



STATE BOARD OF EQUALIZATION
POLICY, PLANNING, AND STANDARDS DIVISION
1000 N STREET, SUITE 64, SACRAMENTO, CALIFORNIA
P.O. BOX 942879, SACRAMENTO, CALIFORNIA 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

KATHLEEN CONNELL
Controller, Sacramento

JOHN CHIANG
Acting Member
Fourth District, Los Angeles

E. L. SORENSEN, JR.
Executive Director

June 23, 1998

No. 98/32

TO COUNTY ASSESSORS:

BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS
ACTIVITIES REPORT 1996-97

The annual "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices" 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 Glenna Schultz in our Real Property Technical Services Unit at (916) 324-5836 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,

A handwritten signature in cursive script, appearing to read "Richard C. Johnson".

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ/grs

Enclosure

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

1996-97

JUNE 1998

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1996-97

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SECTION I

EXPLANATION OF DATA CONTAINED IN EACH TABLE

EXPLANATION OF DATA CONTAINED IN EACH TABLE

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 assessors¹. 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 Policy, Planning, and Standards Division (formerly the Assessment Standards Division) from a questionnaire sent to all assessors. A copy of the questionnaire that was mailed to assessors requesting data for the 1996-97 fiscal year is contained in Appendix 2. Please note that the figures and totals in this report may be *incomplete* in that they represent a comparison of *furnished data only*. Fifty-five of the 58 counties reported data; Alpine, Colusa, and Lake Counties did not provide any data for 1996-97.

Any questions you have concerning this report should be directed to the Real Property Technical Services Unit 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 contained 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

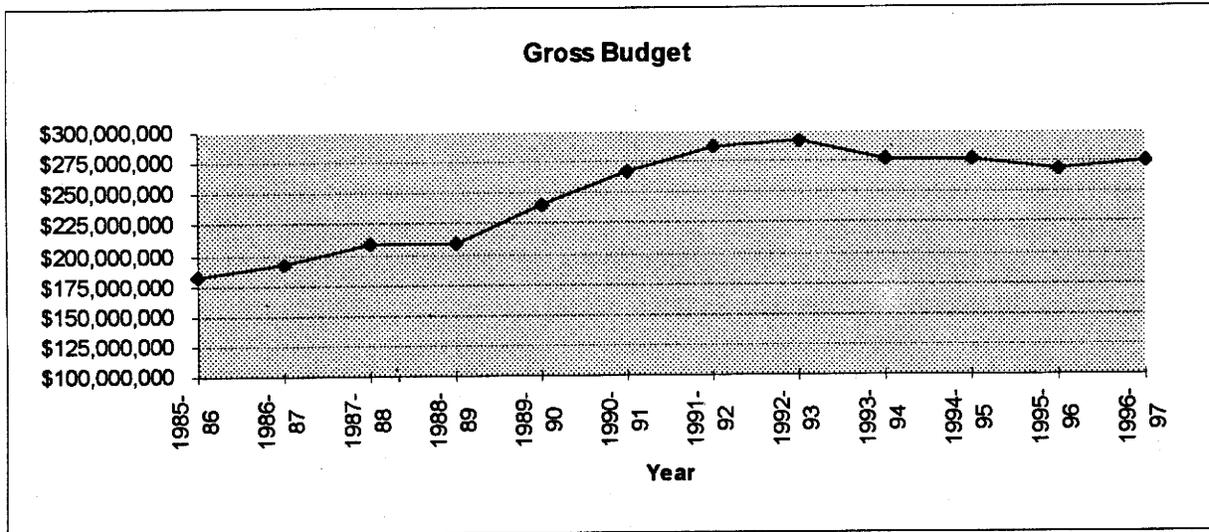
This table provides the costs for the major components of the county assessors' budgets. The major components included are the salaries and wages, cost of services from other departments (e.g., janitorial, data processing), other costs, services to other departments, map sales, sales of data, fees for property details, fees for copies and information, property and supplemental tax administration fees, and other income (see Appendix 1 for itemization of other income). 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 (see Table R, Total Budget, Roll Units and Roll Value Comparison).

As illustrated below, over the past ten years the statewide totals indicate that gross budgets gradually increased each year until the 1992-93 fiscal year. While the 1993-94 statewide gross budget was 6

¹ Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

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*, unless otherwise noted.

percent less than the 1992-93 figure, the 1994-95 statewide gross budget was slightly higher than the 1993-94 statewide gross budget (less than 1 percent difference). The 1995-96 statewide gross budget was 3 percent less than the 1994-95 figure. However, the 1996-97 statewide gross budget increased by 3 percent over the 1995-96 figure and almost returned to the 1994-95 level.



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. Columns 5 through 8 compare the 1996-97 gross budget to the 1995-96 gross budget and the 1995-96 gross budget to the 1994-95 gross budget and indicate the annual percentage change. Many assessors' offices have other sources of income. These sources have been divided into several categories: services to other county departments (column 10), map sales (column 11), fees for property details (column 12), fees for copies and information (column 13), property and supplemental tax administration fees (column 14) and other income (column 15). Other income is itemized in Appendix 1. Deducting the amounts entered in columns 10 through 15 from the gross budget (column 9) yields the net budget (column 16). If the assessor's office does not have other sources of income, then the gross budget (column 9) will equal the net budget (column 16). Columns 17 through 19 separately identify special interest items. Column 17 is the amount of the net budget attributable to the exemption program. Column 18 is the data processing costs provided by county departments other than the assessor's office. Column 19 is the data processing costs of services implemented internally by the assessor's office.

TABLE B: AB 818 FUNDS

The weakness in the California real estate market in recent years has not only held down increases in assessed values of properties upon change in ownership, but has forced the downward reassessment of a significant number of properties statewide to reflect the fact that current market values have declined to a level below factored base year values. In addition to reducing the statewide assessment roll by

tens of billions of dollars, these downward reassessments have created backlogs in various assessment functions such as the processing of changes in ownership, reassessment of new construction, processing assessment appeals and reviewing properties requiring downward reassessments. In order to maintain and strengthen the integrity of the property tax system, the Governor signed Chapter 914, Statutes of 1995 (AB 818, Vasconcellos), which provided counties access to a \$60 million loan to supplement their existing property tax administration program and process the existing backlogs.³

For the 1996-97 fiscal year, 44 counties participated in the loan program and received more than \$50 million. The purpose of this table is to provide a list of counties which have signed loan contracts with the State Department of Finance pursuant to AB 818. It also lists the funds those counties have received and demonstrates how the counties are utilizing the funds. The most prevalent use of the funds has been to purchase automation equipment. Other uses include hiring permanent employees, temporary employees, and contractors.

TABLE C: AB 818 BUDGETED POSITIONS

As indicated in Table B, 23 counties responded that they hired permanent employees and 23 counties indicated they hired temporary employees with their AB 818 funds. Table C divides the permanent and temporary employees each into six categories: administration/management, real property appraisers, business property auditor-appraisers, drafting/mapping, other technical/professional, and clerical.

Since the purpose of the loan by which these employees were hired is to reduce the existing backlog, they are not included in the workload analyses at the end of this report.

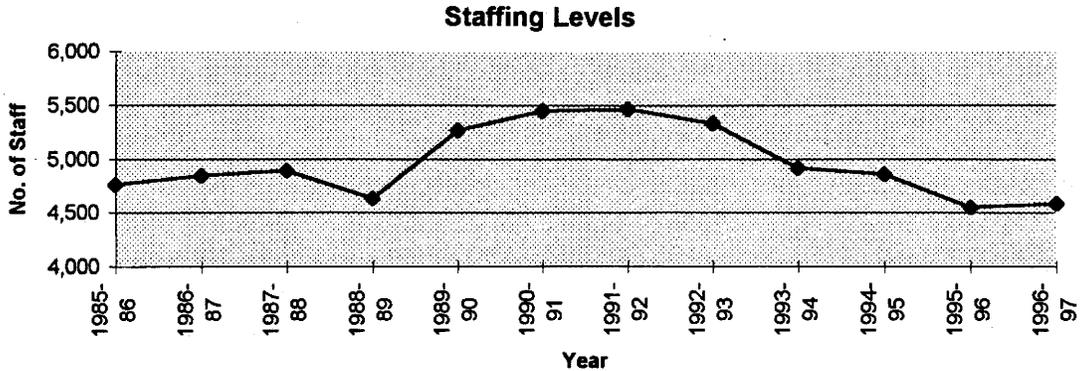
TABLE D: BUDGETED PERMANENT POSITIONS

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, drafting/mapping persons, computer analysts, other technical and professional (e.g., oil/gas specialists), and clerical.

Statewide, the assessors' staffing levels peaked in 1991-92, and began to decline in 1992-93. The declining trend appears to have hit bottom with the 1995-96 fiscal year. The 1995-96 staffing levels were the lowest in ten years. The 1996-97 staffing levels increased by 1 percent over the the previous year's staffing levels.

Please note the figures in this table do not include any employees hired with AB 818 funds. The following chart indicates the trend in staffing levels over the past 12 years.

³ 1996-97 Governor's Budget Summary, a report to the California Legislature 1995-96 Regular Session, page 80.



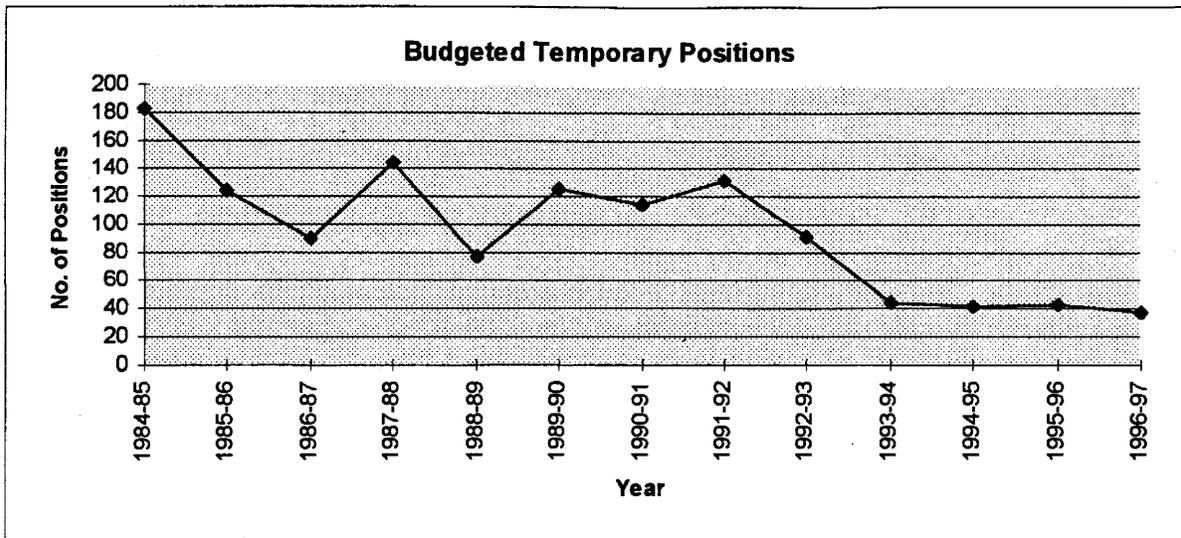
These data may be used in conjunction with the data in the other tables to measure efficiency and productivity of an assessor's office. In Tables O through V, we analyzed the workload with data in this table and Table E to develop workload indicators.

Notes: Positions are given in terms of person-years. Columns 9 through 12 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 E.

TABLE E: 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.

The number of temporary positions decreased in 1993-94 by more than 50 percent from 1992-93. The number of temporary positions continued to decline in 1994-95, although very slightly. In 1995-96, the number of temporary positions increased slightly from 1994-95. However, the declining trend continued in 1996-97. To compare recent data (1993-94 through 1996-97) with those provided in previous years, we converted the previous years' data from person-hours to person-years. The following chart shows the trend for the last 12 years.



The data in Tables D and E are used in conjunction with the data in the other tables to measure efficiency and productivity of an assessor's office. In Tables O through V we analyzed the workload with data in this table to compare workload indicators.

TABLE F: LOCAL ROLL VALUE AND STATISTICS

This table provides the total value of the secured, unsecured, and supplemental rolls. The values of the secured and unsecured rolls used in this report were first published in Table 10 of the Board of Equalization's *Annual Report 1995-96* (page A-11). Table F also lists the total number of units (assessments that result in a single tax bill) on the secured, the unsecured, and the supplemental rolls.

The statewide total roll value, as published in previous issues of the Board's *Annual Report*, increased steadily until 1992-93 as illustrated below. After 1992-93 the indicated total roll values continued to increase, but in smaller increments.

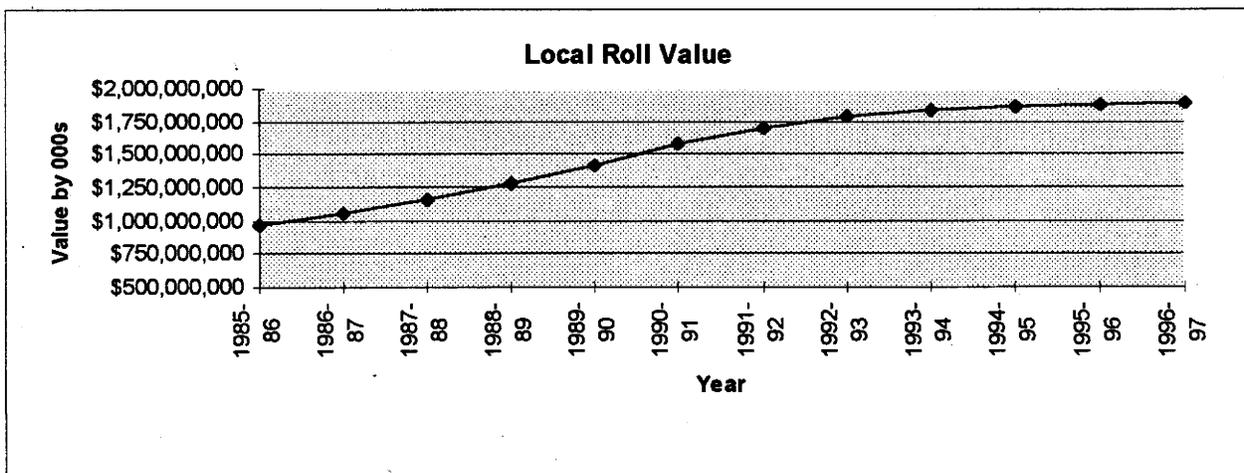
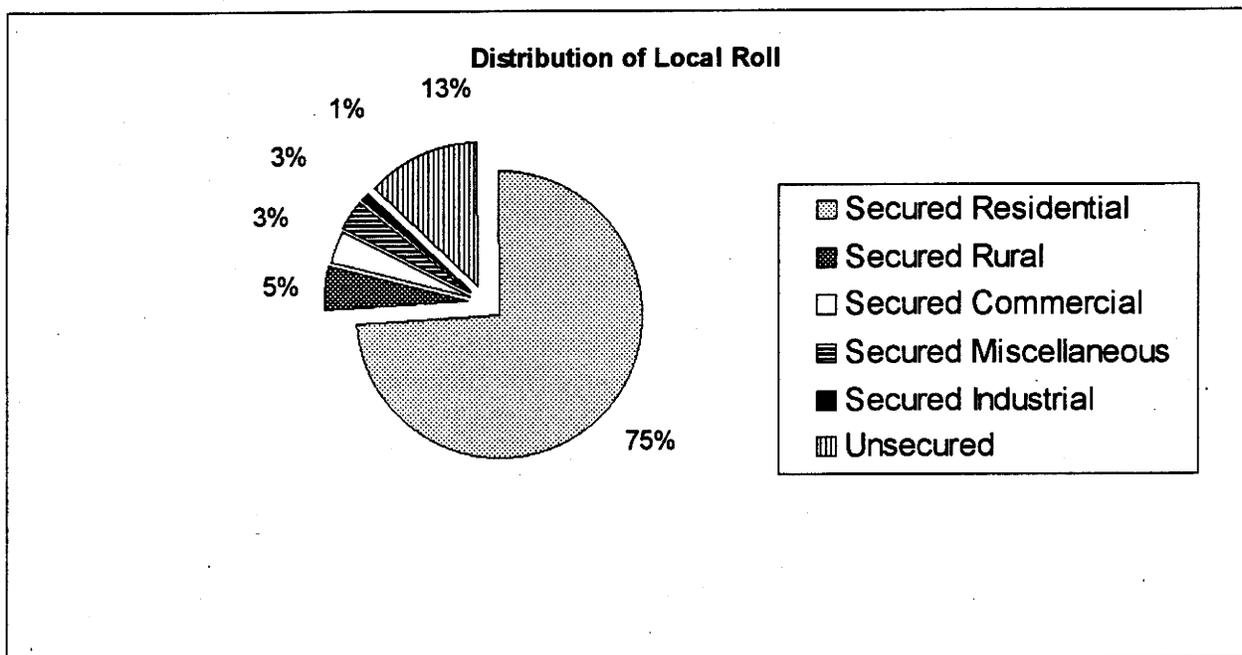


Table F provides data for workload analyses. For example, one analysis would be to look at the total roll units per clerk since the clerks are responsible for updating and maintaining the roll. See Tables T and V for workload analyses using the local roll value.

TABLE G: 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 eight categories: aircraft, boats, personalty and fixtures, unsecured possessory interests, manufactured homes, leasehold improvements, escapes from prior years' rolls, and other unsecured assessments.



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 32, Grand Total Local Roll is the sum of Column 22 (Total Secured Roll) and Column 31 (Total Unsecured Roll).

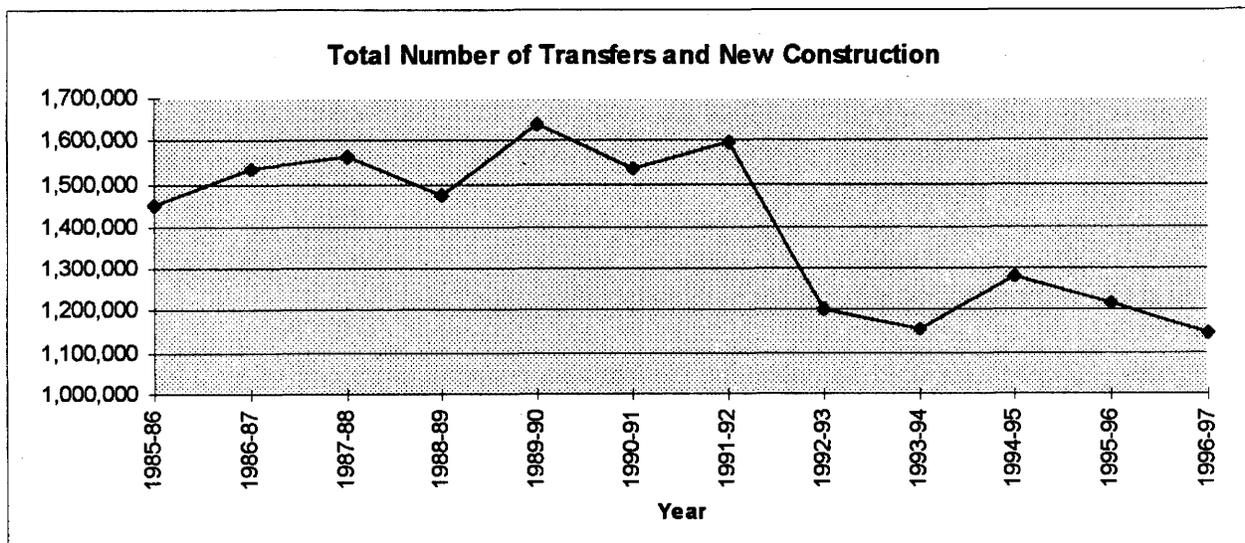
TABLE H: REAL PROPERTY WORKLOAD DATA

For purposes of this report, we divided the workload of an assessor's office by real property and business property. Table H provides data on the real property workload. The business property

workload is contained in Table I. Another workload item that affects both real and business property is assessment appeals, and that information is contained in Tables J and K. The data contained in this table and the relevant appeals data in Tables J and K comprise the real property workload of an assessor's office. In Tables T and U we analyzed the real property and the business property workload by the staffing levels indicated in Tables D and E.

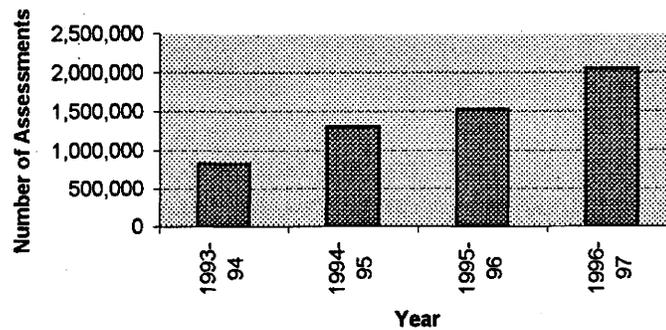
Included in the real property workload are transfers, new construction, taxpayer relief programs (misfortune/calamity, eminent domain; Propositions 60, 90, 110), miscellaneous items (appealed properties, property splits, new subdivision lots, and roll corrections), and Proposition 8 reductions (properties where the current market value has fallen below the factored base year value). Please note that these data do not represent the entire real property workload of an assessor's office. In addition, some data that we requested were not available in certain counties.

Transfers and New Construction. In 1994-95 we estimated that the total number of transfers and new construction statewide increased by 2 percent as opposed to the indicated 4 percent decrease (the 1993-94 totals did not include data from San Bernardino County). Statewide in 1995-96, the total number of transfers (Column 3) and number of new assessments from new construction (Columns 6 and 7) indicated a 5 percent decrease from 1994-95. This decline continued for 1996-97. This reverses the 1994-95 increase 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 11 years. These figures provide one indicator that California's real estate activity is still on the slow side and that any increases in real estate values is localized and is not yet reflected statewide.



Proposition 8 Assessments. When property values began to decrease in the early 1990's, the number of Proposition 8 assessments began to increase. Data on these assessments (reductions in value) were included in this report beginning in 1993-94. The following table illustrates the rapid increase in these reductions in value. The 1996-97 statewide figure is more than double than the number reported in 1993-94.

Trend in Proposition 8 Assessments



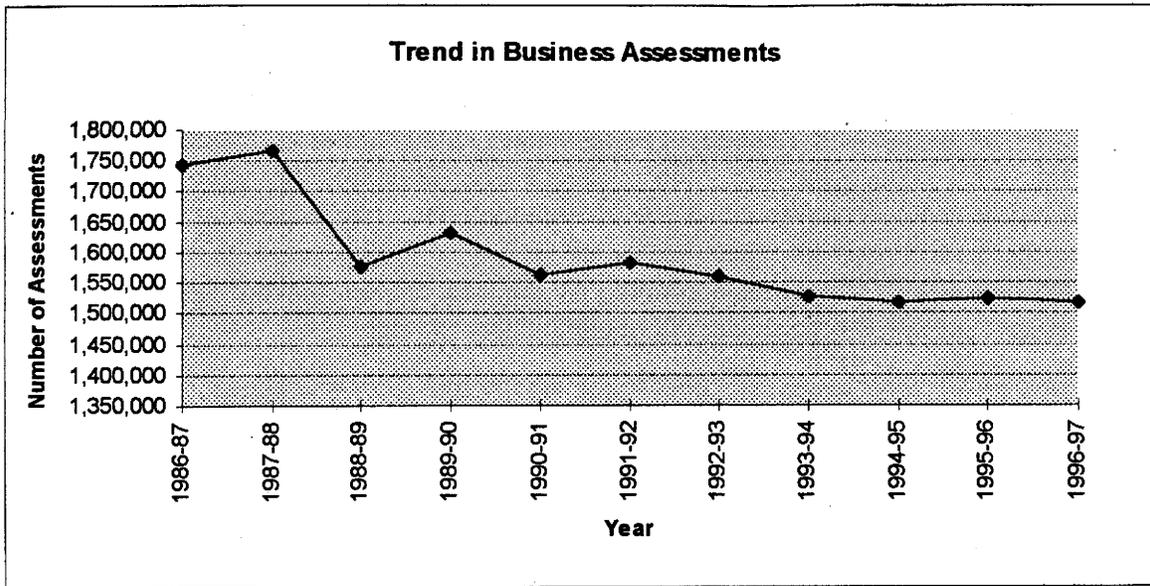
At the same time these assessments were increasing, staffing levels were decreasing. One method some counties use to counteract the decrease in personnel is to process Proposition 8 reductions in value by using an automatic computer program such as regression analysis rather than using personnel to field review properties. Column 28 of Table H indicates which counties use an automatic program. Column 29 indicates the percentage of the Proposition 8 assessments which were reduced by the automatic program.

Notes: Column 8 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(b) or have requested a transfer of base year value under Sections 69 or 69.3. Column 9 lists the number of units that have been affected by eminent domain proceedings (property taken by a governmental entity). Column 10 lists the number of claims filed requesting transfer of base year values under Section 69.5 (base year value transfer for disabled persons or persons over the age of 55). Non-Proposition 13 properties (properties which are annually valued) are listed in columns 11 through 14. Columns 19 through 25 list the number of units which have had their values reduced to current market value (Proposition 8 assessments).

TABLE I: BUSINESS PROPERTY WORKLOAD DATA

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, racehorse returns, and mandatory audits.

In 1992-93, the statewide total number of business property assessments (column 7) began to decrease. This trend continued to 1996-97, with the exception of a slight increase for 1995-96. The chart below illustrates the overall decline in the number of business property assessments since 1987-88.



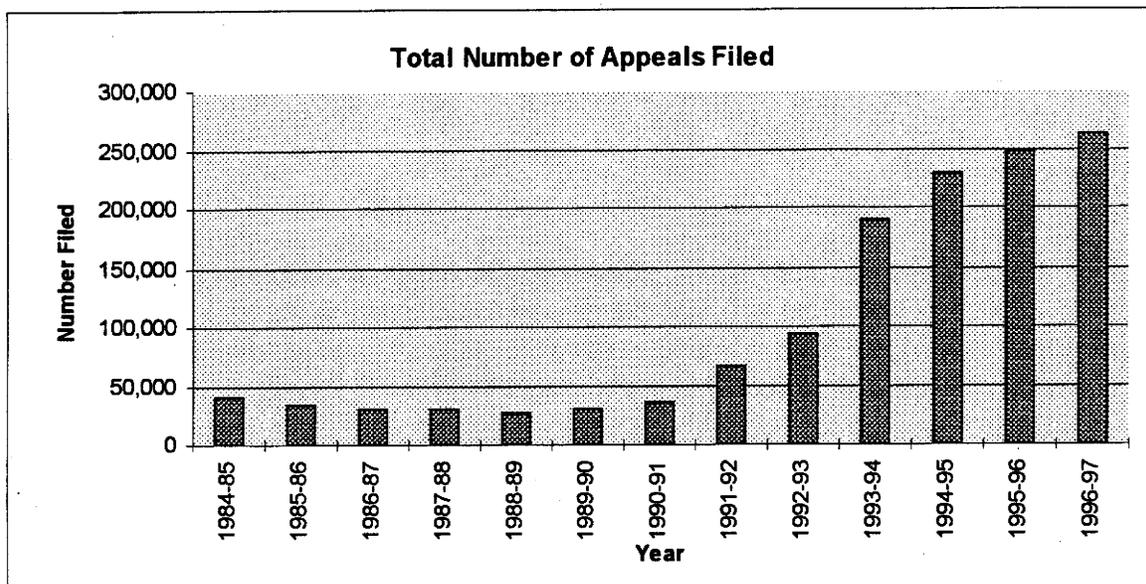
Another workload item, appeals of business property assessments, is contained in Column 5 of Tables J and K. The data contained in this table and the relevant appeals data in Tables J and K comprise the business property workload of an assessor's office. In Tables Q and U we analyzed the business property workload by the auditor staffing levels contained in Tables D and E.

Notes: Column 1 includes only boats that are assessed; boats that are exempt due to low value are excluded. Column 2 omits exempt historical aircraft. Certificated aircraft (column 3) is defined in Revenue and Taxation Code Section 1150 as commercial freight or passenger aircraft. In column 5, 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 9 is the sum of columns 1 through 8. Vessel Property Statements (column 10) are mailed out for boats that are valued over \$30,000. Column 12 lists the number of mandatory audits due in 1994-95 (audits in the last year of the mandatory audit period). Column 15 is the sum of columns 12, 13, and 14. Column 18 provides the number of mandatory audits completed or waived during the 1994-95 fiscal year (sum of columns 16 and 17). Column 19 is the number of audits being carried over to the next fiscal year (the difference between column 15 and column 18).

TABLES J & K: 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 constant 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. This movement in the number of appeals filed continued in 1996-97 with a 6.5 percent increase. We anticipate that the number of appealed properties will continue to remain high; as market values rise and assessors raise the Proposition 8 assessments with increases in the market (only base year values are limited to Proposition 13's maximum 2 percent annual increase--not Proposition 8 assessments), we may see another increase in appeals filed. This would offset any decrease in appeals filed for new reductions in value.



The data contained in Tables D, E, H, and I were analyzed in Tables O and P to provide indicators of the assessors' workloads.

In comparing the number of appeals filed for each property type with the distribution of the secured and unsecured rolls, we noted that commercial properties had the most appeals filed. One appeal was filed for every nine units of commercial property. Industrial properties were the second most appealed category (one appeal filed for every 20 units of property). Residential properties were third with one appealed filed for every 55 units of residential property. Rural properties were fourth with one appealed filed for every 228 units of rural property. Business property was last with one appeal filed for every 290 business property assessments.

Notes: Table J indicates the number of appeals filed for the 1995-96 fiscal year (filing period July 2 to September 15, 1995). Table K indicates the number of appeals outstanding as of July 1, 1995--appeals that were filed for previous fiscal years but had not yet been heard.

TABLES L & M: ASSESSMENT APPEAL ACTIVITY

These tables provide data on what action was taken on assessment appeals during the 1996-97 fiscal year. Table J indicates the assessment appeal activity that occurred during the 1996-97 fiscal year on appeals that were filed for that year. Table K indicates the assessment appeal activity that occurred during the 1996-97 fiscal year on the appeals that were filed for previous fiscal years and carried over to 1996-97. The number of appeals resolved is separated into seven categories: appeals withdrawn; no shows (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 1996-97 fiscal year, but also the workload that is carried over to the next fiscal year. In 1993-94 only 46 percent of the appeals filed in 1993-94 were resolved the same year. However, in 1994-95, 56 percent of the appeals filed that year were resolved the same year. And in 1995-96, 60 percent of the appealed filed were resolved during that year. However, in 1996-97, only 31 percent of this appeals filed were resolved during the year. Of those resolved in 1996-97, 42 percent of the appeals were withdrawn and 36 percent were resolved by stipulations (assessor and taxpayer agreeing to a value). Only 9 percent of those appeals filed and resolved in 1996-97 went to hearing.

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

TABLE N: NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

This table provides data on the number of boards or hearing officers which hear property tax appeals for each county. To handle the increase in property tax appeals for 1996-97, changes occurred in the Counties of Los Angeles, Mariposa, Orange, San Francisco, Santa Clara and Sonoma. The City and County of San Francisco added a second appeals board. Los Angeles County increased the number of hearing officers from 24 to 29. Mariposa County increased the number of hearing officers from 3 to 5. Santa Clara County doubled its number of hearing officers from 1 to 2. On the other hand, responding to a decline in appeals filed, Orange, Sacramento, and Sonoma Counties reduced the number of hearing officers.

Notes: Column 1 indicates whether 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 of hearing officers appointed by, and separate from, the assessment appeals board.

TABLE O: DEMOGRAPHICS

This table compares counties by size. We chose three different definitions of size: population, gross budget, and total roll units. The population figures were supplied by the Demographic Research Unit

of the California Department of Finance and are estimated as of January 1, 1997. The purpose of this table is to give an overall view of which counties may be comparable in terms of resources and workload.

TABLE P: WORKLOAD INDICATORS

This table provides some workload indicators of an assessor's office. The workload data from Tables F, H, and I, when used in conjunction with the data on staffing levels in Tables D and E, provide various indicators of the efficiency of the assessor's office. We did make staffing adjustments for several counties. For example, several counties reported no business property auditors on their staffs. However, their business property assessments and mandatory audits are being completed. To these counties, we allocated a quarter position. In addition, the position of assessor is a working position in some counties (i.e., the assessor also completes some of the real property or business property assessments). The following counties indicated that the assessor handles some of the real property or business property workload: Alpine, Butte, Calaveras, Del Norte, Glenn, Inyo, Kings, Lassen, Los Angeles, Mendocino, Merced, Plumas, San Mateo, Sierra, Solano, Tehama, Yolo, and Yuba. For these counties, we allocated a quarter appraiser and/or auditor position as was indicated on the questionnaire. We did not include any positions hired by AB 818 funds as the purpose of these funds is to reduce the backlog of work.

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*. We caution the reader to note that the data used in this table may not accurately represent the actual workload of a real property appraiser or business property appraiser. For example, reductions in assessed values due to decreasing real estate values (Proposition 8 assessments) may be done en masse by computer. On the other hand, each disaster reassessment requires individual attention and probably a field inspection.

Notes: Column 1, number of real property units worked, is the sum of the total transfers (Table H, column 3), new assessments resulting from permits (Table H, column 6), construction discovered without permits (Table H, column 7), units affected by misfortune or calamity (Table H, column 8), properties affected by eminent domain (Table H, column 9), the number of claims filed for Propositions 60, 90, 110 (Table H, column 10), property splits (Table H, column 16), new subdivision lots (Table H, column 17), roll corrections (Table H, column 18), assessment appeals (Table H, column 15), Proposition 8 (Table H, column 25), and properties that are annually reassessed (Table H, columns 11 through 14). Please note that the data for Proposition 8 assessments were reduced for those counties that indicated they do a percentage of these assessments by computer (thus it is not a personnel workload item). Column 2, the number of appraisers, is the sum of real property appraisers from Budgeted Permanent Positions (Table D, column 2) and Budgeted Temporary Positions (Table E, 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 I, column 7), the mandatory audits completed (Table I, column 16), and the number of business property appeals filed (Tables J and K, column 5). Column 5, the number of appraisers, is the sum of auditor-appraisers from Budgeted Permanent Positions (Table D, column 3) and Budgeted Temporary Positions (Table E, 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 H, column 12) divided by the number of drafting personnel (Table D, column 4 and Table E, column 3). Column 8 is the number of new subdivision lots (Table H, column 13) divided by the number of drafting personnel (Table D, column 4 and Table E, column 3).

TABLE Q: DISTRIBUTION OF WORKLOAD INDICATORS

In this table, the workload indicators provided by Table P 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 2,818.8. Ten counties out of 58 are above the statewide average. The statewide average number of unsecured units worked per auditor-appraiser is 3,083.5. Thirty-four counties are above the unsecured statewide average.

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

TABLES R-V: These next five tables compare the workload, staffing, and budgeting figures to counties of similar size. We determined "similar size" based primarily on the number of total roll units. We realize this is not the only "size" comparison that can be made. However, this appeared to be the most efficient comparison that could be made without separately analyzing the physical and economic features of each county.

We inserted blank spaces between groupings to distinguish counties of "similar size." In addition, we placed Los Angeles County in a category of its own. Because of its size, we chose not to compare Los Angeles County to any of the other 57 counties in California.

TABLE R: TOTAL BUDGET, ROLL UNITS AND ROLL VALUE COMPARISON

The first area of comparison that we made was of total budget, roll units, and roll value to staff members. This was done to establish a broad overview.

Notes: The total staff figures in column 1 are a compilation of Tables D and E (budgeted permanent and budgeted temporary positions). The gross budget, total roll units, and total roll value figures came

from Tables A and F. Column 3, Budget per Staff Member is column 2 (Gross Budget) divided by column 1 (Total Staff). Column 5, Roll Units per Staff, is column 4 (Total Roll Units) divided by column 1. Column 7, Roll Value per Staff, is column 6 (Total Roll Value) divided by column 1.

TABLE S: COMPARISON OF ADMINISTRATIVE POSITIONS

To compare the levels of administrative staffing used to manage assessors' offices in California, we compiled the data presented in Table R. We caution the reader to take into consideration that the staffing classification used in this report was reported by the counties. Counties do not all count staffing the same way.

Notes: Column 3, Staff per Administrative Position, is column 2 (Other Staff) divided by column 1 (Assessor and Other Managers). Column 5, Roll Units per Administrative Position, is column 4 (Total Roll Units, divided by column 1.

TABLE T: REAL PROPERTY WORKLOAD COMPARISON

This table compares those elements relevant to the real property appraisal staff. Other items are also worked by the real property appraisal staff (such as appeals, etc.). These items were not included due to annual fluctuations. In addition, we did not make comparisons of appraiser experience, education and training, or ability. These are all items that could affect the productivity of the appraisal staff.

Notes: Column 2, Real Property Appraisers, is a compilation of Table D, column 2, and Table E, column 1. Column 4, Appraisers per Secured Roll Units, is column 3 (Secured Roll Units) divided by column 2 (Real Property Appraisers). Column 6, Transfers per Appraiser, is column 5 (Total Transfers divided by column 2. Column 8, New Construction per Appraiser, is column 7 (New Construction Units Appraised) divided by column 1.

TABLE U: BUSINESS PROPERTY WORKLOAD COMPARISON

This table compares three major functions of a business property valuation unit: performing mandatory audits, processing business property statements, and valuing all business property accounts.

Notes: Column 2, Business Property Appraisers, is a compilation of Tables D and E, Budgeted Permanent and Temporary Positions. Column 4, Assessments per Auditor, is column 3 (Business Property Assessments) divided by column 2. Column 6, Mandatory Audits per Auditor, is column 5 (Mandatory Audits due) divided by column 2. Column 8, Property Statements per Auditor, is column 7 (Property Statements) divided by column 2.

TABLE V: CLERICAL WORKLOAD COMPARISON

This table compares three categories of the assessors' clerical staffing in comparable counties.

Notes: Columns 1 and 2 are a combination of the applicable columns from Tables B and C, Budgeted Permanent and Temporary Positions. Valuation Staff (column 2) includes both real property appraisers and business property auditor-appraisers. Column 3, Valuation Staff per Clerk, is column 2 divided by column 1. Column 5, Roll Value per Clerk, is the total roll value (column 4) divided by the clerical staff (column 1). Column 7, Roll Units per Clerk, is the total roll units (column 6) divided by column 1.

SECTION II

BUDGET AND PERSONNEL STATISTICS

TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Salaries and Wages (1)	Cost of Services From Other Depts. (2)	Other Costs (3)	1996-97 GROSS BUDGET (4)	1995-96 Gross Budget (5)	% Change 95-96 to 96-97 (6)	1994-95 Gross Budget (5)	% Change 94-95 to 95-96 (8)
Alameda	\$9,357,929	\$1,195,378	\$525,571	\$11,078,878	\$10,477,616	5%	\$9,816,934	6%
Alpine *	69,930	0	19,210	89,140	89,140	0%	104,406	-
Amador	458,609	23,084	71,714	553,407	454,496	18%	456,409	0%
Butte	1,531,036	134,113	278,381	1,943,530	1,952,408	0%	1,839,598	6%
Calaveras	695,869	0	43,011	738,880	700,111	5%	815,315	-16%
Colusa *	508,597	0	56,666	565,263	565,263	0%	500,301	11%
Contra Costa	6,914,791	1,100,840	248,963	8,264,594	7,862,704	5%	7,919,755	-1%
Del Norte	363,674	68,797	57,786	490,257	410,206	16%	401,322	2%
El Dorado	1,793,324	267,942	135,403	2,196,669	2,112,913	4%	2,271,928	-8%
Fresno +	5,842,867	696,205	133,260	6,672,332	6,380,200	4%	6,241,946	2%
Glenn	442,606	-	-	442,606	400,496	10%	-	-
Humboldt	1,060,834	70,356	139,799	1,270,989	1,235,907	3%	1,420,746	-15%
Imperial	809,766	0	308,514	1,118,280	1,118,280	0%	1,077,748	4%
Inyo	558,468	0	134,561	693,029	716,473	-3%	761,859	-6%
Kern +	5,269,477	703,703	325,532	6,298,712	6,030,164	4%	6,358,902	-5%
Kings	891,607	181,493	96,230	1,169,330	1,122,871	4%	1,079,338	4%
Lake ** +	843,425	14,228	25,870	883,523	-	-	-	-
Lassen	353,217	0	18,485	371,702	369,833	1%	355,509	4%
Los Angeles	61,818,000	7,908,008	9,375,992	79,102,000	79,913,000	-1%	85,648,000	-7%
Madera	1,100,000	N/A	N/A	1,100,000	914,489	17%	921,448	-1%
Marin +	2,575,515	38,679	172,008	2,786,202	2,842,405	-2%	3,799,609	-34%
Mariposa +	358,376	0	138,336	496,712	473,584	5%	538,374	-14%
Mendocino	969,298	0	57,268	1,026,566	1,002,515	2%	971,118	3%
Merced	1,365,151	204,500	-	1,569,651	1,641,628	-5%	1,813,562	-10%
Modoc	291,715	0	44,000	335,715	300,220	11%	286,612	5%
Mono	372,095	0	82,609	454,704	426,143	6%	452,500	-6%
Monterey #	2,321,322	543,896	267,870	3,133,088	3,084,563	2%	2,919,149	5%
Napa	1,030,282	46,700	30,951	1,107,933	1,052,548	5%	1,006,383	4%
Nevada	1,413,381	-	146,476	1,559,857	1,556,493	0%	1,556,493	0%
Orange	12,996,526	1,809,967	3,129,616	17,936,109	17,781,117	1%	17,405,039	2%
Placer	3,158,829	8,748	542,840	3,710,417	3,540,633	5%	3,251,473	8%
Plumas	399,716	41,510	21,850	463,076	434,821	6%	434,821	0%
Riverside	8,294,848	2,016,543	2,737,295	13,048,686	9,256,603	29%	10,139,318	-10%
Sacramento	7,701,650	324,776	1,246,856	9,273,282	9,283,067	0%	9,598,486	-3%
San Benito	520,380	-	37,800	558,180	532,505	5%	490,615	8%
San Bernardino	7,137,059	501,076	740,535	8,378,670	8,153,857	3%	8,120,605	0%
San Diego #	12,811,500	-	762,956	13,574,456	13,517,485	0%	14,170,540	-5%
San Francisco +	4,959,985	0	1,863,004	6,822,989	6,302,208	8%	5,893,468	6%
San Joaquin	3,773,708	82,009	487,271	4,342,988	4,159,861	4%	4,152,408	0%
San Luis Obispo	3,088,486	138,397	144,975	3,371,858	3,285,861	3%	3,058,315	7%
San Mateo #	6,613,927	932,431	847,854	8,394,212	9,404,291	-12%	11,476,367	-22%
Santa Barbara #	3,418,124	253,412	728,276	4,399,812	4,180,478	5%	3,840,285	8%
Santa Clara	14,079,650	301,355	583,659	14,964,664	14,655,016	2%	15,493,541	-6%
Santa Cruz	1,532,588	0	364,395	1,896,983	1,789,737	6%	1,885,767	-5%
Shasta +	1,697,988	166,626	135,248	1,999,862	1,954,207	2%	1,934,728	1%
Sierra	281,544	1,400	18,060	301,004	292,234	3%	274,528	6%
Siskiyou	895,717	50,000	103,207	1,048,924	954,132	9%	920,749	3%
Solano +	1,701,168	391,636	119,515	2,212,319	2,310,133	-4%	2,409,848	-4%
Sonoma	3,634,097	332,506	637,595	4,604,198	4,625,753	0%	4,407,468	5%
Stanislaus	2,712,032	180,188	176,064	3,068,284	2,570,033	16%	3,103,944	-21%
Sutter	838,594	135,529	109,036	1,083,159	1,025,968	5%	891,029	13%
Tehama	587,182	0	94,562	681,744	582,304	15%	589,266	-1%
Trinity #	133,796	3,500	49,897	187,193	184,889	1%	-	-
Tulare #	2,230,472	381,944	223,680	2,836,096	2,854,325	-1%	2,812,864	1%
Tuolumne +	500,120	0	94,643	594,763	687,258	-16%	674,003	2%
Ventura	5,202,100	981,400	-	6,183,500	6,312,600	-2%	6,140,200	3%
Yolo	972,133	24,631	67,088	1,063,852	1,008,827	5%	1,146,428	-14%
Yuba	602,945	0	53,620	656,565	635,300	3%	612,500	4%
Totals	\$223,858,025	\$22,257,506	\$29,055,863	\$275,171,394	\$267,482,172	3%	\$276,663,867	3%

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

TABLE A (CONTINUED)

BUDGET DATA & COSTS OF SELECTED PROGRAMS

1996-97 Gross Budget (9)	Other Income						NET BUDGET (16)	Exemption Program Costs Included in Budget (17)	Data Processing Costs		
	Services to Other Depts. (10)	Map Sales (11)	Fees for Property Details (12)	Fees for Copies & Info. (13)	Property/ Supp. Tax Admin. (14)	Other (See Appendix 1) (15)			Provided by Other County Depts. (18)	Internal Services (19)	
Alameda	\$11,078,878	\$401	\$26,843	\$23,882	\$63,897	\$3,222,243	\$3,653	\$7,737,959	-	\$799,687	\$39,571
Alpine *	89,140	0	2,628	0	0	0	0	86,512	N/A	N/A	N/A
Amador	553,407	276	3,532	4,254	-	-	282	545,063	-	-	-
Butte	1,943,530	0	16,000	In #11	In #11	630,000	5,000	1,292,530	87,854	0	76,685
Calaveras	738,880	0	1,010	0	0	128,413	0	609,457	N/A	0	0
Colusa *	565,263	0	0	0	0	0	0	565,263	0	0	0
Contra Costa	8,264,594	22,926	35,218	-	85,594	530,000	78,845	7,512,011	382,674	728,255	286,090
Del Norte	490,257	0	0	0	0	0	0	490,257	N/A	N/A	N/A
El Dorado	2,196,669	1,350	-	15,190	475	762,871	385	1,416,398	69,300	262,901	-
Fresno +	6,672,332	123,343	38,712	284	1,000	1,785,689	-	4,723,304	212,271	655,827	56,000
Glenn	442,606	-	300	-	-	-	3,800	438,506	-	-	-
Humboldt	1,270,989	In #13	17,988	894	11,538	282,664	265,722	692,183	N/A	70,356	N/A
Imperial	1,118,280	93	3,177	1,968	740	55,000	11,577	1,045,725	0	0	0
Inyo	693,029	0	1,160	0	0	0	2,647	689,222	0	0	0
Kern +	6,298,712	4,577	16,709	11,479	5,276	1,005,297	7,685	5,247,689	52,447	1,610	70,940
Kings	1,169,330	0	2,000	1,000	64,000	328,751	-	773,579	-	163,902	-
Lake ** +	883,523	5,380	8,972	-	-	-	111,530	757,641	N/A	N/A	N/A
Lassen	371,702	0	4,721	0	In #11	33,000	0	333,981	N/A	N/A	N/A
Los Angeles	79,102,000	64,000	207,596	-	-	-	32,999,404	45,831,000	-	5,086,000	-
Madera	1,100,000	0	6,960	100	3,565	N/A	N/A	1,089,375	N/A	N/A	N/A
Marin +	2,786,202	N/A	14,676	18,564	6,296	738,352	8,550	1,999,764	N/A	N/A	N/A
Mariposa +	496,712	0	4,000	0	0	0	0	492,712	0	0	0
Mendocino	1,026,566	0	5,633	135	12,732	17,185	1,168	989,713	-	-	-
Merced	1,569,651	-	10,230	21,042	-	-	-	1,538,379	N/A	204,500	N/A
Modoc	335,715	14,000	In #15	In #15	In #15	In #15	3,358	318,357	N/A	N/A	N/A
Mono	454,704	-	1,265	-	-	-	-	453,439	-	-	-
Monterey #	3,133,088	0	4,000	0	0	634,136	0	2,494,952	N/A	529,616	30,000
Napa	1,107,933	0	6,000	6,275	500	0	66,856	1,028,302	-	33,300	-
Nevada	1,559,857	0	2,660	5,600	242	0	4,003	1,547,352	N/A	N/A	N/A
Orange	17,936,109	-	30,163	82,582	-	1,346,380	126,322	16,350,662	511,586	1,788,139	922,124
Placer	3,710,417	20,593	17,414	30,379	0	923,717	0	2,718,314	96,994	0	0
Plumas	463,076	-	-	500	-	-	-	462,576	-	41,510	-
Riverside	13,048,686	23,687	10,202	1,030	217,142	4,031,813	6,434	8,758,378	-	1,474,064	-
Sacramento	9,273,282	In #15	In #15	In #15	In #15	3,153,580	82,336	6,037,366	206,200	886,704	660,193
San Benito	558,180	-	4,000	-	-	144,000	4,100	406,080	N/A	N/A	N/A
San Bernardino	8,378,670	95,000	165,000	31,000	-	1,437,600	-	6,650,070	-	303,082	-
San Diego #	13,574,456	N/A	29,495	77,565	131,975	-	N/A	13,335,421	257,755	-	794,180
San Francisco +	6,822,989	0	2,207	4,107	0	0	0	6,816,675	0	0	0
San Joaquin	4,342,988	-	-	-	-	28,000	-	4,314,988	N/A	82,009	N/A
San Luis Obispo	3,371,858	0	11,538	0	20,430	0	53,206	3,286,684	37,595	N/A	N/A
San Mateo #	8,394,212	0	0	3,375,000	50,000	2,450,000	0	2,519,212	-	360,330	-
Santa Barbara #	4,399,812	-16,060	10,420	N/A	19,862	1,104,515	196,287	3,084,788	N/A	192,654	83,420
Santa Clara	14,964,664	0	13,891	91,925	4,940	5,433,580	390,050	9,030,278	606,909	221,796	825,991
Santa Cruz	1,896,983	0	In #15	In #15	In #15	519,646	35,320	1,342,017	-	248,498	-
Shasta +	1,999,862	58,444	3,100	7,000	8,000	360,588	109	1,562,621	N/A	84,006	N/A
Sierra	301,004	1,400	3,917	0	0	29,000	0	266,687	3,000	0	0
Siskiyou	1,048,924	0	8,475	0	In #11	2,532	0	1,037,917	N/A	50,000	0
Solano +	2,212,319	121,000	10,325	53,289	In #11	95,936	31,562	1,900,207	N/A	193,745	520
Sonoma	4,604,198	0	28,714	62,520	N/A	120,000	-	4,392,964	-	-	-
Stanislaus	3,068,284	-	5,000	4,000	13,828	398,260	-	2,647,196	-	180,188	-
Sutter	1,083,159	0	4,601	2,500	0	0	5,683	1,070,375	-	110,428	-
Tehama	681,744	-	6,000	-	-	98,000	-	577,744	0	0	0
Trinity #	187,193	0	738	1,558	594	N/A	272	184,031	N/A	N/A	N/A
Tulare #	2,836,096	0	6,678	500	1,000	-	65,230	2,762,688	N/A	271,888	N/A
Tuolumne +	594,763	0	2,015	0	0	0	9,988	582,760	0	0	0
Ventura	6,183,500	0	8,000	-	-	1,331,500	50,000	4,794,000	-	-	-
Yolo	1,063,852	-	892	17,988	In #12	539,875	10,611	494,486	27,961	-	-
Yuba	656,565	0	5,000	300	3,000	132,000	0	516,265	N/A	N/A	N/A

Totals \$275,171,394 \$540,410 \$829,775 \$3,954,410 \$726,626 \$33,834,123 \$34,641,975 \$200,644,075 \$2,552,546 \$15,024,995 \$3,845,714

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TABLE B
AB 818 FUNDS

	Contract with Dept. of Finance? (1)		Amount of Funds Allocated (2)	Utilization of Funds				Other (specify) (7)
				Permanent Employees (3)	Temporary Employees (4)	Automation Equipment (5)	Contractors (6)	
Alameda	Yes		\$2,152,429	X		X		Professional Services
Alpine *		No	-					
Amador	Yes		80,865		X	X	X	
Butte	Yes		362,718	X	X	X	X	
Calaveras	Yes		109,897	X		X		
Colusa *	Yes		53,957	X	X	X	X	
Contra Costa	Yes		2,022,000	X	X	X	X	Oil Refinery Appeals Consultants
Del Norte	Yes		36,203					Overtime for Permanent Employees
El Dorado		No	-					
Fresno +	Yes		596,024	X		X		
Glenn	Yes		59,000			X	X	
Humboldt	Yes		210,806	X		X		
Imperial		No	-					
Inyo		No	-					
Kern +	Yes		1,211,318		X	X	X	
Kings	Yes		138,653	X	X	X	X	
Lake ** +			-					
Lassen	Yes		54,699	X				
Los Angeles	Yes		13,451,670	X	X	X	X	Appraisal/Clerical Staff
Madera	Yes		212,991		X	X	X	
Marin +		No	-					
Mariposa +		No	-					
Mendocino	Yes		160,435		X	X	X	
Merced		No	-					
Modoc		No	-					
Mono	Yes		45,518			X	X	
Monterey #		No	-					
Napa	Yes		265,817			X	X	
Nevada	Yes		234,292		X	X		
Orange		No	-					
Placer	Yes		315,000	X	X	X		Clerk of Board, Auditor, Tax Collector
Plumas	Yes		80,000			X	X	Door-to-Door Field Inspection Project
Riverside	Yes		2,369,000	X	X	X	X	
Sacramento	Yes		1,554,243	X	X	X		Software, Furniture, Supplies
San Benito	Yes		90,408	X		X		Training & Office Equipment
San Bernardino	Yes		2,139,938			X		Auditor, Tax Collector, Clerk of Board
San Diego #	Yes		5,413,943	X	X	X	X	
San Francisco +	Yes		3,332,230		X	X	X	
San Joaquin	Yes		818,686	X		X		
San Luis Obispo	Yes		736,288		X	X	X	
San Mateo #	Yes		2,201,000		X	X	X	
Santa Barbara #	Yes		895,894	X	X	X	X	
Santa Clara	Yes		2,818,806			X	X	Unclassified Employees
Santa Cruz	Yes		565,000		X	X		
Shasta +	Yes		342,399	X		X		
Sierra	Yes		7,383			X	X	
Siskiyou		No	-					
Solano +	Yes		469,207	X		X		
Sonoma	Yes		1,035,049	X		X		
Stanislaus	Yes		866,155		X	X		Two Clerks
Sutter	Yes		147,436	X	X	X		
Tehama	Yes		74,000	X		X		Software & Vehicle
Trinity #		No	-					
Tulare #	Yes		501,902		X	X	X	
Tuolumne +		No	-					
Ventura	Yes		1,477,800		X	X		
Yolo	Yes		278,309			X	X	Vehicles
Yuba	Yes		88,968	X				
Totals	44 Yes 13 No		\$50,078,336	23	23	41	23	13

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

TABLE C

AB 818 POSITIONS
(In Person Years)

	PERMANENT POSITIONS						TEMPORARY POSITIONS						TOTAL STAFF (13)
	Admin. Mgmt. (1)	Certified Appraisers		Drafting/ Mapping (4)	Other Tech. & Pro. (5)	Clerical (6)	Admin. Mgmt. (7)	Certified Appraisers		Drafting/ Mapping (10)	Other Tech. & Pro. (11)	Clerical (12)	
		Real Property (2)	Business Property (3)					Real Property (8)	Business Property (9)				
Alameda	0	13	-	-	4	3	-	-	-	-	-	-	20
Alpine *	-	-	-	-	-	0	-	-	-	-	-	-	0
Amador	-	-	-	-	-	-	-	-	-	-	-	0.5	2.5
Butte	-	-	-	-	-	-	0	4	1	0	0	0	5
Calaveras	0	1	0.5	0	0	0.5	-	-	-	-	-	-	2
Colusa *	0	0.58	0	0	0	0	0	0	0	0	0.17	0	0.75
Contra Costa	0	3	1	0	3	0	0	1.2	0	0	0	0	8.2
Del Norte	-	-	-	-	-	-	-	-	-	-	-	-	0
El Dorado	-	-	-	-	-	-	-	-	-	-	-	-	0
Fresno +	0	5	0	0	0	3	0	0	0	0	0	0	8
Glenn	-	-	-	-	-	-	-	-	-	-	-	-	0
Humboldt	0	1	1	0	2	1	-	-	-	-	-	-	5
Imperial	-	-	-	-	-	-	-	-	-	-	-	-	0
Inyo	-	-	-	-	-	-	-	-	-	-	-	-	0
Kern +	0	0	0	0	0	0	0	4	2	0	6	7	19
Kings	0	0	0	0	1	0	-	-	-	-	-	-	1
Lake ** +	-	-	-	-	-	-	-	-	-	-	-	-	0
Lassen	0	0	1	0	0	0.5	-	-	-	-	-	-	1.5
Los Angeles	0	142	55	5	1	66	0	12	5	0	0	3	289
Madera	-	-	-	-	-	-	-	-	-	-	-	2	2
Marin +	-	-	-	-	-	-	-	-	-	-	-	-	0
Mariposa +	-	-	-	-	-	-	-	-	-	-	-	-	0
Mendocino	-	-	-	-	-	-	-	0.25	-	-	-	-	0.25
Merced	-	-	-	-	-	-	-	-	-	-	-	-	0
Modoc	-	-	-	-	-	-	-	-	-	-	-	-	0
Mono	-	-	-	-	-	-	-	-	-	-	-	-	0
Monterey #	-	-	-	-	-	-	-	-	-	-	-	-	0
Napa	-	-	-	-	-	-	-	-	-	-	-	-	0
Nevada	-	-	-	-	-	-	0	0.83	0	0	0	1	1.83
Orange	-	-	-	-	-	-	-	-	-	-	-	-	0
Placer	-	-	-	-	-	-	-	-	-	-	-	-	0
Plumas	-	-	-	-	-	-	-	-	-	-	-	1	1
Riverside	0	15	9	0	10	16	0	0	0	0	0	12	62
Sacramento	0	7	1	0	1	0	0	0	0	0	0	9.8	18.8
San Benito	0	0	1	0	0	0	-	-	-	-	-	-	1
San Bernardino	-	-	-	-	-	-	0	3	4	0	11	0	18
San Diego #	0	21	0	0	2	12	0	12	0	0	2	0	49
San Francisco +	-	-	-	-	-	-	1	3	2	0	1	1	8
San Joaquin	0	3	4	0	0	2	0	0	0	0	0.6	4	13.6
San Luis Obispo	0	0	0	0	0	0	0	7	2	0	2	2	13
San Mateo #	-	-	-	-	-	-	-	1	4	-	2	9	16
Santa Barbara #	0	2	2	0	2	1	0	2	0	1	0	0	10
Santa Clara	0	0	0	0	0	0	1	18	2	0	5	1	27
Santa Cruz	-	-	-	-	-	-	0	2	2	2.5	0	1	7.5
Shasta +	0	0	1	0	1	0	-	-	-	-	-	-	2
Sierra	-	-	-	-	-	-	-	-	-	-	-	-	0
Siskiyou	-	-	-	-	-	-	-	-	-	-	-	-	0
Solano +	0	2	0	0	0	2	-	-	-	-	-	-	4
Sonoma	0	5	2	0	1.5	4	-	-	-	-	-	-	12.5
Stanislaus	-	-	-	-	-	-	0	4.5	4.5	2	3	1	15
Sutter	-	1	1	-	-	-	0	1	1	0	0	0	4
Tehama	0	1	0	0	0	1	-	-	-	-	-	-	2
Trinity #	-	-	-	-	-	-	-	-	-	-	-	-	0
Tulare #	-	-	-	-	-	-	0	2	1	0	1	0	4
Tuolumne +	-	-	-	-	-	-	-	-	-	-	-	-	0
Ventura	-	-	-	-	-	-	0	14	4	0	1	6	25
Yolo	0	1	2	0	0	0	-	-	-	-	-	-	3
Yuba	-	-	-	-	-	-	-	-	-	-	-	-	0
Totals	0	223.58	81.5	5	28.5	112	2	93.78	34.5	5.5	34.77	61.3	682.43

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

TABLE D
BUDGETED PERMANENT POSITIONS
(In Person Years)

Assessor & Other Managers	Certified Appraisers		Drafting/ Mapping	Computer Analysts, etc.	Other Tech. & Pro.	All Clerical	96-97 TOTAL STAFF	95-96 Total Staff	% Change From 95-96 to 96-97	94-95 Total Staff	% Change From 94-95 to 95-96	
	Real Property	Business Property										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Alameda	9	52	27	6	2	12	62	170	170	0%	183.08	-7%
Alpine *	1	0	0	0	0	1	0	2	2	0%	2	0%
Amador	3	2	1	1	0	0	2.5	9.5	9.66	-2%	9.5	2%
Butte	4	14	2	3	1	0	17	41	42	-2%	38	11%
Calaveras	3	4	0.5	1.5	0.5	0	4	13.5	13.5	0%	15.5	-13%
Colusa *	1	3	1	1	0	3	1	10	10	0%	10	0%
Contra Costa	9	50	14	5	1	4	45	128	126	2%	126	0%
Del Norte	3	2	1	0.5	0	0.5	2	9	9	0%	9	0%
El Dorado	3	16	2	3	1	2	9	36	36	0%	46	-22%
Fresno +	4	41	14	8	1	3	57	128	128	0%	128	0%
Glenn	3	3	0	0	4	0	0	10	10	0%	-	-
Humboldt	3	10	3	1	0	2	12	31	31	0%	31	0%
Imperial	2	8	3	2	0	0	8	23	23	0%	23	0%
Inyo	2	2	1	1	0	0	5	11	11	0%	11	0%
Kern +	5	38	13	5	1	1	31	94	94	0%	94	0%
Kings	2	7	3	1	0	0	7	20	20	0%	20	0%
Lake ** +	2	8	2	1	0	2	6	21	21	0%	-	-
Lassen	2	3	0	1	1	0	0.5	7.5	7.5	0%	7.5	0%
Los Angeles	52	271	106	37	66	49	658	1,239	1,239	0%	1,485	-17%
Madera	3	14	2	3	0	0	10	32	32	0%	32	0%
Marin +	2.25	22	6	1	3	3.75	22	60	59.5	1%	53.5	11%
Mariposa +	2	3	0	1	0	0	4	10	13	-23%	11	18%
Mendocino	3	9	2	1	0	1	6	22	22	0%	22	0%
Merced	8	7	3	1	0	2	8	29	27	7%	31	-13%
Modoc	2	2	1	1	0	0	2	8	8	0%	8	0%
Mono	1	6	1	1	0	0	3	12	12	0%	11	9%
Monterey #	3	17	7	1	0	0	20	48	48	0%	49	-2%
Napa	3	7	3	3.5	0	0	5.75	22.25	22.5	-1%	22.5	0%
Nevada	3	12	1	4	1	0	13	34	32	6%	32	0%
Orange	6	84	48	15	14	0	133	300	288	4%	305	-6%
Placer	5	20	4	4	2	6	26.5	67.5	65	4%	65	0%
Plumas	2	2	1	1	0	0	2	8	8	0%	8	0%
Riverside	12	78	15	7	10	23	33	178	135	32%	165	-18%
Sacramento	8	51	18	5	5	0	49	136	135	1%	150	-10%
San Benito	1	4	1	1	0	0	5	12	12	0%	12	0%
San Bernardino	10	60	10	7	2	19	45	153	153	0%	152	1%
San Diego #	11	69	31	26	10	33	99	279	279	0%	279	0%
San Francisco +	7	37	20	1	1	0	41	107	107	0%	107	0%
San Joaquin	5	26	7	5	4	7	24	78	78	0%	76	3%
San Luis Obispo	8	22.5	4.5	3	0	2	27	67	68	-1%	67	1%
San Mateo #	6	41	14	2	0	27	17	107	112	-4%	108	4%
Santa Barbara #	9	25	6	4	8	0	15	67	74	-9%	69.8	6%
Santa Clara	11	72	44	7	7	4	100	245	245	0%	250	-2%
Santa Cruz	5	9	2	2	0	3	10	31	31	0%	31.8	-3%
Shasta +	3	15	4	2.2	0	0	14	38.2	40.2	-5%	40.2	0%
Sierra	1	1.8	0	0.2	0	0	2.7	5.7	5.7	0%	5.7	0%
Siskiyou	3	6	1	3	0	0	8	21	21	0%	21	0%
Solano +	3	14	5	4	0	0	9	35	43	-19%	44	-2%
Sonoma	5	21	7	6	2	0	25	66	65	2%	66	-2%
Stanislaus	3	27	6	2	2	0	15	55	55	0%	55	0%
Sutter	2	6	3	1	0	0	7	19	21	-10%	21	0%
Tehama	3	4	1	1	1	0	5	15	15	0%	15	0%
Trinity #	1	2	0	1	0	0	0	4	4	0%	-	-
Tulare #	2	23	7	3	1	7	10	53	53	0%	53	0%
Tuolumne +	3	4	1	1	0	0	3	12	12	0%	13.5	-11%
Ventura	3	44	13	13	1	4	28	106	106	0%	96	10%
Yolo	3	6	2	1	0	0	12	24	23	4%	25	-8%
Yuba	3	4	2	1	0	0	5.5	15.5	15.5	0%	15.5	0%
Totals	287.25	1,411.3	497	224.9	152.5	221.25	1,791.45	4,585.7	4,548.06	1%	4,827.1	-6%

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

TABLE E
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
Alpine *	-	-	-	-	-	0
Amador	-	-	-	-	-	0
Butte	-	-	-	-	-	0
Calaveras	-	-	-	-	-	0
Colusa *	0	0	0	0	0	0
Contra Costa	0	0	0	0	3.4	3.4
Del Norte	-	-	-	-	-	0
El Dorado	-	-	-	-	-	0
Fresno +	0	0	0	0	6	6
Glenn	-	-	-	-	-	0
Humboldt	0	0	0	0	1.5	1.5
Imperial	0	0	0	0	0.52	0.52
Inyo	-	-	-	-	-	0
Kern +	0	0	0	0	0	0
Kings	-	-	-	-	-	0
Lake ** +	-	-	-	-	-	0
Lassen	0	0	0	0	0.5	0.5
Los Angeles	0	0	0	0	0	0
Madera	-	-	-	-	0.33	0.33
Marin +	-	-	-	-	-	0
Mariposa +	-	1	-	-	-	1
Mendocino	-	-	-	-	-	0
Merced	-	-	-	-	-	0
Modoc	-	-	-	-	-	0
Mono	-	-	-	-	-	0
Monterey #	-	-	-	-	-	0
Napa	-	-	-	-	-	0
Nevada	0.5	0	0	0	0.5	1
Orange	-	-	-	-	-	0
Placer	-	-	-	-	-	0
Plumas	-	-	-	-	-	0
Riverside	-	-	-	-	-	0
Sacramento	0	0	0	0	1.3	1.3
San Benito	-	-	-	-	-	0
San Bernardino	-	-	-	-	-	0
San Diego #	-	-	-	-	-	0
San Francisco +	0	0	0	0	0	0
San Joaquin	0	0	0	4	2	6
San Luis Obispo	0	0	0	0	1	1
San Mateo	0	0	0	0	2	2
Santa Barbara #	-	-	-	-	-	0
Santa Clara	0	0	0	0	12.38	12.38
Santa Cruz	-	-	-	-	-	0
Shasta +	-	-	-	-	-	0
Sierra	-	-	-	-	-	0
Siskiyou	0	0	0	0	0.37	0.37
Solano +	-	-	-	-	-	0
Sonoma	-	-	-	-	-	0
Stanislaus	-	-	-	-	-	0
Sutter	-	-	-	-	-	0
Tehama	-	-	-	-	-	0
Trinity #	-	-	-	-	-	0
Tulare #	-	-	-	-	-	0
Tuolumne +	-	-	-	-	-	0
Ventura	-	-	-	-	-	0
Yolo	-	-	-	-	-	0
Yuba	-	-	-	-	-	0
Totals	0.5	1	0	4	31.8	37.3

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

SECTION III

LOCAL ROLL AND WORKLOAD STATISTICS

TABLE F

LOCAL ROLL VALUE AND STATISTICS

	Section 601 Roll						Supplemental Roll	
	Secured Roll Full Value in 000's (1)	Unsecured Roll Full Value in 000's (2)	TOTAL NET ROLL VALUE in 000's (3)	Secured Roll Units (4)	Unsecured Roll Units (5)	TOTAL ROLL UNITS (6)	Roll Units (7)	Roll Value (in 000's) (8)
Alameda	\$76,677,625	\$7,241,330	\$83,918,955	389,646	53,632	443,278	36,691	\$2,569,104
Alpine *	191,616	23,060	214,676	1,852	226	2,078	N/A	N/A
Amador	2,115,674	82,771	2,198,445	21,197	2,892	24,089	21,197	\$2,049,546
Butte	8,800,752	440,334	9,241,086	87,516	8,857	96,373	-	-
Calaveras	2,732,215	55,937	2,788,152	41,934	2,469	44,403	2,023	\$334
Colusa *	1,477,214	106,309	1,583,523	11,917	2,126	14,043	N/A	N/A
Contra Costa	66,302,789	2,939,474	69,242,263	304,447	55,559	360,006	30,745	\$10,901
Del Norte	918,238	43,042	961,280	15,136	1,396	16,532	932	\$17,275
El Dorado	10,318,447	247,841	10,566,288	102,742	10,620	113,362	6,624	\$1,619
Fresno +	29,749,673	1,726,503	31,476,176	233,842	44,119	277,961	31,298	\$811,022
Glenn	1,358,042	57,894	1,415,936	17,227	1,782	19,009	1,071	\$28,803
Humboldt	5,398,459	423,101	5,821,560	67,021	10,365	77,386	5,243	\$147,564
Imperial	5,045,990	630,814	5,676,804	82,248	6,231	88,479	3,399	\$95,435
Inyo	2,243,174	41,842	2,285,016	17,499	1,832	19,331	1,276	\$16,602
Kern +	34,855,672	1,692,227	36,547,899	332,769	25,012	357,781	27,322	N/A
Kings	3,910,049	164,653	4,074,702	39,254	6,761	46,015	5,475	\$731
Lake ** +	3,038,166	274,955	3,313,121	54,666	8,599	63,265	N/A	-
Lassen	1,239,884	111,961	1,351,845	23,706	1,576	25,282	1,864	\$44,565
Los Angeles	474,278,295	31,411,238	505,689,533	2,252,634	342,130	2,594,764	N/A	\$101,492
Madera	5,279,262	190,234	5,469,496	48,783	5,666	54,449	3,718	N/A
Marin +	22,961,908	945,534	23,907,442	90,503	14,481	104,984	9,950	\$866,495
Mariposa +	1,065,211	38,530	1,103,741	12,731	1,514	14,245	1,144	\$143,712
Mendocino	4,656,442	207,451	4,863,893	55,140	10,999	66,139	1,500	\$74,935
Merced	7,736,518	440,457	8,176,975	62,587	7,652	70,239	N/A	N/A
Modoc	628,164	21,591	649,755	27,317	1,047	28,364	940	\$5,341
Mono	1,672,427	224,948	1,897,375	14,868	1,702	16,570	1,542	-
Monterey #	20,605,861	1,102,592	21,708,453	109,046	21,848	130,894	N/A	N/A
Napa	9,274,269	394,734	9,669,003	45,382	6,010	51,392	N/A	N/A
Nevada	6,483,741	207,245	6,690,986	52,861	13,087	65,948	3,303	\$173,752
Orange	165,537,053	11,923,012	177,460,065	750,992	149,541	900,533	86,205	\$4,323,528
Placer	17,280,657	617,222	17,897,879	108,934	15,724	124,658	13,592	\$848,295
Plumas	1,922,307	51,425	1,973,732	21,715	2,332	24,047	-	-
Riverside	71,274,926	2,796,593	74,071,519	625,065	32,454	657,519	76,688	\$7,349
Sacramento	51,044,181	3,180,992	54,225,173	378,082	78,531	456,613	38,017	\$913,842
San Benito	2,550,542	114,782	2,665,324	16,645	2,369	19,014	1,699	\$99,584
San Bernardino	69,606,259	4,905,636	74,511,895	685,716	67,141	752,857	78,484	\$760,643
San Diego #	142,356,634	7,289,569	149,646,203	822,680	74,808	897,488	63,390	\$2,826,185
San Francisco +	52,146,583	5,230,019	57,376,602	173,688	52,107	225,795	8,600	\$231,568
San Joaquin	22,667,361	1,575,551	24,242,912	158,808	23,107	181,915	17,269	\$682,936
San Luis Obispo	18,078,310	503,719	18,582,029	127,470	23,759	151,229	13,480	\$393,240
San Mateo #	53,179,785	6,655,948	59,835,733	214,208	19,901	234,109	20,705	\$1,512,483
Santa Barbara #	24,529,686	1,567,758	26,097,444	118,569	23,755	142,324	10,526	\$729,682
Santa Clara	109,303,350	13,806,407	123,109,757	431,309	84,062	515,371	33,364	\$4,575,105
Santa Cruz	14,957,993	578,699	15,536,692	91,446	10,115	101,561	4,086	\$2,174
Shasta +	7,907,321	422,812	8,330,133	88,812	12,049	100,861	9,171	\$269,679
Sierra	320,803	38,548	359,351	3,923	1,547	5,470	536	\$2,725
Siskiyou	2,165,288	187,531	2,352,819	44,573	3,791	48,364	1,875	\$54,316
Solano +	18,146,030	743,418	18,889,448	120,730	10,079	130,809	5,568	N/A
Sonoma	27,703,602	1,147,342	28,850,944	158,915	23,928	182,843	12,996	N/A
Stanislaus	17,298,926	873,460	18,172,386	124,216	27,904	152,120	19,394	\$292,278
Sutter	3,584,025	365,004	3,949,029	28,307	6,619	34,926	2,656	\$43,377
Tehama	2,444,076	80,085	2,524,161	36,917	4,270	41,187	3,936	\$432
Trinity #	629,245	34,104	663,349	12,445	3,043	15,488	741	\$7,910
Tulare #	12,882,823	639,812	13,522,635	127,925	19,004	146,929	16,479	\$426,017
Tuolumne +	3,203,189	114,290	3,317,479	37,489	3,821	41,310	37,489	\$26,192
Ventura	43,855,746	2,258,372	46,114,118	230,840	46,670	277,510	N/A	N/A
Yolo	7,773,077	527,460	8,300,537	46,541	7,859	54,400	4,880	\$1,730
Yuba	2,105,851	136,013	2,241,864	24,092	3,746	27,838	1,808	\$30,029
Totals	\$1,777,471,406	\$119,854,185	\$1,897,325,591	10,427,523	1,504,226	11,931,749	780,891	\$26,220,527

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

TABLE G
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Residential				Commercial			Industrial		
	Single Family (1)	Multi-Family (2)	Vacant Land (3)	Total (4)	Improved (5)	Vacant Land (6)	Total (7)	Improved (8)	Vacant Land (9)	Total (10)
Alameda	313,687	33,468	13,277	360,432	15,600	1,276	16,876	6,670	1,743	8,413
Alpine *	N/A	N/A	N/A	0	N/A	N/A	0	0	0	0
Amador	12,237	288	6,678	19,203	574	183	757	39	45	84
Butte	-	-	-	0	-	-	0	-	-	0
Calaveras	14,333	1,876	9,810	26,019	655	356	1,011	42	68	110
Colusa *	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Contra Costa	264,720	7,504	16,322	288,546	8,365	1,089	9,454	1,683	755	2,438
Del Norte	7,631	354	4,690	12,675	490	186	676	36	7	43
El Dorado	55,076	2,031	19,639	76,746	1,628	598	2,226	422	413	835
Fresno +	165,158	9,510	16,712	191,380	8,968	1,584	10,552	3,926	985	4,911
Glenn	-	-	-	0	-	-	0	-	-	0
Humboldt	29,713	3,026	8,293	41,032	2,160	328	2,488	354	301	655
Imperial	23,682	955	25,510	50,147	2,118	2,283	4,401	520	353	873
Inyo	7,094	498	1,673	9,265	787	74	861	685	12	697
Kern +	145,495	10,449	118,420	274,364	9,204	3,131	12,335	2,660	2,822	5,482
Kings	20,771	783	2,246	23,800	1,266	463	1,729	170	In #6	170
Lake ** +	17,538	358	31,046	48,942	1,973	658	2,631	32	14	46
Lassen	8,775	624	2,029	11,428	581	263	844	46	62	108
Los Angeles	1,661,051	241,582	107,622	2,010,255	84,112	15,477	99,589	37,352	11,767	49,119
Madera	N/A	N/A	N/A	In #20	N/A	N/A	In #20	N/A	N/A	In #20
Marin +	70,672	5,197	9,347	85,216	2,857	525	3,382	576	134	710
Mariposa +	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Mendocino	20,000	950	8,640	29,590	2,000	415	2,415	301	124	425
Merced	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Modoc	1,859	34	823	2,716	393	237	630	13	16	29
Mono	-	-	-	0	-	-	0	-	-	0
Monterey #	76,189	5,319	6,254	87,762	4,451	706	5,157	768	269	1,037
Napa	26,017	2,065	1,373	29,455	1,505	317	1,822	474	239	713
Nevada	34,511	1,127	15,017	50,655	1,122	265	1,387	223	214	437
Orange	627,850	27,222	17,405	672,477	24,404	1,968	26,372	11,219	950	12,169
Placer	74,963	2,617	18,021	95,601	2,952	1,288	4,240	655	484	1,139
Plumas	-	-	-	0	-	-	0	-	-	0
Riverside	399,650	7,406	129,303	536,359	18,184	10,159	28,343	In #5	In #6	0
Sacramento	300,983	19,304	15,815	336,102	11,583	2,223	13,806	3,726	1,967	5,693
San Benito	9,875	357	1,083	11,315	485	52	537	134	58	192
San Bernardino	419,249	28,505	90,046	537,800	14,180	9,726	23,906	5,628	6,896	12,524
San Diego #	615,292	43,699	47,773	706,764	17,192	3,665	20,857	7,111	2,893	10,004
San Francisco +	113,718	35,310	6,168	155,196	15,837	In #3	15,837	2,655	In #3	2,655
San Joaquin	119,012	8,560	8,039	135,611	6,415	1,228	7,643	1,894	1,077	2,971
San Luis Obispo	76,789	4,008	14,061	94,858	5,626	1,227	6,853	865	307	1,172
San Mateo #	174,225	11,692	7,895	193,812	6,572	3,290	9,862	3,047	1,974	5,021
Santa Barbara #	90,600	7,100	4,800	102,500	4,600	460	5,060	1,150	360	1,510
Santa Clara	375,445	19,995	8,697	404,137	12,334	284	12,618	6,413	190	6,603
Santa Cruz	63,573	4,203	8,503	76,279	3,022	497	3,519	569	133	702
Shasta +	47,140	2,030	11,917	61,087	3,452	1,272	4,724	323	357	680
Sierra	1,615	24	928	2,567	102	26	128	37	4	41
Siskiyou	30,685	845	In #1	31,530	2,671	In #5	2,671	740	In #8	740
Solano +	95,026	3,460	5,872	104,358	2,813	818	3,631	845	700	1,545
Sonoma	119,173	5,735	4,317	129,225	4,278	827	5,105	1,619	495	2,114
Stanislaus	92,170	5,528	3,934	101,632	4,914	1,227	6,141	1,536	In #6	1,536
Sutter	16,770	1,532	1,544	19,846	850	186	1,036	390	147	537
Tehama	16,762	1,859	8,197	26,818	952	256	1,208	279	83	362
Trinity #	5,150	411	5,422	10,983	478	61	539	19	10	29
Tulare #	90,781	2,865	In #1, #2	93,646	5,122	In #5	5,122	999	In #8	999
Tuolumne +	21,538	926	7,468	29,932	917	193	1,110	51	42	93
Ventura	187,644	7,035	10,748	205,427	5,531	786	6,317	3,439	1,210	4,649
Yolo	31,780	2,235	2,295	36,310	1,910	510	2,420	720	310	1,030
Yuba	11,184	2,082	1,999	15,265	2,102	423	2,525	294	316	610
Totals	7,204,851	584,543	867,671	8,657,065	330,287	73,066	403,353	113,349	41,306	154,655

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

TABLE G (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Rural						Miscellaneous				TOTAL SECURED ROLL (22)		
	Non-Restricted			Restricted (14)	Vacant (15)	Other (16)	Total (17)	Secured Possessory Interests (18)	Oil, Gas, & Mineral			Other (20)	Total (21)
	Imps. (11)	Irrigated (12)	Irrigated (13)						Other (19)	Other (20)			
Alameda	N/A	N/A	N/A	N/A	N/A	N/A	3,921	0	4	-	4	389,646	
Alpine *	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0	N/A	0	1,852	
Amador	76	-	-	742	-	170	988	-	17	148	165	21,197	
Butte	-	-	-	-	-	-	0	-	-	-	0	87,516	
Calaveras	5,014	N/A	N/A	1,382	5,183	0	11,579	N/A	1,216	1,999	3,215	41,934	
Colusa *	N/A	N/A	N/A	712	N/A	N/A	712	0	202	N/A	202	11,917	
Contra Costa	1,231	698	613	472	-	1	3,015	-	779	215	994	304,447	
Del Norte	207	0	0	710	0	0	917	0	437	388	825	15,136	
El Dorado	-	-	1,058	1,279	-	-	2,337	1,424	15	19,159	20,598	102,742	
Fresno +	8,575	N/A	1,928	14,298	1,802	N/A	26,603	4	392	0	396	233,842	
Glenn	-	-	-	-	-	-	0	-	-	-	0	17,227	
Humboldt	8,280	N/A	N/A	7,601	5,857	0	21,738	0	734	374	1,108	67,021	
Imperial	5,757	-	2,678	-	17,660	6	26,101	-	26	700	726	82,248	
Inyo	N/A	46	1,264	N/A	4,329	51	5,690	In #1, #5, etc. N/A	519	467	986	17,499	
Kern +	207	4,910	4,099	11,432	15,290	1,322	37,260	N/A	3,328	N/A	3,328	332,769	
Kings	1,148	N/A	N/A	N/A	N/A	N/A	1,148	0	97	12,310	12,407	39,254	
Lake ** +	-	373	2,180	342	-	-	2,895	0	29	123	152	54,666	
Lassen	1,043	In #15	In #15	2,539	7,632	In #15	11,214	0	75	37	112	23,706	
Los Angeles	-	-	-	-	63,002	410	63,412	10,492	2,348	17,419	30,259	2,252,634	
Madera	N/A	N/A	N/A	4,006	N/A	N/A	4,006	225	270	44,282	44,777	48,783	
Marin +	5	0	216	493	0	98	812	0	0	383	383	90,503	
Mariposa +	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	12,731	
Mendocino	3,450	1,000	7,630	9,750	810	0	22,640	0	0	70	70	55,140	
Merced	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	62,587	
Modoc	1,673	657	1,889	553	65	0	4,837	0	0	19,105	19,105	27,317	
Mono	-	-	-	-	-	-	0	-	-	-	0	14,868	
Monterey #	-	1,787	2,082	3,374	859	-	8,102	2	292	6,694	6,988	109,046	
Napa	251	501	In #12	625	3,682	6,940	11,999	0	0	1,393	1,393	45,382	
Nevada	0	0	0	382	0	0	382	0	0	0	0	52,861	
Orange	-	-	3,310	210	-	-	3,520	575	361	35,518	36,454	750,992	
Placer	84	0	0	1,122	0	82	1,288	0	85	6,581	6,666	108,934	
Plumas	-	-	-	-	-	-	0	-	-	-	0	21,715	
Riverside	6,847	In #11	In #11	2,238	467	-	9,552	-	-	50,811	50,811	625,065	
Sacramento	5,547	1,004	In #12	1,510	In #11	0	8,061	137	129	14,154	14,420	378,082	
San Benito	2,142	In #11	In #11	2,281	168	0	4,591	0	10	0	10	16,645	
San Bernardino	-	1,270	199	734	99,230	-	101,433	8,545	433	1,075	10,053	685,716	
San Diego #	270	2,574	12,313	1,409	1,965	483	19,014	3,727	171	62,143	66,041	822,680	
San Francisco +	-	-	-	-	-	-	0	-	-	-	0	173,688	
San Joaquin	149	4,531	402	6,834	262	-	12,178	28	94	283	405	158,808	
San Luis Obispo	940	N/A	N/A	3,791	10,393	1,520	16,644	1,066	218	6,659	7,943	127,470	
San Mateo #	173	162	163	705	547	638	2,388	5	3	3,117	3,125	214,208	
Santa Barbara #	2,000	2,000	2,500	2,200	N/A	N/A	8,700	225	380	194	799	118,569	
Santa Clara	4,408	0	0	3,200	305	-	7,913	0	23	15	38	431,309	
Santa Cruz	250	614	-	826	5,116	6	6,812	-	29	4,105	4,134	91,446	
Shasta +	4,113	N/A	N/A	2,361	3,715	N/A	10,189	10	102	12,020	12,132	88,812	
Sierra	193	0	0	467	24	0	684	172	280	51	503	3,923	
Siskiyou	In #12	6,535	In #12	2,886	In #12	In #12	9,421	0	0	211	211	44,573	
Solano +	76	757	561	2,022	93	-	3,509	5	237	7,445	7,687	120,730	
Sonoma	3,127	758	4,383	2,413	57	0	10,738	0	191	11,542	11,733	158,915	
Stanislaus	1,110	909	36	7,566	84	4,395	14,100	0	-	807	807	124,216	
Sutter	0	3,843	258	0	0	2,197	6,298	0	236	354	590	28,307	
Tehama	In #12	1,427	1,646	4,090	791	503	8,457	0	72	0	72	36,917	
Trinity #	0	0	0	882	0	0	882	0	0	12	12	12,445	
Tulare #	21,072	In #11	In #11	In #11	In #11	In #11	21,072	347	In #20	6,739	7,086	127,925	
Tuolumne +	106	132	2,510	1,275	0	0	4,023	672	301	1,358	2,331	37,489	
Ventura	N/A	1,894	1,972	1,496	805	N/A	6,167	N/A	878	7,402	8,280	230,840	
Yolo	1,750	In #11	In #11	3,325	-	1,550	6,625	0	156	-	156	46,541	
Yuba	N/A	3,370	1,610	157	110	0	5,247	0	445	0	445	24,092	
Totals	91,274	41,752	57,500	116,692	250,303	20,372	577,893	27,661	15,614	357,862	401,137	10,427,523	

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

TABLE G (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(UNSECURED ROLL)

	Aircraft (23)	Boats (24)	Personal Property & Fixtures (25)	Unsecured Possessory Interests (26)	Manu- factured Homes (27)	Leasehold Improvements (28)	Escape Assessments (29)	Other (30)	TOTAL UNSECURED ROLL (31)	GRAND TOTAL LOCAL ROLL (32)
Alameda	880	14,483	31,667	4,230	708	268	1,396	N/A	53,632	443,278
Alpine *	0	15	64	139	8	-	-	-	226	2,078
Amador	70	954	1,536	105	7	155	0	65	2,892	24,089
Butte	265	3,064	3,532	276	-	1,720	-	-	8,857	96,373
Calaveras	66	1,473	767	80	N/A	N/A	3	80	2,469	44,403
Colusa *	136	773	1,150	67	N/A	N/A	N/A	N/A	2,126	14,043
Contra Costa	585	28,161	20,920	2,169	-	3,230	484	10	55,559	360,006
Del Norte	36	495	480	361	0	2	0	22	1,396	16,532
El Dorado	339	4,449	4,021	209	1,011	541	50	-	10,620	113,362
Fresno +	681	11,333	29,883	1,056	8	542	616	-	44,119	277,961
Glenn	138	444	1,052	148	-	-	-	-	1,782	19,009
Humboldt	153	4,657	3,560	806	0	451	698	40	10,365	77,386
Imperial	169	1,639	2,897	634	0	729	163	-	6,231	88,479
Inyo	92	547	917	276	0	N/A	N/A	0	1,832	19,331
Kern +	993	3,956	17,783	580	N/A	1,700	N/A	0	25,012	357,781
Kings	128	2,030	N/A	206	1,000	216	N/A	3,181	6,761	46,015
Lake ** +	130	6,761	1,372	145	-	-	-	191	8,599	63,265
Lassen	44	560	396	300	In #28	107	169	-	1,576	25,282
Los Angeles	4,409	57,715	250,006	100	16,905	100	12,895	0	342,130	2,594,764
Madera	133	1,983	2,634	228	518	170	N/A	0	5,666	54,449
Marin +	205	2,235	10,955	953	0	37	N/A	96	14,481	104,984
Mariposa +	48	470	418	375	105	17	5	76	1,514	14,245
Mendocino	179	2,254	7,771	486	0	79	190	40	10,999	66,139
Merced	221	1,503	3,787	329	1,812	-	-	-	7,652	70,239
Modoc	35	333	323	269	0	78	9	0	1,047	28,364
Mono	31	237	-	450	-	51	-	933	1,702	16,570
Monterey #	356	6,843	12,588	1,658	-	403	-	-	21,848	130,894
Napa	271	1,931	3,521	268	-	16	N/A	3	6,010	51,392
Nevada	235	2,614	7,760	361	1,947	0	170	0	13,087	65,948
Orange	935	29,663	64,645	2,248	0	In #25	43,842	8,208	149,541	900,533
Placer	389	6,225	7,265	324	1,161	360	0	0	15,724	124,658
Plumas	66	1,416	850	-	-	-	-	-	2,332	24,047
Riverside	1,437	3,638	27,337	-	N/A	-	N/A	42	32,454	657,519
Sacramento	616	17,420	55,443	1,879	0	957	2,216	0	78,531	456,613
San Benito	222	668	1,420	59	In #25	In #25	0	0	2,369	19,014
San Bernardino	1,631	14,891	36,507	0	12,620	1,492	0	0	67,141	752,857
San Diego #	2,145	14,694	53,088	0	0	445	4,436	0	74,808	897,488
San Francisco +	-	2,045	45,382	2,923	-	53	1,704	-	52,107	225,795
San Joaquin	337	10,267	11,914	447	N/A	142	N/A	0	23,107	181,915
San Luis Obispo	445	8,698	N/A	0	-	0	N/A	14,616	23,759	151,229
San Mateo #	421	4,321	13,781	373	0	13	992	0	19,901	234,109
Santa Barbara #	536	6,516	13,926	2,168	In #26	202	269	138	23,755	142,324
Santa Clara	1,266	9,454	59,543	2,115	7,129	317	4,238	0	84,062	515,371
Santa Cruz	287	2,758	5,800	1,247	23	-	-	-	10,115	101,561
Shasta +	285	5,757	4,667	1,340	0	N/A	N/A	0	12,049	100,861
Sierra	6	177	189	1,134	0	41	-	-	1,547	5,470
Siskiyou	125	788	1,523	622	0	500	233	0	3,791	48,364
Solano +	186	3,533	5,144	239	826	151	-	-	10,079	130,809
Sonoma	880	11,112	10,823	620	0	493	0	0	23,928	182,843
Stanislaus	275	5,515	14,095	576	4,710	2,733	N/A	N/A	27,904	152,120
Sutter	175	3,203	2,316	92	16	148	314	355	6,619	34,926
Tehama	96	1,508	N/A	132	In #1	289	10	2,235	4,270	41,187
Trinity #	51	1,340	611	1,041	0	0	0	0	3,043	15,488
Tulare #	501	5,869	11,764	736	N/A	134	N/A	N/A	19,004	146,929
Tuolumne +	196	1,797	1,339	458	0	31	0	0	3,821	41,310
Ventura	843	17,675	28,152	N/A	N/A	N/A	N/A	N/A	46,670	277,510
Yolo	174	1,364	4,730	150	859	126	456	0	7,859	54,400
Yuba	120	2,269	1,047	168	0	60	0	82	3,746	27,838
Totals	25,674	358,493	905,061	38,355	51,373	19,299	75,558	30,413	1,504,226	11,931,749

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TABLE H

REAL PROPERTY WORKLOAD DATA

(See Table O for Workload/Staff Comparisons)

	Transfers			New Construction			
	Single Family Transfers (1)	All Other Transfers (2)	Total Transfers (3)	Jurisdictions Issuing Building Permits (4)	Total Building Permits Received (5)	New Assessments Resulting From Permits (6)	Construction Discovered Without Permits (7)
Alameda	N/A	N/A	27,355	15	-	8,728	-
Alpine *	N/A	N/A	0	1	155	N/A	4
Amador	645	326	971	7	1,280	964	-
Butte	4,606	1,479	6,085	5	2,080	1,083	155
Calaveras	739	1,125	1,864	2	1,001	789	N/A
Colusa *	482	519	1,001	3	1,904	1,113	240
Contra Costa	24,823	741	25,564	15	24,958	17,771	2,641
Del Norte	1,161	388	1,549	2	911	867	363
El Dorado	2,739	5,191	7,930	3	5,187	2,555	50
Fresno +	14,357	2,464	16,821	16	11,066	6,713	N/A
Glenn	-	537	537	3	819	-	-
Humboldt	N/A	1,795	1,795	8	3,559	1,387	194
Imperial	1,575	2,237	3,812	5	2,278	1,972	73
Inyo	231	299	530	3	N/A	259	N/A
Kern +	9,344	11,053	20,397	9	18,500	7,197	728
Kings	1,780	898	2,678	5	N/A	1,122	N/A
Lake ** +	N/A	3,847	3,847	3	26,676	N/A	N/A
Lassen	515	626	1,141	2	1,102	804	32
Los Angeles	152,740	40,655	193,395	89	253,656	90,400	N/A
Madera	N/A	2,808	2,808	6	NA	1,863	N/A
Marin +	3,281	452	3,733	12	9,871	3,545	0
Mariposa +	N/A	499	499	1	714	0	25
Mendocino	3,600	2,050	5,650	4	3,000	1,600	150
Merced	In #2	4,397	4,397	7	N/A	In #7	6,793
Modoc	197	684	881	2	367	160	21
Mono	-	767	767	2	1,136	256	12
Monterey #	7,393	In #1	7,393	13	N/A	1,905	N/A
Napa	-	-	0	6	1,432	-	-
Nevada	3,045	219	3,264	3	3,649	2,255	100
Orange	54,271	7,558	61,829	32	33,068	28,520	0
Placer	5,687	2,508	8,195	7	10,396	4,117	0
Plumas	-	-	0	2	-	-	-
Riverside	48,516	10,383	58,899	25	16,163	12,063	N/A
Sacramento	22,895	1,773	24,668	8	34,077	7,445	100
San Benito	1,400	In #1	1,400	3	731	710	390
San Bernardino	37,467	30,654	68,121	24	27,392	13,013	300
San Diego #	56,954	8,440	99,849	19	10,700	18,181	116
San Francisco +	3,737	4,557	8,294	1	5,409	1,079	-
San Joaquin	9,729	8,584	18,313	8	12,681	6,457	2,549
San Luis Obispo	6,610	2,203	8,813	8	9,642	N/A	N/A
San Mateo #	9,132	1,611	10,743	23	25,099	7,632	0
Santa Barbara #	4,190	500	4,690	6	6,715	3,200	500
Santa Clara	23,968	3,256	27,224	17	19,542	7,321	0
Santa Cruz	5,349	1,718	7,067	5	4,766	1,433	76
Shasta +	N/A	5,906	5,906	4	4,890	1,649	16
Sierra	154	305	459	1	192	144	26
Siskiyou	626	3,549	4,175	6	1,707	1,450	50
Solano +	6,716	799	7,515	8	2,650	1,218	-
Sonoma	-	-	0	10	-	7,625	0
Stanislaus	13,099	3,087	16,186	10	9,675	3,153	229
Sutter	1,377	415	1,792	3	2,200	1,023	92
Tehama	N/A	2,296	2,296	4	1,958	1,370	98
Trinity #	202	328	530	2	487	285	6
Tulare #	In #2	8,509	8,509	9	N/A	6,000	N/A
Tuolumne +	928	618	1,546	2	1,892	864	100
Ventura	14,283	1,852	16,135	11	-	11,366	2,267
Yolo	2,300	350	2,650	5	5,500	1,700	50
Yuba	650	502	1,152	5	1,775	745	10
Totals	563,493	198,317	823,620	520	624,608	305,071	18,556

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TABLE H (CONTINUED)

REAL PROPERTY WORKLOAD DATA

(See Table O for Workload/Staff Comparisons)

	Taxpayer Relief			Non-Proposition 13				Miscellaneous			
	Units Affected by Misfortune/ Calamity (8)	Properties Affected by Eminent Domain (9)	Propositions 60,90,110 Claims Filed (10)	Oil & Gas (11)	Restricted (12)	Govt. Owned Prop. (13)	Other that is annually valued (14)	Appealed Properties (15)	Property Splits (16)	New Subdivision Lots (17)	Roll Corrections (18)
Alameda	51	In #10	62	4	5,031	320	-	13,348	845	3,968	14,274
Alpine *	1	-	-	-	11	9	-	1	1	69	N/A
Amador	6	-	5	-	761	15	-	54	104	35	632
Butte	102	0	8	16	-	8	-	-	-	-	2,065
Calaveras	46	0	2	0	1,382	N/A	N/A	18	147	296	1,542
Colusa *	N/A	N/A	N/A	202	-	-	0	16	178	164	176
Contra Costa	31	12	258	80	455	207	-	5,215	336	2,345	21,345
Del Norte	74	0	4	0	709	11	0	10	146	17	498
El Dorado	83	0	9	0	1,275	105	0	389	164	888	2,763
Fresno +	0	41	34	245	14,679	84	11	N/A	3,431	2,051	8,829
Glenn	103	-	-	-	-	-	-	-	-	-	422
Humboldt	14	0	22	43	7,601	29	825	309	185	227	1,714
Imperial	12	0	0	0	0	6	0	-	251	167	430
Inyo	2	0	30	N/A	N/A	1,122	N/A	N/A	12	15	157
Kern +	N/A	N/A	150	3,328	2,500	200	N/A	N/A	500	2,500	11,000
Kings	8	0	193	97	N/A	N/A	N/A	68	774	N/A	445
Lake ** +	N/A	-	-	-	-	-	-	-	N/A	N/A	N/A
Lassen	9	0	0	75	2,539	37	0	3	52	6	422
Los Angeles	23,109	70	3,011	1,438	40	3,700	11,800	-	5,161	6,344	117,080
Madera	10	2	4	49	4,019	13	N/A	682	245	649	3,010
Marin +	46	0	131	0	505	20	0	790	125	159	4,656
Mariposa +	48	0	0	N/A	N/A	N/A	N/A	0	278	-	235
Mendocino	35	0	4	-	9,870	42	-	0	400	50	1,150
Merced	42	N/A	0	-	-	-	-	-	472	970	2,046
Modoc	33	0	2	0	553	5	0	1,438	17	0	145
Mono	87	-	-	-	-	-	-	-	15	1	1,321
Monterey #	120	N/A	122	41	2,950	34	-	578	325	863	4,386
Napa	9	0	20	-	625	57	-	-	-	-	1,978
Nevada	80	2	20	0	0	0	0	525	401	89	2,723
Orange	82	26	563	361	210	165	-	12,601	871	5,611	2,282
Placer	7	0	56	10	1,122	25	0	2,311	944	2,577	5,855
Plumas	47	-	-	-	-	-	-	-	-	-	-
Riverside	N/A	N/A	163	2	2,238	323	-	17,600	8,525	In #16	40,131
Sacramento	133	10	85	129	1,510	37	N/A	6,628	447	2,546	13,833
San Benito	4	0	3	10	2,281	12	0	33	141	736	323
San Bernardino	29	N/A	107	7	734	1,053	8,345	8,600	N/A	3,488	48,435
San Diego #	29	45	383	0	1,560	511	0	32,649	2,851	7,927	58,872
San Francisco +	133	0	11	-	-	-	-	-	311	1,527	3,611
San Joaquin	210	N/A	31	94	6,896	86	N/A	N/A	754	2,036	8,692
San Luis Obispo	180	5	49	54	3,782	77	51	823	1,270	N/A	4,584
San Mateo #	116	1	300	3	720	315	120	3,057	558	1,145	1,855
Santa Barbara #	19	0	111	449	2,128	72	-	1,063	70	580	4,766
Santa Clara	7	5	310	20	3,217	128	0	5,296	4,754	3,625	14,325
Santa Cruz	102	-	23	-	822	132	-	-	3,770	-	3,374
Shasta +	90	N/A	N/A	N/A	N/A	N/A	537	N/A	684	N/A	N/A
Sierra	42	0	0	0	467	18	0	15	17	0	143
Siskiyou	50	0	7	0	2,886	54	0	N/A	86	125	420
Solano +	-	-	6	237	2,025	88	-	-	-	906	4,297
Sonoma	199	N/A	N/A	191	2,413	69	-	N/A	796	1,282	-
Stanislaus	226	0	17	1	6,837	217	0	N/A	392	836	5,681
Sutter	246	0	3	236	0	114	329	458	45	32	1,286
Tehama	N/A	N/A	N/A	73	4,090	10	N/A	N/A	189	92	559
Trinity #	3	0	0	0	866	1	0	9	27	0	125
Tulare #	11	15	13	12	14,200	200	N/A	N/A	1,690	1,150	5,582
Tuolumne +	28	2	0	0	1,302	349	3	0	26	0	642
Ventura	1,605	11	265	-	1,509	38	2,340	-	2,315	In #16	6,981
Yolo	10	0	1	150	3,325	35	0	-	100	750	860
Yuba	746	N/A	0	N/A	166	15	N/A	-	52	214	1,464
Totals	28,515	247	6,598	7,657	122,811	10,168	24,361	114,587	46,250	59,058	444,422

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TABLE H (CONTINUED)

REAL PROPERTY WORKLOAD DATA
(See Table O for Workload/Staff Comparisons)

	Proposition 8						TOTAL (25)	No. of Reduced Assmnts in '95/96 (26)	% Change In '96/97 (27)	Automatic Program	
	Improved Single Family (19)	Improved Multi Family (20)	Commercial (21)	Industrial (22)	Rural (23)	Others (24)				Yes or No (28)	If yes, % (29)
Alameda	69,505	1,820	661	397	102	-	72,485	40,981	43%	Yes	88%
Alpine *	50	0	16	0	0	0	66	66	0%	No	-
Amador	616	19	14	4	191	6	850	443	48%	No	-
Butte	1,320	126	193	In #21	85	4,000	5,724	15,535	-171%	Yes	70%
Calaveras	450	44	40	11	223	1,826	2,594	2,616	-1%	No	-
Colusa *	15	2	4	2	317	0	340	340	0%	No	-
Contra Costa	58,171	679	1,134	In #21	102	145	60,231	37,836	37%	Yes	50%
Del Norte	119	4	24	22	0	2	171	63	63%	No	-
El Dorado	3,778	90	122	85	494	15,012	19,581	19,717	-1%	No	-
Fresno +	15,847	892	1,001	328	955	4,879	23,902	19,634	18%	Yes	55%
Glenn	-	-	-	-	-	-	610	700	-15%	No	-
Humboldt	196	17	30	6	171	1	421	400	5%	No	-
Imperial	335	30	32	6	1,248	9	1,660	1,328	20%	No	-
Inyo	134	11	16	27	754	197	1,139	1,068	6%	No	-
Kern +	10,480	In #21	677	In #21	116	-	11,273	5,224	54%	No	-
Kings	62	20	18	12	105	6	223	223	0%	No	-
Lake ** +	N/A	N/A	N/A	N/A	N/A	N/A	0	0	-	-	-
Lassen	64	13	11	18	198	0	304	299	2%	No	-
Los Angeles	307,991	28,703	15,095	-	-	12,317	364,106	78,089	79%	Yes	40%
Madera	In #24	In #24	In #24	In #24	In #24	225	225	27	88%	No	-
Marin +	16,727	806	498	74	1	12	18,118	18,849	-4%	No	-
Mariposa +	115	0	5	0	1	0	121	0	100%	No	-
Mendocino	410	5	50	0	30	0	495	428	14%	No	-
Merced	In #24	In #24	In #24	In #24	In #24	5,898	5,898	4,000	32%	No	-
Modoc	604	38	149	5	354	8,825	9,975	9,482	5%	No	-
Mono	In #24	In #24	In #24	In #24	In #24	2,009	2,009	-	-	No	-
Monterey #	In #24	In #24	In #24	In #24	In #24	12,905	12,905	19,892	-54%	Yes	70%
Napa	In #24	In #24	In #24	In #24	In #24	5,766	5,766	3,896	32%	No	-
Nevada	4,395	144	169	84	0	656	5,448	5,221	4%	Yes	68%
Orange	309,311	10,597	7,769	3,492	0	0	331,169	300,296	9%	No	-
Placer	15,380	1,686	388	103	49	5,104	22,710	15,767	31%	Yes	N/A
Plumas	In #24	In #24	In #24	In #24	In #24	523	523	264	50%	No	-
Riverside	167,747	488	1,626	In #21	454	30,347	200,662	175,016	13%	Yes	60%
Sacramento	121,601	1,308	1,027	507	43	2,590	127,076	109,077	14%	Yes	94%
San Benito	In #24	In #24	In #24	In #24	In #24	1,597	1,597	1,809	-13%	No	-
San Bernardino	120,543	846	2,175	832	1,114	8,625	134,135	146,210	-9%	Yes	5%
San Diego #	157,686	7,390	4,351	2,242	1,626	29,706	203,001	162,263	20%	Yes	45%
San Francisco +	21,517	3,389	2,384	83	0	83	27,456	28,484	-4%	No	-
San Joaquin	44,042	4,685	512	162	1,609	1,691	52,701	46,791	11%	Yes	75%
San Luis Obispo	8,136	325	410	64	197	5,279	14,411	13,738	5%	Yes	27%
San Mateo #	28,757	689	646	In #21	38	0	30,130	30,228	0%	Yes	56.3%
Santa Barbara #	18,657	713	511	147	86	16	20,130	19,734	2%	Yes	80%
Santa Clara	63,156	1,310	1,039	567	47	195	66,314	98,194	-48%	Yes	-
Santa Cruz	7,665	131	176	38	6	138	8,154	8,871	-9%	Yes	96%
Shasta +	In #24	In #24	In #24	In #24	In #24	3,340	3,340	1,652	51%	No	N/A
Sierra	68	0	0	8	0	0	76	76	0%	No	-
Siskiyou	In #24	In #24	In #24	In #24	In #24	2,812	2,812	2,887	-3%	No	-
Solano +	34,352	285	247	79	61	1,064	36,088	26,353	27%	No	-
Sonoma	15,917	412	276	138	1,203	295	18,241	15,804	13%	No	-
Stanislaus	25,585	1,047	642	162	336	405	28,177	24,551	13%	Yes	60%
Sutter	1,718	303	50	19	245	55	2,390	1,627	32%	No	-
Tehama	In #24	In #24	In #24	In #24	In #24	189	189	215	-14%	No	-
Trinity #	In #24	In #24	In #24	In #24	In #24	92	92	98	-7%	No	-
Tulare #	In #24	In #24	In #24	In #24	In #24	583	583	750	-29%	No	-
Tuolumne +	2,260	7	57	1	62	248	2,635	2,367	10%	No	-
Ventura	61,617	818	1,313	1,325	166	5,703	70,942	N/A	-	Yes	68.3%
Yolo	6,500	50	150	50	50	0	6,800	6,774	0%	No	-
Yuba	In #24	In #24	In #24	In #24	In #24	898	898	682	24%	No	-
Totals	1,723,599	69,942	45,708	11,100	12,839	176,274	2,040,072	1,526,935	25%	20 Y, 37 N	61.5%

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TABLE I
BUSINESS PROPERTY WORKLOAD DATA
(Including Agricultural Businesses)

	Number of Boats (1)	General Aircraft (2)	Certificated Aircraft (3)	Direct Billing (4)	Field Appraisals (5)	Annual Racehorse Tax Returns (6)	Property Statements (Except 1-6) (7)	Number of Others (8)	TOTAL Business Property Assessments (9)	Vessel Property Statements (10)
Alameda	14,483	863	17	8,260	5,317	150	23,933	198	53,221	250
Alpine *	15	0	0	0	0	0	64	-	79	0
Amador	954	70	-	318	138	-	1,259	-	2,739	-
Butte	3,064	265	0	-	139	-	7,160	0	10,628	-
Calaveras	1,473	53	0	0	0	1	774	165	2,466	0
Colusa *	743	130	0	0	75	0	2,302	0	3,250	0
Contra Costa	27,491	567	0	6,251	0	201	17,603	-	52,113	71
Del Norte	499	38	2	137	147	0	1,356	0	2,179	103
El Dorado	4,499	339	-	-	1,437	2	2,851	264	9,392	4
Fresno +	6,878	657	12	-	3,306	162	25,687	-	36,702	25
Glenn	444	138	-	400	100	5	2,800	-	3,887	-
Humboldt	4,091	168	3	0	N/A	1	5,237	468	9,968	116
Imperial	1,639	169	2	335	329	0	3,296	1,900	7,670	0
Inyo	525	69	1	248	184	0	1,968	0	2,995	0
Kern +	3,956	984	9	2,588	1,800	29	13,265	7,184	29,815	0
Kings	2,030	128	0	0	220	2	N/A	2,381	4,761	-
Lake ** +	6,761	130	-	253	0	-	1,842	188	9,174	0
Lassen	560	44	0	0	27	2	1,128	0	1,761	0
Los Angeles	57,715	4,409	788	96,644	22,099	4,854	130,475	13,095	330,079	4,550
Madera	1,983	120	0	0	800	19	6,131	0	9,053	N/A
Marin +	2,235	205	0	6,002	1,548	9	3,746	0	13,745	915
Mariposa +	470	44	0	4	147	0	631	0	1,296	0
Mendocino	1,700	179	0	725	1,100	0	6,015	0	9,719	69
Merced	1,503	221	0	2,343	1,493	7	8,017	0	13,584	0
Modoc	333	35	0	0	83	1	In #8	886	1,338	0
Mono	237	31	1	525	150	-	649	277	1,870	-
Monterey #	6,843	356	In #2	-	3,800	N/A	11,334	-	22,333	N/A
Napa	1,936	269	0	871	781	26	3,189	0	7,072	0
Nevada	2,614	235	0	2,117	6	16	2,403	144	7,535	3
Orange	30,807	945	17	0	3,454	13	103,263	0	138,499	3,525
Placer	6,225	389	N/A	2,973	1,700	35	3,393	0	14,715	1
Plumas	1,416	66	-	427	-	1	1,700	-	3,610	-
Riverside	3,633	1,395	12	6,205	5,591	1,224	19,389	0	37,449	0
Sacramento	17,420	588	19	6,902	641	507	30,841	16,561	73,479	778
San Benito	639	176	0	270	180	1	2,234	N/A	3,500	0
San Bernardino	14,892	1,631	In #7	5,767	7,969	437	24,000	0	54,696	74
San Diego #	14,694	2,118	27	5,512	10,930	563	54,578	-	88,422	1,580
San Francisco +	2,045	-	-	25,028	4,869	-	14,169	-	46,111	127
San Joaquin	10,267	337	0	6,085	N/A	87	12,973	2,473	32,222	N/A
San Luis Obispo	8,698	396	4	4,651	1,248	145	7,969	0	23,111	265
San Mateo #	4,321	421	27	4,587	1,824	10	7,343	386	18,919	N/A
Santa Barbara #	6,516	506	12	0	3,387	300	10,484	1,228	22,433	25
Santa Clara	9,454	1,206	15	1,368	2,510	5	75,136	31,592	121,286	-
Santa Cruz	2,758	274	0	3,305	671	5	4,442	0	11,455	0
Shasta +	5,757	285	2	182	1,042	0	6,515	N/A	13,783	-
Sierra	136	5	0	76	13	0	543	0	773	0
Siskiyou	788	125	0	2,204	230	2	1,689	0	5,038	0
Solano +	3,533	186	-	-	500	10	6,700	-	10,929	250
Sonoma	11,112	484	0	550	N/A	23	10,823	-	22,992	-
Stanislaus	5,287	272	1	1,622	3,433	10	8,132	0	18,757	10
Sutter	974	171	0	0	328	8	5,934	685	8,100	5
Tehama	1,508	96	0	30	50	1	2,214	21	3,920	0
Trinity #	753	30	0	369	34	1	158	0	1,345	0
Tulare #	5,869	474	2	In #1	5,961	17	13,768	N/A	26,091	N/A
Tuolumne +	1,797	196	0	0	0	0	1,339	0	3,332	0
Ventura	17,675	843	3	4,218	N/A	15	18,992	98	41,844	177
Yolo	1,360	170	0	870	1,060	1	2,800	290	6,551	61
Yuba	2,269	110	0	0	360	0	2,414	0	5,153	0
Totals	350,277	24,811	976	211,222	103,211	8,908	739,050	80,484	1,518,939	12,984

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TABLE I (CONTINUED)
BUSINESS PROPERTY WORKLOAD DATA

	Mandatory Audits							TOTAL AUDITS COMPLETED & WAIVED (18)	Audits Carried Over to 1996-97 (19)
	Total Audits (4 yrs) (11)	Audits Due (12)	Audits Assigned (13)	Audits Carried Over (14)	Potential Current Year Audits (15)	Audits Completed 1995-96 (16)	Audits Waived 1995-96 (17)		
Alameda	1,534	414	211	27	652	664	26	690	0
Alpine *	2	1	0	0	1	0	0	0	1
Amador	43	11	30	-	41	39	-	39	2
Butte	112	24	0	88	112	46	6	52	60
Calaveras	23	6	0	4	10	6	0	6	4
Colusa *	102	28	10	14	52	42	0	42	10
Contra Costa	539	221	3	12	236	252	4	256	0
Del Norte	31	4	0	6	10	6	0	6	4
El Dorado	134	44	9	7	60	28	31	59	1
Fresno +	1,350	332	255	12	599	587	12	599	0
Glenn	12	10	50	25	85	25	-	25	60
Humboldt	179	61	-	5	66	61	5	66	0
Imperial	220	48	20	0	68	68	0	68	0
Inyo	28	7	0	21	28	0	0	0	28
Kern +	669	69	0	294	363	160	N/A	160	203
Kings	139	30	0	0	30	30	0	30	0
Lake ** +	37	11	1	-	12	-	-	0	12
Lassen	24	8	0	0	8	16	0	16	0
Los Angeles	15,554	3,353	0	190	3,543	3,223	320	3,543	0
Madera	134	100	0	0	100	34	0	34	66
Marin +	196	196	0	0	196	0	0	0	196
Mariposa +	33	2	6	0	8	4	1	5	3
Mendocino	139	32	2	3	37	21	15	36	1
Merced	256	74	21	0	95	95	0	95	0
Modoc	15	0	8	0	8	8	0	8	0
Mono	12	12	5	7	24	5	0	5	19
Monterey #	437	106	6	21	133	123	5	128	5
Napa	296	51	0	64	115	57	30	87	28
Nevada	198	32	0	0	32	32	0	32	0
Orange	4,467	1,479	0	23	1,502	1,060	442	1,502	0
Placer	104	75	20	3	98	97	1	98	0
Plumas	20	2	-	-	2	0	2	2	0
Riverside	1,503	240	0	346	586	435	5	440	146
Sacramento	1,325	252	25	126	403	274	129	403	0
San Benito	79	15	16	0	31	31	0	31	0
San Bernardino	2,151	358	8	726	1,092	393	48	441	651
San Diego #	3,492	900	30	400	1,330	697	370	1,067	263
San Francisco +	2,011	442	14	174	630	432	82	514	116
San Joaquin	970	198	0	68	266	239	26	265	1
San Luis Obispo	319	69	1	0	70	67	3	70	0
San Mateo #	1,150	386	0	102	488	432	56	488	0
Santa Barbara #	1,252	235	15	220	470	285	150	435	35
Santa Clara	3,762	677	104	34	815	809	6	815	0
Santa Cruz	292	38	0	96	134	73	0	73	61
Shasta +	377	91	2	13	106	96	0	96	10
Sierra	0	0	0	1	1	1	0	1	0
Siskiyou	32	20	0	0	20	15	0	15	5
Solano +	370	80	0	0	80	60	10	70	10
Sonoma	886	164	0	31	195	153	14	167	28
Stanislaus	640	145	0	5	150	145	5	150	0
Sutter	154	30	0	17	47	44	2	46	1
Tehama	47	13	10	1	24	23	1	24	0
Trinity #	0	5	0	3	8	0	0	0	8
Tulare #	493	146	47	15	208	145	15	160	48
Tuolumne +	58	8	0	6	14	7	0	7	7
Ventura	715	145	N/A	259	404	164	135	299	105
Yolo	400	100	50	30	180	165	15	180	0
Yuba	197	31	0	4	35	33	0	33	2
Totals	49,714	11,631	979	3,503	16,113	12,007	1,972	13,979	2,200

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

SECTION IV

ASSESSMENT APPEALS STATISTICS

TABLE J

DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
(1996-97 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)	Number of Appeals Filed 1995-96 (8)	Percentage Change From 1995-96 to '96-97 (9)
Alameda	12,179	2,270	934	75	809	148	16,415	11,280	45.5%
Alpine *	0	16	0	0	0	0	16	16	0.0%
Amador	37	30	2	12	10	1	92	143	-35.7%
Butte	-	-	-	-	-	-	308	226	36.3%
Calaveras	5	1	3	3	5	1	18	26	-30.8%
Colusa *	0	11	4	6	0	8	29	29	0.0%
Contra Costa	6,783	652	147	49	455	0	8,086	5,393	49.9%
Del Norte	2	6	0	0	2	0	10	17	-41.2%
El Dorado	113	79	12	16	21	8	249	257	-3.1%
Fresno +	1,013	309	89	96	212	113	1,832	2,077	-11.8%
Glenn	1	12	1	-	-	2	16	52	-69.2%
Humboldt	49	44	19	17	39	33	201	177	13.6%
Imperial	48	43	9	78	27	0	205	139	47.5%
Inyo	2	11	0	1	2	0	16	57	-71.9%
Kern +	1,923	996	-	156	94	306	3,475	2,462	41.1%
Kings	41	93	5	2	14	17	172	120	43.3%
Lake ** +	43	14	0	0	5	2	64	64	0.0%
Lassen	1	4	0	-	15	0	20	13	53.8%
Los Angeles	73,717	23,871	N/A	N/A	N/A	11,772	109,360	93,305	17.2%
Madera	33	43	17	36	2	0	131	102	28.4%
Marin +	795	125	7	3	117	53	1,100	992	10.9%
Mariposa +	5	3	0	0	1	8	17	11	54.5%
Mendocino	28	22	7	8	38	-	103	135	-23.7%
Merced	288	In #1	In #1	In #1	In #1	In #1	288	140	105.7%
Modoc	1	3	1	33	1	1	40	6	566.7%
Mono	25	In #1	In #1	In #1	In #1	In #1	25	37	-32.4%
Monterey #	261	121	26	16	181	19	624	636	-1.9%
Napa	237	133	In #2	In #2	In #2	0	370	311	19.0%
Nevada	171	172	0	0	65	14	422	385	9.6%
Orange	21,629	4,485	1,409	187	2	3,183	30,895	32,547	-5.1%
Placer	1,766	206	0	0	101	20	2,093	1,346	55.5%
Plumas	6	4	0	2	0	0	12	17	-29.4%
Riverside	17,298	4,380	0	451	464	464	23,057	26,289	-12.3%
Sacramento	4,541	960	490	85	290	310	6,676	7,707	-13.4%
San Benito	7	10	5	23	3	2	50	54	-7.4%
San Bernardino	6,637	878	568	-	438	174	8,695	6,756	28.7%
San Diego #	14,408	1,870	1,053	424	957	61	18,773	25,910	-27.5%
San Francisco +	1,107	457	62	0	139	66	1,831	2,136	-14.3%
San Joaquin	1,184	397	In #2	53	104	57	1,795	1,541	16.5%
San Luis Obispo	86	90	19	7	19	1	222	234	-5.1%
San Mateo #	2,249	433	In #2	In #1	305	48	3,035	3,007	0.9%
Santa Barbara #	857	175	47	36	105	52	1,272	943	34.9%
Santa Clara	3,618	1,662	In #2	In #2	1,258	87	6,625	6,490	2.1%
Santa Cruz	155	99	8	17	35	0	314	204	53.9%
Shasta +	30	113	3	2	43	0	191	207	-7.7%
Sierra	2	0	0	3	1	0	6	3	100.0%
Siskiyou	3	6	0	0	6	7	22	21	4.8%
Solano +	886	242	16	15	45	157	1,361	1,086	25.3%
Sonoma	-	-	-	-	-	-	2,693	1,833	46.9%
Stanislaus	778	183	60	73	58	0	1,152	1,180	-2.4%
Sutter	235	26	9	61	48	10	389	92	322.8%
Tehama	454	4	3	3	0	0	464	22	2009.1%
Trinity #	3	4	0	0	2	0	9	11	-18.2%
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	536	726	-26.2%
Tuolumne +	5	30	5	2	15	0	57	69	-17.4%
Ventura	N/A	N/A	N/A	N/A	N/A	N/A	6,420	7,176	-10.5%
Yolo	16	208	In #2	23	57	0	304	384	-20.8%
Yuba	14	18	1	8	10	0	51	39	30.8%
Totals	175,775	46,024	5,041	2,082	6,620	17,205	262,704	246,638	6.5%

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

TABLE K

**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	3,355	1,401	887	47	0	0	5,690
Alpine *	0	0	0	0	0	0	0
Amador	-	-	-	-	-	-	-
Butte	15	-	-	-	-	-	15
Calaveras	-	-	-	-	-	-	-
Colusa *	0	9	0	0	0	0	9
Contra Costa	2,256	252	38	21	74	14	2,655
Del Norte	0	0	0	0	0	0	0
El Dorado	0	6	0	0	5	0	11
Fresno +	200	37	29	35	38	39	378
Glenn	0	1	6	0	0	0	7
Humboldt	5	13	0	1	1	138	158
Imperial	-	-	-	-	-	-	11
Inyo	0	0	0	0	0	0	0
Kern +	-	-	-	-	-	-	218
Kings	1	30	1	1	9	5	47
Lake ** +	29	14	0	0	0	2	45
Lassen	3	2	0	1	7	0	13
Los Angeles	58,074	23,792	N/A	N/A	N/A	10,492	92,358
Madera	485	29	20	16	1	0	551
Marin +	347	112	24	3	221	127	834
Mariposa +	-	-	-	-	-	-	0
Mendocino	0	0	0	0	1	7	8
Merced	-	-	-	-	-	-	-
Modoc	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	0
Monterey #	5	20	14	0	32	4	75
Napa	9	36	In #2	In #2	In #2	0	45
Nevada	39	145	0	0	4	100	288
Orange	12,601	4,747	1,940	330	1,137	14,049	34,804
Placer	523	343	0	0	26	16	908
Plumas	0	0	0	0	0	0	0
Riverside	19,677	6,179	0	673	645	985	28,159
Sacramento	2,758	930	622	92	308	1,842	6,552
San Benito	8	1	6	10	6	0	31
San Bernardino	-	-	-	-	-	-	6,784
San Diego #	7,166	2,097	1,238	312	868	52	11,733
San Francisco +	-	-	-	-	-	-	2,656
San Joaquin	54	92	In #2	5	88	106	345
San Luis Obispo	28	44	17	14	14	0	117
San Mateo #	N/A	N/A	N/A	N/A	N/A	N/A	1,153
Santa Barbara #	N/A	N/A	N/A	N/A	N/A	N/A	411
Santa Clara	1,629	1,864	In #2	In #2	678	104	4,275
Santa Cruz	-	-	-	-	-	-	-
Shasta +	-	166	1	1	8	0	176
Sierra	-	-	-	12	1	-	13
Siskiyou	-	-	-	-	-	-	0
Solano +	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	1,089
Stanislaus	150	42	22	81	12	0	307
Sutter	0	7	0	0	0	0	7
Tehama	0	0	0	0	0	0	0
Trinity #	0	0	0	0	0	0	0
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	28
Tuolumne +	0	0	0	0	0	0	0
Ventura	N/A	N/A	N/A	N/A	N/A	N/A	7,168
Yolo	-	-	-	-	1	-	1
Yuba	0	1	0	0	0	1	2
Totals	109,417	42,412	4,865	1,655	4,185	28,083	210,135

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

TABLE L
ASSESSMENT APPEALS ACTIVITY FOR THE 1996-97 FISCAL YEAR

	Total Number of Appeals Filed (1)	Withdrawn (2)	No Show (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	16,415	1,498	47	2	6,119	0	2	0	7,668	8,747	0
Alpine *	16	0	0	0	0	0	0	0	0	16	0
Amador	92	25	9	0	23	15	1	0	73	19	0
Butte	308	94	15	4	156	3	8	0	280	28	0
Calaveras	18	3	1	0	0	3	0	0	7	11	0
Colusa *	29	7	0	0	9	0	0	0	16	13	0
Contra Costa	8,086	1,945	1,031	0	8	4	4	0	2,992	5,094	0
Del Norte	10	3	0	0	3	1	3	0	10	0	1
El Dorado	249	194	5	0	31	1	2	1	234	15	0
Fresno +	1,832	1,043	2	11	573	20	33	0	1,682	150	0
Glenn	16	9	1	3	3	0	0	0	16	0	0
Humboldt	201	35	11	10	43	13	4	0	116	85	0
Imperial	205	137	6	4	55	3	0	0	205	0	0
Inyo	16	10	0	0	3	2	0	0	15	1	0
Kern +	3,475	0	0	0	1,638	0	0	0	1,638	1,837	0
Kings	172	118	1	11	22	0	0	0	152	20	0
Lake ** +	64	1	1	0	9	0	0	0	11	53	0
Lassen	20	5	0	0	0	0	0	0	5	15	-
Los Angeles	109,360	1	0	0	0	0	0	0	1	109,359	N/A
Madera	131	17	1	0	1	0	1	0	20	111	-
Marin +	1,100	339	0	0	221	9	7	0	576	524	0
Mariposa +	17	12	0	0	2	0	2	0	16	1	0
Mendocino	103	39	18	0	34	2	2	0	95	8	0
Merced	288	48	17	6	87	0	0	0	158	130	0
Modoc	40	32	0	4	0	0	0	0	36	4	0
Mono	25	4	2	0	5	1	0	0	12	13	0
Monterey #	624	270	39	7	187	12	6	0	521	103	0
Napa	370	87	28	N/A	115	0	0	0	230	140	0
Nevada	422	171	15	11	15	19	6	0	237	185	0
Orange	30,895	4,830	812	308	3,045	1,261	203	0	10,459	20,436	N/A
Placer	2,093	921	25	17	375	19	80	0	1,437	656	-
Plumas	12	1	2	1	0	1	4	0	9	3	0
Riverside	23,057	4,229	1,280	2,101	2,652	81	8	0	10,351	12,706	0
Sacramento	6,676	2,537	In #7	285	46	3,048	340	10	6,266	410	0
San Benito	50	4	0	0	1	0	2	0	7	43	0
San Bernardino	8,695	223	254	9	2	304	207	1	1,000	7,695	-
San Diego #	18,773	3,420	243	84	7,731	30	33	4	11,545	7,228	4
San Francisco +	4,487	1,740	289	7	157	680	-	1	2,874	1,613	-
San Joaquin	1,795	646	47	115	486	6	23	1	1,324	471	-
San Luis Obispo	222	148	6	15	0	1	2	0	172	50	0
San Mateo #	3,035	1,117	50	0	1,429	14	17	0	2,627	408	0
Santa Barbara #	1,272	320	59	3	301	1	5	0	689	583	0
Santa Clara	10,900	4,597	581	-	1,035	57	68	1	6,339	4,561	-
Santa Cruz	314	129	10	3	142	3	10	0	297	17	0
Shasta +	191	124	1	2	16	3	7	0	153	38	0
Sierra	6	1	1	0	4	0	0	0	6	0	0
Siskiyou	22	18	0	0	1	3	0	0	22	0	2
Solano +	1,361	155	0	2	48	5	23	0	233	1,128	0
Sonoma	2,693	-	-	-	-	-	-	-	1,668	1,025	-
Stanislaus	1,152	484	84	0	512	5	6	0	1,091	61	0
Sutter	389	260	N/A	6	11	37	38	1	353	36	0
Tehama	464	21	26	0	10	0	130	0	187	277	0
Trinity #	9	9	0	0	0	0	0	0	9	0	0
Tulare #	536	253	In #7	0	84	13	144	0	494	42	N/A
Tuolumne +	57	21	1	0	20	1	0	0	43	14	0
Ventura	6,420	2,593	468	5	2,405	87	80	0	5,638	782	0
Yolo	304	114	In #7	12	115	13	49	0	303	1	0
Yuba	51	30	7	4	6	1	2	0	50	1	0
Totals	269,635	35,092	5,496	3,052	29,996	5,782	1,562	20	82,668	186,967	7

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

TABLE M
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			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	5,690	2,053	452	8	2,849	183	133	2	5,680	10	0
Alpine *	0	-	-	-	-	-	-	-	0	-	-
Amador	-	-	-	-	-	-	-	-	-	-	-
Butte	15	0	0	0	1	0	0	0	1	14	-
Calaveras	-	-	-	-	-	-	-	-	-	-	-
Colusa *	9	0	0	0	0	0	0	0	0	9	0
Contra Costa	2,655	2,261	341	0	26	14	13	0	2,655	0	0
Del Norte	0	0	0	0	0	0	0	0	0	0	0
El Dorado	11	0	0	0	0	0	0	0	0	11	0
Fresno +	378	-	-	-	-	-	-	-	0	378	-
Glenn	7	0	6	0	0	0	1	0	7	0	0
Humboldt	158	3	7	2	3	1	0	0	16	142	0
Imperial	11	-	-	-	-	-	-	-	0	11	0
Inyo	0	-	-	-	-	-	-	-	0	0	0
Kern +	218	-	-	-	-	-	-	-	0	218	0
Kings	47	22	N/A	2	18	0	0	0	42	5	0
Lake ** +	45	1	0	0	27	3	0	0	31	14	0
Lassen	13	2	0	0	0	0	0	0	2	11	2
Los Angeles	92,358	24,863	15,114	4,641	744	37,430	7,023	90	89,905	2,453	N/A
Madera	551	36	1	0	22	0	1	0	60	491	464
Marin +	834	244	22	0	210	62	14	0	552	282	0
Mariposa +	-	-	-	-	-	-	-	-	-	-	-
Mendocino	8	-	-	-	-	-	-	-	0	8	0
Merced	-	-	-	-	-	-	-	-	-	-	-
Modoc	0	-	-	-	-	-	-	-	0	0	0
Mono	0	-	-	-	-	-	-	-	0	0	0
Monterey #	75	46	1	1	5	0	4	0	57	18	0
Napa	45	10	3	N/A	5	0	1	0	19	26	0
Nevada	288	234	10	0	27	13	3	1	288	0	0
Orange	34,804	7,909	3,117	1,526	4,242	11,958	1,281	7	30,040	4,764	N/A
Placer	908	230	7	1	588	8	40	0	874	34	1
Plumas	0	-	-	-	-	-	-	-	0	0	-
Riverside	28,159	10,087	3,252	393	11,674	2,025	139	0	27,570	589	0
Sacramento	6,552	2,151	In #7	338	248	2,195	334	5	5,271	1,281	0
San Benito	31	8	1	0	3	0	14	0	26	5	0
San Bernardino	6,784	-	-	-	-	-	-	-	6,458	326	-
San Diego #	11,733	3,370	1,535	125	5,018	160	101	46	10,355	1,378	5
San Francisco +	In Table L	-	-	-	-	-	-	-	In Table L	-	-
San Joaquin	345	95	0	7	155	13	19	0	289	56	-
San Luis Obispo	117	71	10	5	4	3	8	0	101	16	1
San Mateo #	1,153	150	5	0	90	160	25	0	430	723	2
Santa Barbara #	411	184	15	2	158	3	3	2	367	44	3
Santa Clara	In Table L	-	-	-	-	-	-	-	In Table L	-	-
Santa Cruz	-	-	-	-	-	-	-	-	-	-	-
Shasta +	176	12	0	0	163	0	0	0	175	1	0
Sierra	13	10	0	0	2	0	1	0	13	0	-
Siskiyou	0	-	-	-	-	-	-	-	0	0	-
Solano +	-	-	-	-	-	-	-	-	-	-	-
Sonoma	1,089	-	-	-	-	-	-	-	244	845	-
Stanislaus	307	104	21	0	174	4	0	0	303	4	0
Sutter	7	-	-	-	-	-	-	-	0	7	-
Tehama	0	-	-	-	-	-	-	-	0	0	-
Trinity #	0	-	-	-	-	-	-	-	0	0	0
Tulare #	28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	28	N/A
Tuolumne +	0	0	0	0	0	0	0	0	0	0	0
Ventura	7,168	2,682	751	0	3,445	183	98	0	7,159	9	0
Yolo	1	-	-	-	-	-	-	-	0	1	1
Yuba	2	-	-	-	-	-	-	-	0	2	-
Totals	203,204	56,838	24,671	7,051	29,901	54,418	9,256	153	188,990	14,214	479

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

TABLE N

NUMBER OF APPEALS BOARDS
AND HEARING OFFICERS

	Is Board of Supervisors also a County Board of Equalization? (1)	If no, number of Assessment Appeals Boards (2)	Number of Hearing Officers (3)
Alameda		No 2	1
Alpine *	Yes	0	0
Amador	Yes	0	0
Butte		No 1	1
Calaveras	Yes	0	0
Colusa *	Yes	0	0
Contra Costa		No 1	0
Del Norte	Yes	0	0
El Dorado	Yes	0	0
Fresno +		No 1	0
Glenn	Yes	0	0
Humboldt		No 1	0
Imperial	Yes	0	0
Inyo	Yes	0	0
Kern +		No 1	3
Kings	Yes	0	0
Lake ** +	Yes	0	0
Lassen		No 1	0
Los Angeles		No 5	29
Madera	Yes	0	0
Marin +		No 2	0
Mariposa +		No 1	5
Mendocino	Yes	0	0
Merced		No 1	0
Modoc	Yes	0	0
Mono		No 1	0
Monterey #		No 1	0
Napa	Yes	0	0
Nevada		No 1	0
Orange		No 3	7
Placer		No 1	0
Plumas	Yes	0	0
Riverside		No 2	0
Sacramento		No 2	1
San Benito	Yes	0	0
San Bernardino		No 3	3
San Diego #		No 4	0
San Francisco +		No 2	8
San Joaquin		No 1	0
San Luis Obispo		No 1	0
San Mateo #		No 1	0
Santa Barbara #		No 1	0
Santa Clara		No 2	2
Santa Cruz		No 1	0
Shasta +		No 1	0
Sierra	Yes	0	0
Siskiyou		No 1	0
Solano +		No 1	0
Sonoma		No 1	0
Stanislaus		No 1	0
Sutter		No 1	0
Tehama	Yes	0	0
Trinity #	Yes	0	0
Tulare #		No 1	0
Tuolumne +	Yes	0	0
Ventura		No 2	1
Yolo		No 1	0
Yuba		No 1	0
Totals	21 Yes, 37 No	55	61

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SECTION V

DATA ANALYSES

TABLE O
DEMOGRAPHIC COMPARISON

Alphabetical Order			Numerical Order						
Population 1/1/96 (1)	Gross Budget (2)	Total Roll Units (3)	Population 1/1/96 (4)	Gross Budget (6)	Total Roll Units (7)				
Alameda	1,375,900	\$11,078,878	443,278	Los Angeles	9,488,200	Los Angeles	\$79,102,000	Los Angeles	2,594,764
Alpine *	1,180	89,140	2,078	San Diego #	2,724,400	Orange	17,936,109	Orange	900,533
Amador	33,750	553,407	24,089	Orange	2,659,300	Santa Clara	14,964,664	San Diego #	897,488
Butte	199,100	1,943,530	96,373	Santa Clara	1,653,100	San Diego #	13,574,456	San Bernardino	752,857
Calaveras	36,500	738,880	44,403	San Bernardino	1,587,400	Riverside	13,048,686	Riverside	657,519
Colusa *	18,300	565,263	14,043	Riverside	1,380,000	Alameda	11,078,878	Santa Clara	515,371
Contra Costa	879,200	8,264,594	360,006	Alameda	1,375,900	Sacramento	9,273,282	Sacramento	456,613
Del Norte	28,250	490,257	16,532	Sacramento	1,140,600	San Mateo #	8,394,212	Alameda	443,278
El Dorado	142,200	2,196,669	113,362	Contra Costa	879,200	San Bernardino	8,378,670	Contra Costa	360,006
Fresno +	776,200	6,672,332	277,961	San Francisco +	778,100	Contra Costa	8,264,594	Kern +	357,781
Glenn	26,800	442,606	19,009	Fresno +	776,200	San Francisco +	6,822,989	Fresno +	277,961
Humboldt	126,600	1,270,989	77,386	Ventura	716,800	Fresno +	6,672,332	Ventura	277,510
Imperial	140,500	1,118,280	88,479	San Mateo #	701,100	Kern +	6,298,712	San Mateo #	234,109
Inyo	18,350	693,029	19,331	Kern +	628,200	Ventura	6,183,500	San Francisco +	225,795
Kern +	628,200	6,298,712	357,781	San Joaquin	535,400	Sonoma	4,604,198	Sonoma	182,843
Kings	118,200	1,169,330	46,015	Sonoma	426,900	Santa Barbara #	4,399,812	San Joaquin	181,915
Lake ** +	54,800	883,523	63,265	Stanislaus	419,500	San Joaquin	4,342,988	Stanislaus	152,120
Lassen	34,450	371,702	25,282	Santa Barbara #	398,000	Placer	3,710,417	San Luis Obispo	151,229
Los Angeles	9,488,200	79,102,000	2,594,764	Solano +	375,400	San Luis Obispo	3,371,858	Tulare #	146,929
Madera	111,600	1,100,000	54,449	Monterey #	371,500	Monterey #	3,133,088	Santa Barbara #	142,324
Marin +	242,200	2,786,202	104,984	Tulare #	355,500	Stanislaus	3,068,284	Monterey #	130,894
Mariposa +	16,000	496,712	14,245	Santa Cruz	245,600	Tulare #	2,836,096	Solano +	130,809
Mendocino	85,900	1,026,566	66,139	Marin +	242,200	Marin +	2,786,202	Placer	124,658
Merced	201,000	1,569,651	70,239	San Luis Obispo	234,100	Solano +	2,212,319	El Dorado	113,362
Modoc	10,150	325,715	28,364	Placer	209,700	El Dorado	2,196,669	Marin +	104,984
Mono	10,400	454,704	16,570	Merced	201,000	Shasta +	1,999,862	Santa Cruz	101,561
Monterey #	371,500	3,133,088	130,894	Butte	199,100	Butte	1,943,530	Shasta +	100,861
Napa	120,800	1,107,933	51,392	Shasta +	162,700	Santa Cruz	1,896,983	Butte	96,373
Nevada	85,600	1,559,857	65,948	Yolo	154,500	Merced	1,569,651	Imperial	88,479
Orange	2,659,300	17,936,109	900,533	El Dorado	142,200	Nevada	1,559,857	Humboldt	77,386
Placer	209,700	3,710,417	124,658	Imperial	140,500	Humboldt	1,270,989	Merced	70,239
Plumas	20,350	463,076	24,047	Humboldt	126,600	Kings	1,169,330	Mendocino	66,139
Riverside	1,380,000	13,048,686	657,519	Napa	120,800	Imperial	1,118,280	Nevada	65,948
Sacramento	1,140,600	9,273,282	456,613	Kings	118,200	Napa	1,107,933	Lake ** +	63,265
San Benito	44,350	558,180	19,014	Madera	111,600	Madera	1,100,000	Madera	54,449
San Bernardino	1,587,400	8,378,670	752,857	Mendocino	85,900	Sutter	1,083,159	Yolo	54,400
San Diego #	2,724,400	13,574,456	897,488	Nevada	85,600	Yolo	1,063,852	Napa	51,392
San Francisco +	778,100	6,822,989	225,795	Sutter	74,700	Siskiyou	1,048,924	Siskiyou	48,364
San Joaquin	535,400	4,342,988	181,915	Yuba	60,500	Mendocino	1,026,566	Kings	46,015
San Luis Obispo	234,100	3,371,858	151,229	Lake +	54,800	Lake ** +	883,523	Calaveras	44,403
San Mateo #	701,100	8,394,212	234,109	Tehama	54,800	Calaveras	738,880	Tuolumne +	41,310
Santa Barbara #	398,000	4,399,812	142,324	Tuolumne +	52,100	Inyo	693,029	Tehama	41,187
Santa Clara	1,653,100	14,964,664	515,371	Siskiyou	44,400	Tehama	681,744	Sutter	34,926
Santa Cruz	245,600	1,896,983	101,561	San Benito	44,350	Yuba	656,565	Modoc	28,364
Shasta +	162,700	1,999,862	100,861	Calaveras	36,500	Tuolumne +	594,763	Yuba	27,838
Sierra	3,360	301,004	5,470	Lassen	34,450	Colusa *	565,263	Lassen	25,282
Siskiyou	44,400	1,048,924	48,364	Amador	33,750	San Benito	558,180	Amador	24,089
Solano +	375,400	2,212,319	130,809	Del Norte	28,250	Amador	553,407	Plumas	24,047
Sonoma	426,900	4,604,198	182,843	Glenn	26,800	Mariposa +	496,712	Inyo	19,331
Stanislaus	419,500	3,068,284	152,120	Plumas	20,350	Del Norte	490,257	San Benito	19,014
Sutter	74,700	1,083,159	34,926	Inyo	18,350	Plumas	463,076	Glenn	19,009
Tehama	54,800	681,744	41,187	Colusa	18,300	Mono	454,704	Mono	16,570
Trinity #	13,400	187,193	15,488	Mariposa +	16,000	Glenn	442,606	Del Norte	16,532
Tulare #	355,500	2,836,096	146,929	Trinity #	13,400	Lassen	371,702	Trinity #	15,488
Tuolumne +	52,100	594,763	41,310	Mono	10,400	Modoc	335,715	Mariposa +	14,245
Ventura	716,800	6,183,500	277,510	Modoc	10,150	Sierra	301,004	Colusa *	14,043
Yolo	154,500	1,063,852	54,400	Sierra	3,360	Trinity #	187,193	Sierra	5,470
Yuba	60,500	656,565	27,838	Alpine	1,180	Alpine *	89,140	Alpine *	2,078
Totals	32,607,890	\$275,171,394	11,931,749	Totals	32,607,890	Totals	\$275,171,394	Totals	\$11,931,749

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TABLE P

WORKLOAD INDICATORS

(See pages xi and xii 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	146,471	52	2,816.8	54,694	27	2,025.7	140.8	661.3
Alpine *	162	0.25	648.0	79	0.25	316.0	0.0	0.0
Amador	4,397	2	2,198.5	2,788	1	2,788.0	104.0	35.0
Butte	15,246	14.25	1,069.9	10,674	2	5,337.0	0.0	0.0
Calaveras	8,680	4.25	2,042.4	2,477	0.5	2,517.0	98.0	197.3
Colusa *	3,430	3	1,143.3	3,292	1	3,292.0	178.0	164.0
Contra Costa	136,491	50	2,729.8	52,894	14	3,778.1	67.2	469.0
Del Norte	4,419	2.25	1,964.0	2,187	1.25	1,749.6	292.0	34.0
El Dorado	35,792	16	2,237.0	9,446	2	4,723.0	54.7	296.0
Fresno +	76,841	41	1,874.2	37,539	14	2,681.4	428.9	256.4
Glenn	1,672	3.25	514.5	3,912	0.25	15,648.0	0.0	0.0
Humboldt	14,766	10	1,476.6	10,069	3	3,356.3	185.0	227.0
Imperial	8,383	8	1,047.9	7,765	3	2,588.3	125.5	83.5
Inyo	3,266	2.25	1,451.6	2,997	1.25	2,397.6	12.0	15.0
Kern +	59,773	38	1,573.0	30,069	13	2,313.0	100.0	500.0
Kings	5,608	7.25	773.5	4,814	3	1,604.7	774.0	0.0
Lake ** +	3,847	8	480.9	9,179	2	4,589.5	0.0	0.0
Lassen	5,424	3.25	1,668.9	1,799	0.25	7,196.0	52.0	6.0
Los Angeles	819,654	271.25	3,021.8	333,302	106	3,144.4	139.5	171.5
Madera	13,579	14	969.9	9,090	2	4,545.0	81.7	216.3
Marin +	31,828	22	1,446.7	14,083	6	2,347.2	125.0	159.0
Mariposa +	1,206	3	402.0	1,301	1	1,301.0	278.0	0.0
Mendocino	19,446	9.25	2,102.3	9,779	2	4,889.5	400.0	50.0
Merced	20,618	7.25	2,843.9	13,679	3	4,559.7	472.0	970.0
Modoc	13,230	2	6,615.0	1,347	1	1,347.0	17.0	0.0
Mono	4,468	6	744.7	1,875	1	1,875.0	15.0	1.0
Monterey #	31,622	17	1,860.1	22,669	7	3,238.4	325.0	863.0
Napa	8,455	7	1,207.9	7,129	3	2,376.3	0.0	0.0
Nevada	14,907	12.5	1,192.6	7,636	1	7,636.0	100.3	22.3
Orange	444,290	84	5,289.2	140,698	48	2,931.2	8.3	374.1
Placer	47,929	20	2,396.5	14,939	4	3,734.8	236.0	644.3
Plumas	570	2.25	253.3	3,610	1	3,610.0	0.0	0.0
Riverside	340,606	78	4,366.7	38,993	15	2,599.5	1,217.9	0.0
Sacramento	184,647	51	3,620.5	74,351	18	4,130.6	89.4	509.2
San Benito	7,640	4	1,910.0	3,540	1	3,540.0	141.0	736.0
San Bernardino	286,367	60	4,772.8	55,527	10	5,552.7	0.0	498.3
San Diego #	391,519	69	5,674.2	90,944	31	2,933.7	109.7	304.9
San Francisco +	42,422	37	1,146.5	46,682	20	2,334.1	311.0	1,527.0
San Joaquin	98,819	26	3,800.7	32,653	7	4,664.7	150.8	407.2
San Luis Obispo	34,099	22.5	1,515.5	23,211	4.5	5,158.0	423.3	0.0
San Mateo #	56,695	41.25	1,374.4	19,656	14.25	1,379.4	279.0	572.5
Santa Barbara #	37,778	25	1,511.1	22,823	6	3,803.8	17.5	145.0
Santa Clara	132,546	72	1,840.9	124,031	44	2,818.9	679.1	517.9
Santa Cruz	24,953	9	2,772.6	11,563	2	5,781.5	1,885.0	0.0
Shasta +	12,222	15	814.8	13,930	4	3,482.5	310.9	0.0
Sierra	1,407	1.33	1,057.9	776	0.25	3,104.0	85.0	0.0
Siskiyou	12,115	6	2,019.2	5,059	1	5,059.0	28.7	41.7
Solano +	52,380	14.25	3,675.8	11,034	5	2,206.8	0.0	226.5
Sonoma	30,816	21	1,467.4	23,145	7	3,306.4	132.7	213.7
Stanislaus	61,952	27	2,294.5	18,972	6	3,162.0	196.0	418.0
Sutter	8,046	6	1,341.0	8,192	3	2,730.7	45.0	32.0
Tehama	8,966	4.25	2,109.6	3,943	1	3,943.0	189.0	92.0
Trinity #	1,944	2	972.0	1,347	0.25	5,388.0	27.0	0.0
Tulare #	37,965	23	1,650.7	26,236	7	3,748.0	563.3	383.3
Tuolumne +	7,497	4	1,874.3	3,354	1	3,354.0	26.0	0.0
Ventura	115,774	44	2,631.2	42,008	13	3,231.4	178.1	0.0
Yolo	16,431	6.25	2,629.0	6,774	2	3,387.0	100.0	750.0
Yuba	5,462	4.25	1,285.2	5,196	2	2,598.0	52.0	214.0
Totals	4,017,538	1,415.58	2,838.1	1,541,751	500.00	3,083.5	205.7	262.6

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

TABLE Q

DISTRIBUTION OF WORKLOAD INDICATORS

(See pages xi and xii, Table P, 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)
Modoc	13,230	2	6,615.0	Glenn	3,912	0.25	15,648.0
San Diego #	391,519	69	5,674.2	Nevada	7,636	1	7,636.0
Orange	444,290	84	5,289.2	Lassen	1,799	0.25	7,196.0
San Bernardino	286,367	60	4,772.8	Santa Cruz	11,563	2	5,781.5
Riverside	340,606	78	4,366.7	San Bernardino	55,527	10	5,552.7
San Joaquin	98,819	26	3,800.7	Trinity #	1,347	0.25	5,388.0
Solano +	52,380	14.25	3,675.8	Butte	10,674	2	5,337.0
Sacramento	184,647	51	3,620.5	San Luis Obispo	23,211	4.5	5,158.0
Los Angeles	819,654	271.25	3,021.8	Siskiyou	5,059	1	5,059.0
Merced	20,618	7.25	2,843.9	Mendocino	9,779	2	4,889.5
STATE AVG.	3,990,183	1,415.58	2,818.8	El Dorado	9,446	2	4,723.0
Alameda	146,471	52	2,816.8	San Joaquin	32,653	7	4,664.7
Santa Cruz	24,953	9	2,772.6	Lake ** +	9,179	2	4,589.5
Contra Costa	136,491	50	2,729.8	Merced	13,679	3	4,559.7
Ventura	115,774	44	2,631.2	Madera	9,090	2	4,545.0
Yolo	16,431	6.25	2,629.0	Sacramento	74,351	18	4,130.6
Placer	47,929	20	2,396.5	Tehama	3,943	1	3,943.0
Stanislaus	61,952	27	2,294.5	Santa Barbara #	22,823	6	3,803.8
El Dorado	35,792	16	2,237.0	Contra Costa	52,894	14	3,778.1
Amador	4,397	2	2,198.5	Tulare #	26,236	7	3,748.0
Tehama	8,966	4.25	2,109.6	Placer	14,939	4	3,734.8
Mendocino	19,446	9.25	2,102.3	Plumas	3,610	1	3,610.0
Calaveras	8,680	4.25	2,042.4	San Benito	3,540	1	3,540.0
Siskiyou	12,115	6	2,019.2	Shasta +	13,930	4	3,482.5
Del Norte	4,419	2.25	1,964.0	Yolo	6,774	2	3,387.0
San Benito	7,640	4	1,910.0	Humboldt	10,069	3	3,356.3
Tuolumne +	7,497	4	1,874.3	Tuolumne +	3,354	1	3,354.0
Fresno +	76,841	41	1,874.2	Sonoma	23,145	7	3,306.4
Monterey #	31,622	17	1,860.1	Colusa *	3,292	1	3,292.0
Santa Clara	132,546	72	1,840.9	Monterey #	22,669	7	3,238.4
Lassen	5,424	3.25	1,668.9	Ventura	42,008	13	3,231.4
Tulare #	37,965	23	1,650.7	Stanislaus	18,972	6	3,162.0
Kern +	59,773	38	1,573.0	Los Angeles	333,302	106	3,144.4
San Luis Obispo	34,099	22.5	1,515.5	Sierra	776	0.25	3,104.0
Santa Barbara #	37,778	25	1,511.1	STATE AVG.	1,541,751	500.00	3,083.5
Humboldt	14,766	10	1,476.6	San Diego #	90,944	31	2,933.7
Sonoma	30,816	21	1,467.4	Orange	140,698	48	2,931.2
Inyo	3,266	2.25	1,451.6	Santa Clara	124,031	44	2,818.9
Marin +	31,828	22	1,446.7	Amador	2,788	1	2,788.0
San Mateo #	56,695	41.25	1,374.4	Sutter	8,192	3	2,730.7
Sutter	8,046	6	1,341.0	Fresno +	37,539	14	2,681.4
Yuba	5,462	4.25	1,285.2	Riverside	38,993	15	2,599.5
Napa	8,455	7	1,207.9	Yuba	5,196	2	2,598.0
Nevada	14,907	12.5	1,192.6	Imperial	7,765	3	2,588.3
San Francisco +	42,422	37	1,146.5	Calaveras	2,477	0.5	2,517.0
Colusa *	3,430	3	1,143.3	Inyo	2,997	1.25	2,397.6
Butte	15,246	14.25	1,069.9	Napa	7,129	3	2,376.3
Sierra	1,407	1.33	1,057.9	Marin +	14,083	6	2,347.2
Imperial	8,383	8	1,047.9	San Francisco +	46,682	20	2,334.1
Trinity #	1,944	2	972.0	Kern +	30,069	13	2,313.0
Madera	13,579	14	969.9	Solano +	11,034	5	2,206.8
Shasta +	12,222	15	814.8	Alameda	54,694	27	2,025.7
Kings	5,608	7.25	773.5	Mono	1,875	1	1,875.0
Mono	4,468	6	744.7	Del Norte	2,187	1.25	1,749.6
Alpine *	162	0.25	648.0	Kings	4,814	3	1,604.7
Glenn	1,672	3.25	514.5	San Mateo #	19,656	14.25	1,379.4
Lake ** +	3,847	8	480.9	Modoc	1,347	1	1,347.0
Mariposa +	1,206	3	402.0	Mariposa +	1,301	1	1,301.0
Plumas	570	2.25	253.3	Alpine *	79	0.25	316.0

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

TABLE R

TOTAL BUDGET, ROLL UNITS AND ROLL VALUE COMPARISON

(Comparison based primarily on number of total roll units)

	Total Staff (1)	1996-97 Gross Budget (2)	Budget Per Staff Member (3)	Total Roll Units (4)	Roll Units Per Staff (5)	Total Roll Value in 000s (6)	Roll Value Per Staff in 000s (7)
Los Angeles	1,239	\$79,102,000	\$63,843.4	2,594,764	2,094	\$505,689,533	\$408,143
Orange	300	17,936,109	\$59,787.0	900,533	3,002	177,460,065	\$591,534
San Diego #	279	13,574,456	\$48,654.0	897,488	3,217	149,646,203	\$536,366
San Bernardino	153	8,378,670	\$54,762.5	752,857	4,921	74,511,895	\$487,006
Riverside	178	13,048,686	\$73,307.2	657,519	3,694	74,071,519	\$416,132
Santa Clara	257.38	14,964,664	\$58,142.3	515,371	2,002	123,109,757	\$478,319
Sacramento	137.3	9,273,282	\$67,540.3	456,613	3,326	54,225,173	\$394,939
Alameda	170	11,078,878	\$65,169.9	443,278	2,608	83,918,955	\$493,641
Contra Costa	131.4	8,264,594	\$62,896.5	360,006	2,740	69,242,263	\$526,958
Kern +	94	6,298,712	\$67,007.6	357,781	3,806	36,547,899	\$388,807
Fresno +	134	6,672,332	\$49,793.5	277,961	2,074	31,476,176	\$234,897
Ventura	106	6,183,500	\$58,334.9	277,510	2,618	46,114,118	\$435,039
San Mateo #	109	8,394,212	\$77,011.1	234,109	2,148	59,835,733	\$548,952
San Francisco +	107	6,822,989	\$63,766.3	225,795	2,110	57,376,602	\$536,230
Sonoma	66	4,604,198	\$69,760.6	182,843	2,770	28,850,944	\$437,136
San Joaquin	84	4,342,988	\$51,702.2	181,915	2,166	24,242,912	\$288,606
Stanislaus	55	3,068,284	\$55,787.0	152,120	2,766	18,172,386	\$330,407
San Luis Obispo	68	3,371,858	\$49,586.1	151,229	2,224	18,582,029	\$273,265
Tulare #	53	2,836,096	\$53,511.2	146,929	2,772	13,522,635	\$255,144
Santa Barbara #	67	4,399,812	\$65,668.8	142,324	2,124	26,097,444	\$389,514
Monterey #	48	3,133,088	\$65,272.7	130,894	2,727	21,708,453	\$452,259
Solano +	35	2,212,319	\$63,209.1	130,809	3,737	18,889,448	\$539,699
Placer	67.5	3,710,417	\$54,969.1	124,658	1,847	17,897,879	\$265,154
El Dorado	36	2,196,669	\$61,018.6	113,362	3,149	10,566,288	\$293,508
Marin +	60	2,786,202	\$46,436.7	104,984	1,750	23,907,442	\$398,457
Santa Cruz	31	1,896,983	\$61,193.0	101,561	3,276	15,536,692	\$501,184
Shasta +	38.2	1,999,862	\$52,352.4	100,861	2,640	8,330,133	\$218,066
Butte	41	1,943,530	\$47,403.2	96,373	2,351	9,241,086	\$225,392
Imperial	23.52	1,118,280	\$47,545.9	88,479	3,762	5,676,804	\$241,361
Humboldt	32.5	1,270,989	\$39,107.4	77,386	2,381	5,821,560	\$179,125
Merced	29	1,569,651	\$54,125.9	70,239	2,422	8,176,975	\$281,965
Mendocino	22	1,026,566	\$46,662.1	66,139	3,006	4,863,893	\$221,086
Nevada	35	1,559,857	\$44,567.3	65,948	1,884	6,690,986	\$191,171
Lake ** +	21	883,523	\$42,072.5	63,265	3,013	3,313,121	\$157,768
Madera	32.33	1,100,000	\$34,024.1	54,449	1,684	5,469,496	\$169,177
Yolo	24	1,063,852	\$44,327.2	54,400	2,267	8,300,537	\$345,856
Napa	22.25	1,107,933	\$49,794.7	51,392	2,310	9,669,003	\$434,562
Siskiyou	21.37	1,048,924	\$49,083.9	48,364	2,263	2,352,819	\$110,099
Kings	20	1,169,330	\$58,466.5	46,015	2,301	4,074,702	\$203,735
Calaveras	13.5	738,880	\$54,731.9	44,403	3,289	2,788,152	\$206,530
Tuolumne +	12	594,763	\$49,563.6	41,310	3,443	3,317,479	\$276,457
Tehama	15	681,744	\$45,449.6	41,187	2,746	2,524,161	\$168,277
Sutter	19	1,083,159	\$57,008.4	34,926	1,838	3,949,029	\$207,844
Modoc	8	335,715	\$41,964.4	28,364	3,546	649,755	\$81,219
Yuba	15.5	656,565	\$42,359.0	27,838	1,796	2,241,864	\$144,636
Lassen	8	371,702	\$46,462.8	25,282	3,160	1,351,845	\$168,981
Amador	9.5	553,407	\$58,253.4	24,089	2,536	2,198,445	\$231,415
Plumas	8	463,076	\$57,884.5	24,047	3,006	1,973,732	\$246,717
Inyo	11	693,029	\$63,002.6	19,331	1,757	2,285,016	\$207,729
San Benito	12	558,180	\$46,515.0	19,014	1,585	2,665,324	\$222,110
Glenn	10	442,606	\$44,260.6	19,009	1,901	1,415,936	\$141,594
Mono	12	454,704	\$37,892.0	16,570	1,381	1,897,375	\$158,115
Del Norte	9	490,257	\$54,473.0	16,532	1,837	961,280	\$106,809
Trinity #	4	187,193	\$46,798.3	15,488	3,872	663,349	\$165,837
Mariposa +	11	496,712	\$45,155.6	14,245	1,295	1,103,741	\$100,340
Columbia *	10	565,263	\$56,526.3	14,043	1,404	1,583,523	\$158,352
Sierra	5.7	301,004	\$52,807.7	5,470	960	359,351	\$63,044
Alpine *	2	89,140	\$44,570.0	2,078	1,039	214,676	\$107,338

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

TABLE S

COMPARISON OF ADMINISTRATIVE POSITIONS
(Comparison based primarily on number of total roll units)

	Assessor & Other Managers (1)	Other Staff (2)	Staff per Administrative Position (3)	Total Roll Units (4)	Roll Units per Administrative Position (5)
Los Angeles	52	1,187	22.8	2,594,764	49,899.3
Orange	6	294	49.0	900,533	150,088.8
San Diego #	11	268	24.4	897,488	81,589.8
San Bernardino	10	143	14.3	752,857	75,285.7
Riverside	12	166	13.8	657,519	54,793.3
Santa Clara	11	246	22.4	515,371	46,851.9
Sacramento	8	129	16.1	456,613	57,076.6
Alameda	9	161	17.9	443,278	49,253.1
Contra Costa	9	122	13.6	360,006	40,000.7
Kern +	5	89	17.8	357,781	71,556.2
Fresno +	4	130	32.5	277,961	69,490.3
Ventura	3	103	34.3	277,510	92,503.3
San Mateo #	6	103	17.2	234,109	39,018.2
San Francisco +	7	100	14.3	225,795	32,256.4
Sonoma	5	61	12.2	182,843	36,568.6
San Joaquin	5	79	15.8	181,915	36,383.0
Stanislaus	3	52	17.3	152,120	50,706.7
San Luis Obispo	8	60	7.5	151,229	18,903.6
Tulare #	2	51	25.5	146,929	73,464.5
Santa Barbara #	9	58	6.4	142,324	15,813.8
Monterey #	3	45	15.0	130,894	43,631.3
Solano +	3	32	10.7	130,809	43,603.0
Placer	5	63	12.6	124,658	24,931.6
El Dorado	3	33	11.0	113,362	37,787.3
Marin +	2.25	58	25.8	104,984	46,659.6
Santa Cruz	5	26	5.2	101,561	20,312.2
Shasta +	3	35	11.7	100,861	33,620.3
Butte	4	37	9.3	96,373	24,093.3
Imperial	2	22	11.0	88,479	44,239.5
Humboldt	3	30	10.0	77,386	25,795.3
Merced	8	21	2.6	70,239	8,779.9
Mendocino	3	19	6.3	66,139	22,046.3
Nevada	3.5	32	9.1	65,948	18,842.3
Lake ** +	2	19	9.5	63,265	31,632.5
Madera	3	29	9.7	54,449	18,149.7
Yolo	3	21	7.0	54,400	18,133.3
Napa	3	19	6.3	51,392	17,130.7
Siskiyou	3	18	6.0	48,364	16,121.3
Kings	2	18	9.0	46,015	23,007.5
Calaveras	3	11	3.7	44,403	14,801.0
Tuolumne +	3	9	3.0	41,310	13,770.0
Tehama	3	12	4.0	41,187	13,729.0
Sutter	2	17	8.5	34,926	17,463.0
Modoc	2	6	3.0	28,364	14,182.0
Yuba	3	13	4.3	27,838	9,279.3
Lassen	2	6	3.0	25,282	12,641.0
Amador	3	7	2.3	24,089	8,029.7
Plumas	2	6	3.0	24,047	12,023.5
Inyo	2	9	4.5	19,331	9,665.5
San Benito	1	11	11.0	19,014	19,014.0
Glenn	3	7	2.3	19,009	6,336.3
Mono	1	11	11.0	16,570	16,570.0
Del Norte	3	6	2.0	16,532	5,510.7
Trinity #	1	3	3.0	15,488	15,488.0
Mariposa +	2	9	4.5	14,245	7,122.5
Colusa *	1	9	9.0	14,043	14,043.0
Sierra	1	5	5.0	5,470	5,470.0
Alpine *	1	1	1.0	2,078	2,078.0

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

TABLE T

REAL PROPERTY WORKLOAD COMPARISON
(Comparison based primarily on number of total roll units)

	Total Roll Units (1)	Real Property Appraisers (2)	Secured Roll Units (3)	Secured Roll Units per Appraiser (4)	Total Transfers (5)	Transfers per Appraiser (6)	New Construction Assessments (7)	Construction per Appraiser (8)
Los Angeles	2,594,764	271.25	2,252,634	8,305	193,395	713	90,400	333
Orange	900,533	84	750,992	8,940	61,829	736	28,520	340
San Diego #	897,488	69	822,680	11,923	99,849	1,447	18,297	265
San Bernardino	752,857	60	685,716	11,429	68,121	1,135	13,313	222
Riverside	657,519	78	625,065	8,014	58,899	755	12,063	155
Santa Clara	515,371	72	431,309	5,990	27,224	378	7,321	102
Sacramento	456,613	51	378,082	7,413	24,668	484	7,545	148
Alameda	443,278	52	389,646	7,493	27,355	526	8,728	168
Contra Costa	360,006	50	304,447	6,089	25,564	511	20,412	408
Kern +	357,781	38	332,769	8,757	20,397	537	7,925	209
Fresno +	277,961	41	233,842	5,703	16,821	410	6,713	164
Ventura	277,510	44	230,840	5,246	16,135	367	13,633	310
San Mateo #	234,109	41.25	214,208	5,193	10,743	260	7,632	185
San Francisco +	225,795	37	173,688	4,694	8,294	224	1,079	29
Sonoma	182,843	21	158,915	7,567	N/A	-	7,625	363
San Joaquin	181,915	26	158,808	6,108	18,313	704	9,006	346
Stanislaus	152,120	27	124,216	4,601	16,186	599	3,382	125
San Luis Obispo	151,229	22.5	127,470	5,665	8,813	392	N/A	-
Tulare #	146,929	23	127,925	5,562	8,509	370	6,000	261
Santa Barbara #	142,324	25	118,569	4,743	4,690	188	3,700	148
Monterey #	130,894	17	109,046	6,414	7,393	435	1,905	112
Solano +	130,809	14.25	120,730	8,472	7,515	527	1,218	85
Placer	124,658	20	108,934	5,447	8,195	410	4,117	206
El Dorado	113,362	16	102,742	6,421	7,930	496	2,605	163
Marin +	104,984	22	90,503	4,114	3,733	170	3,545	161
Santa Cruz	101,561	9	91,446	10,161	7,067	785	1,509	168
Shasta +	100,861	15	88,812	5,921	5,906	394	1,665	111
Butte	96,373	14.25	87,516	6,141	6,085	427	1,238	87
Imperial	88,479	8	82,248	10,281	3,812	477	2,045	256
Humboldt	77,386	10	67,021	6,702	1,795	180	1,581	158
Merced	70,239	7.25	62,587	8,633	4,397	606	6,793	937
Mendocino	66,139	9.25	55,140	5,961	5,650	611	1,750	189
Nevada	65,948	12.5	52,861	4,229	3,264	261	2,355	188
Lake ** +	63,265	8	54,666	6,833	3,847	481	N/A	-
Madera	54,449	14	48,783	3,485	2,808	201	1,863	133
Yolo	54,400	6.25	46,541	7,447	2,650	424	1,750	280
Napa	51,392	7	45,382	6,483	N/A	-	N/A	-
Siskiyou	48,364	6	44,573	7,429	4,175	696	1,500	250
Kings	46,015	7.25	39,254	5,414	2,678	369	1,122	155
Calaveras	44,403	4.25	41,934	9,867	1,864	439	789	186
Tuolumne +	41,310	4	37,489	9,372	1,546	387	964	241
Tehama	41,187	4.25	36,917	8,686	2,296	540	1,468	345
Sutter	34,926	6	28,307	4,718	1,792	299	1,115	186
Modoc	28,364	2	27,317	13,659	881	441	181	91
Yuba	27,838	4.25	24,092	5,669	1,152	271	755	178
Lassen	25,282	3.25	23,706	7,294	1,141	351	836	257
Amador	24,089	2	21,197	10,599	971	486	964	482
Plumas	24,047	2.25	21,715	9,651	N/A	-	N/A	-
Inyo	19,331	2.25	17,499	7,777	530	236	259	115
San Benito	19,014	4	16,645	4,161	1,400	350	1,100	275
Glenn	19,009	3.25	17,227	5,301	537	165	N/A	-
Mono	16,570	6	14,868	2,478	767	128	268	45
Del Norte	16,532	2.25	15,136	6,727	1,549	688	1,230	547
Trinity #	15,488	2	12,445	6,223	530	265	291	146
Mariposa +	14,245	3	12,731	4,244	499	166	25	8
Colusa *	14,043	3	11,917	3,972	1,001	334	1,353	451
Sierra	5,470	1.33	3,923	2,950	459	345	170	128
Alpine *	2,078	0.25	1,852	7,408	N/A	-	4	16

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TABLE U

BUSINESS PROPERTY WORKLOAD COMPARISON
 (Comparison based primarily on number of total roll units)

	Total Roll Units (1)	Business Property Appraisers (2)	Business Property Assessments (3)	Assessments per Bus. Prop. Appraiser (4)	Mandatory Audits Due (5)	Mandatory Audits per Appraiser (6)	Property Statements (7)	Property Statements per Appraiser (8)
Los Angeles	2,594,764	106	330,079	3,114	3,353	32	130,475	1,231
Orange	900,533	48	138,499	2,885	1,479	31	103,263	2,151
San Diego #	897,488	31	88,422	2,852	900	29	54,578	1,761
San Bernardino	752,857	10	54,696	5,470	358	36	24,000	2,400
Riverside	657,519	15	37,449	2,497	240	16	19,389	1,293
Santa Clara	515,371	44	121,286	2,757	677	15	75,136	1,708
Sacramento	456,613	18	73,479	4,082	252	14	30,841	1,713
Alameda	443,278	27	53,221	1,971	414	15	23,933	886
Contra Costa	360,006	14	52,113	3,722	221	16	17,603	1,257
Kern +	357,781	13	29,815	2,293	69	5	13,265	1,020
Fresno +	277,961	14	36,702	2,622	332	24	25,687	1,835
Ventura	277,510	13	41,844	3,219	145	11	18,992	1,461
San Mateo #	234,109	14.25	18,919	1,328	386	27	7,343	515
San Francisco +	225,795	20	46,111	2,306	442	22	14,169	708
Sonoma	182,843	7	22,992	3,285	164	23	10,823	1,546
San Joaquin	181,915	7	32,222	4,603	198	28	12,973	1,853
Stanislaus	152,120	6	18,757	3,126	145	24	8,132	1,355
San Luis Obispo	151,229	4.5	23,111	5,136	69	15	7,969	1,771
Tulare #	146,929	7	26,091	3,727	146	21	13,768	1,967
Santa Barbara #	142,324	6	22,433	3,739	235	39	10,484	1,747
Monterey #	130,894	7	22,333	3,190	106	15	11,334	1,619
Solano +	130,809	5	10,929	2,186	80	16	6,700	1,340
Placer	124,658	4	14,715	3,679	75	19	3,393	848
El Dorado	113,362	2	9,392	4,696	44	22	2,851	1,426
Marin +	104,984	6	13,745	2,291	196	33	3,746	624
Santa Cruz	101,561	2	11,455	5,728	38	19	4,442	2,221
Shasta +	100,861	4	13,783	3,446	91	23	6,515	1,629
Butte	96,373	2	10,628	5,314	24	12	7,160	3,580
Imperial	88,479	3	7,670	2,557	48	16	3,296	1,099
Humboldt	77,386	3	9,968	3,323	61	20	5,237	1,746
Merced	70,239	3	13,584	4,528	74	25	8,017	2,672
Mendocino	66,139	2	9,719	4,860	32	16	6,015	3,008
Nevada	65,948	1	7,535	7,535	32	32	2,403	2,403
Lake ** +	63,265	2	9,174	4,587	11	6	1,842	921
Madera	54,449	2	9,053	4,527	100	50	6,131	3,066
Yolo	54,400	2	6,551	3,276	100	50	2,800	1,400
Napa	51,392	3	7,072	2,357	51	17	3,189	1,063
Siskiyou	48,364	1	5,038	5,038	20	20	1,689	1,689
Kings	46,015	3	4,761	1,587	30	10	N/A	-
Calaveras	44,403	0.5	2,466	4,932	6	12	774	1,548
Tuolumne +	41,310	1	3,332	3,332	8	8	1,339	1,339
Tehama	41,187	1	3,920	3,920	13	13	2,214	2,214
Sutter	34,926	3	8,100	2,700	30	10	5,934	1,978
Modoc	28,364	1	1,338	1,338	0	0	N/A	-
Yuba	27,838	2	5,153	2,577	31	16	2,414	1,207
Lassen	25,282	0.25	1,761	7,044	8	32	1,128	4,512
Amador	24,089	1	2,739	2,739	11	11	1,259	1,259
Plumas	24,047	1	3,610	3,610	2	2	1,700	1,700
Inyo	19,331	1.25	2,995	2,396	7	6	1,968	1,574
San Benito	19,014	1	3,500	3,500	15	15	2,234	2,234
Glenn	19,009	0.25	3,887	15,548	10	40	2,800	11,200
Mono	16,570	1	1,870	1,870	12	12	649	649
Del Norte	16,532	1.25	2,179	1,743	4	3	1,356	1,085
Trinity #	15,488	0.25	1,345	5,380	5	20	158	632
Mariposa +	14,245	1	1,296	1,296	2	2	631	631
Colusa *	14,043	1	3,250	3,250	28	28	2,302	2,302
Sierra	5,470	0.25	773	3,092	0	0	543	2,172
Alpine *	2,078	0.25	79	316	1	4	64	256

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

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

TABLE V

CLERICAL WORKLOAD COMPARISON
(Comparison based primarily on number of total roll units)

	All Clerical (1)	Valuation Staff (2)	Valuation Staff per Clerk (3)	Total Roll Value in 000's (4)	Roll Value per Clerk (in 000's) (5)	Total Roll Units (6)	Roll Units Per Clerk (7)
Los Angeles	658	529	0.8	\$505,689,533	\$768,525	2,594,764	3,943
Orange	133	161	1.2	177,460,065	\$1,334,286	900,533	6,771
San Diego #	99	169	1.7	149,646,203	\$1,511,578	897,488	9,066
San Bernardino	45	98	2.2	74,511,895	\$1,655,820	752,857	16,730
Riverside	33	133	4.0	74,071,519	\$2,244,591	657,519	19,925
Santa Clara	112.38	134	1.2	123,109,757	\$1,095,477	515,371	4,586
Sacramento	50.3	79	1.6	54,225,173	\$1,078,035	456,613	9,078
Alameda	62	99	1.6	83,918,955	\$1,353,532	443,278	7,150
Contra Costa	48.4	4	0.1	69,242,263	\$1,430,625	360,006	7,438
Kern +	31	58	1.9	36,547,899	\$1,178,964	357,781	11,541
Fresno +	63	67	1.1	31,476,176	\$499,622	277,961	4,412
Ventura	28	75	2.7	46,114,118	\$1,646,933	277,510	9,911
San Mateo #	19	84	4.4	59,835,733	\$3,149,249	234,109	12,322
San Francisco +	41	59	1.4	57,376,602	\$1,399,429	225,795	5,507
Sonoma	25	36	1.4	28,850,944	\$1,154,038	182,843	7,314
San Joaquin	26	53	2.0	24,242,912	\$932,420	181,915	6,997
Stanislaus	15	37	2.5	18,172,386	\$1,211,492	152,120	10,141
San Luis Obispo	28	32	1.1	18,582,029	\$663,644	151,229	5,401
Tulare #	10	41	4.1	13,522,635	\$1,352,264	146,929	14,693
Santa Barbara #	15	43	2.9	26,097,444	\$1,739,830	142,324	9,488
Monterey #	20	25	1.3	21,708,453	\$1,085,423	130,894	6,545
Solano +	9	23	2.6	18,889,448	\$2,098,828	130,809	14,534
Placer	26.5	36	1.4	17,897,879	\$675,392	124,658	4,704
El Dorado	9	24	2.7	10,566,288	\$1,174,032	113,362	12,596
Marin +	22	34.75	1.6	23,907,442	\$1,086,702	104,984	4,772
Santa Cruz	10	16	1.6	15,536,692	\$1,553,669	101,561	10,156
Shasta +	14	21.2	1.5	8,330,133	\$595,010	100,861	7,204
Butte	17	20	1.2	9,241,086	\$543,593	96,373	5,669
Imperial	8.52	13	1.5	5,676,804	\$666,292	88,479	10,385
Humboldt	13.5	16	1.2	5,821,560	\$431,227	77,386	5,732
Merced	8	13	1.6	8,176,975	\$1,022,122	70,239	8,780
Mendocino	6	13	2.2	4,863,893	\$810,649	66,139	11,023
Nevada	13.5	18.5	1.4	6,690,986	\$495,629	65,948	4,885
Lake ** +	6	13	2.2	3,313,121	\$552,187	63,265	10,544
Madera	10.33	19	1.8	5,469,496	\$529,477	54,449	5,271
Yolo	12	9	0.8	8,300,537	\$691,711	54,400	4,533
Napa	5.75	13.5	2.3	9,669,003	\$1,681,566	51,392	8,938
Siskiyou	8.37	10	1.2	2,352,819	\$281,101	48,364	5,778
Kings	7	11	1.6	4,074,702	\$582,100	46,015	6,574
Calaveras	4	6.5	1.6	2,788,152	\$697,038	44,403	11,101
Tuolumne +	3	6	2.0	3,317,479	\$1,105,826	41,310	13,770
Tehama	5	7	1.4	2,524,161	\$504,832	41,187	8,237
Sutter	7	10	1.4	3,949,029	\$564,147	34,926	4,989
Modoc	2	4	2.0	649,755	\$324,878	28,364	14,182
Yuba	5.5	7	1.3	2,241,864	\$407,612	27,838	5,061
Lassen	1	5	5.0	1,351,845	\$1,351,845	25,282	25,282
Amador	2.5	4	1.6	2,198,445	\$879,378	24,089	9,636
Plumas	2	4	2.0	1,973,732	\$986,866	24,047	12,024
Inyo	5	4	0.8	2,285,016	\$457,003	19,331	3,866
San Benito	5	6	1.2	2,665,324	\$533,065	19,014	3,803
Glenn	0	7	-	1,415,936	-	19,009	-
Mono	3	8	2.7	1,897,375	\$632,458	16,570	5,523
Del Norte	2	4	2.0	961,280	\$480,640	16,532	8,266
Trinity #	0	3	-	663,349	-	15,488	-
Mariposa +	4	5	1.3	1,103,741	\$275,935	14,245	3,561
Colusa *	1	8	8.0	1,583,523	\$1,583,523	14,043	14,043
Sierra	2.7	2	0.7	359,351	\$133,093	5,470	2,026
Alpine *	0	1	0.0	214,676	\$197,726	2,078	2,005

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

SECTION VI

APPENDICES

ITEMIZATION¹ OF OTHER INCOME (Table A, Column 15)

ALAMEDA

Revenue from "900" Telephone Line

BUTTE

Audits

CONTRA COSTAOther Agencies' Utilization of
Assessor's "Use Codes" for Billing
Special AssessmentsGLENN

Sale of Mag. Tapes and Microfiche

HUMBOLDTState Aid--Open Space
Federal In Lieu--Public Land
Contract Audit FeesIMPERIALData Sold to Public (Master Property
Reports, Computer Tapes, etc.)INYORecords that are Public Information
Sale of Tax-Defaulted Land Info.
Owner List/Mailing Labels
Title Searches
Special ResearchKERNTract/Parcel Map Estimates
Historical Aircraft Exemption Fee
Parcel Cuts/Combinations
Jury and Witness FeesMARINProposition 90 Fees
Revenue from Recorder--Mechanics
LiensMODOCFees for Maps, Copies, Computer Print-
Outs, Mag TapesNAPAMapping Fee from Parcel Splits and
AnnexationsNEVADALabels/Printouts
Sales Activity Report
Secured Roll on Mag Tape
Subpoena/Jury Duty FeesORANGEAudit Services
Sales of Mag. Tape, Microfiche/Roll
Products, Screen Print/Photocopy of
Documents, Map Copies, Reader
Printer, Business Property Statements
Mailed, Property Characteristic
Research, Tax Bond Segregation,
Sales Information Book Review, etc.RIVERSIDEInterest
Historical Air Exemption Fee
Sale of Map Book, Tax Sale
Witness/Jury Fees

¹ Only the counties listed provided an itemization of other income.

SAN BENITO

Land Conservation Act Admin. Fees
Historical Aircraft Fees

SAN LUIS OBISPO

Aircraft Filing Fees
Aerial Photo Search Fees
Cut/Combination Request Fees
Subdivision and Prop. 58 Fees

SANTA CLARA

Proposition 90 Fees
Open Space Subvention

SANTA CRUZ

On-line Access
CruzFax (A Computer Fax-Back System)
Sales of Maps and Property
 Characteristics
Fees for Appraisal Copies

SOLANO

Mapping Services

SUTTER

Sale of Computer Reports

TULARE

Fees for Tax Estimates, Parcel Maps,
 Subdivision Maps, RDA and LAFCO
 Work, and Other Miscellaneous
 Income Sources

VENTURA

Automation Trust Fund

YOLO

Data Processing Fees
FAX Charges
Jury Fees

County: _____

Contact Person: _____

Telephone Number: (____) _____

BUDGET, STAFF, ROLL AND ASSESSMENT APPEAL DATA JULY 1, 1996 - JUNE 30, 1997

We are requesting data based on a fiscal year unless other specified. We realize that your systems and roll procedures may not directly provide the information to answer all the questions. If necessary, estimate your answers. Please provide any additional notes you feel will clarify your response. **For multi-function offices, provide data for only the assessor's function.**

**TABLE A
 ASSESSOR'S BUDGET DATA & COSTS OF SELECTED PROGRAMS**

EXPENSES			
1	Salaries and Wages (do not include AB 818 funds)	\$	
2	Services from Other County Departments (such as janitorial, data processing)	\$	
3	Other (do not include AB 818 funds)	\$	
4	Gross Budget (Sum of Lines 1, 2, and 3)		\$
INCOME OR OFFSETTING SERVICES			
5	Services to Other County Departments	\$	
6	Map Sales	\$	
7	Fees for Property Characteristics	\$	
8	Fees for Appraisal Copies and Information	\$	
9	Property and Supplemental Taxes Administration Fees	\$	
10	Other that is Not Included Above (If this amount is more than \$1,000, please itemize on the last page under "Comments" or on a separate sheet. Do not include AB 818 funds)	\$	
11	Total Income or Offsetting Services (Sum of Lines 5 through 10)		\$
12	NET BUDGET (Subtract Line 11 from Line 4.)		\$
SELECTED BUDGET ITEMS			
13	Exemption Program Costs (if identifiable)		\$
14	Data Processing Costs: Services provided by other county departments		\$
15	Data Processing Costs: Services implemented internally		\$

(continued)

TABLE A
ASSESSOR'S BUDGET DATA & COSTS OF SELECTED PROGRAMS (continued)

AB 818 FUNDS		
16	Did your county contract with Department of Finance for AB 818 funds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17	If yes, amount of funds allocated for 1996-97 Fiscal Year	\$
18	How did your county utilize the funds:	<input type="checkbox"/> Permanent Employees <input type="checkbox"/> Temporary Employees <input type="checkbox"/> Automation Equipment <input type="checkbox"/> Contractors * <input type="checkbox"/> Other (Specify:)

* Outside contractors hired to perform services (e.g., programmer analysts hired to update mainframe computers).

TABLE B
BUDGETED STAFF
 as of July 1, 1996
 (Person-Years)

Position ¹	Budgeted Permanent Positions ²	Budgeted Temporary Positions ³	AB 818 Permanent Positions	AB 818 Temporary Positions
Assessor/Other Managers ⁴				
Real Property Appraisers				
Business Property Auditor-Appraisers				
Cadastral Draftspersons (Mapping)				
Computer Programmers, Analysts, Technicians				
Other Technical/Professional Not Included Above (e.g., oil/gas specialists)				
Clerical				
TOTAL				

In your county, does the assessor carry part of the workload as an: appraiser auditor

¹ List positions under primary duty. For example, a mapper who occasionally works on computers would still be classified under cadastral draftspersons.
² Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column. Do not include any positions created by AB 818 funds.
³ Budgeted and authorized temporary positions (seasonal or emergency employees). Do not include permanent positions. Figures entered should represent full time equivalents (person-years, not days; for example, 1500 hours equals one person year). Do not include employees hired with AB 818 funds.
⁴ "Managers" includes staff above the level of first-line supervisors. "Supervising appraisers" should be included in the Real Property Appraisers category; "supervising auditor-appraisers" should be included with the Business Property Auditor-Appraisers, etc.

**TABLE C
 DISTRIBUTION OF LOCAL ROLL**

SUPPLEMENTAL ROLL			
1	Total Number of Roll Units (assessments that result in a single tax bill)		
2	Total Net (positive and negative) Assessments Processed (not billed; round to nearest dollar)		\$

601 ROLL⁵			
SECURED ROLL: RESIDENTIAL		No. of Units	Total Units
3	Improved Single Family Residences (include PUDs, condominiums, and manufactured homes)		
4	Improved Multi-Family Residences		
5	Vacant Land (zoned residential)		
6	TOTAL (Sum of Lines 3 through 5)		
COMMERCIAL			
7	Improved		
8	Vacant Land (zoned commercial)		
9	TOTAL (Sum of Lines 7 and 8)		
INDUSTRIAL			
10	Improved		
11	Vacant Land (zoned industrial)		
12	TOTAL (Sum of Lines 10 and 11)		
RURAL/AGRICULTURAL			
13	Rural Improvements (nonresidential such as barn, dairy)		
14	Non-restricted Irrigated (row crops, trees, vines, etc.)		
15	Non-restricted Non-irrigated (grazing, etc.)		
16	Restricted (such as open space [LCA], TPZ)		
17	Vacant (such as desert, unused acreage)		
18	Other Rural Not Included Above		
19	TOTAL (Sum of Lines 13 through 18)		
SECURED MISCELLANEOUS			
20	Possessory Interests (Secured)		
21	Oil, Gas, and Mineral		
22	Other Secured Not Included in Lines 3 through 19 (such as historical properties, restricted golf courses)		
23	TOTAL (Sum of Lines 20, 21, and 22)		
24	TOTAL SECURED ROLL UNITS (Sum of Lines 6, 9, 12, 19, and 23)		

⁵ If a parcel has more than one use, count it under the majority use.

TABLE C
DISTRIBUTION OF LOCAL ROLL (continued)

UNSECURED ROLL		No. of Units	Total Units
25	Total Aircraft (general and certificated)		
26	Boats		
27	Personal Property/Fixtures (include leased equipment; count multiple locations under the same taxpayer as one.)		
28	Possessory Interests (Unsecured)		
29	Manufactured Homes (include accessories on licensed manufactured homes)		
30	Leasehold Improvements (improvements on land owned by others; if a leasehold improvement also has business personal property located in it under the same taxpayer, count as one in this category.)		
31	Escapes from Prior Year' Rolls		
32	Other (any unsecured not included above)		
33	TOTAL UNSECURED ROLL UNITS (Sum of Lines 25 through 32)		
33	GRAND TOTAL LOCAL ROLL UNITS (Sum of Lines 24 and 33)		

**TABLE D
 RELATED WORKLOAD INDICATORS**

REAL PROPERTY ASSESSMENTS		
TRANSFERS		No. of Units
1	Reappraisable Single Family Residence Transfers	
2	All Other Reappraisable Transfers (all other property types--excluding single family) Sum of Lines 1 and 2 should equal total reappraisable transfers.	
NEW CONSTRUCTION		
3	Jurisdictions Issuing Building Permits	
4	Total Number of Building Permits Received	
5	New Assessments or Reassessments Resulting from Permits	
6	New Assessments from New Construction Discovered Without Permits	
PROPOSITION 8		
7	Single-Family Residences (number of units subject to Proposition 8 treatment, both new and continuing)	
8	Multi-Family Residences	
9	Commercial	
10	Industrial	
11	Rural	
12	Others (not included above)	
13	TOTAL NUMBER OF UNITS (Sum of Lines 7 through 12)	
14	Are any Prop. 8 units done by automatic program such as computer regression analysis as opposed to those actually reviewed individually by an appraiser?	<input type="checkbox"/> No <input type="checkbox"/> Yes
15	If yes, what percentage of total units (Line 13) are done automatically?	%
NON-PROPOSITION 13		
16	Oil/Gas	
17	Restricted (such as Land Conservation Act, TPZ, Mills Act--historical properties)	
18	Section 11	
19	Other Real Property that is Annually Valued (but not included above)	
MISCELLANEOUS		
20	Properties Affected by Misfortune or Calamity	
21	§ 68 Replacement Properties in 1996-97 (e.g., government acquisitions)	
22	§ 69.5 (Propositions 60, 90, or 110) Claims Filed (Base Year Value Transfers)	
23	Appealed Units on which work was done in the 1996-97 Fiscal Year (Note this is not the same as Table E. Work may be done on appeals filed in previous years.)	
24	Property Splits	
25	New Subdivision Lots	
26	Roll Corrections Processed in 1996-97 for All Rolls (both secured and unsecured)	

(continued)

TABLE D
RELATED WORKLOAD INDICATORS (continued)

BUSINESS PROPERTY ASSESSMENTS		No. of Units
27	Boats (Include only boats that are assessed; exclude low-valued vessels that are not assessed; include documented vessels assessed pursuant to R&T §227 and vessels reported on the Vessel Property Statement (Line 36).)	
28	General Aircraft (exclude exempt historical aircraft.)	
29	§1150 Certificated Aircraft Assessments ⁶ (commercial freight or passenger aircraft)	
30	Direct Billing Appraisals	
31	Business Property Field Appraisals (501 estimates of non-filing taxpayers)	
32	Annual Racehorse Tax Returns mailed	
33	Property Statements that result in assessments (excluding Lines 27 through 32)	
34	Other Business Property Assessments Not Included Above	
35	Total Business Property Assessments (Sum of Lines 27 through 34)	
36	Vessel Property Statements (for vessels that cost over \$30,000)	

MANDATORY AUDITS		Number of Taxpayers⁷	
37	Total Number of Mandatory Audits as of July 1, 1996 (include current year plus the last three years = four years of audits)		
38	Audits Due (audits in the last year of the mandatory audit period)		
39	Other Audits as Assigned (e.g., short-cycled audits)		
40	Audits Carried Over (audits that were due in prior fiscal years)		
41	Potential Current Year Workload (sum of Lines 38, 39, and 40)		
42	Audits Completed this Fiscal Year		
43	Audits Waived this Fiscal Year		
44	TOTAL AUDITS COMPLETED AND WAIVED (sum of Lines 42 and 43)		
45	Audits Carried Over to Next Fiscal Year without Waivers (subtract Line 44 from Line 41)		

⁶ For example, one commercial airline reports all its aircraft on one form. Calculations are computed and one assessment is made for all aircraft for that one airline. Count as one assessment.

⁷ Count multiple locations under the same taxpayer as one.

**TABLE E
 ASSESSMENT APPEAL ACTIVITY**

	Section 601 Roll and Supplemental Roll Appeals	Prior Years' Appeals not Heard as of July 1, 1996	Appeals Filed for the 1996-97 Fiscal Year (July 2-Sept. 15, 1996)
1	Number of Real Property Residential Appeals Filed (not number of units appealed)		
2	Number of Real Property Commercial Appeals *		
3	Number of Real Property Industrial Appeals *		
4	Number of Real Property Rural Appeals *		
5	Number of Business Property Appeals (e.g., personal property and fixtures)		
6	Number of Other Appeals (not included above)		
7	Total Number of Appeals (Sum of Lines 1 through 6)		
8	Number of Appeals Withdrawn		
9	Number of Appeals with No Appearance by Applicants		
10	Number of Invalid Appeals (filed but later deemed invalid)		
11	Number of Appeals Resolved by Stipulations		
12	Number of Appeals Heard, Assessment Reduced (excluding stipulations)		
13	Number of Appeals Heard, Assessment Sustained		
14	Number of Appeals Heard, Assessment Increased		
15	Total Number of Appeals Resolved (Sum of Lines 8 through 14)		
16	Outstanding Appeals Carried Over to Next Fiscal Year (subtract Line 15 from Line 7)		
17	Number of Decisions Appealed to Court		

* If it is a total property appeal, then include the business property with the real property number.

