A Report On Budgets, Workloads, And Assessment Appeals Activities In California Assessor's Offices, 1983 — 84

December 1984

CALIFORNIA STATE BOARD OF EQUALIZATION

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1983-84 BUDGETS, WORKLOADS AND ASSESSMENT APPEALS ACTIVITIES

Enclosed is the Budgets, Workloads and Assessment Appeals Report for 1983-84. It contains data useful for comparing assessors operations under Article XIII A with those of other assessors.

Table	Title
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All of the data in these tables was solicited from the assessors except Table E, Column 2.

TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

County	Salaries & Wages (1)	All other Costs (2)	Services From Other Dept's. (3)	Total Budget (4)	Exemption Program Costs (5)	Work For Others Government (6)	Work For Others Other (7)
Alameda	$ 6,221,549	$ 853,877	(942)	$ 7,074,484	$ 174,121	$ 1,183	-
Alpine	45,130	21,310	-	66,440	-	-	-
Amador	252,849	45,849	0	298,698	-	-	-
Butte	1,172,569	316,817	N/A	1,489,386	N/A	N/A	N/A
Calaveras	409,661	33,500	0	443,161	-	-	-
Colusa	291,491	43,953	-	335,444	-	-	-
Contra Costa	3,831,530	581,410	443,807	4,820,247	135,720	29,000	$ 7,500
Del Norte	202,234	66,924	-	269,158	N/A	N/A	N/A
El Dorado	1,104,579	249,028	-	1,353,607	37,297	N/A	N/A
Fresno	4,048,777	355,174	657,584	5,061,535	175,000 E	-	5,000 E
Glenn	317,847	88,498	-	406,345	8,557	0	0
Humboldt	944,977	211,633	0	1,156,610	N/A	N/A	N/A
Imperial	629,670	107,110	0	736,780	1,000 E	-	-
Inyo	290,847	27,468	191,269	506,044	-	-	3,540
Kern	4,102,780	614,365	392,510	5,109,655	79,081	928	-
Kings	514,045	71,473	56,236	641,754	0	N/A	N/A
Lake	539,535	65,557	42,500 E	605,092	20,000 E	3,500 E	0
Lassen	337,040	21,030	3,500	361,570	-	-	-
Los Angeles	33,423,088	36,508	8,303,972	39,454,840	1,153,430 E	N/A	258,728
Madera	586,915	57,973	0	644,888	-	-	-
Marin	1,426,942	89,958	6,800	1,575,414	59,385	10,622	27,028
Mariposa	202,000	21,963	0	223,963	N/A	-	-
Mendocino	715,712	39,728	0	755,440	16,000 E	7,165 E	9,000 E
Merced	1,048,490	175,901	0	1,224,391	16,889	0	0
Modoc	151,737	25,850	0	177,587	8,000 E	0	6,000 E
Mono	271,538	30,100	0	301,638	-	-	-
Monterey	1,345,617	108,210	125,000	1,578,827	N/A	N/A	N/A
Napa	613,260	85,870	0	699,130	7,500	N/A	N/A
Nevada	750,849	293,983	0	1,044,833	14,402	1,061	2,629
Orange	8,263,406	613,045	77,096	10,053,264	467,592	-	-
Placer	1,334,637	139,323	-	1,473,960	N/A	N/A	N/A
Plumas	295,739	18,111	0	313,850	N/A	N/A	N/A
Riverside	5,095,548	383,926	1,183,626	6,663,100	163,200	-	-
Sacramento	4,534,119	718,657	191,854	5,444,630	174,251	1,316	53,743
San Benito	232,360	20,960	0	253,320	-	-	-
San Bernardino	4,130,827	412,455	608,453	5,151,735	210,000	0	0
San Diego	6,172,635	356,091	58,250	6,528,726	422,000	14,000	0
San Francisco	3,171,303	930,895	507,325	4,609,523	101,000	0	0
San Joaquin	2,274,331	221,986	246,991	2,733,308	55,000 E	0	0
San Luis Obispo	1,493,104	148,499	0	1,641,603	26,525	0	20,620
San Mateo	3,421,064	387,716	170,546	3,969,579	124,400 E	2,308	7,439
Santa Barbara	1,998,466	5,195	335,879	2,339,540	46,000 E	0	0
Santa Clara	7,889,816	1,187,666	0	9,077,482	355,036	238	17,955
Santa Cruz	1,020,750	87,944	-	1,108,694	-	-	-
Shasta	1,115,918	136,736	3,234	1,255,888	0	2,400	0
Sierra	141,934	20,123	2,500	162,057	2,000	10,000 E	-
Siskiyou	694,000	113,695	0	807,695	-	-	6,000 E
Solano	1,005,155	303,164	0	1,308,319	50,000	0	20,000
Sonoma	2,085,464	218,061	355,648	2,659,173	68,000 E	0	0
Stanislaus	1,967,020	139,343	273,629	2,379,992	115,000 E	-	30,000 E
Sutter	520,739	35,119	17,500	573,358	0	0	0
Tehama	829,733	90,572	-	920,305	-	-	-
Trinity	201,005	23,315	0	224,320	3,175 E	0	0
Tulare	1,513,293	586,036	0	2,099,329	8,091	955	-
Tuolumne	369,437	41,482	0	406,075	N/A	4,844	N/A
Ventura	3,534,314	891,040	0	4,411,676	-	13,678	-
Yolo	805,459	85,258	0	890,717	1,410	267	0
Yuba	371,231	51,656	6,800	423,917	8,000	2,000	800
TOTALS	$132,276,065	$13,109,089	14,261,567 1/	$158,302,096	$4,307,062 1/	$105,465 1/	$475,982 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of data furnished only.

AL-02-0316A

TABLE B

BUDGETED FULL-TIME POSITIONS
(In Person-Years)

County	Certificated Appraisers: Assessor & Assistant Assessor (1)	Certificated Appraisers: Real Property Appraisers (2)	Certificated Appraisers: Business Property Appraisers (3)	Certificated Appraisers: Other Functions (4)	Cadastral Drafts-Persons (5)	Technical/ Professional (6)	Other All Clerical (7)	Total (8)
Alameda	2	72	32	1	11	10	92.96	220.96
Alpine	2	0	0	0	0	0	0.0	2.0
Amador	1	3	1	0	1	0	3.5	9.5
Butte	2	17	3	2	4	0	15.0	43.0
Calaveras	2	5	1	1	2	0	5.0	16.0
Colusa	1	3	1	0	1	1	3.0	10.0
Contra Costa	2	57	10	5	8	3	37.0	122.0
Del Norte	1	4	1	0	1	0	3.0	10.0
El Dorado	2	17	2	1	3	1	17.0	43.0
Fresno	2	51	16	1	10	1	57.0	138.0
Glenn	1	4	2	3	0	1	3.0	14.0
Humboldt	2	10	6	4	4	0	7.0	33.0
Imperial	1	10	3	1	2	0	9.0	26.0
Inyo	1	3	1	1	1	0	4.0	11.0
Kern	2	50	13	4	6	2	50.0	127.0
Kings	1	8	2	0	1	1	6.0	19.0
Lake	2	6	1	3	2	0	10.0	24.0
Lassen	1	6.5	.5	0	1	0	1.0	10.0
Los Angeles	2	415	236	0	43	156	214.0	1,066.0
Madera	1	11	2	2	2	0	7.0	25.0
Marin	2	25	5	1	3	6	18.0	60.0
Mariposa	1	4	0	0	1	0	4.0	10.0
Mendocino	1	12	2	1	2	3	7.0	28.0
Merced	2	17	5	2	2	0	12.0	40.0
Modoc	1	3	0	0	1	1	2.0	8.0
Mono	1	4	1	1.5	1	0	3.5	12.0
Monterey	2	15	5	1	3	3	16.0	45.0
Napa	2	7	3	1	2	0	8.5	23.5
Nevada	2	11	1	1	3	1	13.0	32.0
Orange	5	70	38	0	15	10	146.0	284.0
Placer	2	23	3	4	4	1	15.0	52.0
Plumas	2	4.5	1	0	1	0	2.5	11.0
Riverside	2	57	21	10	13	18	52.0	173.0
Sacramento	2	70	22	2	7	21	37.0	161.0
San Benito	1	4	1	0	1	0	4.0	11.0
San Bernardino	2	71	15	10	8.5	34.5	48.5	189.5
San Diego	4	95	35	35	26	3	19.0	217.0
San Francisco	2	38	26	1	3	3	43.0	116.0
San Joaquin	2	27	9	3	6	1	28.0	76.0
San Luis Obispo	1	27	5	2	4	2	17.0	58.0
San Mateo	2	41	15	6	5	0	36.0	105.0
Santa Barbara	3	31	6	0	5	0	21.75	66.75
Santa Clara	2	71	40	9	9	12	92.0	235.0
Santa Cruz	1	14.5	3	2	2	2	12.6	37.1
Shasta	1	15	4	3	3	0	15.0	41.0
Sierra	1	2	0	0	0	0	2.5	5.5
Siskiyou	2	6	3	3	3	0	9.5	26.5
Solano	2	11	4	0	6	0	12.0	35.0
Sonoma	2	25	7	3	6	0	31.0	74.0
Stanislaus	2	34	10	6	3	0	16.0	71.0
Sutter	1	6	2	1	1	0	5.0	16.0
Tehama	2	8	1	2	2	1	10.0	26.0
Trinity	1	3	1	3	.5	0	1.0	9.5
Tulare	2	26	7	3	4	0	19.0	61.0
Tuolumne	2	4	1	5	2	0	2.0	16.0
Ventura	1	51	11	7	17	2	45.0	134.0
Yolo	2	8	2	0	2	3	13.0	30.0
Yuba	2	4	2	2	1	1	3.0	15.0
TOTALS	101	1,697.5	650.5	159.5	281.0	304.5	1,386.81	4,580.81

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

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TABLE C

BUDGETED PART-TIME POSITIONS
(In Person-Days)

County	Appraisal (1)	Clerical: Homeowners' Exemptions (2)	Clerical: Other (3)	Drafting/ Mapping (4)	Other (5)	Total (6)
Alameda	0	155	1,923	0	0	2,078
Alpine	0	0	0	0	0	0
Amador	108	0	0	0	0	108
Butte	0	200 E	1,000 E	480 E	0	1,680
Calaveras	40	0	15	0	0	55
Colusa	0	0	0	0	0	0
Contra Costa	0	623	2,332	0	0	2,955
Del Norte	0	0	0	0	0	0
El Dorado	0	0	0	0	0	0
Fresno	130 E	500 E	870 E	100 E	0	1,600 E
Glenn	0	0	0	0	0	0
Humboldt	0	0	128	0	0	128
Imperial	0	0	0	0	0	0
Inyo	0	0	148.57	0	0	148.57
Kern	480	180	450	0	0	1,110
Kings	0	0	0	0	0	0
Lake	0	0	0	0	0	0
Lassen	0	0	316	0	0	316
Los Angeles	0	0	4,121	0	0	4,121
Madera	0	0	0	0	0	0
Marin	0	90	0	0	0	90
Mariposa	0	0	289	0	0	289
Mendocino	0	0	0	0	0	0
Merced	0	2	3	0	0	5
Modoc	0	0	0	0	0	0
Mono	0	0	0	0	0	0
Monterey	0	0	0	0	0	0
Napa	0	0	0	0	0	0
Nevada	0	0	0	120	0	120
Orange	130	196	1,904	0	0	2,230
Placer	-	-	-	-	-	$18,000
Plumas	0	0	0	0	0	0
Riverside	0	0	0	0	0	0
Sacramento	267	362	644	0	17	1,290
San Benito	0	0	358	0	0	358
San Bernardino	0	0	0	0	0	0
San Diego	0	823	2,203	0	0	3,026
San Francisco	0	0	0	0	0	0
San Joaquin	0	110	400	0	0	510
San Luis Obispo	180	0	180	0	0	360
San Mateo	203	169	743	0	0	1,115
Santa Barbara	200	125	260 E	0	0	585
Santa Clara	0	769	3,776	0	0	4,545
Santa Cruz	0	0	130	0	0	130
Shasta	0	0	0	0	250	250
Sierra	76	0	0	119	0	195
Siskiyou	0	0	132 E	0	0	132 E
Solano	100	0	0	0	0	100
Sonoma	0	65	65	0	0	130
Stanislaus	0	0	28.6	0	0	28.6
Sutter	0	0	0	0	0	0
Tehama	0	0	0	0	0	0
Trinity	0	0	0	0	0	0
Tulare	0	0	120	0	0	120
Tuolumne	0	0	0	0	0	0
Ventura	0	0	0	0	0	0
Yolo	0	0	0	0	0	0
Yuba	0	0	0	0	0	0
TOTALS	1,914	4,369	22,539.17	819	267	

(N/A = Not Available) (0 = nothing) (- = No response to this item)
(E = Estimated)

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TABLE D

SELECTED STAFFING CHANGES

County	Full-Time Positions Deleted in 1983-84				Full-Time Positions Vacant on December 31, 1983			
	Professional (1)	Clerical (2)	Other (3)	Total (4)	Professional (5)	Clerical (6)	Other (7)	Total (8)
Alameda	0	0	0	0	7	2	3	12
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	0	0	0	0	0	0
Contra Costa	0	0	0	0	5	2.5	1.0	8.5
Del Norte	0	0	0	0	0	0	0	0
El Dorado	0	0	0	0	1	1	0	0
Fresno	3	(2)	1	2	3	2	0	5
Glenn	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	0	0	0	0
Imperial	0	0	0	0	1	0	0	1
Inyo	0	0	0	0	0	0	0	0
Kern	0	0	0	0	0	0	0	0
Kings	0	0	0	0	0	0	0	0
Lake	0	0	0	0	0	1	0	1
Lassen	1	0	0	1	0	0	0	0
Los Angeles	20	13	0	33	0	0	0	0
Madera	0	0	0	0	0	0	0	0
Marin	0	0	0	0	0	0	0	0
Mariposa	0	0	0	0	1	1	0	2
Mendocino	1	0	0	1	1	0	0	1
Merced	4	3	0	7	3	0	0	3
Modoc	2	1	0	3	0	0	0	0
Mono	0	0	0	0	0	0	0	0
Monterey	2.5	1	0	3.5	2	0	0	2
Napa	0	0	0	0	0	0	0	0
Nevada	1	0	0	1	2	0	0	2
Orange	0	0	0	0	20	11	1	32
Placer	0	0	0	0	5	0	0	5
Plumas	0	0	0	0	0	0	0	0
Riverside	8	4	1	13	10	6	7	23
Sacramento	0	0	0	0	10	1	2	13
San Benito	0	0	0	0	0	0	0	0
San Bernardino	0	0	0	0	19	4	5	28
San Diego	0	0	0	0	16	16	0	32
San Francisco	0	0	0	0	1	1	0	2
San Joaquin	2	4	0	6	2	3	0	5
San Luis Obispo	0	0	0	0	1	0	0	1
San Mateo	0	0	0	0	1	0	0	1
Santa Barbara	4	1	0	5	1	1	0	2
Santa Clara	0	0	0	0	3	9	0	12
Santa Cruz	0	0	0	0	3	0	0	3
Shasta	0	0	0	0	0	1	0	1
Sierra	0	0	0	0	0	0	0	0
Siskiyou	1	0	0	1	1	0	0	1
Solano	0	0	0	0	0	0	0	0
Sonoma	0	0	0	0	2	3	2	7
Stanislaus	0	0	0	0	0	0	0	0
Sutter	0	0	0	0	0	0	0	0
Tehama	0	0	0	0	0	0	0	0
Trinity	0	0	0	0	1	0	0	1
Tulare	0	0	0	0	2	2	1	5
Tuolumne	0	0	0	0	0	0	0	0
Ventura	0	0	0	0	8	6	3	17
Yolo	0	0	0	0	1	0	0	1
Yuba	0	0	0	0	0	0	0	0
TOTALS	49.5	25	2	76.5	133	73.5	25	229.5

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

AL-02-0316A

TABLE E

LOCAL ROLL VALUE & RELATED WORKLOAD INDICATORS

County	Full Market Value in (000's) (1)	Sales Tax Permits (2)	Secured Roll Units (3)	Unsecured Roll Units (4)	Total Roll Units (5)	1983-84 Supple-mental Assessments (6)	Single Family Transfers (7)	All Other Transfers (8)	Property Splits (9)	New Sub-division Lots (10)	Juris-dictions Issuing Permits (11)	Total Permits Received (12)	Total Permits Requiring Reappraisal (13)	Discovered New Const. w/o Permit (14)
Alameda	$ 33,925,218	35,434	353,131	54,580	407,711	10,633	19,496	6,636	787	2,760	19	24,900 E	21,654	N/A
Alpine	112,019	47	1,567	300	1,867	32	-	-	29	11	1	34	97	0
Amador	753,553	1,189	18,247	1,677	19,924	0	500 E	1,200 E	137	55	5	900 E	2,000 E	15 E
Butte	4,059,786	5,129	75,758	12,971	88,729	5,839	-	-	2,764	415	5	4,449	3,623	50 E
Calaveras	1,003,251	1,061	37,216	1,973	39,189	3,537	-	-	655	118	2	1,262	1,247 E	N/A
Colusa	968,091	480	10,399	1,416	11,815	-	-	-	-	107	3	691	612	105
Contra Costa	24,963,034	19,292	245,341	42,832	288,173	16,820	13,154	1,153	1,499	3,525	13	11,983	12,006	N/A
Del Norte	422,722	757	13,219	2,012	15,231	N/A	1,328	-	128	75	2	756	720	20
El Dorado	3,654,167	4,031	78,469	7,895	86,364	5,094	N/A	6,310	1,009	63	3	N/A	2,580	N/A
Fresno	15,664,819	15,185	212,804	15,080	227,884	14,758	13,414	14,920	4,074	2,029	16	24,217	10,945	N/A
Glenn	918,215	685	13,853	1,485	15,338	-	-	-	278	0	3	N/A	547	N/A
Humboldt	2,772,153	4,264	61,952	7,404	69,356	2,212	N/A (Total)	2,692	2,047	165	8	2,780	1,420	N/A
Imperial	2,250,968	2,697	73,580	4,650	78,230	3,260 E	N/A	N/A	330	408	5	2,241	1,900 E	N/A
Inyo	842,908	858	16,059	1,967	18,026	868	N/A	-	85	12	2	N/A	1,020	N/A
Kern	26,394,720	11,927	326,468	25,960	352,428	16,416 E	21,748	4,535	6,012 E	3,862	13	9,404	6,273 E	200 E
Kings	1,872,620	1,790	33,530	3,382	36,912	2,340	4,500 E	500 E	100	126	3	2,000 E	2,500 E	500 E
Lake	2,054,658	1,573	61,695	4,004	65,699	3,766	1,600 E	4,000 E	491	125	3	1,425 E	1,400 E	360 E
Lassen	597,659	861	27,637	1,603	29,240	1,700 E	690 E	1,025	150	65	2	897	725	600 E
Los Angeles	217,365,291	237,369	2,060,931	253,437	2,314,368	-	78,242	19,756	30,400	20,234	99	N/A	28,086	N/A
Madera	2,170,626	1,906	39,976	3,444	43,420	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	10,014,418	9,614	86,994	18,192	105,186	-	5,500 E	1,400	1,292	669	12	6,202	2,500 E	900 E
Mariposa	411,035	511	10,574	3,077	13,651	-	-	-	239	61	1	N/A	N/A	N/A
Mendocino	2,051,763	3,009	64,163	4,366	68,529	4,147	2,300 E	2,400 E	1,113	400 E	5	1,400 E	2,600	200 E
Merced	3,686,284	3,092	48,674	6,223	54,897	-	N/A	4,781	123	259	7	N/A	3,437	N/A
Modoc	400,788	382	26,914	752	27,666	1,354	400 E	3,200 E	128	0	1	387	301 E	100 E
Mono	970,623	582	12,656	1,390	14,046	1,055 E	N/A	N/A	789	160	1	519	549	N/A
Monterey	8,654,742	8,435	92,177	16,834	109,011	7,950 E	4,484	2,058	560	1,016	13	4,993	3,075	N/A
Napa	3,216,116	3,384	38,000	5,923	43,923	3,235	1,331	744	200	208	5	3,141	1,112	75 E
Nevada	2,311,430	2,877	52,436	5,629	58,065	5,308	1,602	2,434	140	68	2	1,863	2,038	25 E
Orange	74,370,365	74,719	590,137	155,840	745,977	40,223	29,777	20,793	1,948	2,580	27	51,505	21,137	N/A
Placer	5,482,803	4,817	84,278	9,597	93,875	8,500 E	5,121	3,794	2,509	852	6	9,081	6,018	N/A
Plumas	764,223	981	20,563	4,400	24,963	1,346	N/A	N/A	394	54	2	N/A	N/A	N/A
Riverside	22,840,439	22,548	422,944	23,823	446,767	33,000 E	35,686	4,374	1,933	14,296	20	28,022	21,544	N/A
Sacramento	22,238,112	23,300	300,508	51,091	351,599	29,433	20,577	9,627	6,579	4,002	5	24,389	10,243	N/A
San Benito	779,970	688	11,759	1,455	13,214	-	-	-	134	199	3	433	N/A	250 E
San Bernardino	23,253,776	29,977	560,252	28,177	588,439	50,917	36,268	7,429	4,051	2,949	18	35,000 E	14,886	300 E
San Diego	60,654,862	54,312	641,483	77,212	718,695	-	All Transfers	76,277	24,344	7,641	16	N/A	37,646	N/A
San Francisco	25,601,188	29,003	159,445	37,928	197,373	8,695	11,200	4,800	317	1,239	1	18,750	3,750	0
San Joaquin	9,377,757	8,884	124,102	20,343	144,445	0	7,130 E	2,200 E	1,328	1,211	7	5,815	9,500 E	1,500 E
San Luis Obispo	4,671,290	6,388	94,510	13,329	107,839	9,755	6,400 E	3,000 E	3,000	880	8	3,800 E	3,000 E	800 E
San Mateo	24,670,184	19,561	201,929	31,282	233,211	-	17,214	3,271	567	1,303	20	17,773	7,547	-
Santa Barbara	12,229,897	11,741	103,979	21,596	125,575	6,309	9,500	1,300	716	1,174	5	7,400	7,000	300
Santa Clara	47,006,658	41,296	377,843	58,910	436,753	20,997	32,221 E	8,343 E	2,352	3,460	16	25,132 E	28,361 E	150 E
Santa Cruz	5,912,504	7,233	85,125	10,239	95,364	5,344 E	-	-	1,201	794	5	3,365	7,072	163
Shasta	3,482,077	4,459	72,018	10,806	82,824	4,252	N/A	N/A	2,016	635	3	3,603	3,385	455
Sierra	165,132	141	4,980	2,086	7,066	283	N/A	172	7	15	1	166	144	30
Siskiyou	1,221,836	1,727	44,418	5,034	49,452	-	N/A	N/A	305	128	7	N/A	N/A	N/A
Solano	6,754,435	5,736	87,685	10,180	97,865	-	8,292 E	921 E	653	1,389	8	-	3,807 E	N/A
Sonoma	12,635,058	11,327	142,535	12,185	154,720	5,100	N/A	N/A	1,224	2,253	9	11,408	8,000 E	50 E
Stanislaus	7,752,174	8,070	98,523	12,881	111,404	6,302	5,819	3,646	406	594	10	7,769	5,384	1,500 E
Sutter	1,843,322	1,602	23,646	4,776	28,422	1,186	1,000 E	1,000 E	227	133 E	2	1,446 E	1,350 E	100 E
Tehama	1,080,972	1,293	39,284	2,174	41,458	2,776	All Transfers	3,342	276	-	3	-	1,070 E	10 E
Trinity	358,428	542	12,034	3,979	16,013	751 E	N/A	547	47 E	0	1	463	457	400 E
Tulare	5,679,031	7,001	102,886	8,792	111,678	-	3,136	2,010	2,000	1,773	9	N/A	5,626	N/A
Tuolumne	1,202,752	1,966	33,784	4,954	38,738	1,818	1,200 E	1,500 E	-	119	2	1,400 E	2,600 E	100 E
Ventura	18,186,772	15,804	195,859	21,444	217,303	-	13,272	1,898	349	1,667	10	9,423	15,170	300 E
Yolo	3,424,904	3,151	38,364	6,511	44,875	2,832	1,797	1,575	95	505	4	3,213	2,918	13
Yuba	1,052,749	1,440	19,404	5,428	24,832	N/A	1,194	865	60	244	3	2,489	974	30
TOTALS	$779,177,347	778,228	8,888,697	1,166,910	10,055,617	350,143 1/	417,093 1/	242,428 1/	114,597 1/	89,085 1/	485 1/	378,289 1/	343,556 1/	9,601 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent summary of data furnished only.

AL-02-0316A

TABLE F-1

DISTRIBUTION OF LOCAL ASSESSMENT ROLL BY SELECTED PROPERTY TYPES

	RESIDENTIAL			COMMERCIAL		INDUSTRIAL		RURAL
County	Improved Single-Family (1)	Improved Multi-Family (2)	Vacant Land (3)	Improved (4)	Vacant (5)	Improved (6)	Vacant (7)	Homesites Vacant and Improved (8)
Alameda	247,372	51,396	16,671	12,609	1,502	5,193	1,996	2,275
Alpine	675 E	120 E	177 E	20	18	0	0	350 E
Amador	6,100 E	75 E	2,500 E	480 E	200 E	30	10	2,000 E
Butte	30,661	15,079	14,488	2,845	881	284	212	N/A
Calaveras	8,680	794	13,824	479	192	28	45	6,000
Colusa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contra Costa	215,135	7,090	3,293	10,773	1,463	1,422	885	669
Del Norte	4,426	216	4,805	488	209	41	7	582
El Dorado	37,981	1,831	30,764	1,641	691	164	280	-
Fresno	114,033	17,051	17,442	9,887	2,121	2,135	954	N/A
Glenn	N/A	N/A	N/A	N/A	738 2/	N/A	171 2/	-
Humboldt	25,024	2,275	9,084	1,937	342	332	293	-
Imperial	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	108,153	9,214	125,493	8,832	2,956	2,310	2,180	9,879
Kings	14,227	410	2,068	1,068	-	888	-	-
Lake	14,152 E	270 E	41,531	1,037 E	1,300 E	30 E	14 E	330 E
Lassen	8,000	125	5,500	150	100	29	20	1,500
Los Angeles	1,455,988 E	239,593 E	147,442 E	83,563 E	18,343 E	35,057 E	13,633 E	N/A
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	64,003	4,594	13,023	2,587	566	473	218	121
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	16,466	723	11,438	1,676	426	311	110	7,228
Merced	26,135	2,537	N/A	2,019	N/A	239	N/A	N/A
Modoc	1,950 E	30 E	18,410 E	200 E	25 E	5 E	5 E	800 E
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	55,742	5,171	4,669	3,497	856	681	290	7,963
Napa	20,355	1,830	1,535	1,154	233	207	233	8,410
Nevada	25,135	213	25,282	766	421	107	101	N/A
Orange	485,951	26,415	25,476	22,123	2,499	9,443	1,729	1,131
Placer	49,057	280	8,396	2,062	790	931	342	N/A
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	202,788	21,732	139,599	18,203	7,820	(Included in Coml.)		2,392
Sacramento	220,534	17,548	26,197	9,470	4,032	3,422	1,518	1,326
San Benito	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Bernardino	277,737	22,948	214,536	11,405	9,056	4,478	7,135	N/A
San Diego	454,078	41,687	69,252	20,200	3,751	5,233	2,803	N/A
San Francisco	102,719	35,107	2,000 E	9,059	700 E	2,858	5,000 E	0
San Joaquin	78,003	7,903	7,989	5,835	1,059	1,926	580	8,588
San Luis Obispo	40,800 E	4,500 E	16,000 E	3,800 E	1,900 E	220 E	290 E	11,033 E
San Mateo	164,636	5,614	8,177 E	6,146	4,089 E	2,734	4,088 E	697
Santa Barbara	59,778	6,788	8,144	3,749	355	975	313	2,334
Santa Clara	320,045 E	19,925 E	10,860 E	10,398 E	512 E	5,902 E	245 E	0 E
Santa Cruz	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Shasta	25,682	1,901	7,100	3,068	1,142	282	305	8,216
Sierra	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Siskiyou	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Solano	63,000	3,522	7,019	1,995	Total	3,881	Total	-
Sonoma	76,820	5,153	15,288	4,365	830	1,202	552	26,361
Stanislaus	63,699	4,956	7,138	4,433	1,147	1,274	-	-
Sutter	11,040 E	1,344 E	383 E	707 E	159 E	335 E	303 E	1,390 E
Tehama	4,595	483	1,259	726	246	207	72	15,134
Trinity	4,975	394	5,303 E	370	N/A	26	N/A	N/A
Tulare	45,000 E	3,700 E	15,000 E	1,960 E	2,335 E	385 E	345 E	6,000 E
Tuolumne	13,221	273	10,000	785	80	14	20	290
Ventura	143,375	6,426	18,196	4,848	782	2,028	2,390	0
Yolo	23,489	2,031	2,251	1,744	302	515	355	2,416
Yuba	8,700	1,775	1,460	1,820	450	250	300	2,339
TOTALS	5,440,115 1/	603,042 1/	1,136,462 1/	296,979 1/	77,619 1/	98,487 1/	50,342 1/	137,754 1/

(N/A = Not Available) (0 = nothing) (- = No response on this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of the data furnished only.
2/ Includes both improved and vacant properties.

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TABLE F-2

DISTRIBUTION OF LOCAL ASSESSMENT ROLL BY SELECTED PROPERTY TYPES

	RURAL		POSSESSORY INTERESTS		MISCELLANEOUS		
County	Unrestricted (9)	Restricted (10)	Secured (11)	Unsecured (12)	Oil and Mineral (13)	Others (14)	Grand Total (15)
Alameda	1,072	1,330	0	4,547	52	1,819	347,830
Alpine	251	32	0	224	-	-	1,867
Amador	6,000 E	925 E	0	230	200 E	-	18,750
Butte	4,039	1,698	2	172	N/A	-	70,351
Calaveras	3,300	906	0	595	0	2,955	37,798
Colusa	0	640	0	67	171	-	-
Contra Costa	2,610	608	0	1,957	1,391	2	247,298
Del Norte	209	-	0	616	261	3,797	15,657
El Dorado	2,503	427	1,460	177	12	1,732	79,663
Fresno	13,679	12,573	5	1,550	363	22,561	214,354
Glenn	-	N/A	0	137	157	-	N/A
Humboldt	14,051	374	0	759	791	11,968	67,230
Imperial	N/A	N/A	9	563	8	29	N/A
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	11,618	10,578	0	656	1,950	47,440	341,259
Kings	8,218	4,756	0	213	1,030	2,296	35,174
Lake	2,610 E	411	0	110 E	1,236 E	0	63,031 E
Lassen	11,265	950	0	411	18	1,174	29,242
Los Angeles	32,553 E	N/A	9,418 E	16 E	2,178	23,163	2,060,947
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	287	554	0	663	0	562	87,651
Mariposa	N/A	N/A	0	1,779	0	11,872	N/A
Mendocino	2,380	9,836	0	150	7,230	6,339	64,313
Merced	11,964	0	0	216	825	4,955	48,890
Modoc	4,889 E	541	0	300 E	0	511 E	27,666
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	4,855	2,407	4	1,466	46	5,996	93,643
Napa	6,711	481	0	169	0	0	41,318
Nevada	Incl. in Res.	56	N/A	221	1,577	289	54,168 E
Orange	1,686	732	40	2,641	1,666	27,469	609,001
Placer	14,236	1,377	-	647	31	6,776	84,925
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	16,962	2,797	N/A 2/	0	2	35,292	447,587
Sacramento	1,521	2,325	44	1,070	174	12,393	301,574
San Benito	0	2,195	0	62	27	-	N/A
San Bernardino	3,468	1,116	8,366	0	7	0	560,252
San Diego	19,928	1,522	3,153	0	184	19,684	641,475
San Francisco	0	0	0	2,232	0	2,002	161,677
San Joaquin	5,713	6,158	0	435	56	292	124,537
San Luis Obispo	7,000	2,859	854	N/A	1,554	3,700	94,510
San Mateo	856	719	0	2,183	7	4,166	204,112
Santa Barbara	3,040	2,027	369	2,045	918	9,107	103,979
Santa Clara	5,200 E	3,224 E	0	1,100 E	50 E	1,482 E	378,943
Santa Cruz	-	940	-	150 E	6	872	-
Shasta	11,052	493	962	1,592	0	11,815	73,610
Sierra	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Siskiyou	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Solano	2,520	2,511	-	471	294	2,472	87,685
Sonoma	6,087	2,047	0	431	5	4,419	143,560
Stanislaus	6,827	6,517	0	462	0	4,489	100,942
Sutter	4,502 E	N/A	N/A	89 E	174 E	3,324 E	23,754 E
Tehama	4,826	3,978	0	270	78.45 E	7,909	39,783
Trinity	N/A	854	22	315	2,136	-	14,395
Tulare	12,800	11,631	230 E	495 E	35	3,465	103,381
Tuolumne	5,000	1,255	669	800	60	0	32,467 E
Ventura	4,749	1,729	138	1,816	5,650	5,682	197,809
Yolo	1,503	3,289	0	146	217	253	38,511
Yuba	2,100	200	0	120	10	0	19,524
TOTALS	286,640 1/	112,578 1/	25,745 1/	37,536 1/	32,837.45 1/	316,523 1/	8,636,093 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of the data furnished only.
2/ Shown under other categories of property.

AL-02-0316A

TABLE G

BUSINESS PROPERTY ASSESSMENTS

County	Total Boats (1)	General Aircraft (2)	Direct Billing and Field Appraisals (3)	Total Property Statements (4)	Other (5)	Total (6)	Total Mandatory Audit Accounts (7)
Alameda	13,938	1,251	0	35,322	-	50,511	2,531
Alpine	17	0	209	74	-	300	2
Amador	542	57	-	1,500 E	-	2,100 E	23
Butte	5,673	350	N/A	-	-	-	250 E
Calaveras	813	62	0	565	586	2,026	2
Colusa	413	147	0	1,374	149	2,083	130
Contra Costa	19,416	776	6,284	15,843	831	43,150	141
Del Norte	789	26	0	1,200	-	2,015	25
El Dorado	3,370	290	188	4,058	1,514	9,420	105
Fresno	6,237	846	0	33,849	-	40,932	1,382
Glenn	390	142	0	2,708	293	3,533	61
Humboldt	2,620	176	0	4,608	0	7,404	79
Imperial	900	248	1,591	3,093	-	5,832	217
Inyo	266	96	191	2,249	-	2,802	24
Kern	5,283	1,254	0	19,608	0	26,145	952
Kings	1,184	176	100 E	3,500 E	-	4,960	32
Lake	2,945	114	500 E	1,820	186	5,565	46
Lassen	524	38	0	1,600	-	2,162	30
Los Angeles	94,800 E	5,000 E	108,925 E	178,000 E	1,998	388,723 E	3,325 E
Madera	1,294	153	N/A	N/A	-	1,447	21
Marin	6,743	354	1,440 E	13,724	0	22,261	101
Mariposa	600	35	0	776	-	1,411	5
Mendocino	1,602	177	0	4,600	-	6,379	75
Merced	1,775	257	0	7,985	258	10,275	64
Modoc	77	49	0	1,000 E	-	1,126 E	20 E
Mono	172	47	65 E	800 E	-	N/A	20 E
Monterey	4,195	452	721	10,637	1,019	17,024	74
Napa	2,514	309	1,030	3,713	257	7,823	148
Nevada	696	238	0	2,814	1,577	5,325	70
Orange	36,367	1,606	N/A	97,343	20,524	155,840	811
Placer	4,340	282	-	5,241	-	9,863	166
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	4,802	1,136	471	21,441	0	27,850	250 E
Sacramento	16,797	839	0	26,248	8,120	52,004	193
San Benito	390	146	123	2,056	-	2,715	59
San Bernardino	6,763	1,494	5,254	14,666	1,034	29,211	1,000 E
San Diego	21,636	2,120	0	64,260	0	88,016	2,136
San Francisco	2,984	3	27,107	13,664	6,748	50,506	1,776
San Joaquin	7,988	406	3,103	13,601	1,000	26,098	325
San Luis Obispo	4,087	389	0	8,853	0	13,329	21
San Mateo	8,995	476	1,938	22,198	133	33,740	966
Santa Barbara	5,117	739	694	11,170	3,876	21,596	177
Santa Clara	10,790	1,055	-	57,651	5,995	75,491	2,835 E
Santa Cruz	2,973	318	1,560	7,941	0	12,692	44
Shasta	4,640	287	1,509	5,691	-	12,127	234
Sierra	134	2	0	450	0	586	4
Siskiyou	901	115	0	4,080	-	5,096	101
Solano	2,628	192	1,000	6,349	-	10,169	377
Sonoma	3,192	697	0	11,229	0	15,118	505
Stanislaus	4,904	352	0	18,159	-	23,415	437
Sutter	2,195	210	250 E	4,000 E	-	6,655	47 E
Tehama	647	92	160 E	2,440 E	-	3,339	73
Trinity	873	43	0	1,000 E	-	1,916	0
Tulare	1,953	456	0	10,500 E	-	12,909	600 E
Tuolumne	1,846	165	0	3,125	-	5,136	15 E
Ventura	13,618	1,089	818	22,153	0	37,678	1,318
Yolo	2,025	218	2,127	3,536	194	8,100	288
Yuba	3,586	114	0	3,166	0	6,866	103
TOTALS	356,959	28,161	167,358 1/	819,231 1/	56,292 1/	1,420,795 1/	24,816 1/

(N/A = Not Available) (0 = nothing) (- = No response to this item) (E = Estimated)

1/ Totals are incomplete and represent a summary of the data furnished only.

AL-02-0316A

Description of data by Column (Table H-1 and H-2)

Column 1 Represents the number of applications received by the assessor in which a protest was filed disputing an assessment.

Column 2 Is the number of protests that were filed but were subsequently withdrawn.

Column 3 Represents the number of protests that were filed but were invalid for some reason prescribed by law.

Column 4 Consists of the number of no-shows, i.e., the number of applications denied because the party failed to appear for the hearing.

Column 5 Is the number of appeals available for hearings. This number can be calculated by subtracting columns 2, 3 and 4 from Column 1.

Column 6 Represents the number of applications filed in which a written stipulation, signed by the assessor and county legal officer, has been made that is in agreement with the applicants protest.

Column 7 Consists of the number of actual hearings held, i.e., presentations were given by both the assessor and the applicant.

Columns 8, 9, and 10 are a breakdown of the total shown in Column 7 and represent the number of denials, reductions and increases respectively. A summation of these three columns should equal the total of Column 7.

Column 11 The number of applications that have not had a hearing as of June 30, 1984.

Column 12 Consists of the number of roll units (parcel numbers or unsecured role item identifiers such as bill numbers) involved in the number of protests.

Column 13 Is the number of appeals (Item #5) that were mobilehomes.

Column 14 Represents the full dollar value of the properties appealed, i.e., the dollar value of Column 5.

Column 15 States the difference between the assessor's roll value and the applicants estimate of value, i.e., the dollar value of Column 5 less the applicants estimate of this value = difference.

Column 16 and 17 Represent the dollar value of Column 9 and Column 6 respectively.

Column 18 Is the dollar value of Column 10, i.e., the dollar value of the number of increases.

AL-03-0296A/wpc/12-07-84

TABLE H-1

ASSESSMENT APPEAL ACTIVITY 1983-84 BY COUNTY

NUMERICAL COUNT OF APPEALS

County	PROTEST FILED (1)	WITHDRAWN (2)	INVALID APPEALS (3)	NO-SHOWS (4)	AVAIL. HEARINGS (5)	STIP'S APPROVED (6)	HEARINGS HELD (7)	DENIALS (8)	DECREASES (9)	INCREASES (10)	WAITING DECISIONS (11)
Alameda	1,833	130	22	16	1,665	591	137	32	100	5	937
Alpine	0	0	0	0	0	0	0	0	0	0	0
Amador	35	2	0	1	32	19	13	3	9	1	1
Butte	248	25	16	13	194	103	91	46	41	1	3
Calaveras	15	0	0	0	15	6	9	4	11	0	0
Colusa	7	3	2	0	0	1	0	0	0	0	1
Contra Costa	871	102	22	38	709	1	104	23	80	1	604
Del Norte	4	1	0	2	1	0	1	1	0	0	0
El Dorado	20	5	0	1	14	6	8	7	1	0	0
Fresno	747	127	2	14	604	273	250	196	54	0	81
Glenn	25	2	0	0	23	0	23	18	5	0	0
Humboldt	120	6	8	4	102	45	60	34	27	2	4
Imperial	82	11	1	0	70	48	21	7	62	0	1
Inyo	15	0	0	0	15	1	3	2	1	0	11
Kern	522	170	13	10	329	200	72	48	23	1	57
Kings	55	3	4	2	11	9	9	3	5	1	28
Lake	13	1	0	1	11	3	8	4	1	0	3
Lassen	6	0	0	1	5	1	4	2	1	0	1
Los Angeles	9,995 1/	2,176 1/	N/A	472 1/	7,237 1/	72 1/	2,402	506 1/	1,892 1/	4 1/	4,873 1/
Madera	34	4	0	1	29	8	21	20	0	0	1
Marin	379	56	6	8	309	207	76	17	57	2	26
Mariposa	13	4	0	1	8	1	7	0	1	0	0
Mendocino	63	12	2	3	46	22	18	6	34	0	6
Merced	54	11	3	2	38	32.67	2	1	1	0	3
Modoc	3	0	0	1	2	2	0	1	2	0	0
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	250	30	6	23	191	115	61	38	20	2	16
Napa	60	10	0	0	50	12	38	12	24	0	2
Nevada	40	2	3	4	31	18	13	12	1	0	0
Orange	2,513	332	149	122	1,910	692	743	210	531	1	475
[illegible]er	100	71	0	0	29	0	29	20	9	0	0
[illegible]as	10	0	0	4	6	1	5	4	1	0	0
Riverside	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sacramento	552	120	2	-	430	73	357	95	78	0	184
San Benito	6	2	0	0	4	4	0	0	4	0	0
San Bernardino	706	413	0	55	238	119	183	97	194	0	9
San Diego	1,995	372	117	172	1,334	952	382	697 1/	253 1/	11 1/	18 1/
San Francisco	913	147	0	75	730	45	752	195	393	0	20
San Joaquin	264	30	22	2	210	82	62	16	19	0	93
San Luis Obispo	237	107	3	8	119	9	14	8	6	0	96
San Mateo	410	162	0	12	236	68	60	38	21	1	108
Santa Barbara	142	20	0	11	111	77	34	18 1/	21 1/	1	0
Santa Clara	801	216	64	47	474	116	96	26	68	2	262
Santa Cruz	124	15	0	4 E	136 1/	110 1/	22 E	18 1/	7 1/	0	1
Shasta	26	1	7	1	17	10	7	4	4	0	0
Sierra	70	6	0	17	47	2	45	10	33	2	0
Siskiyou	23	2	1	2	18	13	5	2	3	0	0
Solano	64	9	0	1	54	40	14	0	0	0	14
Sonoma	444	78	16	16	334	48	192	97	138	5	94
Stanislaus	266	7	0	8	251	36	215	5	4	0	206
Sutter	19	1	1	9	8	3	5	3	1	0	1
Tehama	26	2	0	4	20	6	14	7	7	0	0
Trinity	14	4	1	1	8	2	6	3	3	0	0
Tulare	208	28	5	8	167	85	82	22	58	2	0
Tuolumne	42	3	0	0	39	37	2	1	1	0	0
Ventura	640	93	1	92	454	235	154	97	57	0	65
Yolo	104	24	3	0	77	60	17	10	4	0	3
Yuba	52	10	1	2	39	11	28	6	22	0	0
TOTALS	116,236 2/	24,753 2/	503 2/	5,540 2/	85,600 2/	6,372.67 2/	6,976 2/	13,907 2/	23,954 2/	182 2/	52,329 2/

(N/A = Not Available) (0 = Nothing) (- = No Response This Item) (E = Estimated).

1/ Based on parcels, not numbers of appeals.
Totals are incomplete and represent a summary of the data furnished only.

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TABLE H-2

ASSESSMENT APPEAL ACTIVITY 1983-84 BY COUNTY

County	NUMERICAL COUNT OF: ROLL UNITS PROTESTED (12)	NUMERICAL COUNT OF: MOBILE-HOMES PROTESTED (13)	DOLLAR VALUE: FULL VALUE OF APPEALS (14)	DOLLAR VALUE: DIFFERENCE IN VALUE COUNTY VS. APPLICANT (15)	DOLLAR VALUE: FULL VALUE REDUCTIONS (16)	DOLLAR VALUE: FULL VALUES STIPULATIONS (17)	DOLLAR VALUE: FULL VALUE INCREASES (18)
Alameda	2,095	1	1,291,236,477	745,068,622	57,047,831	49,212,429	157,544
Alpine	0	0	0	0	0	0	0
Amador	30	0	47,690,398	-	94,745	17,007,221	766
Butte	571	2	66,998,601	25,238,200	9,484,735	5,535,400	40,766
Calaveras	16	0	1,567,347	215,414	1,240,605	1,056,925	0
Colusa	7	0	4,507,383	2,028,786	0	394,522	0
Contra Costa	874	0	99,550,806	29,339,434	8,035,629	100,000	43,111
Del Norte	5	0	1,812,264	1,207,267	0	0	0
El Dorado	20	0	5,448,577	1,986,829	31,883	157,111	0
Fresno	770	2	270,016,582	114,257,108	21,885,965	20,742,801	0
Glenn	18	0	9,529,922	6,125,932	0	1,811,788	0
Humboldt	628	0	209,184,340	36,590,535	7,783,265	5,088,174	1,145,377
Imperial	96	0	109,853,179	60,608,984	8,155,323	7,028,279	0
Inyo	15	0	18,678,456	11,359,206	22,000	34,000	0
Kern	10,784	1	1,128,183,662	514,970,901	1,055,497	136,511,215	13,889
Kings	55	0	125,989,199	85,234,119	448,759	4,770,911	35,969
Lake	54	0	1,469,088	303,059	8,000	58,000	0
Lassen	6	0	9,500,000	325,000	27,000	2,000	0
Los Angeles	9,995 1/	33	10,689,587,529	3,906,185,487	170,287,180	1,391,375	3,250,354
Madera	N/A	0	N/A	N/A	N/A	N/A	N/A
Marin	430	0	215,608,432	56,886,603	1,247,706	20,467,865	9,728
Mariposa	7	0	529,200	242,854	26,500	9,400	0
Mendocino	93	0	9,651,364	2,872,395	2,543,563	2,366,763	0
Merced	114	11	31,911,380	14,000,563	514,900	17,464,608	0
Modoc	3	0	212,954	107,729	104,129	104,129	0
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	604	0	140,539,478	56,739,883	5,304,795	7,045,392	379,560
Napa	73	0	115,808,796	52,503,008	38,113,498	11,646,385	0
Nevada	47	0	5,181,144	2,055,287	357,674	267,713	0
Orange	4,015	30	3,077,635,990	741,776,068	148,695,691	124,479,670	2,080
Placer	100	N/A	3,585,941	2,074,916	134,610	0	0
Plumas	10	0	1,740,709	662,924	3,550	5,000	0
Riverside	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sacramento	590	-	131,561,508	42,943,894	8,298,534	5,144,241	0
San Benito	4	0	1,062,310	637,496	195,720	195,720	0
San Bernardino	2,102	0	507,216,370	189,544,496	39,055,803	24,535,121	0
San Diego	3,141 1/	0	2,091,628,027	N/A	132,930,329	N/A	7,805,942
San Francisco	698	0	N/A	N/A	N/A	N/A	N/A
San Joaquin	320	0	226,349,893	127,030,894	160,735	18,076,793	0
San Luis Obispo	318	0	150,841,650	39,615,504	866,936	0	0
San Mateo	418	0	851,833,470	-	8,422,266	7,174,716	294,000
Santa Barbara	142	1	48,471,679	9,983,253	6,561,039	6,367,189	65,589
Santa Clara	1,362	23	2,270,644,601	673,620,039	31,010,634	24,744,334	51,521
Santa Cruz	151 1/	0	23,485,590	5,147,030	2,904,070	2,717,890	42,000
Shasta	366	0	2,641,880	874,902	524,550	254,050	0
Sierra	70	0	5,156,708	2,866,088	1,009,553	65,450	68,438
Siskiyou	54	0	32,784,883	7,628,839	3,568,380	3,541,450	26,357
Solano	64	0	127,280,397	22,552,241	11,667,241	114,703,294	0
Sonoma	334	6	1,972,627,770	658,693,978	24,573,502	11,702,300	257,130
Stanislaus	266	2	233,799,500	148,856,081	289,046	16,778,914	0
Sutter	19	0	50,606,187	29,446,566	49,664	1,201,069	0
Tehama	26	1	4,104,258	1,733,076	193,073	458,093	0
Trinity	14	0	1,153,798	880,280	7,500	4,000	0
Tulare	180	-	44,569,905	26,564,367	15,305,706	9,278,123	42,352
Tuolumne	42	1	3,925,115	1,229,584	725,857	599,857	0
Ventura	639	1	154,475,371	96,446,779	24,805,539	21,935,386	0
Yolo	208	0	72,791,790	57,323,180	14,664,891	13,675,607	0
Yuba	57	0	8,905,173	2,283,944	344,126	331,189	0
TOTALS	43,120 2/	115 2/	26,711,127,031 2/	8,616,869,624 2/	810,789,727 2/	718,243,862 2/	13,732,473 2/

(N/A = Not Available) (0 = Nothing) (- = No Response to this Item) (E = Estimated)

1/ Based on parcels, not numbers of appeals.
2/ Totals are incomplete and represent a summary of data furnished only.

AL-03-0296A

TABLE I

ASSESSMENT APPEALS BOARDS AND HEARING OFFICERS

County	Number of Assessment Appeals Boards (1)	Number of Hearing Officers (2)
Alameda	2	0
Alpine	0	0
Amador	0	0
Butte	1	1
Calaveras	0	0
Colusa	0	0
Contra Costa	1	0
Del Norte	0	0
El Dorado	1	0
Fresno	1	1
Glenn	1	0
Humboldt	1	0
Imperial	0	0
Inyo	0	0
Kern	1	1
Kings	1	0
Lake	0	0
Lassen	0	0
Los Angeles	3	15
Madera	0	0
Marin	2	0
Mariposa	1	0
Mendocino	0	0
Merced	1	0
Modoc	0	0
Mono	1	0
Monterey	1	0
Napa	0	0
Nevada	0	0
Orange	2	3
Placer	1	0
Plumas	0	0
Riverside	2	0
Sacramento	2	0
San Benito	0	0
San Bernardino	3	3
San Diego	4	4
San Francisco	1	3
San Joaquin	0	0
San Luis Obispo	1	0
San Mateo	1	0
Santa Barbara	1	0
Santa Clara	2	0
Santa Cruz	1	0
Shasta	1	0
Sierra	0	0
Siskiyou	1	0
Solano	0	0
Sonoma	1	0
Stanislaus	1	0
Sutter	1	5
Tehama	0	0
Trinity	0	0
Tulare	0	0
Tuolumne	0	0
Ventura	0	2
Yolo	0	0
Yuba	1	5
TOTALS	46	43

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