STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
ASSESSMENT STANDARDS DIVISION
450 N Street, MIC: 64, Sacramento, California
(P. O. Box 942879, Sacramento, CA 94279-0064)

Telephone: (916) 445-4982
FAX: (916) 323-8765

JOHAN KLEHS
First District, Hayward

DEAN F. ANDAL
Second District, Stockton

ERNEST J. DRONENBURG, JR.
Third District, San Diego

BRAD SHERMAN
Fourth District, Los Angeles

KATHLEEN CONNELL
Controller, Sacramento

BURTON W. OLIVER
Executive Director

July 24, 1995

No. 95/43

TO COUNTY ASSESSORS:

BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS
ACTIVITIES REPORT 1993-94

The annual "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1993-94" is enclosed. The data can 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 figures contained in the report are available on a diskette (either 3½" or 5¼") in Microsoft Excel for both Apple Macintosh and IBM-compatible personal computers.

Please contact our Real Property Technical Services Unit at (916) 445-4982 to ask questions regarding the overall report, to provide suggestions for improving the report's usefulness, or to receive the information on a diskette.

Sincerely,

John W. Hagerty
Deputy Director
Property Taxes Department

JWH/grs
Enclosure

Manny

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

1993-94

JULY 1995

CALIFORNIA STATE BOARD OF EQUALIZATION

JOHAN KLEHS, HAYWARD	FIRST DISTRICT
DEAN F. ANDAL, STOCKTON	SECOND DISTRICT
ERNEST J. DRONENBURG, JR., SAN DIEGO	THIRD DISTRICT
BRAD SHERMAN, LOS ANGELES	FOURTH DISTRICT
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BURTON W. OLIVER, EXECUTIVE DIRECTOR

A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1993-94

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EXPLANATION OF DATA CONTAINED IN EACH TABLE[1]

The purpose of this report is to supply data that is useful for comparing the operations of an assessor's office with those of other county assessors. Two possible uses for the data contained in this report are for management/staff planning and budget-development procedures.

This data was compiled by the Board's Assessment Standards Division from a questionnaire sent to all assessors. Please note that the figures and totals may be incomplete in that they represent a comparison of furnished data only. Any questions you have concerning this report should be directed to the Real Property Technical Services Section at (916) 445-4982. Any questions you have concerning the data submitted by a particular county should be directed to that county.

Following are discussions of data contained in this report and comparison with previous years' reports.[2] Please note that neither this year's report nor any of the previous reports include current information from all 58 counties. Accordingly, none of the statewide data or trends are entirely accurate. However, we have attempted to account for omissions or obvious errors, so we believe the statewide data and trends over the years are reasonably accurate unless otherwise noted.

TABLE A: BUDGET DATA & COSTS OF SELECTED PROGRAMS

This table provides the costs for the major components of the county assessors' budgets. The major components included are the salaries and wages, cost of services from other departments (e.g., janitorial, data processing), other costs, services to other departments, map sales, and other income (e.g., sale of data, fee for appraisal copies, fee for on-line access to assessor's information). Other selected programs for which we collect data are costs for the exemption program and data processing. These data may be used to compare the budgets of counties that are similar in size and demographics. New for 1993-94 are the data processing costs (cost of services provided by other county departments and cost of services implemented internally) and a comparison of the change in gross budgets from 1991-92 to 1992-93 and 1992-93 to 1993-94.

As illustrated below, over the past ten years the statewide totals indicate that gross budgets have been gradually increasing each year until this year. The 1993-94 statewide gross budget is 6 percent less than the 1992-93 figure.

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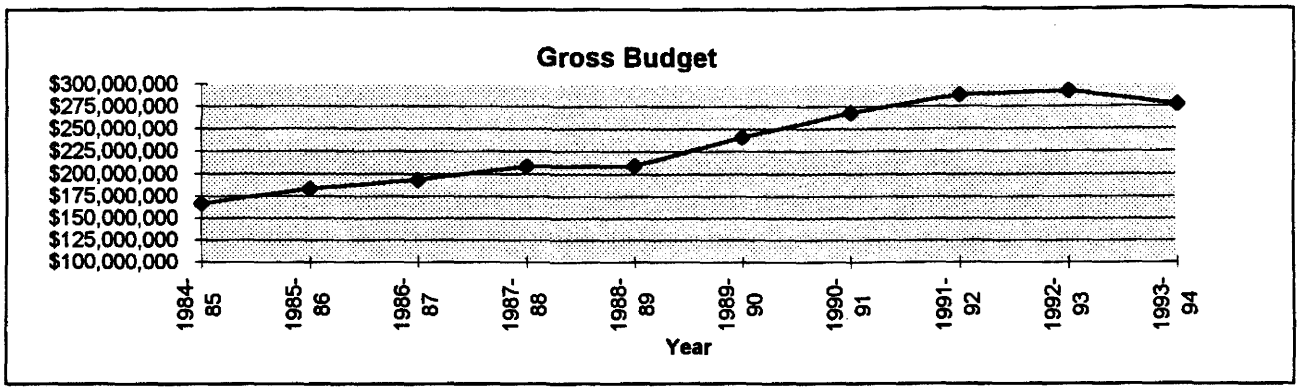
[1] For combined functions, the data used represent only those related to the function of the assessor as furnished by them.

[2] All data referenced and contained in the charts were collected from previous issues of *A Report on Budgets, Workloads, and Assessments Appeals Activities in California Assessors' Offices.*



These data may be calculated with other data in this report to indicate the cost per staff or cost per roll unit, for example, of an assessor's office.

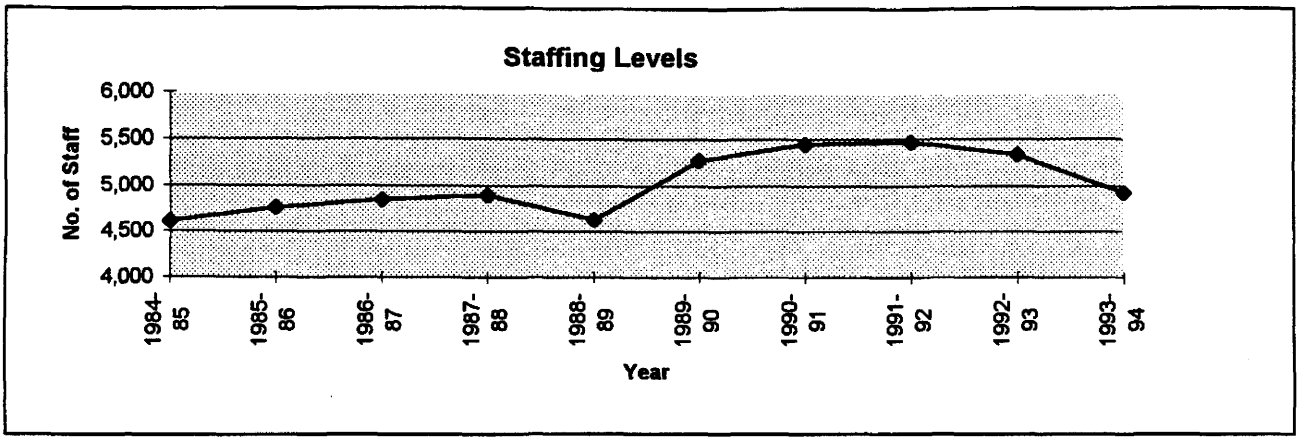
Notes: Column 4, Gross Budget, is the sum of Columns 1 through 3. Many assessors' offices have other sources of income. These sources have been divided into three categories: services to other county departments (column 5), map sales (column 6), and other income (column 7). Deducting the amounts entered in columns 5, 6, and 7 from the gross budget (column 4) yields the net budget (column 8). If the assessor's office does not have other sources of income, then the gross budget (column 4) will equal the net budget (column 8).

Columns 9 through 13 compare the 1993-94 net budget to the net budgets from 1991-92 and 1992-93 fiscal years and indicate the annual percentage change. Columns 14 through 16 separately identify special interest items. Column 14 is the amount of the net budget attributable to the exemption program. Column 15 is the data processing costs provided by county departments other than the assessor's office. Column 16 is the data processing costs of services implemented internally by the assessor's office.

TABLE B: BUDGETED PERMANENT POSITIONS

This table provides data on the staffing levels of the county assessors' offices. This table divides budgeted and funded permanent positions into six categories: assessor and managers, real property appraisers, business property appraisers, cadastral draftspersons, other technical/professional (e.g., computer specialists), and clerical. New for this year are columns comparing the change in total staff from 1991-92 to 1992-93 and 1992-93 to 1993-94.

Statewide, the assessors' staffing levels peaked in 1991-92, declined in 1992-93, and further declined in 1993-94. The following chart indicates the trend in staffing levels over the past 10 years.



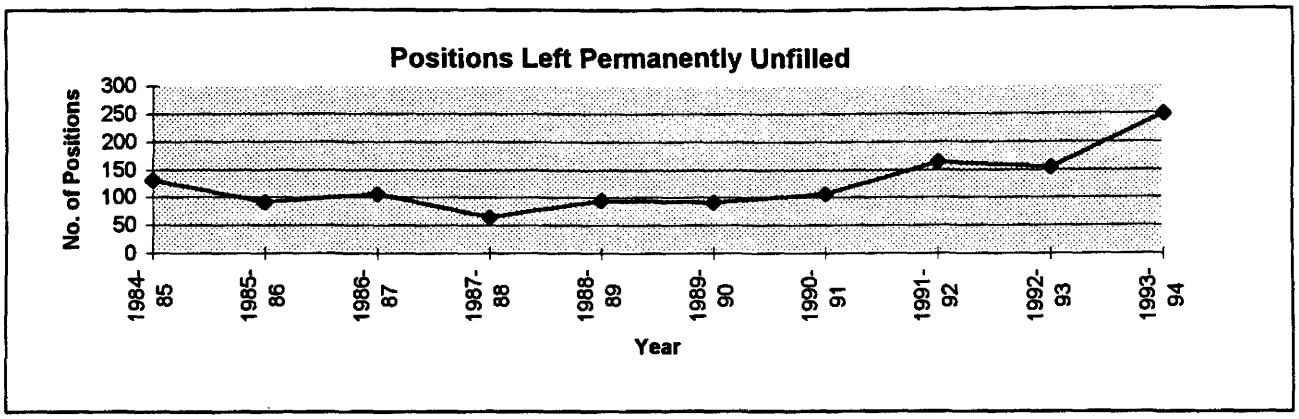
These data may be used in conjunction with the data in the other tables to the measure efficiency and productivity of an assessor's office. In Tables O and P we analyzed the workload with data in this table to develop workload indicators.

Notes: Positions are given in terms of person years. Columns 8 through 11 compare this report's total staff to the total staff of the two previous reports and indicate the annual percentage change. Temporary positions are not accounted for in this section; they are included in Table D.

TABLE C: BUDGETED POSITIONS LEFT PERMANENTLY UNFILLED

This table provides data on unfilled positions that are not temporarily vacant. These positions are authorized but not funded. Also included in these numbers are positions that are chronically vacant such as specialist positions that are difficult to fill. This table separates the data into the same six categories as Table B (assessors and other managers, real property appraisers, business property auditor-appraisers, drafting/mapping, other technical/professional, and clerical). PLEASE NOTE THAT THIS MAY BE THE LAST YEAR THAT WE WILL COLLECT AND REPORT THIS DATA.

Over the past five years, the statewide total has been gradually increasing, indicating that more and more of the authorized positions are going unfilled due to budgeting problems. The 1993-94 statewide total is 38 percent above the 1992-93 statewide total as shown by the following chart.

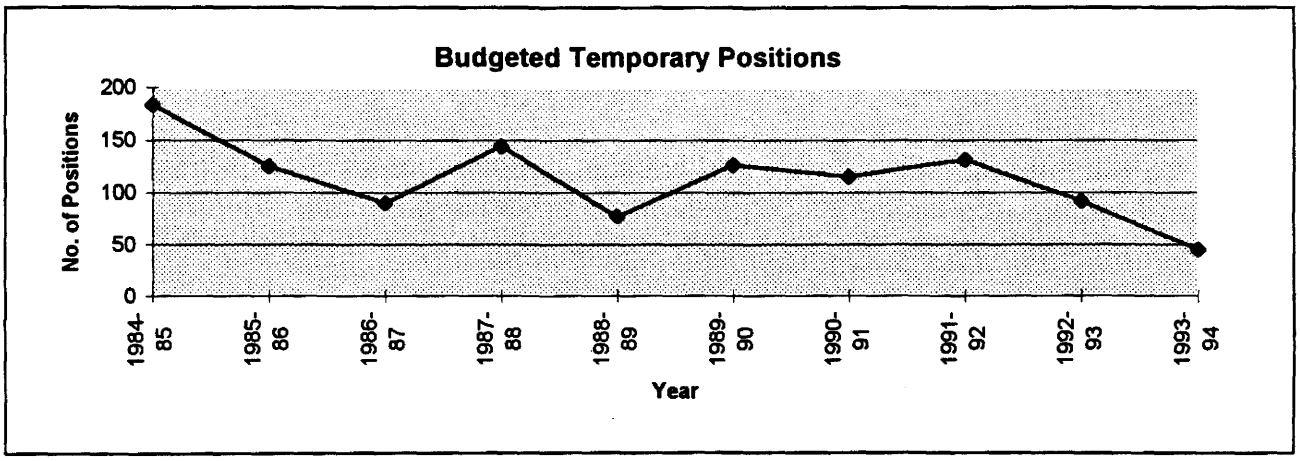


This table may be used together with Tables A, B, and D to analyze the staffing trends. As budgets and staff decreased, the number of positions left permanently unfilled increased.

TABLE D: BUDGETED TEMPORARY POSITIONS

This table provides data on the budgeted temporary positions by staffing level. This table divides the data into five categories (real property appraisers, business property auditor-appraisers, drafting/mapping, other technical professional, clerical). Positions are given in terms of person years. This is new for 1993-94; previously we asked for this data in terms of person hours.

The number of temporary positions decreased in 1993-94 by more than 50 percent from 1992-93. To compare the 1993-94 data with those provided in previous years, we needed to convert the previous years' data from person-hours to person years. The following chart shows the trend for the last ten years.

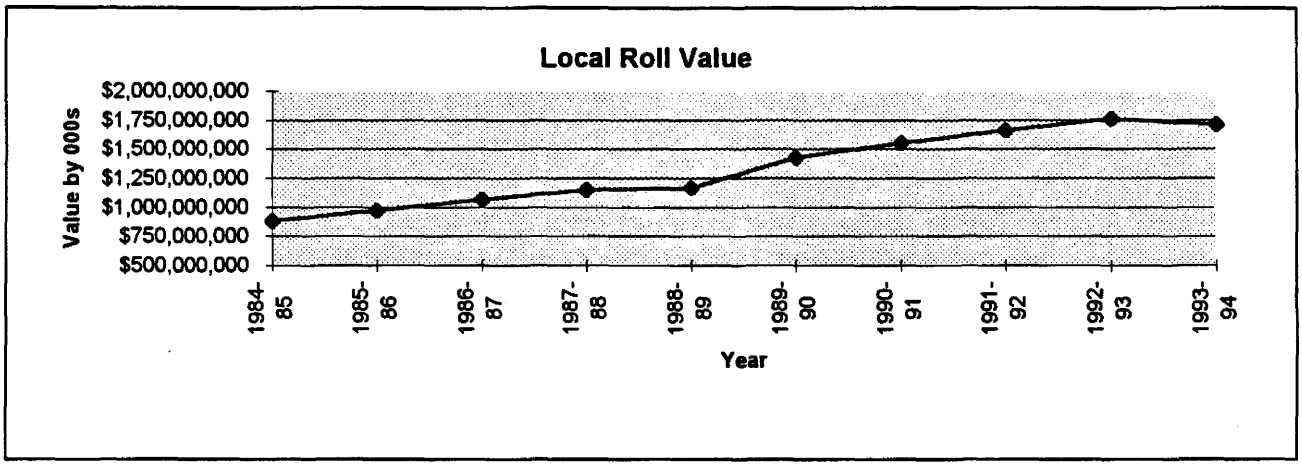


These data and the data in Table B make up the total staffing level of an assessor's office. The total staffing level is used in conjunction with the data in the other tables to measure efficiency and productivity of an assessor's office. In Tables O and P we analyzed the workload with data in this table to compare workload indicators.

TABLE E: LOCAL ROLL VALUE AND STATISTICS

This table provides the total value of the secured and unsecured rolls. It also lists the total number of units (assessments that result in a single tax bill) on the secured roll, the unsecured roll, and the supplemental roll.

The statewide total roll value increased steadily until 1992-93 as illustrated below. The 1993-94 indicated total roll value dropped, as did the number of roll units. However, we did not receive information from San Bernardino County for this table for 1993-94. We estimate that with San Bernardino County the roll values would have increased by 1 percent and the roll units would have increased by 3 percent.



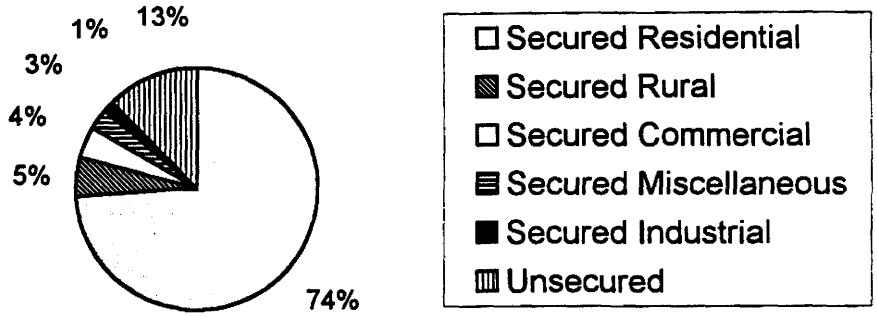
This table provides data for workload analyses. For example, one analysis would be to look at the total roll units per clerk since the clerks are responsible for updating and maintaining the roll.

Notes: These figures are furnished by the counties; in some cases they do not agree with the totals indicated in Table F.

TABLE F: DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES

This table provides data on the distribution of the secured and unsecured rolls by property types. The following pie chart graphically displays the distribution of the local roll (secured and unsecured). The secured roll is separated into five categories: residential, commercial, industrial, rural, and miscellaneous. These categories are further subdivided. The unsecured roll is divided into five categories: aircraft, boats, personalty and fixtures, unsecured possessory interests, and other unsecured.

Distribution of Local Roll



These data may be used in analyzing the workload of an assessor's office and comparing it to like counties. The data also may be used to show the work distribution (e.g., ratio of residential to commercial units, ratio of secured units to business property assessments).

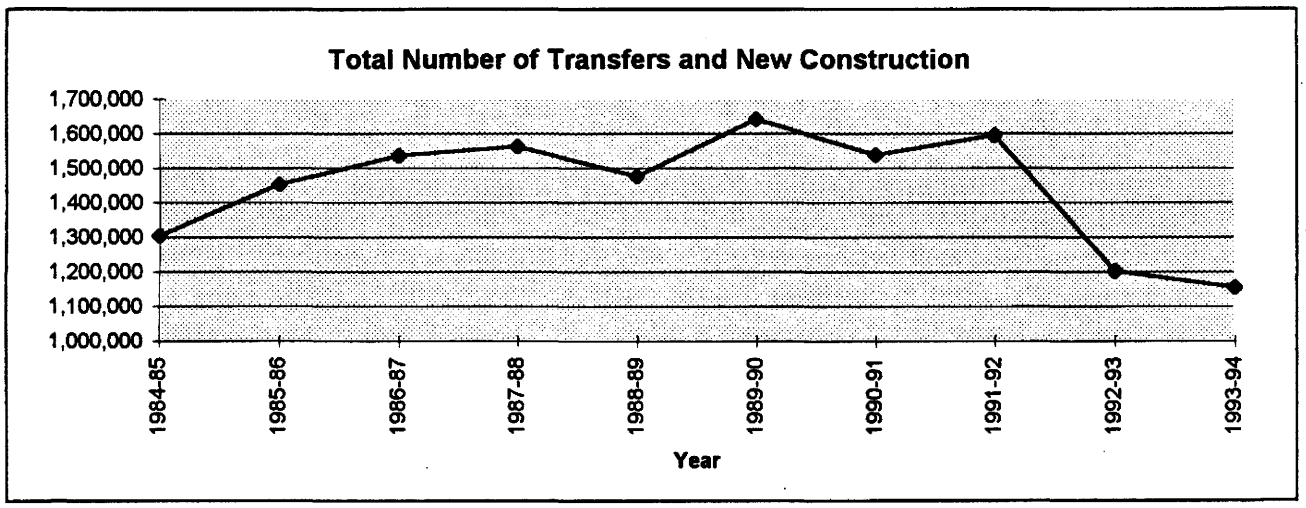
Notes: Column 27, Grand Total Local Roll is the sum of Column 20 (Total Secured Roll) and Column 26 (Total Unsecured Roll). These figures are furnished by the counties; in some cases the totals do not agree with Table E.

TABLE G: REAL PROPERTY DATA

For purposes of this report, we divided the workload of an assessor's office by real property and business property. Table G provides data on the real property workload. The business property workload is contained in Table H. Another workload item that affects both real and business property is assessment appeals, and that information is contained in Tables I and J. The data contained in this table and the relevant appeals data in Tables I and J comprise the real property workload of an assessor's office. In Tables O and P we analyzed both the real property and the business property workload by the staffing levels indicated in Table B.

Included in the real property workload are transfers, new construction, Proposition 8 reductions (properties where the current market value has fallen below the factored base year value), misfortune/calamity, property splits, new subdivision lots, and roll corrections. Please note that these data do not represent the entire real property workload of an assessor's office. In addition, some data that we did requested were not available in certain counties. The categories that are new for the 1993-94 report are Proposition 8, Units Affected by Misfortune/Calamity, and Roll Corrections.

Statewide, the total number of transfers (Column 2) and number of new assessments from new construction (Columns 5 and 6) indicates a decrease from 1992-93 by 4%. However, the 1993-94 totals do not include data from San Bernardino County. We estimate that the total number of transfers and new construction statewide increased by 2%, as opposed to the indicated 4% decrease. This followed a sharp 25% decrease for 1992-93 in the total number of transfers and number of new assessments from new construction. The chart below illustrates the trend in transfers and new construction in the last ten years. These figures provide one indicator that California's real estate activity continued to be weak in 1993-94. However, from the continuing decline in California's real estate values, we have surmised that this has resulted in an increase in the Proposition 8 workload. In addition during the 1993-94 fiscal year, California experienced two Governor-declared disasters which affected six counties. Thus, any decreases in workload from transfers and new construction as compared to 1991 and earlier was offset by increases in workload from Proposition 8 and disaster relief.

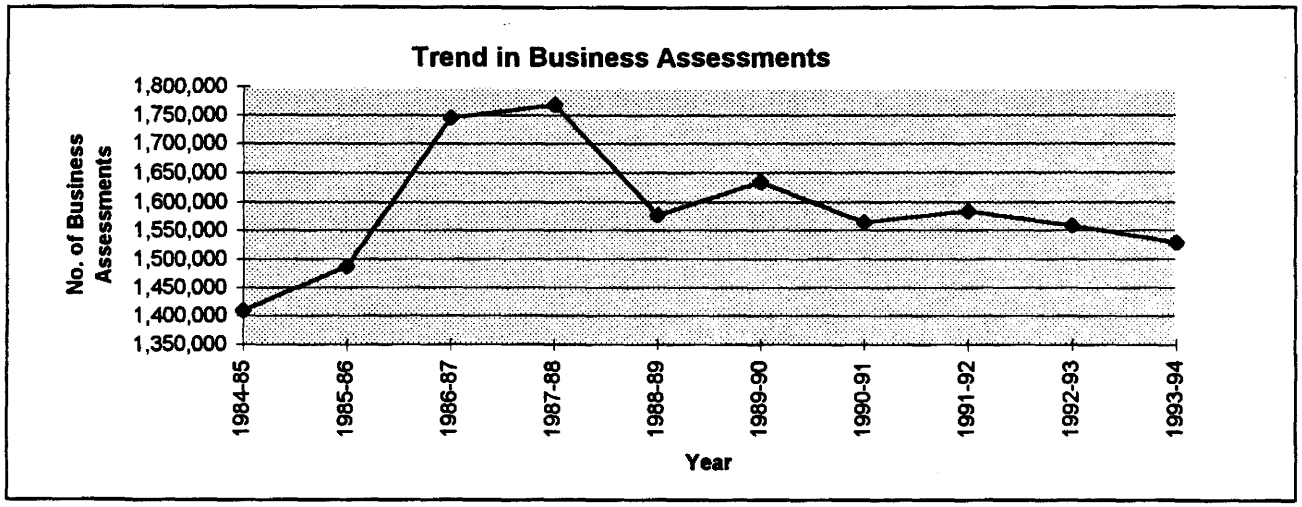


Notes: Columns 7 through 13 list the number of units which have had their values reduced to the current market value. Column 14 lists the number of units that have been affected by a misfortune or calamity and have had their taxable values reduced under Revenue and Taxation Code Sections 170 or 51(c).

TABLE H: BUSINESS PROPERTY DATA (INCLUDING AGRICULTURAL BUSINESSES)

This table provides data used to determine the business property workload of an assessor's office. Items affecting the business property workload include boats, aircraft, direct billing assessments, property statement assessments, field appraisals, and mandatory audits. In addition to the number of total mandatory audits, for 1993-94 we collected data on the number of mandatory audits completed and the number of mandatory audits waived.

Statewide, the total number of business property assessments (column 7) decreased 1.9% from 1992-93. (Adjusted for San Bernardino County, we estimate a growth of 1.7%.) In addition, the number of total mandatory audits decreased 13.6% from 1992-93. These figures also indicate that California's economy continued to be sluggish during 1993-94. The chart below illustrates the decline in the number of business property assessments since 1987-88.



Another workload item, appeals of business property assessments, is contained in Column 5 of Tables I and J. The data contained in this table and the relevant appeals data in Tables I and J comprise the business property workload of an assessor's office. In Tables O and P we analyzed the business property workload by the auditor staffing levels contained in Table B.

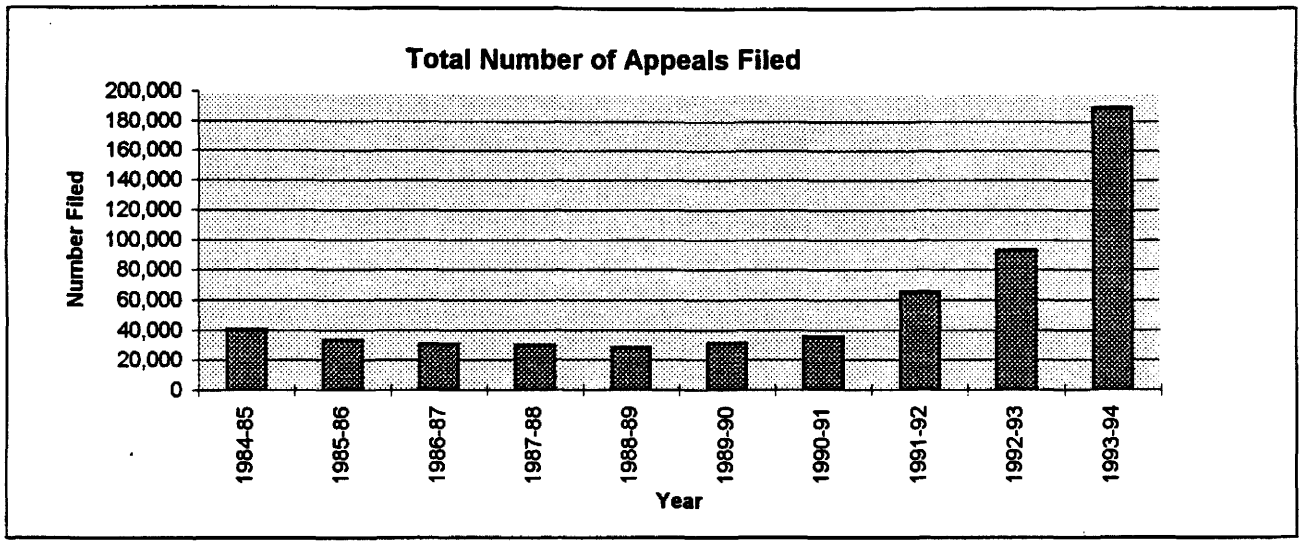
Notes: Column 1 includes only boats that are assessed; boats with a value of under $400 that are not assessed are excluded. Column 2 omits exempt historical aircraft. In Column 4, a field appraisal is defined as an appraisal that was done at the place of business and was not assessed by either a property statement or direct billing. Column 7 is the sum of Columns 1 through 6. Vessel Property Statements (Column 8) are mailed out on boats that are valued over $30,000. Column 10 provides the number of mandatory audits completed during the 1993-94 fiscal year.

TABLES I & J: DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPE

These tables indicate the number of appeals filed among various property types. The total number of appeals filed is sorted by residential, commercial, industrial, rural, business property, and other appeals filed. Please note that the number of appeals filed may not be the same as the number of parcels that have been appealed. Some counties allow one appeal to be filed on several parcels if they are considered an appraisal unit. While the distribution among property types is new for this year, the total appeals filed can be compared to previous years.

As depicted by the chart below, the total number of appeals filed stayed relatively the same between 1987-88 and 1990-91, with a slight increase in 1990-91. In 1991-92 and 1992-93 the total number of

appeals filed increased noticeably. However, in 1993-94 the total number of appeals filed increased dramatically by 51 percent over 1992-93.



The data contained in Tables B, G, H, I, and J were analyzed in Tables O and P to provide workload indicators of the assessors' workloads.

Notes: Table I indicates the number of appeals filed for the 1993-94 fiscal year (filing period July 2 to September 15, 1993). Table J indicates the number of appeals outstanding as of July 1, 1993--appeals that were filed for previous fiscal years but had not yet been heard.

TABLES K & L: ASSESSMENT APPEAL ACTIVITY

These tables provide data on what action was taken on assessment appeals during the 1993-94 fiscal year. Table K indicates the assessment appeal activity that occurred during the 1993-94 fiscal year on appeals that were filed for the 1993-94 fiscal year. Table L indicates the assessment appeal activity that occurred during the 1993-94 fiscal year on the appeals that were filed for previous fiscal years and carried over to 1993-94. The number of appeals resolved is separated into seven categories: appeals withdrawn; no show (taxpayers not showing up for hearings); invalid appeals; stipulations; and appeals heard where the assessments were reduced, sustained, or increased. Any appeals filed but not resolved are carried over to the next fiscal year.

The purpose of this table is to indicate the appeals workload not only during the 1993-94 fiscal year, but also the workload that is carried over to the next fiscal year. As this format is new for 1993-94, we have no comparisons to make from previous fiscal years.

Notes: Total number of appeals filed (Column 1) is taken from data in Column 7 of Tables I and J. Column 9 is the sum of Columns 2 through 8. Column 10 is Column 9 subtracted from Column 1.

TABLE M: DOLLAR VALUE OF APPEALED PROPERTY

This table provides data on the fiscal impact of assessment appeal decisions on the 601 roll and the supplemental roll. As this format is new for 1993-94, we have no comparisons to make from previous fiscal years.

Statewide, decisions made during 1993-94 reduced the regular county rolls for various years by $17,772,372,010 and the supplemental rolls for various years by $199,711,789. In total, the counties lost approximately $180 million in tax dollars.

Notes: Columns 1 and 4 contain the roll values of all appealed properties prior to appeal. Columns 2 and 5 contain the roll values of the appealed properties after the appeal decision. The net adjustment to each roll is indicated in columns 3 and 6. PLEASE NOTE THAT THIS MAY BE THE LAST YEAR THAT WE WILL COLLECT AND REPORT THIS DATA.

TABLE N: NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

This table provides data on the number of boards or hearing officers for each county which hear property tax appeals. To handle the increase in property tax appeals for 1993-94, the most notable changes occurred in the County of Los Angeles and the City and County of San Francisco. Los Angeles County increased the number of assessment appeals boards from 3 to 5 (the maximum allowed under current law) and hearing officers from 10 to 21. San Francisco City and County added a second assessment appeals board and five hearing officers.

Notes: Column 1 indicates if the county board of supervisors sits as the county board of equalization; column 2 lists the number of assessment appeals boards; and column 3 lists the number hearing officers appointed by, and separate from, the assessment appeals board.

TABLE O: WORKLOAD INDICATORS

This table provides some workload indicators of an assessor's office. The workload data from Tables G, H, I, and J, when used in conjunction with the data on staffing levels in Table B, provide various indicators of the efficiency of the assessor's office. However, please note that the data we requested in our questionnaire may not represent the entire workload of an assessor's office. In addition, some data that we did request were not available in certain counties. Thus, the figures and totals are **incomplete** in that they represent a comparison of furnished data only.

Notes: Column 1, number of real property units worked, is the sum of the total transfers (Table G, column 2), new assessments resulting from permits (Table G, column 5), construction discovered without permits (Table G, column 6), total Proposition 8 (Table G, column 13), units affected by misfortune or calamity (Table G, column 14), property splits (Table G, column 15), new subdivision lots (Table G, column 16), roll corrections (Table G, column 17), and assessment appeals (Tables I

and J, column 7 minus column 5). Column 2, the number of appraisers, is the sum of real property appraisers from Budgeted Permanent Positions (Table B, Column 2) and Budgeted Temporary Positions (Table D, Column 1). The number of units worked (column 1) divided by number of appraisers (column 2) equals the number of units worked per appraiser (column 3).

Column 4, the number of unsecured units worked is the sum of the total business property assessments (Table H, column 7), the mandatory audits complete (Table H, column 10), and the number of business property appeals filed (Tables I and J, column 5). Column 5, the number of appraisers, is the sum of auditor-appraisers from Budgeted Permanent Positions (Table B, Column 3) and Budgeted Temporary Positions (Table D, Column 2). Column 6, the number of unsecured units worked per auditor-appraiser, is column 4 divided by column 5, the number of auditor- appraisers.

Column 7 is the number of property splits (Table G, column 15) divided by the number of drafting personnel (Table B, column 4). Column 8 is the number of new subdivision lots (Table G, column 16) divided by the number of drafting personnel (Table B, column 4).

TABLE P DISTRIBUTION OF WORKLOAD INDICATORS

In this table, the workload indicators provided by Table O are sorted in descending order by the number of units worked. Please note that the data we requested in our questionnaire does not represent the entire workload of an assessor's office.

The statewide average number of units worked per appraiser is 1,867.72. Fifteen counties out of 58 are above the statewide average. The statewide average number of unsecured units worked per auditor-appraiser is 2,931.36. Thirty-two counties are above the unsecured statewide average. However, please note that not all counties reported in identical units; we will further define the data requested to avoid this in the future. In addition, some data that we did request were not available in certain counties. Thus, the figures and totals are **incomplete** in that they represent a comparison of furnished data only.

Notes: Please see the Table O Notes above for a description of unit worked.

TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Salaries and Wages (1)	Cost of Services From Other Depts. (2)	Other Costs (3)	Gross Budget (4)	Other Income: Services to Other Depts. (5)	Other Income: Map Sales (6)	Other Income: Other (7)	Net Budget (8)
Alameda	$8,002,636	$899,469	$309,244	$9,211,349	$359	$71,424	$3,273,103	$5,866,463
Alpine *	88,165	0	16,966	105,131	0	N/A	N/A	105,131
Amador	433,730	5,677	28,050	467,457	0	0	0	467,457
Butte	1,541,969	0	379,060	1,921,029	0	0	0	1,921,029
Calaveras	645,122	185,361	29,083	859,566	0	945	0	858,621
Colusa	442,117	0	46,275	488,392	N/A	N/A	N/A	488,392
Contra Costa	6,692,131	587,536	323,099	7,602,766	30,033	44,285	551,272	6,977,176
Del Norte	373,619	0	33,707	407,326	0	0	0	407,326
El Dorado	1,988,712	251,391	160,701	2,400,804	450	0	106,469	2,293,885
Fresno +	5,281,193	394,704	344,225	6,020,122	116,047	30,000	1,593,950	4,280,125
Glenn	357,773	0	74,128	431,901	0	0	2,500	429,401
Humboldt	1,036,197	60,850	168,584	1,265,631	N/A	19,569	264,635	981,427
Imperial	751,525	0	286,026	1,037,551	0	7,715	12,744	1,017,092
Inyo	574,662	0	61,213	635,875	0	1,523	2,523	631,829
Kern	5,343,694	1,189,484	321,391	6,854,569	3,261	19,883	1,014,292	5,817,133
Kings	778,821	190,276	3,050	972,147	0	4,000	480,756	487,391
Lake +	843,425	14,228	25,870	883,523	5,380	8,972	111,530	757,641
Lassen	257,303	N/A	90,425	347,728	N/A	5,100	N/A	342,628
Los Angeles	71,414,000	17,409,000	2,818,000	91,641,000	581,000	122,000	4,878,000	86,060,000
Madera	886,434	N/A	49,780	936,214	N/A	6,910	1,500	927,804
Marin	3,380,647	40,180	125,447	3,546,274	N/A	15,000	672,474	2,858,800
Mariposa +	428,329	0	28,100	456,429	0	6,000	0	450,429
Mendocino	858,540	0	50,390	908,930	0	50,500	0	858,430
Merced	1,491,723	278,918	1,780	1,772,421	-	In #7	21,307	1,751,114
Modoc	263,198	0	15,850	279,048	14,000	In #7	6,624	258,424
Mono	333,900	0	105,800	439,700	0	1,124	0	438,576
Monterey #	2,220,043	534,163	148,745	2,902,951	0	In #7	4,000	2,898,951
Napa	883,761	47,000	40,672	971,433	0	6,000	142,019	823,414
Nevada	1,299,743	201,044	84,497	1,585,284	0	3,022	10,449	1,571,813
Orange	12,322,969	1,928,993	3,351,641	17,603,603	N/A	79,375	1,558,504	15,965,724
Placer	2,845,037	55,795	287,094	3,187,926	776,074	-	19,957	2,391,895
Plumas	390,911	0	24,800	415,711	0	0	26,529	389,182
Riverside	7,850,125	1,647,995	385,197	9,883,317	-	575	4,996,253	4,886,489
Sacramento	7,919,132	202,503	1,254,839	9,376,474	0	35,892	3,647,263	5,693,319
San Benito	405,459	0	30,860	436,319	0	3,500	168,600	264,219
San Bernardino	6,853,076	657,112	414,992	7,925,180	0	113,400	1,459,500	6,352,280
San Diego #	12,189,142		502,559	12,691,701	N/A	55,600	5,111,321	7,524,780
San Francisco	4,182,676	256,495	1,621,266	6,060,437	0	0	20,430	6,040,007
San Joaquin	3,753,123	80,791	446,535	4,280,449	9,037	16,887	30,612	4,223,913
San Luis Obispo	2,783,845	0	303,007	3,086,852	0	8,250	11,750	3,066,852
San Mateo #	6,125,081	1,077,080	5,568	7,207,729	0	12,518	21,493	7,173,718
Santa Barbara #	3,046,015	258,569	375,509	3,680,093	0	14,131	793,036	2,872,926
Santa Clara	13,282,049	199,864	866,095	14,348,008	0	15,000	211,000	14,122,008
Santa Cruz	1,500,622	-	424,464	1,925,086	-	-	51,605	1,873,481
Shasta +	1,913,341	153,200	90,832	2,157,373	25,643	13,423	412,503	1,705,804
Sierra	244,845	0	14,245	259,090	0	3,500	0	255,590
Siskiyou	836,746	40,875	69,346	946,967	0	6,023	0	940,944
Solano +	1,704,755	402,729	157,984	2,265,468	182,320	25,662	3,501	2,053,985
Sonoma	3,455,405	406,249	512,392	4,374,046	0	43,947	68,570	4,261,529
Stanislaus	2,655,463	409,816	97,865	3,163,144	-	33,505	557,454	2,572,185
Sutter	614,654	129,896	78,404	822,954	850	N/A	25,108	796,996
Tehama	481,714	-	177,432	659,146	0	In #7	5,657	653,489
Trinity *#	325,398	18,240	18,023	361,661	175	2,223	-	359,263
Tulare #	2,181,143	440,986	220,236	2,842,365	0	4,000	99,812	2,738,553
Tuolumne +	649,974	0	69,317	719,291	0	2,680	9,658	706,953
Ventura	5,456,600	1,315,600	0	6,772,200	0	16,000	2,353,400	4,402,800
Yolo	1,031,339	21,311	77,282	1,129,932	-	15,364	523,344	591,224
Yuba	572,992	-	41,170	614,162	4,000	112,306	31,523	466,333
Totals	$226,466,743	$31,993,380	$18,089,112	$276,549,235	$1,748,629	$1,057,733	$35,368,530	$238,374,343

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TABLE A (CONTINUED)

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	1991-92 Gross Budget (9)	1992-93 Gross Budget (10)	% Change from 1991-92 (11)	1993-94 Gross Budget (12)	% Change from 1992-93 (13)	Exemption Program Costs Included in Budget (14)	Data Processing Costs Provided by Other County Depts. (15)	Data Processing Costs Services Implemented Internally (16)
Alameda	$9,619,703	$9,606,324	0%	$9,211,319	-4%	$401,473	$606,471	-
Alpine *	95,804	105,131	10%	-	-	N/A	-	-
Amador	518,177	481,798	-7%	467,457	-3%	-	-	-
Butte	2,070,399	2,210,345	7%	1,921,029	-13%	N/A	N/A	N/A
Calaveras	747,186	840,009	12%	859,566	2%	N/A	N/A	-
Colusa	462,310	518,594	12%	488,392	-6%	N/A	N/A	-
Contra Costa	8,040,475	7,924,125	-1%	7,602,766	-4%	300,578	562,429	$329,160
Del Norte	383,249	362,562	-5%	407,326	12%	N/A	N/A	N/A
El Dorado	2,597,082	2,575,313	-1%	2,400,804	-7%	59,313	251,391	-
Fresno +	5,925,225	6,196,012	5%	6,020,122	-3%	192,468	394,704	75,000
Glenn	491,746	434,554	-12%	431,901	-1%	-	-	-
Humboldt	1,315,479	1,253,327	-5%	1,265,631	1%	N/A	60,850	N/A
Imperial	952,311	1,043,027	10%	1,037,551	-1%	-	-	-
Inyo	601,018	607,394	1%	635,875	5%	N/A	N/A	N/A
Kern	6,358,167	6,750,150	6%	6,854,569	2%	51,083	-	-
Kings	1,001,076	1,069,396	7%	972,147	-9%	-	147,513	42,763
Lake +	942,674	912,024	-3%	883,523	-3%	N/A	N/A	N/A
Lassen	414,928	412,201	-1%	347,728	-16%	N/A	N/A	N/A
Los Angeles	97,832,000	102,497,000	5%	91,641,000	-11%	2,350,196	5,856,000	-
Madera	-	-	-	936,214	-	N/A	N/A	N/A
Marin	3,642,145	3,856,848	6%	3,546,274	-8%	N/A	N/A	N/A
Mariposa +	429,392	429,392	0%	456,429	6%	N/A	N/A	N/A
Mendocino	991,021	929,293	-6%	908,930	-2%	0	0	0
Merced	1,930,281	1,809,541	-6%	1,772,421	-2%	N/A	173,508	N/A
Modoc	244,207	266,322	9%	279,048	5%	N/A	N/A	N/A
Mono	459,437	428,500	-7%	439,700	3%	N/A	N/A	8,450
Monterey #	2,596,790	2,911,474	12%	2,902,951	0%	N/A	523,876	3,125
Napa	1,049,866	997,550	-5%	971,433	-3%	20,000	47,000	0
Nevada	1,652,783	1,705,097	3%	1,585,284	-7%	N/A	N/A	N/A
Orange	17,224,157	16,790,408	-3%	17,603,603	5%	449,550	1,904,781	1,021,673
Placer	3,138,402	3,253,385	4%	3,187,926	-2%	138,289	0	0
Plumas	467,205	467,205	0%	415,711	-11%	0	0	0
Riverside	9,994,242	9,994,242	0%	9,883,317	-1%	N/A	1,103,793	N/A
Sacramento	10,073,585	9,742,577	-3%	9,376,474	-4%	294,231	198,004	445,154
San Benito	519,999	484,206	-7%	436,319	-10%	N/A	N/A	N/A
San Bernardino	9,105,237	8,723,762	-4%	7,925,180	-9%	N/A	456,517	131,482
San Diego #	13,658,809	13,326,996	-2%	12,691,701	-5%	237,730		869,375
San Francisco	6,069,497	6,438,527	6%	6,060,437	-6%	0	217,898	0
San Joaquin	4,295,303	4,514,579	5%	4,280,449	-5%	N/A	80,791	N/A
San Luis Obispo	3,348,564	3,245,942	-3%	3,086,852	-5%	36,147	346,924	N/A
San Mateo #	8,099,812	7,542,660	-7%	7,207,729	-4%	190,787	577,898	-
Santa Barbara #	3,398,846	3,401,971	0%	3,680,093	8%	0	190,964	192,191
Santa Clara	14,954,687	14,837,917	-1%	14,348,008	-3%	646,169	199,864	849,266
Santa Cruz	2,270,994	2,160,688	-5%	1,925,086	-11%	-	254,072	-
Shasta +	2,032,899	1,923,424	-5%	2,157,373	12%	N/A	66,085	0
Sierra	259,305	266,348	3%	259,090	-3%	3,000	0	0
Siskiyou	975,400	1,085,556	11%	946,967	-13%	-	40,875	0
Solano +	2,226,325	2,226,325	0%	2,265,468	2%	N/A	-	274,804
Sonoma	4,071,393	4,419,001	9%	4,374,046	-1%	-	406,249	175,000
Stanislaus	3,815,828	3,795,457	-1%	3,163,144	-17%	-	-	326,500
Sutter	838,211	940,458	12%	822,954	-12%	-	103,227	0
Tehama	744,336	731,814	-2%	659,146	-10%	0	0	0
Trinity *#	359,946	361,661	0%	-	-	-	-	-
Tulare #	2,503,000	2,377,292	-5%	2,842,365	20%	N/A	329,289	N/A
Tuolumne +	751,368	763,890	2%	719,291	-6%	0	0	0
Ventura	6,420,400	6,123,200	-5%	6,772,200	11%	0	736,400	-
Yolo	1,199,534	1,212,371	1%	1,129,932	-7%	26,711	2,940	-
Yuba	568,075	614,162	8%	614,162	0%	N/A	N/A	N/A
Totals	$286,750,290	$290,899,327	1%	$276,082,413	-5%	$5,397,725	$15,840,313	$4,743,943

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TABLE B

BUDGETED PERMANENT POSITIONS
(In Person Years)

	Assessor & Other Managers (1)	Certified Appraisers: Real Property Appraisers (2)	Certified Appraisers: Business Property Appraisers (3)	Cadastral Drafts-persons (4)	Other Technical/ Professional (5)	All Clerical (6)	1993-94 Total Staff (7)	1992-93 Total Staff (8)	% Change From 1992-93 to 93-94 (9)	1991-92 Total Staff (10)	% Change From 1991-92 to 92-93 (11)
Alameda	10	53	27	7	12	67	176	183	-4%	186.41	-2%
Alpine *	1	0	0	0	1	0	2	2	0%	2	0%
Amador	2	3	1	0.5	0	3.5	10	10.5	-5%	10.5	0%
Butte	2	14	1	3	0	18	38	49	-22%	49	0%
Calaveras	3	5	0.5	2	0	5	15.5	16	-3%	17	-6%
Colusa	1	3	1	1	4	0	10	10	0%	11	-9%
Contra Costa	7	52	12	5	4	46	126	128	-2%	138	-7%
Del Norte	3	2	1	0.5	0.5	2	9	8	13%	9	-11%
El Dorado	3	17	2	3	1	21	47	54	-13%	54	0%
Fresno +	4	42	14	8	5	57	130	130	0%	130	0%
Glenn	1	5	-	-	-	5	11	11	0%	12	-8%
Humboldt	3	10	3	1	4	10	31	33	-6%	33	0%
Imperial	2	8	3	2	0	8	23	23	0%	23	0%
Inyo	2	3	1	1	0	5	12	12	0%	12	0%
Kern	6	38	14	5	2	34	99	103	-4%	115	-10%
Kings	2	7	2	1	0	7	19	20	-5%	21	-5%
Lake +	2	8	2	1	2	6	21	22.4	-6%	24.4	-8%
Lassen	2	3	0	1	1	0.5	7.5	10	-25%	10	0%
Los Angeles	53	357	139	47	155	744	1,495	1,682	0	1,700	0
Madera	3	14	2	3	-	10	32	28	14%	25	12%
Marin	3	26	4	2	12	1	48	79.5	-40%	83	-4%
Mariposa +	1	4	1	1	0	4	11	11	0%	11	0%
Mendocino	3	8	2	1	1	6	21	21.17	-1%	25.5	-17%
Merced	5	10	4	1	2	11	33	35	-6%	40	-13%
Modoc	2	2	1	1	0	2	8	8	0%	8	0%
Mono	1	7	1	1	0	3	13	13	0%	13	0%
Monterey #	4	18	7	2	2	17	50	51	-2%	52	-2%
Napa	3	7	3	2	0	7.5	22.5	23	-2%	24	-4%
Nevada	3	9.5	1	3	1	12.5	30	36	-17%	36	0%
Orange	7	75	56	16	15	168	337	337	0%	337	0%
Placer	5	21	4	4	8	23	65	65	0%	65	0%
Plumas	1	0	1	1	1	3	7	10	-30%	11	-9%
Riverside	11	62	10	16	23	42	164	183	-10%	183	0%
Sacramento	7	61	20	6	3	50	147	156	-6%	158	-1%
San Benito	1	4	1	0	0	4	10	11	-9%	13.5	-19%
San Bernardino	10	53	10	6	36	50	165	189	-13%	195	-3%
San Diego #	11	69	30	26	36.5	106.5	279	304	-8%	302	1%
San Francisco	7	29	25	1	0	35	97	110	-12%	116	-5%
San Joaquin	11	21	7	5	11	23	78	81	-4%	88	-8%
San Luis Obispo	3	26.5	4	2	12.5	19	67	73.5	-9%	76.5	-4%
San Mateo #	4	42	15	3	4	38	106	113	-6%	118	-4%
Santa Barbara #	7	23	5	3	5	18	61	60	2%	62	-3%
Santa Clara	11	76	44	8	11	100	250	253	-1%	268	-6%
Santa Cruz	6	11	3	2.2	3	11.8	37	38.3	-3%	41.3	-7%
Shasta +	3	15	5	3.2	2	12	40.2	40.2	0%	41.2	-2%
Sierra	1	1.8	0	0.2	0	1.7	4.7	5.03	-7%	5.7	-12%
Siskiyou	3	6	1	3	0	8	21	22	-5%	24	-8%
Solano +	4	14	5	4	5	13	45	44	2%	40	10%
Sonoma	4	22	7	6	2	25	66	71	-7%	74	-4%
Stanislaus	3	27	6	2	1	16	55	65	-15%	67	-3%
Sutter	2	5	3	1	0	9.5	20.5	20.5	0%	18	14%
Tehama	3	4	1	1	0	9	18	20	-10%	21	-5%
Trinity *#	1	3	1	1	0	3	9	9	0%	9	0%
Tulare #	2	23	7	3	8	10	53	54	-2%	60	-10%
Tuolumne +	3	5	1	1	0	4	14	16	-13%	16	0%
Ventura	6	40	11	14	7	35	113	129	-12%	139	-7%
Yolo	3	6	2	1	0	12	24	26	-8%	27	-4%
Yuba	3	4	2	1	0	5.5	15.5	15.5	0%	15.5	0%
Totals	280.0	1,484.8	536.5	246.6	403.5	1,968.0	4,919.4	5,333.6	-8%	5,466.5	-2%

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TABLE C

BUDGETED POSITIONS LEFT PERMANENTLY UNFILLED

	Assessors & Other Managers (1)	Real Property Appraisers (2)	Business Property Auditor-Appraisers (3)	Drafting/ Mapping (4)	Other Technical/ Professional (5)	Clerical (6)	Total (8)
Alameda	0	0	0	0	0	2	2
Alpine *	-	-	-	-	-	-	0
Amador	-	-	-	-	-	-	0
Butte	2	21	3	3	0	20	49
Calaveras	-	-	-	-	-	-	0
Colusa	0	1	0	0	0	0	1
Contra Costa	0	0	0	0	0	0	0
Del Norte	0	0	0	0	0	0	0
El Dorado	-	-	-	-	-	-	0
Fresno +	0	0	0	0	0	0	0
Glenn	-	-	-	-	-	-	0
Humboldt	-	-	-	-	-	-	0
Imperial	-	-	-	-	-	-	0
Inyo	-	-	-	-	-	-	0
Kern	0	0	0	0	0	0	0
Kings	0	0	0	0	0	0	0
Lake +	-	-	-	-	-	-	0
Lassen	0	0	0	0	0	0	0
Los Angeles	0	16	6	4	26	0	52
Madera	-	-	-	-	-	-	0
Marin	0	0	0	0	0	0	0
Mariposa +	-	-	-	-	-	-	0
Mendocino	0	1	0	0	0	0.5	1.5
Merced	0	0	0	0	0	0	0
Modoc	-	-	-	-	-	-	0
Mono	-	-	-	-	-	-	0
Monterey #	0	0	0	0	0	0	0
Napa	-	-	-	-	-	-	0
Nevada	-	-	-	-	-	-	0
Orange	0	0	6	3	1	11	21
Placer	0	0	0	0	1	3	4
Plumas	-	-	-	-	-	-	0
Riverside	0	13	7	11	11	26	68
Sacramento	0	5	2	1	0	2	10
San Benito	0	0	0	0	0	0	0
San Bernardino	-	-	-	-	-	-	0
San Diego #	0	4	0	1	5	12	22
San Francisco	0	0	0	0	0	0	0
San Joaquin	0	0	0	0	1	0	1
San Luis Obispo	1	0	0	0	0	2	3
San Mateo #	-	-	-	-	-	-	0
Santa Barbara #	-	-	-	-	-	-	0
Santa Clara	0	0	0	0	0	0	0
Santa Cruz	1	2	1	0	0	0	4
Shasta +	-	-	-	-	-	-	0
Sierra	0	0	0	0	0	1	1
Siskiyou	-	-	-	-	-	-	0
Solano +	-	-	-	-	-	-	0
Sonoma	1	0	0	0	0	0	1
Stanislaus	0	3	2	0	1	1	7
Sutter	0	0	0	0	0	0	0
Tehama	-	-	-	-	-	-	0
Trinity *#	-	-	-	-	-	-	0
Tulare #	-	-	-	-	-	-	0
Tuolumne +	-	-	-	-	-	-	0
Ventura	1	0	0	0	0	0	1
Yolo	-	-	-	-	-	-	0
Yuba	0	0	0	0	0	0	0
Totals	6	66	27	23	46	80.5	248.5

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TABLE D

BUDGETED TEMPORARY POSITIONS
(In Person Years)

	Real Property Appraisers (1)	Business Property Auditor-Appraisers (2)	Drafting/ Mapping (3)	Other Technical/ Professional (4)	Clerical (5)	Total (6)
Alameda	0	0	0	0	0.77	0.77
Alpine *	-	-	-	-	-	0
Amador	-	-	-	-	-	0
Butte	-	-	-	-	-	0
Calaveras	-	-	-	-	-	0
Colusa	0	0	0	0	0	0
Contra Costa	0.3	0	0	0	2.2	2.5
Del Norte	0	0	0	0	0	0
El Dorado	0	0.17	0	0	0	0.17
Fresno +	0	0	0	0	5	5
Glenn	-	-	-	-	-	0
Humboldt	0	0	0	0	0.7	0.7
Imperial	0	0	0	0	0.07	0.07
Inyo	0	0	0	0	1	1
Kern	0	0	0	0	0	0
Kings	0	0	0	0	0	0
Lake +	-	-	-	-	-	0
Lassen	-	-	-	-	-	0
Los Angeles	0	0	0	0	6	6
Madera	-	-	-	-	-	0
Marin	N/A	N/A	N/A	N/A	N/A	N/A
Mariposa +	-	-	-	-	-	0
Mendocino	0.5	0	0	0	0	0.5
Merced	0	0	0	0	0	0
Modoc	-	-	-	-	-	0
Mono	-	-	-	-	-	0
Monterey #	0	0	0	0	0	0
Napa	-	-	-	-	-	0
Nevada	0.5	0	0	0	0.5	1
Orange	-	-	-	-	-	0
Placer	0	0	0	0	0	0
Plumas	0	0	0	0	0	0
Riverside	0	0	0	0	4.4	4.4
Sacramento	0	0	0	0	0.3	0.3
San Benito	0	0	0	0	0	0
San Bernardino	-	-	-	-	-	0
San Diego #	0	0	0	0	0	0
San Francisco	0	1	0	0	1	2
San Joaquin	0	0	0	1.1	2.6	3.7
San Luis Obispo	0	0	0	0	0	0
San Mateo #	0	0	0	0	2.32	2.32
Santa Barbara #	0	0.5	0	0	0	0.5
Santa Clara	0	0	0	0	12.5	12.5
Santa Cruz	-	-	-	-	-	0
Shasta +	-	-	-	-	-	0
Sierra	0	0	0	0	0	0
Siskiyou	0	0	0	0	0.29	0.29
Solano +	-	-	-	-	-	0
Sonoma	0	0	0	0	0	0
Stanislaus	0	0	0	0	0.5	0.5
Sutter	0	1	0	0	0	1
Tehama	-	-	-	-	-	0
Trinity *#	-	-	-	-	-	0
Tulare #	-	-	-	-	-	0
Tuolumne +	-	-	-	-	-	0
Ventura	0	0	0	0	0	0
Yolo	-	-	-	-	-	0
Yuba	0	0	0	0	0	0
Totals	1.3	2.67	0	1.1	40.15	45.22

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TABLE E

LOCAL ROLL VALUE AND STATISTICS

	Section 601 Roll						Supplemental Assessments
	Secured Roll Full Value in 000's (1)	Unsecured Roll Full Value in 000's (2)	Total Roll Full Value in 000's (3)	Secured Roll Units (4)	Unsecured Roll Units (5)	Total Roll Units (6)	Roll Units (7)
Alameda	69,876,702	$6,279,672	$76,156,374	390,168	52,267	442,435	N/A
Alpine *	-	-	175,509	1,776	228	2,004	N/A
Amador	1,694,934	69,279	1,764,213	21,019	2,404	23,423	2,040
Butte	7,522,402	425,362	7,947,764	85,422	10,318	95,740	N/A
Calaveras	2,225,898	44,544	2,270,442	41,014	2,496	43,510	2,994
Colusa	1,191,592	81,146	1,272,738	11,785	2,067	13,852	N/A
Contra Costa	60,742,957	2,929,323	63,672,280	297,224	55,234	352,458	31,562
Del Norte	756,106	42,047	798,153	14,876	1,988	16,864	1,201
El Dorado	8,739,237	262,588	9,001,825	101,603	11,317	112,920	8,731
Fresno +	24,803,899	1,784,201	26,588,100	228,683	28,021	256,704	36,538
Glenn	1,151,858	61,216	1,213,074	15,439	1,574	17,013	-
Humboldt	4,554,148	400,446	4,954,594	65,835	7,480	73,315	5,217
Imperial	4,502,710	638,597	5,141,307	68,298	4,228	72,526	4,681
Inyo	2,216,274	39,899	2,256,173	17,437	2,044	19,481	1,168
Kern	28,598,638	1,752,763	30,351,401	367,018	25,717	392,735	32,546
Kings	3,294,572	145,102	3,439,674	37,359	4,312	41,671	5,006
Lake +	2,724,586	354,841	3,079,427	62,640	8,454	71,094	N/A
Lassen	997,648	116,719	1,114,367	23,374	2,076	25,450	1,738
Los Angeles	448,017,057	29,620,587	477,637,644	2,241,292	333,363	2,574,655	N/A
Madera	4,152,974	168,117	4,321,091	45,842	4,251	50,093	6,000
Marin	19,793,909	829,352	20,623,261	95,783	15,291	111,074	8,621
Mariposa +	762,656	88,198	850,854	12,261	1,700	13,961	1,260
Mendocino	3,907,813	174,878	4,082,691	59,000	7,400	66,400	4,800
Merced	6,950,585	377,894	7,328,479	60,783	7,500	68,283	N/A
Modoc	456,736	19,776	476,512	27,249	925	28,174	972
Mono	1,514,187	242,902	1,757,089	14,688	1,585	16,273	-
Monterey #	17,744,155	937,788	18,681,943	102,311	20,952	123,263	123,263
Napa	8,442,696	390,162	8,832,858	44,669	5,595	50,264	N/A
Nevada	5,733,915	187,550	5,921,465	54,366	7,564	61,930	3,919
Orange	171,621,293	12,592,016	184,213,309	732,574	141,822	874,396	138,331
Placer	14,245,098	513,741	14,758,839	101,103	13,783	114,886	16,942
Plumas	1,359,550	54,175	1,413,725	21,971	3,402	25,373	1,962
Riverside	71,072,213	2,662,051	73,734,264	603,497	33,286	636,783	88,802
Sacramento	50,029,637	3,248,248	53,277,885	369,080	63,418	432,498	42,363
San Benito	2,118,700	86,500	2,205,200	15,387	2,175	17,562	1,068
San Bernardino	-	-	-	-	-	-	-
San Diego #	137,231,657	7,165,497	144,397,154	802,044	85,718	887,762	74,026
San Francisco	52,328,232	5,405,549	57,733,781	170,282	51,442	221,724	9,618
San Joaquin	20,535,238	1,450,121	21,985,359	152,542	23,259	175,801	13,144
San Luis Obispo	12,871,435	470,309	13,341,744	116,298	21,196	137,494	9,018
San Mateo #	48,314,918	7,163,069	55,477,987	212,016	35,925	247,941	11,787
Santa Barbara #	22,737,184	1,773,792	24,510,976	116,793	10,920	127,713	10,895
Santa Clara	98,560,237	12,043,747	110,603,984	420,517	65,348	485,865	9,421
Santa Cruz	13,310,232	621,184	13,931,416	90,520	11,602	102,122	-
Shasta +	6,506,812	472,481	6,979,293	86,078	13,984	100,062	8,497
Sierra	244,716	39,788	284,504	3,898	1,843	5,741	554
Siskiyou	1,731,219	174,001	1,905,220	44,702	5,119	49,821	2,071
Solano +	17,181,898	751,058	17,932,956	121,673	12,054	133,727	8,506
Sonoma	26,052,000	1,133,000	27,185,000	159,543	20,186	179,729	-
Stanislaus	16,242,919	823,489	17,066,408	125,419	14,173	139,592	19,937
Sutter	3,184,900	245,470	3,430,370	29,173	5,010	34,183	3,941
Tehama	1,843,938	82,240	1,926,178	36,452	2,717	39,169	3,433
Trinity *#	-	-	584,432	12,315	3,458	15,773	1,473
Tulare #	10,459,728	511,333	10,971,061	118,569	18,119	136,688	16,378
Tuolumne +	2,812,488	119,953	2,932,441	36,997	4,027	41,024	2,407
Ventura	40,178,829	2,461,980	42,640,809	222,193	41,416	263,609	N/A
Yolo	6,792,150	486,985	7,279,135	44,963	6,862	51,825	5,048
Yuba	1,701,547	129,430	1,830,977	23,810	3,614	27,424	2,362
Totals	$1,594,339,612	$111,146,156	$1,706,245,709	9,599,623	1,344,229	10,943,852	784,241

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TABLE F

DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Residential					Commercial			Industrial		
	Single Family Residence (1)	Manu-factured Homes (2)	Multi-Family Residence (3)	Vacant Land (4)	Total (5)	Improved (6)	Vacant Land (7)	Total (8)	Improved (9)	Vacant Land (10)	Total (11)
Alameda	302,973	686	33,446	12,970	**350,075**	15,262	1,624	**16,886**	6,382	1,844	**8,226**
Alpine *	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Amador	10,548	753	267	5,734	**17,302**	591	160	**751**	44	34	**78**
Butte	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Calaveras	12,990	In #1	1,874	9,801	**24,665**	628	337	**965**	36	63	**99**
Colusa	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Contra Costa	253,053	1,327	7,477	13,491	**275,348**	7,971	1,090	**9,061**	2,204	797	**3,001**
Del Norte	5,104	2,258	336	4,753	**12,451**	488	182	**670**	39	6	**45**
El Dorado	38,789	2,280	1,951	13,698	**56,718**	1,752	544	**2,296**	278	339	**617**
Fresno +	148,979	5,086	5,632	18,954	**178,651**	9,152	1,664	**10,816**	3,902	1,003	**4,905**
Glenn	-	-	-	-	**0**	-	-	**0**	-	-	**0**
Humboldt	25,232	3,318	2,653	8,672	**39,875**	2,181	332	**2,513**	350	314	**664**
Imperial	20,232	2,080	895	24,650	**47,857**	3,874	2,126	**6,000**	437	355	**792**
Inyo	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Kern	135,618	17,862	6,784	109,812	**270,076**	9,154	3,071	**12,225**	2,585	2,778	**5,363**
Kings	19,072	800	775	2,352	**22,999**	1,314	493	**1,807**	236	In #7	**236**
Lake +	17,538	7,829	358	31,046	**56,771**	1,973	658	**2,631**	32	14	**46**
Lassen	12,000	784	In #1	2,100	**14,884**	560	170	**730**	61	43	**104**
Los Angeles	1,629,421	15,781	241,502	142,066	**2,028,770**	84,132	15,490	**99,622**	37,428	11,597	**49,025**
Madera	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Marin	70,008	114	5,155	10,890	**86,167**	2,758	588	**3,346**	580	139	**719**
Mariposa +	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Mendocino	16,984	2,264	917	9,467	**29,632**	1,813	418	**2,231**	315	112	**427**
Merced	N/A	N/A	N/A	N/A	**0**	N/A	N/A	**0**	N/A	N/A	**0**
Modoc	1,653	197	27	846	**2,723**	374	254	**628**	10	17	**27**
Mono	10,535	-	-	3,935	**14,470**	218	-	**218**	-	-	**0**
Monterey #	69,695	2,013	5,358	5,284	**82,350**	4,382	699	**5,081**	757	264	**1,021**
Napa	21,888	1,142	2,036	1,620	**26,686**	1,705	445	**2,150**	254	276	**530**
Nevada	33,098	1,778	836	16,358	**52,070**	1,105	292	**1,397**	205	195	**400**
Orange	599,171	7,901	27,505	18,232	**652,809**	24,851	1,719	**26,570**	11,583	923	**12,506**
Placer	59,661	1,875	7,252	18,963	**87,751**	2,789	1,293	**4,082**	550	549	**1,099**
Plumas	-	-	-	-	**0**	-	-	**0**	-	-	**0**
Riverside	339,917	23,754	4,376	141,568	**509,615**	17,946	9,849	**27,795**	In #6	In #7	**0**
Sacramento	283,212	5,383	19,250	18,693	**326,538**	11,433	2,261	**13,694**	3,566	2,058	**5,624**
San Benito	6,924	287	357	773	**8,341**	480	43	**523**	130	58	**188**
San Bernardino	-	-	-	-	**0**	-	-	**0**	-	-	**0**
San Diego #	569,910	11,093	43,860	45,709	**670,572**	19,849	3,776	**23,625**	6,621	3,131	**9,752**
San Francisco	111,974	0	35,488	6,376	**153,838**	13,355	In #4	**13,355**	2,690	In #4	**2,690**
San Joaquin	99,036	2,010	11,986	7,188	**120,220**	6,334	1,114	**7,448**	1,826	828	**2,654**
San Luis Obispo	55,136	6,568	9,156	22,851	**93,711**	6,000	1,232	**7,232**	846	280	**1,126**
San Mateo #	176,558	763	5,527	6,811	**189,659**	6,618	3,340	**9,958**	3,094	3,346	**6,440**
Santa Barbara #	81,321	3,179	7,059	4,993	**96,552**	4,321	482	**4,803**	1,106	367	**1,473**
Santa Clara	359,382	5,682	14,055	7,505	**386,624**	66,329	1,359	**67,688**	6,826	181	**7,007**
Santa Cruz	52,709	1,078	4,139	12,095	**70,021**	2,956	421	**3,377**	561	123	**684**
Shasta +	37,897	5,495	2,360	12,965	**58,717**	3,333	1,264	**4,597**	323	281	**604**
Sierra	1,237	34	60	880	**2,211**	100	25	**125**	12	4	**16**
Siskiyou	29,577	942	827	In #1	**31,346**	2,668	In #6	**2,668**	746	In #9	**746**
Solano +	88,196	785	3,047	6,278	**98,306**	2,625	911	**3,536**	807	600	**1,407**
Sonoma	92,412	2,669	5,673	11,752	**112,506**	4,841	In #6	**4,841**	2,086	In #9	**2,086**
Stanislaus	89,770	4,243	5,485	4,417	**103,915**	5,003	1,232	**6,235**	1,580	In #7	**1,580**
Sutter	14,828	671	1,805	1,947	**19,251**	848	161	**1,009**	526	132	**658**
Tehama	4,920	1,906	533	1,501	**8,860**	761	245	**1,006**	260	76	**336**
Trinity *#	4,115	1,290	523	4,621	**10,549**	370	43	**413**	14	4	**18**
Tulare #	81,377	4,043	4,402	N/A	**89,822**	5,039	In #6	**5,039**	984	In #9	**984**
Tuolumne +	18,533	2,861	930	7,934	**30,258**	888	200	**1,088**	43	40	**83**
Ventura	171,111	2,666	6,600	12,273	**192,650**	5,519	813	**6,332**	2,924	1,302	**4,226**
Yolo	29,715	850	2,200	1,928	**34,693**	1,890	488	**2,378**	712	312	**1,024**
Yuba	9,365	1,550	2,064	2,033	**15,012**	2,075	445	**2,520**	290	320	**610**
Totals	6,323,374	167,930	544,798	828,785	**7,864,887**	370,608	63,353	**433,961**	106,841	35,105	**141,946**

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TABLE F (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Rural				Miscellaneous				
	Homesites (12)	Unrestricted (13)	Restricted (14)	Total (15)	Secured Possessory Interests (16)	Oil, Gas & Mineral (17)	Others (18)	Total (19)	TOTAL SECURED ROLL (20)
Alameda	-	2,827	1,292	4,119	-	4	-	4	379,310
Alpine *	N/A	N/A	N/A	0	N/A	N/A	N/A	0	0
Amador	2,233	18,061	725	21,019	93	-	-	93	39,243
Butte	N/A	N/A	N/A	0	0	N/A	N/A	0	0
Calaveras	4,609	6,321	1,289	12,219	N/A	1,131	1,935	3,066	41,014
Colusa	N/A	N/A	712	712	0	217	N/A	217	929
Contra Costa	820	2,576	516	3,912	0	1,074	4,827	5,901	297,223
Del Norte	N/A	215	0	215	1	414	1,203	1,618	14,999
El Dorado	20,048	246	452	20,746	1,428	17	19,131	20,576	100,953
Fresno +	N/A	12,500	14,352	26,852	N/A	359	N/A	359	221,583
Glenn	-	-	-	0	-	-	-	0	0
Humboldt	N/A	14,119	525	14,644	0	780	7,359	8,139	65,835
Imperial	2,605	5,380	0	7,985	13	26	5	44	62,678
Inyo	N/A	N/A	N/A	0	N/A	N/A	N/A	0	0
Kern	10,192	26,595	11,393	48,180	0	2,777	31,174	33,951	369,795
Kings	3,615	848	4,708	9,171	0	100	0	100	34,313
Lake +	373	2,180	342	2,895	0	29	123	152	62,495
Lassen	N/A	N/A	1,293	1,293	0	76	N/A	76	17,087
Los Angeles	N/A	33,498	N/A	33,498	10,591	1,604	18,182	30,377	2,241,292
Madera	N/A	41,953	3,889	45,842	0	21	15	36	45,878
Marin	108	240	510	858	0	0	976	976	92,066
Mariposa +	N/A	N/A	N/A	0	0	N/A	N/A	0	0
Mendocino	7,055	4,446	9,884	21,385	0	0	1,204	1,204	54,879
Merced	N/A	N/A	0	0	0	0	0	0	0
Modoc	1,282	2,985	501	4,768	0	0	19,103	19,103	27,249
Mono	-	-	-	0	0	0	29	29	14,717
Monterey #	2,199	4,145	3,167	9,511	2	293	4,053	4,348	102,311
Napa	10,289	503	579	11,371	0	0	3,674	3,674	44,411
Nevada	N/A	N/A	63	63	0	0	0	0	53,930
Orange	1,141	2,463	228	3,832	1,076	380	666	2,122	697,839
Placer	0	231	961	1,192	0	95	8,111	8,206	102,330
Plumas	-	-	-	0	-	-	-	0	0
Riverside	In #2&3	7,070	2,475	9,545	10,781	3	0	10,784	557,739
Sacramento	5,557	1,015	1,512	8,084	137	3,226	10,107	13,470	367,410
San Benito	1,821	2,241	2,262	6,324	0	11	0	11	15,387
San Bernardino	-	-	-	0	-	-	-	0	0
San Diego #	8,062	13,158	1,382	22,602	4,345	170	70,973	75,488	802,039
San Francisco	0	0	0	0	0	0	0	0	169,883
San Joaquin	9,683	4,258	6,701	20,642	6	98	1,474	1,578	152,542
San Luis Obispo	6,477	1,972	3,358	11,807	481	227	1,714	2,422	116,298
San Mateo #	798	855	720	2,373	5	13	3,201	3,219	211,649
Santa Barbara #	205	4,218	2,150	6,573	152	888	203	1,243	110,644
Santa Clara	-	-	3,153	3,153	-	N/A	-	0	464,472
Santa Cruz	2,567	9,388	837	12,792	0	0	0	0	86,874
Shasta +	7,423	910	2,325	10,658	16	96	8,488	8,600	83,176
Sierra	239	239	483	961	166	290	158	614	3,927
Siskiyou	5,486	In #12	3,966	9,452	0	0	490	490	44,702
Solano +	4,684	3,610	2,394	10,688	0	248	7,498	7,746	121,683
Sonoma	27,978	5,525	2,152	35,655	0	162	0	162	155,250
Stanislaus	4,483	2,926	6,650	14,059	0	0	0	0	125,789
Sutter	1,915	4,318	0	6,233	0	256	1,766	2,022	29,173
Tehama	16,300	4,192	4,903	25,395	0	76	0	76	35,673
Trinity *#	762	In #4	861	1,623	0	1,117	-	1,117	13,720
Tulare #	In #13	21,570	In #13	21,570	336	In #18	5745	6,081	123,496
Tuolumne +	246	2,585	1,035	3,866	668	367	770	1,805	37,100
Ventura	500	4,630	1,571	6,701	N/A	360	11,424	11,784	221,693
Yolo	1,595	1,756	3,341	6,692	0	176	0	176	44,963
Yuba	2,690	2,290	157	5,137	0	444	87	531	23,810
Totals	176,040	281,058	111,769	568,867	30,297	17,625	245,868	293,790	9,303,451

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TABLE F (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES

	UNSECURED ROLL						
	Aircraft (21)	Boats (22)	Personalty & Fixtures (23)	Unsecured Possessory Interests (24)	Other (25)	TOTAL UNSECURED ROLL (26)	GRAND TOTAL LOCAL ROLL (27)
Alameda	1,103	14,971	23,574	3,958	In #23	43,606	422,916
Alpine *	N/A	N/A	N/A	N/A	N/A	0	0
Amador	76	978	1,172	178	-	2,404	41,647
Butte	292	4,767	4,790	269	0	10,118	10,118
Calaveras	57	1,415	946	78	N/A	2,496	43,510
Colusa	111	709	1,050	68	197	2,135	3,064
Contra Costa	607	28,701	-	2,180	201	31,689	328,912
Del Norte	39	929	434	438	148	1,988	16,987
El Dorado	374	6,793	5,774	214	91	13,246	114,199
Fresno +	707	6,142	21,172	1,416	N/A	29,437	251,020
Glenn	136	440	1,243	-	-	1,819	1,819
Humboldt	187	1,827	3,469	921	1,076	7,480	73,315
Imperial	200	1,385	2,872	585	771	5,813	68,491
Inyo	87	520	1,437	N/A	1	2,045	2,045
Kern	922	3,237	17,062	623	3,873	25,717	395,512
Kings	124	1,770	2,187	231	0	4,312	38,625
Lake +	130	6,761	1,372	145	191	8,599	71,094
Lassen	40	1,026	N/A	309	N/A	1,375	18,462
Los Angeles	3,752	48,892	In #25	33	280,719	333,396	2,574,688
Madera	73	1,060	2,423	180	695	4,431	50,309
Marin	192	5,736	10,709	995	167	17,799	109,865
Mariposa +	49	441	955	327	N/A	1,772	1,772
Mendocino	186	1,914	5,850	470	0	8,420	63,299
Merced	245	1,771	4,358	404	1,126	7,904	7,904
Modoc	42	262	277	268	76	925	28,174
Mono	29	169	-	423	-	621	15,338
Monterey #	375	5,352	13,603	1,622	In #23	20,952	123,263
Napa	319	1,646	3,630	258	0	5,853	50,264
Nevada	260	2,299	5,005	409	0	7,973	61,903
Orange	888	25,225	109,863	1,786	2,980	140,742	838,581
Placer	406	5,660	7,064	242	420	13,792	116,122
Plumas	57	1,413	914	-	-	2,384	2,384
Riverside	1,712	3,904	27,670	0	In #23	33,286	591,025
Sacramento	739	17,506	44,303	1,735	870	65,153	432,563
San Benito	215	491	1,404	65	In #23	2,175	17,562
San Bernardino	-	-	-	-	-	0	0
San Diego #	2,227	19,747	63,744	0	5	85,723	887,762
San Francisco	0	2,423	44,998	2,847	In #23	50,268	220,151
San Joaquin	388	10,233	12,015	483	140	23,259	175,801
San Luis Obispo	474	12,014	13,162	0	0	25,650	141,948
San Mateo #	465	11,136	23,680	2,791	In #23	38,072	249,721
Santa Barbara #	604	5,739	436	2,099	2,042	10,920	121,564
Santa Clara	1,250	12,815	49,815	1,468	N/A	65,348	529,820
Santa Cruz	294	2,764	8,544	1,191	0	12,793	99,667
Shasta +	294	7,308	5,147	1,552	0	14,301	97,477
Sierra	6	185	230	1,410	12	1,843	5,770
Siskiyou	118	1,604	1,761	1,436	200	5,119	49,821
Solano +	188	4,330	6,694	647	195	12,054	133,737
Sonoma	819	5,535	12,280	1,023	529	20,186	175,436
Stanislaus	304	5,343	18,010	439	0	24,096	149,885
Sutter	121	2,641	2,121	9	118	5,010	34,183
Tehama	88	1,295	936	117	281	2,717	38,390
Trinity *#	-	-	-	297	-	297	14,017
Tulare #	554	7,745	9,023	661	136	18,119	141,615
Tuolumne +	221	1,774	1,539	390	0	3,924	41,024
Ventura	976	17,029	23,411	N/A	In #23	41,416	263,109
Yolo	187	1,333	4,993	151	349	7,013	51,976
Yuba	108	2,180	993	146	187	3,614	27,424
Totals	24,417	341,285	630,114	39,987	297,796	1,333,599	10,637,050

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TABLE G

REAL PROPERTY DATA

(See Table O for Workload/Staff Comparisons)

	Transfers		New Construction			
	Single Family Transfers (1)	Total Transfers (2)	Jurisdictions Issuing Building Permits (3)	Total Building Permits Received (4)	New Assessments Resulting From Permits (5)	Construction Discovered Without Permits (6)
Alameda	N/A	N/A	18	13,653	10,008	N/A
Alpine *	N/A	N/A	1	104	N/A	N/A
Amador	-	1,138	7	1,497	-	-
Butte	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	724	1,635	2	1,475	739	N/A
Colusa	437	1,030	3	1,532	970	206
Contra Costa	19,373	19,905	15	22,521	14,107	0
Del Norte	1,450	1,933	2	956	717	22
El Dorado	6,703	16,350	3	5,073	3,126	45
Fresno +	10,752	18,524	16	14,447	9,215	N/A
Glenn	-	733	3	765	-	-
Humboldt	N/A	3,630	8	3,736	1,691	N/A
Imperial	1,826	4,935	6	3,290	3,130	100
Inyo	N/A	848	2	N/A	345	N/A
Kern	-	10,506	9	16,123	13,633	-
Kings	1,773	2,682	N/A	N/A	2,310	N/A
Lake +	N/A	3,847	3	26,676	N/A	N/A
Lassen	In #2	960	2	1,008	528	30
Los Angeles	181,713	366,222	86	265,256	63,515	N/A
Madera	N/A	7,840	5	2,735	N/A	N/A
Marin	1,144	1,335	12	8,247	3,957	63
Mariposa +	N/A	1,534	N/A	1,132	N/A	N/A
Mendocino	2,000	3,400	4	3,000	2,100	200
Merced	In #2	5,586	7	N/A	5,245	In #5
Modoc	333	1,035	2	331	226	52
Mono	-	2,556	-	1,243	-	-
Monterey #	N/A	7,175	13	N/A	1,851	N/A
Napa	N/A	3,454	5	1,674	N/A	50
Nevada	3,510	3,749	2	3,925	2,438	100
Orange	48,731	53,550	32	34,502	27,922	23
Placer	6,131	8,276	7	10,497	2,933	0
Plumas	-	3,404	2	-	-	-
Riverside	N/A	60,714	25	11,523	18,395	N/A
Sacramento	20,857	26,779	7	23,254	17,515	250
San Benito	N/A	1,321	3	815	634	400
San Bernardino	-	-	-	-	-	-
San Diego #	33,258	65,759	19	16,824	18,582	-
San Francisco	4,846	9,270	1	21,943	N/A	N/A
San Joaquin	9,756	11,061	8	14,023	4,562	2,128
San Luis Obispo	4,867	8,112	8	11,235	N/A	107
San Mateo #	N/A	11,726	21	22,285	3,186	0
Santa Barbara #	2,300	3,700	8	7,316	6,712	1,000
Santa Clara	24,760	29,200	17	20,112	9,784	N/A
Santa Cruz	N/A	4,180	5	5,211	1,543	11
Shasta +	N/A	6,314	4	5,480	3,793	88
Sierra	130	555	1	247	141	21
Siskiyou	966	6,446	6	1,541	1,001	50
Solano +	8,057	8,944	8	3,910	1,597	-
Sonoma	-	-	10	15,000	-	-
Stanislaus	8,039	19,002	10	10,195	6,079	1,500
Sutter	N/A	2,352	3	3,208	1,354	12
Tehama	-	2,800	4	2,640	1,850	105
Trinity *#	228	315	1	520	630	290
Tulare #	N/A	9,074	9	N/A	N/A	N/A
Tuolumne +	1,000	1,818	2	1,776	1,369	100
Ventura	13,085	13,989	11	25,683	7,897	N/A
Yolo	2,220	2,561	5	5,419	3,500	50
Yuba	N/A	1,549	5	2,116	1,261	27
Totals	420,969	865,313	478	677,674	282,091	7,030

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TABLE G (CONTINUED)

REAL PROPERTY DATA

(See Table O for Workload/Staff Comparisons)

	Proposition 8							Miscellaneous			
	Improved Single Family (7)	Improved Multi Family (8)	Commercial (9)	Industrial (10)	Rural (11)	Others (12)	Total (13)	Units Affected by Misfortune/ Calamity (14)	Property Splits (15)	New Subdivision Lots (16)	Roll Corrections (17)
Alameda	5,981	445	201	107	32	343	7,109	35	303	2,416	-
Alpine	-	-	-	-	-	-	-	-	4	19	-
Amador	-	-	-	-	-	-	-	-	290	483	893
Butte	N/A	N/A	N/A	N/A	N/A	N/A	8,498	N/A	N/A	N/A	N/A
Calaveras	425	33	35	9	201	1,786	2,489	9	439	77	781
Colusa	N/A	N/A	N/A	N/A	N/A	N/A	314	5	52	97	252
Contra Costa	19,518	200	600	50	100	-	20,468	5	412	2,235	13,827
Del Norte	37	0	1	0	0	11	49	15	332	25	357
El Dorado	-	-	-	-	-	-	18,659	0	267	214	374
Fresno +	3,223	202	303	208	1,077	2,880	7,893	N/A	4,888	3,219	6,225
Glenn	-	-	-	-	-	-	800	-	-	-	-
Humboldt	113	10	19	7	165	18	332	11	312	172	2,100
Imperial	56	18	8	2	40	380	504	4	438	897	822
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	865	4	15	35	263
Kern	1,222	0	0	0	0	0	1,222	-	2,251	3,282	7,148
Kings	N/A	N/A	N/A	N/A	N/A	N/A	125	5	640	470	477
Lake +	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	N/A
Lassen	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	46	24	N/A
Los Angeles	25,667	5,500	2,750	-	-	1,982	35,899	51,496	18,788	N/A	140,088
Madera	9	0	4	1	39	0	53	N/A	1,792	588	6,409
Marin	N/A	N/A	N/A	N/A	N/A	N/A	12,000	58	626	187	684
Mariposa +	20	-	-	-	-	-	20	5	339	87	100
Mendocino	111	0	12	2	20	0	145	51	700	200	1,440
Merced	3,100	50	50	In #9	800	0	4,000	23	348	805	4,900
Modoc	N/A	N/A	N/A	N/A	N/A	N/A	197	31	78	0	356
Mono	N/A	N/A	N/A	N/A	N/A	N/A	1,427	-	-	-	-
Monterey #	N/A	N/A	N/A	N/A	N/A	N/A	13,123	N/A	251	1,192	4,882
Napa	1,071	N/A	N/A	N/A	N/A	N/A	1,071	-	125	118	2,497
Nevada	1,325	27	42	13	-	354	1,761	140	302	251	1,541
Orange	N/A	N/A	N/A	N/A	N/A	N/A	204,820	744	915	2,213	5,243
Placer	4,179	995	53	89	0	6,869	12,185	12	2,627	1,254	5,097
Plumas	312	-	-	-	-	-	312	15	84	87	432
Riverside	45,630	N/A	656	N/A	93	13,575	59,954	N/A	10,005	N/A	24,621
Sacramento	67,624	491	368	215	53	1,495	70,246	122	5,430	3,688	22,770
San Benito	N/A	N/A	N/A	N/A	N/A	N/A	1,680	10	98	564	570
San Bernardino	-	-	-	-	-	-	-	-	-	-	-
San Diego #	42,975	3,670	2,502	1,483	761	38,656	90,047	65	11,481	13,257	32,324
San Francisco	23,678	3,440	96	27	0	1,356	28,597	319	268	1,022	9,434
San Joaquin	In #8	33,805	In #10	271	1,023	0	35,099	18	739	2,059	7,604
San Luis Obispo	4,700	150	125	15	100	7,366	12,456	63	1,822	708	9,929
San Mateo #	23,769	87	25	22	563	30	24,496	224	171	517	2,304
Santa Barbara #	12,300	219	200	100	-	-	12,819	16	878	1,346	2,911
Santa Clara	79,256	600	1,591	1,046	60	146	82,699	134	813	3,388	12,505
Santa Cruz	-	-	-	-	-	-	3,473	13	572	-	846
Shasta +	N/A	N/A	N/A	N/A	N/A	N/A	198	754	1,449	N/A	N/A
Sierra	79	0	0	2	0	0	81	7	19	0	162
Siskiyou	-	-	-	-	-	-	3,252	30	187	94	780
Solano +	16,580	132	160	-	-	-	16,872	-	221	1,636	24,602
Sonoma	-	-	-	-	-	-	2,500	-	-	-	-
Stanislaus	17,361	253	263	81	142	2,997	21,097	0	1,644	1,521	N/A
Sutter	66	59	22	6	181	5	339	24	163	493	248
Tehama	51	8	6	0	25	-	90	-	308	223	618
Trinity *#	-	-	-	-	-	-	-	-	16	23	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,400
Tuolumne +	150	3	10	0	5	0	168	6	92	68	382
Ventura	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,583	2,360	2,179	14,764
Yolo	3,183	26	38	42	26	0	3,315		220	112	1,548
Yuba	N/A	N/A	N/A	N/A	N/A	N/A	329	24	90	403	790
Totals	403,771	50,423	10,140	3,798	5,506	80,249	826,147	58,080	76,710	53,948	382,300

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TABLE H

BUSINESS PROPERTY ASSESSMENTS
(Including Agricultural Businesses)

	Number of Boats (1)	Number of General Aircraft (2)	Number of of Direct Billing (3)	Number of Field Appraisals (4)	Number of Property Statements (Excluding 1-4) (5)	Number of Others (6)	Total Business Property Assessments (7)	Number of Vessel Property Statements (8)	Mandatory Audits Total Audits (9)	Mandatory Audits Audits Complete (10)	Mandatory Audits Audits Waived (11)
Alameda	14,901	877	7,014	6,016	23,574	-	**52,382**	2,500	467	369	-
Alpine *	11	0	0	0	90	0	**101**	-	3	-	-
Amador	-	-	-	-	-	-	-	-	-	-	-
Butte	4,767	292	0	N/A	6,000	-	**11,059**	0	N/A	ALL	0
Calaveras	1,415	37	0	0	874	170	**2,496**	0	21	1	0
Colusa	735	111	0	30	2,310	0	**3,186**	0	108	20	0
Contra Costa	28,701	607	5,720	-	14,626	5,580	**55,234**	70	1,000	244	14
Del Norte	768	39	223	0	1,343	0	**2,373**	98	12	6	6
El Dorado	6,793	374	0	5	4,732	1,042	**12,946**	0	125	32	0
Fresno +	6,142	707	-	-	33,441	-	**40,290**	-	345	325	20
Glenn	440	136	200	-	2,224	-	**3,000**	-	-	-	-
Humboldt	1,827	187	0	0	5,008	533	**7,555**	144	172	45	0
Imperial	1,385	200	424	47	3,170	0	**5,226**	-	47	46	1
Inyo	404	73	258	0	2,841	0	**3,576**	2	30	0	0
Kern	3,237	958	4,473	0	24,055	0	**32,723**	0	650	60	1
Kings	1,770	124	0	24	3,688	0	**5,606**	0	33	33	0
Lake +	6,761	130	253	0	1,842	188	**9,174**	0	37	11	1
Lassen	1,026	40	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A	N/A
Los Angeles	49,636	4,700	97,536	-	179,043	25,641	**356,556**	5,987	17,200	13,577	265
Madera	1,060	73	0	15	4,200	0	**5,348**	6	98	1	0
Marin	7,301	236	1,972	0	9,020	0	**18,529**	262	65	0	0
Mariposa +	441	49	N/A	N/A	955	N/A	**1,445**	N/A	3	2	1
Mendocino	1,850	183	800	-	4,800	550	**8,183**	300	35	30	5
Merced	1,771	245	2,100	N/A	10,500	N/A	**14,616**	-	72	70	2
Modoc	262	42	0	32	1,100	0	**1,436**	0	8	8	0
Mono	169	29	50	-	-	-	**248**	-	2	2	0
Monterey #	5,352	375	0	0	14,683	0	**20,410**	0	130	83	47
Napa	1,646	319	0	-	4,609	-	**6,574**	N/A	56	23	24
Nevada	2,299	260	264	118	4,004	-	**6,945**	7	21	21	0
Orange	25,060	830	0	4,945	109,294	36,688	**176,817**	3,437	1,555	1,474	81
Placer	8,951	404	266	86	7,797	0	**17,504**	0	54	52	2
Plumas	1,413	57	580	-	1,100	-	**3,150**	0	24	0	0
Riverside	3,904	1,712	750	0	36,552	0	**42,918**	0	281	146	0
Sacramento	17,506	739	7,854	1,081	24,539	10,090	**61,809**	204	1,238	246	67
San Benito	487	162	252	N/A	2,390	N/A	**3,291**	0	80	17	4
San Bernardino	-	-	-	-	-	-	-	-	-	-	-
San Diego #	19,747	2,227	13,362	12,500	47,456	3,394	**98,686**	3,091	3,151	693	59
San Francisco	2,423	0	21,168	135	23,695	0	**47,421**	13	2,127	447	104
San Joaquin	10,233	388	2,940	N/A	9,075	623	**23,259**	11	851	205	50
San Luis Obispo	7,265	443	4,438	0	8,587	0	**20,733**	266	92	85	7
San Mateo #	11,136	453	7,618	-	16,758	218	**36,183**	-	363	293	70
Santa Barbara #	5,739	577	3,892	-	13,558	2,055	**25,821**	-	280	228	36
Santa Clara	13,177	1,741	0	1,623	77,273	715	**94,529**	22	754	665	18
Santa Cruz	2,764	294	2,832	-	6,060	1,705	**13,655**	-	97	19	8
Shasta +	6,983	302	191	N/A	7,306	671	**15,453**	96	421	72	0
Sierra	136	5	80	4	530	17	**772**	0	1	0	0
Siskiyou	1,604	118	1,163	0	1,910	0	**4,795**	0	60	15	2
Solano +	4,330	188	200	500	9,907	-	**15,125**	439	450	91	-
Sonoma	5,237	797	-	-	14,890	2,119	**23,043**	-	659	193	85
Stanislaus	5,343	304	-	109	16,412	817	**22,985**	4	603	123	7
Sutter	2,533	79	0	146	3,604	191	**6,553**	N/A	43	39	0
Tehama	1,295	88	N/A	0	2,196	0	**3,579**	0	58	16	2
Trinity *#	1,206	64	38	In #3	936	83	**2,327**	-	2	-	-
Tulare #	7,745	545	0	In #5	17,197	0	**25,487**	0	956	139	N/A
Tuolumne +	1,774	221	0	0	1,539	0	**3,534**	0	52	3	0
Ventura	17,029	922	2,234	0	20,198	100	**40,483**	158	225	170	33
Yolo	1,329	187	810	1,070	3,447	349	**7,192**	-	240	70	0
Yuba	2,180	108	N/A	N/A	2,092	67	**4,447**	0	181	62	4
Totals	341,399	25,358	191,955	28,486	849,030	93,606	**1,528,768**	17,117	35,638	20,572	1,026

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TABLE I

DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
(1993-94 FISCAL YEAR)

	Number of Residential Appeals Filed (1)	Number of Commercial Appeals Filed (2)	Number of Industrial Appeals Filed (3)	Number of Rural Appeals Filed (4)	Number of Business Property Appeals Filed (5)	Number of Other Appeals Filed (6)	Total Number of Appeals Filed (7)
Alameda	12,387	1,287	976	88	525	80	15,343
Alpine *	-	-	-	-	-	-	-
Amador	52	-	1	-	1	-	54
Butte	-	-	-	-	-	-	262
Calaveras	7	4	0	2	0	0	13
Colusa	4	0	0	49	4	0	57
Contra Costa	2,780	923	In #2	40	194	-	3,937
Del Norte	6	13	0	1	0	0	20
El Dorado	247	37	3	11	32	2	332
Fresno +	112	285	146	19	183	34	779
Glenn	-	13	-	3	-	29	45
Humboldt	37	23	7	21	31	36	155
Imperial	36	20	3	16	23	139	237
Inyo	5	8	3	0	0	1	17
Kern	555	801	In #2	27	24	145	1,552
Kings	57	69	0	3	16	0	145
Lake +	43	14	0	0	5	2	64
Lassen	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Los Angeles	41,067	17,918	-	-	380	34	59,399
Madera	9	40	21	12	8	0	90
Marin	670	121	11	1	43	21	867
Mariposa +	1	1	0	0	2	0	4
Mendocino	39	12	0	2	25	0	78
Merced	158	In #1	In #1	In #1	In #1	In #1	158
Modoc	0	1	0	1	1	2	5
Mono	55	In #1	In #1	In #1	In #1	In #1	55
Monterey #	N/A	N/A	N/A	N/A	N/A	N/A	580
Napa	N/A	N/A	N/A	N/A	N/A	N/A	127
Nevada	-	-	-	-	-	-	246
Orange	-	-	-	-	-	-	35,666
Placer	1,115	257	0	0	11	16	1,399
Plumas	7	1	0	0	0	1	9
Riverside	11,629	2,863	N/A	371	143	1,092	16,098
Sacramento	1,648	798	395	129	388	1,275	4,633
San Benito	0	3	2	2	0	0	7
San Bernardino	-	-	-	-	-	-	-
San Diego #	15,875	1,748	1,026	10	502	1,510	20,671
San Francisco	5,496	353	66	65	169	385	6,534
San Joaquin	304	238	In #2	26	170	44	782
San Luis Obispo	N/A	N/A	N/A	N/A	16	0	327
San Mateo #	3,068	617	-	74	229	187	4,175
Santa Barbara #	205	164	33	34	52	145	633
Santa Clara	1,975	1,255	-	-	355	1,406	4,991
Santa Cruz	23	88	19	0	3	3	136
Shasta +	40	68	16	1	16	0	141
Sierra	0	0	0	0	0	0	0
Siskiyou	5	11	1	6	6	2	31
Solano +	476	162	92	40	22	69	861
Sonoma	-	-	-	-	-	-	1,998
Stanislaus	-	-	-	-	-	-	-
Sutter	35	13	3	35	21	14	121
Tehama	2	8	0	1	6	0	17
Trinity *#	-	-	-	-	-	-	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	510
Tuolumne +	360	29	0	15	4	1	409
Ventura	2,842	1,301	In #2	232	207	43	4,625
Yolo	-	-	-	-	-	-	169
Yuba	7	6	8	3	8	0	32
Totals	103,439	31,573	2,832	1,340	3,825	6,718	189,596

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TABLE J

DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
(OUTSTANDING APPEALS CARRIED OVER FROM PREVIOUS FISCAL YEARS)

	Number of Residential Appeals Outstanding (1)	Number of Commercial Appeals Outstanding (2)	Number of Industrial Appeals Outstanding (3)	Number of Rural Appeals Outstanding (4)	Number of Business Property Appeals Outstanding (5)	Number of Other Appeals Outstanding (6)	Total Number of Appeals Outstanding (7)
Alameda	-	-	-	-	-	-	-
Alpine *	-	-	-	-	-	-	-
Amador	-	-	-	-	-	-	-
Butte	-	-	-	-	-	-	19
Calaveras	-	-	-	-	-	-	-
Colusa	0	4	0	0	0	0	4
Contra Costa	-	-	-	-	-	-	-
Del Norte	0	0	0	0	0	0	0
El Dorado	6	4	0	1	6	2	19
Fresno +	-	-	-	-	-	-	-
Glenn	-	-	-	-	-	-	-
Humboldt	3	1	17	13	12	4	50
Imperial	-	-	-	-	-	-	-
Inyo	-	-	-	-	-	-	-
Kern	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kings	0	1	0	0	0	0	1
Lake +	29	14	0	0	0	2	45
Lassen	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Los Angeles	N/A	N/A	-	-	N/A	N/A	N/A
Madera	-	-	-	-	-	-	-
Marin	76	96	4	0	126	81	383
Mariposa +	5	0	0	0	0	0	5
Mendocino	3	0	0	0	1	0	4
Merced	-	-	-	-	-	-	-
Modoc	0	4	0	0	0	1	5
Mono	1	-	-	-	-	-	1
Monterey #	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Napa	-	-	-	-	-	-	-
Nevada	-	-	-	-	-	-	25 in Table I #7
Orange	-	-	-	-	-	-	25,653
Placer	26	30	0	0	0	4	60
Plumas	-	-	-	-	-	-	-
Riverside	-	-	-	-	-	-	7,644
Sacramento	132	270	117	14	282	328	1,143
San Benito	0	2	3	0	0	0	5
San Bernardino	-	-	-	-	-	-	-
San Diego #	1,114	625	228	5	285	719	2,976
San Francisco	N/A	-	-	-	-	-	-
San Joaquin	16	21	In #2	1	19	28	85
San Luis Obispo	N/A	N/A	N/A	N/A	7	0	114
San Mateo #	274	205	-	7	216	13	715
Santa Barbara #	3	-	-	-	12	4	19
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	-	-	-	-	-	-	-
Shasta +	2	16	0	0	3	4	25
Sierra	1	0	1	0	0	0	2
Siskiyou	-	-	-	-	-	-	-
Solano +	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	N/A
Stanislaus	-	-	-	-	-	-	-
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	-	-	-	-	-	-	-
Trinity *#	-	-	-	-	-	-	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tuolumne +	-	-	-	-	-	-	-
Ventura	N/A	-	-	-	-	-	-
Yolo	-	-	-	-	-	-	1
Yuba	0	1	0	0	0	0	1
Totals	1,691	1,294	370	41	969	1,190	38,979

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TABLE K

ASSESSMENT APPEALS ACTIVITY FOR THE 1993-94 FISCAL YEAR

	Total Number of Appeals Filed (1)	Withdrawn (2)	No Show (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard: Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)	Total Number of Appeals Resolved (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
Alameda	15,343	985	N/A	174	10,168	3	3	-	11,333	4,010	-
Alpine *	-	-	-	-	-	-	-	-	-	-	-
Amador	54	2	-	4	23	13	8	1	51	3	-
Butte	262	64	-	-	134	34	In #6	-	232	30	1
Calaveras	13	4	1	0	0	3	3	0	11	2	0
Colusa	57	49	0	2	0	0	0	0	51	6	0
Contra Costa	3,937	1,573	181	1	17	20	9	0	1,801	2,136	0
Del Norte	20	6	0	0	3	1	8	0	18	2	0
El Dorado	332	51	2	1	262	2	10	0	328	4	0
Fresno +	779	273	7	0	413	2	7	0	702	77	0
Glenn	45	10	-	-	35	-	-	-	45	0	-
Humboldt	155	14	2	16	39	31	15	0	117	38	0
Imperial	237	113	3	4	74	0	36	0	230	7	0
Inyo	17	4	1	0	5	2	1	0	13	4	0
Kern	1,552	N/A	N/A	N/A	N/A	N/A	N/A	N/A	973	579	0
Kings	145	33	0	9	57	0	0	0	99	46	0
Lake +	64	1	1	0	9	0	0	0	11	53	0
Lassen	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Los Angeles	59,399	6,759	2,579	2,774	6,570	9,968	2,328	9	30,987	28,412	N/A
Madera	90	26	0	0	9	0	0	0	35	55	0
Marin	867	69	1	-	303	8	4	0	385	482	0
Mariposa +	4	0	1	0	0	0	2	0	3	1	0
Mendocino	78	16	3	1	49	5	2	0	76	2	0
Merced	158	32	0	0	96	0	0	0	128	30	0
Modoc	5	1	0	0	2	0	2	0	5	0	-
Mono	55	27	0	0	23	0	4	0	54	1	-
Monterey #	580	124	13	29	350	26	12	0	554	26	1
Napa	127	59	1	3	2	2	3	0	70	57	0
Nevada	246	61	9	0	82	2	14	1	169	77	0
Orange	35,666	-	-	-	-	-	-	-	0	35,666	0
Placer	1,399	436	12	15	596	23	20	0	1,102	297	0
Plumas	9	4	0	0	0	2	2	0	8	1	0
Riverside	16,098	2,214	63	440	1,613	50	62	0	4,442	11,656	0
Sacramento	4,633	1,316	5	89	141	7	5	0	1,563	3,070	0
San Benito	7	2	0	0	1	0	0	0	3	4	0
San Bernardino	-	-	-	-	-	-	-	-	-	-	-
San Diego #	20,671	2,132	684	242	14,561	284	84	0	17,987	2,684	5
San Francisco	6,534	235	84	-	3,203	137	5	1	3,665	2,869	10
San Joaquin	782	160	9	80	431	6	25	0	711	71	-
San Luis Obispo	327	178	5	21	0	5	2	0	211	116	N/A
San Mateo #	4,175	1,142	53	5	2,462	79	37	0	3,778	397	0
Santa Barbara #	633	173	29	2	297	5	9	0	515	118	-
Santa Clara	4,991	-	-	-	-	-	-	-	0	4,991	-
Santa Cruz	136	43	3	10	62	3	2	0	123	13	0
Shasta +	141	45	7	2	53	10	12	0	129	12	0
Sierra	0	0	0	0	0	0	0	0	0	0	0
Siskiyou	31	5	2	0	12	2	4	0	25	6	2
Solano +	861	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1
Sonoma	1,998	-	-	-	-	-	-	-	N/A	N/A	-
Stanislaus	-	-	-	-	-	-	-	-	-	-	-
Sutter	121	12	9	0	50	4	0	0	75	46	0
Tehama	17	4	0	0	9	0	1	0	14	3	0
Trinity *#	-	-	-	-	-	-	-	-	-	-	-
Tulare #	510	262	In #7	8	114	15	79	1	479	31	N/A
Tuolumne +	409	13	46	0	19	307	0	0	385	24	0
Ventura	4,625	1,175	154	6	1,621	In #7	224	In #7	3,180	1,445	0
Yolo	169	58	5	0	85	2	18	0	168	1	0
Yuba	32	12	4	2	10	1	2	0	31	1	0
Totals	189,596	19,977	3,979	3,940	44,065	11,064	3,064	13	87,075	99,662	20

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TABLE L

ASSESSMENT APPEALS ACTIVITY - OUTSTANDING APPEALS
(PREVIOUS FISCAL YEARS)

	Total Number of Appeals Outstanding (1)	Withdrawn (2)	No Shows (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard: Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)	Total Number of Appeals Resolved (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appeals to Court (11)
Alameda	-	-	-	-	-	-	-	-	-	-	-
Alpine *	-	-	-	-	-	-	-	-	-	-	-
Amador	-	-	-	-	-	-	-	-	-	-	-
Butte	19	4	-	-	6	6	In #6	-	16	3	-
Calaveras	-	-	-	-	-	-	-	-	-	-	-
Colusa	4	0	0	0	0	0	0	0	0	4	0
Contra Costa	-	-	-	-	-	-	-	-	-	-	-
Del Norte	0	0	0	0	0	0	0	0	0	0	0
El Dorado	19	4	4	0	5	1	4	0	18	1	0
Fresno +	-	-	-	-	-	-	-	0	-	-	0
Glenn	-	-	-	-	-	-	-	-	-	-	-
Humboldt	50	7	0	0	22	13	8	0	50	0	0
Imperial	-	-	-	-	-	-	-	-	-	-	-
Inyo	-	-	-	-	-	-	-	-	-	-	-
Kern	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kings	1	0	0	0	0	0	0	1	1	0	0
Lake +	45	1	0	0	27	3	0	0	31	14	0
Lassen	0	-	-	-	-	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-	-	-	-	-	-
Madera	-	-	-	-	-	-	-	-	-	-	-
Marin	383	92	2	-	36	27	16	0	173	210	0
Mariposa +	5	3	0	0	0	1	1	0	5	0	0
Mendocino	4	0	0	0	3	0	1	0	4	0	0
Merced	-	-	-	-	-	-	-	-	-	-	-
Modoc	5	0	0	0	4	0	0	0	4	1	-
Mono	1	-	-	-	-	-	-	-	0	1	-
Monterey #	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Napa	-	-	-	-	-	-	-	-	-	-	-
Nevada	25 in K#1	-	-	-	-	-	-	-	-	-	-
Orange	25,653	-	-	-	-	-	-	-	0	25,653	1
Placer	60	18	3	0	16	14	3	0	54	6	0
Plumas	-	-	-	-	-	-	-	-	-	-	-
Riverside	7,644	-	-	-	-	-	-	-	0	7,644	-
Sacramento	1,143	572	20	18	350	82	11	5	1,058	85	1
San Benito	5	2	0	0	2	0	0	0	4	1	0
San Bernardino	-	-	-	-	-	-	-	-	-	-	-
San Diego #	2,976	1,073	273	264	1,048	88	23	0	2,769	207	1
San Francisco	-	-	-	-	-	-	-	-	-	-	73
San Joaquin	85	23	1	-	46	1	5	2	78	7	1
San Luis Obispo	114	67	2	0	0	17	19	0	105	9	N/A
San Mateo #	715	106	21	0	141	19	19	0	306	409	0
Santa Barbara #	19	-	-	-	-	-	-	-	0	19	2
Santa Clara	-	-	-	-	-	-	-	-	-	-	-
Santa Cruz	-	-	-	-	-	-	-	-	-	-	-
Shasta +	25	4	0	0	7	0	2	0	13	12	0
Sierra	2	0	0	0	1	0	0	1	2	0	0
Siskiyou	-	-	-	-	-	-	-	-	-	-	-
Solano +	-	-	-	-	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	-	-	N/A	N/A	-
Stanislaus	-	-	-	-	-	-	-	-	-	-	-
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	-	-	-	-	-	-	-	-	-	-	-
Trinity *#	-	-	-	-	-	-	-	-	-	-	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tuolumne +	-	-	-	-	-	-	-	-	-	-	-
Ventura	-	-	-	-	-	-	-	-	-	-	-
Yolo	1	-	-	-	-	-	-	-	0	1	0
Yuba	1	0	0	0	0	0	0	0	0	1	-
Totals	38,979	1,976	326	282	1,714	272	112	9	4,691	34,288	79

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TABLE M

DOLLAR VALUE OF APPEALED PROPERTY

	601 ROLL			SUPPLEMENTAL ROLL		
	Full Value of Appealed Properties Prior to Appeal (1)	Full Value of Appealed Properties After Appeal (2)	Net Adjustment to Roll (3)	Full Value of Appealed Properties Prior to Appeal (4)	Full Value of Appealed Properties After Appeal (5)	Net Adjustment to Roll (6)
Alameda	N/A	N/A	N/A	N/A	N/A	N/A
Alpine *	$205,525	-	-	$177,500	-	-
Amador	36,984,460	$32,044,161	($4,940,299)	N/A	N/A	N/A
Butte	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	745,727	532,662	(213,065)	75,000	$75,000	0
Colusa	10,474,755	6,728,500	(3,746,255)	0	0	0
Contra Costa	2,906,494,649	823,016,871	(2,083,477,778)	-	-	-
Del Norte	16,590,326	15,832,191	(758,135)	11,723,543	10,965,788	($757,755)
El Dorado	169,610,045	138,153,269	(31,456,776)	1,031,696	947,381	(84,315)
Fresno +	N/A	N/A	N/A	N/A	N/A	N/A
Glenn	10,340,638	6,553,965	(3,786,673)	-	-	N/A
Humboldt	370,786,320	331,359,907	(39,426,413)	5,720,420	4,547,861	(1,172,559)
Imperial	1,079,032,658	1,064,290,434	(14,742,224)	-	-	-
Inyo	8,103,382	6,763,548	(1,339,834)	N/A	N/A	N/A
Kern	5,987,310,836	N/A	N/A	0	0	0
Kings	21,906,175	13,204,341	(8,701,834)	-	-	-
Lake +	16,190,893	10,201,857	(5,989,036)	N/A	N/A	N/A
Lassen	N/A	N/A	N/A	-	-	-
Los Angeles	39,198,883,263	29,219,224,126	(9,979,659,137)	In 601 Roll	-	N/A
Madera	124,494,012	122,758,994	(1,735,018)	5,154,634	5,154,634	0
Marin	458,451,616	378,562,163	(79,889,453)	-	-	-
Mariposa +	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	27,400,257	23,844,244	(3,556,013)	19,741,799	584,334	(19,157,465)
Merced	239,802,429	193,248,731	(46,553,698)	2,651,326	2,512,784	(138,542)
Modoc	17,280,714	8,071,276	(9,209,438)	5,000	5,000	0
Mono	-	-	-	-	-	-
Monterey #	836,836,377	755,484,872	(81,351,505)	In 601 Roll	-	-
Napa	21,749,032	13,314,318	(8,434,714)	-	-	-
Nevada	127,249,195	112,388,327	(14,860,868)	2,836,923	2,831,653	(5,270)
Orange	-	-	-	-	-	-
Placer	590,409,520	504,057,192	(86,352,328)	408,489,943	405,852,291	(2,637,652)
Plumas	4,370,711	3,932,733	(437,978)	190,686	175,106	(15,580)
Riverside	9,403,702,399	8,710,557,955	(693,144,444)	573,028,986	542,289,102	(30,739,884)
Sacramento	510,615,924	398,622,935	(111,992,989)	2,027,450	1,752,950	(274,500)
San Benito	24,668,162	24,490,167	(177,995)	0	0	0
San Bernardino	-	-	-	-	-	-
San Diego #	14,436,792,292	11,755,458,825	(2,681,333,467)	765,746,420	661,543,755	(104,202,665)
San Francisco	3,661,553,667	3,081,050,341	(580,503,326)	In 601 Roll	-	-
San Joaquin	1,956,765,157	1,832,572,722	(124,192,435)	43,343,845	35,316,605	(8,027,240)
San Luis Obispo	6,718,540	5,693,787	(1,024,753)	521,500	483,500	(38,000)
San Mateo #	4,113,275,098	3,456,831,165	(656,443,933)	107,559,547	93,926,986	(13,632,561)
Santa Barbara #	N/A	N/A	N/A	N/A	N/A	N/A
Santa Clara	-	-	-	-	-	-
Santa Cruz	582,191,217	537,221,486	(44,969,731)	-	-	-
Shasta +	N/A	N/A	N/A	N/A	N/A	N/A
Sierra	0	0	0	0	0	0
Siskiyou	23,862,880	19,101,252	(4,761,628)	N/A	N/A	N/A
Solano +	1,179,760,554	N/A	N/A	55,729,638	N/A	N/A
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
Sutter	34,557,118	22,818,411	(11,738,707)	0	0	0
Tehama	30,331,026	28,188,054	(2,142,972)	-	-	-
Trinity *#	197,707	-	-	205,500	-	-
Tulare #	1,172,210,953	1,132,603,643	(39,607,310)	-	-	-
Tuolumne +	52,540,315	40,092,823	(12,447,492)	-	-	-
Ventura	5,788,515,741	5,525,464,271	(263,051,470)	325,165,854	306,338,053	(18,827,801)
Yolo	387,380,296	371,574,150	(15,806,146)	In 601 Roll	-	-
Yuba	82,988,306	64,573,566	(18,414,740)	275,382	275,382	0
Totals	$95,730,330,867	$70,790,484,235	($17,772,372,010)	$2,331,402,592	$2,075,578,165	($199,711,789)

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\+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE N

NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

	County Board of Equalization (1)	Assessment Appeals Boards (2)	Hearing Officers (3)
Alameda	0	1	1
Alpine *	1	0	0
Amador	1	0	0
Butte	0	1	1
Calaveras	1	0	0
Colusa	1	0	0
Contra Costa	0	1	0
Del Norte	1	0	0
El Dorado	1	0	0
Fresno +	0	1	0
Glenn	1	0	0
Humboldt	0	1	0
Imperial	1	0	0
Inyo	1	0	0
Kern	0	2	0
Kings	1	0	0
Lake +	1	0	0
Lassen	0	1	0
Los Angeles	0	5	21
Madera	1	0	0
Marin	0	2	0
Mariposa +	0	1	5
Mendocino	1	0	0
Merced	0	1	0
Modoc	1	0	0
Mono	0	1	0
Monterey #	0	1	0
Napa	1	0	0
Nevada	0	1	0
Orange	0	2	3
Placer	0	1	0
Plumas	1	0	0
Riverside	0	2	0
Sacramento	0	2	2
San Benito	1	0	0
San Bernardino	0	3	1
San Diego #	0	4	0
San Francisco	0	2	9
San Joaquin	0	1	5
San Luis Obispo	0	1	0
San Mateo #	0	1	0
Santa Barbara #	0	1	0
Santa Clara	0	2	1
Santa Cruz	0	1	0
Shasta +	0	1	0
Sierra	1	0	0
Siskiyou	0	1	0
Solano +	0	1	0
Sonoma	0	1	0
Stanislaus	0	1	0
Sutter	0	1	5
Tehama	1	0	0
Trinity *#	1	0	0
Tulare #	0	1	5
Tuolumne +	1	0	0
Ventura	0	2	1
Yolo	0	1	0
Yuba	0	1	3
Totals	21	54	63

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TABLE O

WORKLOAD INDICATORS

(See pages x and xi for explanation and calculation of units worked)

	Number of Real Property Units Worked (1)	Number of Appraisers (2)	Number of Units Worked Per Appraiser (3)	Number of Unsecured Units Worked (4)	Number of Auditor-Appraisers (5)	Number of Unsecured Units Worked Per Auditor-Appraiser (6)	Property Splits per Mapping/ Drafting Personnel (7)	New Subdivision Lots per Mapping/ Drafting Personnel (8)
Alameda	34,689	53	654.51	53,374	27	1,976.81	43.29	345.14
Alpine *	N/A	0	N/A	N/A	0	N/A	N/A	N/A
Amador	9,689	3	3,229.67	N/A	1	N/A	4.00	19.00
Butte	8,779	14	627.07	11,059	1	11,059.00	N/A	N/A
Calaveras	6,182	5	1,236.40	2,517	0.5	2,517.00	219.50	38.50
Colusa	2,983	3	994.33	3,298	1	3,298.00	52.00	97.00
Contra Costa	74,702	52.3	1,428.34	56,498	12	4,708.17	82.40	447.00
Del Norte	3,470	2	1,735.00	2,385	1	2,385.00	332.00	25.00
El Dorado	39,345	17	2,314.41	13,109	2.17	6,041.01	89.00	71.33
Fresno +	47,560	42	1,132.38	40,818	14	2,915.57	611.00	402.38
Glenn	1,578	5	315.60	3,000	0	0.00	N/A	N/A
Humboldt	8,410	10	841.00	7,770	3	2,590.00	312.00	172.00
Imperial	8,044	8	1,005.50	5,296	3	1,765.33	219.00	448.50
Inyo	2,392	3	797.33	3,578	1	3,578.00	15.00	35.00
Kern	39,570	38	1,041.32	33,397	14	2,385.50	450.20	656.40
Kings	6,539	7	934.14	5,655	2	2,827.50	640.00	470.00
Lake +	3,951	8	493.88	9,216	2	4,608.00	N/A	N/A
Lassen	1,588	3	529.33	N/A	0	0.00	46.00	24.00
Los Angeles	736,615	357	2,063.35	374,136	139	2,691.63	399.74	N/A
Madera	16,764	14	1,197.43	5,454	2	2,727.00	597.33	196.00
Marin	19,991	26	768.88	18,763	4	4,690.75	313.00	93.50
Mariposa +	2,092	4	523.00	1,450	1	1,450.00	339.00	87.00
Mendocino	8,292	8.5	975.53	8,244	2	4,122.00	700.00	200.00
Merced	21,068	10	2,106.80	14,689	4	3,672.25	348.00	805.00
Modoc	1,979	2	989.50	1,445	1	1,445.00	78.00	0.00
Mono	4,039	7	577.00	250	1	250.00	N/A	N/A
Monterey #	29,054	18	1,614.11	20,540	7	2,934.29	125.50	596.00
Napa	7,442	7	1,063.14	6,630	3	2,210.00	62.50	59.00
Nevada	10,528	10	1,052.80	6,966	1	6,966.00	302.00	251.00
Orange	356,749	75	4,756.65	178,372	56	3,185.21	57.19	138.31
Placer	33,832	21	1,611.05	17,569	4	4,392.25	656.75	313.50
Plumas	4,343	0	N/A	17,558	1	17,558.00	84.00	87.00
Riverside	197,288	62	3,182.06	43,342	10	4,334.20	625.31	N/A
Sacramento	151,906	61	2,490.26	63,717	20	3,185.85	905.00	614.67
San Benito	5,289	4	1,322.25	3,371	1	3,371.00	98.00	564.00
San Bernardino	N/A	54	N/A	N/A	11	N/A	N/A	N/A
San Diego #	254,375	69	3,686.59	102,624	30	3,420.80	441.58	509.88
San Francisco	55,275	29	1,906.03	49,717	26	1,912.19	268.00	1,022.00
San Joaquin	63,948	21	3,045.14	24,299	7	3,471.29	147.80	411.80
San Luis Obispo	33,615	26.5	1,268.49	20,848	4	5,212.00	911.00	354.00
San Mateo #	47,069	42	1,120.69	36,991	15	2,466.07	57.00	172.33
Santa Barbara #	29,970	23	1,303.04	26,165	5.5	4,757.27	292.67	448.67
Santa Clara	143,159	76	1,883.67	95,638	44	2,173.59	101.63	423.50
Santa Cruz	10,771	11	979.18	13,755	3	4,585.00	260.00	N/A
Shasta +	12,743	15	849.53	15,893	5	3,178.60	452.81	N/A
Sierra	988	1.8	548.89	773	0	0.00	19.00	0.00
Siskiyou	11,865	6	1,977.50	4,861	1	4,861.00	62.33	31.33
Solano +	54,711	14	3,907.93	15,597	5	3,119.40	55.25	409.00
Sonoma	4,498	22	204.45	23,702	7	3,386.00	N/A	N/A
Stanislaus	50,843	27	1,883.07	23,588	6	3,931.33	822.00	760.50
Sutter	5,085	5	1,017.00	6,617	4	1,654.25	163.00	493.00
Tehama	6,005	4	1,501.25	3,643	1	3,643.00	308.00	223.00
Trinity *#	1,274	3	424.67	2,329	1	2,329.00	16.00	23.00
Tulare #	14,984	23	651.48	26,443	7	3,777.57	N/A	N/A
Tuolumne +	4,408	5	881.60	3,590	1	3,590.00	92.00	68.00
Ventura	49,190	40	1,229.75	40,915	11	3,719.55	168.57	155.64
Yolo	11,476	6	1,912.67	7,432	2	3,716.00	220.00	112.00
Yuba	4,498	4	1,124.50	4,636	2	2,318.00	90.00	403.00
Totals/Average	2,777,492	1,487.1	1,867.72	1,583,522	540.2	2,931.53	311.07	218.77

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\+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE P

DISTRIBUTION OF WORKLOAD INDICATORS

(See pages x and xi, Table O, for explanation and calculation of units worked)

	Number of Real Property Units Worked (1)	Number of Appraisers (2)	Number of Units Worked Per Appraiser (3)
Orange	356,749	75	4,756.65
Solano +	54,711	14	3,907.93
San Diego #	254,375	69	3,686.59
Amador	9,689	3	3,229.67
Riverside	197,288	62	3,182.06
San Joaquin	63,948	21	3,045.14
Sacramento	151,906	61	2,490.26
El Dorado	39,345	17	2,314.41
Merced	21,068	10	2,106.80
Los Angeles	736,615	357	2,063.35
Siskiyou	11,865	6	1,977.50
Yolo	11,476	6	1,912.67
San Francisco	55,275	29	1,906.03
Santa Clara	143,159	76	1,883.67
Stanislaus	50,843	27	1,883.07
STATE AVG	2,777,492	1,487.1	1,867.72
Del Norte	3,470	2	1,735.00
Monterey #	29,054	18	1,614.11
Placer	33,832	21	1,611.05
Tehama	6,005	4	1,501.25
Contra Costa	74,702	52.3	1,428.34
San Benito	5,289	4	1,322.25
Santa Barbara #	29,970	23	1,303.04
San Luis Obispo	33,615	27	1,268.49
Calaveras	6,182	5	1,236.40
Ventura	49,190	40	1,229.75
Madera	16,764	14	1,197.43
Fresno +	47,560	42	1,132.38
Yuba	4,498	4	1,124.50
San Mateo #	47,069	42	1,120.69
Napa	7,442	7	1,063.14
Nevada	10,528	10	1,052.80
Kern	39,570	38	1,041.32
Sutter	5,085	5	1,017.00
Imperial	8,044	8	1,005.50
Colusa	2,983	3	994.33
Modoc	1,979	2	989.50
Santa Cruz	10,771	11	979.18
Mendocino	8,292	8.5	975.53
Kings	6,539	7	934.14
Tuolumne +	4,408	5	881.60
Shasta +	12,743	15	849.53
Humboldt	8,410	10	841.00
Inyo	2,392	3	797.33
Marin	19,991	26	768.88
Alameda	34,689	53	654.51
Tulare #	14,984	23	651.48
Butte	8,779	14	627.07
Mono	4,039	7	577.00
Sierra	988	2	548.89
Lassen	1,588	3	529.33
Mariposa +	2,092	4	523.00
Lake +	3,951	8	493.88
Trinity *#	1,274	3	424.67
Glenn	1,578	5	315.60
Sonoma	4,498	22	204.45
Plumas	4,343	0	0.00
Alpine *	N/A	0	N/A
San Bernardino	N/A	54	N/A

	Number of Unsecured Units Worked (4)	Number of Auditor-Appraisers (5)	Number of Unsecured Units Worked Per Auditor-Appraiser (6)
Plumas	17,558	1	17,558.00
Butte	11,059	1	11,059.00
Nevada	6,966	1	6,966.00
El Dorado	13,109	2.17	6,041.01
San Luis Obispo	20,848	4	5,212.00
Siskiyou	4,861	1	4,861.00
Santa Barbara #	26,165	5.5	4,757.27
Contra Costa	56,498	12	4,708.17
Marin	18,763	4	4,690.75
Lake +	9,216	2	4,608.00
Santa Cruz	13,755	3	4,585.00
Placer	17,569	4	4,392.25
Riverside	43,342	10	4,334.20
Mendocino	8,244	2	4,122.00
Stanislaus	23,588	6	3,931.33
Tulare #	26,443	7	3,777.57
Ventura	40,915	11	3,719.55
Yolo	7,432	2	3,716.00
Merced	14,689	4	3,672.25
Tehama	3,643	1	3,643.00
Tuolumne +	3,590	1	3,590.00
Inyo	3,578	1	3,578.00
San Joaquin	24,299	7	3,471.29
San Diego #	102,624	30	3,420.80
Sonoma	23,702	7	3,386.00
San Benito	3,371	1	3,371.00
Colusa	3,298	1	3,298.00
Sacramento	63,717	20	3,185.85
Orange	178,372	56	3,185.21
Shasta +	15,893	5	3,178.60
Solano +	15,597	5	3,119.40
Monterey #	20,540	7	2,934.29
STATE AVG	1,583,522	540.2	2,931.36
Fresno +	40,818	14	2,915.57
Kings	5,655	2	2,827.50
Madera	5,454	2	2,727.00
Los Angeles	374,136	139	2,691.63
Humboldt	7,770	3	2,590.00
Calaveras	2,517	1	2,517.00
San Mateo #	36,991	15	2,466.07
Kern	33,397	14	2,385.50
Del Norte	2,385	1	2,385.00
Trinity *#	2,329	1	2,329.00
Yuba	4,636	2	2,318.00
Napa	6,630	3	2,210.00
Sutter	6,617	3	2,205.67
Santa Clara	95,638	44	2,173.59
Alameda	53,374	27	1,976.81
San Francisco	49,717	26	1,912.19
Imperial	5,296	3	1,765.33
Mariposa +	1,450	1	1,450.00
Modoc	1,445	1	1,445.00
Mono	250	1	250.00
Glenn	3,000	0	0.00
Sierra	773	0	0.00
Lassen	N/A	0	0.00
Alpine *	N/A	0	N/A
Amador	N/A	1	N/A
San Bernardino	N/A	11	N/A

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