

# A REPORT ON BUDGET, PERSONNEL, AND APPEALS DATA FOR 2018-2019

AND

## ROLL DATA FOR 2019-2020

FEBRUARY 2021

---

### CALIFORNIA STATE BOARD OF EQUALIZATION

TED GAINES, SACRAMENTO

MALIA M. COHEN, SAN FRANCISCO

ANTONIO VAZQUEZ, CHAIRMAN, SANTA MONICA

MIKE SCHAEFER, VICE CHAIR, SAN DIEGO

BETTY T. YEE, SACRAMENTO

FIRST DISTRICT

SECOND DISTRICT

THIRD DISTRICT

FOURTH DISTRICT

STATE CONTROLLER

---

BRENDA FLEMING, EXECUTIVE DIRECTOR



# A Report on Budget, Personnel, and Appeals Data for 2018-2019 and Roll Data for 2019-2020

## TABLE OF CONTENTS

	<u>PAGE</u>
<b>I. BUDGET AND PERSONNEL STATISTICS</b>	
Table A Assessors' Budgets for Selected Programs	1
Table B Budgeted Permanent Positions	3
Table C Budgeted Temporary Positions	5
<b>II. LOCAL ROLL AND WORKLOAD STATISTICS</b>	
Table D Local Roll Value and Statistics	6
Table E Distribution of Local Roll by Property Types	8
Table F Real Property Workload Data	18
Table G Business Property Workload Data	25
<b>III. ASSESSMENT APPEALS STATISTICS</b>	
Table H Appeals Boards and Hearing Officers	28
Table I Distribution of Assessment Appeals by Property Types	29
Table J Assessment Appeals Activity for the 2018-19 Fiscal Year	31
<b>IV. APPENDIX</b>	
1 Itemization of Other Income	33
2 Itemization of Other Property Type (Secured)	36
3 Itemization of Other Property Type (Unsecured)	41
4 Itemization of Other Real Property Type	42
5 Itemization of Other Business Property Assessments	43
6 Other Comments	44

## INTRODUCTION

The purpose of this report is to supply data that is useful for comparing the operations of an Assessor's office with those of other County Assessors.<sup>1</sup> Possible uses for the data contained in this report are management/staff planning and budget development.

We would like to caution the reader to use care in comparing data contained in this report. Income, expenses, budgeted positions, and workload reported all relate to the 2018-2019 fiscal year. However, the 2019-2020 assessment roll was prepared during the 2018-2019 fiscal year, using budget and staff for that fiscal year.

This data was compiled from responses to questionnaires sent to all Assessors by the State Board of Equalization's Property Tax Department, County-Assessed Properties Division. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty of the fifty-eight counties reported data; however, Calaveras, Glenn, Lake, Mendocino, Santa Barbara, Sierra, Tehama, and Trinity Counties did not provide data.

Please note that the number in parentheses below the column category represents the corresponding question number in the annual questionnaire that was issued in County Assessors' Only (CAO) letter 2019/019, dated September 11, 2019.

Any questions concerning this report should be directed to the County-Assessed Properties Division at 1-916-274-3350. Any questions concerning the data submitted by a particular county should be directed to that county.

---

<sup>1</sup> Many counties have combined the Assessor's office with other county offices, such as the recorder's and the clerk's offices. For those offices with combined functions, the data requested and used in this report represents only those related to the function of the assessor, as furnished by them.

SECTION I

BUDGET  
AND  
PERSONNEL  
STATISTICS

TABLE A

**ASSESSOR'S BUDGETS FOR SELECTED PROGRAMS:  
EXPENSES AND INCOME OR OFFSETTING SERVICES**

(As of June 30, 2019)

	<u>Expenses</u>				
	Base Salaries and Wages (1)	Benefits (2)	Cost of Services From Other County Depts. (3)	Other Costs (4)	2018-19 Gross Budget (5)
Alameda	\$12,707,240	\$8,156,287	\$4,507,670	\$1,810,298	\$27,181,495
Alpine	\$197,251	\$100,899	\$11,489	\$8,498	\$318,137
Amador	\$779,403	\$407,989	\$139,752	\$314,372	\$1,641,516
Butte	\$2,305,056	\$1,075,245	\$346,533	\$274,336	\$4,001,170
Calaveras					\$0
Colusa	\$603,731	\$456,278	\$138,121	\$138,516	\$1,336,646
Contra Costa	\$7,982,932	\$5,640,250	\$1,334,404	\$1,871,257	\$16,828,843
Del Norte	\$595,730	\$147,310	\$132,036	\$130,640	\$1,005,716
El Dorado	\$2,613,309	\$1,398,544	\$11,833	\$143,217	\$4,166,903
Fresno	\$5,544,799	\$4,755,133	\$2,096,263	\$3,048,503	\$15,444,698
Glenn					\$0
Humboldt	\$1,487,772	\$775,824	\$198,213	\$182,927	\$2,644,736
Imperial	\$1,640,803	\$877,371	\$14,074	\$173,489	\$2,705,737
Inyo	\$542,372	\$274,373	\$8,551	\$44,110	\$869,406
Kern	\$5,429,568	\$4,386,778	\$84,968	\$387,621	\$10,288,935
Kings	\$1,329,722	\$564,975	\$395,606	\$266,617	\$2,556,920
Lake					\$0
Lassen	\$513,635	\$240,295	\$28,000	\$24,697	\$806,627
Los Angeles	\$96,458,445	\$60,783,567	\$30,834,995	\$41,244,865	\$229,321,872
Madera	\$1,599,767	\$787,040	\$0	\$242,041	\$2,628,848
Marin	\$4,600,000	\$2,600,000	\$280,000	\$180,000	\$7,660,000
Mariposa	\$603,421	\$377,237			\$980,658
Mendocino					\$0
Merced	\$1,981,647	\$1,809,428	\$327,050	\$125,871	\$4,243,996
Modoc	\$262,816	\$113,547	\$0	\$21,025	\$397,388
Mono	\$609,524	\$414,824	\$18,614	\$259,466	\$1,302,428
Monterey	\$3,152,143	\$1,796,756	\$756,305	\$292,858	\$5,998,062
Napa	\$1,967,101	\$906,611	\$601,798	\$56,019	\$3,531,529
Nevada	\$1,591,601	\$1,071,264	\$486,706	\$131,230	\$3,280,801
Orange	\$21,551,942	\$9,952,896	\$878,670	\$3,958,393	\$36,341,901
Placer	\$6,762,089	\$4,792,982	\$1,585,988	\$413,957	\$13,555,016
Plumas	\$500,891	\$283,812	\$0	\$48,425	\$833,128
Riverside	\$12,865,265	\$5,415,900	\$3,330,859	\$2,864,426	\$24,476,450
Sacramento	\$11,227,303	\$5,916,595	\$1,575,770	\$2,182,584	\$20,902,252
San Benito	\$1,892,444	\$465,048	\$148,370	\$208,700	\$2,714,562
San Bernardino	\$9,770,932	\$4,979,394	\$5,051,745	\$940,147	\$20,742,218
San Diego	\$19,501,659	\$13,065,036	\$0	\$10,361,705	\$42,928,400
San Francisco	\$15,249,572	\$6,425,729	\$3,016,752	\$729,015	\$25,421,068
San Joaquin	\$4,635,406	\$3,341,536	\$1,393,831	\$731,881	\$10,102,654
San Luis Obispo	\$6,116,458	\$3,673,474	\$486,652	\$1,047,937	\$11,324,521
San Mateo	\$9,113,255	\$4,676,390	\$1,289,586	\$3,917,984	\$18,997,215
Santa Barbara					\$0
Santa Clara	\$22,524,890	\$13,509,751	\$1,604,382	\$1,600,958	\$39,239,981
Santa Cruz	\$1,909,078	\$995,036	\$455,071	\$500,963	\$3,860,148
Shasta	\$2,291,139	\$1,365,813	\$592,223	\$318,218	\$4,567,393
Sierra					\$0
Siskiyou	\$864,364	\$442,906	\$42,132	\$175,598	\$1,525,000
Solano	\$2,865,609	\$1,807,272	\$1,859,915	\$368,275	\$6,901,071
Sonoma	\$5,130,827	\$3,318,284	\$1,213,310	\$348,061	\$10,010,482
Stanislaus	\$3,044,127	\$2,803,614	\$444,398	\$447,126	\$6,739,265
Sutter	\$1,093,487	\$704,264	\$278,089	\$24,785	\$2,100,625
Tehama					\$0
Trinity					\$0
Tulare	\$5,693,975	\$2,390,856	\$1,784,212	\$150,000	\$10,019,043
Tuolumne	\$687,073	\$223,859	\$0	\$0	\$910,932
Ventura	\$8,719,569	\$4,082,385	\$2,075,014	\$546,668	\$15,423,636
Yolo	\$1,650,041	\$1,137,091	\$188,062	\$16,274	\$2,991,468
Yuba	\$1,052,068	\$407,803	\$175,902	\$231,385	\$1,867,158
<b>Totals</b>	<b>\$333,813,251</b>	<b>\$196,095,551</b>	<b>\$72,223,914</b>	<b>\$83,505,938</b>	<b>\$685,638,654</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE A (Continued)

**ASSESSOR'S BUDGETS FOR SELECTED PROGRAMS:  
EXPENSES AND INCOME OR OFFSETTING SERVICES**  
(As of June 30, 2019)

	<u>Income or Offsetting Services</u>					% Change From 2017-18 to 2018-19
	Services to Other County Depts. (6)	Map Sales, Fees for Prop. Characteristics, Copies, & Info. (7)	Property & Supp. Taxes Admin. Fees (8)	Other* (9)	2018-19 NET BUDGET (10)	2017-18 NET BUDGET
Alameda	\$3,281	\$13,123	\$10,082,107		<b>\$17,082,984</b>	\$16,715,808
Alpine					<b>\$318,137</b>	\$353,120
Amador		\$3,149		\$8,651	<b>\$1,629,716</b>	\$1,389,155
Butte	\$22,500	\$7,500	\$0	\$0	<b>\$3,971,170</b>	\$2,577,193
Calaveras					<b>\$0</b>	
Colusa	\$0	\$6,000	\$178,619	\$0	<b>\$1,152,027</b>	\$1,131,895
Contra Costa	\$220,052	\$400,157	\$730,000	\$180	<b>\$15,478,454</b>	\$15,064,555
Del Norte	\$100	\$29,094	\$147,514	\$140	<b>\$828,868</b>	\$631,287
El Dorado	\$0	\$19,704	\$305,000	\$259,695	<b>\$3,582,504</b>	
Fresno	\$446,974	\$325,000	\$3,300,000	\$4,652,029	<b>\$6,720,695</b>	\$11,372,724
Glenn					<b>\$0</b>	
Humboldt	\$0	\$108,941	\$549,725	\$13,438	<b>\$1,972,632</b>	\$1,848,767
Imperial		\$4,200	\$125,000	\$221	<b>\$2,576,316</b>	\$2,576,316
Inyo	\$0	\$8,993	\$0	\$0	<b>\$860,413</b>	\$749,190
Kern	\$414,190	\$27,504	\$2,416,409	\$41,585	<b>\$7,389,247</b>	\$9,864,842
Kings	\$0	\$125,000	\$838,000	\$0	<b>\$1,593,920</b>	\$1,732,888
Lake					<b>\$0</b>	
Lassen		\$6,875			<b>\$799,752</b>	\$728,180
Los Angeles	\$17,791	\$43,209	\$79,601,734	\$2,544,961	<b>\$147,114,177</b>	\$131,606,287
Madera	\$303	\$12,018	\$446,967	\$35,379	<b>\$2,134,181</b>	\$1,902,876
Marin	\$0	\$12,000	\$1,761,568	\$0	<b>\$5,886,432</b>	\$6,102,432
Mariposa		\$21,030		\$10,791	<b>\$948,837</b>	\$597,551
Mendocino					<b>\$0</b>	
Merced	\$0	\$24,521	\$1,101,115	\$65,724	<b>\$3,052,636</b>	\$2,825,356
Modoc	\$2,600	\$10,790	\$1,922	\$0	<b>\$382,076</b>	\$375,414
Mono		\$3,000	\$354,063	\$0	<b>\$945,365</b>	\$1,102,906
Monterey	\$136,686	\$59,005	\$1,180,042	\$248,201	<b>\$4,374,128</b>	\$4,362,450
Napa	\$0	\$67,226	\$530,368	\$27,037	<b>\$2,906,898</b>	\$2,809,689
Nevada		\$17,000			<b>\$3,263,801</b>	\$2,862,298
Orange	\$28,695	\$240,234			<b>\$36,072,972</b>	\$36,602,427
Placer	\$0	\$30,810	\$3,648,996	\$7,936	<b>\$9,867,274</b>	\$9,805,773
Plumas	\$0	\$11,827	\$80,000	\$0	<b>\$741,301</b>	
Riverside		\$106,981	\$11,446,960	\$2,343,894	<b>\$10,578,615</b>	\$11,394,099
Sacramento	\$0	\$88,127	\$8,870,948	\$0	<b>\$11,943,177</b>	\$11,462,161
San Benito		\$37,000	\$500,000	\$250,000	<b>\$1,927,562</b>	\$1,466,533
San Bernardino	\$10,755	\$59,177	\$0	\$359,352	<b>\$20,312,934</b>	\$19,038,574
San Diego		\$190,789	\$17,397,356		<b>\$25,340,255</b>	\$23,223,643
San Francisco	\$2,625,671				<b>\$22,795,397</b>	\$21,340,584
San Joaquin	\$326,099	\$74,254	\$2,599,809	\$0	<b>\$7,102,492</b>	\$7,357,249
San Luis Obispo	\$0	\$48,200	\$0	\$284,344	<b>\$10,991,977</b>	\$10,888,599
San Mateo	\$0	\$43,142	\$7,909,347	\$2,539	<b>\$11,042,187</b>	\$9,715,851
Santa Barbara					<b>\$0</b>	\$7,718,410
Santa Clara	\$0	\$6,706	\$25,865,479	\$148,253	<b>\$13,219,543</b>	\$16,681,282
Santa Cruz	\$0	\$20,000	\$1,341,464	\$254,803	<b>\$2,243,881</b>	\$2,013,923
Shasta	\$203,187	\$20,751	\$993,807	\$15,671	<b>\$3,333,977</b>	\$3,096,321
Sierra					<b>\$0</b>	
Siskiyou	\$0	\$12,248	\$199,280		<b>\$1,313,472</b>	\$1,514,121
Solano	\$7,192	\$117,427	\$3,096,054	\$302,373	<b>\$3,378,025</b>	\$2,864,515
Sonoma		\$26,901	\$740,801	\$173,695	<b>\$9,069,085</b>	\$8,978,713
Stanislaus	\$0	\$33,207	\$1,186,757	\$20,148	<b>\$5,499,153</b>	\$5,192,253
Sutter	\$0	\$12,000	\$124,115	\$8,000	<b>\$1,956,510</b>	\$2,336,199
Tehama					<b>\$0</b>	\$1,266,322
Trinity					<b>\$0</b>	
Tulare	\$76,354	\$31,843		\$4,507,173	<b>\$5,403,673</b>	
Tuolumne	\$0	\$48,636	\$0	\$0	<b>\$862,296</b>	\$911,317
Ventura	\$0	\$69,679	\$4,897,760	\$23,018	<b>\$10,433,179</b>	\$9,671,512
Yolo	\$550	\$25,351	\$1,025,000	\$0	<b>\$1,940,567</b>	\$1,800,829
Yuba		\$11,770	\$354,317	\$1,446,975	<b>\$54,096</b>	\$1,708,387
<b>Totals</b>	<b>\$4,542,980</b>	<b>\$2,722,099</b>	<b>\$195,928,403</b>	<b>\$18,056,206</b>	<b>\$464,388,966</b>	<b>\$449,332,776</b>

\* See Appendix 1 for itemization of other income.

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE B**  
**BUDGETED PERMANENT POSITIONS**  
 (As of June 30, 2019)

	Assessor & Other Managers (1)	Certified Appraisers Real Property Appraisers (2)	Certified Appraisers Business Property Auditor Appraisers (3)	Cadastral Draftspersons (Mapping) (4)	Computer Programmers, etc. (5)	Other Technical/ Professionals (6)	Support Staff (7)
Alameda	10	58	22	6	4	8	65
Alpine	0.75	1	0.4	0.1			0.9
Amador	2	3	1	1	0	0	4
Butte	2	17	3	2	1	0	14
Calaveras							
Colusa	1	4	1	0	0	0	4
Contra Costa	8	48	10	7	2	9	38
Del Norte	2	3	1	0.5	2.5	0	0
El Dorado	3	14	3	1	2	0	14.8
Fresno	5	36	9	5	4	21	19
Glenn							
Humboldt	3	10	3	1	0	7	7
Imperial	2	11.5	3	2	1		10
Inyo	1	2	2	0	1	0	2
Kern	6	36	11	4	4	1	28
Kings	4	9	2	1	0	0	7
Lake							
Lassen	1	4	1	2	1		0.64
Los Angeles	82	340	225	37	94	34	616
Madera	3	10	3	1	0	0	9
Marin	4	26	6	2	2	0	17
Mariposa	3	2	1	1			4
Mendocino							
Merced	5	11	5	1	0	4	6
Modoc	2	1.5	0.5	0	0	0	2
Mono	2	3	1	1	0	0	2
Monterey	6	20	5	2	1	1	16
Napa	3	8	3	2	0	1	7
Nevada	4	8	2	1		2	7
Orange	7	96	52	15	20	9	101
Placer	7	29	5	4	6	17	9
Plumas	1	4	1	1	0	0	1
Riverside	8	83	17	10	3	66	
Sacramento	9	71	14	5	8	0	43
San Benito	4	7	4	2		4	
San Bernardino	12	66	16	5	7	38	37
San Diego	18	89	38	18	4.8	66.25	58.5
San Francisco	13.5	57.77	14.43	2	5.25	24.05	31.45
San Joaquin	6	26	9	5	0	10	25
San Luis Obispo	7	28	6	6	5	31	3
San Mateo	5	44	14	3	5		17
Santa Barbara							
Santa Clara	11	88	40	7	19	20	77
Santa Cruz	4	8	1	2	1	0	7
Shasta	8	13	4	2	1	0	14
Sierra							
Siskiyou	3	6	0	1	0	0	5
Solano	3	18	5	2	0	0	11
Sonoma	8	23	7	4	2.75		30
Stanislaus	3	25	7	3	3	0	17
Sutter	3	5	2	1	0	5	1
Tehama							
Trinity							
Tulare	8	28	8	6	3	0	45
Tuolumne	2	3	1	1	0	0	3
Ventura	9	51	14	2	4	0	37
Yolo	2	10	3	0	0	0	9
Yuba	2	4	1	1			7
Totals	328.25	1,568.77	607.33	188.60	217.30	378.30	1,489.29

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 0 = Zero Blank = Question not answered; Information not available/ not applicable

TABLE B (Continued)

## BUDGETED PERMANENT POSITIONS

(As of June 30, 2019)

	2018-19 Total Staff (8)	2017-18 Total Staff	% Change From 2017-18 to 2018-19	2016-17 Total Staff	% Change From 2016-17 to 2017-18
Alameda	173	173	0%	175	-1%
Alpine	3.15	3.15	0%	3.15	0%
Amador	11	11	0%	11	0%
Butte	39	39	0%	41	-5%
Calaveras					
Colusa	10	10	0%	10	0%
Contra Costa	122	122	0%	122	0%
Del Norte	9	9	0%		
El Dorado				37.8	
Fresno	99	98	1%	98	0%
Glenn					
Humboldt	31	31	0%	32	-3%
Imperial	30	31	-5%	32	-3%
Inyo	8	8.72	-8%	7.72	13%
Kern	90	97	-7%	99	-2%
Kings	23	24	-4%	23.75	1%
Lake					
Lassen	9.64	9.5	1%	10.5	-10%
Los Angeles	1428	1,439	-1%	1,439	0%
Madera	26	26	0%		
Marin	57	57	0%	57	0%
Mariposa	11	11	0%	11	0%
Mendocino					
Merced	32	31	3%	30	3%
Modoc	6	6	0%	6	0%
Mono	9	8	13%	8	0%
Monterey	51	50	2%	53	-6%
Napa	24	23	4%	23	0%
Nevada	24	23	4%	23	0%
Orange	300	311	-4%	312	0%
Placer	77	77	0%	76	1%
Plumas	8			8	
Riverside	187	172	9%	183	-6%
Sacramento	150	150	0%	150.8	-1%
San Benito	21	16.5	27%	16.5	0%
San Bernardino	181	173	5%	173	0%
San Diego	292.55	292.45	0%	289.55	1%
San Francisco	148.45	149.05	0%	152.82	-2%
San Joaquin	81	80	1%	80	0%
San Luis Obispo	86	85	1%	85	0%
San Mateo	88	86	2%	83	4%
Santa Barbara	0	71		69	
Santa Clara	262	289	-9%	284	2%
Santa Cruz	23	23	0%	23	0%
Shasta	42	38	11%	38	0%
Sierra				4.1	
Siskiyou	15	15	0%	15	0%
Solano	39	39	0%	38	3%
Sonoma	74.75	74.75	0%	74.75	0%
Stanislaus	58	58	0%	58	0%
Sutter	17	17	0%	19	-11%
Tehama	0	19		19	
Trinity					
Tulare					
Tuolumne	10	11	-9%	13	-15%
Ventura	117	116	1%	116	0%
Yolo	24	24	0%	24	0%
Yuba	15	15	0%	15	0%
Totals	4,642.04	4,742.12	-2%	4,772.44	-1%

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE C**  
**BUDGETED TEMPORARY POSITIONS**  
 (As of June 30, 2019)

	Assessor & Other Managers (1)	Certified Real Property Appraisers (2)	Certified Business Property Auditor Appraisers (3)	Cadastral Draftspersons (Mapping) (4)	Computer Programmers, etc. (5)	Other Technical/ Professionals (6)	Support Staff (7)	Total (8)
Alameda	0	0	0	0	0	0	0	0
Alpine	0	0	0	0	0	0	0	0
Amador	0	0	0	0	0	0	0	0
Butte	0	0	0	0	0	0	0	0
Calaveras	0	0	0	0	0	0	0	0
Colusa	0	0	1	0	0	0	0	1
Contra Costa	0	1	0	0	0	0	2	3
Del Norte	0	0	0	0	0	1	0	1
El Dorado	0	1	1	0	1	0	0	3
Fresno	0	1	1	0	0	0	1	3
Glenn	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	0	0	1	1
Imperial	0	0.50	0	0	0	0	2	2.50
Inyo	0	0	0	0	0	0	0	0
Kern	0	0	0	0	0	0	1	1
Kings	0	0	0	0	0	0	0	0
Lake	0	0	0	0	0	0	0	0
Lassen	0	0	0	0	0	0	0	0
Los Angeles	0	0	0	0	0	0	0	0
Madera	0	0.50	0	0	0	0	0	0.50
Marin	0	0	0	0	0	0	0	0
Mariposa	0	0	0	0	0	0	0	0
Mendocino	0	0	0	0	0	0	0	0
Merced	0	0.50	0	0	0	0	0	0.50
Modoc	0	0	0	0	0	0	1	1
Mono	0	0	0	0	0	0	0	0
Monterey	0	0	0	0	0	0	0	0
Napa	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0
Orange	0	0.55	0	1.65	0	0	5.49	7.69
Placer	0	0	0	0	0	0	0	0
Plumas	0	0	0	0	0	0	1	1
Riverside	0	0	0	0	0	0	0	0
Sacramento	0	0.40	0	0	0	0	1.1	1.50
San Benito	0	0.50	0	0.50	0	0	0	1.00
San Bernardino	0	0	0	0	0	0	5	5
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	0.10	2.33	0	0	0.10	0.30	2.83
San Joaquin	0	0	0	0	0	0	0	0
San Luis Obispo	0	0	0	0	0	0	0	0
San Mateo	0.50	3.46	0.15	1.59	1.05	0	6.46	13.21
Santa Barbara	0	0	0	0	0	0	0	0
Santa Clara	0	0	0	0	0	0	7	7
Santa Cruz	0	0	0	0	0	0	0	0
Shasta	0	0	0	0	0	0	0	0
Sierra	0	0	0	0	0	0	0	0
Siskiyou	0	0	0	0	0	0	0.50	0.50
Solano	0	0	0	0	0	0	2	2
Sonoma	0	5	0	0	0	0	1	6
Stanislaus	0	0	0	0	0	0	0.70	0.70
Sutter	0	0	0	0	0	0.50	0	0.50
Tehama	0	0	0	0	0	0	0	0
Trinity	0	0	0	0	0	0	0	0
Tulare	0	0	0	0	0	0	0	0
Tuolumne	0	0	0	0	0	0	0	0
Ventura	0	0	0	0	0	0	0	0
Yolo	0	0	0	0	0	0	0	0
Yuba	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>0.50</b>	<b>14.51</b>	<b>5.48</b>	<b>3.74</b>	<b>2.05</b>	<b>1.6</b>	<b>38.55</b>	<b>66.43</b>

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

0 = Zero Blank = Question not answered; Information not available/ not applicable

# SECTION II

## LOCAL ROLL AND WORKLOAD STATISTICS

**TABLE D**  
**LOCAL ROLL VALUE AND STATISTICS**  
 (SECTION 601 ROLL for 2019-2020)\*

	Secured Roll State Assessed in 000's *	Secured Roll Locally Assessed in 000's *	Unsecured Roll Value (Local Only) in 000's *	TOTAL NET ROLL VALUE in 000's
Alameda	\$3,981,402	\$294,758,415	\$15,718,415	\$314,458,232
Alpine	\$24,563	\$713,003	\$43,658	\$781,223
Amador	\$252,822	\$5,265,789	\$87,080	\$5,605,691
Butte	\$942,339	\$20,688,053	\$1,206,488	\$22,836,880
Calaveras	\$162,822	\$7,438,028	\$101,279	\$7,702,129
Colusa	\$819,697	\$3,164,346	\$329,648	\$4,313,691
Contra Costa	\$4,003,423	\$209,527,320	\$5,819,866	\$219,350,609
Del Norte	\$41,883	\$1,868,198	\$46,156	\$1,956,237
El Dorado	\$399,883	\$34,116,697	\$637,659	\$35,154,239
Fresno	\$4,106,579	\$79,160,535	\$3,520,780	\$86,787,894
Glenn	\$151,501	\$3,356,177	\$147,310	\$3,654,989
Humboldt	\$535,751	\$13,536,889	\$579,420	\$14,652,059
Imperial	\$729,568	\$12,077,370	\$1,386,305	\$14,193,242
Inyo	\$181,553	\$4,235,257	\$367,740	\$4,784,550
Kern	\$4,128,657	\$87,322,088	\$8,007,910	\$99,458,655
Kings	\$521,615	\$10,728,540	\$645,512	\$11,895,666
Lake	\$190,415	\$7,256,689	\$180,421	\$7,627,525
Lassen	\$180,107	\$2,188,362	\$116,357	\$2,484,826
Los Angeles	\$20,989,146	\$1,555,155,155	\$56,557,405	\$1,632,701,705
Madera	\$616,515	\$14,516,470	\$690,644	\$15,823,628
Marin	\$626,833	\$80,902,048	\$1,614,619	\$83,143,500
Mariposa	\$87,845	\$2,311,835	\$159,049	\$2,558,729
Mendocino	\$326,640	\$11,843,533	\$342,389	\$12,512,563
Merced	\$642,855	\$24,056,887	\$1,794,784	\$26,494,526
Modoc	\$164,881	\$978,178	\$46,710	\$1,189,769
Mono	\$142,326	\$5,947,266	\$425,419	\$6,515,012
Monterey	\$1,080,659	\$67,540,466	\$3,549,393	\$72,170,517
Napa	\$385,896	\$40,293,804	\$1,568,983	\$42,248,683
Nevada	\$346,468	\$20,211,103	\$398,363	\$20,955,933
Orange	\$7,427,690	\$604,492,505	\$22,192,206	\$634,112,402
Placer	\$1,447,971	\$78,802,057	\$1,782,224	\$82,032,253
Plumas	\$571,882	\$3,829,290	\$118,781	\$4,519,953
Riverside	\$6,317,824	\$286,624,404	\$9,047,050	\$301,989,278
Sacramento	\$1,575,427	\$165,463,735	\$6,348,239	\$173,387,401
San Benito	\$182,833	\$8,674,415	\$441,200	\$9,298,448
San Bernardino	\$8,295,957	\$224,498,872	\$11,910,453	\$244,705,282
San Diego	\$12,501,270	\$538,021,304	\$17,842,685	\$568,365,259
San Francisco	\$3,654,812	\$261,018,657	\$17,009,941	\$281,683,410
San Joaquin	\$2,057,630	\$74,946,344	\$4,165,993	\$81,169,966
San Luis Obispo	\$2,366,732	\$55,151,153	\$2,265,537	\$59,783,422
San Mateo	\$2,004,428	\$227,617,194	\$11,667,519	\$241,289,141
Santa Barbara	\$1,094,609	\$83,385,930	\$3,586,102	\$88,066,642
Santa Clara	\$4,414,848	\$486,040,836	\$30,027,968	\$520,483,652
Santa Cruz	\$426,965	\$47,193,050	\$1,021,461	\$48,641,475
Shasta	\$1,020,574	\$17,629,059	\$894,519	\$19,544,152
Sierra	\$55,285	\$566,003	\$24,592	\$645,880
Siskiyou	\$324,089	\$4,612,341	\$240,441	\$5,176,870
Solano	\$1,129,706	\$55,329,457	\$2,690,215	\$59,149,378
Sonoma	\$1,053,362	\$91,728,574	\$3,027,688	\$95,809,624
Stanislaus	\$605,857	\$49,710,266	\$2,756,224	\$53,072,346
Sutter	\$352,629	\$9,535,407	\$580,812	\$10,468,848
Tehama	\$269,881	\$5,711,678	\$279,528	\$6,261,087
Trinity	\$46,591	\$1,676,608	\$39,276	\$1,762,474
Tulare	\$1,435,170	\$34,586,376	\$2,215,482	\$38,237,028
Tuolumne	\$193,289	\$7,493,081	\$202,522	\$7,888,891
Ventura	\$1,901,740	\$136,545,744	\$4,647,302	\$143,094,786
Yolo	\$685,106	\$27,452,947	\$1,450,121	\$29,588,174
Yuba	\$324,721	\$5,968,115	\$246,090	\$6,538,927
<b>Totals</b>	<b>\$110,503,522</b>	<b>\$6,215,463,903</b>	<b>\$264,811,933</b>	<b>\$6,590,779,351</b>

\* As provided to county auditor and may contain roll corrections beyond June 30, 2019

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

\* Data from Table 10 of the State Board of Equalization's 2018-19 Annual Report

**TABLE D (Continued)**  
**LOCAL ROLL VALUE AND STATISTICS**  
 (SECTION 601 ROLL for 2019-2020)

	Secured Roll Units	Unsecured Roll Units	Total Roll Units
Alameda	451,998	44,091	496,089
Alpine	2,486	19	2,505
Amador	23,417	1,505	24,922
Butte	97,956	10,475	108,431
Calaveras			
Colusa	11,149	1,718	12,867
Contra Costa	370,253	41,615	411,868
Del Norte	14,666	1,731	16,397
El Dorado	125,030	7,733	132,763
Fresno	285,444	16,287	301,731
Glenn			
Humboldt	75,577	7,108	82,685
Imperial	78,443	4,443	82,886
Inyo	16,587	2,191	18,778
Kern	426,389	15,177	441,566
Kings	48,656	4,315	52,971
Lake			
Lassen	23,594	1,031	24,625
Los Angeles	2,376,551	219,703	2,596,254
Madera	59,475	4,159	63,634
Marin	96,070	13,912	109,982
Mariposa	905	960	1,865
Mendocino			
Merced	86,262	8,236	94,498
Modoc	27,681	741	28,422
Mono	17,102	1,784	18,886
Monterey	130,750	20,599	151,349
Napa	51,799	7,418	59,217
Nevada	61,245	5,604	66,849
Orange	953,854	116,306	1,070,160
Placer	171,288	11,477	182,765
Plumas	24,181	3,127	27,308
Riverside	945,636	29,525	975,161
Sacramento	477,556	34,318	511,874
San Benito	21,723	1,990	23,713
San Bernardino	779,916	34,203	814,119
San Diego	1,001,029	78,298	1,079,327
San Francisco	211,463	41,977	253,440
San Joaquin	224,795	15,029	239,824
San Luis Obispo	145,575	7,040	152,615
San Mateo	221,516	15,956	237,472
Santa Barbara			
Santa Clara	493,396	38,535	531,931
Santa Cruz	101,069	11,073	112,142
Shasta	102,587	12,222	114,809
Sierra			
Siskiyou	54,045	3,205	57,250
Solano	148,649	9,278	157,927
Sonoma	184,986	31,183	216,169
Stanislaus	170,211	12,759	182,970
Sutter	34,738	2,814	37,552
Tehama			
Trinity			
Tulare	155,862	20,367	176,229
Tuolumne	38,248	2,843	41,091
Ventura	256,739	49,472	306,211
Yolo	63,096	5,666	68,762
Yuba	31,875	2,001	33,876
Totals	11,973,518	1,033,219	13,006,737

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2019-2020)

	<b>Vacant Land (Zoned Residential)</b>		<b><u>Residential</u> Single Family Residences</b>		<b>Condominiums</b>	
	<b>Number of Parcels (1a)</b>	<b>Assessed Value (1b)</b>	<b>Number of Parcels (2a)</b>	<b>Assessed Value (2b)</b>	<b>Number of Parcels (3a)</b>	<b>Assessed Value (3b)</b>
<b>Alameda</b>	10,994	\$5,110,444,450	333,693	\$178,656,971,353	42,420	\$13,992,534,326
<b>Alpine</b>						
<b>Amador</b>	4,279	\$232,178,952	14,791	\$3,883,316,661	0	\$0
<b>Butte</b>	22,993	\$985,147,366	45,974	\$11,330,825,854	1,073	\$158,454,977
<b>Calaveras</b>						
<b>Colusa</b>	1,738	\$247,503,568	5,002	\$726,566,804	19	\$3,016,466
<b>Contra Costa</b>	14,950	\$1,504,463,642	296,772	\$153,424,689,795	33,208	\$10,848,488,475
<b>Del Norte</b>	3,313	\$114,595,825	6,027	\$1,094,390,952	0	\$0
<b>El Dorado</b>	11,184	\$786,082,375	69,922	\$27,600,482,651	10	\$1,954,994
<b>Fresno</b>	10,561	\$480,456,488	207,074	\$44,459,374,496	12,265	\$1,446,971,717
<b>Glenn</b>						
<b>Humboldt</b>	8,502	\$415,789,208	36,196	\$8,581,080,530	154	\$29,000,186
<b>Imperial</b>	24,216	\$191,216,549	33,764	\$5,605,786,281	948	\$103,323,363
<b>Inyo</b>	3,064	\$57,589,184	3,514	\$908,487,491	101	\$15,034,418
<b>Kern</b>	107,803	\$1,627,582,993	201,903	\$38,373,880,208	1,611	\$134,292,954
<b>Kings</b>	2,088	\$69,225,475	29,972	\$5,263,660,218	478	\$39,645,464
<b>Lake</b>						
<b>Lassen</b>	2,017	\$38,242,905	8,900	\$1,276,960,244	0	\$0
<b>Los Angeles</b>	82,466	\$14,726,908,091	1,490,670	\$779,273,727,646	307,290	\$134,797,692,423
<b>Madera</b>	6,833	\$966,933,424	35,276	\$6,762,516,008	429	\$69,196,516
<b>Marin</b>	4,468	\$611,672,910	62,198	\$58,007,617,223	13,610	\$6,545,365,122
<b>Mariposa</b>						
<b>Mendocino</b>						
<b>Merced</b>	4,152	\$254,280,131	57,590	\$10,979,596,292	692	\$96,339,884
<b>Modoc</b>	897	\$6,863,615	1,703	\$128,378,621	0	\$0
<b>Mono</b>	1,960	\$224,841,593	5,376	\$2,527,340,619	5,672	\$1,932,681,180
<b>Monterey</b>	5,045	\$1,147,854,969	82,043	\$42,877,167,846	7,224	\$2,762,290,216
<b>Napa</b>	765	\$251,352,758	32,955	\$19,311,153,432	3,208	\$1,226,920,779
<b>Nevada</b>	4,858	\$472,658,777	42,824	\$16,777,448,152	1,568	\$490,140,923
<b>Orange</b>	8,978	\$3,705,608,527	560,977	\$336,920,039,509	198,654	\$85,897,905,154
<b>Placer</b>	12,991	\$2,000,870,844	128,037	\$58,670,166,043	8,913	\$3,024,854,530
<b>Plumas</b>	7,079	\$270,104,382	11,753	\$2,824,295,775	382	\$93,761,937
<b>Riverside</b>	88,473	\$4,910,554,965	539,796	\$181,389,170,807	61,573	\$16,541,129,585
<b>Sacramento</b>	16,421	\$2,003,590,342	380,260	\$108,723,604,319	13,577	\$2,295,187,758
<b>San Benito</b>	827	\$98,869,443	14,151	\$5,785,473,796		
<b>San Bernardino</b>	142,012	\$5,645,066,871	502,086	\$132,485,411,068	26,044	\$5,969,791,022
<b>San Diego</b>	28,582	\$4,368,390,300	575,646	\$287,796,578,253	187,476	\$71,575,209,313
<b>San Francisco</b>	2,872	\$2,631,870,773	97,595	\$73,666,346,780	54,264	\$47,758,540,790
<b>San Joaquin</b>	9,305	\$1,190,084,690	171,689	\$46,745,067,756	4,646	\$606,288,531
<b>San Luis Obispo</b>	14,875	\$2,378,548,141	78,606	\$37,931,620,503	6,564	\$1,915,055,191
<b>San Mateo</b>	6,235	\$1,283,096,549	158,822	\$139,863,005,930	25,821	\$13,903,189,542
<b>Santa Barbara</b>						
<b>Santa Clara</b>	5,787	\$3,241,141,111	337,068	\$260,648,826,357	89,168	\$49,857,656,433
<b>Santa Cruz</b>	6,257	\$168,695,197	64,995	\$34,138,333,786	5,515	\$2,238,794,081
<b>Shasta</b>	12,706	\$639,894,068	59,975	\$11,975,360,459	425	\$71,859,621
<b>Sierra</b>						
<b>Siskiyou</b>	15,278	\$257,749,525	13,758	\$2,329,332,590	0	\$0
<b>Solano</b>	4,705	\$516,698,264	112,761	\$37,098,364,020	7,070	\$1,460,067,648
<b>Sonoma</b>	17,401	\$2,344,215,253	127,420	\$57,920,446,223	6,456	\$1,674,224,829
<b>Stanislaus</b>	2,451	\$190,510,658	121,968	\$27,499,913,543	3,182	\$463,336,925
<b>Sutter</b>	1,056	\$42,907,380	25,050	\$5,597,589,407	472	\$44,184,424
<b>Tehama</b>						
<b>Trinity</b>						
<b>Tulare</b>	5,887	\$375,155,714	105,351	\$18,539,317,351		
<b>Tuolumne</b>	4,836	\$113,623,328	23,665	\$5,594,206,673	316	\$51,609,874
<b>Ventura</b>	6,540	\$1,043,298,673	179,177	\$86,796,457,361	33,061	\$11,597,353,492
<b>Yolo</b>	1,233	\$129,031,128	43,758	\$15,038,112,785	2,068	\$514,449,252
<b>Yuba</b>	2,466	\$98,711,904	17,579	\$3,555,590,823	256	\$25,065,214
<b>Totals</b>	764,399	\$70,172,173,278	7,556,082	\$3,397,364,051,294	1,167,883	\$492,272,859,529

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2019-2020)

	Manufactured Homes		<u>Residential</u> Time Shares		Multi-family (2 to 4 Units)	
	Number of Parcels (4a)	Assessed Value (4b)	Number of Parcels (5a)	Assessed Value (5b)	Number of Parcels (6a)	Assessed Value (6b)
Alameda	2,265	\$123,321,472	0	\$0	26,235	\$11,732,158,068
Alpine						
Amador	1,054	\$68,991,035	0	\$0	0	\$0
Butte	11,578	\$838,226,100	0	\$0	3,766	\$961,594,302
Calaveras						
Colusa	121	\$9,983,625	0	\$0	139	\$26,968,993
Contra Costa	2,177	\$63,213,679	0		5,858	\$2,269,371,446
Del Norte	2,658	\$207,100,337	0	\$0	223	\$47,398,966
El Dorado	2,100	\$574,766,534	30,392	\$239,902,926	1,335	\$356,400,756
Fresno	6,088	\$195,995,593	0	\$0	4,236	\$779,425,127
Glenn						
Humboldt	4,215	\$205,291,807	0	\$0	3,660	\$928,081,526
Imperial	1,602	\$35,229,680	0	\$0	876	\$184,907,797
Inyo	1,673	\$57,134,470	0	\$0	504	\$115,262,871
Kern	22,083	\$1,133,512,900	0	\$0	11,561	\$2,159,501,787
Kings	1,179	\$21,153,080	0	\$0	726	\$460,667,603
Lake						
Lassen	362	\$6,943,516	0	\$0	628	\$120,237,217
Los Angeles	25,072	\$817,216,861	0	\$0	178,313	\$83,579,909,209
Madera	2,822	\$233,727,587	0	\$0	1,642	\$306,476,799
Marin	322	\$12,355,055	0	\$0	3,803	\$2,811,770,845
Mariposa						
Mendocino						
Merced	2,717	\$102,056,915	0	\$0	2,756	\$491,974,360
Modoc	158	\$4,633,464	0	\$0	29	\$2,646,432
Mono	312	\$16,346,820	1,762	\$33,847,009	241	\$89,782,679
Monterey	2,915	\$419,036,517	6,890	\$96,797,712	3,290	\$1,217,459,869
Napa	1,806	\$146,191,679	170	\$32,752,495	2,676	\$2,740,380,825
Nevada	1,615	\$74,221,043	1,106	\$21,788,568	46	\$14,435,195
Orange	22,789	\$513,918,084	62,705	\$467,258,615	16,528	\$11,186,997,430
Placer	1,866	\$129,812,346	4,684	\$77,062,858	3,021	\$1,722,562,405
Plumas	654	\$50,909,577	389	\$590,668	64	\$16,558,607
Riverside	66,999	\$6,039,167,343	104,472	\$700,392,684	8,559	\$2,536,840,458
Sacramento	8,177	\$442,551,588	0	\$0	16,004	\$4,426,256,841
San Benito	384	\$15,646,585			951	\$423,207,009
San Bernardino	21,804	\$895,260,173	12,055	\$53,006,143	16,696	\$4,192,956,081
San Diego	25,182	\$2,925,868,568	72,435	\$697,274,678	32,934	\$15,038,813,481
San Francisco			5,944	\$286,618,196	26,364	\$24,397,971,902
San Joaquin	3,330	\$105,424,317	0		8,754	\$1,948,648,239
San Luis Obispo	8,256	\$1,452,596,081	10,124	\$43,315,450	2,626	\$1,258,115,042
San Mateo	1,102	\$32,438,926	0	\$0	8,507	\$5,823,016,658
Santa Barbara						
Santa Clara	11,364	\$776,134,655	0		15,068	\$9,562,925,738
Santa Cruz	2,966	\$261,989,569	0	\$0	3,697	\$1,909,025,248
Shasta	4,969	\$67,177,322	0	\$0	1,811	\$404,125,598
Sierra						
Siskiyou	2,186	\$115,221,731	0	\$0	761	\$118,789,856
Solano	1,306	\$43,887,225	0	\$0	5,138	\$4,128,426,598
Sonoma	5,215	\$627,085,736	0	\$0	6,968	\$3,362,678,057
Stanislaus	4,848	\$148,862,989	0	\$0	3,144	\$652,588,517
Sutter	869	\$22,859,268	0	\$0	1,048	\$275,508,771
Tehama						
Trinity						
Tulare	6,500	\$326,423,395			3,023	\$633,774,861
Tuolumne	1,460	\$35,328,768	0	\$0	1,012	\$275,070,714
Ventura	11,532	\$527,492,100	1,647	\$723,269	5,151	\$2,033,595,685
Yolo	1,388	\$52,834,934	0	\$0	1,896	\$548,100,787
Yuba	2,733	\$292,173,154	0		1,034	\$186,464,717
<b>Totals</b>	<b>314,773</b>	<b>\$21,267,714,203</b>	<b>314,775</b>	<b>\$2,751,331,271</b>	<b>443,302</b>	<b>\$208,459,831,972</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE E (Continued)

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(SECURED ROLL for 2019-2020)

	<u>Residential</u>		<u>Commercial/Industrial</u>			
	Multi-family (5 or more Units)		Improved		Vacant Land (Zoned Commercial)	
	Number of Parcels (7a)	Assessed Value (7b)	Number of Parcels (8a)	Assessed Value (8b)	Number of Parcels (9a)	Assessed Value (9b)
Alameda	7,522	\$21,516,383,024	23,196	\$68,689,378,469	2,103	\$2,849,237,434
Alpine						
Amador	0	\$0	815	\$658,627,373	234	\$46,454,220
Butte	563	\$1,217,539,370	5,582	\$4,298,098,672	905	\$146,888,748
Calaveras						
Colusa	0	\$0	62	\$7,139,146,662	159	\$356,843,948
Contra Costa	1,861	\$9,153,560,534	10,975	\$36,375,242,601	1,724	\$872,001,624
Del Norte	43	\$52,782,281	671	\$381,374,610	173	\$8,357,733
El Dorado	560	\$630,391,319	2,339	\$2,637,145,751	781	\$154,209,057
Fresno	1,819	\$4,019,564,450	14,967	\$15,495,767,983	2,763	\$460,557,087
Glenn						
Humboldt	576	\$416,265,838	2,775	\$2,116,034,671	826	\$95,808,339
Imperial	313	\$500,204,052	2,702	\$2,202,629,587	2,461	\$165,566,658
Inyo	52	\$25,028,140	417	\$2,366,406,560	91	\$15,238,480
Kern		\$2,166,066,043	14,874	\$18,869,402,346	7,151	\$794,911,571
Kings	104	\$93,720,356	1,639	\$1,914,680,198	606	\$148,454,056
Lake						
Lassen	47	\$29,054,531	652	\$258,896,747	282	\$12,165,049
Los Angeles	69,647	\$143,397,712,691	124,891	\$338,898,925,173	22,498	\$11,809,268,270
Madera	143	\$84,645,867	2,390	\$1,951,018,799	1,035	\$411,863,667
Marin	852	\$2,911,377,075	3,451	\$8,674,875,655	442	\$138,145,820
Mariposa						
Mendocino						
Merced	586	\$631,958,132	3,169	\$3,340,037,039	1,140	\$200,534,505
Modoc	7	\$369,588	415	\$78,018,646	267	\$3,890,076
Mono	52	\$55,684,566	722	\$492,394,785	171	\$60,605,243
Monterey	1,394	\$2,023,062,925	5,192	\$9,397,154,659	1,020	\$430,058,394
Napa	380	\$1,204,790,492	2,214	\$7,201,189,983	474	\$350,662,144
Nevada	120	\$207,674,992	2,096	\$1,383,796,291	368	\$112,131,365
Orange	10,213	\$42,676,274,303	40,930	\$132,696,078,733	2,211	\$1,645,702,703
Placer	1,736	\$2,336,419,862	6,262	\$11,959,934,584	1,383	\$742,046,165
Plumas	117	\$33,191,536	1,418	\$418,907,150	328	\$22,470,629
Riverside	3,929	\$10,886,825,940	29,670	\$55,621,891,504	12,142	\$4,947,495,521
Sacramento	3,913	\$11,923,037,719	17,056	\$36,613,285,483	3,432	\$1,246,889,702
San Benito	94	\$117,066,564	720	\$956,038,902	117	\$43,319,209
San Bernardino	5,339	\$11,123,850,883	30,293	\$63,005,771,910	18,886	\$5,248,978,369
San Diego	10,905	\$39,916,862,515	29,232	\$98,478,677,734	5,078	\$4,033,170,113
San Francisco	9,536	\$34,004,555,663	12,419	\$86,338,377,888	2,469	\$1,637,106,095
San Joaquin	1,178	\$2,143,038,907	10,055	\$17,553,850,859	2,575	\$1,095,193,255
San Luis Obispo	793	\$1,348,831,612	7,517	\$7,578,197,104	1,595	\$827,641,714
San Mateo	3,716	\$14,405,053,771	10,545	\$49,330,647,814	3,249	\$1,154,694,759
Santa Barbara						
Santa Clara	5,991	\$41,539,363,057	18,463	\$117,361,189,167	644	\$1,992,289,183
Santa Cruz	726	\$1,180,020,293	4,720	\$5,564,156,858	435	\$155,884,128
Shasta	550	\$530,993,291	4,594	\$3,972,726,169	1,653	\$197,433,721
Sierra						
Siskiyou	0	\$0	2,247	\$793,002,798	882	\$47,448,913
Solano	0	\$0	4,222	\$10,752,104,587	1,328	\$611,315,533
Sonoma	1,018	\$3,931,784,953	7,982	\$14,436,642,276	1,475	\$829,727,526
Stanislaus	2,390	\$1,795,916,532	10,735	\$12,953,148,087	1,567	\$453,559,281
Sutter	424	\$326,408,988	1,864	\$1,642,503,568	273	\$50,384,571
Tehama						
Trinity						
Tulare	808	\$590,110,072	10,043	\$7,223,288,171		
Tuolumne	65	\$70,862,252	1,089	\$999,482,160	249	\$37,405,830
Ventura	1,421	\$6,393,147,568	9,882	\$24,128,315,977	1,111	\$717,546,086
Yolo	522	\$2,157,776,640	3,006	\$6,531,127,097	859	\$420,545,599
Yuba			1,044	\$769,531,827	360	\$50,068,299
<b>Totals</b>	<b>152,025</b>	<b>\$419,769,229,187</b>	<b>502,214</b>	<b>\$1,302,499,121,667</b>	<b>111,975</b>	<b>\$47,852,170,392</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2019-2020)

	<u>Rural/Agricultural</u>					
	Agricultural		Agricultural Improvements		Restricted (CLCA, TPZ)	
	Number of Parcels (10a)	Assessed Value (10b)	Number of Parcels (11a)	Assessed Value (11b)	Number of Parcels (12a)	Assessed Value (12b)
Alameda	122	\$209,806,113	0	\$0	1,027	\$380,609,751
Alpine						
Amador	361	\$171,028,262			881	\$144,648,262
Butte	3,871	\$1,767,293,675	0	\$0	0	\$0
Calaveras						
Colusa	1,171	\$405,497,880	12	\$28,856,916	1,225	\$424,196,675
Contra Costa	1,590	\$1,000,852,533	0		379	\$116,148,864
Del Norte	0	\$0	0	\$0	589	\$31,667,090
El Dorado	0	\$0	456	\$63,044,708	491	\$88,389,851
Fresno	8,188	\$3,681,165,239	113	\$40,432,583	14,638	\$6,401,176,701
Glenn						
Humboldt	1	\$1,018,760	1,371	\$209,219,529	7,750	\$631,385,122
Imperial	4,133	\$1,870,176,933	133	\$84,933,009	1,062	\$567,710,020
Inyo	240	\$24,485,791	0	\$0	2,205	\$50,092,871
Kern	4,268	\$2,163,258,972	146	\$190,593,459	11,516	\$5,840,808,367
Kings	3,044	\$108,149,701	1,100	\$505,953,832	5,455	\$2,148,177,705
Lake						
Lassen	0	\$0	0		2,889	\$155,689,413
Los Angeles	0	\$0	367	\$204,870,600	0	\$0
Madera	1,851	\$1,142,709,981	59	\$43,635,290	4,097	\$2,393,580,902
Marin	2	\$7,859,100	81	\$235,696,852	522	\$209,043,125
Mariposa					905	\$58,843,343
Mendocino						
Merced	7,895	\$3,946,525,681	205	\$448,895,995	3,593	\$2,203,152,815
Modoc	109	\$59,918,914	258	\$50,393,484	1,244	\$60,149,872
Mono	0	\$0	126	\$19,966,089	56	\$19,926,909
Monterey	1,813	\$2,420,822,332	0	\$0	4,074	\$2,075,750,811
Napa	750	\$1,614,362,317	324	\$3,255,510,153	870	\$3,458,464,357
Nevada	42	\$25,663,556	493	\$95,271,523	299	\$13,863,140
Orange	3,334	\$1,019,565,431	0	\$0	5	\$3,941,859
Placer	285	\$212,543,718	0	\$0	1,518	\$102,372,047
Plumas	0	\$0	0	\$0	1,333	\$85,932,507
Riverside	3,882	\$1,725,772,493	4,547	\$1,520,850,518	1,809	\$395,354,218
Sacramento	893	\$547,799,141	234	\$170,954,924	1,416	\$662,927,699
San Benito	2,182	\$998,303,328			2,142	\$378,539,182
San Bernardino	592	\$238,841,658	413	\$324,585,072	357	\$105,546,819
San Diego	1,754	\$614,326,736	245	\$166,869,775	2,839	\$911,327,825
San Francisco						
San Joaquin	6,423	\$2,812,049,216	4,399	\$2,900,230,448	0	\$0
San Luis Obispo	473	\$357,252,215	132	\$662,699,347	3,726	\$1,529,258,219
San Mateo	121	\$45,156,631	185	\$157,109,037	756	\$369,152,534
Santa Barbara						
Santa Clara	1,572	\$984,418,671	0		1,869	\$490,094,628
Santa Cruz	526	\$358,977,981	33	\$33,597,062	1,077	\$389,757,450
Shasta	422	\$112,378,446	143	\$13,162,588	2,680	\$163,796,179
Sierra						
Siskiyou	431	\$63,534,752	1,562	\$341,418,227	4,268	\$282,845,580
Solano	1,784	\$888,115,354	0	\$0	0	\$0
Sonoma	4,724	\$4,572,222,894	210	\$222,261,111	2,892	\$2,735,631,320
Stanislaus	3,082	\$1,570,823,558	0	\$0	8,239	\$4,216,672,897
Sutter	2,952	\$1,338,722,002	89	\$44,175,784		
Tehama						
Trinity						
Tulare						
Tuolumne	34	\$12,057,787	490	\$60,210,625	1,107	\$94,488,364
Ventura	3,586	\$2,667,337,794	0	\$0	1,707	\$1,727,991,143
Yolo	1,348	\$845,264,674	1,989	\$734,035,685	3,090	\$1,265,233,700
Yuba	789	\$580,856,328	10	\$14,155,200	233	\$6,327,818
<b>Totals</b>	<b>80,640</b>	<b>\$43,186,916,548</b>	<b>19,925</b>	<b>\$12,843,589,425</b>	<b>108,830</b>	<b>\$43,390,667,954</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2019-2020)

	<u>Rural/Agricultural</u>				<u>Miscellaneous</u>	
	<u>Vacant</u>		<u>Other Rural</u>		<u>Taxable Possessory Interests</u>	
	<u>Number of Parcels (13a)</u>	<u>Assessed Value (13b)</u>	<u>Number of Parcels (14a)</u>	<u>Assessed Value (14b)</u>	<u>Number of Parcels (15a)</u>	<u>Assessed Value (15b)</u>
Alameda	0		2,354	\$1,382,012,831	5	\$572,038
Alpine						
Amador	580	\$150,304,349	0	\$0		
Butte	1,041	\$176,723,004	214	\$78,520,681	0	\$0
Calaveras						
Colusa	498	\$172,498,934	855	\$296,071,965	0	\$0
Contra Costa	487	\$366,459,767	0		0	
Del Norte	0	\$0	174	\$47,042,831	0	\$0
El Dorado	1,893	\$370,822,084	0	\$0	1,358	\$118,855,569
Fresno	2,478	\$307,164,607	0	\$0	0	\$0
Glenn						
Humboldt	2,697	\$115,269,648	0	\$0	0	\$0
Imperial	6,169	\$114,341,731	0	\$0		
Inyo	0	\$0			430	\$18,832,023
Kern	16,663	\$601,594,819	0	\$0	0	\$0
Kings	1,479	\$28,830,130	58	\$16,608,123	0	\$0
Lake						
Lassen	6,554	\$151,407,357	1,214	\$102,714,758	0	\$0
Los Angeles	48,875	\$2,229,063,327	0	\$0	8,984	\$28,771,452,340
Madera	1,397	\$343,595,258	946	\$538,649,363	1	\$90,761
Marin	0	\$0	118	\$35,292,075	0	\$0
Mariposa						
Mendocino						
Merced	1,646	\$309,282,547	0	\$0	1	\$740,000
Modoc	1,569	\$58,282,575	21,025	\$510,154,112	0	\$0
Mono	557	\$48,639,412	70	\$6,536,195	1	\$99,096
Monterey	2,442	\$494,016,644	169	\$363,164,644	49	\$13,054,208
Napa	3,229	\$767,574,196	0	\$0	0	\$0
Nevada	4,646	\$415,741,603	1,164	\$558,940,291		
Orange	0	\$0	0	\$0	4,058	\$2,029,730,924
Placer	541	\$209,751,412	2	\$1,064,330	0	\$0
Plumas	0	\$0	535	\$50,841,308	2	\$0
Riverside	8,982	\$2,197,692,481			10,802	\$4,028,494,163
Sacramento	302	\$19,363,561	171	\$164,313,041	2	\$408,905,209
San Benito	147	\$4,889,481				
San Bernardino	90	\$16,410,968	0	\$0	3,101	\$975,150,662
San Diego	9,215	\$1,794,674,644	476	\$255,564,914	3,852	\$10,826,936,951
San Francisco						
San Joaquin	747	\$98,989,701	158	\$1,039,839	0	
San Luis Obispo	9,463	\$227,517,654	0	\$0	801	\$262,573,584
San Mateo	433	\$71,759,550	154	\$47,907,275	0	\$0
Santa Barbara						
Santa Clara	2,304	\$854,386,070	0		1,466	\$2,730,395,881
Santa Cruz	4,626	\$454,997,990	1,676	\$59,653,249	0	\$0
Shasta	629	\$46,780,933	779	\$174,516,742	4	\$348,342
Sierra						
Siskiyou	2,859	\$171,589,561	447	\$120,407,470	0	\$0
Solano	1,471	\$355,489,074	0	\$0	0	\$0
Sonoma	1,085	\$349,299,523	16	\$1,146,633	19	\$45,863,332
Stanislaus	302	\$50,668,914	5,145	\$1,676,563,867	0	\$0
Sutter	222	\$31,115,502	0	\$0	0	\$0
Tehama						
Trinity						
Tulare			23,087	\$6,514,127,454	313	\$42,061,843
Tuolumne	2,536	\$215,468,953	0	\$0	675	\$108,246,465
Ventura	820	\$68,923,878	126	\$269,127,303	392	\$136,673,357
Yolo	1,058	\$203,304,243	184	\$72,608,806	0	\$0
Yuba	2,908	\$341,654,912	1	\$313,651	0	\$0
<b>Totals</b>	<b>155,640</b>	<b>\$15,006,340,997</b>	<b>61,318</b>	<b>\$13,344,903,751</b>	<b>36,316</b>	<b>\$50,519,076,748</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (SECURED ROLL for 2019-2020)

Miscellaneous

	Oil, Gas, & Minerals		Other*		Total Secured Roll	
	Number of Parcels (16a)	Assessed Value (16b)	Number of Parcels (17a)	Assessed Value (17b)	Number of Parcels (18a)	Assessed Value (18b)
Alameda	62	\$191,513,890	0		451,998	\$304,834,943,219
Alpine			2,486	\$713,003,002	2,486	\$713,003,002
Amador	0	\$0	422	\$74,206,364	23,417	\$5,429,755,478
Butte	255	\$3,890,073	141	\$13,203,556	97,956	\$21,976,406,378
Calaveras						
Colusa	97	\$5,375,775	51	\$3,413,977	11,149	\$9,845,942,188
Contra Costa	36	\$1,708,075	236	\$66,498,455	370,253	\$216,062,699,490
Del Norte	579	\$509,563	216	\$30,018,651	14,666	\$2,015,238,839
El Dorado	0	\$0	2,209	\$1,050,392,606	125,030	\$34,672,841,181
Fresno	254	\$286,295,832			285,444	\$78,054,347,903
Glenn						
Humboldt	762	\$4,856,828	6,092	\$512,816,162	75,577	\$14,261,918,154
Imperial	10	\$244,867,537	54	\$306,866,607	78,443	\$12,177,759,804
Inyo	435	\$246,683,711	3,861	\$1,724,883	16,587	\$3,902,000,893
Kern	4,929	\$15,859,894,960	20,083	\$4,696,072,153	424,591	\$94,611,373,532
Kings	105	\$84,523,436	623	\$363,942,652	48,656	\$11,267,392,029
Lake						
Lassen	10	\$376,578	39	\$1,965,392	23,594	\$2,154,653,707
Los Angeles	1,287	\$3,540,396,058	16,191	\$60,027,650,779	2,376,551	\$1,602,074,793,468
Madera	0	\$0	554	\$90,305,013	59,475	\$15,338,945,235
Marin	13	\$23,688,840	6,188	\$328,600,307	96,070	\$80,553,360,004
Mariposa					905	\$58,843,343
Mendocino						
Merced	40	\$25,346,247	80	\$13,885,891	86,262	\$23,044,606,434
Modoc	0	\$0	0	\$0	27,681	\$963,699,399
Mono	24	\$574,385			17,102	\$5,529,266,580
Monterey	306	\$919,020,710	6,884	\$586,656,190	130,750	\$67,243,368,646
Napa	0	\$0	1,978	\$150,075,532	51,799	\$41,711,381,142
Nevada					61,245	\$20,663,775,419
Orange	43	\$570,440,186	22,429	\$18,962,765,096	953,854	\$638,296,226,554
Placer	49	\$13,669,116	0	\$0	171,288	\$81,203,130,260
Plumas	0	\$0	127	\$653,251	24,181	\$3,868,217,327
Riverside	1	\$2,994,638			945,636	\$293,444,627,318
Sacramento	131	\$47,126,283	15,567	\$2,013,088,292	477,556	\$171,708,881,902
San Benito	8	\$586,890			21,723	\$8,821,940,389
San Bernardino	148	\$9,820,832	0	\$0	779,916	\$230,290,448,531
San Diego	166	\$451,975,471	15,012	\$12,164,618,542	1,001,029	\$552,017,139,813
San Francisco					211,463	\$270,721,388,087
San Joaquin	139	\$83,105,907	1,397	\$76,125,740	224,795	\$77,359,137,405
San Luis Obispo	24	\$183,131,434			145,575	\$57,956,353,291
San Mateo	12	\$24,778,555	1,858	\$271,617,882	221,516	\$226,782,625,413
Santa Barbara						
Santa Clara	6	\$12,613,524	2,626	\$20,916,973,668	493,396	\$510,968,408,143
Santa Cruz	19	\$12,530,622	3,801	\$7,874,981	101,069	\$46,934,288,495
Shasta	163	\$65,166,456	11,084	\$32,519,938	102,587	\$18,468,239,873
Sierra						
Siskiyou	0	\$0	9,366	\$223,994,730	54,045	\$4,865,335,733
Solano	150	\$50,248,512	8,714	\$2,184,127,112	148,649	\$58,088,843,927
Sonoma	226	\$1,493,715,787	1,879	\$5,641,098	184,986	\$94,552,586,551
Stanislaus	12	\$6,305,004	3,146	\$65,715,949	170,211	\$51,744,586,721
Sutter	419	\$17,898,650			34,738	\$9,434,258,315
Tehama						
Trinity						
Tulare	14	\$2,625,986	836	\$50,569,299	155,862	\$34,297,454,146
Tuolumne	0	\$0	714	\$108,972,816	38,248	\$7,777,034,609
Ventura	586	\$693,111,015	0	\$0	256,739	\$138,801,094,701
Yolo	85	\$5,753,478	612	\$30,556,126	63,096	\$28,548,734,934
Yuba	235	\$38,502,796	2,227	\$273,591,260	31,875	\$6,233,007,903
<b>Totals</b>	<b>11,840</b>	<b>\$25,225,623,640</b>	<b>169,783</b>	<b>\$126,420,703,952</b>	<b>11,971,720</b>	<b>\$6,292,346,305,808</b>

\* See Appendix 2 for itemization of other income.

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

0 = Zero Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2019-2020)

	General Aircraft		Certificated Aircraft		Fractionally Owned Aircraft	
	Units (19a)	Assessed Value (19b)	Units (20a)	Assessed Value (20b)	Units (21a)	Assessed Value (21b)
Alameda	832	\$1,593,833,168	19	\$864,522,452	12	\$44,413,677
Alpine	0		0		0	
Amador	74	\$3,074,160	0	\$0	0	
Butte	298	\$56,749,913	3	\$107,000	12	\$537,310
Calaveras						
Colusa	134	\$17,859,658	0	\$0	0	\$0
Contra Costa	428	\$106,547,000	2	\$219,060	14	\$4,717,734
Del Norte	20	\$6,338,607	0	\$0	0	\$0
El Dorado	276	\$24,660,209				
Fresno	464	\$119,823,938	34	\$95,690,200	0	\$0
Glenn						
Humboldt	129	\$10,987,280	8	\$1,976,010	4	\$276,440
Imperial	150	\$40,365,073				
Inyo	74	\$2,542,399	0	\$0	0	\$0
Kern	737	\$192,823,876	14	\$8,984,841	8	\$746,451
Kings	139	\$23,695,067	0	\$0	0	\$0
Lake						
Lassen	42	\$6,764,865	0	\$0	0	\$0
Los Angeles	3,114	\$3,838,656,401	159	\$5,053,898,317	147	\$218,877,250
Madera	141	\$45,139,126				
Marin	174	\$50,865,599	0	\$0	0	\$0
Mariposa	39	\$3,609,934				
Mendocino						
Merced	175	\$18,670,548	1	\$2,483,778	2	\$246,210
Modoc	39	\$5,952,639	0	\$0	0	\$0
Mono	15	\$2,571,317	1	\$2,092,780	24	\$1,520,451
Monterey	355	\$152,974,658	3	\$5,333,900	26	\$23,520,098
Napa	257	\$90,618,065				\$20,688,983
Nevada	275	\$38,996,511			5	\$10,102,912
Orange	578	\$662,583,081	22	\$414,052,436	29	\$47,567,806
Placer	463	\$51,827,288	0	\$0	4	\$915,100
Plumas	43	\$2,962,920		\$0		\$0
Riverside	1,114	\$160,293,521	69	\$149,881,915	96	\$37,105,125
Sacramento	572	\$235,958,474	51	\$582,010,575	72	\$12,564,772
San Benito	242	\$17,643,129			3	\$54,505
San Bernardino	1,455	\$301,669,565	54	\$471,977,993	19	\$3,997,473
San Diego	1,589	\$670,828,840	59	\$1,178,378,707	27	\$51,414,648
San Francisco						
San Joaquin	275	\$149,555,557		\$0		\$0
San Luis Obispo	518	\$177,242,969	6	\$23,059,360	9	\$3,485,253
San Mateo	342	\$166,223,055	57	\$3,316,151,044	25	\$74,771,241
Santa Barbara						
Santa Clara	780	\$1,000,967,453	40	\$776,688,965	26	\$83,656,700
Santa Cruz	250	\$24,147,095	0	\$0	5	\$134,966
Shasta	260	\$55,564,497	4	\$1,605,380	16	\$879,380
Sierra						
Siskiyou	70	\$1,983,021	0	\$0	0	\$0
Solano	189	\$11,095,268	2	\$4,236,366	0	\$0
Sonoma	795	\$222,248,606	6	\$8,605,437	30	\$10,615,055
Stanislaus	211	\$54,678,787	1	\$94,336	9	\$312,912
Sutter	99	\$33,024,377	0	\$0	0	\$0
Tehama						
Trinity						
Tulare	425	\$59,854,788				
Tuolumne	154	\$13,739,972	0	\$0	0	\$0
Ventura	1,059	\$393,315,150	8	\$337,210	41	\$10,145,200
Yolo	156	\$15,433,480	0	\$0	3	\$22,260
Yuba	97	\$14,738,286				
<b>Totals</b>	<b>20,117</b>	<b>\$10,951,699,190</b>	<b>623</b>	<b>\$12,962,388,062</b>	<b>\$668</b>	<b>\$663,289,912</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2019-2020)

	Vessels		Personal Property & Fixtures		Taxable Possessory Interests	
	Units (22a)	Assessed Value (22b)	Units (23a)	Assessed Value (23b)	Units (24a)	Assessed Value (24b)
Alameda	9,388	\$278,845,416	29,461	\$11,688,782,141	3,904	\$2,994,927,469
Alpine	19	\$93,855				
Amador	471	\$4,376,150	581	\$36,084,658	117	\$6,138,260
Butte	4,753	\$62,887,794	3,818	\$867,558,769	268	\$73,721,403
Calaveras						
Colusa	459	\$4,432,806	728	\$167,462,680	74	\$3,385,091
Contra Costa	22,637	\$265,380,000	16,236	\$5,287,810,000	1,631	\$338,800,000
Del Norte	818	\$5,617,871	643	\$21,255,596	207	\$13,244,966
El Dorado	3,579	\$70,442,403	3,038	\$441,177,444	277	\$23,028,850
Fresno	3,950	\$28,798,900	10,029	\$2,748,183,000	1,509	\$439,831,100
Glenn						
Humboldt	2,368	\$38,735,370	3,364	\$457,729,866	705	\$25,473,138
Imperial	304	\$2,967,654	2,853	\$806,941,687	418	\$332,495,706
Inyo	391	\$2,678,760	1,422	\$80,918,676	0	
Kern	2,303	\$38,390,905	10,472	\$7,356,812,818	843	\$225,950,189
Kings	1,346	\$7,627,431	2,460	\$447,564,425	171	\$52,316,849
Lake						
Lassen	331	\$5,139,053	287	\$42,176,862	265	\$20,277,801
Los Angeles	27,720	\$1,406,635,824	156,862	\$50,637,293,922	86	\$876,511,800
Madera	799	\$12,204,820	2,161	\$364,882,588	236	\$40,882,588
Marin	3,913	\$236,235,446	8,556	\$1,214,266,470	1,024	\$87,636,773
Mariposa	601	\$10,615,059			176	\$129,335,751
Mendocino						
Merced	2,128	\$20,663,312	2,986	\$421,978,066	334	\$31,893,350
Modoc	105	\$865,180	265	\$28,676,097	223	\$5,639,422
Mono	181	\$1,525,924	796	\$44,883,978	714	\$363,372,881
Monterey	6,974	\$61,398,785	11,174	\$2,914,627,681	1,715	\$357,629,374
Napa	2,363	\$74,566,479	4,257	\$1,162,887,536	314	\$74,566,479
Nevada	2,179	\$35,428,700	2,197	\$225,103,942	655	\$63,662,505
Orange	23,049	\$1,149,835,823	84,424	\$18,204,159,170	42	\$568,117,262
Placer	4,396	\$152,787,628	5,428	\$1,411,067,165	508	\$141,499,036
Plumas	1,091	\$14,399,400	700	\$52,058,734	323	\$28,500,739
Riverside	8,131	\$128,765,534	18,713	\$8,771,316,749	0	
Sacramento	9,775	\$200,922,307	19,702	\$5,633,694,270	1,955	\$682,152,376
San Benito	345	\$5,488,040	1,026	\$176,515,921	169	\$22,927,517
San Bernardino	7,717	\$156,824,702	24,944	\$14,296,194,631	0	\$0
San Diego	13,243	\$773,785,215	57,612	\$16,687,993,831	1	\$2,697,000
San Francisco	1,658	\$141,520,983	35,664	\$16,083,855,206	3,412	\$5,740,469,139
San Joaquin	6,090	\$106,824,436	7,874	\$3,161,987,080	505	\$641,412,431
San Luis Obispo	2,959	\$57,753,918	3,548	\$1,437,001,742		
San Mateo	2,281	\$115,738,511	6,857	\$6,553,503,497	2,994	\$2,547,110,550
Santa Barbara						
Santa Clara	1,741	\$43,908,010	30,295	\$27,396,888,066	3	\$653,201,206
Santa Cruz	1,290	\$33,073,702	8,239	\$909,355,347	1,289	\$54,581,880
Shasta	6,020	\$84,075,095	4,562	\$683,744,217	1,209	\$100,888,391
Sierra						
Siskiyou	968	\$8,902,290	975	\$94,840,862	951	\$44,480,494
Solano	3,496	\$63,477,568	5,171	\$2,557,594,472	378	\$105,770,831
Sonoma	7,423	\$83,339,074	20,469	\$2,658,690,781	1,847	\$66,357,135
Stanislaus	2,983	\$39,689,560	7,671	\$2,508,735,055	351	\$67,297,022
Sutter	770	\$11,550,074		\$53,436,108	98	\$6,289,906
Tehama						
Trinity						
Tulare	7,459	\$26,358,952				
Tuolumne	1,160	\$16,450,660	962	\$135,852,304	484	\$37,975,991
Ventura	32,140	\$315,012,180	9,296	\$3,271,541,919	4,124	\$846,503,824
Yolo	1,428	\$14,753,330	3,508	\$1,151,634,532	205	\$66,418,264
Yuba	831	\$17,206,480	663	\$244,793,955	151	\$18,454,142
<b>Totals</b>	<b>248,524</b>	<b>\$6,438,997,369</b>	<b>632,949</b>	<b>\$221,601,514,516</b>	<b>36,865</b>	<b>\$19,023,826,881</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE E (Continued)**  
**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
 (UNSECURED ROLL for 2019-2020)

	Manufactured Home Accessories		Leasehold Improvements		Escape Assessments	
	Units (25a)	Assessed Value (25b)	Units (26a)	Assessed Value (26b)	Units (27a)	Assessed Value (27b)
Alameda	0		172	\$108,022,202	303	\$51,872,180
Alpine						
Amador	0		197	\$38,987,814	65	\$10,747,693
Butte	31	\$586,420	734	\$194,668,435	509	\$20,137,100
Calaveras						
Colusa	0	\$0	271	\$94,821,260	24	\$14,234,701
Contra Costa	82	\$762,410	105	\$26,993,000	480	\$128,337,410
Del Norte	0	\$0	16	\$7,262,948	26	\$672,986
El Dorado	0	\$0	155	\$63,147,090	221	\$114,062,601
Fresno	0	\$0	21	\$9,636,083	280	\$40,809,800
Glenn						
Humboldt			397	\$65,664,250	115	\$7,750,945
Imperial	0	\$0	342	\$166,418,479	180	\$170,059,554
Inyo	0	\$0	0	\$0	0	\$0
Kern						
Kings	0	\$0	199	\$121,300,361	0	\$0
Lake						
Lassen	8	\$139,955	54	\$41,504,077	40	\$0
Los Angeles	24,579	\$169,466,141	0	\$0	7,036	\$2,232,685,739
Madera	0	\$0	379	\$191,031,806	146	\$178,859,883
Marin	0	\$0	164	\$20,175,747	0	\$0
Mariposa	25	\$317,045			5	\$562,398
Mendocino						
Merced			2,231	\$1,332,186,656	379	\$54,973,573
Modoc	0	\$0	70	\$5,502,209	39	\$1,804,312
Mono	0		53	\$11,773,426		
Monterey	0	\$0	344	\$105,557,012	0	\$0
Napa			222	\$246,194,531		
Nevada			51	\$31,961,337	242	\$96,892,085
Orange	0	\$0	0	\$0	8,154	\$1,222,717,871
Placer	0	\$0	495	\$160,648,515	183	\$34,802,334
Plumas	0	\$0	24	\$205,738	76	\$8,242,441
Riverside	0		1,372	\$82,336,038	0	
Sacramento	0	\$0	352	\$109,426,536	1,839	\$278,621,261
San Benito			205	\$238,118,283		
San Bernardino	0	\$0	0	\$0	0	\$0
San Diego	0	\$0	101	\$95,319,961	5,666	\$973,015,747
San Francisco					1,243	\$1,390,473,847
San Joaquin	0	\$0	283	\$153,411,589	0	\$0
San Luis Obispo						
San Mateo	0	\$0	2,928	\$3,801,345,336	472	\$260,696,999
Santa Barbara						
Santa Clara	0		107	\$382,714,953	5,543	\$4,709,073,262
Santa Cruz	0	\$0	0	\$0	0	\$0
Shasta	0	\$0	151	\$30,143,544	0	\$0
Sierra						
Siskiyou	0	\$0	229	\$88,547,091	0	\$0
Solano	0	\$0	42	\$5,818,139	0	\$0
Sonoma			607	\$124,732,786		
Stanislaus	0	\$0	247	\$132,836,310	1,285	\$119,980,549
Sutter		\$0	370	\$107,204,849	70	\$18,255,982
Tehama						
Trinity						
Tulare	836	\$28,004,762	11,647			\$2,101,263,821
Tuolumne	0	\$0	0	\$0	83	\$8,030,991
Ventura	1,105	\$16,220,339	990	\$109,001,005		
Yolo	0	\$0	227	\$308,668,609	129	\$208,706,956
Yuba	0	\$0	113	\$409,822,727		
<b>Totals</b>	<b>26,666</b>	<b>\$215,497,072</b>	<b>26,667</b>	<b>\$9,223,110,732</b>	<b>34,833</b>	<b>\$14,458,345,021</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE E (Continued)

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**  
(UNSECURED ROLL for 2019-2020)

Other*		Total Unsecured Roll		Grand Total Local Roll	
Units (28a)	Assessed Value (28b)	Units (29a)	Assessed Value (29b)	Parcels/Units (30a)	Assessed Value (30b)
Alameda		44,091	\$17,625,218,705	496,089	\$322,460,161,924
Alpine		19	\$93,855	2,505	\$713,096,857
Amador		1,505	\$99,408,735	24,922	\$5,529,164,213
Butte	49	10,475	\$1,277,164,657	108,431	\$23,253,571,035
Calaveras					
Colusa	28	1,718	\$317,420,496	12,867	\$10,163,362,684
Contra Costa		41,615	\$6,159,566,614	411,868	\$222,222,266,104
Del Norte	1	1,731	\$54,392,974	16,397	\$2,069,631,813
El Dorado	187	7,733	\$764,760,802	132,763	\$35,437,601,983
Fresno	0	16,287	\$3,482,773,021	301,731	\$81,537,120,924
Glenn					
Humboldt	18	7,108	\$608,648,031	82,685	\$14,870,566,185
Imperial	196	4,443	\$1,563,058,753	82,886	\$13,740,818,557
Inyo	304	2,191	\$367,740,420	18,778	\$4,269,741,313
Kern	800	15,177	\$8,072,367,936	439,768	\$102,683,741,468
Kings	0	4,315	\$652,504,133	52,971	\$11,919,896,162
Lake					
Lassen	4	1,031	\$116,343,408	24,625	\$2,270,997,115
Los Angeles	0	219,703	\$64,434,025,394	2,596,254	\$1,666,508,818,862
Madera	297	4,159	\$882,234,671	63,634	\$16,221,179,906
Marin	81	13,912	\$1,620,374,398	109,982	\$82,173,734,402
Mariposa	114	960	\$144,918,210	1,865	\$203,761,553
Mendocino					
Merced		8,236	\$1,883,095,493	94,498	\$24,927,701,927
Modoc		741	\$48,439,859	28,422	\$1,012,139,258
Mono		1,784	\$427,740,757	18,886	\$5,957,007,337
Monterey	8	20,599	\$3,630,097,528	151,349	\$70,873,466,174
Napa		7,413	\$1,669,522,073	59,212	\$43,380,903,215
Nevada	0	5,604	\$502,147,992	66,849	\$21,165,923,411
Orange	8	116,306	\$22,274,865,295	1,070,160	\$660,571,091,849
Placer		11,477	\$1,953,547,066	182,765	\$83,156,677,326
Plumas	870	3,127	\$129,232,494	27,308	\$3,997,449,821
Riverside	30	29,525	\$9,330,744,805	975,161	\$302,775,372,123
Sacramento		34,318	\$7,735,350,571	511,874	\$179,444,232,473
San Benito		1,990	\$460,747,395	23,713	\$9,282,687,784
San Bernardino	14	34,203	\$15,317,656,691	814,119	\$245,608,105,222
San Diego		78,298	\$20,433,433,949	1,079,327	\$572,450,573,762
San Francisco		41,977	\$23,356,319,175	253,440	\$294,077,707,262
San Joaquin	2	15,029	\$4,213,216,083	239,824	\$81,572,353,488
San Luis Obispo		7,040	\$1,698,543,242	152,615	\$59,654,896,533
San Mateo	0	15,956	\$16,835,540,233	237,472	\$243,618,165,646
Santa Barbara		0	\$0	0	\$0
Santa Clara	0	38,535	\$35,047,098,615	531,931	\$546,015,506,758
Santa Cruz	0	11,073	\$1,021,292,990	112,142	\$47,955,581,485
Shasta	0	12,222	\$956,900,504	114,809	\$19,425,140,377
Sierra		0	\$0	0	\$0
Siskiyou	12	3,205	\$247,080,671	57,250	\$5,112,416,404
Solano	0	9,278	\$2,747,992,644	157,927	\$60,836,836,571
Sonoma	6	31,183	\$3,176,374,544	216,169	\$97,728,961,095
Stanislaus	1	12,759	\$2,924,059,039	182,970	\$54,668,645,760
Sutter	1,407	2,814	\$580,790,776	37,552	\$10,015,049,091
Tehama					
Trinity		0	\$0	0	\$0
Tulare		20,367	\$2,215,482,323	176,229	\$36,512,936,469
Tuolumne		2,843	\$212,049,918	41,091	\$7,989,084,527
Ventura	709	49,472	\$5,506,206,687	306,211	\$144,307,301,388
Yolo	10	5,666	\$1,773,585,297	68,762	\$30,322,320,231
Yuba	146	2,001	\$712,384,559	33,876	\$6,945,392,462
<b>Totals</b>	5,302	1,033,214	\$297,264,554,481	13,004,934	\$6,589,610,860,289

\* See Appendix 3 for itemization of "Other"

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE F

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2019)

	Transfers (Change in Ownership)					Total Transfers
	Total Number of Recorded Documents (1)	Single Family Transfers (2)	Multi-Family Transfers (3)	Commercial Industrial Transfers (4)	All Other Transfers (5)	
Alameda	53,083	18,784	1,087	1,713	952	22,536
Alpine	707					0
Amador	2,907	968	6	50	1	1,025
Butte	12,723	4,997	266	326	7,134	12,723
Calaveras						0
Colusa	8,241	6,192	6	22	312	6,532
Contra Costa	44,223	17,894	335	439	1,000	19,668
Del Norte	5,328	0	0	0	816	816
El Dorado	0	4,375	78	105	4,132	8,690
Fresno	42,370	14,748	772	1,035	2,095	18,650
Glenn						0
Humboldt	6,436	1,666	152	118	542	2,478
Imperial	24,481	2,632	117	572	2,941	6,262
Inyo	4,287	342	20	33	244	639
Kern	70,655	23,234	1,597	1,172	9,621	35,624
Kings	8,048	2,202	68	156	5,622	8,048
Lake						0
Lassen	2,559	569	31	62	294	956
Los Angeles	340,497	99,120	13,063	8,532	2,589	123,304
Madera	7,610	1,976	92	73	1,189	3,330
Marin	11,823	3,447	193	183	301	4,124
Mariposa	4,223	364	3	13	221	601
Mendocino						0
Merced	10,047	3,925	188	163	2,238	6,514
Modoc	3,052	216	7	36	717	976
Mono		737	15	45	202	999
Monterey	15,420	5,654	267	492	49	6,462
Napa	7,831	1,643	116	92	534	2,385
Nevada	7,450	3,098	1	15	773	3,887
Orange	486,701	47,969	1,191	3,784	3,036	55,980
Placer	28,926	9,728	203	424	2,909	13,264
Plumas	0	648	8	41	453	1,150
Riverside	131,584	59,597	1,001	2,835	11,750	75,183
Sacramento	70,963	28,712	1,712	1,050	1,819	33,293
San Benito	2,624	1,308	72	76	1,421	2,877
San Bernardino	133,175	71,236	2,210	7,996	0	81,442
San Diego	133,323	43,868	1,682	1,875	8,681	56,106
San Francisco	26,431	9,416	2,395	838	1,701	14,350
San Joaquin	32,319	8,234	362	487	3,119	12,202
San Luis Obispo	16,384	5,011	143	408	2,582	8,144
San Mateo	31,565	9,199	540	437	501	10,677
Santa Barbara						0
Santa Clara	62,075	19,354	825	1,032	952	22,163
Santa Cruz	10,366	2,858	196	219	426	3,699
Shasta	42,521	5,026	189	437	1,572	7,224
Sierra						0
Siskiyou	4,133	1,216	50	118	1,208	2,592
Solano	17,152	7,821	473	414	250	8,958
Sonoma	26,063	7,851	115	417	515	8,898
Stanislaus	24,695	8,789	387	694	958	10,828
Sutter		1,493	135	91	191	1,910
Tehama						0
Trinity						0
Tulare	13,178	6,050	258	324	1,665	8,297
Tuolumne	4,850	1,554	56	59	569	2,238
Ventura	36,272	11,790	275	530	361	12,956
Yolo	29,360	2,072	210	144	608	3,034
Yuba	3,929	1,658	55	70	662	2,445
Totals	2,062,590	591,241	33,223	40,247	92,428	757,139

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2019)

	New Construction			Miscellaneous/Mapping		
	Jurisdictions Issuing Building Permits (6)	Total Building Permits Received (7)	New Assessments From New Construction (8)	Real Property Roll Corrections (9)	Property Splits & Combinations (10)	New Subdivision Lots (11)
Alameda	16	63,802	17,857	7,593	372	4,572
Alpine		95				
Amador	6	1,777	702	858	27	96
Butte	3	5,205	1,943	14,459	221	172
Calaveras						
Colusa	4	1,035	172	511	215	0
Contra Costa	16	59,729	4,188	1,252	175	2,088
Del Norte	3	781	69	619	28	0
El Dorado	3	3,066	526	1,108	109	864
Fresno	16	18,755	4,489	4,365	787	1,907
Glenn						
Humboldt	9	3,733	1,319	2,463	239	61
Imperial	7	3,069	1,294	2,279	100	169
Inyo	3	0	0	179	0	0
Kern	24	13,531	2,307	6,777	595	1,553
Kings	5	3,110	948	822	121	400
Lake						
Lassen	3	895	140	205	39	11
Los Angeles	79	246,082	99,712	35,087	5,500	3,636
Madera	3	2,000	939	3,825	46	542
Marin	12	15,380	2,782	2,605	152	45
Mariposa	1	1,333	160	67	52	2
Mendocino						
Merced	7		3,647	821	348	318
Modoc	1	187	128	186	25	0
Mono	2	762	177	169	7	22
Monterey	13	9,396	767	4,737	205	261
Napa	6	2,008	883	2,892	131	118
Nevada	3	4,778		2,737	67	32
Orange	35	28,739	27,707	26,117	1,147	6,897
Placer	7	19,112	3,108	2,794	365	2,055
Plumas	4	0	0	363	0	5
Riverside	31	37,753	8,914	15,420	1,228	6,891
Sacramento	8	61,709	6,872	1,539	6,108	5,584
San Benito	3	4,675	2,192	629	61	499
San Bernardino	25	11,187	10,582	48,817	983	4,408
San Diego	19	15,146	12,851	73,802	1,608	2,796
San Francisco	2	34,886	5,312	6,815	407	1,268
San Joaquin	11	5,468	2,925	14,617	458	3,330
San Luis Obispo	8	8,658	9,353	1,926	945	825
San Mateo	21	25,380	3,795	2,477	370	251
Santa Barbara						
Santa Clara	16	25,968	8,119	8,971	498	2,659
Santa Cruz	5		657	0	321	
Shasta	4	7,978	1,375	3,016	257	74
Sierra						
Siskiyou	7	851	290	470	116	0
Solano	8	14,486	1,051	2,452	76	2,110
Sonoma	10	17,685	876	2,821	234	951
Stanislaus	10	11,862	1,996	946	156	648
Sutter	3		210	329	48	34
Tehama						
Trinity						
Tulare	7	14,251	956	4,981	1,114	
Tuolumne	2	2,033	421	1,107	200	4
Ventura	12	31,126	7,394	971	277	1,028
Yolo	6	8,288	595	994	123	1,053
Yuba	8	2,048	640		460	365
Totals	517	849,798	263,340	318,990	27,121	60,604

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2019)

Proposition 8				
	Number of Reduced Assessments in '17-18 (12)	Number of Reduced Assessments in '16-17	% Change	Yes or No (13)  If yes, % (14)
Alameda	5,066	7,208		No
Alpine	753	830		No
Amador	2,591	2,815		Yes 77%
Butte	18,004	9,837		No
Calaveras		0		No
Colusa	726	781	-7%	No
Contra Costa	21,001	26,708		No
Del Norte	1,156	1,315		No
El Dorado	30,601	0		No
Fresno	31,957	34,744		No
Glenn		0		No
Humboldt	3,065	3,237		No
Imperial	11,379	12,542		Yes 19%
Inyo	1,692	2,055		No
Kern	74,812	78,439		No
Kings	2,996	3,382		No
Lake		0		No
Lassen	3,030	3,264		Yes 29%
Los Angeles	74,916	95,200		Yes 61%
Madera	6,463	7,508		Yes 97%
Marin	2,071	2,865		No
Mariposa	818	853		No
Mendocino		0		No
Merced	5,263	6,455		No
Modoc	15,035	15,238		No
Mono	3,654	3,934		No
Monterey	7,233	8,258		No
Napa	2,242	2,308	-2%	No
Nevada	8,028	8,723		Yes 80%
Orange	87,691	96,481		No
Placer	19,225	22,507		Yes 77%
Plumas	6,227	0		No
Riverside	162,303	159,593		Yes 48%
Sacramento	36,392	40,527	-10%	Yes 72%
San Benito	999	1,504		No
San Bernardino	57,095	70,913		No
San Diego	94,293	109,193		No
San Francisco	3,266	4,601		No
San Joaquin	13,252	15,116		Yes 80%
San Luis Obispo	20,900	27,315		No
San Mateo	1,143	1,457		No
Santa Barbara		9,664		No
Santa Clara	1,843	2,645		Yes 48%
Santa Cruz	1,883	3,710		No
Shasta	12,339	13,698		No
Sierra		0		No
Siskiyou	5,251	5,706		No
Solano	8,907	11,120		Yes 93%
Sonoma	6,645	7,931		Yes 84%
Stanislaus	14,847	17,286		No
Sutter	2,898	3,523		No
Tehama		6,880		No
Trinity		0		No
Tulare	11,470	0		Yes 80%
Tuolumne	4,342	4,982		Yes 89%
Ventura	21,496	23,460		No
Yolo	4,527	5,009		No
Yuba	3,190	3,892		No
<b>Totals</b>	936,976	1,007,212	-7%	

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2019)

Proposition 8 (Continued)				
	Number of Reduced Assessments Single Family (15)	Number of Reduced Assessments Other (16)	Removed From Reduced Assessments Change in Ownership (17)	Removed From Reduced Assessments Increase in Market Value (18)
Alameda	4,854	212	368	1,949
Alpine				
Amador	2,396	195		90
Butte	16,099	1,905	763	3,570
Calaveras				
Colusa	416	200	110	108
Contra Costa	17,562	3,439	1,349	4,564
Del Norte	1,104	52	20	129
El Dorado	29,579	784	0	0
Fresno	28,197	3,760	2,089	1,819
Glenn				
Humboldt	2,146	919	120	19
Imperial	2,207	9,172	407	756
Inyo	1,132	560	0	0
Kern	24,775	50,037		
Kings	2,691	305	176	209
Lake				
Lassen	1,415	1,615	195	95
Los Angeles	63,544	11,372	1,687	14,865
Madera	5,854	559	200	600
Marin	1,903	168	126	717
Mariposa	808	10	30	17
Mendocino				
Merced	4,145	1,118	319	873
Modoc	270	14,765		
Mono	1,336	2,318	132	148
Monterey	7,011	222	281	744
Napa	1,951	291	335	432
Nevada	7,103	832		
Orange	36,441	51,250	4,362	4,764
Placer	11,546	7,679	34,355	2,392
Plumas	5,724	502	0	0
Riverside	79,260	82,683	6,789	1,513
Sacramento	32,702	3,690		2,148
San Benito	728	271	357	148
San Bernardino	37,118	19,977	13,039	5,337
San Diego	50,724	43,569	2,116	6,395
San Francisco	2,717	549	167	1,299
San Joaquin	11,833	1,419	4,842	6,154
San Luis Obispo	5,291	15,609		897
San Mateo	266	877	23	308
Santa Barbara				
Santa Clara	1,416	427	123	1,083
Santa Cruz	1,678	205	181	1,646
Shasta	8,930	3,409	1,138	1,046
Sierra				
Siskiyou	1,974	3,277		
Solano	8,311	596	582	1,631
Sonoma	6,336	309	580	866
Stanislaus	11,311	3,536	920	1,597
Sutter	2,778	120		
Tehama				
Trinity				
Tulare	9,129	884		
Tuolumne	3,781	561	358	282
Ventura	14,552	6,944	1,294	1,186
Yolo	4,195	307	280	390
Yuba	1,920	1,270		
Totals	579,159	354,730	80,213	72,786

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2019)

	Properties Affected by Misfortune/Calamity (19)	Government Acquired Property (20)	<u>Miscellaneous</u> Propositions 60/90/110 Claims Filed (21)	Propositions 60/90/110 Claims Granted (22)	Propositions 60/90/110 Claims Denied (23)
Alameda	23	0	305	281	24
Alpine	2				
Amador	4	0	18	8	10
Butte	15,250	399	12	11	1
Calaveras					
Colusa	3	0	3	1	2
Contra Costa	0	1	305	197	73
Del Norte	1	0	0	0	0
El Dorado	0	0	409	383	24
Fresno	0	2	101	64	37
Glenn					
Humboldt	19	0	26	10	9
Imperial	22	2	11	2	9
Inyo	0	0	0	0	0
Kern	0	7	63	23	40
Kings	0	4	12	5	7
Lake					
Lassen	10	0	1	1	0
Los Angeles	1,554	25	886	657	229
Madera	8	0	7	7	0
Marin	50	0	73	68	5
Mariposa	0	0	0	0	70
Mendocino					
Merced	46	0	5	3	2
Modoc	4	0	0	0	0
Mono	5	2	0	0	0
Monterey	51	0	57	45	12
Napa	23	0	21	15	1
Nevada	8		40	27	13
Orange	585	10	1,908	1,065	133
Placer	55	0	111	97	21
Plumas	0	0	0	0	0
Riverside	78	6	868	547	92
Sacramento	119	1	176	122	54
San Benito	11	0	2	2	0
San Bernardino	88	463	490	322	168
San Diego	81	3	1,015	811	130
San Francisco	13		57	57	0
San Joaquin	75	0	71	34	22
San Luis Obispo	49	1	111	90	38
San Mateo	46	0	116	115	1
Santa Barbara					
Santa Clara	138	0	399	345	54
Santa Cruz	17	0		54	
Shasta	1,193	0	38	17	21
Sierra					
Siskiyou	63	0	19	6	13
Solano	8	0	67	44	23
Sonoma	2,082	0	160	133	23
Stanislaus	45	1	90	53	37
Sutter	2	1	7	1	2
Tehama					
Trinity					
Tulare	118		84	9	75
Tuolumne	79	0	118	44	24
Ventura	1,313	0	444	365	79
Yolo	0	0	18	18	0
Yuba	0	0	2	1	1
Totals	23,341	928	8,726	6,160	1,579

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE F (Continued)

## REAL PROPERTY WORKLOAD DATA

(As of June 30, 2019)

	Propositions 58/193 Claims Filed (24)	<u>Miscellaneous</u> Propositions 58/193 Claims Granted (25)	Propositions 58/193 Claims Denied (26)
Alameda	3,157	3,073	84
Alpine			
Amador	237	215	22
Butte	838	823	15
Calaveras			
Colusa	3	1	2
Contra Costa	2,995	2,538	457
Del Norte	97	92	5
El Dorado	0	0	0
Fresno	1,621	1,349	578
Glenn			
Humboldt	939	938	1
Imperial	641	553	88
Inyo	34	34	0
Kern	1,101	1,055	74
Kings	367	220	137
Lake			
Lassen	127	127	0
Los Angeles	6,700	6,322	378
Madera	298	272	26
Marin	555	533	0
Mariposa	70	0	0
Mendocino			
Merced	841	835	6
Modoc	131	81	0
Mono	0	93	0
Monterey	2,065	1,885	170
Napa	568	471	4
Nevada	366	363	3
Orange	9,046	6,533	1,192
Placer	1,174	980	15
Plumas	0	0	0
Riverside	1,787	1,574	213
Sacramento	3,741	1,737	95
San Benito	91	58	33
San Bernardino	4,658	3,821	837
San Diego	6,669	7,560	2,185
San Francisco	3,209	3,127	82
San Joaquin			
San Luis Obispo		1,095	
San Mateo	1,666	1,666	0
Santa Barbara			
Santa Clara	3,425	3,425	0
Santa Cruz		1,397	
Shasta	757	673	84
Sierra			
Siskiyou	312	312	
Solano	1,007	993	14
Sonoma	1,918	1,618	345
Stanislaus	1,214	1,185	29
Sutter	358	268	90
Tehama			
Trinity			
Tulare	2,285	1,780	505
Tuolumne	310	303	7
Ventura	2,334	2,063	271
Yolo	386	324	62
Yuba	276	245	12
Totals	70,374	64,610	8,121

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE F (Continued)**  
**REAL PROPERTY WORKLOAD DATA**  
 (As of June 30, 2019)

Non-Proposition 13					
	Oil & Gas (27)	Restricted (CLCA, TPZ) (28)	Restricted Historical Properties (29)	Taxable Govt. Owned Property (Section 11) (30)	Other* Annually Valued (31)
Alameda	5	1,106	97	329	0
Alpine		17		23	
Amador	0	849	0	27	
Butte	19	1,958	13	1	0
Calaveras					
Colusa	321	1,651	0	0	0
Contra Costa	36	379	12	236	
Del Norte	0	589	0	12	0
El Dorado	0	1,259			0
Fresno	336	14,638	14	129	0
Glenn					
Humboldt	58	7,750	1	37	705
Imperial	0	1,060	0	56	
Inyo		0	0	1,601	
Kern	4,664	11,516	0	1,001	
Kings	105	5,610	0	57	0
Lake					
Lassen	0	2,889	0	39	0
Los Angeles	597	91	5,023	3,409	9,714
Madera	27	4,147	0	15	0
Marin	0	489	9	15	0
Mariposa		898		1	
Mendocino					
Merced	1	3,609	0	80	157
Modoc	0	1,244	2	2	0
Mono	0	52	0	187	
Monterey	36	2,978	69	19	0
Napa	0	870	12	74	0
Nevada	0	390	31	1	0
Orange	43	8	1,166	184	3,887
Placer	10	792	0	43	0
Plumas	0	1,304	0	0	0
Riverside	1		255	494	
Sacramento	131	1,492	2	31	0
San Benito	8	2,142		11	
San Bernardino	3	357	302	1,265	0
San Diego	0	2,839	1,900	459	0
San Francisco			89		
San Joaquin	1,391	6,799	0	245	0
San Luis Obispo	25	3,731	74	108	22
San Mateo	12	756	31	2	222
Santa Barbara					
Santa Clara	1	1,809	321	509	478
Santa Cruz	0	1,058	0	127	
Shasta	0	2,603	0	77	0
Sierra					
Siskiyou	0	4,268	0	53	
Solano	150	2,326	64	116	0
Sonoma	0	3,167	7	84	6,536
Stanislaus	0	8,248	10	202	13
Sutter	418	549	0	130	
Tehama					
Trinity					
Tulare	13	13,884	0	262	
Tuolumne	0	1,126	6	347	0
Ventura	474	1,713	69	51	284
Yolo	159	3,260	0	7	0
Yuba		169		14	0
Totals	9,044	130,439	9,579	12,172	22,018

\* See Appendix 4 for itemization of other income.

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE G

**BUSINESS PROPERTY WORKLOAD DATA**

(Including Agricultural Businesses as of June 30, 2019)

	Vessel Property Statements (1)	General Aircraft (2)	Certificated Aircraft Assessments (3)	Fractionally Owned Aircraft (4)	Direct Billing Assessments (5)	Property Statements Not Returned (6)	Annual Racehorse Tax Returns (7)	Property Statements: Assessments (8)	Property Statements: Electronic (9)
Alameda	9,971	823	19	12	11,847	10,482	0	25,061	9,198
Alpine	19	0							
Amador	432	41	0	0	250	65	0	1,100	150
Butte	4,753	298	3	12	0	2,128	0	5,052	2,672
Calaveras									
Colusa	464	124	0	368	0	0	0	1,278	0
Contra Costa	21,960	422	2	14	0	4,577	312	13,101	11,263
Del Norte	1,015	0	20	0	0	1,115	0	0	
El Dorado	29	170	0	4	3,723	2,226	0	3,162	2,088
Fresno	3,950	490	34	0	0	6,070	70	17,781	7,981
Glenn									
Humboldt	2,294	129	3	9	0	1,889	0	3,666	961
Imperial	304	150	0	0	368	978	0	3,170	1,192
Inyo	291	74	0	0	97	1,059	0	670	0
Kern	2,274	684	14	8	831	2,586	4	8,862	4,876
Kings	1,346	115	0	0	0	904	0	3,698	0
Lake									
Lassen	0	42	0	0	87	258	0	317	20
Los Angeles	27,720	2,832	159	147	77,594	21,839	172	79,308	44,196
Madera	856	154	0	1	164	2,406	0	3,890	1,267
Marin	3,853	176	0	0	5,001	3,112	0	4,696	3,310
Mariposa	4	31	0	0	168	275		20	
Mendocino									
Merced	5	164	1	2	1,345	2,918	5	8,360	3,059
Modoc	105	38	0	0	0	105	0	670	122
Mono	181	15	1	24	3,494	1,394	0	735	395
Monterey	37	355	3	26	1,012	4,222	0	7,588	3,248
Napa	549	234	0	28	0	953	15	4,375	3,137
Nevada	2,174	250	0	5	0	746	0	2,040	1,160
Orange	2,211	729	22	29	12,427	17,051	13	53,781	42,797
Placer	4,423	425	0	8	477	1,663	12	3,308	3,075
Plumas	0	0	0	3	0	0	0	0	0
Riverside	8,131	918	69	96	3,122	7,115	114	21,132	8,157
Sacramento	9,775	562	51	72	0	3,782	239	14,791	12,729
San Benito	345	181		3	230	479	2	1,712	879
San Bernardino	7,717	1,455	54	19	0	4,549	20	24,944	15,128
San Diego	13,243	1,589	59	27	8,918	11,084	80	37,531	22,360
San Francisco	1,606				13,270	5,692		16,702	13,763
San Joaquin	90	211	0	0	0		1	21,221	7,747
San Luis Obispo	2,959	518	6	9	0	2,200	22	6,780	4,420
San Mateo	2,281	337	57	25	986	1,335	0	7,361	5,991
Santa Barbara									
Santa Clara	1,741	780	40	26	272	3,571	7	43,858	30,319
Santa Cruz	1,290	237	0	5	2,032	1,176	0	3,446	0
Shasta	6,020	260	4	16	0	2,132	0	4,037	3,629
Sierra									
Siskiyou	968	66	0	3	188	355	0	1,397	452
Solano	3,496	189	2	0	0	2,124	0	5,036	2,953
Sonoma	5,131	689	6	30	7,535	6,112	9	10,824	6,256
Stanislaus	2,983	173	1	9	287	2,882	2	8,001	5,010
Sutter	770	99	0	0	0	729	2	2,157	1,441
Tehama									
Trinity									
Tulare	1,840	460	0	3	0	3,000	5		299
Tuolumne	1,162	130	0	0	0	538	0	922	1
Ventura	5,544	767	8	41	3,979	1,272	60	6,638	2,614
Yolo	0	150	0	3	533	1,045	11	0	2,016
Yuba	831	97			79	498	0	823	362
Totals	169,143	18,833	638	1,087	160,316	152,691	1,177	495,002	292,693

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE G (Continued)****BUSINESS PROPERTY WORKLOAD DATA**

(Including Agricultural Businesses as of June 30, 2019)

	Business Property Roll Corrections Processed (10)	Other* Business Property Assessments (11)	Total Business Property Assessments
Alameda	2,451	0	60,666
Alpine			19
Amador	0		1,888
Butte	593	0	12,839
Calaveras			0
Colusa	302	0	2,536
Contra Costa	847	1,736	42,971
Del Norte	49	0	2,199
El Dorado	190	0	9,504
Fresno	1,226	0	29,621
Glenn			0
Humboldt	156	13	8,159
Imperial	408		5,378
Inyo	55		2,246
Kern	479		15,742
Kings	0	0	6,063
Lake			0
Lassen	54	0	758
Los Angeles	9,122	25,627	244,520
Madera	82	0	7,553
Marin	982	0	17,820
Mariposa	639		1,137
Mendocino			0
Merced	829	0	13,629
Modoc	164	0	1,082
Mono	0	0	5,844
Monterey	450	8	13,701
Napa	527	0	6,681
Nevada	195	0	5,410
Orange	16,722	0	102,985
Placer	702	0	11,018
Plumas	509	0	512
Riverside	3,891	30	44,618
Sacramento	3,115	0	32,387
San Benito	264		3,216
San Bernardino	1,583	0	40,341
San Diego	8,643	0	81,174
San Francisco	2,196		39,466
San Joaquin	6,841	0	28,364
San Luis Obispo	323	17,980	30,797
San Mateo	873	1,324	14,579
Santa Barbara			0
Santa Clara	8,511	21,270	80,076
Santa Cruz	0	2,709	10,895
Shasta	664	0	13,133
Sierra			0
Siskiyou	83		3,060
Solano	0	0	10,847
Sonoma	1,716		32,052
Stanislaus	402	0	14,740
Sutter	139	0	3,896
Tehama			0
Trinity			0
Tulare	1,500		6,808
Tuolumne	179	0	2,931
Ventura	1,230	1,033	20,572
Yolo	2,146	0	3,888
Yuba		0	2,328
<b>Totals</b>	<b>82,032</b>	<b>71,730</b>	<b>1,152,649</b>

\* See Appendix 5 for itemization of other income.

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE G (Continued)

## BUSINESS PROPERTY WORKLOAD DATA

	Total Significant Audits Required*	Audits				CCCASE Audits Prepared for Other Counties (14)
		Significant Audits Completed From Pool Of Largest (12)	Significant Audits Completed From Pool All Other (13)	Total Significant Audits Completed 2018-19	Net Result Audits Completed (15)	
Alameda	387	193	194	387	-\$30,299,737	16
Alpine	1			0		
Amador	6	0	0	0	\$0	0
Butte	41	15	11	26	\$36,962,734	0
Calaveras	4			0		
Colusa	13	0	0	0	\$0	0
Contra Costa	175	88	87	175	\$112,875,976	4
Del Norte	7	0	0	0		0
El Dorado	22	4	4	8		
Fresno	220	153	0	153	\$22,871,000	15
Glenn	4			0		
Humboldt	24	12	17	29	\$20,907,409	0
Imperial	40	35	0	35	\$1,229,666	0
Inyo	12	0	0	0	\$0	0
Kern	139	56	77	133	\$144,344,873	0
Kings	25	6	33	39	\$35,237,716	0
Lake	7			0		
Lassen	5	0	0	0	\$0	0
Los Angeles	1,686	845	849	1,694	\$2,157,353,776	0
Madera	28	17	33	50	\$1,058,137	0
Marin	45	13	6	19	\$21,056,631	0
Mariposa	6	0	0	0	\$0	0
Mendocino	22			0		
Merced	74	37	67	104	\$95,426,340	0
Modoc	2	2	1	3	\$3,633,644	0
Mono	2	0	0	0		0
Monterey	77	38	40	78	\$55,796,045	0
Napa	54	13	6	19	\$7,072,414	0
Nevada	18	8	0	8	\$1,083,025	1
Orange	1,014	549	684	1,233	\$343,178,012	101
Placer	61	31	34	65	\$17,602,317	0
Plumas	3	2	2	4	\$0	0
Riverside	283	141	182	323	\$48,545,212	19
Sacramento	200	102	116	218	\$57,884,870	8
San Benito	15	5	7	12	\$1,667,133	0
San Bernardino	283	109	94	203	-\$138,716,548	30
San Diego	584	292	228	520	\$430,865,481	
San Francisco	303	165	175	340	-\$63,408,301	
San Joaquin	179	40	0	40		
San Luis Obispo	57	27	32	59	\$6,649,564	
San Mateo	217	95	66	161	\$210,017,754	19
Santa Barbara	216			0		
Santa Clara	675	344	497	841	\$1,292,017,447	57
Santa Cruz	40	13	6	19	\$2,379,559	1
Shasta	40	20	22	42	\$116,188,873	9
Sierra	2			0		
Siskiyou	10	5	7	12	\$1,862,374	0
Solano	62	3	16	19	\$18,268,554	0
Sonoma	107	21	29	50	\$63,624,193	0
Stanislaus	112	56	76	132	\$56,248,898	5
Sutter	23	12	11	23	\$16,794,696	0
Tehama	11			0		
Trinity	1			0		
Tulare	98	50	55	105	\$14,762,952	
Tuolumne	8	0	0	0	\$0	0
Ventura	128	65	66	131	\$80,398,270	0
Yolo	59	6	4	10	-\$25,091,764	0
Yuba	16	9	9	18	\$6,272,409	0
Totals	7,953	3,697	3,843	7,540	\$5,244,621,604	285

\*Due June 30, 2019

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

0 = Zero Blank = Question not answered; Information not available/ not applicable

# SECTION III

## ASSESSMENT APPEALS STATISTICS

**TABLE H**  
**APPEALS BOARDS AND HEARING OFFICERS**  
(As of June 30, 2019)

	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	1	2
Alpine	Yes		
Amador	Yes		
Butte	No	1	0
Calaveras	No		
Colusa	Yes		0
Contra Costa	No	1	0
Del Norte	Yes		0
El Dorado	No	1	0
Fresno	No	5	0
Glenn	No		
Humboldt	No	1	0
Imperial	No	1	0
Inyo	Yes		
Kern	No	1	0
Kings	Yes		
Lake	No		
Lassen	No	1	0
Los Angeles	No	5	17
Madera	No	1	0
Marin	No	2	0
Mariposa	No	1	0
Mendocino	No		
Merced	No	1	0
Modoc	Yes		0
Mono	No	1	0
Monterey	No	1	0
Napa	No	1	5
Nevada	No	1	0
Orange	No	5	0
Placer	No	1	
Plumas	No	0	0
Riverside	No	3	6
Sacramento	No	3	0
San Benito	Yes		
San Bernardino	No	4	2
San Diego	No	4	0
San Francisco	No	3	4
San Joaquin	No	2	0
San Luis Obispo	No	1	0
San Mateo	No	1	0
Santa Barbara	No		
Santa Clara	No	3	4
Santa Cruz	No	1	0
Shasta	No	1	3
Sierra	No		
Siskiyou	No	1	3
Solano	No	1	0
Sonoma	No	1	0
Stanislaus	No	1	5
Sutter	No	0	0
Tehama	No		
Trinity	No		
Tulare	No	1	0
Tuolumne	Yes		0
Ventura	No	2	1
Yolo	No	1	0
Yuba	No	1	
Totals		68	52

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE I**  
**DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES**  
 (Filed in 2018-19)

	Real Property Residential Appeals (2)	Real Property Commercial Filed and Industrial Appeals Filed (3)	Real Property Rural Appeals Filed (4)	Business Property Appeals Filed (5)	Other Appeals Filed (6)	Total No. of Appeals Filed 2018-19
Alameda	420	785	136	594	100	2,035
Alpine	5	0		0	0	5
Amador	4	8	3	1	0	16
Butte	31	24	8	30	4	97
Calaveras						0
Colusa	1	0	0	2	0	3
Contra Costa	182	188	7	182	21	580
Del Norte	5	2	0	1	0	8
El Dorado			0		77	77
Fresno	94	193	38	128	0	453
Glenn						0
Humboldt	15	14	9	15	0	53
Imperial	38	89	6	9	1	143
Inyo	1	10	93	1	1	106
Kern	51	669	195	381	215	1,511
Kings	2	14	0	6	0	22
Lake						0
Lassen	5	7	10	1	0	23
Los Angeles	8,211	4,556	563	3,210	700	17,240
Madera	21	20	1	23	0	65
Marin	154	116	0	68	3	341
Mariposa	0	1	0	0	0	1
Mendocino						0
Merced	10	70	42	6	3	131
Modoc	0	1	0	0	0	1
Mono	13	93	0	0	0	106
Monterey	212	31	39	10	186	478
Napa	37	58	116	26	6	243
Nevada	18	10	0	1	5	34
Orange	1,975	1,808	55	2,242	129	6,209
Placer	281	231	0	25	26	563
Plumas	1	4	1	1	0	7
Riverside	891	1,646	334	545	25	3,441
Sacramento	156	564	23	247	363	1,353
San Benito	2	9	15	5	0	31
San Bernardino	675	1,332	0	507	80	2,594
San Diego	3,159	1,339	140	758	250	5,646
San Francisco	261	310		238	119	928
San Joaquin	113	253	36	87	0	489
San Luis Obispo	42	89	84	15	15	245
San Mateo	172	288	54	235	2	751
Santa Barbara						0
Santa Clara	808	693	0	1,029	266	2,796
Santa Cruz	60	80	13	12	2	167
Shasta	7	68	8	23	0	106
Sierra						0
Siskiyou	1	6	18	0	36	61
Solano	257	126	0	51	0	434
Sonoma	180	185	36	79		480
Stanislaus	28	170	14	13	9	234
Sutter	1	12	11	15	0	39
Tehama						0
Trinity						0
Tulare	7	85	6	43	16	157
Tuolumne	3	6	0	2	0	11
Ventura	482	360	30	546	147	1,565
Yolo	13	150	0	21	1	185
Yuba	5	11	0	7	0	23
<b>Totals</b>	<b>19,110</b>	<b>16,784</b>	<b>2,144</b>	<b>11,441</b>	<b>2,808</b>	<b>52,287</b>

**THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.**  
 0 = Zero Blank = Question not answered; Information not available/ not applicable

**TABLE I (Continued)****DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES**

(As of June 30, 2019)

	Appeals Filed 2017-18	% Change From 2017-18 to 2018-19	Outstanding Appeals (1)	Total Number of Appeals To Be Resolved
Alameda	2,130	-4.5%	2,238	4,273
Alpine	6	-16.7%	0	5
Amador	14	14.3%	9	25
Butte	119	-18.5%	9	106
Calaveras	0			
Colusa	2	50.0%	0	3
Contra Costa	590	-1.7%	297	877
Del Norte	8		4	12
El Dorado	0		20	97
Fresno	535	-15.3%	499	952
Glenn	0			
Humboldt	51	3.9%	39	
Imperial	160	-10.6%	87	230
Inyo	28	278.6%	89	195
Kern	1,833	-17.6%	2,494	4,005
Kings	30	-26.7%	21	43
Lake	0			
Lassen	4	475.0%	1	
Los Angeles	18,440	-6.5%	29,440	46,680
Madera	86		1	66
Marin	284	20.1%	301	642
Mariposa	1	0.0%	1	2
Mendocino	0			
Merced	208	-37.0%	435	
Modoc	0		0	1
Mono	150	-29.3%	165	271
Monterey	561	-14.8%	392	870
Napa	199	22.1%	222	465
Nevada	42	-19.0%	38	
Orange	7,924	-21.6%	8,930	
Placer	544	3.5%	404	967
Plumas	0		1	8
Riverside	3,526	-2.4%	2,641	6,082
Sacramento	1,186	14.1%	990	2,343
San Benito	52	-40.4%	101	
San Bernardino	2,431	6.7%	1,553	
San Diego	3,700	52.6%	3,850	9,496
San Francisco	1,609	-42.3%	740	1,668
San Joaquin	94	420.2%	480	969
San Luis Obispo	231	6.1%	459	704
San Mateo	542	38.6%	781	
Santa Barbara	434	-100.0%		
Santa Clara	2,735	2.2%	4,823	7,619
Santa Cruz	193	-13.5%	51	218
Shasta	119	-10.9%	19	125
Sierra	0			0
Siskiyou	54	13.0%	43	
Solano	536	-19.0%	220	
Sonoma	423	13.5%	434	914
Stanislaus	243	-3.7%	461	695
Sutter	42	-7.1%	19	58
Tehama	29	-100.0%		0
Trinity	0			
Tulare	0		40	
Tuolumne	7	57.1%	12	23
Ventura	1,494	4.8%	439	2,004
Yolo	256	-27.7%	242	427
Yuba	29	-20.7%	5	28
<b>Totals</b>	<b>53,914</b>	<b>-3.0%</b>	<b>64,540</b>	<b>116,827</b>

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

**TABLE J**  
**ASSESSMENT APPEALS ACTIVITY FOR THE 2018-19 FISCAL YEAR**  
 (Activities in 2018-19)

	Withdrawn No Value Change (1)	Withdrawn Value Reduction (2)	Withdrawn Unknown (3)	No Show (4)	Invalid (5)	Resolved by Stipulations (6)
Alameda	1,119	0	0	258	151	744
Alpine			3			
Amador	3	4	9	0	0	0
Butte	27	0	0	3	2	47
Calaveras						
Colusa	3	0	0	0	0	0
Contra Costa	250	90	2	31	3	10
Del Norte	3	0	0	0	1	0
El Dorado	77		0	0		
Fresno	279	0	0	46	2	121
Glenn						
Humboldt	3	0	0	0	3	3
Imperial	75	0	0	21	10	63
Inyo	29	0	0	1	0	6
Kern			1,171	82	4	63
Kings	3	0	0	0	0	1
Lake						
Lassen	13	7	0	0	0	1
Los Angeles	0	0	12,402	1,893	716	86
Madera	21	36	0	0	1	4
Marin	192	50	0	19	25	27
Mariposa	0	0	0	0	0	0
Mendocino						
Merced	94	0	0	55	0	37
Modoc	0	0	0	0	0	0
Mono	14	0	0	2	0	89
Monterey	108	2	0	169	2	40
Napa	171	0	0	1	0	235
Nevada	20	0	0	1	2	12
Orange	4,274	0	0	653	254	1,371
Placer	0	0	386	52	0	96
Plumas	0	2	0	0	0	1
Riverside			1,679	423	159	143
Sacramento	2,320	225	0	44	36	161
San Benito	2	35				
San Bernardino	0	0	1,576	244	449	569
San Diego	20	0	4,191	405	131	1,533
San Francisco			1,061	88	77	38
San Joaquin	278	0	0	0	6	216
San Luis Obispo	128	0	0	19	5	37
San Mateo	344	0	0	5	0	141
Santa Barbara						
Santa Clara	1,573	34	0	370	310	374
Santa Cruz			100	10	0	53
Shasta	48	0	0	0	1	34
Sierra						
Siskiyou	3	1	0	5	0	15
Solano	131	0	0	23	0	63
Sonoma	246	0	0	53	12	155
Stanislaus	139	0	0	7	3	64
Sutter	17	2	0	0	2	2
Tehama						
Trinity						
Tulare	65	28	8	1		
Tuolumne	0	1	0	0	3	0
Ventura	0	0	535	106	49	401
Yolo	74	0	0	5	10	42
Yuba	6	0	0	8	1	1
Totals	12,172	517	23,123	5,103	2,430	7,099

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

0 = Zero    Blank = Question not answered; Information not available/ not applicable

TABLE J (Continued)

## ASSESSMENT APPEALS ACTIVITY FOR THE 2018-19 FISCAL YEAR

(Activities in 2018-19)

	Number of Appeals Heard			Total Number of Appeals Resolved
	Assessment Reduced (7)	Assessment Sustained (8)	Assessment Increased (9)	
Alameda	189	43	0	2,504
Alpine	0	0	2	5
Amador	0	0	0	16
Butte	2	8	0	89
Calaveras				0
Colusa	0	0	0	3
Contra Costa	0	73	0	459
Del Norte	0	0	0	4
El Dorado	0	0	0	77
Fresno	0	13	0	461
Glenn				0
Humboldt	5	0	0	14
Imperial	3	1	0	173
Inyo	0	0	0	36
Kern	3	12	0	1,335
Kings	1	0	0	5
Lake				0
Lassen	1	2	0	24
Los Angeles	3,863	1,466	11	20,437
Madera	3	0	0	65
Marin	10	1	0	324
Mariposa	0	0	0	0
Mendocino				0
Merced	0	4	0	190
Modoc	0	0	0	0
Mono	0	0	0	105
Monterey	0	2	0	323
Napa	0	1	0	408
Nevada	0	1	0	36
Orange	1,931	81	21	8,585
Placer	3	4	2	543
Plumas	0	0	0	3
Riverside	209	106		2,719
Sacramento	19	7	11	2,823
San Benito				37
San Bernardino	247	52	1	3,138
San Diego	243	117	6	6,646
San Francisco	256	92	0	1,612
San Joaquin	4	8	0	512
San Luis Obispo	9	1	0	199
San Mateo	3	9	0	502
Santa Barbara				0
Santa Clara	41	92	4	2,798
Santa Cruz	2	17	0	182
Shasta	0	3	0	86
Sierra				0
Siskiyou	0	0	0	24
Solano	7	10	0	234
Sonoma	3	4	0	473
Stanislaus	1	138	0	352
Sutter	0	2	0	25
Tehama				0
Trinity				0
Tulare		15		117
Tuolumne	0	0	0	4
Ventura	49	7	0	1,147
Yolo	1	1	0	133
Yuba	1			17
Totals	7,109	2,393	58	60,004

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

0 = Zero Blank = Question not answered; Information not available/ not applicable

# SECTION IV

## APPENDIX

Table A – Column 9 Income or Offsetting Services

County	Comments	Expenses
Amador	Yearly dividend from CD Data Inc. for our data they sell.	
Contra Costa	Acct. 9607 Com for Tax and Assess Coll-Org. 1605- Assessor Drafting Division.	\$180
Del Norte	The \$140 received and counted as "other income " is divided out as follows: \$21.47 for safety equipment reimbursed by insurance company, \$78.36 safety equipment reimbursed by insurance company, and \$40.00 employee per diem advanced paid back due to miscalculation of per diem amounts.	\$140
El Dorado	Budgeted amount for S/O 1940 & 2020	\$259,695
Humboldt	Real Property Non Filing Fee	\$13,438
Imperial	Budget for 2019-2020 is the same as 2018-2019.	
Kern	Royalties – 3752 Assessment and Tax Collection Fees - 4305 Aircraft Exemption Fees - 4326 Parcel Cut and Combine Fee - 5271 Jury/Witness Fees from County Emp - 5400 Miscellaneous Other Revenue - 5445 <b>Total</b>	\$28,503 \$7,176 \$70 \$4,725 \$1,100 \$11 <b>\$41,585</b>
Los Angeles	Fines Forfeitures and Penalties Charges for Services Miscellaneous Revenue Other Financing Sources Prior Commitment Cancellations/Revenue Refunds <b>Total</b>	\$1,906,720 \$64,115 \$248,518 \$858 \$324,750 <b>\$2,544,961</b>
Madera	Funds remaining from State County Assessor Partnership Agreement Program.	
Mariposa	This is our petty cash income when customers come in and request a copy of an item.	
Merced	Assessor Late Fees	\$65,724
Napa	Revenue Transfers in from Special Revenue Funds SSCAP for Old Map Scanning State, County Property Tax Administrative Fee for Old Map Scanning State, County Property Tax Administrative Fee for MLS <b>Total</b>	\$16,043 \$8,021 \$2,973 <b>\$27,037</b>
Placer	LEOP Penalty Fees Proposition 58 Late Fees <b>Total</b>	\$2,336 \$5,600 <b>\$7,936</b>
Riverside	Change in Ownership Penalty Timeshare Assessment Fee Historic Aircraft Exempt Rebates and Refunds Other Misc. Revenue Witness Jury Fees-Employees Reimbursement for Services <b>Total</b>	\$250,902 \$2,091,706 \$560 \$66 \$273 \$45 \$342 <b>\$2,343,894</b>

**Table A – Column 9 Income or Offsetting Services**

<b>County</b>	<b>Comments</b>	<b>Expenses</b>
San Benito	SSCAP Grant	
San Bernardino	Interest & Penalties Delinquent Taxes	\$5,465
	Special Assessment All Prior Years	\$22,887
	Special Assessment Current Year	\$269,485
	Auditing Fees	\$1,235
	Data Access Fee	\$5,832
	Other/Data Sales	\$70,942
	Prior Years Revenue	(\$16,494)
	Other/Data Sales	\$70,492
	<b>Total</b>	<b>\$359,352</b>
San Mateo	SDI Payments	\$2,430
	Rebates, Refunds and Miscellaneous	\$109
	<b>Total</b>	<b>\$2,539</b>
Santa Clara	Modernization Funding Data Sales	\$142,609
	1QFY19 Distribution	\$2,041
	Real Property	\$2,256
	Cross Filing Cert	\$1,296
	Admin Fees	\$51
	<b>Total</b>	<b>\$148,253</b>
Shasta	CCCASE audits for other counties	\$15,121
	Segregation Fees	\$550
	<b>Total</b>	<b>\$15,671</b>
Solano	Map Recordings Fees and accrued funds not expended for FY 17/18.	
Sonoma	Table A Item 4: Only county general funds were included in this survey. An additional \$56,702 from the Assessor's Property Characteristics Special Revenue Fund was expended for Electronic Document Management Systems costs and Improvement Projects. In 2005 the state legislature suspended PTAGP funding. 13.0 full time employees were transferred from PTAGP to the Assessor General Fund on 7/1/06. Of the reserve funds \$10,817 was used to support and maintain four PCs.	\$348,061
	Table A, Item 7: Sonoma County maintains a separate trust account for revenue from Assessor Property Characteristic data sales. An additional \$29,599 in Property Characteristic data sales revenue and \$13,178 in interest were collected in that account. The remaining PTAGP reserve fund balance earned \$293 in interest.	\$26,901
	Table A Item 9: Other Income Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$3,760; Geothermal sharing costs with Lake Co. of \$25,000 Settlement costs received for work on Co. vs Soper \$4,955; Staledate funds and HRA refund of \$2,315 and transfer of GF 5% Supplemental Fee Backfill of \$137,665.	\$173,695

**Table A – Column 9 Income or Offsetting Services**

<b>County</b>	<b>Comments</b>	<b>Expenses</b>
Stanislaus	COS and LEOP Penalties	\$18,712
	Rebates and Refunds	\$1,436
	<b>Total</b>	<b>\$20,148</b>
Sutter	Royalties received from Parcel Quest.	
Tulare	Clerk/Recorder fees	\$4,507,173
Ventura	CCCASE Billing Revenue	\$9,643
	ParcelQuest 18/19 Revenue Share	\$12,500
	Historical Aircraft fees	\$875
	<b>Total</b>	<b>\$23,018</b>

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Alpine	We cannot report by parcel type, so this is the total of the secured roll minus exemptions.		
Amador	Miscellaneous Vacant - Miscellaneous Improved		
Contra Costa		236	\$66,498,455
Del Norte	The 216 parcels that make up the assessed value of \$30,018,651 include 4 cemetery parcels 44 church parcels, 4 special use properties with multiple use parcels, 105 miscellaneous structure with no residence parcels, 41 improvements with no structure or residence parcels, 12 Phillips factor/Section 11 parcels, 3 exempt county owned parcels, 1 manufactured home/nontaxable parcel, 1 exempt city owned parcel, and 1 community services district parcel.	216	\$30,018,651
El Dorado	Land Use Codes: 03, 07, 60, 61, 62, 63, 64, 75, 79, 81, 91, 92, 93, 94, 96, 98	2,209	\$1,050,382,606
Humboldt	Exempt Property		
Inyo	This is the total of for the remainder of the secured roll. Our system is not allowing for a report to be run on the different types of property.		
Kern	Transitional Use Government Exempt Section 11 Buffer Strips, sumps, landscape easements Communication Towers State Assessed Roll Water Companies, canals, wells, water rights <b>Total</b>	1 16,138 938 1,938 23 288 757 <b>20,083</b>	9,641 315,188,984 60,637,989 3,059,885 3,248,382 4,125,517,631 188,409,641 <b>\$4,696,072,153</b>
Kings	Grazing Land -2300 Grazing and Miscellaneous Improvements -2390 Dry Farming -2400 Comm-Trans and 1 SFR -3710 Comm Trans and >1 SFR Comm Trans and Miscellaneous Improvements Churches Churches and 1 SFR Church with mobile home Hospitals Schools/Museums Schools/Museums and 1 SFR Schools/Museums and > 1 SFR School/Museums and MH(S) Rehab/Center and 1 SFR Private Road Water Companies		7,953,670     78,822,797   202,590,301 15,067,307   892,457 1,062,875

**Table E – Column 17 “Other” Secured not Included**

<b>County</b>	<b>Comments</b>	<b>Parcels</b>	<b>Assessed Value</b>
	Water Companies and Miscellaneous Improvements		
	Ditch Companies		
	Ditch Company and >1 SFR and MH(S)		
	Ditches/Water Storage		7,193,411
	Ditches/Water Storage and >1 SFR		
	Secured Wells or Canals		2,155,718
	Ditches/Water Storage and Miscellaneous Improvements		5,897,850
	Evaporation Ponds		470,985
	Evaporation Ponds with Miscellaneous Improvements		
	Landscape Strip		33,539
	Assessed on Utility Roll		53,574
	Mineral Rights		4,457,279
	Incorporeal Hereditaments		
	Pipeline Easements		
	Government Exempt Properties		7,720,424
	Housing Authority		
	State of California		
	Land/Imps for MH Usecodes		29,256,812
	Miscellaneous adjustments		313,653
	<b>Total</b>		<b>\$363,628,999</b>
Los Angeles	Lifts & Pipeline		
	Cross Reference Mapbook 8900	709	\$462,890,460
	Recreational		
	60-69 Vacant	234	\$317,327,355
	60-69 Improved	1,977	\$6,831,408,692
	Institutional		
	70-79 Vacant	350	\$328,920,142
	70-79 Improved	8,985	\$36,027,762,747
	Miscellaneous		
	80-81 Vacant	847	\$157,367,786
	80-81 Improved	233	\$283,295,417
	82 Vacant	1	\$401,973
	83 Vacant	244	\$99,006,105
	83 Improved	13	\$64,810,097
	84 Vacant	33	\$1,634,139
	84 Improved	3	\$285,160
	85-87 Vacant	129	\$6,110,108
	85-87 Improved	8	\$3,916,911
	88 Vacant	1,837	\$351,109,535
	88 Improved	148	\$2,149,772,534

**Table E – Column 17 “Other” Secured not Included**

<b>County</b>	<b>Comments</b>	<b>Parcels</b>	<b>Assessed Value</b>
	89 Vacant	135	\$66,485,323
	89 Improved	27	\$33,338,053
	Other Vacant	154	\$38,412,455
	Other Improved	124	\$728,420,716
	Secured Personal Property & Fixtures		\$12,074,975,071
	<b>Total</b>	<b>16,191</b>	<b>\$60,027,650,779</b>
Madera	"Other" secured roll category items cannot be itemized with current data from our computer system.		
Marin	Floating Homes	380	\$93,295,837
	Common Areas	656	\$805,499
	Historical Significance	9	\$32,450,000
	Subject to Exemption	895	\$202,048,971
	Government Owned	4,204	\$0
	State Valued	44	NT
	<b>Total</b>	<b>6,188</b>	<b>\$328,600,307</b>
Merced	Section 11	80	\$13,885,891
Monterey	Publicly Owned	3,525	\$0
	Publicly Owned Taxable	29	\$328,176
	Fraternal Organizations	57	\$9,780,051
	Churches	306	\$10,991,443
	Taxable Schools	65	\$15,545,214
	Private Hospitals	45	\$194,170,695
	Cemeteries	24	\$2,926,637
	Museums	14	\$9,772,364
	Private Roads	1,353	\$23,649,099
	SBE Assessed	122	\$1,128,206
	Utilities Assessed on Local Roll	266	\$297,380,087
	Condo Common Area	456	\$153,072
	Percolation Lots	17	\$426,121
	Labor Camps	25	\$12,471,254
	No Use Code Applies	580	\$7,933,771
	<b>Total</b>	<b>6,884</b>	<b>\$586,656,190</b>
Orange	Minimum Value and Out of District	1,454	\$45,205,487
	Associated with another Parcel	24	\$14,377,826
	Water Company Parcels	66	\$2,074,142
	Wholly Exempt	18,006	\$18,441,672,378
	Other miscellaneous not included above	2,879	\$459,435,263
	<b>Total</b>	<b>22,429</b>	<b>\$18,962,765,096</b>

**Table E – Column 17 “Other” Secured not Included**

<b>County</b>	<b>Comments</b>	<b>Parcels</b>	<b>Assessed Value</b>
Sacramento	Church/School/Welfare; Government Owned Utilities owned/Leased; Common Areas Miscellaneous Vacant Land		
San Diego	Institutional Recreational (less Agricultural Preserves) Miscellaneous <b>Total</b>	2,216 12,312 484 <b>15,012</b>	\$9,944,114,647 \$2,183,025,135 \$37,478,760 <b>\$12,164,618,542</b>
San Joaquin	We're on year 2 in our system conversion (Megabyte) and apparently have yet to map the codes correctly for this report (secured parcels).		
Santa Clara	Structural Improvements (Secured) Personal Property (Secured) Specialty Assessments <b>Total</b>		\$3,093,424,863 \$5,638,925,124 \$12,184,623,681 <b>\$20,916,973,668</b>
Santa Cruz	Publicly (Government) Owned Properties		
Shasta	Section 11 Properties; Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels.	77	\$30,476,679
Siskiyou	Churches Welfare Section 11 Other Districts School Districts Utilities Municipal County State Federal <b>Total</b>	93 236 41 475 135 271 858 848 681 5,728 <b>9,366</b>	\$32,232,801 \$190,915,824 \$766,125 \$79,980          <b>\$223,994,730</b>
Solano	Table E Residential Line 6 & 7 have combined. Table E Rural/Agricultural Lines 10,11,12 have been combined. Religious Facility School Hospital Cemetery Cultural Use Club/Lodge Common Area Right-of-Way Below Minimum Value Government and Miscellaneous Non-classified <b>Total</b>	   306 53 20 28 26 30 246 13 3,724 4,267 1 <b>8,714</b>	   \$316,698,386 \$93,987,706 \$1,691,803,520 \$9,248,100 \$8,796,262 \$19,429,296 \$0 \$4,923,775 \$184,627 \$39,053,320 \$2,120 <b>\$2,184,127,112</b>

**Table E – Column 17 “Other” Secured not Included**

<b>County</b>	<b>Comments</b>	<b>Parcels</b>	<b>Assessed Value</b>
Sonoma	Common Areas		
Stanislaus	Government Owned Properties		
Tuolumne	Use Code 70 – Church	57	\$37,198,077
	Use Code 71 - Welfare Organizations	15	\$16,524,269
	Use Code 79 - Unsecured Roll Parcels to Secured per R & T code 2190	0	0
	Use Code 90, 91, 92, & 94 - Factored Public Lands	347	\$52,966,727
	Use Code 96 - Water Companies	5	\$1,932,353
	Use Code 99 - Mineral Rights only	287	\$200,094
	Use Code 180 - Imps assessed to other than owner of the Land	3	\$151,296
	<b>Total</b>	<b>714</b>	<b>\$108,972,816</b>
Yuba	4 or more apartment units	204	\$157,350,167
	Mobile home park	35	\$27,027,820
	Group quarters/retirement home	11	\$23,545,305
	Miscellaneous improvements	240	\$25,423,271
	Water Rights	46	\$189,320
	Hunting and Fishing Rights	14	\$1,032,273
	Timber	37	\$5,801,068
	Historical Property	2	\$29,921
	Miscellaneous Rural or Agricultural	113	\$29,384,089
	Undedicated streets	4	\$62,338
	Transportation terminals	2	\$2,580,401
	Airports	1	\$65,492
	Government, local districts, schools, and railway	1,518	\$1,099,795
	<b>Total</b>	<b>2,227</b>	<b>\$273,591,260</b>

Table E – Column 28 “Other” any Unsecured not Included

County	Comments	Units	Assessed Value
Butte	Mining Claims	49	\$210,513
Del Norte	One assessment 810-000-328-000 is owned by Smith River Fire Protection District, an Exempt Entity. The assessment is located on parcel 124-182-056-000 which is an Exempt Federal parcel.		
El Dorado	Hangars Billboards	187	\$28,242,205
Humboldt	Mining Claims		
Inyo	This is the total for the remainder of the unsecured roll. The system does not allow for a report to run on a different type of property.		
Kern	Residential Improvements Commercial Properties Pipelines Rights of Way Communication Towers <b>Total</b>	291 391 33 40 45 <b>800</b>	\$11,324,291 \$ 70,348,617 \$113,811,768 \$50,631,824 \$2,542,356 <b>\$248,658,856</b>
Madera	“Other” secured roll category items cannot be itemized with current data from our computer system.		
Marin	Floating Homes	81	\$11,194,363
Mariposa	Mining Claims		
Monterey	Spreckles Water Company 870-000-001 California-American Water Co 870-000-002 California-American Water Co 870-000-006 Little Bear Water Co 870-000-007 Alisal Water Co 870-000-008 California Water Service Co 870-000-009 California Water Service Co 870-000-010 Little Bear Water Co 870-000-011 <b>Total</b>		\$2,193,480 \$4,684,890 \$400,000 \$1,500 \$453,610 \$1,224,030 \$95,510 \$3,000 <b>\$9,056,020</b>
Orange	Right-of-way pipeline	8	\$5,831,846
San Bernardino	Ground equipment for certificated and fractional aircraft.		
Santa Clara	Water Company Parcels		
Siskiyou	Quarries Severed Rights <b>Total</b>	5 7 <b>12</b>	\$1,213,781 \$7,113,132 <b>\$8,326,913</b>
Sonoma	Utility Water Companies		
Stanislaus	Unsecured Sand and Gravel		
Ventura	Oil REO Property Oil REO <b>Total</b>	547 162 <b>709</b>	\$537,844,061 \$6,285,799 <b>\$544,129,860</b>

Table F – Column 31 “Other” Real Property that is annually valued

County	Comments	Parcels
Humboldt	Possessory Interests	
Los Angeles	Mapbook 8900 Countywide Pipeline	39
	Mapbook 8920 Water Distribution	690
	Mapbook 8940 Possessory Interest	8,985
	<b>Total</b>	<b>9,714</b>
Madera	“Other” secured roll category items cannot be itemized with current data from our computer system.	
Mariposa	Merced School	
Merced	Contract Duck Clubs	157
Orange	Possessory Interests Properties	3,887
San Mateo	California Water Service Company	
Sonoma	Manufactured Homes	4,670
	Possessory Interests	1,866
	<b>Total</b>	<b>6,536</b>
Stanislaus	Sand and Gravel	
Ventura	Water Companies	210
	Sand and Gravel	74
	<b>Total</b>	<b>284</b>

Table G – Column 11 “Other” Business Property Assessments

County	Comments	Units
Contra Costa	Possessory Interest Assessments ("I" and "J")	1,631
	Unsecured Improvements Assessments ("X")	105
	<b>Total</b>	<b>1,736</b>
El Dorado	Hangars Billboards	
Humboldt	Industrial Assessments	
Los Angeles	Manufactured Home Accessories	24,579
	Apartment House Property Statements	1,048
	<b>Total</b>	<b>25,627</b>
Santa Clara	Insufficient to Assess (ITA) assessments	17,931
	Closed Accounts	3,339
	<b>Total</b>	<b>21,270</b>
Santa Cruz	Low Value Accounts	
Ventura	Cable Companies (Area 30)	47
	Vending Companies (Area 84)	10
	Leasing Companies (Area 86)	976
	<b>Total</b>	<b>1,033</b>

**“Other Comments”**

County	Comments
Amador	The totals for E3, E6, and E7 are included in E1. The total for E11 is included in E10. The total for G10 is included in F9.
Del Norte	Regarding Table F questions 2-5: our office does not track separate types of reappraisal transfers, such as single family residences, manufactured homes, multi-family residences, commercial and industrial properties, etc. 727 transfers were for real property and mobile homes with attached fee parcels (transferred by deed), and 89 were for mobile homes that are not attached to the fee parcel assessments (transferred by the Department of Housing and Community Development).
Lassen	Our office was without a Staff Auditor during this reporting period.
Marin	Table E: To avoid double reporting on the 13 properties included on Line 16, other property type counts and values are affected as follows: Line 1 is reduced by a count of 10 and a value of \$1,498 Line 6 is reduced by a count of 1 and a value of \$62,477 Line 8 is reduced by a count of 2 and a value of \$23,624,865 Table G: Notes as follows Line 10 reflects and includes business property secured roll corrections (76) made but not counted in Table F, Line 9.
Modoc	Table F, Lines 17 and 18 - Unable to determine.
Orange	For Questions 2 & 3 in Table J: If the appeal applications is withdrawn there would be no value reduction made. The outcome would be that the current assessment would remain. We have no tracking for the information requested for line numbers 2 & 3.  For Questions 5 of Table G The number reported is the total number of bills generated, the total number of accounts is 23,465.
Sacramento	Table E, Line 27, "Escape Assessments from prior years' rolls" Number of units: 1,839 Assessed Value: \$278,621,261 The above data for Table E, Line 27 is included in the totals for Table E, Lines 19-26. Table F, Line 12 "Total number of parcels with Proposition 8 Assessments (sum of lines 15 &16)" This number includes gas and oil parcels, as well as manufactured home parcels. Table F, Line 17, "Total number of parcels being removed from Proposition 8 assessment due to a change in Ownership." We do not have a way to isolate those parcels.
San Luis Obispo	Table E, Lines 24-25: We do not carry this info on the unsecured roll. Table F, Lines 17, 24, and 26: Unable to determine since we do not keep this data. Table J, Total: this number should exclude in line 5. An application for appeal cannot be resolved if it has never been accepted by the Clerk of the Board to begin with.