



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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February 6, 2014

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No. 2014/013

TO COUNTY ASSESSORS:

**CORRECTIONS TO TABLE J**  
**of A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS**  
**ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES 2012-13**

Enclosed are corrections highlighted in yellow to Table J of *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2012-13*, which was released and published on January 6, 2014.

These corrections made to the report have been posted on the BOE website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm).

We apologize for any inconvenience these errors may have caused. If you have questions regarding this report, please contact Molly Bolar in our County-Assessed Properties Division at [molly.bolar@boe.ca.gov](mailto:molly.bolar@boe.ca.gov) or at 1-916-274-3355.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:mab  
Enclosure

**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	Withdrawn No Value Change (2)	Withdrawn Value Reduction (3)	Withdrawn Unknown (4)	No Show (5)	Invalid (6)	Resolved by Stipulations (7)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	37	3	0	1	0	146
Lake						
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	10164
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	3396
Kings	1	2	0	190	244
Lake					
Lassen	0	0	0	38	94
Los Angeles	12,083	132	59	35,550	50415
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	1161
Placer	144	9	0	2,678	2261
Plumas					
Riverside	708	315	1	12,275	680
Sacramento	36	235	2	5,197	0
San Benito	0	0	0	21	20
San Bernardino	141	108	1	6,487	6878
San Diego	159	24	3	12,182	14506
San Francisco	1,981	168	0	5,992	7422
San Joaquin	48	14	0	1,348	1875
San Luis Obispo	39	38	0	525	415
San Mateo	63	10	1	1,801	2984
Santa Barbara	0	7	0	755	948
Santa Clara	237	202	14	9,882	7446
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	2821
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