



STATE BOARD OF EQUALIZATION  
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JOHN CHIANG  
State Controller

CYNTHIA BRIDGES  
Executive Director

No. 2014/003

January 6, 2014

TO COUNTY ASSESSORS:

**A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS  
ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES 2012-13**

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. The new information that was collected for this report was:

- Details for "Other" secured and unsecured property.
- Additional Proposition 8 data capturing the number of single-family homes and parcels being removed for changes in ownership or increases in market value.
- Number of business property statements being electronically filed and those not returned.
- Number of appeal applications held over from previous years.
- Information regarding withdrawn appeal applications.

There are columns that may be identified with a number in parenthesis, for example (1). This number refers to the corresponding question in the questionnaire.

This report will be posted on the BOE website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm). Please contact Ms. Molly Bolar in our County-Assessed Properties Division at 1-916-274-3355 or [Molly.Bolar@boe.ca.gov](mailto:Molly.Bolar@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/ Lynn Bartolo for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:mab  
Enclosure

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

2012-13

DECEMBER 2013

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CALIFORNIA STATE BOARD OF EQUALIZATION

BETTY T. YEE, SAN FRANCISCO  
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FOURTH DISTRICT  
STATE CONTROLLER

CYNTHIA BRIDGES, EXECUTIVE DIRECTOR



# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2012-13

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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. The 2012-13 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 2012-13 fiscal year. However, the 2012-13 roll was prepared in the 2011-12 fiscal 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 of the fifty-eight counties reported data; Alpine, El Dorado, Lake, Mendocino, Plumas, Santa Cruz, Trinity, and Tulare Counties did not provide data.

Please note that the number in parentheses, below the column category, represents the corresponding question number in the questionnaire, CAO 2013/022, dated August 26, 2013.

Any questions concerning this report should be directed to the County-Assessed Properties Division at 1-916-274-3350. 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 PROGRAMS**  
(As of June 30, 2013)

	<u>Expenses</u>				2012-13 GROSS BUDGET (5)
	Base Salaries and Wages (1)	Benefits (2)	Cost of Services From Other Depts. (3)	Other Costs (4)	
Alameda	\$10,880,746	\$6,408,086	\$3,383,437	\$1,464,034	\$22,136,303
Alpine					
Amador	\$705,103	\$272,175	\$108,458	\$139,684	\$1,225,420
Butte	\$2,008,631	\$952,138	\$247,051	\$349,592	\$3,557,412
Calaveras	\$731,340	\$298,152	\$0	\$57,338	\$1,086,830
Colusa	\$527,257	\$247,075	\$98,637	\$229,230	\$1,102,199
Contra Costa	\$6,763,599	\$5,412,716	\$1,080,367	\$2,866,476	\$16,123,158
Del Norte	\$387,898	\$196,523	\$76,746	\$41,158	\$702,325
El Dorado					
Fresno	\$5,064,166	\$3,776,722	\$979,434	\$328,066	\$10,148,388
Glenn	\$756,456	Incl. in #1	No Response	No Response	\$756,456
Humboldt	\$1,273,938	\$577,822	\$153,596	\$122,881	\$2,128,237
Imperial	\$1,535,783	\$666,951	\$0	\$23,100	\$2,225,834
Inyo	\$471,732	\$249,374	\$0	\$0	\$721,106
Kern	\$5,737,259	\$4,335,192	\$41,085	\$489,519	\$10,603,055
Kings	\$1,245,167	\$396,255	\$256,725	\$188,040	\$2,086,187
Lake					
Lassen	\$491,078	\$216,611	\$39,250	\$28,471	\$775,410
Los Angeles	\$81,438,983	\$44,934,455	\$10,122,156	\$13,888,546	\$150,384,140
Madera	\$1,150,059	\$702,085	No Response	\$115,576	\$1,967,720
Marin	\$3,892,000	\$2,141,000	\$170,000	\$249,000	\$6,452,000
Mariposa	\$488,720	\$356,056	No Response	No Response	\$844,776
Mendocino					
Merced	\$1,541,703	\$1,497,168	\$295,541	\$233,139	\$3,567,551
Modoc	\$255,540	\$141,547	\$0	\$21,644	\$418,731
Mono	\$700,240	\$406,265	\$295,452	No Response	\$1,401,957
Monterey	\$2,788,868	\$1,439,088	\$201,750	\$308,080	\$4,737,786
Napa	\$1,567,381	\$747,876	\$400,668	\$44,385	\$2,760,310
Nevada	\$1,241,324	\$716,493	\$324,600	\$117,894	\$2,400,311
Orange	\$21,828,499	\$8,717,472	\$1,042,028	\$3,896,200	\$35,484,199
Placer	\$5,460,957	\$3,289,949	\$536,937	\$369,924	\$9,657,767
Plumas					
Riverside	\$12,442,173	\$5,610,017	\$2,477,115	\$1,685,954	\$22,215,259
Sacramento	\$9,319,588	\$5,075,688	\$911,840	\$1,778,648	\$17,085,764
San Benito	\$757,545	\$394,186	\$0	\$137,270	\$1,289,001
San Bernardino	\$8,953,055	\$4,467,153	\$3,330,764	\$883,493	\$17,634,465
San Diego	\$19,975,476	\$9,833,564	N/A	\$9,735,553	\$39,544,593
San Francisco	\$9,852,297	\$4,070,290	\$1,974,579	\$735,223	\$16,632,389
San Joaquin	\$5,337,769	\$3,092,103	\$162,475	\$945,739	\$9,538,086
San Luis Obispo	\$3,771,905	\$3,442,195	\$403,686	\$454,714	\$8,072,500
San Mateo	\$5,527,305	\$3,187,585	\$1,120,039	\$1,133,260	\$10,968,189
Santa Barbara	\$5,233,876	\$2,923,707	\$373,871	\$693,419	\$9,224,873
Santa Clara	\$17,132,897	\$9,925,551	\$832,453	\$1,252,293	\$29,143,194
Santa Cruz					
Shasta	\$1,999,188	\$958,911	\$782,678	\$230,985	\$3,971,762
Sierra	\$258,674	\$170,371	\$0	\$0	\$429,045
Siskiyou	\$857,095	\$311,454	\$56,729	\$176,442	\$1,401,720
Solano	\$2,291,201	\$1,195,857	\$1,869,200	\$161,785	\$5,518,043
Sonoma	\$4,881,343	\$2,665,086	\$509,836	\$389,277	\$8,445,542
Stanislaus	\$3,052,494	\$1,592,021	\$279,830	\$437,106	\$5,361,451
Sutter	\$1,284,884	\$612,378	\$240,395	\$41,855	\$2,179,512
Tehama	\$891,472	\$480,830	\$0	\$0	\$1,372,302
Trinity					
Tulare					
Tuolumne	\$617,312	\$235,611	\$0	\$0	\$852,923
Ventura	\$7,473,794	\$3,385,519	\$1,869,821	\$496,453	\$13,225,587
Yolo	\$1,528,164	\$869,773	\$150,620	\$64,455	\$2,613,012
Yuba	\$887,363	\$264,536	\$298,735	\$62,500	\$1,513,134
<b>Totals</b>	<b>\$285,261,297</b>	<b>\$153,859,632</b>	<b>\$37,498,584</b>	<b>\$47,068,401</b>	<b>\$523,687,914</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE A (Continued)**

**BUDGET DATA & COSTS OF SELECTED PROGRAMS**

(As of June 30, 2013)

<u>Income or Offsetting Services</u>							
Service to Other Depts.	Map Sales, Fees for Prop. Characteristics, Copies, & Info.	Property & Supp. Tax Admin. Fees	Other*	2012-13 NET BUDGET	2011-12 NET BUDGET	% Change From 2011-12 to 2012-13	
(6)	(7)	(8)	(9)	(10)			
Alameda	\$5,214	\$20,855	\$7,511,342	\$0	\$14,598,892	\$14,572,059	0%
Alpine						N/A	N/A
Amador	\$0	\$2,421	\$0	\$3,153	\$1,219,846	\$1,125,646	8%
Butte	\$30,000	\$40,000	\$1,200,000	No Response	\$2,287,412	\$2,267,289	1%
Calaveras	\$0	\$15,000	\$230,100	\$6,779	\$834,951	\$743,841	12%
Colusa	\$0	\$5,548	\$160,109	\$850	\$935,692	\$1,006,439	-7%
Contra Costa	\$201,879	\$344,020	\$730,000	\$720	\$14,846,539	\$16,721,207	-11%
Del Norte	\$0	\$20,790	\$2,857	\$0	\$678,678	\$667,342	2%
El Dorado						\$2,839,024	N/A
Fresno	\$0	\$175,000	\$3,900,000	\$0	\$6,073,388	\$6,138,855	-1%
Glenn	No Response	\$8,630	No Response	No Response	\$747,826	N/A	N/A
Humboldt	Incl. in #7	\$71,193	\$485,698	\$15,589	\$1,555,757	\$1,364,095	14%
Imperial	\$33,927	\$50,000	\$40,000	\$0	\$2,101,907	\$2,101,907	0%
Inyo	\$4,500	\$4,637	\$0	\$0	\$711,969	\$672,508	6%
Kern	\$311,734	\$10,555	\$2,572,995	\$19,164	\$7,688,607	\$10,127,479	-24%
Kings	\$0	\$101,600	\$1,030,000	\$0	\$954,587	\$979,788	-3%
Lake						N/A	N/A
Lassen	\$0	\$13,542	\$149,000	\$0	\$612,868	\$687,216	-11%
Los Angeles	\$86,792	\$177,232	\$52,786,037	\$3,903,424	\$93,430,655	\$82,197,000	14%
Madera	\$0	\$16,033	\$364,509	\$0	\$1,587,178	\$1,331,466	19%
Marin	N/A	\$22,000	\$1,380,000	N/A	\$5,050,000	\$4,685,020	8%
Mariposa	No Response	\$16,326	\$8,996	No Response	\$819,454	\$823,080	0%
Mendocino						N/A	N/A
Merced	\$0	\$25,392	\$867,306	\$32,397	\$2,642,456	\$2,296,407	15%
Modoc	\$0	\$13,611	\$1,200	\$0	\$403,920	\$406,908	-1%
Mono	No Response	\$4,000	\$580,000	No Response	\$817,957	\$560,535	46%
Monterey	\$138,939	\$52,887	\$1,114,560	\$0	\$3,431,400	\$3,472,903	-1%
Napa	\$0	\$51,366	\$0	\$0	\$2,708,944	\$2,748,004	-1%
Nevada	\$0	\$18,750	\$500	\$0	\$2,381,061	\$2,544,033	-6%
Orange	\$15,542	\$258,008	\$0	\$0	\$35,210,649	\$32,822,081	7%
Placer	\$0	\$53,058	\$2,205,882	\$0	\$7,398,827	\$6,919,282	7%
Plumas						\$675,453	N/A
Riverside	No Response	\$65,524	\$9,769,331	\$1,116,247	\$11,264,157	\$8,529,284	32%
Sacramento	\$0	\$92,963	\$6,899,783	\$6,439	\$10,086,579	\$10,912,106	-8%
San Benito	\$0	\$5,000	\$445,540	\$16,000	\$822,461	\$1,074,071	-23%
San Bernardino	\$0	\$39,666	\$0	\$650,012	\$16,944,787	\$15,866,084	7%
San Diego	N/A	\$191,160	\$12,154,967	N/A	\$27,198,466	\$22,935,535	19%
San Francisco	\$0	\$21,208	\$0	\$0	\$16,611,181	\$15,573,669	7%
San Joaquin	\$239,978	\$6,186	\$2,050,301	\$0	\$7,241,621	\$6,188,832	17%
San Luis Obispo	\$837	\$36,398	\$0	\$5,764	\$8,029,501	\$7,961,564	1%
San Mateo	\$1,109	\$39,921	\$4,189,946	\$42,118	\$6,695,095	\$6,615,891	1%
Santa Barbara	\$0	\$24,000	\$2,288,000	\$0	\$6,912,873	\$7,128,002	-3%
Santa Clara	\$0	\$135,191	\$13,311,643	\$529,025	\$15,167,335	\$11,068,156	37%
Santa Cruz						N/A	N/A
Shasta	\$166,035	\$50,102	\$934,350	\$1,321	\$2,819,954	\$2,730,816	3%
Sierra	\$0	\$7,767	\$975	\$0	\$420,303	\$396,446	6%
Siskiyou	\$0	\$10,005	\$178,446	\$0	\$1,213,269	\$1,228,800	-1%
Solano	\$0	\$215,748	\$2,402,923	\$0	\$2,899,372	\$2,745,351	6%
Sonoma	No Response	\$19,530	\$198,428	\$673,020	\$7,554,564	\$7,430,055	2%
Stanislaus	\$0	\$23,707	\$910,516	\$52,452	\$4,374,776	\$3,899,178	12%
Sutter	\$15,000	\$6,000	\$131,450	\$0	\$2,027,062	N/A	N/A
Tehama	\$0	\$11,676	\$217,309	\$0	\$1,143,317	\$1,051,747	9%
Trinity						N/A	N/A
Tulare						N/A	N/A
Tuolumne	\$0	\$49,069	\$0	\$0	\$803,854	\$789,621	2%
Ventura	\$0	\$14,603	\$3,806,975	\$0	\$9,404,009	\$9,032,809	4%
Yolo	\$499	\$28,880	\$1,002,893	\$0	\$1,580,740	\$1,256,927	26%
Yuba	\$0	\$16,000	\$299,000	\$0	\$1,198,134	N/A	N/A
<b>Totals</b>	<b>\$1,251,985</b>	<b>\$2,702,758</b>	<b>\$138,513,867</b>	<b>\$7,074,474</b>	<b>\$374,144,830</b>	<b>\$347,911,811</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 = Question not answered

**TABLE B**  
**BUDGETED PERMANENT POSITIONS**  
(As of June 30, 2013)

	Certified Appraisers						Support Staff (7)
	Assessor & Other Managers (1)	Real Property (2)	Business Property (3)	Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Tech. & Professionals (6)	
Alameda	9	57	22	7	5	16	59.4
Alpine							
Amador	2	3	1	1	0	0	4
Butte	2	17	3	2	1	0	16
Calaveras	3.5	4	0.5	1	0	4	0
Colusa	2	3	1	1	0	0	4
Contra Costa	8	48	10	7	2	9	38
Del Norte	3	2	1	0.5	0	1.5	8
El Dorado							
Fresno	6	31	9	6	6	1	42
Glenn	3	2	1	1	1	0	0
Humboldt	3	11	3	1	0	6	8
Imperial	2	13	3	2	1	0	10
Inyo	2	2	1	1	0	0	2
Kern	6	38	12	4	3	1	38
Kings	4	8.75	2	1	0	0	7.8
Lake							
Lassen	1	3	1	1	0	1	2.5
Los Angeles	67	373	172	39	105	40	635
Madera	2	10	3	1	0	0	8.33
Marin	4	23	6	3	3	0	17
Mariposa	3	3	0	1	0	0	4
Mendocino							
Merced	3	7	5	1	0	3	6
Modoc	2	1	1	0	0	0	2
Mono	2	4	1	0	0	0	2
Monterey	5	18	4	1	2	1	19
Napa	3	8	3	2	0	1	6
Nevada	4	6.75	1	1	0	2	7.75
Orange	7	98	54	14	14	11	117
Placer	9	30	4	3	3	5	23
Plumas							
Riverside	8	85	13	11	6	62	3
Sacramento	8	73	13	5	10.5	0	42.2
San Benito	3	3	2	1	0	0	1
San Bernardino	7	58	13	7	5	32	43
San Diego	20	89	38	18	2	56	69
San Francisco	8	46.72	17.69	1	3	13.63	35.45
San Joaquin	4	26	11	6	4	12	24
San Luis Obispo	7	26	5	5	4	30	3
San Mateo	4	40	12	2	3	0	17
Santa Barbara	9	22	6	4	8	1	20
Santa Clara	11	86	45	6	13	23	72
Santa Cruz							
Shasta	5	16	5	2	0	0	14
Sierra	1	2	0	0	0	0	1.7
Siskiyou	3	7	0	1	0	0	5
Solano	3	16	3	1	0	1	11
Sonoma	6	22.98	7	4	3.75	0	30
Stanislaus	3	24	7	2	3	0	15
Sutter	3	6	2	1	0	8	1
Tehama	2	5	2	1	1	1	5
Trinity							
Tulare							
Tuolumne	2	3	1	1	0	0	4
Ventura	10	56	15	5	6	2	38
Yolo	3	10	2	1	0	1	9
Yuba	2	4	1	1	0	2	5
<b>Totals</b>	299.50	1,551.20	545.19	188.50	218.25	347.13	1,555.13

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

N/A = Not Available or Not Applicable    0 = Zero    No Response = Question not answered



TABLE B (Continued)

## BUDGETED PERMANENT POSITIONS

(As of June 30, 2013)

	2012-13 TOTAL STAFF (8)	2011-12 Total Staff (9)	% Change From 2011-12 to 2012-13 (10)	2010-11 Total Staff (11)	% Change From 2010-11 to 2011-12 (12)
Alameda	175.4	175.4	0%	175.4	0%
Alpine		N/A	N/A	N/A	N/A
Amador	11	11	0%	11	0%
Butte	41	41	0%	41	0%
Calaveras	13	11.3	15%	12	-6%
Colusa	11	11	0%	11	0%
Contra Costa	122	122	0%	122	0%
Del Norte	16	16	0%	16	0%
El Dorado		35.8	N/A	N/A	N/A
Fresno	101	101	0%	99	2%
Glenn	8	N/A	N/A	N/A	N/A
Humboldt	32	32	0%	32	0%
Imperial	31	31	0%	30	3%
Inyo	8	8.6	-7%	7.6	13%
Kern	102	103	-1%	101	2%
Kings	23.55	25.55	-8%	25.55	0%
Lake		N/A	N/A	N/A	N/A
Lassen	9.5	9	6%	9	0%
Los Angeles	1431	1,425	0%	1,455	-2%
Madera	24.33	25	-3%	32	-22%
Marin	56	55.9	0%	54.1	3%
Mariposa	11	11	0%	12	-8%
Mendocino		N/A	N/A	N/A	N/A
Merced	25	25	0%	31	-19%
Modoc	6	7	-14%	6	17%
Mono	9	11	-18%	N/A	N/A
Monterey	50	50	0%	55	-9%
Napa	23	23	0%	23	0%
Nevada	22.5	22.5	0%	24.5	-8%
Orange	315	315	0%	337	-7%
Placer	77	85	-9%	72	18%
Plumas		8	N/A	8	N/A
Riverside	188	186	1%	186	0%
Sacramento	151.7	155.1	-2%	159.1	-3%
San Benito	10	15	-33%	15	0%
San Bernardino	165	178	-7%	178	0%
San Diego	292	282	4%	282	0%
San Francisco	125.49	120	5%	79.35	51%
San Joaquin	87	90	-3%	96	-6%
San Luis Obispo	80	80	N/A	80	0%
San Mateo	78	73	7%	75	-3%
Santa Barbara	70	72	-3%	79	-9%
Santa Clara	256	240	7%	242	-1%
Santa Cruz		N/A	N/A	N/A	N/A
Shasta	42	40	5%	37	8%
Sierra	4.7	4.7	0%	4.7	0%
Siskiyou	16	16	0%	15.5	3%
Solano	35	34	3%	35	-3%
Sonoma	73.73	71.73	N/A	N/A	N/A
Stanislaus	54	58	-7%	58	0%
Sutter	21	N/A	N/A	N/A	N/A
Tehama	17	17	0%	36	-53%
Trinity		N/A	N/A	N/A	N/A
Tulare		N/A	N/A	N/A	N/A
Tuolumne	11	11	0%	11	0%
Ventura	132	122	8%	126	-3%
Yolo	26	27	-4%	26	4%
Yuba	15	N/A	N/A	N/A	N/A
<b>Totals</b>	<b>4,704.90</b>	<b>4,689.58</b>	<b>0%</b>	<b>4,622.80</b>	<b>1%</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE C**  
**BUDGETED TEMPORARY POSITIONS**  
(As of June 30, 2013)

	Assessor & Other Managers (1)	Real Property Appraisers (2)	Business Property Auditor- Appraisers (3)	Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Technical/ Professional (6)	Support Staff (7)	TOTAL (8)
Alameda	0	0	0	0	0	0	0	0
Alpine								
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	1	2	4
Del Norte	0	0	0	0	0	0.6	0.6	1.2
El Dorado								
Fresno	0	0	0	0	0	0	0	0
Glenn	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	0	0	1	1
Imperial	0	0	0	0	0	1	0	1
Inyo	0	0	0	0	0	0	0	0
Kern	0	0	0	0	0	0	0	0
Kings	0	0	0	0	0	0	0.5	0.5
Lake								
Lassen	0	0	0	0	0	0	0	0
Los Angeles	0	0	0	0	0	0	0	0
Madera	0.5	1	0.5	0	0	0	2	4
Marin	0	0	0	0	0	0	0	0
Mariposa	0	0	0	0	0	0	0	0
Mendocino								
Merced	0	0.5	0	0	0	0	0	0.5
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	1	0	0	0	1
Nevada	0	0	0	0	0	0	0	0
Orange	0	0.43	0.55	0	0	0	5.45	6.43
Placer	0	2	0	1	0	0	6	9
Plumas								
Riverside	0	2	0	0	0	0	0	2
Sacramento	0	0	0	0	0	0	0	0
San Benito	0	0.75	0	0	0	0	0	0.75
San Bernardino	0	0	0	0	0	0	0	0
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	6	0	0	0	0	1	7
San Joaquin	0	0	0	0	0	1	0	1
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0	0.3	0.3	0	0	0	3	3.6
Santa Barbara	0	0	0	0	0	0	0	0
Santa Clara	0	0.31	0.3	0	0	0.32	4.3	5.23
Santa Cruz								
Shasta	0	0	0	0	0	0	0	0
Sierra	0	0	0	0	0	0	0	0
Siskiyou	0	0.5	0	0	0	0	0.5	1
Solano	0	0	0	0	0	1	2	3
Sonoma	0	5	1	0	0	0	0	6
Stanislaus	0	0	0	0	0	0	0	0
Sutter	0	0	0	0	0	1	0	1
Tehama	0	0	0	0	0	0	0	0
Trinity								
Tulare								
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	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>1</b>	<b>19.79</b>	<b>2.65</b>	<b>2</b>	<b>0</b>	<b>5.92</b>	<b>28.35</b>	<b>59.21</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

# SECTION II

## LOCAL ROLL AND WORKLOAD STATISTICS

TABLE D

## LOCAL ROLL VALUE AND STATISTICS

(SECTION 601 ROLL for 2013-2014)\*

	Secured Roll		Unsecured	TOTAL NET
	State-Assessed in 000's *	Locally Assessed in 000's *	Roll Value (Local Only) in 000's *	ROLL VALUE in 000's
	(1)	(2)	(3)	(4)
Alameda	\$3,720,775	\$195,535,352	\$12,177,661	\$211,433,788
Alpine	\$18,255	\$644,982	\$36,298	\$699,535
Amador	\$198,118	\$4,168,069	\$102,108	\$4,468,295
Butte	\$832,238	\$17,024,565	\$933,896	\$18,790,698
Calaveras	\$127,148	\$5,420,242	\$104,608	\$5,651,997
Colusa	\$933,768	\$2,332,387	\$233,326	\$3,499,482
Contra Costa	\$4,044,712	\$140,691,569	\$5,511,261	\$150,247,542
Del Norte	\$38,047	\$1,664,623	\$36,204	\$1,738,874
El Dorado	\$317,552	\$24,911,231	\$538,404	\$25,767,188
Fresno	\$3,435,921	\$58,083,140	\$3,032,881	\$64,551,942
Glenn	\$125,915	\$2,450,500	\$127,902	\$2,704,318
Humboldt	\$381,096	\$11,006,195	\$437,945	\$11,825,236
Imperial	\$636,695	\$9,575,022	\$1,141,199	\$11,352,915
Inyo	\$131,373	\$3,245,410	\$496,659	\$3,873,441
Kern	\$3,260,251	\$82,123,116	\$7,620,390	\$93,003,758
Kings	\$404,653	\$8,655,367	\$409,341	\$9,469,361
Lake	\$141,146	\$6,498,284	\$151,128	\$6,790,559
Lassen	\$168,967	\$1,850,840	\$104,513	\$2,124,320
Los Angeles	\$15,059,325	\$1,092,534,669	\$45,524,022	\$1,153,118,015
Madera	\$622,581	\$10,631,118	\$518,068	\$11,771,768
Marin	\$463,423	\$57,482,522	\$1,303,043	\$59,248,988
Mariposa	\$66,240	\$1,987,443	\$38,941	\$2,092,625
Mendocino	\$250,450	\$9,701,812	\$356,428	\$10,308,691
Merced	\$494,724	\$15,907,649	\$1,334,392	\$17,736,766
Modoc	\$156,905	\$859,776	\$38,153	\$1,054,833
Mono	\$114,442	\$4,911,029	\$383,101	\$5,408,572
Monterey	\$1,210,310	\$48,281,140	\$2,053,747	\$51,545,197
Napa	\$278,718	\$28,167,239	\$1,299,764	\$29,745,721
Nevada	\$277,089	\$14,783,119	\$339,885	\$15,400,093
Orange	\$5,374,633	\$423,697,403	\$19,105,689	\$448,177,724
Placer	\$1,060,376	\$53,533,519	\$1,460,751	\$56,054,646
Plumas	\$466,995	\$3,119,339	\$92,965	\$3,679,299
Riverside	\$5,036,671	\$200,364,936	\$7,444,194	\$212,845,801
Sacramento	\$1,484,574	\$115,883,947	\$5,068,076	\$122,436,597
San Benito	\$126,599	\$5,565,625	\$319,410	\$6,011,635
San Bernardino	\$6,375,897	\$157,308,329	\$10,198,567	\$173,882,792
San Diego	\$11,744,210	\$381,091,468	\$14,354,014	\$407,189,693
San Francisco	\$2,618,621	\$160,650,767	\$9,867,123	\$173,136,511
San Joaquin	\$1,871,197	\$50,809,594	\$3,384,335	\$56,065,126
San Luis Obispo	\$2,880,455	\$39,364,271	\$1,137,959	\$43,382,684
San Mateo	\$1,473,009	\$148,394,975	\$8,877,766	\$158,745,750
Santa Barbara	\$897,504	\$62,429,023	\$2,904,348	\$66,230,875
Santa Clara	\$3,717,311	\$310,860,252	\$23,720,622	\$338,298,185
Santa Cruz	\$323,682	\$33,301,487	\$764,900	\$34,390,070
Shasta	\$816,530	\$13,609,322	\$853,964	\$15,279,816
Sierra	\$52,978	\$473,061	\$28,020	\$554,060
Siskiyou	\$285,530	\$3,898,308	\$226,125	\$4,409,963
Solano	\$934,664	\$38,054,332	\$2,955,239	\$41,944,234
Sonoma	\$789,180	\$65,047,062	\$2,339,845	\$68,176,087
Stanislaus	\$465,310	\$33,253,819	\$1,881,100	\$35,600,229
Sutter	\$359,946	\$7,090,245	\$543,817	\$7,994,009
Tehama	\$222,832	\$4,275,166	\$194,023	\$4,692,021
Trinity	\$30,556	\$1,283,626	\$33,957	\$1,348,138
Tulare	\$936,353	\$26,147,218	\$1,595,618	\$28,679,189
Tuolumne	\$148,320	\$5,820,648	\$198,110	\$6,167,077
Ventura	\$1,686,586	\$103,729,575	\$4,101,152	\$109,517,313
Yolo	\$502,458	\$19,519,954	\$1,154,882	\$21,177,293
Yuba	\$246,679	\$4,260,104	\$213,832	\$4,720,615
<b>Totals</b>	<b>\$90,840,491</b>	<b>\$4,333,965,785</b>	<b>\$211,405,671</b>	<b>\$4,636,211,948</b>

\* As provided to county auditor and may contain roll corrections beyond June 30, 2013

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

\* Data from Table 10 of the State Board of Equalization's 2012-13 Annual Report

**TABLE D (Continued)****LOCAL ROLL VALUE AND STATISTICS**  
(SECTION 601 ROLL for 2013-2014)

	Secured Roll Units (5)	Unsecured Roll Units (6)	TOTAL ROLL UNITS (7)
Alameda	435,160	48,278	483,438
Alpine			
Amador	23,111	2,994	26,105
Butte	101,207	10,402	111,609
Calaveras	45,090	3,663	48,753
Colusa	13,777	1,770	15,547
Contra Costa	361,640	45,197	406,837
Del Norte	15,101	1,539	16,640
El Dorado			
Fresno	275,197	27,515	302,712
Glenn	16,911	688	17,599
Humboldt	75,464	7,734	83,198
Imperial	80,947	1,265	82,212
Inyo	11,655	2,641	14,296
Kern	418,189	18,231	436,420
Kings	49,005	4,427	53,432
Lake			
Lassen	23,669	1,126	24,795
Los Angeles	2,359,045	395,763	2,754,808
Madera	57,407	5,284	62,691
Marin	96,285	14,476	110,761
Mariposa	860	977	1,837
Mendocino			
Merced	85,157	8,354	93,511
Modoc	27,681	1,036	28,717
Mono	17,255	1,838	19,093
Monterey	128,340	20,013	148,353
Napa	41,233	6,948	48,181
Nevada	68,782	5,471	74,253
Orange	921,091	135,596	1,056,687
Placer	161,179	12,194	173,373
Plumas			
Riverside	907,271	27,476	934,747
Sacramento	463,678	43,542	507,220
San Benito	19,477	1,952	21,429
San Bernardino	772,625	45,010	817,635
San Diego	981,829	81,391	1,063,220
San Francisco	204,562	41,348	245,910
San Joaquin	213,740	18,945	232,685
San Luis Obispo	146,042	19,557	165,599
San Mateo	220,157	17,204	237,361
Santa Barbara	129,117	20,133	149,250
Santa Clara	478,316	80,174	558,490
Santa Cruz			
Shasta	96,555	12,088	108,643
Sierra	6,812	1,765	8,577
Siskiyou	54,009	3,286	57,295
Solano	142,815	9,012	151,827
Sonoma	182,015	37,073	219,088
Stanislaus	166,453	12,751	179,204
Sutter	35,153	3,884	39,037
Tehama	43,269	5,323	48,592
Trinity			
Tulare			
Tuolumne	38,304	4,243	42,547
Ventura	252,623	22,241	274,864
Yolo	59,705	5,671	65,376
Yuba	27,575	992	28,567
<b>Totals</b>	<b>11,552,540</b>	<b>1,300,481</b>	<b>12,853,021</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2013 - 2014)

	Land		Single Family		Condominiums	
	Number of Parcels (4a)	Assessed Value (4b)	Number of Parcels (1a)	Assessed Value (1b)	Number of Parcels (2a)	Assessed Value (2b)
Alameda	8,352	\$1,577,164,906	319,450	\$117,554,808,547	42,579	\$8,964,179,736
Alpine						
Amador	4,284	\$194,799,598	14,571	\$2,806,832,139	Incl. in #1	Incl. in #1
Butte	13,563	\$594,321,855	55,204	\$9,720,933,497	1,334	\$144,839,552
Calaveras	8,348	\$216,691,436	19,170	\$3,283,823,584	259	\$32,120,231
Colusa	1,923	\$23,229,429	5,051	\$599,242,507	9	\$1,182,712
Contra Costa	16,481	\$1,141,198,148	287,549	\$99,451,727,718	32,416	\$6,010,082,901
Del Norte	3,715	\$115,137,034	5,893	\$896,971,336	0	\$0
El Dorado						
Fresno	12,858	\$538,334,141	202,271	\$32,479,803,165	6,092	\$470,935,694
Glenn	No Response	No Response	16,578	\$2,333,738,932	No Response	No Response
Humboldt	8,698	\$350,993,744	35,136	\$6,900,380,348	93	\$17,119,775
Imperial	24,436	\$173,898,717	31,642	\$3,826,526,585	913	\$65,731,383
Inyo	3,111	\$54,821,577	3,942	\$807,916,668	98	\$10,766,910
Kern	113,179	\$3,582,290,177	191,686	\$26,542,635,557	0	\$0
Kings	2,224	\$64,892,596	28,160	\$3,775,878,614	478	\$35,242,742
Lake						
Lassen	1,993	\$37,088,999	8,989	\$1,054,353,140	0	\$0
Los Angeles	85,862	\$9,862,192,126	1,422,795	\$527,134,241,324	355,696	\$115,712,394,437
Madera	6,034	\$309,989,071	36,339	\$5,300,623,813	429	\$37,868,910
Marin	5,310	\$509,003,988	61,854	\$40,664,285,484	13,463	\$498,035,620
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino						
Merced	7,180	\$188,235,201	53,726	\$6,740,398,055	659	\$54,172,369
Modoc	900	\$6,495,520	1,702	\$114,512,013	0	\$0
Mono	No Response	No Response	No Response	No Response	No Response	No Response
Monterey	5,548	\$994,731,045	80,076	\$29,851,022,395	7,085	\$1,947,681,325
Napa	749	\$129,862,928	26,638	\$8,316,438,111	3,118	\$796,854,443
Nevada	10,154	\$729,629,390	39,437	\$11,390,419,876	1,428	\$318,281,573
Orange	10,466	\$2,603,427,378	541,220	\$236,100,608,289	182,786	\$53,870,537,767
Placer	13,482	\$1,708,638,312	117,808	\$38,512,423,247	9,479	\$2,286,107,184
Plumas						
Riverside	96,553	\$4,815,326,314	510,962	\$123,798,007,442	63,486	\$12,390,983,045
Sacramento	18,066	\$1,202,788,836	366,056	\$74,728,271,605	13,751	\$1,581,667,922
San Benito	420	\$41,229,576	12,402	\$3,258,252,200	0	\$0
San Bernardino	144,205	\$4,346,291,069	487,995	\$97,117,127,783	25,312	\$3,815,937,633
San Diego	29,856	\$3,650,890,570	562,090	\$204,312,284,619	182,037	\$48,037,442,508
San Francisco	5,325	\$1,827,977,408	100,759	\$52,608,212,354	43,222	\$27,707,810,902
San Joaquin	8,486	\$865,687,483	163,439	\$29,501,741,555	4,560	\$322,571,728
San Luis Obispo	14,945	Incl. in #1	76,065	\$28,984,400,000	6,024	Incl. in #1
San Mateo	6,580	\$974,896,619	158,023	\$95,314,029,542	24,560	\$8,685,823,575
Santa Barbara	4,074	\$732,317,714	79,226	\$37,770,976,129	13,601	\$4,181,085,464
Santa Clara	6,234	\$2,770,356,427	332,172	\$178,222,527,909	80,809	\$29,843,172,051
Santa Cruz						
Shasta	9,541	\$261,993,723	53,816	\$9,083,810,578	428	\$52,853,810
Sierra	760	No Response	1,607	No Response	0	No Response
Siskiyou	15,637	\$231,624,707	13,529	\$1,921,697,662	0	\$0
Solano	3,738	\$374,527,998	108,248	\$24,009,542,838	7,049	\$830,423,903
Sonoma	13,451	\$1,045,943,115	129,055	\$41,149,691,411	6,679	\$1,021,761,611
Stanislaus	4,070	\$145,802,991	119,574	\$17,498,782,902	3,087	\$242,125,760
Sutter	2,856	\$204,424,322	22,086	\$3,818,954,184	748	\$61,194,829
Tehama	3,798	\$89,323,483	9,294	\$1,063,599,385	0	\$0
Trinity						
Tulare						
Tuolumne	5,051	\$99,955,890	23,460	\$4,075,467,204	302	\$39,474,398
Ventura	7,809	\$911,142,410	176,239	\$64,341,025,360	30,980	\$7,605,925,536
Yolo	1,246	\$75,580,305	39,419	\$8,884,049,215	1,964	\$292,596,529
Yuba	4,835	\$195,585,951	16,639	\$2,244,309,498	238	\$10,400
<b>Totals</b>	<b>776,386</b>	<b>\$50,570,734,227</b>	<b>7,169,042</b>	<b>\$2,319,867,306,319</b>	<b>1,167,251</b>	<b>\$337,986,996,868</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2013 - 2014)

	Manufactured Homes		Time Shares		Multi-family 2 to 4		Multi-family 5 or more	
	Number of Parcels (5a)	Assessed Value (5b)	Number of Parcels (3a)	Assessed Value (3b)	Number of Parcels (6a)	Assessed Value (6b)	Number of Parcels (7a)	Assessed Value (7b)
Alameda	2,000	\$94,407,291	0	\$0	26,047	\$7,643,239,173	7,414	\$13,259,189,321
Alpine								
Amador	1,027	\$52,143,820	0	\$0	Incl. in #1	Incl. in #1	Incl. in #1	Incl. in #1
Butte	15,318	\$809,735,233	0	\$0	4,113	\$774,040,093	563	\$792,128,593
Calaveras	1,355	\$105,435,953	1,581	\$774,588	324	\$56,007,507	37	\$35,746,759
Colusa	109	\$7,354,066	0	\$0	146	\$41,939,740	Incl. in #6	Incl. in #6
Contra Costa	2,019	\$45,587,584	0	\$0	5,774	\$1,337,614,454	1,820	\$5,818,669,463
Del Norte	2,715	\$172,698,875	0	\$0	363	\$103,402,352	0	\$0
El Dorado								
Fresno	7,164	\$88,090,755	0	\$0	4,282	\$515,261,958	1,830	\$2,484,124,801
Glenn	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	4,539	\$202,960,482	0	\$0	3,325	\$709,514,043	568	\$316,839,322
Imperial	3,793	\$152,477,167	0	\$0	778	\$108,206,523	371	\$446,994,245
Inyo	2,058	\$59,998,953	0	\$0	508	\$96,098,254	52	\$27,511,955
Kern	10,716	\$767,882,864	0	\$0	11,216	\$1,503,563,978	1,703	\$1,622,093,836
Kings	1,173	\$21,720,660	0	\$0	732	\$349,092,596	87	\$88,931,523
Lake								
Lassen	469	\$9,353,951	0	\$0	629	\$103,227,540	50	\$27,940,900
Los Angeles	24,332	\$646,151,715	N/A	N/A	176,505	\$59,990,161,402	68,641	\$93,830,765,269
Madera	1,251	\$103,290,641	0	\$0	296	\$49,691,161	155	\$129,643,347
Marin	277	\$8,622,670	0	\$0	3,969	\$2,174,361,509	850	\$2,026,765,569
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino								
Merced	2,681	\$63,600,635	0	\$0	2,682	\$315,525,601	571	\$376,225,962
Modoc	172	\$4,834,895	0	\$0	28	\$1,390,828	7	\$2,131,912
Mono	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Monterey	2,798	\$354,109,961	6,709	\$63,163,631	3,264	\$878,040,487	1,358	\$2,019,285,643
Napa	1,272	\$73,200,987	64	\$13,825,219	1,784	\$622,533,477	168	\$451,005,326
Nevada	1,276	\$217,536,281	58	\$50,614,874	2,045	\$662,025,801	112	\$192,972,823
Orange	20,995	\$468,280,023	62,675	\$566,658,747	16,559	\$8,241,971,710	10,135	\$26,853,648,161
Placer	2,010	\$91,169,540	4,672	\$93,054,451	2,897	\$1,124,623,971	1,017	\$1,545,719,280
Plumas								
Riverside	65,593	\$3,919,633,313	101,969	\$679,861,349	8,289	\$1,781,684,065	0	\$0
Sacramento	7,570	\$362,901,764	0	\$0	15,698	\$3,064,204,207	3,528	\$7,556,105,473
San Benito	370	\$9,416,733	0	\$0	875	\$248,448,864	73	\$70,681,057
San Bernardino	18,499	\$454,657,208	12,003	\$60,020,576	16,683	\$3,068,625,047	5,388	\$7,290,806
San Diego	24,159	\$2,290,446,343	72,440	\$556,885,468	33,301	\$11,031,755,142	10,679	\$25,089,716,845
San Francisco	0	\$0	7,320	\$246,626,910	25,567	\$16,335,327,688	8,587	\$14,636,060,399
San Joaquin	3,771	\$47,060,061	0	\$0	7,644	\$1,059,123,072	1,170	\$1,334,775,233
San Luis Obispo	8,522	\$191,890,909	10,125	\$42,152,640	3,179	\$1,838,000,000	783	Incl. in #6
San Mateo	1,107	\$25,529,598	0	\$0	8,427	\$4,093,406,052	3,677	\$7,259,648,293
Santa Barbara	7,785	\$208,748,228	0	\$0	5,513	\$2,133,302,724	1,781	\$2,755,787,865
Santa Clara	10,645	\$508,198,266	0	\$0	15,144	\$6,726,087,044	5,719	\$22,484,705,861
Santa Cruz								
Shasta	6,379	\$237,924,484	0	\$0	1,808	\$303,553,038	521	\$388,480,866
Sierra	79	No Response	0	\$0	68	No Response	17	No Response
Siskiyou	2,284	\$111,789,510	0	\$0	767	\$111,458,370	0	\$0
Solano	1,229	\$36,439,150	0	\$0	4,998	\$2,673,226,390	Incl. in #6	Incl. in #6
Sonoma	4,944	\$525,867,724	0	\$0	6,579	\$2,081,336,893	992	\$2,606,277,430
Stanislaus	5,641	\$91,572,157	0	\$0	3,135	\$427,515,481	2,412	\$1,137,183,975
Sutter	847	\$17,145,315	0	\$0	1,066	\$205,869,307	472	\$247,323,991
Tehama	5,568	\$254,692,095	0	\$0	462	\$65,053,308	61	\$36,804,131
Trinity								
Tulare								
Tuolumne	1,453	\$32,389,220	0	\$0	1,012	\$198,437,009	63	\$43,041,956
Ventura	11,614	\$355,522,225	1,647	\$354,530	5,162	\$1,441,448,254	\$1,279	\$4,321,956,160
Yolo	1,287	\$33,045,331	0	\$0	4,230	\$827,916,532	499	\$1,057,593,987
Yuba	2,029	\$207,859,951	0	\$0	817	\$187,701,525	Incl. in #6	Incl. in #6
<b>Totals</b>	<b>302,894</b>	<b>\$14,543,374,587</b>	<b>281,263</b>	<b>\$2,373,992,983</b>	<b>438,690</b>	<b>\$147,305,014,170</b>	<b>145,210</b>	<b>\$243,381,768,338</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2013 - 2014)

	<u>Commercial/Industrial</u>				<u>Rural/Agricultural</u>			
	<u>Improved</u>		<u>Vacant Land</u>		<u>Agricultural</u>		<u>Agricultural Improvements</u>	
	<u>Number of Parcels (8a)</u>	<u>Assessed Value (8b)</u>	<u>Number of Parcels (9a)</u>	<u>Assessed Value (9b)</u>	<u>Number of Parcels (10a)</u>	<u>Assessed Value (10b)</u>	<u>Number of Parcels (11a)</u>	<u>Assessed Value (11b)</u>
Alameda	23,476	\$49,439,209,576	2,267	\$2,494,496,246	95	\$92,091,638	0	\$0
Alpine								
Amador	804	\$542,966,320	235	\$48,422,039	51	\$4,516,553	330	\$126,806,715
Butte	4,593	\$3,146,854,793	1,060	\$166,589,378	3,905	\$1,262,695,202	Incl. in #10	Incl. in #10
Calaveras	1,741	\$425,607,643	691	\$38,129,065	301	\$29,114,336	121	\$31,579,981
Colusa	559	\$225,944,281	197	\$18,823,654	2,922	\$775,605,294	20	\$7,930,557
Contra Costa	10,949	\$29,727,761,707	1,775	\$611,951,861	1,699	\$987,496,054	0	\$0
Del Norte	507	\$220,088,574	175	\$10,720,754	0	\$0	0	\$0
El Dorado								
Fresno	12,426	\$12,343,743,560	3,179	\$489,051,946	6,866	\$1,753,206,387	69	\$50,016,283
Glenn	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	2,679	\$1,684,064,150	744	\$71,421,193	1	\$563,846	1,851	\$233,028,137
Imperial	2,463	\$1,771,134,882	2,400	\$134,709,846	3,869	\$1,211,390,963	200	\$90,101,863
Inyo	513	\$169,290,786	612	\$59,400,340	0	\$0	0	\$0
Kern	13,753	\$18,340,685,155	6,960	\$686,868,899	8,358	\$1,919,198,136	231	\$231,669,010
Kings	1,644	\$1,868,743,692	622	\$87,900,121	3,348	\$108,256,057	980	\$304,942,572
Lake								
Lassen	672	\$232,943,508	262	\$12,465,531	Incl. in #12	Incl. in #12	Incl. in #12	Incl. in #12
Los Angeles	125,271	\$239,583,296,317	23,112	\$8,829,951,785	0	\$0	375	\$162,290,416
Madera	1,941	\$1,915,198,209	748	\$196,227,617	2,426	\$1,070,115,087	162	\$110,133,644
Marin	3,426	\$6,423,974,967	495	\$160,957,312	2	\$1,008,589	81	\$193,652,270
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Mendocino								
Merced	3,193	\$2,461,943,237	874	\$140,623,885	7,643	\$2,466,585,344	258	\$406,686,650
Modoc	417	\$67,013,500	281	\$3,690,513	108	\$17,666,337	238	\$39,983,707
Mono	No Response	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Monterey	5,048	\$7,582,593,899	1,030	\$298,353,211	1,807	\$1,835,880,875	N/A	N/A
Napa	1,846	\$3,688,136,364	453	\$239,424,433	714	\$1,162,886,285	258	\$86,587,348
Nevada	1,758	\$1,380,033,053	384	\$89,502,651	40	\$18,499,015	8,010	\$2,264,596,149
Orange	43,274	\$101,350,939,626	1,990	\$1,229,070,275	3,535	\$1,162,896,313	0	\$0
Placer	5,007	\$7,447,122,350	1,312	\$580,245,847	216	\$105,711,613	0	\$0
Plumas								
Riverside	32,393	\$49,070,481,548	10,675	\$3,952,187,733	6,160	\$2,342,532,274	0	\$0
Sacramento	16,515	\$26,479,278,650	3,063	\$949,189,998	900	\$386,334,627	223	\$127,905,937
San Benito	722	\$714,722,314	122	\$33,438,845	899	\$431,844,643	0	\$0
San Bernardino	33,349	\$42,096,239,353	16,870	\$3,633,377,470	3,626	\$921,466,926	575	\$379,845,131
San Diego	28,684	\$70,752,073,329	5,133	\$3,372,099,320	1,993	\$582,077,317	238	\$129,331,393
San Francisco	11,091	\$49,150,443,347	Incl. in #4	Incl. in #4	0	\$0	0	\$0
San Joaquin	10,411	\$13,483,933,392	2,212	\$807,675,064	4,337	\$2,505,084,124	138	\$93,140,858
San Luis Obispo	8,212	\$6,175,000,000	1,670	Incl. in #8	874	\$1,529,600,000	Incl. in #10,13,14	Incl. in #10
San Mateo	10,646	\$29,455,673,323	3,609	\$1,001,207,915	127	\$47,570,714	179	\$118,036,060
Santa Barbara	6,340	\$9,345,029,797	920	\$317,916,140	2,631	\$1,531,992,074	20	\$48,158,040
Santa Clara	18,739	\$69,750,670,473	683	\$1,075,155,812	1,673	\$818,146,894	0	\$0
Santa Cruz								
Shasta	3,970	\$3,019,024,793	1,716	\$172,468,609	500	\$103,647,540	Incl. in #10	Incl. in #10
Sierra	166	No Response	25	No Response	0	\$0	0	\$0
Siskiyou	2,206	\$678,082,641	918	\$44,795,810	460	\$57,118,095	1,374	\$268,625,526
Solano	4,198	\$9,117,585,077	1,335	\$575,638,303	1,959	\$749,527,658	Incl. in #10	Incl. in #10
Sonoma	7,858	\$10,971,270,717	1,487	\$601,669,298	4,547	\$3,275,792,290	207	\$161,699,110
Stanislaus	7,668	\$8,394,500,330	1,441	\$332,817,796	2,690	\$906,649,447	No Response	No Response
Sutter	1,605	\$1,427,140,129	614	\$73,078,570	1,117	\$388,900,282	87	\$40,616,035
Tehama	1,003	\$426,144,287	450	\$67,820,027	332	\$48,305,050	1,133	\$268,623,030
Trinity								
Tulare								
Tuolumne	1,084	\$702,887,009	250	\$28,835,556	0	\$0	233	\$36,634,093
Ventura	9,753	\$18,926,623,842	1,168	\$558,615,543	3,539	\$2,225,312,498	0	\$0
Yolo	2,953	\$4,652,667,492	908	\$254,423,383	3,403	\$1,479,025,582	1,942	\$537,812,059
Yuba	802	\$526,188,134	348	\$41,346,012	616	\$221,877,280	141	\$180,265,752
<b>Totals</b>	<b>488,328</b>	<b>\$917,354,950,126</b>	<b>107,475</b>	<b>\$34,592,755,606</b>	<b>90,289</b>	<b>\$36,538,189,239</b>	<b>19,674</b>	<b>\$6,730,698,326</b>

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 N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered



**TABLE E (Continued)**

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(SECURED ROLL for 2013 - 2014)

Rural/Agricultural

	Restricted		Vacant		Other	
	Number of Parcels (12a)	Assessed Value (12b)	Number of Parcels (13a)	Assessed Value (13b)	Number of Parcels (14a)	Assessed Value (14b)
Alameda	1,048	\$301,517,721	0	\$0	2,368	\$1,062,910,744
Alpine						
Amador	825	\$121,800,763	576	\$150,456,618	0	\$0
Butte	Incl. in #10 &13	Incl. in #10 &13	1,105	\$144,126,060	252	\$76,998,867
Calaveras	2,064	\$56,201,567	1,549	\$144,869,328	6,212	\$963,960,098
Colusa	1,756	\$240,557,844	704	\$49,117,627	47	\$3,678,407
Contra Costa	384	\$92,183,944	531	\$323,584,217	0	\$0
Del Norte	607	\$29,830,859	0	\$0	172	\$38,208,310
El Dorado						
Fresno	15,149	\$5,052,616,090	2,681	\$293,801,440	0	\$0
Glenn	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	7,666	\$524,533,499	3,417	\$118,994,267	0	\$0
Imperial	1,239	\$408,836,289	5,990	\$66,984,527	0	\$0
Inyo	0	\$0	0	\$0	0	\$0
Kern	11,295	\$4,057,720,998	13,719	\$450,726,661	No Response	No Response
Kings	5,925	\$1,818,026,481	1,435	\$17,925,598	48	\$6,977,595
Lake						
Lassen	2,793	\$118,680,954	6,690	\$146,077,168	1,073	\$68,230,716
Los Angeles	0	\$0	49,299	\$2,134,051,070	0	\$0
Madera	3,571	\$1,418,851,860	249	\$71,500,978	2,176	\$509,340,849
Marin	502	\$169,272,720	0	\$0	129	\$43,953,748
Mariposa	860	\$45,770,168	No Response	No Response	No Response	No Response
Mendocino						
Merced	3,661	\$1,458,639,654	1,547	\$251,549,124	0	\$0
Modoc	1,252	\$77,513,041	1,560	\$49,390,830	21,016	\$459,748,915
Mono	No Response	No Response	No Response	No Response	No Response	No Response
Monterey	3,947	\$1,394,039,369	2,505	\$420,464,902	142	\$219,518,216
Napa	800	\$1,065,955,268	3,110	\$558,438,305	259	\$1,644,011,537
Nevada	407	\$20,800,951	2,365	\$195,417,580	0	\$0
Orange	6	\$2,082,732	0	\$0	0	\$0
Placer	1,462	\$84,620,537	546	\$182,179,292	3	\$882,742
Plumas						
Riverside	1,970	\$412,519,805	9,165	\$2,156,574,196	0	\$0
Sacramento	1,535	\$476,894,872	147	\$24,963,249	100	\$90,375,423
San Benito	2,207	\$274,598,685	1,377	\$271,030,408	0	\$0
San Bernardino	445	\$163,273,422	1,953	\$449,273,276	0	\$0
San Diego	2,447	\$648,212,129	9,852	\$1,761,227,489	514	\$263,183,789
San Francisco	0	\$0	0	\$0	0	\$0
San Joaquin	6,703	\$2,640,667,073	543	\$80,935,005	8	\$1,292,196
San Luis Obispo	Incl. in #10,13,14	\$994,475,257	10,520	Incl. in #10	446	Incl. in #10
San Mateo	774	\$277,799,935	425	\$44,716,524	158	\$36,707,613
Santa Barbara	2,288	\$1,904,841,539	1,218	\$113,835,196	0	\$0
Santa Clara	2,985	\$820,588,254	2,344	\$690,037,557	977	\$12,133,562,982
Santa Cruz						
Shasta	2,666	\$143,815,809	3,816	\$291,687,905	219	\$881,534
Sierra	516	No Response	0	\$0	2,073	No Response
Siskiyou	4,261	\$233,898,631	2,889	\$134,188,257	494	\$121,994,841
Solano	N/A	N/A	1,429	\$210,218,051	0	\$0
Sonoma	2,926	\$2,143,182,738	1,163	\$289,047,489	19	\$793,140
Stanislaus	8,355	\$2,761,183,917	279	\$42,408,039	5,022	\$1,100,013,145
Sutter	551	\$143,004,754	2,347	\$685,053,017	0	\$0
Tehama	5,329	\$505,000,588	1,142	\$63,034,101	3,417	\$84,064,029
Trinity						
Tulare						
Tuolumne	1,337	\$150,320,397	2,446	\$169,010,194	0	\$0
Ventura	1,649	\$1,372,774,100	810	\$66,575,742	118	\$207,394,143
Yolo	44	\$8,918,489	1,093	\$168,953,609	198	\$60,271,229
Yuba	174	\$3,838,399	758	\$176,906,009	114	\$24,222,250
<b>Totals</b>	<b>116,381</b>	<b>\$34,639,862,102</b>	<b>155,294</b>	<b>\$13,659,330,905</b>	<b>47,774</b>	<b>\$19,223,177,058</b>

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**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2013 - 2014)

	Secured Possessory Interests		Miscellaneous Oil, Gas, & Mineral		Other		TOTAL SECURED ROLL	
	Parcels (15a)	Assessed Value (15b)	Parcels (16a)	Assessed Value (16b)	Parcels (17a)	Assessed Value (17b)	Parcels (18a)	Assessed Value (18b)
Alameda	5	\$559,229	59	\$224,685,825	0	\$0	435,160	\$202,708,459,953
Alpine								
Amador	0	\$0	0	\$0	408	\$63,196,302	23,111	\$4,111,940,867
Butte	No Response	No Response	166	\$2,075,634	31	\$455,438	101,207	\$17,635,794,195
Calaveras	0	\$0	1,132	\$6,279,202	205	\$61,249,005	45,090	\$5,487,590,283
Colusa	N/A	N/A	334	\$46,819,401	N/A	N/A	13,777	\$2,041,425,519
Contra Costa	0	\$0	39	\$4,940,863	204	\$21,110,894	361,640	\$145,573,909,808
Del Norte	0	\$0	595	\$479,536	359	\$94,315,719	15,101	\$1,681,853,349
El Dorado								
Fresno	0	\$0	330	\$1,042,905,333	0	\$0	275,197	\$57,601,891,553
Glenn	No Response	No Response	333	\$51,777,265	No Response	No Response	16,911	\$2,385,516,197
Humboldt	0	\$0	754	\$12,785,932	5,993	\$461,415,966	75,464	\$11,604,614,704
Imperial	0	\$0	110	\$1,028,462,905	2,743	\$530,460,719	80,947	\$10,015,916,614
Inyo	761	\$80,648,964	0	\$0	0	\$0	11,655	\$1,366,454,407
Kern	4	\$0	4,547	\$26,510,992,702	30,822	\$1,620,222,688	418,189	\$87,836,550,661
Kings	0	\$0	91	\$183,952,276	2,058	\$643,784,874	49,005	\$9,376,267,997
Lake								
Lassen	0	\$0	10	\$455,276	39	\$1,771,447	23,669	\$1,812,589,130
Los Angeles	9,918	\$22,059,451,416	1,443	\$5,988,102,334	15,796	\$35,244,148,569	2,359,045	\$1,121,177,198,180
Madera	269	\$56,856,175	37	\$11,786,853	1,324	\$11,851,587	57,407	\$11,302,969,802
Marin	0	\$0	13	\$17,315,299	5,914	\$237,163,033	96,285	\$53,128,372,778
Mariposa	No Response	No Response	No Response	No Response	No Response	No Response	860	\$45,770,168
Mendocino								
Merced	2	\$1,382,000	42	\$30,525,145	438	\$138,557,815	85,157	\$15,094,650,677
Modoc	0	\$0	0	\$0	0	\$0	27,681	\$844,372,011
Mono	No Response	No Response	No Response	No Response	17,255	\$4,897,721,490	17,255	\$4,897,721,490
Monterey	27	\$5,986,120	66	\$880,518,989	6,930	\$1,456,275,653	128,340	\$50,201,665,721
Napa	0	\$0	0	\$0	0	\$0	41,233	\$18,849,160,031
Nevada	0	\$0	0	\$0	1,308	\$74,161,247	68,782	\$17,604,491,264
Orange	6,473	\$1,832,100,273	54	\$1,484,387,423	20,923	\$16,258,457,240	921,091	\$452,025,065,957
Placer	0	\$0	53	\$11,915,824	1,215	\$1,465,813,331	161,179	\$55,240,227,521
Plumas								
Riverside	0	\$0	0	\$0	56	\$1,236,804	907,271	\$205,321,027,888
Sacramento	2	\$10,233,217	140	\$94,712,630	16,384	\$1,498,999,591	463,678	\$118,634,828,001
San Benito	0	\$0	10	\$657,271	0	\$0	19,477	\$5,354,320,596
San Bernardino	5,451	\$519,160,836	271	\$266,862,262	0	\$0	772,625	\$157,299,448,798
San Diego	4,010	\$8,673,014,267	175	\$305,564,605	14,221	\$9,149,680,316	981,829	\$390,605,885,449
San Francisco	0	\$0	0	\$0	2,691	\$2,409,698,697	204,562	\$164,922,157,705
San Joaquin	8	\$4,111,567	112	\$42,991,048	198	\$172,369,602	213,740	\$52,963,159,061
San Luis Obispo	834	\$221,998,383	82	\$104,227,106	3,761	Incl. in #1-16	146,042	\$40,081,744,295
San Mateo	0	\$0	12	\$20,946,545	1,853	\$150,060,981	220,157	\$147,506,053,289
Santa Barbara	127	\$11,684,044	397	\$1,591,861,318	3,196	\$2,830,704,398	129,117	\$65,478,240,670
Santa Clara	0	\$0	7	\$11,890,926	185	\$109,329,343	478,316	\$325,964,429,799
Santa Cruz								
Shasta	3	\$199,482	175	\$64,543,519	10,997	\$24,156,356	96,555	\$14,149,042,046
Sierra	138	No Response	224	No Response	1,139	No Response	6,812	N/A
Siskiyou	0	\$0	0	\$0	9,190	\$165,518,387	54,009	\$4,080,792,437
Solano	0	\$0	191	\$111,031,980	8,441	\$1,780,642,768	142,815	\$40,468,804,116
Sonoma	18	\$66,808,161	241	\$1,151,738,444	1,849	\$4,830,835	182,015	\$67,097,710,406
Stanislaus	0	\$0	13	\$6,653,757	3,066	\$57,412,150	166,453	\$33,144,621,847
Sutter	0	\$0	430	\$92,263,482	327	\$112,343,524	35,153	\$7,517,311,741
Tehama	0	\$0	556	\$17,095,927	10,724	\$1,557,518,708	43,269	\$4,547,078,149
Trinity								
Tulare								
Tuolumne	672	\$91,881,570	285	\$179,062	656	\$64,365,336	38,304	\$5,732,878,894
Ventura	302	\$82,683,141	554	\$2,437,011,050	0	\$0	252,623	\$104,854,364,534
Yolo	0	\$0	84	\$2,571,521	435	\$22,989,984	59,705	\$18,358,415,247
Yuba	0	\$0	64	\$7,821,351	N/A	N/A	27,575	\$4,017,932,512
<b>Totals</b>	<b>29,024</b>	<b>\$33,718,758,845</b>	<b>14,231</b>	<b>\$43,871,787,821</b>	<b>203,334</b>	<b>\$83,393,990,797</b>	<b>11,552,540</b>	<b>\$4,339,752,688,317</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2013 - 2014)

	Aircraft		Vessels		Manufactured Home Accessories	
	Units (19a)	Assessed Value (19b)	Units (20a)	Assessed Value (20b)	Units (23a)	Assessed Value (23b)
Alameda	1,256	\$1,257,257,513	8,688	\$275,200,228	0	\$0
Alpine						
Amador	117	\$4,493,250	1,794	\$4,195,470	Incl. in secure roll	Incl. in secure roll
Butte	311	\$21,115,673	4,843	\$65,559,200	N/A	N/A
Calaveras	74	\$3,390,680	2,279	\$21,370,980	0	\$0
Colusa	114	\$9,123,380	393	\$3,773,881	N/A	N/A
Contra Costa	484	\$113,432,550	25,446	\$233,153,000	79	\$526,988
Del Norte	12	\$641,607	476	\$3,144,018	0	\$0
El Dorado						
Fresno	411	\$84,002,600	4,063	\$42,503,800	0	\$0
Glenn	93	\$2,923,177	480	\$2,766,591	No Response	No Response
Humboldt	154	\$8,840,124	2,560	\$37,990,326	1	\$29,868
Imperial	112	\$15,327,806	355	\$3,423,979	0	\$0
Inyo	97	\$5,954,327	635	\$2,679,825	0	\$0
Kern	851	\$150,003,241	2,768	\$37,423,640	No Response	No Response
Kings	105	\$10,956,050	1,694	\$5,280,970	N/A	N/A
Lake						
Lassen	48	\$3,610,168	323	\$3,811,770	10	\$135,733
Los Angeles	3,768	\$5,804,070,933	187,011	\$1,341,601,768	23,845	\$154,729,175
Madera	160	\$28,208,795	1,946	\$5,846,000	1,854	\$12,022,815
Marin	201	\$42,125,519	3,608	\$173,235,457	0	\$0
Mariposa	36	\$1,018,167	665	\$11,125,671	48	\$1,401,964
Mendocino						
Merced	252	\$24,403,861	2,163	\$15,491,843	N/A	N/A
Modoc	32	\$1,876,300	332	\$984,321	Incl. in #24	Incl. in #24
Mono	27	\$8,611,764	275	\$1,928,646	0	\$0
Monterey	396	\$127,431,128	7,379	\$91,370,906	N/A	N/A
Napa	298	\$132,630,339	2,081	\$29,851,798	0	\$0
Nevada	232	\$17,121,955	2,073	\$28,140,954	0	\$0
Orange	768	\$800,685,861	31,602	\$1,149,521,184	0	\$0
Placer	332	\$27,662,199	4,550	\$97,225,570	0	\$0
Plumas						
Riverside	1,206	\$234,336,922	6,311	\$82,871,026	0	\$0
Sacramento	591	\$593,036,520	7,777	\$150,910,543	0	\$0
San Benito	240	\$16,269,058	296	\$4,124,858	0	\$0
San Bernardino	1,333	\$156,416,209	12,882	\$171,158,800	0	\$0
San Diego	1,748	\$1,393,590,143	13,613	\$635,471,618	0	\$0
San Francisco	0	\$0	2,402	\$133,875,353	0	\$0
San Joaquin	358	\$171,353,373	5,564	\$96,116,080	0	\$0
San Luis Obispo	495	\$70,317,400	2,957	\$49,970,211	Incl. in secure roll	Incl. in secure roll
San Mateo	432	\$2,248,224,127	2,196	\$91,687,167	0	\$0
Santa Barbara	612	\$199,073,257	2,307	\$112,842,133	0	\$0
Santa Clara	1,023	\$1,064,565,115	3,216	\$48,952,625	0	\$0
Santa Cruz						
Shasta	256	\$35,574,354	6,144	\$68,988,040	N/A	N/A
Sierra	1	\$27,400	316	\$725,839	0	\$0
Siskiyou	106	\$3,160,703	900	\$6,004,450	0	\$0
Solano	164	\$17,908,632	3,445	\$63,702,624	0	\$0
Sonoma	898	\$115,757,506	14,290	\$56,267,751	N/A	N/A
Stanislaus	229	\$72,053,661	2,660	\$32,018,310	No Response	No Response
Sutter	161	\$16,576,347	1,006	\$10,924,555	2	\$0
Tehama	209	\$21,395,927	1,907	\$10,415,346	N/A	\$0
Trinity						
Tulare						
Tuolumne	174	\$12,213,715	2,317	\$37,620,945	0	\$0
Ventura	1,110	\$328,852,560	5,348	\$267,624,004	1,216	\$16,553,675
Yolo	185	\$15,994,863	1,296	\$10,639,810	0	\$0
Yuba	85	\$6,056,620	751	\$11,938,230	N/A	N/A
<b>Totals</b>	<b>22,357</b>	<b>\$15,499,673,379</b>	<b>400,383</b>	<b>\$5,843,452,114</b>	<b>27,055</b>	<b>\$185,400,218</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE E (Continued)

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(UNSECURED ROLL for 2013 - 2014)

	Personal Property & Fixtures		Leasehold Improvements	
	Units (21a)	Assessed Value (21b)	Units (24a)	Assessed Value (24b)
Alameda	31,046	\$8,779,633,559	176	\$84,876,800
Alpine				
Amador	726	\$44,013,012	164	\$41,496,848
Butte	4,032	\$408,535,428	860	\$363,754,560
Calaveras	1,116	\$71,354,211	40	\$3,722,231
Colusa	913	\$160,931,842	265	\$52,353,449
Contra Costa	16,791	\$4,956,126,450	113	\$25,802,627
Del Norte	625	\$19,397,279	8	\$408,847
El Dorado				
Fresno	21,586	\$3,068,960,192	240	\$53,784,765
Glenn	No Response	No Response	No Response	No Response
Humboldt	3,566	\$340,719,171	418	\$55,176,694
Imperial	No Response	No Response	411	\$115,590,269
Inyo	1,568	\$82,850,417	94	\$186,946,492
Kern	13,433	\$7,095,942,117	328	\$182,808,632
Kings	N/A	N/A	214	\$46,951,699
Lake				
Lassen	323	\$32,027,347	51	\$46,033,970
Los Angeles	199,266	\$41,159,699,537	0	\$0
Madera	2,411	\$303,964,862	337	\$63,620,483
Marin	9,308	\$970,994,097	167	\$22,243,070
Mariposa	No Response	No Response	N/A	N/A
Mendocino				
Merced	3,085	\$385,317,337	1,804	\$914,942,688
Modoc	334	\$20,443,496	63	\$5,584,073
Mono	761	\$37,832,875	58	\$11,595,479
Monterey	9,795	\$1,529,434,767	354	\$98,481,050
Napa	4,111	\$941,019,590	174	\$156,447,255
Nevada	2,524	\$298,005,951	69	\$26,297,409
Orange	91,859	\$15,293,669,763	0	\$0
Placer	5,732	\$1,030,700,631	261	\$68,553,316
Plumas				
Riverside	19,932	\$9,216,356,803	Incl. in #21	Incl. in #21
Sacramento	32,022	\$5,798,834,857	420	\$130,634,550
San Benito	1,243	\$240,973,414	0	\$0
San Bernardino	30,795	\$9,870,991,524	0	\$0
San Diego	59,307	\$13,289,113,651	119	\$94,297,804
San Francisco	34,231	\$9,692,879,075	0	\$0
San Joaquin	12,323	\$2,382,778,548	206	\$149,987,542
San Luis Obispo	14,251	\$1,036,874,378	1,854	\$174,974,850
San Mateo	7,687	\$3,680,256,830	3,439	\$2,993,351,672
Santa Barbara	14,258	\$3,327,079,342	139	\$74,901,551
Santa Clara	36,702	\$23,087,358,638	96	\$368,187,487
Santa Cruz				
Shasta	4,281	\$640,087,615	N/A	N/A
Sierra	236	\$12,332,779	0	\$0
Siskiyou	1,019	\$79,727,947	233	\$81,844,147
Solano	4,559	\$2,854,862,907	43	\$5,577,117
Sonoma	19,843	\$2,154,840,297	620	\$103,607,102
Stanislaus	8,035	\$1,595,236,505	305	\$182,139,660
Sutter	2,190	\$406,805,069	379	\$98,319,585
Tehama	2,630	\$320,541,095	352	\$28,083,542
Trinity				
Tulare				
Tuolumne	1,329	\$137,628,058	0	\$0
Ventura	9,822	\$2,401,820,320	967	\$149,258,650
Yolo	3,591	\$933,877,730	152	\$206,904,408
Yuba	N/A	\$363,672,803	N/A	N/A
<b>Totals</b>	<b>745,197</b>	<b>\$180,556,504,116</b>	<b>15,993</b>	<b>\$7,469,542,373</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(UNSECURED ROLL for 2013 - 2014)

	Unsecured Possessory Interests		Escape Assessments		Other	
	Units (22a)	Assessed Value (22b)	Units (25a)	Assessed Value (25b)	Units (26a)	Assessed Value (26b)
Alameda	3,616	\$2,181,203,969	3,496	\$382,194,473	0	\$0
Alpine						
Amador	169	\$5,672,208	20	\$797,431	4	\$55,609
Butte	279	\$82,518,697	N/A	N/A	77	\$395,509
Calaveras	154	\$36,295,293	0	\$0	0	\$0
Colusa	74	\$2,300,880	11	\$367,769	0	\$0
Contra Costa	1,702	\$373,422,000	661	N/A	0	\$0
Del Norte	107	\$13,413,670	289	\$9,762,499	22	\$262,038
El Dorado						
Fresno	1,215	\$203,059,074	No Response	No Response	0	\$0
Glenn	115	\$2,748,819	No Response	No Response	No Response	No Response
Humboldt	964	\$18,490,015	54	\$1,271,505	18	\$36,036
Imperial	387	\$344,782,973	No Response	No Response	0	\$0
Inyo	247	\$219,437,097	0	\$0	0	\$0
Kern	851	\$188,660,956	No Response	No Response	No Response	No Response
Kings	190	\$30,413,335	N/A	N/A	2,224	\$324,942,386
Lake						
Lassen	283	\$18,126,238	97	\$210,511	1	\$138,019
Los Angeles	61	\$246,292,641	5,657	\$2,893,173,062	0	\$0
Madera	269	\$57,485,131	157	\$15,418,767	4	\$539,482
Marin	1,115	\$86,207,563	N/A	N/A	77	\$8,299,259
Mariposa	216	\$8,707,530	1	\$30,156	59	\$567,603
Mendocino						
Merced	294	\$19,495,372	756	\$46,677,749	0	\$0
Modoc	251	\$8,956,126	24	\$673,680	0	\$0
Mono	705	\$325,891,019	12	\$1,703,864	No Response	No Response
Monterey	1,836	\$332,037,298	253	\$29,366,017	N/A	N/A
Napa	284	\$48,725,837	N/A	N/A	0	\$0
Nevada	483	\$44,476,950	88	\$12,232,829	2	\$1,452,474
Orange	1,016	\$581,568,087	10,345	\$1,450,166,698	6	\$5,475,570
Placer	618	\$194,689,942	701	\$100,895,848	0	\$0
Plumas						
Riverside	0	\$0	0	\$0	27	\$805,239
Sacramento	1,649	\$575,046,259	1,083	\$708,271,563	0	\$0
San Benito	173	\$20,373,293	0	\$0	0	\$0
San Bernardino	0	\$0	0	\$0	0	\$0
San Diego	1	\$2,900,000	6,603	\$772,856,159	0	\$0
San Francisco	2,527	\$2,477,118,385	2,188	\$508,943,565	0	\$0
San Joaquin	494	\$660,527,791	0	\$0	0	\$0
San Luis Obispo	Incl. in secure roll	Incl. in secure roll	Incl. in #'s 19-21	Incl. in #'s 19-21	N/A	N/A
San Mateo	2,735	\$2,230,999,948	715	\$313,308,832	0	\$0
Santa Barbara	2,470	\$497,984,673	242	\$294,161,371	105	\$33,616,454
Santa Clara	1,506	\$2,213,864,148	30	\$1,101,959	37,601	\$0
Santa Cruz						
Shasta	1,407	\$165,051,693	0	\$0	0	\$0
Sierra	1,158	\$11,584,158	29	No Response	25	\$604,988
Siskiyou	1,013	\$53,026,362	0	\$0	15	\$7,877,828
Solano	357	\$91,979,109	444	N/A	0	\$0
Sonoma	1,416	\$49,096,376	No Response	No Response	6	\$1,889,455
Stanislaus	348	\$60,605,022	1,174	\$127,796,685	No Response	No Response
Sutter	125	\$9,598,857	23	\$1,545,242	0	\$0
Tehama	174	\$5,813,534	51	\$2,914,185	0	\$0
Trinity						
Tulare						
Tuolumne	423	\$10,647,457	0	\$0	0	\$0
Ventura	4,291	\$794,952,896	0	\$0	703	\$2,427,145,679
Yolo	194	\$75,825,201	253	\$803,404,125	0	\$0
Yuba	156	\$19,449,663	N/A	N/A	N/A	N/A
<b>Totals</b>	<b>40,118</b>	<b>\$15,701,523,545</b>	<b>35,457</b>	<b>\$8,479,246,544</b>	<b>40,976</b>	<b>\$2,814,103,628</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE E (Continued)

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(UNSECURED ROLL for 2013 - 2014)

	TOTAL UNSECURED ROLL		GRAND TOTAL LOCAL ROLL	
	Units (27a)	Assessed Value (27b)	Parcels/Units (28a)	Assessed Value (28b)
Alameda	48,278	\$12,960,366,542	483,438	\$215,668,826,495
Alpine				
Amador	2,994	\$100,723,828	26,105	\$4,212,664,695
Butte	10,402	\$941,879,067	111,609	\$18,577,673,262
Calaveras	3,663	\$136,133,395	48,753	\$5,623,723,678
Colusa	1,770	\$228,851,201	15,547	\$2,270,276,720
Contra Costa	45,197	\$5,702,463,615	406,837	\$151,276,373,423
Del Norte	1,539	\$47,029,958	16,640	\$1,728,883,307
El Dorado				
Fresno	27,515	\$3,452,310,431	302,712	\$61,054,201,984
Glenn	688	\$8,438,587	17,599	\$2,393,954,784
Humboldt	7,734	\$462,553,739	83,198	\$12,067,168,443
Imperial	1,265	\$479,125,027	82,212	\$10,495,041,641
Inyo	2,641	\$497,868,158	14,296	\$1,864,322,565
Kern	18,231	\$7,654,838,586	436,420	\$95,491,389,247
Kings	4,427	\$418,544,440	53,432	\$9,794,812,437
Lake				
Lassen	1,126	\$104,093,756	24,795	\$1,916,682,886
Los Angeles	395,763	\$51,599,567,116	2,754,808	\$1,172,776,765,296
Madera	5,284	\$487,106,335	62,691	\$11,790,076,137
Marin	14,476	\$1,303,104,965	110,761	\$54,431,477,743
Mariposa	977	\$22,851,091	1,837	\$68,621,259
Mendocino				
Merced	8,354	\$1,406,328,850	93,511	\$16,500,979,527
Modoc	1,036	\$38,517,996	28,717	\$882,890,007
Mono	1,838	\$387,563,647	19,093	\$5,285,285,137
Monterey	20,013	\$2,208,121,166	148,353	\$52,409,786,887
Napa	6,948	\$1,308,674,819	48,181	\$20,157,834,850
Nevada	5,471	\$427,728,522	74,253	\$18,032,219,786
Orange	135,596	\$19,281,087,163	1,056,687	\$471,306,153,120
Placer	12,194	\$1,519,727,506	173,373	\$56,759,955,027
Plumas				
Riverside	27,476	\$9,534,369,990	934,747	\$214,855,397,878
Sacramento	43,542	\$7,956,734,292	507,220	\$126,591,562,293
San Benito	1,952	\$281,740,623	21,429	\$5,636,061,219
San Bernardino	45,010	\$10,198,566,533	817,635	\$167,498,015,331
San Diego	81,391	\$16,188,229,375	1,063,220	\$406,794,114,824
San Francisco	41,348	\$12,812,816,378	245,910	\$177,734,974,083
San Joaquin	18,945	\$3,460,763,334	232,685	\$56,423,922,395
San Luis Obispo	19,557	\$1,332,136,839	165,599	\$41,413,881,134
San Mateo	17,204	\$11,557,828,576	237,361	\$159,063,881,865
Santa Barbara	20,133	\$4,539,658,781	149,250	\$70,017,899,451
Santa Clara	80,174	\$26,784,029,972	558,490	\$352,748,459,771
Santa Cruz				
Shasta	12,088	\$909,701,702	108,643	\$15,058,743,748
Sierra	1,765	\$25,275,164	8,577	\$25,275,164
Siskiyou	3,286	\$231,641,437	57,295	\$4,312,433,874
Solano	9,012	\$3,034,030,389	151,827	\$43,502,834,505
Sonoma	37,073	\$2,481,458,487	219,088	\$69,579,168,893
Stanislaus	12,751	\$2,069,849,843	179,204	\$35,214,471,690
Sutter	3,884	\$543,769,655	39,037	\$8,061,081,396
Tehama	5,323	\$389,163,629	48,592	\$4,936,241,778
Trinity				
Tulare				
Tuolumne	4,243	\$198,110,175	42,547	\$5,930,989,069
Ventura	22,241	\$6,386,207,784	274,864	\$111,240,572,318
Yolo	5,671	\$2,046,646,137	65,376	\$20,405,061,384
Yuba	992	\$401,117,316	28,567	\$4,419,049,828
<b>Totals</b>	<b>1,300,481</b>	<b>\$236,549,445,917</b>	<b>12,853,021</b>	<b>\$4,576,302,134,234</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE F

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2013)

Transfers						
Total Number Recorded Documents (1)	Single Family Transfers (2)	Multi-Family Transfers (3)	Commercial Industrial Transfers (4)	All Other Transfers (5)	Total Transfers (6)	
Alameda	69,420	23,859	1,652	1,804	1,308	28,623
Alpine						
Amador	4,096	1,112	15	62	199	1,388
Butte	11,722	4,263	232	231	885	5,611
Calaveras	17,111	1,782	25	55	527	2,389
Colusa	1,118	404	2	11	214	631
Contra Costa	47,869	23,844	451	594	1,135	26,024
Del Norte	5,177	1,153	776	466	569	2,964
El Dorado						
Fresno	36,422	17,263	495	734	2,949	21,441
Glenn	No Response	No Response	No Response	No Response	No Response	
Humboldt	6,422	1,740	125	80	757	2,702
Imperial	7,885	3,685	53	949	3,198	7,885
Inyo	4,837	186	3	108	239	536
Kern	20,293	26,427	1,766	1,874	12,145	42,212
Kings Lake	7,707	2,245	3	35	315	2,598
Lassen	1,701	246	13	13	629	901
Los Angeles	430,668	126,320	15,770	9,196	2,376	153,662
Madera	6,700	3,464	18	139	443	4,064
Marin	17,700	4,250	191	154	343	4,938
Mariposa	1,275	650	2	3	10	665
Mendocino						
Merced	10,492	4,644	222	152	1,785	6,803
Modoc	3,316	148	10	7	586	751
Mono	4,559	No Response	No Response	No Response	852	852
Monterey	17,245	4,517	205	301	2,389	7,412
Napa	9,668	2,224	82	32	795	3,133
Nevada	9,113	1,652	71	55	495	2,273
Orange	166,432	54,279	1,586	2,766	2,715	61,346
Placer	35,097	10,651	380	624	2,882	14,537
Plumas						
Riverside	129,776	64,533	735	3,239	16,417	84,924
Sacramento	90,821	36,077	1,462	1,069	1,803	40,411
San Benito	2,591	1,943	0	0	0	1,943
San Bernardino	179,943	67,233	2,266	4,533	1,511	75,543
San Diego	224,700	55,792	2,466	1,840	4,871	64,969
San Francisco	39,116	7,210	1,479	594	133	9,416
San Joaquin	30,941	16,032	0	623	4,430	21,085
San Luis Obispo	84,709	4,463	237	603	116	5,419
San Mateo	43,703	10,955	843	644	819	13,261
Santa Barbara	20,205	6,451	392	1,450	461	8,754
Santa Clara	92,009	24,960	1,738	2,178	1,643	30,519
Santa Cruz						
Shasta	11,197	4,465	173	387	1,564	6,589
Sierra	2,194	114	7	9	33	163
Siskiyou	3,892	1,043	36	101	613	1,793
Solano	20,198	9,830	364	342	130	10,666
Sonoma	26,238	9,769	150	573	567	11,059
Stanislaus	28,482	11,568	436	567	886	13,457
Sutter	19,569	N/A	N/A	N/A	N/A	
Tehama	4,957	2,826	N/A	84	127	3,037
Trinity						
Tulare						
Tuolumne	5,322	1,458	21	48	205	1,732
Ventura	38,940	13,143	272	579	342	14,336
Yolo	9,672	2,728	289	150	836	4,003
Yuba	N/A	N/A	N/A	N/A	N/A	
<b>Totals</b>	<b>2,063,220</b>	<b>673,601</b>	<b>37,514</b>	<b>40,058</b>	<b>78,247</b>	<b>829,420</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2013)

	New Construction			Mapping		
	Jurisdictions Issuing Building Permits (7)	Total Building Permits Received (8)	New Assessments From New Construction (9)	Real Property Roll Corrections (10)	Property Splits & Combinations (11)	New Subdivision Lots (12)
Alameda	16	40,909	8,344	7,221	410	2,101
Alpine						
Amador	7	1,147	468	1,349	58	2
Butte	5	7,424	468	5,701	155	77
Calaveras	3	1,609	878	745	86	0
Colusa	4	249	53	133	22	27
Contra Costa	16	24,748	3,695	6,912	731	655
Del Norte	0	581	25	1,302	91	0
El Dorado						
Fresno	16	13,030	2,853	12,488	808	489
Glenn	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	9	3,079	547	3,841	132	49
Imperial	5	1,283	53	2,945	80	41
Inyo	2	423	114	192	4	6
Kern	23	9,031	1,990	8,353	842	282
Kings	5	3,254	1,085	1,327	11	238
Lake						
Lassen	3	689	188	521	18	13
Los Angeles	88	208,415	65,859	47,870	1,228	3,610
Madera	3	968	306	2,122	64	116
Marin	12	11,519	2,432	3,912	379	70
Mariposa	1	861	117	207	79	9
Mendocino						
Merced	7	N/A	1,464	1,828	164	25
Modoc	2	165	81	227	39	0
Mono	2	582	101	980	5	26
Monterey	13	8,800	447	4,431	264	0
Napa	6	1,818	1,312	13,005	119	N/A
Nevada	4	3,340	1,116	1,815	166	45
Orange	35	18,176	16,225	28,218	760	3,703
Placer	7	11,537	1,769	4,971	926	607
Plumas						
Riverside	29	13,914	6,344	15,471	1,223	2,777
Sacramento	8	5,915	2,663	25,860	349	524
San Benito	3	979	343	2,205	32	91
San Bernardino	25	34,928	5,303	42,321	620	1,670
San Diego	19	10,329	9,208	57,119	1,524	1,712
San Francisco	2	24,330	2,135	7,082	300	808
San Joaquin	8	12,013	704	0	514	237
San Luis Obispo	8	5,401	4,940	3,310	770	417
San Mateo	21	20,985	2,614	5,425	363	212
Santa Barbara	9	5,470	3,647	3,237	181	303
Santa Clara	16	25,186	5,227	20,524	196	2,062
Santa Cruz						
Shasta	4	5,550	1,022	2,959	674	91
Sierra	1	97	48	195	11	0
Siskiyou	7	702	408	668	87	0
Solano	8	10,457	774	3,930	49	262
Sonoma	10	10,105	631	12,831	283	283
Stanislaus	10	8,088	2,117	961	187	69
Sutter	3	1,179	269	630	111	37
Tehama	4	1,202	803	417	106	5
Trinity						
Tulare						
Tuolumne	2	1,535	357	1,103	193	39
Ventura	11	22,905	6,990	3,159	120	509
Yolo	6	6,909	3,906	1,621	187	85
Yuba	3	N/A	N/A	N/A	18	0
<b>Totals</b>	<b>511</b>	<b>601,816</b>	<b>172,443</b>	<b>373,644</b>	<b>15,739</b>	<b>24,384</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered



**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2013)

Proposition 8					
	No. of Reduced Assmts in '12-13 (13)	No. of Reduced Assmts in '11-12 (14)	Auto Program		
			% Change (15)	Yes or No (16)	If yes, % (17)
Alameda	92,265	108,005	-15%	No	
Alpine		No Response	N/A		
Amador	5,387	5,405	0%	Yes	74%
Butte	23,823	28,981	-18%	No	
Calaveras	20,204	19,546	3%	No	
Colusa	1,540	1,529	1%	No	
Contra Costa	153,289	188,477	-19%	Yes	50%
Del Norte	1,550	1,631	-5%	No	
El Dorado		53,097	N/A		
Fresno	108,025	101,540	6%	Yes	66%
Glenn	2,099	No Response	N/A	No Response	No Response
Humboldt	3,286	2,545	29%	No	
Imperial	27,916	27,942	0%	Yes	65%
Inyo	1,876	1,885	0%	No	
Kern	111,430	126,119	-12%	No	
Kings	5,607	7,971	-30%	No	
Lake		No Response	N/A		
Lassen	4,143	3,037	36%	Yes	36%
Los Angeles	361,610	405,634	-11%	Yes	52%
Madera	14,964	17,616	-15%	Yes	97%
Marin	20,688	22,657	-9%	Yes	92%
Mariposa	1,054	1,026	3%	No	
Mendocino		No Response	N/A		
Merced	31,713	41,724	-24%	Yes	25%
Modoc	15,907	13,422	19%	No	
Mono	4,349	5,266	-17%	Yes	70%
Monterey	34,135	34,135	0%	Yes	93%
Napa	12,042	12,042	0%	No	
Nevada	16,264	16,820	-3%	Yes	87%
Orange	261,426	285,886	-9%	No	
Placer	64,973	94,770	-31%	Yes	99%
Plumas		9,276	N/A		
Riverside	395,217	447,953	-12%	Yes	55%
Sacramento	136,264	228,605	-40%	Yes	98%
San Benito	7,293	6,658	10%	No	
San Bernardino	191,188	203,229	-6%	Yes	88%
San Diego	275,083	273,211	1%	Yes	35%
San Francisco	18,361	21,248	-14%	Yes	35%
San Joaquin	90,916	115,473	-21%	Yes	86%
San Luis Obispo	50,695	58,753	-14%	No	
San Mateo	28,382	34,711	-18%	No	
Santa Barbara	20,552	21,715	-5%	Yes	90%
Santa Clara	80,798	136,559	-41%	Yes	96%
Santa Cruz		No Response	N/A		
Shasta	26,559	29,512	-10%	Yes	36%
Sierra	837	798	5%	No	
Siskiyou	8,649	8,447	2%	No	
Solano	55,495	78,150	-29%	Yes	97%
Sonoma	50,168	55,519	-10%	Yes	97%
Stanislaus	85,112	99,397	-14%	Yes	82%
Sutter	10,726	No Response	N/A	No	
Tehama	10,724	10,611	1%	No	
Trinity		No Response	N/A		
Tulare		No Response	N/A		
Tuolumne	8,494	8,210	3%	Yes	90%
Ventura	70,156	81,001	-13%	No	
Yolo	18,290	20,128	0	No	
Yuba	8,796	0	0%	No	
<b>Totals</b>	<b>3,050,320</b>	<b>3,577,872</b>	<b>-15%</b>		

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2013)

Proposition 8 (Continued)				
	No. of Reduced Assmts Single Family (18)	No. of Reduced Assmts Other (19)	Removed From Reduced Assmt CIO (20)	Removed From Reduced Assmt Increase in Market (21)
Alameda	90,461	1,804	8,443	9,223
Alpine				
Amador	4,292	1,095	Unknown	11
Butte	22,786	1,037	271	768
Calaveras	17,699	2,505	944	194
Colusa	1,510	30	127	6
Contra Costa	143,757	9,532	12,984	22,637
Del Norte	888	662	0	0
El Dorado				
Fresno	89,950	18,075	11	6,121
Glenn	No Response	No Response	No Response	No Response
Humboldt	2,547	739	63	0
Imperial	16,757	11,159	1,551	182
Inyo	868	1,008	145	N/A
Kern	91,407	20,023	No Response	No Response
Kings	5,228	379	169	10
Lake				
Lassen	2,251	1,892	208	3
Los Angeles	331,226	30,384	30,058	18,711
Madera	13,778	1,186	1,104	2,283
Marin	19,643	1,025	1,654	1,292
Mariposa	1,043	11	42	8
Mendocino				
Merced	25,150	6,563	4,422	5,589
Modoc	238	15,669	N/A	2
Mono	No Response	No Response	285	6
Monterey	28,020	6,115	381	2,304
Napa	No Response	No Response	No Response	No Response
Nevada	14,903	1,361	1,186	N/A
Orange	191,521	69,905	17,823	11,558
Placer	54,024	10,949	8,996	14,549
Plumas				
Riverside	248,616	146,601	32,663	20,073
Sacramento	122,398	13,866	15,007	77,334
San Benito	N/A	N/A	N/A	N/A
San Bernardino	170,157	21,031	10,758	1,282
San Diego	214,627	60,456	1,218	4,743
San Francisco	12,870	5,491	N/A	4,198
San Joaquin	81,095	9,821	9,898	15,167
San Luis Obispo	40,354	10,341	N/A	N/A
San Mateo	26,176	2,206	2,242	5,306
Santa Barbara	18,629	1,923	1,796	428
Santa Clara	77,178	3,620	8,285	49,034
Santa Cruz				
Shasta	20,419	6,140	2,341	1,132
Sierra	592	245	10	2
Siskiyou	3,356	5,293	N/A	N/A
Solano	52,328	3,167	N/A	17,556
Sonoma	48,829	1,339	4,414	3,444
Stanislaus	72,913	12,199	6,555	7,706
Sutter	8,916	1,810	872	10
Tehama	N/A	N/A	N/A	0
Trinity				
Tulare				
Tuolumne	5,462	3,032	517	0
Ventura	60,913	9,243	5,700	6,295
Yolo	18,002	288	0	715
Yuba	N/A	N/A	N/A	N/A
<b>Totals</b>	<b>2,473,777</b>	<b>531,220</b>	<b>193,143</b>	<b>309,882</b>

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

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TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2013)

	Properties Affected by Misfortune/Calamity (22)	Replacement Prop. for Govt.-Acq. Property (23)	Propositions 60/90/110 Claims Filed (24)	Propositions 60/90/110 Claims Granted (25)	Propositions 60/90/110 Claims Denied (26)
Alameda	123	0	200	199	1
Alpine					
Amador	8	0	6	3	3
Butte	38	18	14	5	4
Calaveras	8	0	3	1	2
Colusa	2	0	0	0	0
Contra Costa	0	0	191	118	33
Del Norte	2	0	0	0	0
El Dorado					
Fresno	0	1	29	15	14
Glenn	2	No Response	No Response	No Response	No Response
Humboldt	93	0	22	8	6
Imperial	8	3	3	0	3
Inyo	3	0	0	0	0
Kern	0	0	45	15	30
Kings	0	0	0	0	0
Lake					
Lassen	10	0	1	1	0
Los Angeles	1,107	88	864	594	270
Madera	13	0	2	2	0
Marin	67	0	60	54	5
Mariposa	9	0	0	0	0
Mendocino					
Merced	49	0	2	2	0
Modoc	4	0	0	0	0
Mono	1	0	0	0	0
Monterey	27	0	22	22	2
Napa	No Response	0	9	9	N/A
Nevada	24	1	3	3	0
Orange	73	44	909	478	232
Placer	28	0	46	32	12
Plumas					
Riverside	155	34	38	24	14
Sacramento	29	3	40	40	0
San Benito	5	0	0	2	0
San Bernardino	120	9	52	33	19
San Diego	58	15	591	478	54
San Francisco	130	0	58	48	5
San Joaquin	140	0	30	10	11
San Luis Obispo	66	26	40	30	10
San Mateo	62	0	130	130	0
Santa Barbara	47	1	122	36	86
Santa Clara	114	0	463	324	23
Santa Cruz					
Shasta	79	0	12	8	4
Sierra	3	0	0	0	0
Siskiyou	26	6	4	1	3
Solano	36	0	10	9	1
Sonoma	35	0	77	60	13
Stanislaus	81	1	22	20	2
Sutter	21	1	5	0	5
Tehama	58	N/A	3	1	2
Trinity					
Tulare					
Tuolumne	8	0	4	2	2
Ventura	23	0	216	160	56
Yolo	14	0	7	7	0
Yuba	N/A	N/A	N/A	N/A	N/A
<b>Totals</b>	<b>3,009</b>	<b>251</b>	<b>4,355</b>	<b>2,984</b>	<b>927</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2013)

	Propositions 58/193 Claims Filed (27)	Propositions 58/193 Claims Granted (28)	Propositions 58/193 Claims Denied (29)
Alameda	3,458	3,417	41
Alpine			
Amador	307	298	9
Butte	826	707	31
Calaveras	433	380	53
Colusa	418	415	3
Contra Costa	3,486	2,629	857
Del Norte	173	166	7
El Dorado			
Fresno	1,918	1,442	476
Glenn	No Response	No Response	No Response
Humboldt	518	493	25
Imperial	1,021	829	192
Inyo	60	42	18
Kern	1,858	1,684	174
Kings	352	352	0
Lake			
Lassen	137	126	2
Los Angeles	12,839	11,987	852
Madera	171	171	0
Marin	793	769	8
Mariposa	170	170	0
Mendocino			
Merced	561	561	N/A
Modoc	176	153	4
Mono	41	40	1
Monterey	1,970	1,964	6
Napa	255	N/A	N/A
Nevada	288	N/A	N/A
Orange	6,599	3,874	875
Placer	1,246	1,040	206
Plumas			
Riverside	2,864	2,708	156
Sacramento	3,322	2,304	1,534
San Benito	0	37	0
San Bernardino	3,432	2,547	885
San Diego	6,043	4,739	1,960
San Francisco	2,435	2,397	38
San Joaquin	529	496	33
San Luis Obispo	N/A	1,253	N/A
San Mateo	2,262	2,262	0
Santa Barbara	1,381	1,090	285
Santa Clara	N/A	4,916	N/A
Santa Cruz			
Shasta	646	525	118
Sierra	27	27	0
Siskiyou	248	248	0
Solano	1,096	894	202
Sonoma	1,766	1,377	389
Stanislaus	919	910	9
Sutter	311	226	85
Tehama	233	170	63
Trinity			
Tulare			
Tuolumne	330	318	12
Ventura	1,112	1,076	36
Yolo	245	191	54
Yuba	N/A	N/A	N/A
<b>Totals</b>	<b>69,275</b>	<b>64,420</b>	<b>9,699</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2013)

Non-Proposition 13					
	Oil & Gas (30)	Restricted (31)	Restricted Historical Property (32)	Govt. Owned Property (33)	Other Annually Valued (34)
Alameda	5	1,110	81	325	0
Alpine					
Amador	0	145	0	27	0
Butte	19	1,998	8	3	0
Calaveras	0	2,064	0	115	600
Colusa	334	1,739	0	0	0
Contra Costa	39	384	9	204	0
Del Norte	0	607	0	12	0
El Dorado					
Fresno	330	15,170	0	115	0
Glenn	333	2,036	No Response	No Response	No Response
Humboldt	61	7,681	1	33	964
Imperial	53	1,240	0	31	4
Inyo	0	0	0	0	0
Kern	4,272	11,295	0	396	No Response
Kings	90	5,893	0	85	0
Lake					
Lassen	0	2,793	0	39	0
Los Angeles	651	91	3,812	3,253	10,754
Madera	37	4,330	0	32	19
Marin	0	478	9	15	24
Mariposa	No Response	860	No Response	1	No Response
Mendocino					
Merced	2	3,661	0	78	157
Modoc	0	1,252	2	7	0
Mono	No Response	52	No Response	188	No Response
Monterey	42	3,431	40	18	0
Napa	0	800	3	72	0
Nevada	0	407	15	0	0
Orange	54	7	743	184	6,451
Placer	10	845	0	34	0
Plumas					
Riverside	0	1,970	115	473	0
Sacramento	140	1,535	2	33	0
San Benito	6	0	0	21	0
San Bernardino	4	362	249	1,253	1,319
San Diego	0	2,447	1,482	456	0
San Francisco	0	0	5	0	0
San Joaquin	159	6,703	0	139	0
San Luis Obispo	48	7	58	91	35
San Mateo	12	774	21	2	224
Santa Barbara	498	2,288	2	66	0
Santa Clara	7	2,985	269	163	384
Santa Cruz					
Shasta	0	2,652	0	79	0
Sierra	0	49	0	20	No Response
Siskiyou	0	4,261	0	51	0
Solano	191	2,380	47	107	0
Sonoma	162	2,926	4	90	5,260
Stanislaus	1	8,355	11	197	12
Sutter	419	551	0	124	0
Tehama	556	5,329	0	10	0
Trinity					
Tulare					
Tuolumne	0	1,337	6	346	0
Ventura	399	1,654	43	66	264
Yolo	68	3,135	0	65	0
Yuba	0	174	0	11	64
<b>Totals</b>	<b>9,002</b>	<b>122,243</b>	<b>7,037</b>	<b>9,130</b>	<b>26,535</b>

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

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**TABLE G**

**BUSINESS PROPERTY WORKLOAD DATA**  
(Including Agricultural Businesses as of June 30, 2013)

	Vessels (1)	General Aircraft (2)	Certificated Aircraft (3)	Fractionally Owned Aircraft (4)	Direct Billing (5)	Field Appraisals (6)	Property Statements Not Returned (7)	Annual Racehorse Tax Returns (8)	Property Statements: Assessments (Except 1-7) (9)
Alameda	8,688	926	18	18	7,980	8,572	8,572	64	30,217
Alpine									
Amador	569	75	0	0	150	10	20	0	1,350
Butte	4,843	301	4	6	0	73	1,754	0	5,404
Calaveras	2,265	71	0	0	0	1	156	0	428
Colusa	390	114	0	0	0	0	528	0	2,036
Contra Costa	25,453	450	0	15	871	0	2,617	243	16,450
Del Norte	464	12	0	0	0	0	450	0	924
El Dorado									
Fresno	4,077	411	31	0	4,270	0	7,832	167	9,214
Glenn	480	93	No Response	No Response	No Response	No Response	No Response	No Response	No Response
Humboldt	2,482	139	8	7	0	0	1,576	0	3,904
Imperial	338	112	2	0	161	0	1,111	0	2,461
Inyo	635	95	2	0	0	0	409	0	116
Kern	2,778	943	13	No Response	2,151	No Response	2,754	6	2,708
Kings	1,694	83	0	0	N/A	40	707	1	3,858
Lake									
Lassen	323	48	0	0	89	37	228	0	897
Los Angeles	49,250	3,047	191	233	120,390	20,052	20,052	2,806	90,113
Madera	1,946	160	0	0	0	80	1,430	7	6,046
Marin	3,608	201	0	0	3,122	1,878	391	12	5,966
Mariposa	665	23	0	0	178	0	248	0	522
Mendocino									
Merced	2,161	226	1	8	755	855	1,995	1	6,623
Modoc	332	31	0	0	0	14	110	0	1,171
Mono	275	23	2	2	135	0	309	0	1,822
Monterey	7,379	338	6	34	2,162	217	3,435	10	7,381
Napa	2,137	246	0	33	1,000	18	1,567	4	3,492
Nevada	2,073	224	0	6	1,224	N/A	527	10	1,648
Orange	31,566	754	14	6	16,698	11,581	11,197	0	63,272
Placer	4,607	333	0	7	1,536	476	1,305	36	5,996
Plumas									
Riverside	6,311	938	53	100	3,881	0	3,089	428	21,749
Sacramento	7,764	526	142	94	0	2,186	4,939	150	14,404
San Benito	295	156	0	0	225	20	654	3	1,362
San Bernardino	12,882	1,333	N/A	N/A	0	1,864	4,517	329	24,730
San Diego	13,613	1,691	31	26	8,724	4,412	11,589	122	47,746
San Francisco	1,600	0	0	0	15,145	2,204	4,710	0	13,634
San Joaquin	5,564	358	3	14	1,333	0	3,608	138	12,965
San Luis Obispo	2,829	463	6	12	467	N/A	No Response	92	7,053
San Mateo	2,193	322	62	35	1,527	1,517	N/A	0	8,014
Santa Barbara	2,213	482	19	31	1,880	0	4,776	35	7,215
Santa Clara	3,216	953	37	33	566	417	4,817	24	43,931
Santa Cruz									
Shasta	6,144	256	4	16	13	0	1,490	N/A	4,097
Sierra	56	1	0	0	0	0	157	No Response	452
Siskiyou	900	104	0	4	343	0	323	0	75
Solano	3,446	164	0	0	0	N/A	1,608	3	4,636
Sonoma	3,473	711	13	37	4,755	0	6,671	58	15,525
Stanislaus	2,660	184	2	14	845	100	2,316	0	8,679
Sutter	846	155	0	0	428	0	445	3	3,197
Tehama	1,907	203	1	5	112	0	820	1	352
Trinity									
Tulare									
Tuolumne	2,317	154	0	0	0	0	607	0	1,449
Ventura	5,705	820	14	52	3,139	1,752	N/A	82	7,505
Yolo	577	176	0	1	546	0	1,168	15	1,133
Yuba	751	85	0	0	N/A	N/A	N/A	0	1,157
<b>Totals</b>	<b>248,740</b>	<b>19,714</b>	<b>679</b>	<b>849</b>	<b>206,801</b>	<b>58,376</b>	<b>129,584</b>	<b>4,850</b>	<b>525,079</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE G (Continued)**

**BUSINESS PROPERTY WORKLOAD DATA**  
(Including Agricultural Businesses as of June 30, 2013)

	Property Statements Result in No Assessments (10)	Property Statement eFile (11)	Roll Corrections Processed (12)	Number of Others (13)	Vessel Property Statements (14)	TOTAL Business Property Assessments
Alameda	0	7,046	4,284	6,391	843	83,619
Alpine						
Amador	50	45	Incl. in secure	0	0	2,269
Butte	N/A	1,044	533	758	N/A	14,720
Calaveras	243	162	190	1,004	14	4,534
Colusa	180	0	199	0	0	3,447
Contra Costa	471	5,041	1,017	1,815	417	54,860
Del Norte	0	5	162	0	0	2,017
El Dorado						
Fresno	24,922	4,773	1,014	0	5	56,716
Glenn	No Response	No Response	No Response	No Response	No Response	573
Humboldt	230	566	753	0	53	9,718
Imperial	0	0	663	0	0	4,848
Inyo	0	0	0	0	0	1,257
Kern	6,530	3,424	697	No Response	0	22,004
Kings	N/A	0	N/A	0	0	6,383
Lake						
Lassen	44	0	222	0	0	1,888
Los Angeles	12,244	33,931	13,023	25,706	3,424	394,462
Madera	1,335	6	531	0	0	11,541
Marin	0	4,368	1,414	0	576	21,536
Mariposa	45	0	57	0	8	1,746
Mendocino						
Merced	938	1,508	813	0	0	15,884
Modoc	0	95	41	0	0	1,794
Mono	135	0	255	0	0	2,958
Monterey	N/A	2,132	1,540	10	34	24,678
Napa	376	1,697	993	0	27	11,590
Nevada	N/A	0	293	3,365	4	9,374
Orange	12,990	40,194	23,931	0	2,641	214,844
Placer	N/A	2,088	1,992	0	41	18,417
Plumas						
Riverside	750	7,906	8,389	0	6	53,600
Sacramento	1,513	8,848	5,174	0	139	45,879
San Benito	171	37	389	0	0	3,312
San Bernardino	N/A	12,596	N/A	0	10	58,261
San Diego	14,471	20,552	9,929	0	1,430	134,336
San Francisco	1,897	7,523	1,887	74	211	48,885
San Joaquin	0	9,552	0	0	170	33,705
San Luis Obispo	4,844	3,536	260	5,556	N/A	25,118
San Mateo	1,826	4,189	916	1,471	165	22,237
Santa Barbara	4,172	6,019	164	0	307	27,313
Santa Clara	37,634	27,693	6,614	4,084	0	130,019
Santa Cruz						
Shasta	299	1,213	587	N/A	87	14,206
Sierra	No Response	0	7	0	0	673
Siskiyou	75	142	136	0	0	2,102
Solano	344	0	1,543	0	50	11,794
Sonoma	1,037	6,375	2,165	0	19	40,839
Stanislaus	358	3,871	628	0	0	19,657
Sutter	488	0	25	229	0	5,816
Tehama	N/A	N/A	150	0	0	3,551
Trinity						
Tulare						
Tuolumne	121	0	231	0	38	4,917
Ventura	939	1,676	995	1,100	659	24,438
Yolo	1,024	1,290	1,585	69	5	7,589
Yuba	N/A	163	N/A	N/A	1	2,157
<b>Totals</b>	<b>132,696</b>	<b>231,306</b>	<b>96,391</b>	<b>51,632</b>	<b>11,384</b>	<b>1,718,081</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE G (Continued)

## BUSINESS PROPERTY WORKLOAD DATA

	Audits				
	Total Significant Audits*	Other Audits Assigned (Other County)	Other Audits Assigned (In County)	Potential Workload	SA Audits Completed From Pool Of Largest
	(15)	(16)	(17)		(19)
Alameda	387	12	30	429	193
Alpine					
Amador	6	0	0	6	3
Butte	41	14	0	55	16
Calaveras	4	3	5	12	3
Colusa	13	0	0	0	0
Contra Costa	175	52	51	278	64
Del Norte	7	0	0	7	4
El Dorado					
Fresno	220	3	13	236	128
Glenn	4	No Response	No Response	4	No Response
Humboldt	24	0	0	24	8
Imperial	40	0	13	53	21
Inyo	12	0	0	12	2
Kern	139	17	187	343	31
Kings	25	0	33	58	6
Lake					
Lassen	5	0	0	5	2
Los Angeles	1,686	117	87	1,890	863
Madera	28	3	27	58	21
Marin	45	0	0	45	24
Mariposa	6	No Response	No Response	6	No Response
Mendocino					
Merced	74	0	7	81	37
Modoc	2	0	0	2	1
Mono	2	0	0	2	2
Monterey	77	0	38	115	31
Napa	54	0	0	54	26
Nevada	18	0	3	21	9
Orange	1,014	112	0	1,126	533
Placer	61	16	4	81	35
Plumas					
Riverside	283	23	141	447	142
Sacramento	200	44	0	244	94
San Benito	15	0	5	20	4
San Bernardino	283	23	0	306	122
San Diego	584	0	0	584	290
San Francisco	303	32	215	550	129
San Joaquin	179	43	0	222	47
San Luis Obispo	58	1	0	59	18
San Mateo	217	42	53	312	94
Santa Barbara	216	2	0	218	24
Santa Clara	675	48	218	941	321
Santa Cruz					
Shasta	40	9	5	54	20
Sierra	2	No Response	No Response	2	No Response
Siskiyou	10	0	4	14	4
Solano	62	0	0	62	11
Sonoma	107	0	2	109	55
Stanislaus	112	17	61	190	79
Sutter	23	0	5	28	26
Tehama	11	1	0	12	6
Trinity					
Tulare					
Tuolumne	8	0	0	8	0
Ventura	128	14	0	142	64
Yolo	59	0	21	80	26
Yuba	16	0	3	19	7
<b>Totals</b>	<b>7,760</b>	<b>648</b>	<b>1,231</b>	<b>9,626</b>	<b>3,646</b>

\*Due June 30, 2013

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered



TABLE G (Continued)

## BUSINESS PROPERTY WORKLOAD DATA

Audits (Continued)					
	SA Audits Completed From Pool All Other (20)	Other Audits Completed (21)	Total Audits Completed 2012-13	SA Audits Waived 2012-13 (23)	TOTAL AUDITS COMPLETED & WAIVED*
Alameda	194	42	429	0	429
Alpine					
Amador	3	0	6	0	6
Butte	18	14	48	4	52
Calaveras	5	0	8	0	8
Colusa	0	0	0	0	0
Contra Costa	54	83	201	50	251
Del Norte	3	0	7	0	7
El Dorado			0		
Fresno	75	33	236	0	236
Glenn	No Response	No Response		No Response	0
Humboldt	13	0	21	4	25
Imperial	9	7	37	11	48
Inyo	4	0	6	1	7
Kern	13	115	159	167	326
Kings	9	0	15	1	16
Lake					
Lassen	3	0	5	0	5
Los Angeles	910	117	1,890	0	1,890
Madera	13	3	37	15	52
Marin	21	0	45	1	46
Mariposa	No Response	No Response		No Response	0
Mendocino					
Merced	37	0	74	0	74
Modoc	1	0	2	0	2
Mono	2	0	4	0	4
Monterey	42	36	109	7	116
Napa	26	0	52	0	52
Nevada	9	3	21	0	21
Orange	619	112	1,264	0	1,264
Placer	30	0	65	0	65
Plumas					
Riverside	130	23	295	0	295
Sacramento	92	2	188	20	208
San Benito	11	0	15	5	20
San Bernardino	76	23	221	36	257
San Diego	292	1	583	2	585
San Francisco	120	32	281	59	340
San Joaquin	82	43	172	38	210
San Luis Obispo	31	N/A	49	9	58
San Mateo	180	42	316	9	325
Santa Barbara	29	2	55	101	156
Santa Clara	572	9	902	3	905
Santa Cruz					
Shasta	24	10	54	1	55
Sierra	No Response	No Response		No Response	0
Siskiyou	6	2	12	2	14
Solano	0	2	13	3	16
Sonoma	54	0	109	1	110
Stanislaus	94	17	190	0	190
Sutter	2	0	28	0	28
Tehama	6	0	12	0	12
Trinity					
Tulare					
Tuolumne	0	0	0	0	0
Ventura	64	0	128	0	128
Yolo	29	13	68	18	86
Yuba	7	0	14	0	14
Totals	4,014	786	8,446	568	9,014

\*Due June 30, 2013

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

# SECTION III

## ASSESSMENT APPEALS STATISTICS

**TABLE H**  
**APPEALS BOARDS AND HEARING OFFICERS**  
(As of June 30, 2013)

	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			
Amador	Yes		
Butte	No	1	1
Calaveras	No	1	0
Colusa	Yes		
Contra Costa	No	1	0
Del Norte	Yes		
El Dorado			
Fresno	No	1	0
Glenn	Yes		
Humboldt	No	1	0
Imperial	No	1	0
Inyo	Yes		
Kern	No	1	0
Kings	Yes		
Lake			
Lassen	No	1	0
Los Angeles	No	5	30
Madera	No	1	0
Marin	No	2	0
Mariposa	No	1	0
Mendocino			
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	No	1	0
Plumas			
Riverside	No	5	7
Sacramento	No	3	0
San Benito	Yes		
San Bernardino	No	4	4
San Diego	No	4	0
San Francisco	No	2	16
San Joaquin	No	2	0
San Luis Obispo	No	1	3
San Mateo	No	1	0
Santa Barbara	No	2	0
Santa Clara	No	3	4
Santa Cruz			
Shasta	No	1	0
Sierra	Yes		
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	1	5
Sutter	No	1	5
Tehama	Yes		
Trinity			
Tulare			
Tuolumne	Yes		
Ventura	No	1	1
Yolo	No	1	0
Yuba	No	1	0
<b>Totals</b>		66	80

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

**TABLE I**  
**DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES**  
(Filed in 2012-13)

	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 2012-13 (6)
Alameda	3,095	2,711	70	1,043	9	6,928
Alpine						
Amador	24	20	5	1	0	50
Butte	393	75	3	55	0	526
Calaveras	40	63	2	2	33	140
Colusa	0	5	0	2	0	7
Contra Costa	321	604	29	323	No Response	1,277
Del Norte	4	7	0	11	0	22
El Dorado						
Fresno	485	390	45	410	4	1,334
Glenn	20	No Response	No Response	No Response	No Response	20
Humboldt	56	34	39	10	22	161
Imperial	141	185	39	60	21	446
Inyo	5	11	0	15	0	31
Kern	354	541	233	140	1,503	2,771
Kings	18	57	6	7	43	131
Lake						
Lassen	2	1	42	2	0	47
Los Angeles	23,884	9,720	0	1,545	3,461	38,610
Madera	31	218	15	41	9	314
Marin	443	146	0	65	4	658
Mariposa	7	3	0	0	0	10
Mendocino						
Merced	13	96	66	77	73	325
Modoc	3	0	4	2	5	14
Mono	No Response	No Response	No Response	No Response	149	149
Monterey	429	199	15	45	48	736
Napa	57	118	80	6	80	341
Nevada	128	61	3	17	1	210
Orange	8,786	4,107	167	3,213	948	17,221
Placer	837	666	0	32	2	1,537
Plumas						
Riverside	3,702	4,238	512	425	172	9,049
Sacramento	1,654	1,771	20	836	126	4,407
San Benito	7	7	2	3	0	19
San Bernardino	1,942	3,614	0	533	26	6,115
San Diego	9,040	3,496	383	882	750	14,551
San Francisco	4,057	1,374	0	224	30	5,685
San Joaquin	384	735	95	124	0	1,338
San Luis Obispo	91	111	10	50	50	312
San Mateo	1,125	659	30	207	11	2,032
Santa Barbara	441	140	7	51	30	669
Santa Clara	3,167	2,263	0	905	925	7,260
Santa Cruz						
Shasta	17	39	10	24	10	100
Sierra	9	3	No Response	1	No Response	13
Siskiyou	19	6	2	5	3	35
Solano	65	294	6	49	No Response	414
Sonoma	749	372	363	97	14	1,595
Stanislaus	55	322	21	53	15	466
Sutter	21	19	13	24	14	91
Tehama	103	21	6	4	5	139
Trinity						
Tulare						
Tuolumne	4	13	0	4	0	21
Ventura	1,443	1,059	180	230	617	3,529
Yolo	112	265	17	63	123	580
Yuba	18	32	6	18	0	74
<b>Totals</b>	<b>67,801</b>	<b>40,891</b>	<b>2,546</b>	<b>11,936</b>	<b>9,336</b>	<b>132,510</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE I (Continued)

## DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES

(As of June 30, 2013)

	Number of Appeals Filed 2011-12 (7)	Percentage Change From 2011-12 to 2012-13 (8)	Total Number of Appeals Held Over (Prior to 2012-13) (9)	Total Number of Appeals To Be Resolved (10)
Alameda	7,929	-12.6%	10,860	17,788
Alpine				
Amador	48	4.2%	5	55
Butte	662	-20.5%	168	694
Calaveras	193	-27.5%	86	226
Colusa	7	0.0%	0	7
Contra Costa	2,267	-43.7%	1,624	2,901
Del Norte	24	-8.3%	12	34
El Dorado				
Fresno	2,588	-48.5%	1,537	2,871
Glenn	N/A	N/A	No Response	N/A
Humboldt	74	117.6%	8	169
Imperial	535	-16.6%	465	911
Inyo	17	82.4%	33	64
Kern	2,985	-7.2%	3,071	5,842
Kings	147	-10.9%	303	434
Lake				
Lassen	57	-17.5%	85	132
Los Angeles	54,279	-28.9%	47,355	85,965
Madera	464	-32.3%	754	1,068
Marin	841	-21.8%	617	1,275
Mariposa	7	42.9%	0	10
Mendocino				
Merced	401	-19.0%	490	815
Modoc	8	75.0%	0	14
Mono	104	43.3%	141	290
Monterey	891	-17.4%	838	1,574
Napa	316	7.9%	506	847
Nevada	203	3.4%	191	401
Orange	17,542	-1.8%	16,708	33,929
Placer	3,127	-50.8%	3,402	4,939
Plumas	22	N/A		
Riverside	12,237	-26.1%	14,495	23,544
Sacramento	6,662	-33.8%	790	5,197
San Benito	17	11.8%	22	41
San Bernardino	7,235	-15.5%	7,250	13,365
San Diego	19,216	-24.3%	12,137	26,688
San Francisco	6,278	-9.4%	7,729	13,414
San Joaquin	1,785	-25.0%	1,885	3,223
San Luis Obispo	685	-54.5%	628	940
San Mateo	2,451	-17.1%	2,753	4,785
Santa Barbara	893	-25.1%	1,034	1,703
Santa Clara	8,544	-15.0%	10,068	17,328
Santa Cruz				
Shasta	302	-66.9%	65	165
Sierra	11	18.2%	0	13
Siskiyou	42	-16.7%	20	55
Solano	617	-32.9%	422	836
Sonoma	2,374	-32.8%	515	2,110
Stanislaus	663	-29.7%	1,018	1,484
Sutter	N/A	N/A	18	109
Tehama	263	-47.1%	7	146
Trinity				
Tulare				
Tuolumne	17	23.5%	11	32
Ventura	4,354	-18.9%	3,089	6,618
Yolo	642	-9.7%	1,153	1,733
Yuba	N/A	N/A	118	192
Totals	171,026	-22.5%	129,451	261,961

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

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**TABLE J**  
**ASSESSMENT APPEALS ACTIVITY FOR THE 2012-13 FISCAL YEAR**  
 (Activities in 2012-13)

	Withdrawn No Value Change (2)	Withdrawn Value Reduction (3)	Withdrawn Unknown (4)	No Show (5)	Invalid (6)	Resolved by Stipulations (7)
Alameda	0	0	2,464	834	273	3,536
Alpine						
Amador	18	0	0	1	0	9
Butte	95	0	0	18	10	300
Calaveras	No Response	No Response	97	46	0	9
Colusa	0	2	0	5	0	0
Contra Costa	1,026	484	3	286	0	89
Del Norte	1	0	0	0	2	1
El Dorado						
Fresno	1,119	0	0	224	6	524
Glenn	10	4	No Response	No Response	No Response	No Response
Humboldt	6	9	0	0	92	1
Imperial	66	80	0	12	7	394
Inyo	15	0	0	3	0	28
Kern	No Response	No Response	1,422	331	5	677
Kings Lake	37	3	0	1	0	146
Lassen	0	0	37	0	0	1
Los Angeles	14,538	0	0	6,248	2,000	490
Madera	92	0	0	37	0	59
Marin	291	113	0	7	7	163
Mariposa	0	0	0	0	1	1
Mendocino						
Merced	153	0	0	82	1	89
Modoc	3	0	0	0	2	0
Mono	No Response	No Response	61	No Response	No Response	38
Monterey	306	0	0	104	0	362
Napa	141	0	0	1	0	66
Nevada	N/A	N/A	160	11	2	40
Orange	8,577	N/A	N/A	2,218	664	3,538
Placer	1,158	0	No Response	707	7	653
Plumas						
Riverside	3,180	1,876	211	2,332	1,042	2,610
Sacramento	2,277	2,349	0	162	102	34
San Benito	13	4	0	1	0	3
San Bernardino	2,258	0	0	762	717	2,500
San Diego	N/A	N/A	4,572	1,259	114	6,051
San Francisco	2,563	Incl. in #2	Incl. in #2	600	332	348
San Joaquin	634	0	0	33	25	594
San Luis Obispo	151	238	0	27	6	26
San Mateo	759	0	0	189	1	778
Santa Barbara	330	0	0	27	1	390
Santa Clara	3,434	114	0	1,710	738	3,433
Santa Cruz						
Shasta	24	67	0	3	0	No Response
Sierra	0	1	0	0	2	0
Siskiyou	2	15	0	3	0	0
Solano	180	0	0	67	0	180
Sonoma	709	43	1	744	13	1,157
Stanislaus	242	5	0	50	16	323
Sutter	0	0	56	6	0	11
Tehama	20	N/A	6	N/A	N/A	107
Trinity						
Tulare						
Tuolumne	1	2	0	0	0	1
Ventura	1,500	0	0	558	47	1,643
Yolo	361	0	0	29	199	372
Yuba	N/A	N/A	3	52	0	9
<b>Totals</b>	<b>46,290</b>	<b>5,409</b>	<b>9,093</b>	<b>19,790</b>	<b>6,434</b>	<b>31,784</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE J (Continued)

**ASSESSMENT APPEALS ACTIVITY FOR THE 2012-13 FISCAL YEAR**  
(Activities in 2012-13)

	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED	Outstanding Appeals Carried Over to Fiscal Year 2013-14
	Assessment Reduced (8)	Assessment Sustained (9)	Assessment Increased (10)		
Alameda	456	61	0	7,624	10,164
Alpine					
Amador	3	3	0	34	21
Butte	16	27	3	469	225
Calaveras	7	2	0	161	65
Colusa	0	0	0	7	0
Contra Costa	32	123	0	2,043	858
Del Norte	1	0	0	5	29
El Dorado					
Fresno	4	10	0	1,887	984
Glenn	No Response	No Response	No Response	14	N/A
Humboldt	1	2	0	111	58
Imperial	0	13	0	572	339
Inyo	0	1	0	47	17
Kern	4	7	0	2,446	3,396
Kings	1	2	0	190	244
Lake					
Lassen	0	0	0	38	94
Los Angeles	12,083	132	59	35,550	50,415
Madera	49	2	0	239	829
Marin	31	11	0	623	652
Mariposa	0	0	0	2	8
Mendocino					
Merced	8	5	0	338	477
Modoc	0	0	0	5	9
Mono	No Response	No Response	No Response	99	191
Monterey	7	5	0	784	790
Napa	1	10	0	219	628
Nevada	3	3	0	219	182
Orange	2,924	400	1	18,322	15,607
Placer	144	9	0	2,678	2,261
Plumas					
Riverside	708	315	1	12,275	11,269
Sacramento	36	235	2	5,197	0
San Benito	0	0	0	21	20
San Bernardino	141	108	1	6,487	6,878
San Diego	159	24	3	12,182	14,506
San Francisco	1,981	168	0	5,992	7,422
San Joaquin	48	14	0	1,348	1,875
San Luis Obispo	39	38	0	525	415
San Mateo	63	10	1	1,801	2,984
Santa Barbara	0	7	0	755	948
Santa Clara	237	202	14	9,882	7,446
Santa Cruz					
Shasta	1	0	0	95	70
Sierra	0	0	0	3	10
Siskiyou	2	2	0	24	31
Solano	4	5	0	436	400
Sonoma	84	45	0	2,796	N/A
Stanislaus	7	23	0	666	818
Sutter	2	2	0	77	32
Tehama	0	2	0	135	11
Trinity					
Tulare					
Tuolumne	0	0	0	4	28
Ventura	21	28	0	3,797	2,821
Yolo	42	5	14	1,022	711
Yuba	0	27	0	91	101
<b>Totals</b>	<b>19,350</b>	<b>2,088</b>	<b>99</b>	<b>140,337</b>	<b>122,304</b>

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

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

# SECTION IV

## APPENDIX



**ITEMIZATION OF OTHER INCOME****(Table A, Column 9)**

*Only the counties listed provided an itemization of other income.*

**AMADOR**

Yearly dividend check from CD Data Inc. for our data they sell

**CALAVERAS**

Includes health insurance dividends and a "gift" from the assessor to cover the CalPERS contribution.

**KERN**

Assessment & tax collection fees	\$1,995
Aircraft exemption fees	\$350
Parcel split & combine fees	\$2,380
Other services (admin. time reimbursement from CeRTNA JPA)	\$14,361
County jury/witness fees	\$75
Miscellaneous other (Transfer of cash overages)	\$3

**LOS ANGELES**

Fines, forfeitures & penalty	\$2,793,687
Royalties	\$95,547
Charges for services	\$29,188
Miscellaneous revenue	\$985,001

**MERCED**

Software program maintenance	\$34,961
LEOP penalties	\$7,772
County vehicle license payback (for 2007-2008)	(\$10,538)
Sale of asset	\$167
Other	\$35

**RIVERSIDE**

CIO Penalty R&T 482	\$168,433.96
R&T 2188 timeshare asmnt. fee	\$930,273.88
Hist. aircraft exempt R&T 220.5	\$525.00
Special assessments	\$920.82
Undivided intrst R&T 4151	\$708.00
Interfund-rideshare	\$14,144.20
Cash over-short	\$2.50
Budget reimbursement	\$60.00
Other misc. revenue	\$903.62
Witness jury fees-employees	\$275.00

**SACRAMENTO**

DGS rebate	\$6,439
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**SAN BERNARDINO**

Interest & penalties	
Delinquent taxes	\$21,461.82

**SAN BERNARDINO (cont.)**

Special assessment all prior years	\$70,492.96
Special assessment current year	\$214,164.88
Exclusion fees	\$115,659.84
Auditing fees	\$9,114.00
PIMS (Prop. Info. Mgmt. System) fee	\$28,545.26
Other/data sales	\$190,573.39

**SAN LUIS OBISPO**

Emergency operations services (GIS mapping)	
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**SAN MATEO**

SDI payments	\$22,724
San Bruno fire claim	\$19,394

**SANTA CLARA**

Annexation fees	\$1,861
Prop. 90 application fees	\$3,570
Auditing and accounting fees	\$4,068
Williamson Act fees	\$1,888
Subpoenas	\$846
LEOP penalty fees	\$516,792

**SHASTA**

Segregation fees	\$975
Charges for services (CCCASE audits for other counties)	\$346

**SONOMA**

Late filing fees	\$2,625
Assessor fees	\$4,159
Donations/reimbursements	\$3
Unclm-OT-within GF	\$655,574
OT from ISD	\$10,660

**STANISLAUS**

Fines, forfeitures & penalties	\$52,452
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**ITEMIZATION OF OTHER PROPERTY TYPE  
(SECURED)**

**(Table E, Column 17)**

*Only the counties listed provided an itemization of other property type.*

**KINGS**

Welfare & Religious	14 parcels	\$22,464,290
Hospital	24 parcels	\$98,566,569
Other religious & charitable	147 parcels	\$275,357,853
Religious property	154 parcels	\$53,509,734
Churches	41 parcels	\$5,749,360
Museum	6 parcels	\$523,655
Soldiers & sailors	9 parcels	\$35,330
Historical aircraft	22 parcels	\$832,800
College	418 parcels	\$11,120
Miscellaneous	1,123 parcels	\$186,734,163

**LASSEN**

Section 11 properties	39 parcels	\$1,771,447
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**LOS ANGELES**

Land		\$57,957,571
Improvement		\$403,776,225

559 parcels Total

Vacant land	3,496 parcels	\$1,257,604,870
Improved land	11,409 parcels	\$67,742,052,628
Other vacant	255 parcels	\$81,083,755
Other improved	15,237 parcels	\$34,840,372,344

**MARIN**

Floating homes	377 parcels	\$73,083,788
Common areas	423 parcels	\$150,953
Historical significance	9 parcels	\$25,422,500
Subj. to exempt	853 parcels	\$138,505,792
Government owned	4,162 parcels	\$0
State valued	90 parcels	NT

**MERCED**

Section 11 properties	348 parcels	
Mobile home parks	11 parcels	
Cemetery	1 parcel	
Miscellaneous	348 parcels	

**MONTEREY**

Publicly-owned non-taxable	3,485 parcels	\$0
Publicly-owned taxable	26 parcels	\$1,160,394
Fraternal organizations	60 parcels	\$24,224,416

**MONTEREY (cont.)**

Churches	303 parcels	\$199,308,376
Schools, colleges, etc.	62 parcels	\$262,549,825
Hospital private, convalescent	44 parcels	\$507,702,839
Cemeteries etc.	23 parcels	\$7,350,229
Museums, libraries	14 parcels	\$191,486,379
Private roads, r/w, lanes, well lot	1,258 parcels	\$18,338,752
State assessed	121 parcels	\$1,927,439
Utilities	272 parcels	\$207,233,545
Condo common area & misc. bldgs.	422 parcels	\$1,151,533
Percolation lots	18 parcels	\$386,030
Non-prod OWM RTS mining claims	242 parcels	\$11,475,018
Labor camps	24 parcels	\$8,004,205
Water system improvement	2 parcels	\$0
Other	554 parcels	\$13,976,673

**ORANGE**

Minimal value and/or out of district	1,483 parcels	\$182,435,284
Associated with another parcel	37 parcels	\$20,208,952
Water company	74 parcels	\$10,037,396
Wholly exempt	17,616 parcels	\$15,683,149,307
Other	1,713 parcels	\$362,626,309

**SAN DIEGO**

Institutional	2,191 parcels	\$6,981,526,047
Recreational	11,558 parcels	\$2,131,481,408
Miscellaneous	472 parcels	\$36,672,861

**SAN JOAQUIN**

Use code not assigned	111 parcels	\$12,365
State assessed	1,268 parcels	\$6,350,832
Vacant federal lands	6 parcels	\$2,187,001
Federal buildings	2 parcels	\$2,744,041
Military installation	1 parcel	\$0
Misc. federal property	35 parcels	\$607,595
Vacant state lands	54 parcels	\$1,909,996
State buildings	4 parcels	\$723,956

**ITEMIZATION OF OTHER PROPERTY TYPE  
(SECURED)  
CONTINUED**

**(Table E, Column 17)**

*Only the counties listed provided an itemization of other property type.*

**SAN JOAQUIN (Continued)**

State shops & yards	1 parcel	\$967,310
State parks & other recreational	4 parcels	\$0
State schools, colleges	4 parcels	\$0
Misc. state property	188 parcels	\$14,646,349
Vacant county land	41 parcels	\$837,239
County buildings	9 parcels	\$4,787,713
County parks & other recreational	14 parcels	\$0
County hospitals	2 parcels	\$0
Misc. county property	281 parcels	\$3,406,479
Vacant city lands	265 parcels	\$4,335,910
City buildings	23 parcels	\$6,076,007
City shops & yard	3 parcels	\$0
City parks & other recreational	143 parcels	\$4,003,845
Municipal utility	80 parcels	\$3,635,633
Parking lots or garages	26 parcels	\$1,955,806
Municipal airports	1 parcel	\$187,593
Misc. city property	919 parcels	\$46,810,003
School district property	333 parcels	\$34,277,130
Fire district property	36 parcels	\$479,727
Flood control district property	80 parcels	\$2,502
Water district property	363 parcels	\$1,616,140
Misc. district property	230 parcels	\$13,398,733
Public-owned land (non-taxable)	74 parcels	\$1,196,863
Public-owned land (taxable)	141 parcels	\$15,212,834

**SAN MATEO**

Institutional	1,095 parcels	\$145,069,495
Private streets	30 parcels	\$4,991,486
Public streets & highways	728 parcels	\$0

**SHASTA**

Section 11 properties	79 parcels	\$22,830,881
Mutual water companies	15 parcels	\$1,291,877
Non-taxable government parcels and utility parcels or streets, easements, low or no value parcels		\$33,598

**SONOMA**

Utility/water companies

**STANISLAUS**

Government-owned land outside jurisdiction	3,066 parcels	\$59,412,150
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**SUTTER**

Recreational	9 parcels	
Water companies	45 parcels	
Lodges, clubhouses	28 parcels	
Private schools	2 parcels	
Funeral homes	4 parcels	
Churches, temples	91 parcels	
Cemetery	2 parcels	
Government (taxable)	124 parcels	
Government (non-taxable)	14 parcels	

**TUOLUMNE**

Improvements (not residential)	226 parcels	\$14,002,048
Church	59 parcels	\$1,015,193
Welfare organizations	15 parcels	\$996,327
Unsecured parcels on secured roll	3 parcels	\$180,244
Factored public lands	348 parcels	\$47,874,331
Water companies	5 parcels	\$297,193

**ITEMIZATION OF OTHER PROPERTY TYPE  
(UNSECURED)**

**(Table E, Column 26)**

*Only the counties listed provided an itemization of other property type.*

**LASSEN**

Exclusive grazing rights	1 parcel	\$138,019
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**MADERA**

Pipeline easement	3 parcels	\$539,481
Utility/water Co.	1 parcel	\$1

**MARIN**

Houseboats	77 parcels	\$8,299,259
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**MARIPOSA**

Mining claims	59 parcels	\$567,603
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**ORANGE**

Right-of-way pipeline	6 parcels	\$5,475,570
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**SISKIYOU**

Quarries & timber rights	7 parcels	\$1,337,476
Other severed rights (water, etc.)	8 parcels	\$6,540,352

**SONOMA**

Common areas

**VENTURA**

Oil REO Property	541 parcels	\$2,419,997,642
Oil REO	162 parcels	\$7,148,037