A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS ACTIVITIES IN CALIFORNIA ASSESSOR'S OFFICES, 1986 — 87

APRIL 1988

ASSESSMENT STANDARDS DIVISION
PROPERTY TAXES DEPARTMENT
CALIFORNIA STATE BOARD OF EQUALIZATION

TABLE A

Budget Data & Costs of Selected Programs

	Salaries & Wages (1)	Cost of Services From other Departments (2)	Other Costs (3)	Gross Budget (4)	Income or Offsetting Services: Services to Other Departments (5)	Map Sales (6)	Other Offsets (7)	Net Budget (8)	Exemption Program Costs (Included in Budget) (9)
Alameda	$ 6,929,514	$ 900,486	$ 482,721	$ 8,312,721	$ 1,737	$ 21,958	$ 76,821	$ 8,212,205	$ 267,428
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amador	298,261	0	66,986	365,247	0	0	0	365,247	0
Butte	1,257,610	122,020	166,999	1,546,629	-	-	-	1,546,629	-
Calaveras	426,863	0	28,643	455,506	0	650	0	454,856	0
Colusa	382,397	0	74,720	457,117	0	0	0	457,117	0
Contra Costa	5,267,179	737,660	387,380	6,392,219	18,000	7,800	49,850	6,316,569	207,222
Del Norte	286,609	0	22,620	309,229	0	2,500	670	306,059	N/A
El Dorado	1,373,042	157,282	100,533	1,630,857	0	0	18,956	1,611,901	44,800
Fresno	4,511,254	669,814	298,153	5,479,221	2,239	34,885	158,641	5,283,456	190,000 E
Glenn	248,040	0	199,118	447,158	0	0	0	447,158	17,299
Humboldt	952,269	195,575	119,031	1,266,875	210	8,895	140,674	1,117,096	N/A
Imperial	716,505	20,700	63,347	800,552	0	1,400	2,600	796,552	N/A
Inyo	325,521	0	170,316	495,837	0	8,023	0	487,814	0
Kern	4,457,454	499,559	443,890	5,400,903	970	7,220	13,969	5,378,744	62,235
Kings	647,378	228,342	1,910	877,630	0	8,500	0	869,130	-
Lake	795,022	19,154	88,939	903,115	285	9,217	36,380	857,233	0
Lassen	274,005	5,000	16,510	295,515	0	1,000	2,000	292,515	Yes
Los Angeles	40,189,391	7,312,397	2,276,124	49,777,912	57,552	242,674	402,889	49,075,631	1,363,590
Madera	553,995	-	-	-	-	-	-	-	-
Marin	2,555,721	84,903	171,230	2,811,854	112,961	24,272	0	2,674,621	N/A
Mariposa	235,702	0	25,030	260,732	0	0	0	260,732	N/A
Mendocino	813,096	0	62,021	875,417	0	10,096	0	865,321	22,000
Merced	1,167,495	49,956	96,050	1,313,501	7,064	7,555	-	1,298,882	N/A
Modoc	211,010	0	14,900	225,910	0	0	0	225,910	8,000 E
Mono	213,855	0	31,100	244,955	0	0	0	244,955	-
Monterey	1,646,278	196,753	106,175	1,949,206	0	2,400	0	1,946,806	N/A
Napa	731,731	0	88,325	820,056	0	2,600	0	817,456	9,630
Nevada	929,169	159,060	103,893	1,192,122	6,450 E	2,466	14,644	1,168,562	-
Orange	10,426,879	1,792,208	1,735,864	13,954,951	113,657	50,419	778,423	13,126,109	421,245
Placer	1,714,620	0	171,699	1,886,319	0	5,300	0	1,881,019	23,000 E
Plumas	306,212	0	46,705	353,716	0	0	0	353,716	0
Riverside	5,748,083	1,138,172	264,377	7,150,632	21,747	7,600 E	134,405	6,986,880	175,000 E
Sacramento	5,693,941	38,267	929,529	6,661,737	-	64,714	36,185	6,560,838	222,000
San Benito	270,291	0	22,400	292,691	0	N/A	0	292,691	N/A
San Bernardino	5,666,869	596,303	626,908	6,890,080	0	4,000 E	428,957	6,462,123	280,000 E
San Diego	8,365,620	N/A	895,654	9,261,274	N/A	102,436	611,890	8,546,948	292,465
San Francisco	4,496,497	423,511	158,399	5,078,407	0	0	0	5,078,407	N/A
San Joaquin	2,161,809	279,107	795,547	3,236,463	7,490	2,000 E	0	3,226,973	65,000 E
San Luis Obispo	1,968,503	0	300,358	2,268,861	0	17,850	12,600	2,238,411	44,077
San Mateo	4,369,856	489,200	423,286	5,282,342	0	19,534	12,604	5,250,204	110,979
Santa Barbara	2,244,228	369,595	184,116	2,797,939	0	15,000	155,000	2,627,939	40,000 E
Santa Clara	9,805,668	781,189	805,627	11,392,484	0	4,000	271,000	11,117,484	488,863
Santa Cruz	1,261,566	N/A	160,057	1,421,623	N/A	12,900	35,839	1,373,884	62,000
Shasta	1,209,143	66,696	152,657	1,428,496	5,491	10,078	11,532	1,401,395	0
Sierra	168,440	0	22,380	190,820	0	900	2,300	187,620	3,000
Siskiyou	762,479	65,600	66,355	894,434	6,000 E	2,848	2,874	882,712	40,000 E
Solano	1,223,774	0	339,606	1,492,591	0	10,500	0	1,492,591	-
Sonoma	2,477,074	281,425	129,902	2,888,401	0	27,558	0	2,860,843	105,000 E
Stanislaus	2,031,860	416,569	70,244	2,518,673	0	12,000 E	18,051	2,488,622	130,000 E
Sutter	557,661	11,300	107,683	676,644	0	0	3,000	673,644	-
Tehama	713,088	0	57,636	770,724	0	4,186	8,048 E	758,490	0
Trinity	251,580	0	30,456	282,056	3,036	1,791	0	277,209	-
Tulare	1,738,981	89,900	107,546	1,936,427	0	0	0	1,936,427	N/A
Tuolumne	519,318	0	77,670	596,988	0	8,745	0	596,988	0
Ventura	4,751,728	190,572	0	4,942,299	0	15,688	12,836	4,913,775	0
Yolo	887,629	0	93,370	980,999	0	4,300	0	976,699	6,894
Yuba	329,804	0	153,699	483,503	2,000	4,251	0	483,503	1,200
TOTAL	$160,519,567 1/	$18,379,275 1/	$14,636,394 1/	$192,920,570 1/	$366,889 1/	$812,709 1/	$3,453,638 1/	$188,433,301 1/	$4,702,927 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.

TABLE B

BUDGETED PERMANENT POSITIONS
(In Person-Years)

	Assessor & Assistant Assessor (1)	CERTIFIED APPRAISERS: Real Property Appraisers (2)	CERTIFIED APPRAISERS: Business Property Appraisers (3)	CERTIFIED APPRAISERS: Other Functions (4)	Cadastral Drafts-Persons (5)	Other Technical/ Professional (6)	All Clerical (7)	Total (8)
Alameda	2	61	27	0	8	36	79	213.0
Alpine	2	0	0	0	0	0	0	2.0
Amador	1	4	1	0	.5	0	3.5	10.0
Butte	2	17	3	-	3	-	21.8	46.8
Calaveras	2	5	1	0	2	0	6	16.0
Colusa	1	3.6	1	1	0	1	3	10.6
Contra Costa	3	60	12	5	7	5	51	143.0
Del Norte	1	4	1	0	1	1	2	10.0
El Dorado	2	17	2	1	3	1	20	46.0
Fresno	2	47	16	2	9	2	59	137.0
Glenn	2	5	0	0	0	1	3	11.0
Humboldt	2	11	4	0	4	0	11	32.0
Imperial	1	9	4	0	1	2	7	24.0
Inyo	1	3	1	0	1	0	4	10.0
Kern	2	47	16	3	7	2	51	128.0
Kings	1	8	3	1	1	1	5	20.0
Lake	2	10	2	0	2	4	8	28.0
Lassen	1	5	1	0	.6	0	2	9.6
Los Angeles	2	286	166	0	43	92	535	1,124.0
Madera	1	10	2	0	1	0	8	22
Marin	3	31	7	9	2	4	25.5	81.5
Mariposa	1	4.5	1	0	1	0	2.5	10.0
Mendocino	1	12	2	1	2	3.5	7	28.5
Merced	2	16	5	0	2	2	13	40.0
Modoc	1	2	1	0	1	1	1	7.0
Mono	1	3	1	0	.5	.5	3	9.0
Monterey	2	16	5	2	3	3	17	48.0
Napa	2	6	3	1	2	0	8.5	22.5
Nevada	2	11	1	1	3	3	14	35.0
Orange	7	71	48	8	17	14	172	337.0
Placer	2	22	3	0	4	3	20	54.0
Plumas	1	3	.5	.5	1	0	4	10.0
Riverside	2	63	20	12	14	23	50	184.0
Sacramento	2	71	21	0	7	47	18	166.0
San Benito	1	4	1	0	1	0	5.5	12.5
San Bernardino	2	65	15	14	9	29.5	54	188.5
San Diego	2	78	19	22	22	19	101	263.0
San Francisco	2	37	28	2	3	3	37	112.0
San Joaquin	2	33	10	0	6	1	33	85.0
San Luis Obispo	1	23	5	11	5	10	18	73.0
San Mateo	2	40	16	2	5	6	39	110.0
Santa Barbara	3	30	5	0	4	3	22	67.0
Santa Clara	2	72	44	9	9	12	110	260.0
Santa Cruz	1	13	4	3	2	2	14.3	39.3
Shasta	1	15	4	2	3	1	13	39.0
Sierra	1	2	0	0	0	0	2	5.0
Siskiyou	2	6	3	0	4	1	9	25.0
Solano	2	14	4	0	4.4	0	13	37.4
Sonoma	2	26	6	0	6	3	31	74.0
Stanislaus	2	34	10	0	3	0	18	67.0
Sutter	1	5	3	1	1	1	6	18.0
Tehama	2	6	1	0	2	0	11	22.0
Trinity	1	3	1	0	1	0	4	10.0
Tulare	2	25	7	0	3	3	18	58.0
Tuolumne	2	6	1	1	1	0	4	15.0
Ventura	2	54	15	3	21	11	41	147.0
Yolo	2	5	2	0	2	4	11	26.0
Yuba	2	4	2	0	1	1	5	15.0
TOTALS	104.0 1/	1,544.1 1/	587.5 1/	117.5 1/	272.0 1/	362.5 1/	1,854.6 1/	4,844.2 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.

TABLE C

BUDGETED TEMPORARY POSITIONS
(In Person-Days)

	Appraisal (1)	Clerical: Homeowners' Exemptions (2)	Clerical: Other (3)	Drafting/ Mapping (4)	Other (5)	Total (6)
Alameda	0	97.47	186.67	0	0	284.14
Alpine	0	0	0	0	0	0
Amador	0	0	0	0	0	0
Butte	0	0	264	33	0	297
Calaveras	0	0	0	0	0	0
Colusa	0	0	0	0	0	0
Contra Costa	2,439	814.5	802.5	0	0	4,056
Del Norte	0	0	0	0	0	0
El Dorado	0	0	0	0	0	0
Fresno	0	181	491	0	0	672
Glenn	0	0	0	0	0	0
Humboldt	0	0	128	0	0	128
Imperial	0	0	0	0	0	0
Inyo	0	0	105	0	0	105
Kern	0	180	1,620	0	0	1,800
Kings	0	0	0	0	0	0
Lake	0	0	192	0	0	192
Lassen	0	0	0	0	0	0
Los Angeles	0	0	936	0	0	936
Madera	0	0	0	0	0	0
Marin	0	0	0	0	0	0
Mariposa	0	0	95	0	0	95
Mendocino	0	0	0	0	0	0
Merced	0	170 E	350 E	0	0	520 E
Modoc	0	0	0	0	0	0
Mono	0	0	0	0	0	0
Monterey	0	0	0	0	0	0
Napa	38	0	29	0	0	67
Nevada	117	0	0	0	0	117
Orange	240	120	2,875	0	234	3,469
Placer	0	90	125	125	125 E	465
Plumas	0	0	0	0	0	0
Riverside	0	0	431	0	0	431
Sacramento	380	0	456	0	0	836
San Benito	0	0	0	0	0	0
San Bernardino	0	0	0	0	0	0
San Diego	0	416	2,138	296	0	2,850
San Francisco	0	0	0	0	0	0
San Joaquin	0	90	500	0	0	590
San Luis Obispo	24	20	425	34	35	538
San Mateo	0	195.6	844.4	0	0	1,040
Santa Barbara	70	0	0	0	0	70
Santa Clara	0	819	2,463	0	0	3,268
Santa Cruz	0	0	0	0	0	0
Shasta	79	12	138	0	0	229
Sierra	15	0	65	0	0	80
Siskiyou	0	0	90	0	0	90
Solano	0	0	0	0	0	0
Sonoma	0	0	0	0	0	0
Stanislaus	0	0	35 E	0	0	35 E
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	3,402 1/	3,205.57 1/	15,904.57 1/	488 1/	394 1/	23,380.14 1/

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

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TABLE D

SELECTED STAFFING CHANGES

	Full-Time Positions Deleted Last Fiscal Year				Full-Time Positions Vacant Last December 31			
	Professional (1)	Clerical (2)	Other (3)	Total (4)	Professional (5)	Clerical (6)	Other (7)	Total (8)
Alameda	0	0	2	2	0	0	0	0
Alpine	0	0	0	0	0	0	0	0
Amador	0	0	0	0	0	0	0	0
Butte	1	.2	0	.2	0	0	0	0
Calaveras	0	0	0	0	0	0	0	0
Colusa	0	0	0	0	0	0	0	0
Contra Costa	2*	11*	2*	15*	3	0	0	3
Del Norte	0	0	0	0	0	0	0	0
El Dorado	0	0	0	0	0	0	0	0
Fresno	7	1	1	9	0	0	0	0
Glenn	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	0	0	0	0
Imperial	0	0	0	0	0	0	0	0
Inyo	1	1	0	2	1	1	0	2
Kern	0	0	0	0	1	0	0	1
Kings	0	0	0	0	0	0	0	0
Lake	0	0	0	0	0	0	0	0
Lassen	1	0	0	1	1	0	0	1
Los Angeles	0	0	0	0	0	0	0	0
Madera	1	0	1	2	-	-	-	-
Marin	7*	1.5	0	5.5*	0	0	0	0
Mariposa	0	0	0	0	0	0	0	0
Mendocino	0	0	0	0	1	0	0	1
Merced	0	0	0	0	2	0	0	2
Modoc	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	1	1
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	10*	0	0	10*	30	9	6	45
Placer	0	0	0	0	0	0	0	0
Plumas	2	0	0	2	0	0	0	0
Riverside	0	0	0	0	8	4	5	17
Sacramento	0	0	0	0	4	2	1	7
San Benito	0	0	0	0	0	0	0	0
San Bernardino	0	0	0	0	0	0	0	0
San Diego	0	3	1	4	4	5	0	9
San Francisco	4	1	0	5	0	0	0	0
San Joaquin	-	0	-	-	-	-	-	-
San Luis Obispo	4*	5*	2*	11*	3	1	0	4
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	1	2	0	3	1	1	0	2
Santa Clara	0	1*	0	1*	0	0	0	0
Santa Cruz	1*	1*	0	2*	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	1	0	1
Solano	0	0	0	0	0	0	2	2
Sonoma	.5	1	0	1.5	1	0	0	1
Stanislaus	0	0	0	0	1	0	0	1
Sutter	0	0	0	0	0	0	0	0
Tehama	0	0	0	0	2	0	0	2
Trinity	0	0	0	0	0	0	0	0
Tulare	0	0	0	0	0	0	1	1
Tuolumne	0	0	1	1	0	0	0	0
Ventura	1*	1*	0	2*	2	0	1	3
Yolo	1*	1	0	0	0	0	0	0
Yuba	0	0	0	0	0	0	0	0
TOTALS	8.5* 1/	7.3* 1/	2 1/	13.8* 1/	65 1/	24 1/	17 1/	106 1/

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

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*Position added, not deleted.

TABLE 2

LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

	Section 601 Roll				Last Fiscal Year Supplemental Assessments		
	Total Roll Full Value in 000's (1)	Secured Roll Units (2)	Unsecured Roll Units (3)	Total Roll Units (4)	Roll Units (5)	Total Tax Dollars Generated (6)	Assessments Billed Through (Date) (7)
Alameda	$ 48,007,694	368,938	56,559	425,497	N/A	$ N/A	6-30-87
Alpine	140,021	1,740	291	2,031	106	N/A	3-1-87
Amador	1,083,955	19,013	1,825	20,838	2,066	427,876	3-1-87
Butte	4,495,000	77,718	9,076	86,794	N/A	N/A	N/A
Calaveras	1,186,097	38,984	2,126	41,110	2,224	355,731	10-14-87
Colusa	987,455	11,011	1,570	12,581	-	-	-
Contra Costa	37,918,019	273,205	46,429	-	51,560	-	2-87
Del Norte	461,635	15,760	1,773	17,533	1,016	(62,129)	6-19-87
El Dorado	4,613,425	86,021	8,486	94,507	3,001	456,189	3-87
Fresno	19,204,670	199,167	30,759	229,926	33,203	6,058,014	6-30-87
Glenn	950,874	15,361	1,626	16,987	N/A	N/A	N/A
Humboldt	3,455,839	63,440	6,821	70,261	7,157	962,984	4-87
Imperial	2,805,112	62,840	6,619	69,459	5,232	1,993,552	4-87
Inyo	978,982	16,670	2,148	18,818	1,477	195,067	6-2-86
Kern	29,298,554	348,071	29,490	377,561	20,677	4,502,590	3-1-86
Kings	2,162,556	33,706	3,625	37,331	5,313	852,136	6-30-87
Lake	2,366,497	62,891	6,198	69,089	6,359	401,091	6-30-87
Lassen	695,493	28,066	1,916	29,922	2,400	158,000	5-1-87
Los Angeles	287,753,244	2,134,298	341,207	2,475,505	196,521	120,784,579	7-19-87
Madera	2,679,797	41,652	3,636	45,288	-	-	-
Marin	13,093,004	88,579	19,479	108,058	8,234	3,844,422	6-30-87
Mariposa	544,043	11,185	3,795	14,980	1,806	165,713	7-31-87
Mendocino	2,599,954	57,164	6,831	63,995	5,749	836,430	7-86
Merced	4,573,647	51,432	6,617	58,049	7,850	N/A	2-28-87
Modoc	435,345	26,965	783	27,748	1,990 E	N/A	9-15-87
Mono	1,121,887	14,072	1,256	15,328	N/A	N/A	-
Monterey	11,177,531	96,343	18,512	114,854	12,500 E	4,037,506	11-10-87
Napa	4,315,023	39,514	6,058	45,572	3,788	1,485,156	6-30-87
Nevada	3,076,027	52,653	6,161 E	58,814	N/A	N/A	N/A
Orange	101,846,045	618,942	141,294	760,236	131,086	59,364,795	2-28-86
Placer	6,853,576	82,863	12,263	95,126	11,382	2,698,233	5-5-87
Plumas	931,191	20,875	3,689	24,564	2,178	N/A	N/A
Riverside	35,767,303	486,802	28,418	515,220	78,357	24,106,389	7-1-87
Sacramento	30,976,455	310,222	42,860	353,082	30,904	N/A	6-1-87
San Benito	1,088,800	12,726	1,744	14,470	3,276	748,266	3-1-87
San Bernardino	37,298,034	615,752	34,874	650,626	106,638	34,000,000	6-30-87
San Diego	87,677,995	699,156	82,368	781,524	N/A	61,100,000	5-87
San Francisco	40,929,901	162,796	36,897	199,693	3,762	21,886,551	6-30-87
San Joaquin	12,404,000	130,298	22,318	152,616	19,406	4,504,526	9-26-87
San Luis Obispo	7,877,177	103,191	16,872	120,063	26,339	5,223,710	6-30-87
San Mateo	35,471,561	205,965	35,366	241,331	17,510	10,412,581	10-29-87
Santa Barbara	15,945,312	104,670	22,130	126,800	17,600	18,083,767	6-30-87
Santa Clara	67,760,534	394,662	79,608	474,270	79,324	61,309,219	3-87
Santa Cruz	7,771,365	87,539	10,947	98,486	N/A	N/A	N/A
Shasta	4,239,141	75,344	11,364	86,708	11,018	N/A	6-30-87
Sierra	190,143	3,769	1,952	5,721	335	31,782	6-30-87
Siskiyou	1,472,522	44,965	5,162	50,127	4,493	373,504	6-30-87
Solano	9,172,947	96,692	10,772	107,464	N/A	N/A	N/A
Sonoma	15,245,307	148,246	12,913	161,159	29,016	9,639,381	3-1-87
Stanislaus	9,770,610	106,400	12,699	119,099	24,333	4,040,424	6-30-87
Sutter	2,022,833	25,251	5,188	30,439	2,175	-	6-30-87
Tehama	1,286,483	39,821	2,338	42,159	2,324	250,902	8-31-87
Trinity	445,723	12,229	3,842	16,071	1,336	88,498	6-30-87
Tulare	6,781,218	106,745	16,495	123,240	4,805	724,028	10-26-87
Tuolumne	1,629,952	34,700	5,516	40,216	3,600	1,180,000	7-1-87
Ventura	23,838,518	202,381	34,767	237,148	38,033	14,868,658	7-87
Yolo	4,230,695	39,937	5,168	45,105	7,910	1,756,875	3-1-87
Yuba	1,242,766	20,107	5,327	25,434	837	175,229	10-1-87
TOTALS	$1,064,349,487 1/	9,329,505 1/	1,336,823 1/	10,346,633 1/	1,038,206 1/	$484,022,225 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.

TABLE E (Continued)

LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

	Single Family Transfers (8)	All Other Transfers (9)	Property Splits (10)	New Sub-Division Lots (11)	Juris-dictions Issuing Building Permits (12)	Total Building Permits Received (13)	Number of New Assessments or Reassessments Resulting from Permits (14)	Number of New Assessments Resulting from New Construction Discovered without Permits (15)
Alameda	Incl. in (9)	60,447	1,759	5,927	19	13,640	N/A	N/A
Alpine	129	18	32	0	1	127	86	12
Amador	500 E	1,000 E	215	38	6	1,190	1,000	30 E
Butte	Incl. in (9)	8,867	N/A	N/A	6	7,104	N/A	N/A
Calaveras	0	0	271	32	2	1,414	796	N/A
Colusa	-	-	-	-	3	680	382	97
Contra Costa	31,954	13,286	814	6,000	14	23,274	17,776	N/A
Del Norte	1,099	366	171	0	2	873	N/A	340
El Dorado	N/A	16,446	2,677	313	3	4,000 E	N/A	N/A
Fresno	16,460	16,473	5,000	3,157	16	20,329	11,747	N/A
Glenn	Incl. in (9)	1,492	326	-	3	N/A	N/A	N/A
Humboldt	N/A	6,114	618	458	8	3,172	1,635	N/A
Imperial	N/A	6,762	230	298	6	2,355	2,237	N/A
Inyo	N/A	1,530	29	51	2	N/A	728	N/A
Kern	34,940	9,649	1,662	3,228	9	15,390	7,848	550
Kings	1,923 E	607 E	103	229	5	2,341	765	209
Lake	1,290 E	2,334 E	738	66	3	5,388 E	2,973 E	259 E
Lassen	900 E	1,150	280	40	2	1,250 E	700 E	150 E
Los Angeles	169,207 E	45,402 E	31,390	23,639	85	N/A	53,742	N/A
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	5,800 E	1,819 E	494	725	12	8,683	2,602	9
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	1,346	576	577	405	5	2,000	1,400	250
Merced	Incl. in (9)	5,160	126	601	7	N/A	Incl. in (15)	4,000 E
Modoc	400 E	3,000 E	47	0	1	403	219 E	100 E
Mono	N/A	N/A	11	69	2	442	193	N/A
Monterey	5,524	1,817	734	944	13	N/A	3,381	N/A
Napa	1,992	833	184	170	5	3,469	1,636	90 E
Nevada	4,410 E	490 E	369	122	2	4,000 E	3,165 E	N/A
Orange	46,062	34,762	710	5,745	27	52,539	23,536	N/A
Placer	Incl. in (9)	14,936	888	2,082	7	9,426	Incl. in (15)	6,836
Plumas	Incl. in (9)	2,595	281	50	2	N/A	N/A	N/A
Riverside	41,308	29,233	27,655	19,166	21	56,284	18,797	N/A
Sacramento	21,656	5,681	5,785	6,569	6	29,682	12,976	N/A
San Benito	N/A	N/A	124	410	3	729	650 E	360 E
San Bernardino	59,267	39,510	2,911	12,234	18	60,000 E	33,599	200 E
San Diego	Incl. in (9)	96,500	6,686	21,265	17	N/A	48,300	N/A
San Francisco	11,794	7,541	279	411	1	18,774	4,674	N/A
San Joaquin	10,345	1,894	1,100	892	7	14,905	6,692	1,680
San Luis Obispo	10,215	4,380	3,526	1,828	8	13,048	18,770	300
San Mateo	20,837	9,805	465	1,804	21	21,725	5,297	0
Santa Barbara	7,500 E	4,000 E	213	1,724	5	9,162	8,500 E	500 E
Santa Clara	39,136 E	8,015 E	4,357 E	8,804 E	16	34,413 E	31,228 E	200 E
Santa Cruz	Incl. in (9)	13,000	1,200	N/A	5	7,000	5,800	450
Shasta	N/A	10,775	1,794	662	3	3,719	3,118	83
Sierra	40	249	26	50	1	183	172	40 E
Siskiyou	650 E	1,929 E	169	43	6	1,459	950 E	200 E
Solano	8,675	2,658	226	3,798	8	N/A	N/A	N/A
Sonoma	20,550 E	4,518 E	2,499	450 E	9	2,499	12,738	N/A
Stanislaus	9,789	3,951	530	4,258	10	11,899	9,479	1,000 E
Sutter	2,500 E	850 E	600 E	200 E	0	-	1,500 E	0
Tehama	Incl. in (9)	2,450	Incl. in (11)	148	3	1,462	1,163	90 E
Trinity	266 E	427 E	17	0	1	455	390	253 E
Tulare	Incl. in (9)	17,686	868	1,003	N/A	N/A	N/A	N/A
Tuolumne	600 E	1,500 E	385	268	2	1,875 E	1,500 E	100 E
Ventura	19,793	1,739	449	4,959	11	42,000 E	10,154	N/A
Yolo	2,832	1,257	105	607	4	2,704	901	25 E
Yuba	989	642	105	315	3	2,310	795	21
TOTALS	612,678 1/	528,121 1/	112,810 1/	146,257 1/	467 1/	519,776 1/	376,690 1/	18,434 1/

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

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TABLE F

DISTRIBUTION OF LOCAL ROLL BY SELECTED PROPERTY TYPES

	Residential				Commercial		Industrial	
	Improved Single-Family (1)	Mobilehomes (2)	Improved Multi-Family (3)	Vacant Land (4)	Improved (5)	Vacant (6)	Improved (7)	Vacant (8)
Alameda	281,917	501	32,527	20,633	14,815	1,786	5,873	2,107
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amador	7,000 E	334	100 E	2,300 E	600 E	300 E	60 E	30 E
Butte	36,411	8,320	3,715	14,107	3,010	905	298	179
Calaveras	9,891	N/A	1,789	12,823	506	200	19	54
Colusa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contra Costa	221,280	850	7,313	17,825	6,860	1,275	1,574	827
Del Norte	4,488	1,521	289	4,704	623	200	48	8
El Dorado	32,102	1,725	1,858	17,955	1,714	682	188	378
Fresno	118,906	3,505	18,923	15,675	9,949	2,145	2,336	955
Glenn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Humboldt	23,498	2,834	2,303	8,944	2,177	346	354	297
Imperial	15,761 E	1,696 E	769 E	23,512 E	1,773 E	2,058 E	389	277
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	107,624	14,076	10,198	52,814	8,828	3,024	2,258	2,418
Kings	16,250 E	341	465 E	1,800 E	1,120 E	150 E	930 E	50 E
Lake	15,135 E	6,999 E	288	34,389	1,880 E	626 E	34 E	14 E
Lassen	8,100 E	552 E	140 E	5,000 E	175 E	100 E	31 E	19 E
Los Angeles	1,502,437	7,556	235,004	159,183	84,099	17,714	35,435	12,812
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	66,071	85	4,633	11,692	2,677	551	562	178
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	15,500	1,786	813	10,194	1,754	400	341	101
Merced	28,268	969	2,724	Incl.	2,009	With	245	Others
Modoc	1,950 E	350 E	30 E	18,410 E	200 E	25 E	5 E	5 E
Mono	-	-	-	-	-	-	-	-
Monterey	58,551	1,737	5,252	4,219	3,777	744	704	264
Napa	20,898	424	1,875	1,294	1,515	267	217	244
Nevada	26,667	1,171	408	21,078	1,762	113	209	127
Orange	515,662	3,889	29,960	24,500	22,901	2,508	10,292	1,495
Placer	51,356	1,518	389	21,553	2,150	852	1,196	437
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	267,198	10,244	3,930	133,950	15,666	8,415	N/A	N/A
Sacramento	242,904	2,550 E	18,007	22,421	13,710	4,428	Incl. in (5) and (6)	
San Benito	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Bernardino	316,802	9,455	20,940	206,722	11,879	8,884	8,810	7,241
San Diego	505,908	6,371	43,770	58,254	20,663	3,758	6,079	2,735
San Francisco	106,359	0	35,358	N/A	6,656	N/A	2,783	N/A
San Joaquin	92,988	1,228	3,371	4,215	4,982	1,200	1,420	600 E
San Luis Obispo	49,000	7,200	6,000	6,800	3,700	1,225	510	300
San Mateo	168,409	486	5,685	7,759	6,700	3,880	2,928	3,880
Santa Barbara	71,811	2,374	7,327	5,506	4,200	554	979	417
Santa Clara	332,274 E	3,131 E	20,108 E	11,121 E	10,435 E	617 E	6,297 E	617 E
Santa Cruz	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Shasta	25,455	2,850	2,062	6,557	3,169	1,122	304	247
Sierra	1,186	24	69	966	101	16	35	5
Siskiyou	29,416	887	780	Incl. in (1)	2,682	Incl. in (5)	750	Incl. in (7)
Solano	73,022	556	2,860	7,315	2,242	812	666	710
Sonoma	76,002	1,282	5,699	12,706	3,586	808	1,398	648
Stanislaus	70,730	3,516	5,183	6,676	4,527	1,124	1,414	Incl. in (6)
Sutter	1,500 E	100 E	150 E	100 E	200 E	-	100 E	-
Tehama	4,473	762	473	1,491	606	252	223	68
Trinity	3,770 E	1,103	511 E	5,090	355	58 E	15	11
Tulare	56,854	1,061	10,130	8,216	3,889	745	619	198
Tuolumne	14,000 E	907	350 E	10,000 E	750 E	150 E	30 E	30 E
Ventura	148,705	2,100	6,406	15,598	6,975	801	2,458	1,189
Yolo	24,630	507	2,082	2,565	1,745	492	575	330
Yuba	8,150	967	1,825	1,525	1,875	450	250	300
TOTALS	5,877,269 1/	122,400 1/	564,841 1/	1,040,157 1/	308,167 1/	76,762 1/	102,241 1/	42,802 1/

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

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TABLE F (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY SELECTED PROPERTY TYPES

	Rural			Possessory Interest		Miscellaneous		
	Homesites Vacant and Improved (9)	Unrestricted (10)	Restricted (11)	Secured (12)	Unsecured (13)	Oil, Gas and Mineral (14)	Others (15)	Grand Total (16)
Alameda	2,935	1,636	1,299	0	4,402	4	0	370,435
Alpine	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amador	2,500 E	6,000 E	950 E	146	84	300 E	134 E	20,838
Butte	1,997	3,685	1,292	0	324	23	4,824	79,090
Calaveras	4,035	5,649	1,287	0	54	0	2,576	38,883
Colusa	N/A	N/A	668	0	69	234	N/A	11,011
Contra Costa	714	2,663	599	2,065	872	150 E	12,304	277,171
Del Norte	0	236	0	1	299	192	4,924	17,533
El Dorado	19,244	-	521	1,458	-	-	9,423	87,248
Fresno	N/A	12,992	13,409	5	1,476	365	224	200,865
Glenn	N/A	N/A	N/A	0	134	195	0	N/A
Humboldt	N/A	14,107	459	0	777	783	12,291	69,110
Imperial	2,225 E	5,300 E	1	8	516	14	18,426 E	72,725
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	N/A	102,051	10,624	0	639	31,248	-	345,802
Kings	250 E	7,100 E	5,119	0	261 E	111	20 E	33,967
Lake	364 E	2,733	455	0	143	24	0	63,084
Lassen	1,500 E	10,375 E	2,290 E	0	420 E	20 E	1,200 E	29,922
Los Angeles	N/A	33,003 E	N/A	10,311 E	7 E	2,113	18,622	2,118,296
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	121	304	483	0	1,000	1	222	89,579
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	8,447	2,833	9,935	0	200	10	1,190	53,504
Merced	-	12,046	25	0	241	3	5,143	51,673
Modoc	800 E	4,889 E	540	0	300 E	0	244	27,748
Mono	-	-	-	-	-	-	-	-
Monterey	7,345	4,799	2,504	2	1,353	47	6,397	97,695
Napa	10,175	919	399	182	0	0	1,105	39,514
Nevada	N/A	N/A	57	0	2,280 E	0	1,495	55,367
Orange	1,108	1,631	675	152	1,528	1,560	22,505	640,366
Placer	Incl. in (1) & (4)	294	1,473	0	600 E	85	25	81,928
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	11,085	9,226	3,066	10,343	N/A	109	21,129	494,361
Sacramento	1,500 E	2,400 E	1,500 E	95	1,768	132	4,918	316,333
San Benito	N/A	N/A	2,233	N/A	74	14	0	N/A
San Bernardino	N/A	9,052	1,113	9,965	0	7	3,301	614,172
San Diego	N/A	N/A	N/A	N/A	N/A	190	51,428	699,156
San Francisco	N/A	N/A	N/A	0	2,745	0	11,640	165,541
San Joaquin	9,007	5,694	6,187	3	462	111	1,700	133,168
San Luis Obispo	14,500	7,000	3,014	980	0	138	2,824	103,191
San Mateo	716	882	717	0	2,713	12	2,360	207,127
Santa Barbara	2,823	2,956	2,041	152	2,006	831	0	103,977
Santa Clara	Incl. in (10)	5,035 E	3,316 E	6 E	1,442 E	31 E	1,674 E	396,104
Santa Cruz	N/A	N/A	N/A	0	1,168	9	N/A	-
Shasta	12,176	8,489	2,241	29	1,481	82	10,561	76,825
Sierra	199	200	472	180	1,628	104	264	5,449
Siskiyou	5,546	Incl. in (9)	3,855	0	1,997	0	1,049	46,962
Solano	N/A	N/A	2,490	1	11,462	511	4,817	107,464
Sonoma	26,763	5,962	2,094	0	790	223	11,075	149,036
Stanislaus	4,823	3,008	5,995	0	344	0	1,935	109,275
Sutter	500 E	-	-	-	100 E	250 E	-	3,000
Tehama	15,180	3,106	3,966	0	399	104	8,718 E	39,821
Trinity	N/A	Incl. in (4)	861	0	319	1,810	450	14,358
Tulare	4,789	10,444	12,500	329	591	28	0	110,393
Tuolumne	3,000 E	2,500 E	1,250 E	400 E	400 E	1,400 E	0	35,160
Ventura	443	3,698	1,793	135	1,708	813	11,402	204,224
Yolo	1,656	1,736	3,329	0	153	199	91	40,090
Yuba	2,475	2,135	155	0	154	11	0	20,261
TOTALS	180,941 1/	318,768 1/	119,252 1/	36,948 1/	51,883 1/	44,601 1/	274,630 1/	9,168,802 1/

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

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TABLE G

BUSINESS PROPERTY ASSESSMENTS
(INCLUDING AGRICULTURAL BUSINESSES)

	Number of Boats (1)	Number of General Aircraft (2)	Number of Direct Billing and Field Appraisals (3)	Number of Property Statements (excluding Items 1, 2 and 3) (4)	Number of Others (5)	Total Business Property Assessments (6)	Total Number of Mandatory Audit Accounts (7)
Alameda	14,977	1,279	23,267	22,139	24,102	85,764	275
Alpine	18	0	191	76	0	291	0
Amador	679	82	0	1,267	179	2,207	39
Butte	3,339	287	N/A	8,665	0	12,291	210
Calaveras	1,260	51	0	593	155	2,059	3
Colusa	627	138	10	1,733	0	2,498	105
Contra Costa	23,793	724	4,875	16,500 E	0	45,892	203
Del Norte	605	21	0	1,261	0	1,887	32
El Dorado	3,735	332	110	4,288	1,579	10,044	96
Fresno	7,736	698	0	35,406	0	43,840	1,537
Glenn	389	135	612	2,239 E	0	3,375	61 E
Humboldt	2,277	164	0	4,380	0	6,821	119
Imperial	980	239	1,067	6,755	-	9,041	186
Inyo	0	100	179	1,709	0	1,981	31
Kern	6,306	1,182	0	20,475	0	28,050	1,295
Kings	1,325	163	200 E	3,590 E	0	5,278 E	194 E
Lake	4,408	128	500 E	965	54	6,055	46
Lassen	771	41	0	1,038 E	0	1,850	-
Los Angeles	114,457	7,006	166,293	198,033	23,946	509,735	3,802
Madera	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	7,042	321	1,301	10,793	-	19,457	72
Mariposa	614	37	0	837	0	1,488	0
Mendocino	1,536	211	0	5,065	19	6,831	32
Merced	1,953	239	315	4,020	0	6,527	79
Modoc	112	46	0	1,000 E	0	1,158 E	45 E
Mono	118	40	-	800 E	-	958 E	-
Monterey	4,291	426	0	11,399	2,511	18,627	665
Napa	2,916	287	410	4,885	0	8,498	37
Nevada	1,025	267	0	2,550 E	2,319 E	6,161 E	150 E
Orange	28,560	1,581	N/A	105,358	5,795	141,294	1,071
Placer	5,107	373	0	5,259	404	11,143	173
Plumas	1,257	57	0	1,950	0	3,264	26
Riverside	5,199	1,412	602	27,279	N/A	34,492	1,047
Sacramento	12,245	743	2,050	27,117	0	42,155	210
San Benito	442	160	163	1,995	189	2,949	77
San Bernardino	10,544	2,108	4,489	20,130	0	37,271	313
San Diego	32,587	4,363	25,215	58,220	48,177	168,562	700
San Francisco	3,200	0	25,766	33,335	3,107	65,408	2,220
San Joaquin	9,605	408	2,067	10,238	0	22,318	778
San Luis Obispo	5,883	453	1,071	9,465	0	16,872	291
San Mateo	10,262	521	7,548	16,305	150	34,786	1,306
Santa Barbara	5,807	776	-	14,781	0	21,364	1,190
Santa Clara	13,184	1,402	0	68,614	5,759	88,959	3,952
Santa Cruz	3,304	311	450	8,929	1,168	13,431	275
Shasta	5,069	298	1,500	5,506	0	12,373	220
Sierra	128	4	102	364	0	598	7
Siskiyou	1,026	118	948	2,903	0	4,995	119
Solano	3,162	221	1,000 E	8,506	0	12,889	300 E
Sonoma	3,329	695	0	12,389	0	16,413	633
Stanislaus	6,152	335	0	14,574	0	21,061	103
Sutter	2,642	208	800 E	5,500 E	250 E	9,400	32
Tehama	810	114	Incl. in (4)	2,509	0	2,509	76
Trinity	996	50	0	757	106	1,909	0
Tulare	7,411	510	0	33,033	7,950	48,904	711
Tuolumne	2,550	192	0	2,400 E	0	5,142	66
Ventura	16,614	1,271	2,214	24,318	0	44,417	1,050
Yolo	1,084	163	1,019	3,858	183	6,307	185
Yuba	3,640	118	0	1,217	198	5,173	106
TOTALS	409,088 1/	33,609 1/	276,334 1/	899,270 1/	128,300 1/	1,745,022 1/	26,551 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.

TABLE A (SUT ROLL)

ASSESSMENT APPEAL ACTIVITY

Count should be in roll units (unless otherwise specified)

	Number of Appeals Filed (1)	Number of Roll Units: Protested (2)	Withdrawn (3)	Invalid Appeal (4)	Available For Hearing (5)	No-Shows (6)	Stipulations (not considered to be a Hearing) (7)	Waiting to be Heard (8)
Alameda	2,560	2,713	412	123	2,178	12	422	1,684
Alpine	0	0	0	0	0	0	0	0
Amador	45	45	2	2	41	8	20	4
Butte	207	207	18	0	189	2	120	10
Calaveras	7	7	0	0	7	4	0	0
Colusa	23	23	11	0	12	0	8	2
Contra Costa	1,750	1,750	152	0	1,598	7	0	1,562
Del Norte	10	10	1	0	9	2	1	0
El Dorado	29	29	4	0	25	0	11	12
Fresno	544	1,224	726	2	496	97	147	200
Glenn	59	59	44	0	15	0	8	1
Humboldt	119	282	13	9	260	4	86	29
Imperial	106	129	10	1	118	0	43	34
Inyo	10	10	1	0	9	1	0	2
Kern	-	-	-	-	-	-	-	-
Kings	57	57	3	3	49	15	22	21
Lake	128	128	4	0	124	1	109	0
Lassen	86	86	0	0	86	0	0	86
Los Angeles	12,135	13,009	3,417	776	8,816	740	288	3,057
Madera	145	145	29	-	116	1	40	75
Marin	69	69	16	0	53	0	14	39
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	57	57	6	1	50	15	14	0
Merced	100	100	18	0	82	1	61	18
Modoc	5	5	0	0	5	3	2	0
Mono	-	-	-	-	-	-	-	-
Monterey	267	310	76	17	217	7	98	51
Napa	89	89	13	1	75	0	13	16
Nevada	77	122	47	0	75	1	29	1
Orange	2,179	8,577	1,954	148	6,475	347	2,867	2,127
Placer	91	91	55	1	35	0	0	1
Plumas	27	27	24	0	3	0	0	0
Riverside*	279	279	3	27	249	0	2	46
Sacramento	399	398	91	0	307	23	96	88
San Benito	2	2	0	0	2	0	0	0
San Bernardino	732	732	204	0	528	16	260	191
San Diego	1,367	2,239	522	21	1,696	117	454	438
San Francisco	603	603	43	0	603	148	0	208
San Joaquin	446	446	129	2	315	1	275	32
San Luis Obispo	145	689	251	9	429	0	4	313
San Mateo	339	563	182	0	381	8	60	295
Santa Barbara	88	225	89	1	135	3	88	22
Santa Clara	821	1,881	-	-	-	-	-	-
Santa Cruz	145	145	59	3	83	8	50	14
Shasta	77	77	14	1	62	0	12	36
Sierra	25	25	0	0	25	0	25	0
Siskiyou	23	229	4	0	225	3	206	0
Solano	49	139	14	0	125	0	115	10
Sonoma	263	229	29	34	166	3	73	40
Stanislaus	157	279	106	0	173	0	8	160
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	21	21	2	0	19	0	15	0
Trinity	15	15	1	1	13	3	4	0
Tulare	-	-	-	-	-	-	-	-
Tuolumne	27	27	0	0	27	23	1	0
Ventura	819	819	493	0	326	35	165	93
Yolo	94	94	23	2	69	3	30	19
Yuba	42	42	13	3	26	1	6	13
TOTALS	27,959 1/	39,558 1/	9,328 1/	1,188 1/	27,202 1/	1,663 1/	6,372 1/	11,050 1/

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

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* For the period January 1, 1987 to October 20, 1987

TABLE H (601 ROLL CONTINUED))

	Number of Roll Units						
	Hearings Held (9)	Denials (10)	Decreases (other than stipulations) (11)	Increases (12)	Waiting for a Decision (13)	Mobilehomes in Item 2 (14)	Units in Item 2 that pertain to more than one year (15)
Alameda	60	53	6	1	0	0	N/A
Alpine	0	0	0	0	0	0	0
Amador	9	5	4	0	0	0	4
Butte	57	46	11	0	0	N/A	N/A
Calveras	3	2	1	0	0	0	0
Colusa	2	2	0	0	0	0	0
Contra Costa	29	2	27	0	0	4	0
Del Norte	6	4	2	0	0	0	0
El Dorado	2	2	0	0	0	0	8
Fresno	52	35	17	0	0	2	23
Glenn	6	6	0	0	0	0	0
Humboldt	141	126	14	1	0	3	1
Imperial	41	1	15	24	1	0	0
Inyo	6	1	5	0	0	0	0
Kern	-	-	-	-	-	-	-
Kings	21	10	1	7	3	0	0
Lake	14	14	0	0	0	2	105
Lassen	0	0	0	0	0	0	5
Los Angeles	4,731	1,149	3,561	21	0	10	0
Madera	0	-	-	-	-	-	66
Marin	0	0	0	0	0	0	-
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	21	1	20	0	0	0	3
Merced	2	1	1	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono	-	-	-	-	-	-	-
Monterey	61	43	17	1	0	0	0
Napa	46	30	16	0	0	1	1
Nevada	44	7	36	0	1	0	4
Orange	1,134	420	694	4	16	6	62
Placer	34	27	6	1	0	0	0
Plumas	3	3	0	0	0	1	0
Riverside*	1	1	0	0	0	8	0
Sacramento	100	63	36	1	0	2	0
San Benito	2	1	1	0	0	0	0
San Bernardino	61	27	33	0	1	N/A	N/A
San Diego	687	354	328	5	0	8	N/A
San Francisco	395	13	-	-	-	-	N/A
San Joaquin	7	2	5	0	0	0	0
San Luis Obispo	112	11	100	1	0	0	28
San Mateo	18	4	14	0	295	0	19
Santa Barbara	22	9	11	2	0	1	4
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	11	4	7	0	0	0	6
Shasta	14	2	12	0	0	0	30
Sierra	0	0	0	0	0	0	0
Siskiyou	16	2	14	0	0	1	2
Solano	0	0	0	0	0	0	0
Sonoma	50	24	10	0	16	0	0
Stanislaus	5	4	1	0	0	0	30
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	4	2	2	0	0	0	0
Trinity	6	3	3	0	0	0	0
Tulare	-	-	-	-	-	-	-
Tuolumne	3	3	0	0	0	0	3
Ventura	33	19	41	0	0	6	-
Yolo	17	15	2	0	0	0	6
Yuba	6	0	6	0	0	0	0
TOTALS	8,095 1/	2,553 1/	5,080 1/	69 1/	333 1/	55 1/	410 1/

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

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* For the period January, 1 1987 to October 20, 1987

TABLE A (SUPPLEMENTAL ROLL)

ASSESSMENT APPEAL ACTIVITY

	Number of Appeals Filed (1)	Number of Roll Units: Protested (2)	Withdrawn (3)	Invalid Appeal (4)	Available For Hearing (5)	No-Shows (6)	Stipulations (not considered to be a Hearing) (7)	Waiting to be Heard (8)
Alameda	Included in Data for 601 Roll							
Alpine	0	0	0	0	0	0	0	0
Amador	40	-	-	-	-	-	-	-
Butte	Included in Data for 601 Roll							
Calaveras	2	2	0	0	2	0	0	0
Colusa	10	10	8	1	1	0	0	0
Contra Costa	Included in Data for 601 Roll							
Del Norte	-	-	-	-	-	-	-	-
El Dorado	8	8	2	0	6	0	4	0
Fresno	196	471	66	0	405	217	81	6
Glenn	1	1	1	0	0	0	0	0
Humboldt	-	-	-	-	-	-	-	-
Imperial	17	17	2	0	15	0	10	0
Inyo	5	5	0	0	5	0	0	4
Kern	-	-	-	-	-	-	-	-
Kings	12	12	1	2	9	1	1	7
Lake	54	54	1	0	53	0	49	0
Lassen	Included in Data for 601 Roll							
Los Angeles	Included in Data for 601 Roll							
Madera	8	8	4	-	4	-	1	1
Marin	69	69	16	0	53	0	14	39
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	29	29	5	3	21	0	4	4
Merced	45	45	5	0	40	0	40	0
Modoc	0	0	0	0	0	0	0	0
Mono	-	-	-	-	-	-	-	-
Monterey	Included in Data for 601 Roll							
Napa	9	9	0	0	9	0	1	0
Nevada	8	13	1	0	12	3	2	2
Orange	673	3,243	332	114	2,797	87	287	779
Placer	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plumas	18	18	4	0	14	2	1	0
Riverside*	301	301	14	0	287	14	14	255
Sacramento	281	281	44	0	237	8	17	174
San Benito	0	0	0	0	0	0	0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Francisco	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Joaquin	85	62	21	2	39	0	37	1
San Luis Obispo	57	133	66	2	65	0	0	58
San Mateo	106	106	11	0	95	0	47	44
Santa Barbara	38	131	81	1	49	3	22	5
Santa Clara	Included in 601 Roll Data							
Santa Cruz	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Shasta	19	19	6	0	13	0	5	3
Sierra	0	0	0	0	0	0	0	0
Siskiyou	19	39	3	1	35	0	32	0
Solano	2	2	0	0	2	0	1	1
Sonoma	191	166	21	25	120	0	58	27
Stanislaus	40	277	7	0	270	0	9	260
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	7	7	1	0	6	0	2	0
Trinity	9	9	6	0	3	0	0	0
Tulare	-	-	-	-	-	-	-	-
Tuolumne	8	8	1	5	2	0	0	0
Ventura	101	101	17	0	84	2	29	39
Yolo	14	14	5	0	9	0	3	0
Yuba	4	4	1	0	3	1	2	0
TOTALS	2,486 1/	5,674 1/	753 1/	156 1/	4,765 1/	338 1/	773 1/	1,709 1/

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

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* For the period January 1, 1987 to October 20, 1987

TABLE II (SUPPLEMENTAL ROLL CONTINUED)

ASSESSMENT APPEAL ACTIVITY

	Hearings Held (9)	Number of Roll Units: Denials (10)	Decreases (other than stipulations) (11)	Increases (12)	Waiting for a Decision (13)	Mobilehomes in Item 2 (14)	Units in Item 2 that pertain to more than one year (15)
Alameda	Included in Data for 601 Roll						
Alpine	0	0	0	0	0	0	0
Amador	-	-	-	-	-	-	-
Butte	Included in Data for 601 Roll						
Calaveras	2	* 2	0	0	0	0	0
Colusa	0	0	0	0	0	0	0
Contra Costa	Included in Data for 601 Roll						
Del Norte	-	-	-	-	-	-	-
El Dorado	2	1	0	1	0	0	2
Fresno	101	8	93	0	0	2	1
Glenn	0	0	0	0	0	0	0
Humboldt	-	-	-	-	-	-	-
Imperial	5	1	4	0	0	0	0
Inyo	1	0	1	0	0	0	0
Kern	-	-	-	-	-	-	-
Kings	7	6	1	0	0	0	0
Lake	4	4	0	0	0	1	41
Lassen	Included in Data for 601 Roll						
Los Angeles	Included in Data for 601 Roll						
Madera	2	0	2	0	0	0	0
Marin	0	0	0	0	0	0	-
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	13	7	6	0	0	0	0
Merced	0	0	0	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono	-	-	-	-	-	-	-
Monterey	Included in Data for 601 Roll						
Napa	8	0	8	0	0	0	0
Nevada	5	4	1	0	0	0	0
Orange	1,644	120	1,525	0	0	0	120
Placer	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plumas	11	8	3	0	0	0	0
Riverside*	4	2	2	0	0	2	0
Sacramento	38	14	23	1	0	0	0
San Benito	0	0	0	0	0	0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Francisco	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Joaquin	1	1	0	0	0	0	0
San Luis Obispo	7	1	6	0	0	0	1
San Mateo	4	0	4	0	40	0	26
Santa Barbara	19	10	9	0	0	1	1
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Shasta	5	1	4	0	0	0	0
Sierra	0	0	0	0	0	0	0
Siskiyou	3	1	2	0	0	1	3
Solano	0	0	0	0	0	0	0
Sonoma	35	18	6	0	11	0	0
Stanislaus	1	0	1	0	0	0	3
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	4	2	2	0	0	0	0
Trinity	3	3	0	0	0	0	0
Tulare	-	-	-	-	-	-	-
Tuolumne	2	1	1	0	0	0	0
Ventura	14	2	12	0	0	0	-
Yolo	6	4	2	0	0	0	0
Yuba	0	0	0	0	0	0	0
TOTALS	1,951 1/	221 1/	1,718 1/	2 1/	51 1/	7 1/	198 1/

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

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* For the period January 1, 1987 to October 20, 1987

TABLE 1 (GOT ROLL)

DOLLAR VALUE

	Full Value of Appealed Property (1)	Value Difference County vs. Applicant (2)	Full Value of Stipulations (3)	Full Value of Reductions other than Stipulations (4)	Full Value of Increases (5)
Alameda	$ 2,239,982,152	$ 989,145,164	$ 130,263,072	$ 5,959,401	$ 1,129,829
Alpine	0	0	0	0	0
Amador	30,655,399	15,804,715	9,489,583	327,178	0
Butte	148,000,000	25,000,000	15,000,000	2,800,000	0
Calaveras	490,975	278,669	0	11,050	0
Colusa	47,102,101	20,147,145	10,724,129	0	0
Contra Costa	N/A	N/A	N/A	N/A	N/A
Del Norte	1,476,598	636,715	124,627	104,800	0
El Dorado	27,850,676	13,923,875	1,860,473	0	0
Fresno	978,471,329	442,553,532	51,766,391	3,682,174	0
Glenn	38,501,344	28,459,285	4,016,957	-	-
Humboldt	80,566,843	14,133,540	2,070,907	643,692	1,992,634
Imperial	235,291,835	111,733,274	16,874,458	996,680	125,724
Inyo	2,057,157	837,854	0	472,338	0
Kern	-	-	-	-	-
Kings	150,413,631	121,136,366	3,226,963	500	107,181
Lake	963,382,480	293,094,798	560,310,779	0	0
Lassen	3,489,000	1,787,000	-	-	-
Los Angeles	15,564,588,429	N/A	6,924,620	683,155,253	5,646,960
Madera	66,794,638	36,965,135	9,992,236	0	0
Marin	40,460,579	9,993,212	456,266	0	0
Mariposa	N/A	N/A	N/A	N/A	N/A
Mendocino	49,023,642	17,942,386	280,832	2,053,096	0
Merced	33,675,547	16,228,187	21,207,589	4,000	-
Modoc	3,700	2,800	900	0	0
Mono	-	-	-	-	-
Monterey	370,174,065	139,439,749	5,486,234	4,982,683	7,623
Napa	122,998,177	87,472,820	15,762,816	2,130,642	0
Nevada	9,921,663	3,279,828	1,083,043	502,842	0
Orange	10,517,175,782	4,689,156,301	1,010,167,201	10,471,303	169,497
Placer	63,680,188	36,723,693	0	3,377,279	2,160,000
Plumas	6,916,963	5,242,563	0	0	0
Riverside*	74,719,539	28,916,535	1,230,174	0	0
Sacramento	266,315,550	101,090,315	3,655,299	1,228,572	9,988
San Benito	166,665	64,587	0	14,867	0
San Bernardino	N/A	N/A	N/A	N/A	N/A
San Diego	2,475,796,007	N/A	Included in (4)	171,734,718	2,762,706
San Francisco	N/A	N/A	N/A	N/A	N/A
San Joaquin	632,594,939	231,184,883	39,215,047	16,964	0
San Luis Obispo	39,316,170	13,446,024	4,164,243	1,716,474	43,913
San Mateo	1,548,247,170	1,024,643,619	29,094,649	19,583,239	0
Santa Barbara	299,640,964	136,737,532	48,529,944	1,928,234	3,179,844
Santa Clara	6,355,651,500	1,956,150,633	32,618,889	8,190,502	0
Santa Cruz	335,287,024	159,549,085	4,790,291	5,336,195	0
Shasta	N/A	N/A	N/A	N/A	N/A
Sierra	1,511,602	562,369	0	0	0
Siskiyou	10,985,980	3,512,540	598,553	965,525	0
Solano	63,352,014	30,090,735	11,400,496	-	-
Sonoma	219,038,673	74,923,287	22,998,192	178,098	0
Stanislaus	270,524,691	88,385,517	163,979	11,979	0
Sutter	N/A	N/A	N/A	N/A	N/A
Tehama	1,464,538	601,034	232,547	9,200	0
Trinity	1,490,819	120,070	65,455	54,615	0
Tulare	-	-	-	-	-
Tuolumne	6,139,370	3,061,869	56,324	0	0
Ventura	729,995,233	309,381,916	38,487,657	2,337,566	0
Yolo	137,356,126	92,610,367	9,115,182	13,743	0
Yuba	16,300,595	6,416,057	735,735	109,165	0
TOTALS	$45,279,040,062 1/	$11,382,567,580 1/	$2,124,242,732 1/	$935,204,567 1/	$17,335,899 1/

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

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* For the period Janaury 1, 1987 to October 20, 1987

TABLE I (SUPPLEMENTAL ROLL)

DOLLAR VALUE

	Full Value of Appealed Property (1)	Value Difference County vs. Applicant (2)	Full Value of Stipulations (3)	Full Value of Reductions other than Stipulations (4)	Full Value of Increases (5)	Assessment Appeals Boards	Hearing Officers
Alameda	Included in Data for the 601 Roll				1	0	
Alpine	0	0	0	0	0	0	0
Amador	-	-	-	-	-	0	0
Butte	Included in Data for the 601 Roll				1	1	
Calaveras	$ 129,000	$ 15,000	0	0	0	0	0
Colusa	11,562,107	7,704,489	0	0	0	1	0
Contra Costa	N/A	N/A	N/A	N/A	N/A	1	0
Del Norte	-	-	-	-	-	-	-
El Dorado	17,475,881	12,223,748	$ 77,281	0	$21,617	0	0
Fresno	56,556,798	19,753,130	1,823,038	$ 1,107,977	0	1	1
Glenn	202,391	8,159	0	0	0	0	0
Humboldt	-	-	-	-	-	1	0
Imperial	93,413,633	43,075,465	6,147,913	687,034	0	0	0
Inyo	1,425,905	895,000	0	18,584	0	0	0
Kern	-	-	-	-	-	-	-
Kings	8,635,700	3,116,250	297,000	1,137,000	0	0	0
Lake	1,292,770,551	712,494,264	694,869,454	0	0	0	0
Lassen	-	-	-	-	-	0	0
Los Angeles	Included in Data for 601 Roll					3	11
Madera	2,067,649	1,505,663	135,769	97,978	0	0	0
Marin	0	0	0	0	0	2	0
Mariposa	N/A	N/A	N/A	N/A	N/A	1	0
Mendocino	1,784,847	605,020	36,393	65,000	0	-	-
Merced	3,262,886	1,385,973	2,338,012	0	0	1	3
Modoc	0	0	0	0	0	0	0
Mono	-	-	-	-	-	1	-
Monterey	Included in Data for 601 Roll					1	0
Napa	3,664,362	1,085,877	20,000	423,761	0	0	0
Nevada	394,600	112,600	28,000	13,000	0	-	-
Orange	2,602,983,387	2,213,405,617	31,212,725	1,928,129,550	0	2	3
Placer	N/A	N/A	N/A	N/A	N/A	0	0
Plumas	812,640	322,992	3	0	0	0	0
Riverside*	253,825,564	100,335,431	1,316,280	6,520	0	2	0
Sacramento	277,867,166	122,982,958	3,176,792	1,303,651	12,984	2	6
San Benito	0	0	0	0	0	0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A	3	1
San Diego	N/A	N/A	N/A	N/A	N/A	4	0
San Francisco	N/A	N/A	N/A	N/A	N/A	1	0
San Joaquin	67,822,500	14,025,491	8,725,967	0	0	1	0
San Luis Obispo	1,167,918	281,559	0	177,328	0	1	0
San Mateo	48,793,884	18,847,593	11,251,893	763,599	0	1	0
Santa Barbara	124,517,824	53,319,956	8,141,343	589,096	0	1	3
Santa Clara	-	-	-	-	-	2	0
Santa Cruz	N/A	N/A	N/A	N/A	N/A	1	0
Shasta	N/A	N/A	N/A	N/A	N/A	1	3
Sierra	0	0	0	0	0	0	0
Siskiyou	1,489,348	340,690	234,077	34,669	0	1	0
Solano	12,908,281	3,829,140	1,124,140	-	-	1	0
Sonoma	18,056,104	2,976,447	1,738,248	23,900	0	1	0
Stanislaus	52,148,417	36,705,297	182,681	42,191	0	1	0
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tehama	254,883	26,256	16,636	0	0	0	0
Trinity	444,145	0	0	0	0	0	0
Tulare	-	-	-	-	-	-	-
Tuolumne	6,836,306	4,078,473	0	2,310,000	0	0	0
Ventura	90,052,004	12,290,989	7,845,441	1,682,030	0	-	-
Yolo	8,439,970	1,048,157	28,700	2,979	0	1	3
Yuba	586,774	183,319	82,950	0	0	0	0
TOTALS	$5,062,353,425 1/	$3,388,981,003 1/	$780,850,736 1/	$1,938,615,847 1/	$34,601 1/	42 1/	35 1/

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

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* For the period January 1, 1987 to October 20, 1987