A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES, 1989-90

MAY 1991

CALIFORNIA STATE BOARD OF EQUALIZATION

William M. Bennett, Kentfield.....First District
Brad Sherman, Los Angeles.....Second District
Ernest J. Dronenburg, Jr., San Diego.....Third District
Matthew K. Fong, Lakewood.....Fourth District
Gray Davis, Sacramento.....State Controller
Cindy Rambo, Executive Director

A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1989-90

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TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Salaries and Wages (1)	Cost of Services From Other Departments (2)	Other Costs (3)	Gross Budget (4)	Income or Offsetting Servcies: Services to Other Departments (5)	Map Sales (6)	Other Offsets (7)	Net Budget (8)	Exemption Program Costs Included In Budget (9)
Alameda	7,748,771	895,401	408,273	9,052,445	6,055	84,950	0	8,961,440	977,524
Alpine	69,963	0	32,831	102,794	0	680	1,018	101,096	0
Amador	369,436	25,732	68,680	463,853	-	-	-	-	-
Butte	1,629,632	178,379	143,386	1,951,397	-	14,000	0	1,937,397	-
Calaveras	432,120	0	74,306	506,425	0	1,086	0	505,340	0
Colusa***	363,434	0	77,484	440,918	0	0	0	0	0
Contra Costa	6,532,948	792,141	380,422	7,705,511	23,095	54,728	147,746	749,942	307,220
Del Norte	305,944	0	20,499	326,443	0	4,500	6,345	337,288	N/A
El Dorado	1,761,109	342,049	161,808	2,264,966	15,150	-	46,996	2,202,820	57,000
Fresno	4,808,945	475,414	302,421	5,586,780	2,043	30,036	188,722	5,365,979	189,175 E
Glenn	264,332	0	70,622	334,954	0	0	0	334,954	18,500 E
Humboldt	1,014,102	136,254	132,852	1,288,908	1,133	15,967	791,926	474,882	N/A
Imperial	750,691	0	0	860,057	0	9,600	16,000	834,457	N/A
Inyo	423,038	0	33,250	456,288	0	9,888	0	446,400	0
Kern	5,025,406	629,147	727,749	6,382,302	1,671	12,004	195,528	6,173,099	43,566
Kings	815,518	126,848	73,042	1,015,408	-	6,000	-	1,009,408	-
Lake	878,471	20,121	33,968	932,560	2,663	14,836	65,189	849,872	0
Lassen	303,018	0	82,918	385,936	0	2,362	2,201	385,936	300 E
Los Angeles	59,270,000	6,882,630	6,814,370	72,973,000	125,000	245,000	3,124,000	69,479,000	0
Madera***	547,277	5,290	210,157	762,724	N/A	N/A	N/A	762,724	N/A
Marin	3,177,740	202,824	125,389	3,505,953	109,564	20,576	-	3,375,813	N/A
Mariposa	335,318	0	25,885	361,203	0	6,000	0	355,203	-
Mendocino	901,600	0	49,479	951,079	0	16,821	0	934,258	25,000 E
Merced	1,326,936	208,722	80,271	1,615,929	-	8,372	11,082	1,604,847	N/A
Modoc	235,717	0	15,450	251,167	0	-	-	251,167	N/A
Mono	262,010	0	17,600	279,610	0	1,715	0	277,895	N/A
Monterey	1,841,577	176,890	154,331	2,172,798	0	4,600	0	2,168,198	N/A
Napa	70,646	36,000	87,550	914,196	0	4,660	47,888	861,648	10,440
Nevada	1,107,377	125,555	118,007	1,350,939	7,152 E	3,700	20,660	1,319,427	-
Orange	12,204,371	4,232,764	1,909,442	18,346,577	0	70,269	3,426,643	14,849,665	612,796
Placer	2,187,903	0	233,919	2,421,822	0	12,000	0	2,409,822	35,779
Plumas	375,276	0	18,924	394,200	0	0	0	394,200	0
Riverside***	6,422,212	1,166,120	549,930	8,138,262	0	0	750,000	7,388,262	200,000 E
Sacramento	7,221,162	26,355	1,444,872	8,692,389	-	117,480	793,653	7,781,256	298,769
San Benito	435,401	0	28,350	463,751	0	N/A	0	463,751	N/A
San Bernardino	6,780,000	856,600	536,100	8,172,700	0	66,000	2,218,500	5,888,200	-
San Diego	11,670,093	N/A	751,645	12,421,738	N/A	62,155	1,345,933	11,013,650	280,386
San Francisco***	4,252,445	547,980	1,269,072	6,069,497	0	0	16,000	6,053,497	0
San Joaquin	3,159,003	271,692	317,464	3,748,159	6,000 E	2,000 E	-	3,740,159	65,000 E
San Luis Obispo	2,573,700	0	434,520	3,008,220	0	17,500	16,080	2,974,640	-
San Mateo	5,606,120	2,063,829	660,406	8,330,355	-	27,078	42,058	8,261,219	213,650
Santa Barbara	2,754,494	488,097	187,626	3,430,217	264,400	27,000	8,600	3,049,992	-
Santa Clara	12,502,028	610,254	1,061,879	14,174,161	0	0	0	14,174,161	591,290
Santa Cruz	1,577,217	-	448,313	2,025,530	-	-	-	2,025,530	-
Shasta	1,496,998	139,655	141,845	1,778,498	1,781	8,967	72,255	1,695,495	N/A
Sierra***	194,802	0	12,763	207,565	0	1,500	1,200	204,865	3,000
Siskiyou	865,227	57,000	71,004	993,231	0	4,364	0	988,867	19,544
Solano	1,613,363	-	104,105	-	-	30,883	-	-	-
Sonoma	2,812,120	367,979	369,698	3,549,797	0	48,123	130,000	3,371,674	149,000 E
Stanislaus	2,485,738	284,854	175,518	2,946,110	-	16,000 E	28,600	2,901,510	-
Sutter	581,293	157,568	59,796	798,657	300	12,000	0	786,357	0
Tehama	590,490	0	66,103	656,593	0	0	0	656,593	0
Trinity	284,780	18,557	17,018	320,355	321	4,209	-	324,885	-
Tulare	1,883,279	204,759	31,565	2,119,603	6,000	5,500	6,500	2,101,603	-
Tuolumne	574,970	0	118,800	693,770	0	9,000	0	693,770	0
Ventura	5,522,700	0	267,200	-	0	20,000	0	5,769,900	0
Yolo	940,497	-	110,282	1,050,779	0	7,000	3,000	1,040,779	21,800 E
Yuba***	387,869	0	135,937	523,806	3,300	7,451	0	523,806	6,325
Totals	202,528,627	22,753,460	22,057,096	240,672,885	575,628	1,148,560	13,524,323	223,588,598	4,126,064

THESE TOTALS ARE INCOMPLETE AND REPRESENT A SUMMARY OF FURNISHED DATA ONLY.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to this Item E = Estimated

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TABLE B

BUDGETED PERMANENT POSITIONS

	Assessor & Assisstant Assessor (1)	Certified Appraisers: Real Property Appraisers (2)	Certified Appraisers: Business Property Appraisers (3)	Certified Appraisers: Other Functions (4)	Cadasteral Draftsperson (5)	Other Technical/ Professional (6)	All Clerical (7)	Total (8)
Alameda	2	74	32	0	7	13	70	198
Alpine	1	0	0	1	0	0	0	2
Amador	1	4	1.5	-	.5	-	3.5	10.5
Butte	2	18	3	0	3	0	23	50
Calaveras	1	7	1	0	2	0	6	17
Colusa***	1	3.6	1	0	1	4	0	10.6
Contra Costa	3	60	13	7	7	5	52	147
Del Norte	1	3	1	0	1	1	2	9
El Dorado	2	17.5	2.5	1	3	2	22	50
Fresno	2	43	16	3	9	2	57	132
Glenn	2	4	1	1	0	1	4	13
Humboldt	2	11	4	0	4	1	11	33
Imperial	2	8	3	N/A	2	0	8	23
Inyo	2	3	1	0	1	0	5	12
Kern	3	46	17	1	6	1	44	118
Kings	2	8	3	-	1	1	7	22
Lake	2	10	2	0	2	4	8	27
Lassen	1	6	1	0	2	2	.5	12.5
Los Angeles	2	429	177	0	43	106	674	1,431
Madera***	1	12	2	0	2	0	8	25
Marin	3	31	7	10	2	7	24	84
Mariposa	1	4	0	0	1	0	4	10
Mendocino	1	12	2	1	2	3.5	7	28.5
Merced	2	14	5	-	2	2	14	39
Modoc	1	3	0	0	1	1	2	8
Mono	1	4	1	0	0	0	4	10
Monterey	2	15	6	3	2	3	19	50
Napa	1	7	3	1	2	1	7	22
Nevada	2	11	2	1	3	3	14	36
Orange	7	79	52	3	16	13	167	337
Placer	2	21	4	2	4	7	20	60
Plumas	1	4	0.5	0.5	1	0	4	11
Riverside***	2	63	19	12	16	23	58	193
Sacramento	2	72	23	-	7	58	19	181
San Benito	1	4	1	0	1	0	6.5	13.5
San Bernardino	2	85	13	2	10	28	54	194
San Diego	2	72	23	30	28	31	113	299
San Francisco***	2	37	31	30	3	1	12	116
San Joaquin	3	37	10	-	5	4	29	88
San Luis Obispo	1	23	5	9	5	13	20	76
San Mateo	2	48	17	2	5	8	39	121
Santa Barbara	3	29	6	0	4	-	22	64
Santa Clara	2	77	45	3	9	20	113	269
Santa Cruz	1	11	4	2	3	3	18	42
Shasta	1	16	5	2	3	2	14	43
Sierra***	1	2	0	0	0	0	2	5
Siskiyou	2	6	3	0	3	1	10	25
Solano	2	16	4	-	5	7	13	47
Sonoma	2	26	7	3	6	0	29	73
Stanislaus	2	33	9	0	3	2	18	67
Sutter	1	5	2	0	1	3	6	18
Tehama	2	6	1	0	2	1	10	22
Trinity	1	3	1	-	1	-	4	10
Tulare	2	25	8	-	4	10	10	59
Tuolumne	2	7	1	1	1	0	4	16
Ventura	2	49	14	12	19	6	44	146
Yolo	2	8	2	1	2	11	0	26
Yuba***	2	4	2	0	1	1	6	16
Totals	106	1,736	621	145	279	417	1,964	5,268

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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	609	254	0	0	863
Alpine	0	0	0	0	0	127
Amador						
Butte	0	0	0	0	0	0
Calaveras	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0
Contra Costa	157	1,243	1,330	0	0	2,730
Del Norte	0	0	0	0	0	0
El Dorado	60	0	375	0	0	435
Fresno	0	182	712	0	0	893
Glenn	0	0	0	0	0	0
Humboldt	0	0	128	0	0	128
Imperial	0	0	30	0	0	30
Inyo	0	0	148	0	0	148
Kern	0	-	2,000	-	400	2,400
Kings	0	0	0	0	0	0
Lake	0	0	98	2	0	100
Lassen	0	0	0	0	0	0
Los Angeles	0	0	1,820	0	4,121	5,941
Madera***	0	0	180	0	0	180
Marin	0	0	0	0	0	0
Mariposa	0	0	364	0	0	364
Mendocino	0	0	0	0	0	0
Merced	90	-	150	90	-	330
Modoc	0	0	0	0	0	0
Mono	0	0	0	0	0	0
Monterey	40	80	40	0	0	160
Napa	0	0	0	0	0	0
Nevada	260	0	89	0	0	349
Orange	210	0	2,346	0	120	2,676
Placer	0	88	425	0	125	638
Plumas	0	0	0	0	0	0
Riverside***	0	0	172	0	172	0
Sacramento	1,750	80	960	0	0	2,790
San Benito	0	0	0	0	0	0
San Bernardino	-	-	2,660	-	-	2,660
San Diego	0	510	832	104	0	1,446
San Francisco***	0	0	0	0	0	0
San Joaquin	0	88	580	-	211	879
San Luis Obispo	32	132	136	35	0	335
San Mateo	0	260	725	0	55	1,040
Santa Barbara	0	0	200	0	0	200
Santa Clara	0	736	2,214	0	0	2,950
Santa Cruz	0	0	0	500	180	680
Shasta	114	11	213	3	0	341
Sierra***	5.16	0	0	0	5.16	0
Siskiyou	50	0	90	0	0	140
Solano	30	56	-	-	-	86
Sonoma	0	0	0	0	0	0
Stanislaus	216	0	0	130	0	346
Sutter	130	0	120	0	0	250
Tehama	0	0	0	0	0	0
Trinity	0	0	0	0	0	0
Tulare	0	0	0	0	220	220
Tuolumne	0	0	0	0	0	0
Ventura	0	0	2	0	0	2
Yolo	0	0	0	0	0	0
Yuba***	0	0	0	0	0	0
Totals	3,144	4,075	19,393	864	5,609	32,857

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TABLE D

SELECTED STAFFING CHANGES

	Full-Time Positions Added/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	0	0	6	5	0	11
Alpine	0	0	0	0	0	0	0	0
Amador								
Butte	2	2	0	4	1	2	0	3
Calaveras	0	0	0	0	1	0	0	1
Colusa***	0	0	0	0	0	0	0	0
Contra Costa	1	0	0	1	1	2	0	3
Del Norte	0	0	0	0	0	0	0	0
El Dorado	0	0	0	0	0	0	0	0
Fresno	0	0	0	0	0	0	0	0
Glenn	0	0	0	0	0	0	0	0
Humboldt	0	0	0	0	1	0	0	1
Imperial	0	0	0	0	1	0	0	1
Inyo	0	0	0	0	0	0	0	0
Kern	4	-	-2	2	0	0	0	0
Kings	0	1	0	1	0	0	0	0
Lake	0	0	0	0	0	0	0	0
Lassen	0	-1	0	-1	0	0	0	0
Los Angeles	0	0	0	0	0	0	0	0
Madera***	0	0	0	0	0	0	0	0
Marin	1,-1	0	-1	1	0	0	0	0
Mariposa	0	0	0	0	2	2	0	4
Mendocino	0	0	0	0	2	0	.5	2.5
Merced	0	0	0	0	1	0	0	1
Modoc	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	1	1
Monterey	0	1	0	1	0	0	0	0
Napa	1	-1	0	0	0	0	0	0
Nevada	0	0	1	1	0	0	0	0
Orange	-	-	-	-	11.5	8	0	19.5
Placer	0	1	1	2	1	0	0	1
Plumas	0	0	0	0	0	0	0	0
Riverside***	0	0	0	0	0	5	7	12
Sacramento	2	1	2	5	3	2	3	8
San Benito	0	1	0	1	0	0	0	0
San Bernardino	13	0	0	13	0	0	0	0
San Diego	0	0	0	0	5	2	11	18
San Francisco***	0	0	0	0	0	1	1	2
San Joaquin	1	0	1	2	0	0	0	0
San Luis Obispo	1	1	0	2	0	1	1	2
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	-1	0	0	-1	0	0	0	0
Santa Clara	5	0	0	6	0	0	0	0
Santa Cruz	0	0	0	0	0	0	0	0
Shasta	0	1	1	2	0	0	0	0
Sierra***	0	0	0	0	0	0	0	0
Siskiyou	0	0	0	0	0	0	0	0
Solano	0	0	0	0	0	0	0	0
Sonoma	0	0	0	0	0	0	0	0
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	0	0	0	0
Tulare	4	12	0	16	0	0	0	0
Tuolumne	1	0	0	1	0	0	0	0
Ventura	2	0	0	2	0	0	0	0
Yolo	1	0	1	2	0	0	0	0
Yuba***	0	0	0	0	0	0	0	0
Totals	37	19	4	63	37	30	25	91

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TABLE E

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	64,245,696	381,818	51,195	443,013	N/A	N/A	10/1/90
Alpine	150,146	1,688	308	1,996	N/A	N/A	N/A
Amador	1,368,361	19,776	2,164	21,940	1,995	489,411	10/31/90
Butte	6,356,055	81,401	10,217	91,618	N/A	N/A	N/A
Calaveras	1,618,919	39,403	2,902	42,305	4,720	824,206	6/30/90
Colusa***	1,067,382	11,249	1,962	13,211	N/A	N/A	N/A
Contra Costa	44,445,767	278,506	37,700	316,206	45,779	26,720,493	6/30/90
Del Norte	544,830	13,951	1,775	15,726	3,634	467,336	6/30/90
El Dorado	6,058,904	92,304	9,698	102,002	7,340	3,359,816	6/1/90
Fresno	24,190,532	210,886	32,030	242,916	28,591	4,156,315	6/30/90
Glenn	1,032,600	15,862	1,777	17,639	N/A	N/A	N/A
Humboldt	3,990,864	63,964	7,719	71,683	6,171	934,733	5/1/91
Imperial	3,950,182	63,825	6,992	70,818	6,777	1,661,032	6/1/89
Inyo	1,601,329	17,175	1,013	18,188	1,689	N/A	6/30/90
Kern	34,193,381	350,617	31,270	381,887	37,830	6,801,528	6/1/90
Kings	2,480,987	34,786	3,888	38,674	5,832	598,731	6/30/90
Lake	2,708,205	62,998	6,636	69,634	6,898	1,535,902	6/30/90
Lassen	905,934	23,041	1,841	24,882	2,490	441,618	1/4/91
Los Angeles	385,912,358	2,165,408	322,608	2,488,016	1,303,290	616,271,396	6/18/89
Madera***	3,027,621	41,879	3,747	45,626	-	-	N/A
Marin	17,805,486	91,236	17,673	108,909	13,000 E	7,750,000 E	6/30/90
Mariposa	624,750	11,585	3,561	15,146	3,381	-	12/1/90
Mendocino	2,940,239	57,799	5,991	63,790	7,579	1,726,653	1/7/91
Merced	5,758,856	55,884	6,549	62,433	N/A	N/A	6/30/90
Modoc	447,671	27,139	825	27,964	1,654	50,702	12/1/90
Mono	1,290,157	13,894	1,228	15,122	1,097	N/A	5/30/89
Monterey	14,042,598	97,765	20,548	118,313	13,800 E	8,962,391	1/31/91
Napa	6,914,803	42,547	6,162	48,709	-	3,918,859	6/30/90
Nevada	4,349,958	51,929	6,917	58,846	-	-	-
Orange	139,706,610	669,792	158,248	828,040	140,332	96,582,830	2/28/89
Placer	9,511,942	103,071	14,526	117,597	15,891	9,260,044	11/1/90
Plumas	1,077,069	21,337	3,465	24,802	2,734	N/A	N/A
Riverside***	49,555,727	537,700	32,724	570,424	93,478	38,658,181	7/12/89
Sacramento	38,897,998	325,160	65,866	391,026	59,384	22,230,426	6/18/90
San Benito	1,519,000	13,943	2,163	16,106	2,624	1,656,373	3/1/90
San Bernardino	56,694,830	666,312	43,401	709,713	127,373	75,919,048	6/30/90
San Diego	124,260,212	765,711	101,940	867,651	109,404	96,100,000	6/30/90
San Francisco***	44,637,518	166,103	35,379	201,482	1,678	35,623,761	6/30/89
San Joaquin	17,314,053	143,231	24,737	167,968	22,287	6,527,000	12/14/90
San Luis Obispo	11,543,288	109,802	19,877	129,679	26,654	9,600,404	7/12/90
San Mateo	47,623,510	210,554	35,782	243,938	24,161	24,640,040	1/22/91
Santa Barbara	21,088,151	113,992	22,617	136,609	13,386	9,980,000	12/1/90
Santa Clara	88,978,355	410,966	64,116	475,082	47,708	46,656,129	2/1/90
Santa Cruz	10,551,303	89,829	10,918	100,747	6,460	4,889,174	6/30/90
Shasta	5,578,875	80,801	12,988	93,799	12,820	N/A	6/30/90
Sierra***	227,550	3,816	1,931	5,747	603	43,386	6/30/89
Siskiyou	1,562,739	44,950	5,235	50,185	1,872	234,534	6/30/90
Solano	14,927,937	111,558	13,980	125,538	N/A	N/A	N/A
Sonoma	19,455,513	157,491	17,191	174,682	26,593	15,338,817	6/30/90
Stanislaus	13,705,354	119,580	16,502	136,082	26,238	7,793,944	6/30/90
Sutter	2,380,161	26,720	186,302	6,040	3,355	1,272,064	3/8/91
Tehama	1,493,541	34,850	2,540	37,390	2,155	323,574	10/3/90
Trinity	514,006	12,299	3,846	16,145	1,378	94,090	6/30/90
Tulare	8,797,830	112,300	17,361	129,661	N/A	N/A	N/A
Tuolumne	2,115,436	35,681	3,861	39,542	7,530	1,394,324	6/30/90
Ventura	37,933,344	218,019	41,094	259,113	N/A	N/A	N/A
Yolo	5,139,667	41,485	6,754	48,239	N/A	2,287,677	7/1/90
Yuba***	1,382,464	20,519	5,575	26,094	1,903	174,538	5/31/89
Totals	1,422,198,554	9,787,887	1,577,815	11,166,333	2,281,548	1,193,951,480	

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TABLE E (CONTINUED)

LOCAL ROLL VALUE AND RELATED WORKLOAD INDICATORS

	Single Family Transfers (8)	All Other Transfers (9)	Property Splits (10)	New Subdivision Lots (11)	Jurisdictions Issuing Building Permits (12)	Total Building Permits Received (13)	Number of New Assessments Resulting From: Permits (14)	Number of New Assessments Resulting From: Construction Discovered Without Permits (15)
Alameda	59,320	In #8	1,530	3,471	14	15,275	N/A	N/A
Alpine	28	134 E	5	12	1	58	0	0
Amador	N/A	N/A	110	118	7	1,534	1,200 E	100 E
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	N/A	N/A	272	148	2	1,695	969	N/A
Colusa***	N/A	N/A	109	0	3	1,214	631	102
Contra Costa	30,449	990	650	6,547	15	21,773	17,729	500
Del Norte	1,698	566	217	187	2	1,227	614	13
El Dorado	In #9	20,171	580	1,290	3	5,309	4,577	N/A
Fresno	14,172	7,507	5,753	3,666	16	17,815	9,091	N/A
Glenn	N/A	N/A	N/A	N/A	3	875	N/A	N/A
Humboldt	N/A	6,346	689	913	8	3,510	1,949	N/A
Imperial	1,269	2,437	176	586	9	2,376	1,910	48 E
Inyo	N/A	4,831	11	14	2	N/A	980	N/A
Kern	16,785	27,187	5,015	2,750	9	18,118	15,622	N/A
Kings	1,832	738	263	370	5	2,595	878	381
Lake	1,400 E	2,339 E	210	48	2	4,221	3,674 E	338 E
Lassen	In #9	1,431	110	34	2	902	658	In # 14
Los Angeles	178,405 E	35,625 E	38,862	N/A	86	N/A	56,887 E	N/A
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	5,474	2,145	325	750	12	7,909	5,500 E	66
Mariposa	3,585	-	323	105	1	1,915	1,800	50
Mendocino	3,731	1,410	1,100	300	5	3,738	2,278	250 E
Merced	6,795	In #9	351	1,961	7	N/A	5,802	In #14
Modoc	400 E	3,000 E	78	9	1	382	222	100 E
Mono	N/A	N/A	72 E	209 E	2	697	N/A	N/A
Monterey	6,804	2,459	970	1,329	13	N/A	4,483	N/A
Napa	N/A	N/A	209	356	5	3,709	3,152	111
Nevada	7,311	149	323	319	2	3,600	5,274	100 E
Orange	79,389	8,346	5,061	12,771	29	50,636	42,740	N/A
Placer	6,568	5,086	361	2,478	7	10,902	7,926	In #14
Plumas	3,461	In#8	220	158	2	N/A	N/A	N/A
Riverside***	51,000	36,000	30,007	27,161	21	51,430	27,000	N/A
Sacramento	32,553	14,432	1,061	8,206	7	25,708	18,346	250 E
San Benito	N/A	N/A	75	656	3	1,263	1,100 E	525 E
San Bernardino	63,195	42,130	3,484	15,710	24	57,706	33,867	150
San Diego	72,508	29,678	10,126	19,046	19	38,269	48,339	135 E
San Francisco***	11,072	7,381	354	1,074	1	18,100	3,571	157
San Joaquin	18,679	3,911	843	4,164	6	19,925	6,437	3,647
San Luis Obispo	11,720	3,907	3,408	1,951	8	8,690	7,600 E	142
San Mateo	16,580 E	3,270 E	627	1,654	21	21,512	7,750 E	0
Santa Barbara	6,000 E	2,000 E	514	1,000	6	8,214	7,500	1,500
Santa Clara	36,565 E	8,027 E	4,049	3,176	16	34,052	15,099	45
Santa Cruz	N/A	13,148	113	766	5	8,304	1,259	86
Shasta	N/A	13,860	1,976	1,517	3	5,594	4,391	42
Sierra***	62	276	315	0	1	144	161	38
Siskiyou	1,019	3,058	155	48	6	1,488	1,000 E	100 E
Solano	12,318	1,252	364	5,932	8	1,783	1,783	N/A
Sonoma	21,641 E	3,234 E	700 E	3,212	9	11,200 E	11,200 E	N/A
Stanislaus	20,972	6,003	5,121	5,243	10	13,858	20,887	1,000 E
Sutter	3,013	In #8	781	In#10	2	-	1,059	-
Tehama	3,650	In #8	84 E	62 E	4	2,103	1,500 E	80 E
Trinity	297	477 E	16	29	1	514	550 E	274 E
Tulare	19,156	In #8	767	1,708	N/A	N/A	N/A	N/A
Tuolumne	1,400	1,715	90	151	2	2,295	1,700	100 E
Ventura	16,396	14,523	402	4,966	11	34,623	14,859	N/A
Yolo	3,790	844	32	348	5	4,922	N/A	N/A
Yuba***	861	598	152	336	3	1,502	855	12
Totals	853,323	342,621	129,571	149,015	477	555,184	434,359	10,442

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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 Land (6)	Improved (7)	Vacant Land (8)
Alameda	296,173	569	33,233	12,172	15,329	1,349	6,134	1,897
Alpine	N/A	8	N/A	N/A	N/A	N/A	N/A	N/A
Amador	7,369	504	269	4,020	558	171	34	26
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	11,954	N/A	1,805	10,811	572	218	31	61
Colusa***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contra Costa	233,795	1,112	7,447	14,776	17,459	1,257	1,591	892
Del Norte	4,643	1,819	311	4,463	925	188	45	8
El Dorado	32,513	1,846	3,949	16,380	1,746	632	201	359
Fresno	139,941	3,747	20,663	17,426	9,857	2,255	2,593	968
Glenn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Humboldt	24,411	3,191	2,490	8,609	2,152	348	341	317
Imperial	15,730 E	2,380 E	2,276 E	24,000 E	1,860 E	2,078 E	395 E	270
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	102,038	15,643	10,171	87,610	8,873	3,480	2,418	2,606
Kings	17,550	391	500 E	1,500 E	1,225 E	150 E	950 E	60 E
Lake	15,926 E	7,351	325 E	33,390	1,950 E	650 E	33 E	14 E
Lassen	In #3	649	12,000 E	2,000 E	443	160 E	24	25
Los Angeles	1,552,777	10,705	237,809	149,966	84,169	16,592	36,402	12,200
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	68,992	101	4,930	11,384	2,709	601	560	155
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	16,368	2,073	872	9,815	1,785	405	339	122
Merced	30,000 E	1,700 E	2,800 E	5,600 E	2,000 E	In #5	250	In #7
Modoc	2,750 E	375 E	N/A	19,200 E	350 E	200 E	2	5
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	61,613	1,900	5,297	4,045	3,777	729	731	283
Napa	21,420	1,024	1,954	1,359	1,630	449	232	249
Nevada	30,257	1,554	580	17,372	1,056	245	186	186
Orange	553,150	5,542	36,232	28,640	23,374	2,013	10,649	1,101
Placer	59,384	1,738	363	18,424	2,583	928	484	505
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside***	305,422	12,490	4,210	135,469	16,862	8,714	N/A	N/A
Sacramento	265,394	3,614	18,275	21,421	14,465	4,339	In #5	In #6
San Benito	N/A	263	N/A	N/A	N/A	N/A	N/A	N/A
San Bernardino	360,634	11,626	22,211	196,962	12,271	9,106	6,438	7,813
San Diego	548,832	9,631	44,327	55,115	20,625	3,778	6,799	3,138
San Francisco***	108,267	0	35,100	6,603	13,443	In #4	2,690	In #4
San Joaquin	93,775	1,488	8,342	7,486	6,638	1,076	1,572	754
San Luis Obispo	N/A	-	-	-	-	-	-	-
San Mateo	174,154	639	5,718	7,356	6,417	3,677	3,039	3,678
Santa Barbara	75,936	7,472	7,170	6,296	4,166	492	1,073	367
Santa Clara	345,659	4,191	19,470	9,899 E	11,120	313 E	6,523	208 E
Santa Cruz	53,020	245	693	2,406	2,505	565	537	153
Shasta	27,454	4,890	2,221	6,862	3,312	1,125	319	343
Sierra***	1,194	26	66	951	101	16	35	5
Siskiyou	29,470	902	791	In #1	2,687	In #5	732	In #7
Solano	86,081	612	1,954	-	3,177	-	-	8,819
Sonoma	85,353	3,421	5,452	11,633	3,970	864	1,538	570
Stanislaus	81,685	4,472	5,466	6,896	4,730	1,134	1,389	In #6
Sutter	12,235	2,094	1,733	1,622	798	164	346	148
Tehama	4,658	946	497	1,541	742	246	241	73
Trinity	3,960	1,229	523	4,848	558	50	16	9
Tulare	63,847	2,920	4,676	7,096	4,079	742	651	237
Tuolumne	16,192	2,525	1,208	9,003	857	160	30	35
Ventura	166,854	2,404	6,603	11,351	6,785	809	2,763	1,292
Yolo	25,942	629	2,113	2,667	1,795	443	617	314
Yuba***	8,280	1,147	1,860	1,610	1,892	435	256	297
Totals	6,243,052	145,798	586,955	1,018,055	330,377	73,346	102,229	50,562

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TABLE F (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY SELECTED PROPERTY TYPE

	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	2,759	870	656	1	4,025	4	-	375,171
Alpine	N/A	N/A	N/A	N/A	N/A	74	N/A	N/A
Amador	3,095	-	829	N/A	109	96	2,696	19,776
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	4,580	5,544	1,335	0	86	0	2,816	39,813
Colusa***	N/A	N/A	690	N/A	70	251	N/A	N/A
Contra Costa	782	2,582	598	0	3,000	1,413	0	286,704
Del Norte	0	232	0	1	0	391	2,700	15,726
El Dorado	17,203	-	498	1,459	207	16	15,502	92,304
Fresno	N/A	12,645	14,028	4	1,216	369	N/A	225,712
Glenn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Humboldt	N/A	14,034	500	0	947	776	12,572	70,688
Imperial	2,500 E	5,470 E	0	10	536	23 E	18,233	76,297
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	58,903	19,473	11,064	0	694	2,856	25,482	351,311
Kings	300 E	6,809 E	5,242	-	224	109	-	35,010
Lake	372 E	2,566	465 E	0	145	30	0	63,217
Lassen	1,921	In #9	2,925	0	280	87	4,368	24,882
Los Angeles	N/A	32,930	N/A	10,636	44	2,071	19,151	2,165,452
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	112	289	513	-	1,103	0	890	92,339
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	7,147	4,050	10,125	0	403	0	1,231	54,735
Merced	N/A	12,550	0	0	259	In #15	984 E	56,143
Modoc	1,150 E	2,880 E	501	0	309	0	0	27,722
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	7,371	4,806	2,551	2	1,583	42	4,618	99,348
Napa	10,285	466	505	0	184	0	2,790	42,547
Nevada	N/A	N/A	60	0	2,072	0	433	54,001
Orange	3,582	In #9	382	380	1,406	1,636	1,705	669,792
Placer	N/A	884	1,274	0	234	43	16,461	103,305
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside***	11,628	9,125	2,918	10,935	N/A	119	26,875	544,767
Sacramento	2,400 E	934 E	1,425 E	10	2,296	135	5,169	339,877
San Benito	N/A	N/A	2,148	N/A	79	12	-	N/A
San Bernardino	N/A	11,326	1,026	10,044	0	7	4,308	653,772
San Diego	10,084	19,131	1,501	0	4,055	191	38,504	765,711
San Francisco***	-	-	-	1	2,153	-	-	168,257
San Joaquin	9,670	5,142	6,333	14	523	100	318	143,231
San Luis Obispo	N/A	-	-	-	-	-	-	-
San Mateo	741	870	702	5	2,643	12	3,497	213,148
Santa Barbara	3,272	4,400	2,116	152	2,011	845	2,215	117,983
Santa Clara	N/A	4,941	3,199	0	2,050	40	1,518	409,091
Santa Cruz	20,878	In #9	904	-	1,250	31	7,892	91,079
Shasta	12,777	8,215	2,261	23	1,637	85	10,914	82,438
Sierra***	183	221	475	177	1,665	196	170	5,481
Siskiyou	5,498	In #9	3,940	0	1,940	0	930	46,890
Solano	-	-	3,646	-	202	268	6,935	111,694
Sonoma	27,808	5,689	2,154	0	940	246	8,793	158,431
Stanislaus	4,999	2,913	6,298	0	364	0	1,971	122,287
Sutter	1,697	4,425	0	0	0	265	1,193	26,720
Tehama	16,402	4,211	4,943	0	279	85	124	34,864
Trinity	708	In #4	879	0	299	1,663	0	14,742
Tulare	22,647	In #9	In #9	332	611	In #15	8,037	115,875
Tuolumne	257	2,786	1,033	671	400 E	365	559	36,081
Ventura	482	4,469	1,689	N/A	N/A	866	11,652	218,019
Yolo	1,759	1,735	3,342	0	125	190	1,698	41,610
Yuba***	2,448	2,127	157	0	160	10	0	20,679
Totals	278,400	221,740	107,830	34,857	44,818	16,018	275,904	9,524,722

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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 1,2&3) (4)	Number of Others (5)	Total Business Property Assessments (6)	Total Number of Mandatory Audits (7)
Alameda	11,064	1,244	12,968	25,207	0	50,483	1,013
Alpine	10	0	0	100	0	110	3
Amador	917	78		1,421	91	2,595	34
Butte	3,678	275	0	7,434	-	11,387	577
Calaveras	1,937	67	0	1,011	179	3,194	2
Colusa***	690	120	0	1,696	0	2,506	118
Contra Costa	24,777	615	3,928	18,900	-	53,262	1,000
Del Norte	956	35	497	1,357	0	2,845	39
El Dorado	5,051	407	72	4,804	686	11,020	142
Fresno	9,109	690	0	36,646	0	46,445	1,770
Glenn	411	182	500 E	1,500 E	0	2,000 E	15
Humboldt	2,294	186	0	3,504	0	5,984	51
Imperial	1,117	215	59	3,358	120	4,869	33
Inyo	N/A	107	181	1,580	N/A	1,868	22
Kern	7,090	1,082	0	20,395	0	28,567	950 E
Kings	1,499	141	300 E	3,281 E	-	5,221 E	196 E
Lake	5,107	103	780	1,306	130	7,426	55
Lassen	764	37	0	1,341	24	2,166	33 E
Los Angeles	83,000	5,500	192,128	189,381	0	470,009	20,000
Madera***	1,220	75	-	5,000	-	-	53
Marin	7,376	275	250	11,240	0	19,141	699
Mariposa	633	39	0	1,012	-	1,743	4
Mendocino	1,848	196	0	5,457	274	7,775	176
Merced	1,515	261	367	3,445	961	6,549	307
Modoc	146	49	0	1,000 E	0	1,195	16
Mono	113	37	N/A	900 E	N/A	1,050	27
Monterey	4,721	423	0	12,251	0	17,395	680 E
Napa	2,316	284	0	4,787	0	7,387	45
Nevada	1,726	303	151	2,624	0	4,804	160
Orange	30,420	1,244	N/A	120,238	4,940	156,842	3,057
Placer	7,492	428	1,332	7,435	0	16,687	290
Plumas	1,115	60	938	991	-	3,104	24
Riverside***	5,923	1,765	447	33,304	N/A	41,439	1,800
Sacramento	13,880	667	6,244	28,170	9,888	58,849	1,408
San Benito	650	201	176	2,201	45	3,273	83
San Bernardino	13,643	1,838	3,666	27,035	0	46,182	2,544
San Diego	24,230	2,348	24,786	56,996	3,507	111,867	3,324
San Francisco***	3,758	0	24,137	14,666	7,979	50,540	3,125
San Joaquin	11,396	410	0	16,741	146	28,693	1,068
San Luis Obispo	11,331	512	3,115	10,573	0	25,531	454
San Mateo	9,918	473	7,470	18,098	499	36,458	1,480
Santa Barbara	6,248	679	512	14,689	551	22,679	1,329
Santa Clara	13,633	125	0	54,418	4,643	73,951	3,857
Santa Cruz	2,532	300	2,702	7,669	-	13,203	1,065
Shasta	6,042	280	1,440	6,251	0	14,013	422
Sierra***	100	4	100	369	0	595	22
Siskiyou	1,270	115	978	2,222	0	4,585	92
Solano	3,947	249	500 E	8,500 E	249	13,445	400 E
Sonoma	3,327	689	313	15,396	0	19,725	846
Stanislaus	7,831	362	0	15,185	0	23,378	787
Sutter	3,024	144	-	2,581	291	6,040	-
Tehama	1,059	93	N/A	2,452	0	3,604	89
Trinity	1,042	52	30	840	93	2,033	11
Tulare	3,143	479	N/A	15,118	N/A	18,740	935
Tuolumne	1,685	181	0	1,995	0	3,861	87
Ventura	17,758	1,086	2,235	17,517	5,702	44,298	1,219
Yolo	1,391	206	762	5,431	296	8,086	369
Yuba***	1,713	96	0	1,225	134	3,168	106
Totals	390,586	28,112	294,064	880,244	41,428	1,633,865	58,513

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N/A = Not Available or Not Applicable 0 = Zero - = No Response to this Item E = Estimated

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TABLE H

ASSESSMENT APPEALS ACTIVITY -- 601 ROLL

	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	1,800	2,224	745	38	1,441	35	731	584
Alpine	26	26	25	0	1	0	1	0
Amador	10	8	1		7		2	
Butte	77	-	17	-	60	4	47	9
Calaveras	1	1	0	0	1	0	1	0
Colusa***	14	25	0	0	25	0	5	20
Contra Costa	1,654	1,654	882	0	772	389	18	188
Del Norte	18	4	0	0	0	0	1	13
El Dorado	93	93	14	-	79	2	67	7
Fresno	488	645	190	24	431	3	96	316
Glenn	22	22	8	0	14	0	1	9
Humboldt	89	89	13	10	78	7	39	18
Imperial	102	102	18	1	83	0	37	24
Inyo	34	30	4	0	30	0	23	6
Kern	1,063	1,334	653	6	675	14	31	630
Kings	178	336	299	0	7	0	30	0
Lake	31	31	0	1	30	1	12	13
Lassen	6	16	2	0	11	0	3	8
Los Angeles	11,944	11,944	5,615	948	5,381	574	257	1,893
Madera***	126	126	31	0	95	0	53	42
Marin	114	114	49	0	65	0	19	39
Mariposa	0	0	0	0	0	0	0	0
Mendocino	26	43	2	-	41	1	22	18
Merced	113	113	19	0	94	0	15	76
Modoc	1	8	0	0	8	0	0	8
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	208	250	62	4	184	35	85	42
Napa	59	59	12	4	43	-	-	40
Nevada	41	41	6	0	35	4	17	4
Orange	1,413	6,808	823	35	5,950	134	598	3,892
Placer	147	147	101	1	45	N/A	0	34
Plumas	11	11	0	0	11	0	0	1
Riverside***	735	526	22	209	504	3	15	485
Sacramento	704	704	314	1	389	13	60	286
San Benito	11	11	0	0	11	0	0	11
San Bernardino	755	755	364	47	344	16	92	102
San Diego	1,985	3,517	32	127	3,358	798	279	398
San Francisco***	481	-	50	-	-	16	10	297
San Joaquin	265	263	65	0	198	0	51	66
San Luis Obispo	93	370	117	7	246	3	0	195
San Mateo	452	723	254	2	467	22	149	245
Santa Barbara	147	233	100	2	131	6	27	49
Santa Clara	1,049	-	-	-	-	-	-	-
Santa Cruz	138	203	50	-	153	1	3	83
Shasta	114	114	21	0	93	1	5	17
Sierra***	14	119	106	0	13	0	5	8
Siskiyou	24	37	5	0	32	1	19	0
Solano	381	29	2	-	27	-	24	3
Sonoma	156	190	57	0	133	2	33	77
Stanislaus	192	192	9	0	183	4	6	172
Sutter	62	62	3	1	58	16	12	28
Tehama	14	20	1	0	19	0	6	13
Trinity	17	17	8	0	9	3	0	0
Tulare	207	245	119	3	123	N/A	21	46
Tuolumne	30	122	79	0	43	1	34	0
Ventura	634	634	177	0	457	39	196	164
Yolo	67	67	14	0	53	0	11	13
Yuba***	59	59	7	13	39	1	3	0
Totals	28,695	35,516	11,567	1,484	22,780	2,149	3,272	10,692

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TABLE H (CONTINUED)

ASSESSMENT APPEALS ACTIVITY -- 601 ROLL

Number of Roll Units

	Hearings Held (9)	Denied (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	91	38	37	1	15	0	N/A
Alpine	0	0	0	0	0	0	18
Amador	7	6	1				
Butte	4	2	1	1	1	-	0
Calaveras	0	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0	0
Contra Costa	177	144	33	0	0	0	N/A
Del Norte	5	3	1	0	0	0	0
El Dorado	3	-	-	-	-	-	-
Fresno	16	12	4	0	0	3	51
Glenn	4	4	0	0	0	0	4
Humboldt	14	6	10	0	0	0	3
Imperial	22	22	0	0	0	0	7
Inyo	1	0	1	0	0	0	0
Kern	79	59	19	1	0	N/A	N/A
Kings	7	6	0	1	0	0	0
Lake	4	0	1	3	0	0	0
Lassen	-	-	-	-	-	-	-
Los Angeles	2,657	976	1,640	41	0	61	N/A
Madera***	0	0	0	0	0	3	48
Marin	7	6	1	0	0	0	5
Mariposa	0	0	0	0	0	0	0
Mendocino	18	1	4	-	13	0	1
Merced	3	3	0	0	0	0	0
Modoc	0	0	0	0	0	0	1
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	22	13	9	0	0	0	1
Napa	2	2	-	-	-	-	13
Nevada	10	3	6	1	0	0	4
Orange	1,326	79	1,243	4	0	16	-
Placer	11	7	4	0	0	N/A	N/A
Plumas	10	10	0	0	0	0	-
Riverside***	1	0	1	0	0	2	0
Sacramento	30	4	24	1	1	0	0
San Benito	0	0	0	0	0	0	0
San Bernardino	134	88	46	0	0	0	N/A
San Diego	1,883	1,533	341	9	0	2	N/A
San Francisco***	123	91	32	-	6	-	-
San Joaquin	81	50	13	0	18	0	15
San Luis Obispo	48	5	42	0	1	0	41
San Mateo	51	34	8	0	0	0	41
Santa Barbara	49	26	29	0	0	0	0
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	66	61	5	-	-	-	66
Shasta	70	63	7	0	0	1	0
Sierra***	8	7	1	0	0	0	0
Siskiyou	12	8	4	0	0	0	1
Solano	0	0	0	0	0	0	0
Sonoma	21	9	12	0	0	2	4
Stanislaus	1	1	0	0	0	0	0
Sutter	14	2	0	0	12	0	-
Tehama	0	1	0	0	0	0	0
Trinity	6	0	6	0	0	1	0
Tulare	56	42	6	8	0	1	0
Tuolumne	8	8	0	0	0	0	8
Ventura	58	52	0	6	0	0	0
Yolo	29	25	4	0	0	0	N/A
Yuba***	35	0	5	0	30	0	0
Totals	7,284	3,512	3,601	77	97	92	332

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TABLE I

ASSESSMENT APPEALS ACTIVITY -- SUPPLEMENTAL ROLL

		Number of Roll Units						
	Number of Appeals Filed (1)	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	In 601 Roll							
Alpine	In 601 Roll							
Amador	6	6			5		1	
Butte	18	-	3	-	15	2	9	4
Calaveras	9	9	2	0	7	1	2	1
Colusa***	0	0	0	0	0	0	0	0
Contra Costa	In 601 Roll							
Del Norte	In 601 Roll							
El Dorado	10	10	3	-	7	1	4	0
Fresno	76	132	34	11	87	3	7	66
Glenn	In 601 Roll							
Humboldt	17	17	In 601 Roll	In 601 Roll	In 601 Roll	In 601 Roll	In 601 Roll	In 601 Roll
Imperial	67	67	7	0	60	0	60	0
Inyo	In 601 Roll							
Kern	In 601 Roll							
Kings	3	3	2	0	1	0	0	0
Lake	9	9	4	0	5	0	1	1
Lassen	9	11	0	0	11	0	0	9
Los Angeles	In 601 Roll							
Madera***	2	2	1	0	1	0	0	1
Marin	55	55	22	0	33	0	13	8
Mariposa	4	0	4	0	0	0	0	0
Mendocino	14	32	10	-	22	4	12	6
Merced	8	8	0	0	8	0	0	3
Modoc	12	12	0	0	12	0	0	12
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	In 601 Roll							
Napa	19	19	1	0	18	-	-	17
Nevada	15	15	6	0	9	0	3	3
Orange	488	1,132	89	65	978	58	131	650
Placer	131	131	97	3	31	N/A	0	26
Plumas	1	1	-	-	1	-	-	-
Riverside***	232	232	28	0	204	0	26	174
Sacramento	323	323	42	2	279	3	3	248
San Benito	In 601 Roll							
San Bernardino	In 601 Roll							
San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Francisco***	In 601 Roll							
San Joaquin	43	43	18	0	25	0	17	5
San Luis Obispo	44	121	35	0	86	7	0	45
San Mateo	101	101	35	0	66	2	25	12
Santa Barbara	64	64	42	0	22	0	13	0
Santa Clara	-	-	-	-	-	-	-	-
Santa Cruz	In 601 Roll							
Shasta	20	20	7	0	13	1	4	2
Sierra***	0	0	0	0	0	0	0	0
Siskiyou	In 601 Roll							
Solano	In 601 Roll							
Sonoma	285	287	53	0	234	2	40	156
Stanislaus	23	23	0	0	23	1	2	20
Sutter	5	5	0	0	5	0	2	2
Tehama	In 601 Roll							
Trinity	1	1	0	0	1	0	0	0
Tulare	31	47	16	1	30	N/A	6	9
Tuolumne	5	5	1	0	4	0	4	0
Ventura	98	98	23	0	75	1	32	36
Yolo	In 601 Roll							
Yuba***	2	2	0	0	2	0	1	0
Totals	2,250	3,043	585	82	2,380	86	418	1,516

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TABLE I (CONTINUED)

ASSESSMENT APPEALS ACTIVITY -- SUPPLEMENTAL ROLL

	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	In 601 Roll						
Alpine	In 601 Roll						
Amador	6	4	1				
Butte	2	1	-	1	-	-	-
Calaveras	3	0	3	0	0	0	0
Colusa***	0	0	0	0	0	0	0
Contra Costa	In 601 Roll						
Del Norte	In 601 Roll						
El Dorado	2	-	-	-	-	-	-
Fresno	11	9	2	0	0	0	4
Glenn							
Humboldt	In 601 Roll	In 601 Roll	In 601 Roll	0	0	0	0
Imperial	0	0	0	0	0	0	7
Inyo	In 601 Roll						
Kern	In 601 Roll						
Kings	1	0	1	0	0	0	0
Lake	3	3	0	0	0	1	0
Lassen	-	-	-	-	-	-	-
Los Angeles	In 601 Roll						
Madera***	0	0	0	0	0	0	0
Marin	12	7	4	0	0	0	0
Mariposa	0	0	0	0	0	0	0
Mendocino	6	3	3	-	-	0	2
Merced	5	5	0	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	In 601 Roll						
Napa	1	1	-	-	-	-	-
Nevada	3	1	2	0	0	0	0
Orange	139	27	112	0	0	8	-
Placer	5	4	1	0	0	N/A	N/A
Plumas	1	1	0	0	0	0	-
Riverside***	4	3	1	0	0	7	0
Sacramento	28	5	20	0	0	1	0
San Benito	In 601 Roll						
San Bernardino	In 601 Roll						
San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Francisco***	In 601 Roll						
San Joaquin	3	2	0	0	1	0	15
San Luis Obispo	34	0	29	0	4	1	27
San Mateo	27	20	7	0	0	0	56
Santa Barbara	9	8	1	0	0	0	0
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	In 601 Roll						
Shasta	6	0	6	0	0	1	0
Sierra***	0	0	0	0	0	0	0
Siskiyou	In 601 Roll						
Solano	In 601 Roll						
Sonoma	36	7	29	0	0	1	193
Stanislaus	0	0	0	0	0	0	0
Sutter	3	1	0	0	2	0	-
Tehama	In 601 Roll						
Trinity	1	0	1	0	0	1	0
Tulare	15	13	2	0	0	0	0
Tuolumne	0	0	0	0	0	0	0
Ventura	6	5	0	1	0	0	0
Yolo	In 601 Roll						
Yuba***	1	0	1	0	0	0	0
Totals	373	130	226	2	7	21	304

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TABLE J

DOLLAR VALUE OF APPEALED PROPERTY
601 ROLL

	Full Value of Appealed Property (1)	Value Differece County vs. Applicant (2)	Full Value of Stipulations (3)	Full Value of Reductions Other than Stipulations (4)	Full Value of Increases (5)
Alameda	4,158,571,838	1,701,655,901	158,293,012	13,514,211	7,000
Alpine	4,832,528	1,133,748	2,498,838	0	0
Amador	1,509,586	865,130	63,828	379,380	
Butte	N/A	N/A	N/A	N/A	N/A
Calaveras	10,760,756	4,421,590	4,597,160	0	0
Colusa***	58,126,817	9,376,444	290,354	0	0
Contra Costa	2,730,371,633	975,609,718	N/A	N/A	0
Del Norte	9,058,265	2,891,192	113,630	12,000	0
El Dorado	49,365,008	21,482,563	43,111,434	-	-
Fresno	2,222,599,279	752,187,668	21,618,120	19,671,090	0
Glenn	12,723,403	10,991,867	69,569	0	0
Humboldt	67,134,957	35,916,858	10,898,873	261,205	0
Imperial	40,596,755	16,034,995	24,561,760	0	0
Inyo	481,680,414	349,634,544	23,031,697	15,000	0
Kern	8,719,696,718	3,849,456,703	358,024,464	5,520,693	373,800
Kings	110,762,706	32,523,066	10,746,678	3,954	31,119
Lake	328,885,185	167,277,956	117,064	27,700	1,313,565
Lassen	N/A	N/A	N/A	N/A	N/A
Los Angeles	37,737,831,073	N/A	7,420,551	807,155,449	39,424,812
Madera***	69,973,231	21,768,468	3,300,206	0	0
Marin	593,779,072	330,158,132	45,640,872	109,277	0
Mariposa	-	-	-	-	-
Mendocino	6,904,074	2,468,000	1,446,000	8,580	0
Merced	268,284,571	166,074,821	4,094,948	0	0
Modoc	39,083	0	0	0	0
Mono	N/A	N/A	N/A	N/A	N/A
Monterey	440,954,811	214,078,476	53,393,624	349,663	0
Napa	247,934,233	116,156,546	-	-	-
Nevada	5,185,898	2,995,953	567,191	649,110	7,000
Orange	10,642,850,724	4,613,988,084	141,299,800	200,162,338	7,222,318
Placer	171,452,633	54,552,380	0	N/A	N/A
Plumas	4,441,968	2,439,442	0	0	0
Riverside***	984,374,828	499,398,623	1,394,002	16,000	0
Sacramento	652,776,488	231,543,948	36,276,000	2,487,990	10,718
San Benito	9,153,509	4,410,776	0	0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A
San Diego	3,565,975,043	N/A	125,820,465	In #3	6,919,178
San Francisco***	-	-	-	-	-
San Joaquin	689,017,223	217,276,989	15,883,386	6,391,151	0
San Luis Obispo	155,063,384	62,531,692	0	24,836,408	0
San Mateo	1,096,640,152	177,478,739	527,749,825	314,238,219	63,824,180
Santa Barbara	478,451,087	299,255,468	6,464,950	12,311,448	0
Santa Clara	N/A	-	-	-	-
Santa Cruz	398,154,364	121,175,806	18,162,738	266,540	-
Shasta	N/A	N/A	N/A	N/A	N/A
Sierra***	3,883,016	2,290,749	29,201	4,120	0
Siskiyou	2,241,528	1,052,426	182,745	119,269	0
Solano	48,783,891	20,956,764	3,594,859	0	0
Sonoma	1,313,342,888	546,983,822	14,462,161	3,811,375	0
Stanislaus	358,746,341	136,602,366	1,313,556	0	0
Sutter	128,806,024	13,250,382	1,975,640	0	0
Tehama	18,505,925	6,779,300	740,000	0	0
Trinity	2,171,943	1,750,496	0	1,284,405	0
Tulare	197,476,047	N/A	5,054,237	59,050	110,877
Tuolumne	76,552,001	38,681,140	30,571,488	0	0
Ventura	836,108,349	470,937,327	29,870,170	5,694,786	220,300
Yolo	134,088,427	50,536,865	2,829,542	43,664	0
Yuba***	27,750,597	15,961,255	154,418	559,506	0
Totals	80,374,370,274	16,374,995,178	1,737,729,056	1,419,963,581	119,464,867

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TABLE K

DOLLAR VALUE OF APPEALED PROPERTY SUPPLEMENTAL ROLL

TABLE L

NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

	Full Value of Appealed Property (1)	Value Difference County vs. Appliant (2)	Value of Stipulations (3)	Full Value of Reductions Other than Stipulations (4)	Full Value of Increases (5)	Assessment Appeals Board	Hearing Officers
Alameda	In 601 Roll					2	6
Alpine	In 601 Roll					0	0
Amador	1,245,035	723,196		379,380			
Butte	N/A	N/A	N/A	N/A	N/A	1	1
Calaveras	75,680,738	13,700,229	5,865,399	32,000	0	0	-
Colusa***	0	0	0	0	0	0	0
Contra Costa	In 601 Roll					1	0
Del Norte	In 601 Roll						0
El Dorado	1,456,506	868,410	1,131,590	-	-	-	-
Fresno	84,806,563	45,400,827	444,000	403,000	0	1	1
Glenn	In 601 Roll					0	0
Humboldt	In 601 Roll				0	1	0
Imperial	In 601 Roll					0	0
Inyo	In 601 Roll					0	0
Kern	In 601 Roll					1	0
Kings	456,255	25,255	0	9,255	0	0	0
Lake	1,750,044	960,746	25,000	0	0	0	0
Lassen	N/A	N/A	N/A	N/A	N/A	-	-
Los Angeles	In 601 Roll					3	8
Madera***	573,000	481,500	0	0	0	0	0
Marin	45,697,851	24,127,901	2,772,879	763,535	0	2	0
Mariposa	-	-	-	-	-	1	0
Mendocino	2,190,000	773,000	139,000	25,600	0	0	0
Merced	2,187,671	1,417,309	0	0	0	1	0
Modoc	102,049	74,949	0	0	0	0	0
Mono	N/A	N/A	N/A	N/A	N/A	0	0
Monterey	In 601 Roll					1	0
Napa	86,147,335	48,344,805	-	-	-	0	0
Nevada	1,182,554	310,098	117,000	18,877	0	1	5
Orange	383,361,218	569,808,827	35,349,529	11,929,790	0	2	3
Placer	138,172,805	80,854,929	0	N/A	N/A	0	0
Plumas	84,000	9,768	0	0	0	0	0
Riverside***	323,137,247	137,741,430	1,006,356	181,977	0	2	0
Sacramento	57,772,980	29,049,832	1,602,468	1,954,107	0	2	0
San Benito	In 601 Roll					0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A	3	2
San Diego	N/A	N/A	N/A	N/A	N/A	4	0
San Francisco***	-	-	-	-	-	1	0
San Joaquin	26,637,506	9,610,458	2,066,162	0	0	1	0
San Luis Obispo	In 601 Roll					1	5
San Mateo	124,849,824	26,450,795	57,978,961	32,328,146	0	1	0
Santa Barbara	170,954,885	42,827,827	12,772,220	900,000	0	1	0
Santa Clara	N/A	-	-	-	-	2	1
Santa Cruz	In 601 Roll					1	0
Shasta	N/A	N/A	N/A	N/A	N/A	1	3
Sierra***	0	0	0	0	0	0	0
Siskiyou	In 601 Roll					1	3
Solano	In 601 Roll					0	0
Sonoma	409,114,820	332,614,439	3,675,911	153,945	0	1	0
Stanislaus	18,652,218	4,723,844	156,000	0	0	1	3
Sutter	1,678,174	223,651	54,648	0	0	1	3
Tehama	In 601 Roll					0	0
Trinity	35,000	7,500	0	6,400	0	0	0
Tulare	4,040,650	N/A	41,000	11,500	0	1	5
Tuolumne	79,500	50,600	35,600	0	0	0	0
Ventura	191,513,528	40,274,738	4,062,141	5,102,300	0	-	-
Yolo	In 601 Roll					1	0
Yuba***	291,551	53,548	25,529	3,000	0	0	0
Totals	2,153,851,507	1,411,510,411	129,321,393	54,202,812	0	44	49

THESE TOTALS ARE INCOMPLETE AND REPRESENT A SUMMARY OF FURNISHED DATA ONLY.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to this Item E = Estimated

*** 1988-89 data, no data provided for 1989-90.