	225	0	142	262	0	5,887	64,793	
Yuba	No Response						No Response		0	0	
<b>Totals</b>	<b>33,993</b>	<b>548,467</b>	<b>834,140</b>	<b>46,474</b>	<b>33,993</b>	<b>18,824</b>	<b>42,398</b>	<b>104,949</b>	<b>1,663,238</b>	<b>13,444,897</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**  
 (As of July 1, 2009)

	Transfers					New Construction			
	Total Number Recorded Documents (1)	Single Family Transfers (2)	Multi-Family Transfers (3)	Commercial Industrial Transfers (4)	All Other Transfers (5)	Total Transfers (6)	Jurisdictions Issuing Building Permits (7)	Total Building Permits Received (8)	New Assessments From New Construction (9)
Alameda	55,375	23,514	2,193	823	1,282	27,812	16	49,203	8,805
Alpine			No Response			0		No Response	
Amador	2,996	734	6	63	279	1,082	7	1,191	568
Butte	0	3,330	304	205	998	4,837	5	1,842	1,882
Calaveras	17,450	1,260	6	48	94	1,408	3	1,840	1,340
Colusa	2,015	1,149	2	7	342	1,500	3	737	66
Contra Costa	47,061	23,461	337	669	77	24,544	16	20,180	10,446
Del Norte	6,211	1,084	166	167	250	1,667	0	889	59
El Dorado	1,693	3,113	46	139	1,812	5,110	3	8,199	3,572
Fresno	40,511	17,437	291	1,204	1,218	20,150	16	9,844	12,377
Glenn			No Response			0		No Response	
Humboldt	3,484	1,356	99	80	1,658	3,193	9	2,762	884
Imperial	9,359	3,935	40	268	2,438	6,681	5	1,000	2,000
Inyo	4,205	267	4	151	178	600	3	50	145
Kern	47,487	23,907	1,623	1,629	11,588	38,747	23	6,814	3,560
Kings	6,929	2,279	20	45	2,007	4,351	5	4,673	2,091
Lake			No Response			0		No Response	
Lassen	1,543	328	12	19	417	776	3	904	474
Los Angeles	388,150	133,051	13,430	6,822	672	153,975	90	221,424	89,755
Madera	7,960	2,604	97	104	760	3,565	4	3,263	1,052
Marin	11,665	3,022	155	145	301	3,623	12	11,674	3,242
Mariposa	1,030	199	9	10	166	384	1	1,025	251
Mendocino			No Response			0		No Response	
Merced	15,686	11,591	250	134	782	12,757	7	0	2,054
Modoc	1,671	117	2	14	791	924	2	296	299
Mono	4,082	116	0	7	421	544	2	0	0
Monterey	17,505	6,451	1,622	237	1,179	9,489	13	11,119	1,316
Napa	8,328	2,175	77	93	381	2,726	6	2,034	1,178
Nevada	8,105	2,039	83	41	551	2,714	4	3,812	1,680
Orange	629,373	45,882	1,110	1,831	4,999	53,822	35	24,794	20,053
Placer	28,867	10,641	143	374	855	12,013	7	9,798	5,654
Plumas			No Response			0		No Response	
Riverside	N/A	87,320	705	2,626	20,390	111,041	27	11,568	3,756
Sacramento	91,116	47,164	1,738	765	3,304	52,971	8	7,541	4,440
San Benito	2,540	1,905	0	0	0	1,905	3	381	254
San Bernardino	161,007	72,472	1,208	6,845	0	80,525	25	24,013	15,907
San Diego	721,605	60,876	0	1,760	6,779	69,415	19	10,420	16,920
San Francisco	26,719	5,959	1,228	569	111	7,867	2	23,262	1,236
San Joaquin	38,853	25,061	N/A	542	8,969	34,572	8	12,681	2,371
San Luis Obispo	81,957	4,180	176	373	3,254	7,983	8	6,876	7,239
San Mateo	26,275	8,229	513	279	605	9,626	21	20,230	494
Santa Barbara	17,037	5,984	257	331	374	6,946	9	7,426	4,951
Santa Clara	75,315	24,387	979	1,138	1,188	27,692	16	29,526	8,017
Santa Cruz	10,367	3,590	110	76	344	4,120	5	4,624	1,043
Shasta	8,396	3,344	161	206	937	4,648	4	6,386	2,070
Sierra	2,178	63	8	4	156	231	1	142	72
Siskiyou	3,918	666	28	100	961	1,755	7	1,070	622
Solano	22,452	11,470	242	204	199	12,115	2	9,466	1,070
Sonoma	0	10,001	109	431	169	10,710	10	9,316	0
Stanislaus	34,678	18,739	415	426	632	20,212	10	9,947	3,431
Sutter	5,562	1,612	133	135	318	2,198	2	1,635	1,643
Tehama	5,475	2,103	N/A	N/A	N/A	2,103	4	4,721	1,145
Trinity	980	144	0	6	164	314	3	583	531
Tulare	87,892	N/A	N/A	N/A	N/A	0	8	6,500	5,354
Tuolumne	1,044	845	20	18	148	1,031	3	1,805	476
Ventura	31,508	14,371	301	527	282	15,481	11	21,488	3,465
Yolo	10,548	4,363	0	242	274	4,879	5	7,632	1,149
Yuba			No Response			0		No Response	
<b>Totals</b>	<b>2,836,163</b>	<b>739,890</b>	<b>30,458</b>	<b>32,932</b>	<b>86,054</b>	<b>889,334</b>	<b>521</b>	<b>638,606</b>	<b>262,459</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**  
 (As of July 1, 2009)

	Proposition 8					Real Property Roll Corrections (15)	Mapping	
	No. of Reduced Assmts in '08-09 (10)	No. of Reduced Assmts in '07-08 (11)	% Change (12)	Auto Program			Property Splits & Combinations (16)	New Subdivision Lots (17)
				Yes or No (13)	If yes, % (14)			
Alameda	98,668	44,212	123%	No		20,301	812	1,826
Alpine		No Response					No Response	
Amador	728	730	0%	No		996	73	72
Butte	12,219	1,865	555%	No		4,150	332	664
Calaveras	8,468	5,244	61%	No		1,234	165	175
Colusa	1,524	998	53%	No		445	56	107
Contra Costa	159,857	83,513	91%	Yes	43%	16,508	273	639
Del Norte	199	88	126%	No		310	87	16
El Dorado	21,589	No Response		No		2,413	341	1,173
Fresno	48,140	6,755	613%	Yes	85%	13,168	1,373	997
Glenn		No Response					No Response	
Humboldt	623	172	262%	No		1,700	288	896
Imperial	25,125	15,207	65%	No		6,477	165	103
Inyo	2,791	622	349%	No		N/A	N/A	0
Kern	96,096	45,253	112%	Yes	90%	16,475	3,956	1,032
Kings	4,538	778	483%	No		1,701	408	132
Lake	No Response	6,514					No Response	
Lassen	1,894	544	248%	No		556	63	0
Los Angeles	350,794	130,629	169%	Yes	45%	69,780	5,540	9,668
Madera	14,615	101	14370%	Yes	37%	3,847	133	628
Marin	12,269	474	2488%	No		6,336	289	35
Mariposa	283	62	356%	No		297	184	21
Mendocino	No Response	N/A					No Response	
Merced	43,527	5,999	626%	No		3,031	202	174
Modoc	9,645	3,418	182%	No		453	105	17
Mono	N/A	1,110		No		525	7	0
Monterey	31,536	14,732	114%	No		5,001	99	48
Napa	5,386	388	1288%	Yes	75%	3,478	289	0
Nevada	7,787	5,626	38%	Yes	70%	1,118	48	37
Orange	202,825	147,845	37%	No		24,191	1,044	1,198
Placer	63,197	40,045	58%	No		6,918	1,415	2,864
Plumas		No Response					No Response	
Riverside	N/A	31,333		No		0	0	9,837
Sacramento	176,524	90,199	96%	Yes	99%	26,720	350	571
San Benito	2,685	2,910	-8%	No		525	85	26
San Bernardino	170,478	93,444	82%	Yes	35%	61,045	968	3,360
San Diego	227,702	96,821	135%	No		78,520	1,721	2,636
San Francisco	4,437	2,735	62%	No		5,207	2,830	68
San Joaquin	105,575	58,465	81%	Yes	95%	N/A	478	290
San Luis Obispo	40,428	23,268	74%	Yes	80%	2,343	1,330	852
San Mateo	29,349	1,360	2058%	No		5,804	382	167
Santa Barbara	19,429	14,911	30%	Yes	79%	3,155	446	287
Santa Clara	90,836	41,914	117%	Yes		17,562	890	2,071
Santa Cruz	19,840	42	47138%	Yes	40%	2,411	324	149
Shasta	16,400	5,496	198%	No		4,458	1,223	225
Sierra	151	141	7%	No		127	21	0
Siskiyou	3,087	419	637%	No		932	197	61
Solano	57,710	33,938	70%	Yes	97%	5,505	57	238
Sonoma	36,635	20,088	82%	Yes	97%	4,500	188	128
Stanislaus	82,164	41,936	96%	Yes	97.0%	3,965	234	496
Sutter	4,237	269	1475%	No		763	211	197
Tehama	8,095	80	10019%	No		639	158	75
Trinity	5	No Response		No		64	6	18
Tulare	0	303	-100%	Yes	88%	16,275	730	1,460
Tuolumne	5,309	2,037	161%	Yes	74%	904	303	19
Ventura	63,256	40,559	56%	No		3,426	368	760
Yolo	12,628	9,012	40%	No		1,978	178	434
Yuba		No Response					No Response	
<b>Totals</b>	<b>2,401,283</b>	<b>1,174,604</b>	<b>104%</b>			<b>458,237</b>	<b>31,425</b>	<b>46,947</b>

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

**TABLE F (CONTINUED)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of July 1, 2009)

Properties Affected by Misfortune/ Calamity (18)	Replacement Prop. For Govt.-Acq. Property (19)	Propositions 60/90/110 Claims Filed (20)	Propositions 60/90/110 Claims Granted (21)	Propositions 60/90/110 Claims Denied (22)	Propositions 58/193 Claims Filed (23)	Propositions 58/193 Claims Granted (24)	Propositions 58/193 Claims Denied (25)	
Alameda	67	5	164	157	6	2,671	2,687	53
Alpine	No Response		No Response					
Amador	6	0	7	5	2	220	185	35
Butte	165	0	26	20	6	688	0	0
Calaveras	21	0	13	11	2	307	296	11
Colusa	3	0	1	1	0	197	193	4
Contra Costa	0	3	147	129	18	2,094	1,928	166
Del Norte	10	0	3	2	1	135	123	8
El Dorado	0	0	41	36	5	0	820	0
Fresno	0	5	0	86	0	0	1,989	0
Glenn	No Response		No Response					
Humboldt	27	0	26	11	6	465	463	2
Imperial	15	0	10	2	7	665	599	82
Inyo	3	0	3	N/A	N/A	50	45	5
Kern	0	0	56	23	33	2,397	2,141	256
Kings	1	0	N/A	2	N/A	N/A	260	N/A
Lake	No Response		No Response					
Lassen	17	0	2	1	1	115	112	3
Los Angeles	1,464	157	1,014	698	316	17,026	15,609	1,417
Madera	15	0	6	5	1	316	313	3
Marin	71	0	80	82	11	784	744	4
Mariposa	196	0	0	0	0	71	71	0
Mendocino	No Response		No Response					
Merced	6	0	5	4	1	0	621	0
Modoc	12	0	3	3	0	219	196	23
Mono	0	0	1	0	0	92	90	2
Monterey	33	1	30	28	2	800	795	5
Napa	36	0	26	26	0	245	240	5
Nevada	14	0	27	23	4	370	N/A	N/A
Orange	548	14	N/A	340	N/A	N/A	2,250	N/A
Placer	32	0	38	30	8	1,839	1,009	830
Plumas	No Response		No Response					
Riverside	0	0	N/A	N/A	N/A	N/A	N/A	N/A
Sacramento	64	3	77	105	13	3,263	2,405	961
San Benito	4	0	1	2	0	97	96	1
San Bernardino	171	18	129	75	54	5,068	3,861	1,207
San Diego	57	32	598	495	60	6,245	5,665	1,440
San Francisco	N/A	N/A	N/A	34	N/A	N/A	1,444	N/A
San Joaquin	55	N/A	72	N/A	N/A	889	N/A	N/A
San Luis Obispo	125	2	4	45	19	N/A	1,429	N/A
San Mateo	37	0	145	144	1	1,687	1,687	0
Santa Barbara	338	1	112	40	72	1,265	1,217	48
Santa Clara	75	2	328	286	42	N/A	2,100	N/A
Santa Cruz	27	0	77	42	35	361	282	79
Shasta	31	1	42	34	8	578	N/A	N/A
Sierra	41	0	0	0	0	42	42	0
Siskiyou	10	0	3	1	2	N/A	307	N/A
Solano	10	0	19	17	2	416	392	24
Sonoma	116	4	83	77	3	1,480	1,459	21
Stanislaus	89	1	0	23	0	0	892	0
Sutter	4	0	0	0	0	0	172	0
Tehama	22	0	0	0	0	334	280	54
Trinity	2	0	0	0	0	78	78	N/A
Tulare	22	3	22	19	4	1,749	1,912	39
Tuolumne	15	1	6	6	0	290	265	25
Ventura	41	2	236	194	42	582	507	75
Yolo	8	1	10	10	0	276	233	43
Yuba	No Response		No Response					
<b>Totals</b>	<b>4,126</b>	<b>256</b>	<b>3,693</b>	<b>3,374</b>	<b>787</b>	<b>53,795</b>	<b>60,504</b>	<b>6,931</b>

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



**TABLE F (CONTINUED)**  
**REAL PROPERTY WORKLOAD DATA**  
(As of July 1, 2009)

	Non-Proposition 13				
	Oil & Gas (26)	Restricted (27)	Restricted Historical Property (28)	Govt. Owned Prop. (29)	Other Annually Valued (30)
Alameda	5	1,080	34	299	0
Alpine			No Response		
Amador	0	145	0	21	0
Butte	19	1,987	4	2	0
Calaveras	1,060	1,461	0	133	407
Colusa	316	1,734	0	3	0
Contra Costa	40	409	7	194	0
Del Norte	0	608	0	12	1,100
El Dorado	0	1,288	0	113	0
Fresno	327	15,010	0	111	0
Glenn			No Response		
Humboldt	61	7,642	1	29	880
Imperial	42	1,236	0	20	15
Inyo	0	0	0	1,124	N/A
Kern	3,574	11,251	0	355	0
Kings	87	5,874	0	66	0
Lake			No Response		
Lassen	0	2,812	0	41	0
Los Angeles	695	91	1,601	3,516	11,313
Madera	30	4,268	0	44	20
Marin	0	478	6	15	24
Mariposa	0	808	0	0	0
Mendocino			No Response		
Merced	1	3,643	0	60	0
Modoc	0	1,175	2	7	0
Mono	0	52	0	189	0
Monterey	43	3,255	17	17	0
Napa	0	768	1	70	0
Nevada	0	414	11	0	0
Orange	232	12	601	188	976
Placer	10	894	0	45	0
Plumas			No Response		
Riverside	0	1,803	0	0	0
Sacramento	169	1,528	2	26	0
San Benito	10	2,296	0	16	0
San Bernardino	4	423	186	1,224	5,614
San Diego	0	2,244	1,222	457	0
San Francisco	N/A	N/A	N/A	N/A	N/A
San Joaquin	129	6,591	0	0	0
San Luis Obispo	85	3,979	42	90	41
San Mateo	12	758	14	2	223
Santa Barbara	483	2,289	0	65	0
Santa Clara	0	3,114	205	155	0
Santa Cruz	0	1,048	0	125	0
Shasta	0	2,656	0	68	0
Sierra	0	485	0	21	0
Siskiyou	0	4,225	0	51	0
Solano	265	2,362	46	121	0
Sonoma	0	2,340	6	75	276
Stanislaus	13	8,160	13	239	0
Sutter	340	557	0	133	613
Tehama	172	5,519	0	10	0
Trinity	0	914	0	0	0
Tulare	40	14,050	0	169	336
Tuolumne	0	1,331	6	349	0
Ventura	483	1,641	40	64	274
Yolo	140	3,096	0	62	0
Yuba			No Response		
<b>Totals</b>	<b>8,887</b>	<b>141,804</b>	<b>4,067</b>	<b>10,196</b>	<b>22,112</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 as of July 1, 2009)

Vessels (1)	General Aircraft (2)	Certificated Aircraft (3)	Fractionally Owned 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	9,611	1,081	21	14	4,771	9,985	70	23,990	168	6,910	6,254	816
Alpine	No Response		No Response									
Amador	2,129	99	0	0	54	N/A	0	1,455	0	0	0	0
Butte	4,137	223	12	0	0	28	0	7,499	N/A	1,513	801	N/A
Calaveras	2,530	71	0	0	0	729	1	716	468	274	0	11
Colusa	523	141	0	0	0	0	0	1,357	56	97	4	0
Contra Costa	27,529	525	0	14	1,325	890	231	18,512	131	843	2,207	433
Del Norte	428	14	0	0	0	172	0	1,369	0	123	0	22
El Dorado	4,048	395	0	5	98	2,459	2	4,316	317	527	358	85
Fresno	4,826	513	18	4	4,756	7,806	245	34,073	33,623	1,706	0	8
Glenn	No Response		No Response									
Humboldt	2,699	135	5	7	0	1,453	1	4,275	128	785	0	40
Imperial	599	130	0	0	0	0	0	3,905	98	625	208	0
Inyo	747	92	0	0	N/A	N/A	0	N/A	0	N/A	2,393	0
Kern	3,528	926	13	8	1,622	2,225	4	10,498	2,735	3,047	1,422	0
Kings	2,520	96	0	0	0	N/A	1	2,315	N/A	N/A	0	0
Lake	No Response		No Response									
Lassen	459	56	0	1	53	33	0	963	56	315	0	0
Los Angeles	58,780	4,118	230	361	148,109	22,472	3,873	145,051	9,771	14,510	25,000	4,268
Madera	2,151	141	0	0	0	1,052	19	5,280	1,188	658	0	0
Marin	4,044	228	0	0	4,212	2,311	10	5,444	N/A	1,914	0	657
Mariposa	731	23	0	0	215	N/A	0	725	N/A	55	0	12
Mendocino	No Response		No Response									
Merced	2,535	272	1	4	925	2,444	0	8,463	373	0	0	0
Modoc	385	34	1	0	0	158	1	1,077	0	126	0	0
Mono	394	21	1	18	147	938	0	803	0	122	777	0
Monterey	7,306	405	6	32	1,147	3,735	35	8,700	0	0	13	54
Napa	2,020	270	0	33	789	1,502	18	4,550	N/A	N/A	N/A	34
Nevada	2,423	273	0	0	1,170	568	18	1,100	0	455	0	7
Orange	35,116	894	14	38	18,285	14,202	0	71,449	13,172	570	0	2,458
Placer	6,175	328	0	1	970	1,591	45	5,563	296	1,674	0	73
Plumas	No Response		No Response									
Riverside	7,661	1,330	53	100	5,704	3,630	387	20,738	881	9,935	N/A	14
Sacramento	10,553	584	44	0	2,081	4,539	192	15,458	1,534	9,060	0	248
San Benito	455	153	0	3	175	299	4	1,918	0	305	0	0
San Bernardino	16,529	1,296	37	19	0	7,374	423	27,456	0	0	0	11
San Diego	17,503	2,042	44	149	0	5,336	75	60,662	63,640	5,762	0	1,590
San Francisco	1,578	N/A	N/A	N/A	14,632	5,276		13,186	1,466	1,630		196
San Joaquin	11,207	336	4	27	3,579	0	163	15,948	1,021	N/A	N/A	142
San Luis Obispo	3,696	451	7	10	1,428	2,257	243	7,480	4,363	1,409	14,313	120
San Mateo	3,413	374	45	5	1,308	1,748	160	8,531	1,628	932	897	182
Santa Barbara	2,594	488	23	33	852	2,936	75	10,116	3,084	1,207	0	187
Santa Clara	3,893	1,021	19	5	614	13,371	32	40,168	25,028	4,064	5,298	0
Santa Cruz	1,981	311	0	0	2,250	916	0	2,904	924	N/A	0	0
Shasta	7,687	264	5	18	132	1,787	N/A	4,155	233	808	N/A	108
Sierra	230	3	0	0	47	0	0	694	0	36	0	0
Siskiyou	962	100	2	10	271	267	1	1,584	108	212	0	0
Solano	4,733	178	2	1	0	1,829	21	4,683	127	1,248	0	0
Sonoma	6,940	436	1	4	3,033	0	79	17,927	0	1,800	0	31
Stanislaus	4,179	185	2	4	518	3,239	6	9,999	1,407	610	0	0
Sutter	1,506	154	0	0	238	541	4	5,437	1,583	94	314	0
Tehama	2,184	195	0	2	N/A	N/A	2	2,674	N/A	154	0	0
Trinity	664	31	0	0	0	120	1	570	200	30	0	0
Tulare	7,634	461	N/A	N/A	N/A	9,903	10	13,635	N/A	N/A	N/A	N/A
Tuolumne	2,674	167	0	0	0	688	0	1,272	332	204	0	43
Ventura	9,553	776	21	60	3,025	3,021	9	10,208	1,406	1,938	2,351	630
Yolo	1,370	173	0	1	550	1,097	0	3,373	624	881	0	13
Yuba	No Response		No Response									
<b>Totals</b>	<b>319,752</b>	<b>23,013</b>	<b>631</b>	<b>991</b>	<b>229,085</b>	<b>146,927</b>	<b>6,461</b>	<b>674,224</b>	<b>172,169</b>	<b>79,168</b>	<b>62,610</b>	<b>12,493</b>

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

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

SECTION III

ASSESSMENT  
APPEALS  
STATISTICS

**TABLE H**  
**APPEALS BOARDS AND HEARING OFFICERS**  
 (As of July 1, 2009)

	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	0	0
Butte	No	1	1
Calaveras	Yes	0	0
Colusa	Yes	0	0
Contra Costa	No	1	0
Del Norte	Yes	N/A	0
El Dorado	No	1	0
Fresno	Yes	1	0
Glenn		No Response	
Humboldt	No	1	0
Imperial	Yes	0	0
Inyo	Yes	0	0
Kern	No	1	0
Kings	Yes	N/A	N/A
Lake		No Response	
Lassen	No	1	0
Los Angeles	No	5	38
Madera	No	1	0
Marin	No	2	0
Mariposa	No	1	0
Mendocino		No Response	
Merced	No	1	0
Modoc	Yes	0	0
Mono	No	4	0
Monterey	No	1	N/A
Napa	Yes	0	0
Nevada	No	1	0
Orange	No	5	0
Placer	No	1	0
Plumas		No Response	
Riverside	No	5	0
Sacramento	No	3	0
San Benito	Yes	0	0
San Bernardino	No	4	3
San Diego	No	4	0
San Francisco	No	3	2
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	N/A	N/A
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	1	0
Sutter	No	1	0
Tehama	Yes		
Trinity	Yes	0	0
Tulare	No	1	5
Tuolumne	Yes		
Ventura	No	1	1
Yolo	No	1	0
Yuba		No Response	
<b>Totals</b>		<b>68</b>	<b>60</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**

(As of July 1, 2009)

	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 2007-08 (7)	Percentage Change From 2007-08 to '08-09 (8)	Total Number of Appeals Held Over (9)	Total Number of Appeals Resolved (10)
Alameda	8,804	1,915	101	875	379	12,074	4,787	152.2%	4,322	4,695
Alpine	No Response									
Amador	29	13	5	0	1	48	25	92.0%	28	53
Butte	905	30	5	86	0	1,026	284	261.3%	79	678
Calaveras	181	39	19	1	0	240	46	421.7%	18	103
Colusa	33	1	2	1	1	38	9	322.2%	0	5
Contra Costa	5,355	566	49	185	0	6,155	4,921	25.1%	4,870	3,041
Del Norte	7	0	0	0	0	7	11	-36.4%	1	7
El Dorado	545	33	119	15	0	712	504	41.3%	163	751
Fresno	2,394	638	100	320	546	3,998	1,270	214.8%	91	3,377
Glenn	No Response									
Humboldt	29	19	19	33	47	147	84	75.0%	37	90
Imperial	759	100	40	30	20	949	1,120	-15.3%	1,232	688
Inyo	6	5	0	9	0	20	3	566.7%	1	17
Kern	1,994	192	1,130	75	760	4,151	1,727	140.4%	2,507	2,140
Kings	80	18	4	3	0	105	33	218.2%	20	36
Lake	No Response									
Lassen	0	6	6	0	0	12	4	200.0%	11	13
Los Angeles	36,785	6,316	0	2,627	8,096	53,824	15,981	236.8%	15,846	24,874
Madera	576	68	40	26	81	791	53	1392.5%	76	283
Marin	569	113	0	60	0	742	256	189.8%	218	378
Mariposa	3	0	0	0	0	3	2	50.0%	0	0
Mendocino	No Response									
Merced	682	217	105	68	0	1,072	1,054	1.7%	938	721
Modoc	17	1	0	0	3	21	6	250.0%	10	10
Mono	75	89	11	14	0	189	115	64.3%	117	161
Monterey	391	61	55	49	94	650	369	76.2%	120	605
Napa	102	71	73	43	0	289	143	102.1%	62	152
Nevada	80	45	0	52	0	177	145	22.1%	58	109
Orange	13,320	1,910	168	3,500	159	19,057	13,251	43.8%	6,023	15,370
Placer	2,420	692	0	24	1,042	4,178	2,114	97.6%	1,807	1,537
Plumas	No Response									
Riverside	31,026	2,745	1,191	613	616	36,191	12,330	193.5%	8,377	28,347
Sacramento	4,747	587	26	34	3,160	8,554	5,138	66.5%	4,640	2,137
San Benito	36	9	4	11	0	60	38	57.9%	51	19
San Bernardino	9,463	1,721	0	766	769	12,719	5,551	129.1%	4,712	5,769
San Diego	38,664	2,154	530	702	567	42,617	13,150	224.1%	9,656	9,394
San Francisco	N/A	N/A	N/A	N/A	N/A	2,476	988	150.6%	623	2,050
San Joaquin	4,094	462	106	79	1,085	5,826	3,195	82.3%	583	1,566
San Luis Obispo	188	43	4	12	57	304	129	135.7%	89	193
San Mateo	599	228	17	114	596	1,554	1,007	54.3%	936	926
Santa Barbara	377	113	10	69	809	1,378	434	217.5%	315	387
Santa Clara	3,191	1,162	0	833	534	5,720	3,527	62.2%	3,505	3,864
Santa Cruz	N/A	N/A	N/A	N/A	N/A	901	317	184.2%	200	604
Shasta	72	43	12	20	0	147	156	-5.8%	22	142
Sierra	6	1	1	0	16	24	3	700.0%	3	27
Siskiyou	9	6	3	0	1	19	16	18.8%	1	19
Solano	480	169	9	83	168	909	296	207.1%	274	280
Sonoma	918	206	49	133	0	1,306	1,026	27.3%	585	926
Stanislaus	433	167	29	39	23	691	1,540	-55.1%	1,451	1,633
Sutter	579	19	13	6	6	623	236	164.0%	6	611
Tehama	301	14	4	6	0	325	27	1103.7%	31	299
Trinity	0	0	0	0	0	0			5	2
Tulare	0	0	0	0	0	3,872	1,470	163.4%	0	0
Tuolumne	2	6	5	8	0	21	14	50.0%	25	34
Ventura	4,512	653	141	255	80	5,641	1,978	185.2%	1,764	2,926
Yolo	812	135	65	32	108	1,152	769	49.8%	762	777
Yuba	No Response									
<b>Totals</b>	176,650	23,801	4,270	11,911	19,824	243,705	101,875	139.2%	77,271	122,826

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

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

**TABLE J**

**ASSESSMENT APPEALS ACTIVITY FOR THE 2008-09 FISCAL YEAR**

(As of July 1, 2009)

	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	16,396	2,106	876	1,725	1,525	102	86	0	6,420	9,976
Alpine		No Response				No Response			0	0
Amador	76	18	3	0	23	9	0	0	53	23
Butte	1,105	142	15	13	464	34	10	0	678	427
Calaveras	258	49	17	10	0	11	16	0	103	155
Colusa	38	2	2	0	0	1	0	0	5	33
Contra Costa	11,025	2,982	54	0	2	3	0	0	3,041	7,984
Del Norte	8	2	2	1	0	0	2	0	7	1
El Dorado	875	711	13	0	3	21	3	0	751	124
Fresno	4,089	2,394	65	36	870	10	2	0	3,377	712
Glenn		No Response				No Response			0	0
Humboldt	184	20	2	47	16	4	1	0	90	94
Imperial	2,181	163	20	50	445	10	0	0	688	1,493
Inyo	21	2	0	0	9	1	5	0	17	4
Kern	6,658	1,405	23	26	672	2	11	1	2,140	4,518
Kings	125	7	0	17	10	0	2	0	36	89
Lake		No Response				No Response			0	0
Lassen	22	4	0	0	8	0	1	0	13	9
Los Angeles	69,670	13,973	2,631	1,131	76	5,919	1,106	38	24,874	44,796
Madera	867	136	79	11	26	23	7	1	283	584
Marin	960	240	3	95	20	12	8	0	378	582
Mariposa	3	0	0	0	0	0	0	0	0	3
Mendocino		No Response				No Response			0	0
Merced	2,010	355	162	1	192	0	11	0	721	1,289
Modoc	31	5	4	1	0	0	0	0	10	21
Mono	306	59	0	3	78	3	2	0	145	161
Monterey	770	333	56	44	165	6	1	0	605	165
Napa	351	105	4	5	33	2	3	0	152	199
Nevada	235	91	0	15	10	7	3	0	126	109
Orange	25,080	3,535	1,116	3,029	5,117	2,219	354	0	15,370	9,710
Placer	5,985	1,122	27	270	78	33	7	0	1,537	4,448
Plumas		No Response				No Response			0	0
Riverside	44,568	19,426	3,287	2,368	2,629	449	188	0	28,347	16,221
Sacramento	13,194	1,810	30	168	89	34	6	0	2,137	11,057
San Benito	111	14	4	0	0	0	1	0	19	92
San Bernardino	17,431	2,866	870	789	9	1,106	126	3	5,769	11,662
San Diego	52,273	2,987	745	49	5,437	110	66	0	9,394	42,879
San Francisco	3,099	1,529	69	145	61	181	62	3	2,050	1,049
San Joaquin	6,409	408	71	405	664	9	9	0	1,566	4,843
San Luis Obispo	393	171	3	2	0	4	13	0	193	200
San Mateo	2,490	449	36	0	397	43	1	0	926	1,564
Santa Barbara	1,693	287	26	2	63	4	5	0	387	1,306
Santa Clara	9,225	2,339	383	0	1,073	27	42	0	3,864	5,361
Santa Cruz	1,101	N/A	N/A	N/A	N/A	N/A	N/A	N/A	601	500
Shasta	169	116	8	0	2	13	3	0	142	27
Sierra	27	0	17	4	6	0	0	0	27	0
Siskiyou	20	14	1	1	0	1	2	0	19	1
Solano	1,183	150	34	2	91	3	0	0	280	903
Sonoma	1,891	353	27	96	436	2	12	0	926	965
Stanislaus	2,192	474	24	24	1,126	0	9	0	1,657	535
Sutter	623	455	48	10	87	3	8	0	611	12
Tehama	330	50	0	0	245	0	4	0	299	31
Trinity	5	2	0	0	0	0	0	0	2	3
Tulare	0	0	0	0	0	0	0	0	0	0
Tuolumne	46	7	0	0	23	0	4	0	34	12
Ventura	7,405	1,502	211	0	1,065	24	124	0	2,926	4,479
Yolo	1,914	414	77	35	206	15	30	0	777	1,137
Yuba		No Response				No Response			0	0
<b>Totals</b>	<b>317,121</b>	<b>65,784</b>	<b>11,145</b>	<b>10,630</b>	<b>23,551</b>	<b>10,460</b>	<b>2,356</b>	<b>46</b>	<b>124,573</b>	<b>192,548</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

**APPENDIX 1**

**ITEMIZATION OF OTHER INCOME  
(TABLE A COLUMN 9)**

**AMADOR**

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

**CALAVERAS**

Assessment/tax collection fees

**HUMBOLDT**

Assessor's contract audit fees	\$5,832
Other county funds-assessor	\$1,845
Real property non-filing fee	\$4,731

**INYO**

Sale of the secured roll, GIS map of the county,  
special searches of the roll, title searches, lists  
of parcels for planning projects.

**KERN**

Misc. other revenue	\$1,959
Tract/parcel map estimates	\$9,105
Historical aircraft exemption fee	\$595
Parcel cuts and combines	\$1,080
Jury and witness fees	\$20

**LOS ANGELES**

Revenue account total	\$66,672,000
Prop and supp taxes admin fee	(\$60,797,000)
Maps	(\$364,000)
Other income	\$5,511,000

**MADERA**

Overpayment of expenses	\$2,537.85
-------------------------	------------

**MERCED**

Prior year tax administration fees received

**NAPA**

Funds transferred from remaining PTAP balance  
to offset an upgrade to Megabyte property tax  
system and to offset a limited term position that  
was eliminated mid- year for 2008-09

**SACRAMENTO**

Residual equity transfer; a one time rebate of  
retained earnings from three county benefit  
funds and two county service providing  
departments.

**SAN BERNARDINO**

Interest and penalties del. taxes	\$15,000
Special assessment prior year	\$175,000
Special assessment current year	\$575,000
Exclusion fees	\$106,589
Prop info management system access	\$30,000
Data sales, list/label/tape	\$150,000
Operating transfers	\$125,000
Total	\$1,176,589

**SAN LUIS OBISPO**

\$60,000 of other revenue is attributed to  
previously accrued but unspent PTAP funds. As  
they are used, the amount of incurred cost is  
appropriated to the assessor's budget as  
revenue and expenditure.

**SANTA CLARA**

Williamson act/open space	\$296,749
Co-op audits	\$33,939
LEOP penalties	\$12,848
Prop 90	\$2,460

**SOLANO**

Filing subdivision and parcel maps	\$84,030
Misc. revenues	\$131



**STANISLAUS**

Penalty for non-filing of the Change of  
Ownership Statement

**TULARE**

<b>Other Income Offsetting Services</b>	<b>Budgeted</b>	<b>Actual</b>
State in-lieu fees	\$5,700	\$5,527
PCOR penalties	\$30,000	\$23,469
Planning and engineering	\$60,000	\$59,474
Int. county salary trust fund reimbursement		\$68,891
Other expenses	\$95,134	\$68,891
Other revenues	\$68,891	\$68,891

**VENTURA**

Tract bond fees	\$8,788
LAFCO fees	\$4,400
Deferred filing fees	\$28,290