



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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October 9, 1987

TO COUNTY ASSESSORS:

BUDGET, STAFF, ROLL, AND ASSESSMENT APPEAL DATA

DOUGLAS D. BELL  
Executive Secretary

No. 87/78

Enclosed is our annual questionnaire on budget, staff, roll, and assessment appeal data with an extra copy for your files. Please return one completed copy by October 30, 1987.

Since the report is intended to assist you in staffing, budgeting, and other decisions, we think it should contain the latest available data that is complete. For example, if you are on a July 1 to June 30 fiscal year, you are now in the 1987-88 year. We are not requesting 1987-88 budget data on the presumption that there may be budget augmentations or deletions during the year. Only after the fiscal year is complete will the actual cost of a year's program be known. That is why we are asking for 1986-87 budget data, since that year is now complete.

Similarly, because of escapes and other changes going on throughout the year, actual complete roll data is not known until the fiscal year is over. The same applies, at least in some counties, with regard to assessment appeals. What we really want in each case is the very latest data, as long as it is complete.

When we ask for a total, it should equal the sum of the parts whether we are talking about positions, dollars, or roll entries. We realize that your systems and roll processes may not directly provide answers to all our questions. If necessary, you may estimate answers, but please note such answers with an (E). Please provide notes of explanation if you think they will clarify your response.

The Budget, Workload and Assessment Appeal Report is largely for the use of county assessors. For that reason you should feel free to make suggestions for improving the questionnaire or the report. If we receive enough suggestions on a particular point, we will try to make appropriate changes.

Please direct any questions you may have in completing this questionnaire to Dick Schulte at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosure  
AL-08A-1763A

TABLE A

County \_\_\_\_\_

BUDGET DATA & COSTS OF SELECTED PROGRAMS

Salaries & Wages (1)	Cost of Services From Other Departments (2)	Other Costs (3)	Gross Budget (4)	Income or Offsetting Services			Net Budget (8)	Exemption Program Costs (Included in Budget) (9)
				Services to Other Departments (5)	Map Sales (6)	Other Offsets (7)		

Items 1, 2 and 3 should add to equal Item 4. Deducting Items 5, 6 and 7 from Item 4 should equal Item 8. If your Budget consists only of expense items, it should equal Item 4. If offsetting items are figured in, they should be entered under Items 5, 6 or 7, deducted from Item 4 and the result entered at Item 8.

TABLE B

BUDGETED PERMANENT POSITIONS  
(In Person-Years)

Assessor & Assistant Assessor (1)	CERTIFIED APPRAISERS				Cadastral Drafts-Persons (5)	Other Technical/Professional (6)	All Clerical (7)	Total (8)
	Real Property Appraisers (2)	Business Property Appraisers (3)	Other Functions (4)					

The numbers given for various positions should add to equal the total in Item 8. Positions shown on this table should not appear on Table C.

TABLE C

BUDGETED TEMPORARY POSITIONS  
(In Person-Days)

Appraisal (1)	Clerical		Drafting/ Mapping (4)	Other (5)	Total (6)
	Homeowners' Exemptions (2)	Other (3)			

Please note that Item (3) is clerical other than those hired for work on Homeowners' Exemptions and Item (5) is for persons hired that are not appraisal, clerical or mapping. Also, Items (1), (2), (3) (4) and (5) should add to the Item (6) total. Positions that are shown on this table should not appear on Table B. Figures entered should represent Person-Days.

TABLE D  
SELECTED STAFFING CHANGES

Full-Time Positions Deleted Last Fiscal Year			
Professional (1)	Clerical (2)	Other (3)	Total (4)

Put a \* next to any number representing positions added rather than deleted.

Full-Time Positions Vacant <sup>1/</sup> Last December 31			
Professional (5)	Clerical (6)	Other (7)	Total (8)

<sup>1/</sup> Do not include ordinary day to day vacancies. Count only unfunded or other chronically vacant positions.

TABLE E

LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

Section 601 Roll				Last Fiscal Year Supplemental Assessments		
Total Roll Full Value in 000's (1)	Secured Roll Units (2)	Unsecured Roll Units (3)	Total Roll Units (4)	Roll Units (5)	Total Tax Dollars Generated (6)	Date Through Which Supplemental Assessments Have Been Billed (7)

Roll units means, generally, assessments that result in a single tax bill.

Single Family Transfers (8)	All Other Transfers (9)	Property Splits (10)	New Sub- Division Lots (11)	Juris- dictions Issuing Building Permits (12)	Total Building Permits Received (13)	Number of New Assessments or Reassessments Resulting from Permits (14)	Number of New Assessments Resulting from New Construction Dis- covered without Permits (15)

TABLE F  
DISTRIBUTION OF LOCAL ROLL BY NUMBER OF ASSESSMENTS  
OF SELECTED PROPERTY TYPES

Residential				Commercial		Industrial	
Improved Single-Family (1)	Mobilehomes (2)	Improved Multi-Family (3)	Vacant Land (4)	Improved (5)	Vacant (6)	Improved (7)	Vacant (8)
Rural			Possessory Interest		Miscellaneous		
Homesites Vacant and Improved (9)	Unrestricted (10)	Restricted (11)	Secured (12)	Unsecured (13)	Oil, Gas and Mineral (14)	Others (15)	Grand Total (16)

The sum of Items 1 through 15 should equal the Grand Total, Item 16.

TABLE G  
BUSINESS PROPERTY ASSESSMENTS  
(INCLUDING FARM BUSINESSES)

Number of Boats (1)	Number of General Aircraft (2)	Number of Direct Billing and Field Appraisals (3)	Number of Property State- ments (excluding Items 1, 2 and 3) (4)	Number of Other (5)	Total Business Property Assessments (6)	Total Number of Mandatory Audit Accounts (7)

The sum of Items 1, 2, 3, 4 and 5 should equal Item 6, and Item 7 should be the number of mandatory audit accounts that are included in Item 6.

TABLE II  
ASSESSMENT APPEAL ACTIVITY

Count should be in roll units (unless otherwise specified)

Number of Appeals Filed (1)	Number of Roll Units						
	Protested (2)	Withdrawn (3)	Invalid Appeal (4)	Available For Hearing (5)	No-Shows (6)	Stipulations (not considered to be a Hearing) (7)	Waiting to be Heard (8)
Section 601 Roll							
Supplemental Roll							

Item 2 less Items 3 and 4 should equal Item 5. Item 5 less Items 6, 7 and 8 should equal Item 9.

Hearings Held (9)	Number of Roll Units					How Many Mobilehomes in Item 2 (14)	Units in Item 2 that pertain to more than one year (15)
	Denials (10)	Decreases (Other Than Stipulations) (11)	Increases (12)	Waiting for a Decision (13)			
Section 601 Roll							
Supplemental Roll							

The sum of Items 10, 11, 12 and 13 should equal Item 9.

TABLE I  
DOLLAR VALUE

Full Value of Appealed Property (1)	Value Difference County vs. Applicant (2)	Total of Full Value Changes (Difference Between Old Value and New Value) Caused by:		
		Stipulations (3)	Reductions other than Stipulations (4)	Increases (5)
Section 601 Roll				
Supplemental Roll				

Not counting the county board of supervisors sitting as a board of equalization, how many: Assessment Appeals Boards \_\_\_\_\_  
Hearing Officers \_\_\_\_\_

Name and Telephone Number of Person who can answer questions about responses: \_\_\_\_\_