A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES, 1990-91

APRIL 1992

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, Los Angeles.....Fourth District
Gray Davis, Sacramento.....State Controller
Burton W. Oliver, Executive Director

A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1990-91

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TABLE A

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Salaries and Wages (1)	Cost of Services From Other Depts. (2)	Other Costs (3)	Gross Budget (4)	Income or Offsetting Servcies: Services to Other Depts. (5)	Map Sales (6)	Other Offsets (7)	Net Budget (8)	Exemption Program Costs Included in Budget (9)
Alameda	8,006,450	1,025,147	417,258	9,448,855	1,986	53,839	813,768	8,579,262	380,165
Alpine	58,995	0	38,537	97,532	0	2,433	0	95,099	0
Amador	388,946	7,007	71,940	467,893	0	0	0	467,893	-
Butte	1,745,157		325,242	2,070,399	-	-	10,000	2,060,399	N/A
Calaveras	465,211	115,939	38,377	619,527	0	996	0	618,531	0
Colusa***	363,434	0	77,484	440,918	0	0	0	0	0
Contra Costa	6,730,825	675,825	376,935	7,783,585	27,771	55,320	97,329	7,603,165	285,771
Del Norte	335,827	0	22,807	358,634	0	0	0	358,634	N/A
El Dorado	1,930,244	430,355	135,019	2,495,618	35,400	-	251,926	2,208,292	62,700
Fresno	5,014,446	380,497	352,770	5,747,713	1,979	70,098	302,173	5,373,463	186,980
Glenn	381,097	3,000	107,649	491,746	0	0	3,000	488,746	N/A
Humboldt	1,071,624	97,943	161,670	1,331,237	1,436	18,186	829,807	481,808	N/A
Imperial	682,040	5,780	242,800	930,620	-	3,425	7,940	915,620	N/A
Inyo	488,380	0	51,013	539,393	0	9,386	0	530,007	N/A
Kern	5,448,292	595,469	717,925	6,761,686	3,053	10,365	667,423	6,080,845	59,213
Kings	829,669	123,843	47,564	1,001,076	-	4,528	775	995,773	-
Lake	892,700	16,864	42,425	951,989	7,545	15,188	74,457	854,799	N/A
Lassen	302,672	0	120,967	423,539	0	5,262	N/A	418,277	N/A
Los Angeles	66,282,336	172,916	17,124,768	83,580,020	105,948	266,497	4,711,356	78,496,219	0
Madera***	547,277	5,290	210,157	762,724	N/A	N/A	N/A	762,724	N/A
Marin	3,376,649	134,403	122,988	3,634,040	137,068	19,330	-	3,477,642	N/A
Mariposa	336,193	0	42,680	378,873	0	6,000	0	372,873	0
Mendocino	932,491	0	54,856	987,347	0	28,744	0	958,603	26,250 E
Merced	1,324,049	173,447	88,926	1,586,422	-	9,803	11,236	1,566,103	N/A
Modoc	240,578	0	17,000	257,578	0	-	-	257,578	N/A
Mono	407,137	0	52,300	459,437	0	-	0	459,437	N/A
Monterey	2,056,540	321,020	200,438	2,577,998	0	4,600	1,475,000	1,098,398	N/A
Napa	830,385	38,354	51,610	920,349	0	4,000	51,248	865,101	18,470
Nevada	1,257,406	130,869	209,242	1,597,517	6,550 E	4,300	23,242	1,563,425	-
Orange	13,065,882	3,981,081	2,289,641	19,336,604	0	88,370	2,678,321	16,569,913	551,155
Placer	2,378,604	5,716	294,541	2,678,861	0	31,067	0	2,647,794	58,922
Plumas	413,777	0	20,696	434,473	0	0	0	434,473	0
Riverside	7,726,600	1,507,996	708,755	9,943,351	N/A	N/A	1,338,482	8,604,869	200,000 E
Sacramento	7,766,136	61,557	1,615,760	9,443,453	-	128,225	6,092,455	3,350,998	330,041
San Benito	470,117	0	28,225	498,342	0	N/A	0	498,342	N/A
San Bernardino	7,577,000	991,850	536,387	9,105,237	0	118,000	2,372,756	6,614,481	0
San Diego	12,572,434	N/A	511,649	13,084,083	N/A	61,750	11,571,888	11,450,445	291,601
San Francisco***	4,252,445	547,980	1,269,072	6,069,497	0	0	16,000	6,053,497	0
San Joaquin	3,465,891	121,199	456,901	4,043,991	6,000 E	2,000 E	-	4,035,991	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	5,889,596	1,052,286	798,873	7,740,755	0	26,017	20,191	7,694,548	192,904
Santa Barbara	3,013,604	432,164	254,787	3,700,555	235,000	15,000	-	2,610,100	-
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	-	517,761	2,094,978	-	-	47,000	2,047,978	-
Shasta	1,600,734	210,532	165,188	1,976,454	13,801	11,329	1,322,977	628,347	N/A
Sierra	242,028	0	17,277	259,305	0	0	0	259,305	3,000
Siskiyou	881,493	57,000	62,848	1,001,341	0	3,361	0	997,980	20,000 E
Solano**	1,613,363	-	104,105	-	-	30,883	-	-	-
Sonoma	3,054,897	314,770	492,276	3,861,943	0	46,289	312,143	3,503,597	110,000 E
Stanislaus	2,746,973	441,880	206,572	3,395,425	-	30,000 E	25,701	3,339,724	-
Sutter	592,666	142,146	59,204	794,016	750	11,160	0	782,106	-
Tehama	489,491	0	173,231	662,722	0	0	0	662,722	0
Trinity	299,152	14,872	17,152	331,176	236	1,715	-	333,127	-
Tulare	2,119,000	216,000	168,000	2,503,000	-	3,000	23,400	2,476,600	8,374
Tuolumne	755,153	0	71,500	826,653	0	8,500	0	826,653	0
Ventura	5,832,500	0	296,600	6,129,100	0	20,000	14,000	6,095,100	0
Yolo	986,835	7,287	106,718	1,093,553	-	10,221	10,516	1,072,816	26,760
Yuba	411,260	200	156,615	567,875	4,500	8,758	0	554,617	18,000
Totals	219,597,626	15,170,738	34,420,080	267,463,389	589,023	1,265,445	35,192,590	239,303,640	3,486,596

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TABLE B

BUDGETED PERMANENT POSITIONS

	Assessor & Assistant Assessor (1)	Certified Appraisers: Real Property Appraisers (2)	Certified Appraisers: Business Property Appraisers (3)	Certified Appraisers: Other Functions (4)	Cadastral Draftsperson (5)	Other Technical/ Professional (6)	All Clerical (7)	Total (8)
Alameda	2	58	27	22	7	22	60	198
Alpine	1	0	0	1	0	0	0	2
Amador	1	4	1.5	-	.5	-	3.5	10.5
Butte	2	20	3	0	3	1	20	49
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	4	52	147
Del Norte	1	3	1	0	1	1	2	9
El Dorado	2	17.5	3.5	1	3	4	23	54
Fresno	2	43	16	3	8	2	57	131
Glenn	2	4	1	-	0	1	4	12
Humboldt	2	11	4	0	1	4	11	33
Imperial	2	8	3	2	1	2	5	23
Inyo	2	3	1	0	1	0	5	12
Kern	3	46	18	1	6	1	45	120
Kings	3	7	3	-	1	-	7	21
Lake	2	10	2	0	1.8	2	7.4	25.4
Lassen	1	5	1	0	2	1	.5	10.5
Los Angeles	2	434	177	0	46	187	743	1,589
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	11	2	1	2	1.5	6	24.5
Merced	2	14	5	-	2	2	14	39
Modoc	1	2	0	0	1	1	2	7
Mono	1	5	1	0	1	0	5	13
Monterey	2	16	7	3	2	3	19	52
Napa	1	8	3	1	2	1	7	23
Nevada	2	11	2	-	3	3	14	35
Orange	7	76	57	0	16	30	151	337
Placer	2	21	4	2	4	8	22	63
Plumas	4	1	0.5	0.5	1	0	4	11
Riverside	2	69	20	10	21	31	64	217
Sacramento	2	69	23	0	7	57	19	177
San Benito	1	4	1	0	1	0	6.5	13.5
San Bernardino	2	75	15	3	8	37	55	195
San Diego	2	72	23	30	28	31	113	299
San Francisco***	2	37	31	30	3	1	12	116
San Joaquin	3	29	10	-	5	12	29	88
San Luis Obispo**	1	23	5	9	5	13	20	76
San Mateo	1	48	17	3	5	9	40	123
Santa Barbara	2	28	6	-	4	4	22	66
Santa Clara	2	77	45	3	9	20	113	269
Santa Cruz	1	12	3	1	3.8	4	16.8	41.6
Shasta	1	16	5	2	3	2	14	43
Sierra	1	2	0	0	0	0	2.7	5.7
Siskiyou	2	6	3	0	3	1	10	25
Solano**	2	16	4	-	5	7	13	47
Sonoma	2	25	8	-	6	3	29	73
Stanislaus	2	33	9	0	3	2	18	67
Sutter	1	6	3	0	1	1	6	18
Tehama	2	5	1	0	2	1	10	21
Trinity	-	3	1	-	1	-	3	9
Tulare	2	25	8	-	4	1	20	60
Tuolumne	3	6	1	0	1	0	5	16
Ventura	2	47	12	13	18	4	45	141
Yolo	2	8	2	1	2	11	0	26
Yuba	2	4	2	0	1	1	5.5	15.5
Totals	108	1,701	626	160	281	546	2,023	5,446

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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	342	510	0	0	852
Alpine	0	0	0	0	0	0
Amador	0	0	0	0	0	0
Butte	0	0	0	0	0	0
Calaveras	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0
Contra Costa	-	1,147	1,335	0	0	2,482
Del Norte	0	0	0	0	0	0
El Dorado	80	0	260	0	0	340
Fresno	0	315	489	0	0	804
Glenn	0	0	0	0	0	0
Humboldt	0	0	128	0	0	128
Imperial	0	1	1	0	0	2
Inyo	0	0	148	0	0	148
Kern	0	-	2,000	-	400	2,400
Kings	0	0	0	0	0	0
Lake	0	0	0	0	0	0
Lassen	0	0	0	0	0	0
Los Angeles	0	0	1,560	0	5,720	7,280
Madera***	0	0	180	0	0	180
Marin	0	0	0	0	0	0
Mariposa	0	0	1	0	0	1
Mendocino	0	0	0	0	0	0
Merced	90	-	260	90	0	440
Modoc	0	0	0	0	0	0
Mono	0	0	0	0	0	-
Monterey	0	0	0	0	0	0
Napa	0	0	0	0	0	0
Nevada	110	-	116	-	-	226
Orange	0	0	0	0	0	0
Placer	0	88	262	0	0	350
Plumas	0	0	0	0	0	0
Riverside	0	0	800	0	0	800
Sacramento	1,358	80	240	0	0	1,678
San Benito	0	0	0	0	0	0
San Bernardino	0	0	2,300	0	0	2,300
San Diego	0	510	832	104	0	1,446
San Francisco***	0	0	0	0	0	0
San Joaquin	0	73	811	0	74	958
San Luis Obispo**	32	132	136	35	0	335
San Mateo	15	51	714	0	0	780
Santa Barbara	0	2	2	0	0	4
Santa Clara	0	736	2,214	0	0	2,950
Santa Cruz	0	0	160	1,088	134	1,382
Shasta	22	26	263	1	0	312
Sierra	15.5	0	0	0	32.97	48.5
Siskiyou	0	0	70	0	0	70
Solano**	30	56	-	-	-	86
Sonoma	0	0	60	0	0	60
Stanislaus	389	-	-	227	-	616
Sutter	0	0	244	0	0	244
Tehama	0	0	0	0	0	0
Trinity	-	-	-	-	-	-
Tulare	0	0	240	0	0	240
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	2,142	3,559	16,336	1,545	6,361	29,942

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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	-1	1	0	0	1	3	1	5
Alpine	0	0	0	0	0	0	0	0
Amador	0	0	0	0	0	0	0	0
Butte	2	-2.8	0	-2.8	0	1	0	1
Calaveras	0	0	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0	0	0
Contra Costa	0	0	0	0	6	5	0	11
Del Norte	0	0	0	0	0	0	0	0
El Dorado	3	1	0	4	0	0	0	0
Fresno	0	0	-1	-1	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	1	0	0	1
Inyo	0	0	0	0	0	0	0	0
Kern	1	1	-	2	0	0	0	0
Kings	0	0	-1	-1	0	0	0	0
Lake	0	0	-2	-2	0	0	0	0
Lassen	-1	-1	0	-2	-1	-1	0	-2
Los Angeles	15	69	74	158	0	0	0	0
Madera***	0	0	0	0	0	0	0	0
Marin	0	0	1	1	0	0	0	0
Mariposa	0	0	0	0	0	0	0	0
Mendocino	0	0	0	0	2	2	0	4
Merced	0	0	0	0	1	1	-	2
Modoc	1	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	0	0
Monterey	2	0	0	2	0	0	0	0
Napa	1	0	0	1	-	-	-	-
Nevada	0	0	0	0	0	0	0	0
Orange	0	0	0	0	7.5	10	3	20.5
Placer	1	2	0	3	1	0	0	1
Plumas	0	0	0	0	0	1	0	1
Riverside	0	5	0	5	0	0	0	39
Sacramento	-3	0	-1	-4	2	0	1	3
San Benito	0	0	0	0	0	0	0	0
San Bernardino	-1	2	0	1	0	0	0	0
San Diego	0	0	0	0	6	0	2	8
San Francisco***	0	0	0	0	0	1	1	2
San Joaquin	1,-1	0	4	4	0	0	0	0
San Luis Obispo**	1	1	0	2	0	1	1	2
San Mateo	-1	2	1	2	0	0	0	0
Santa Barbara	-2	-1	4	1	1	0	0	1
Santa Clara	5	0	0	6	0	0	0	0
Santa Cruz	0	0	0	0	0	0	0	0
Shasta	0	0	0	0	0	0	0	0
Sierra	0	0	0	0	0	0	0	0
Siskiyou	0	0	0	0	0	0	0	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	-1	0	0	0	0	0	0	0
Trinity	-	-	-	-	-	1	-	1
Tulare	0	0	0	0	1	3	0	4
Tuolumne	0	0	0	0	0	0	0	0
Ventura	-2	-3	-2	-7	1	0	0	1
Yolo	0	0	0	0	0	0	0	0
Yuba	0	0	0	0	0	0	0	0
Totals	20	76	77	172	30	28	9	106

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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	63,459,299	385,090	49,467	434,557	N/A	N/A	11/1/91
Alpine	158,877	1,765	249	2,014	N/A	N/A	N/A
Amador	1,267,513	19,918	2,131	22,049	4,171	1,195,255	6/30/91
Butte	6,994,910	83,052	10,507	-	N/A	N/A	N/A
Calaveras	1,760,821	39,688	3,000	42,688	5,604	1,159,209	6/30/91
Colusa***	1,067,382	11,249	1,962	13,211	N/A	N/A	N/A
Contra Costa	49,657,166	284,097	53,692	337,789	32,406	27,050,480	6/30/91
Del Norte	605,474	14,264	1,844	16,108	2,455	307,740	6/30/91
El Dorado	7,033,708	94,811	10,269	105,080	15,611	6,214,546	6/30/91
Fresno	25,903,154	216,499	34,121	250,620	31,858	7,041,709	6/30/91
Glenn	1,001,506	16,097	1,820	17,917	N/A	N/A	N/A
Humboldt	4,173,094	64,838	7,979	72,817	7,890	1,838,233	5/1/91
Imperial	4,325,920	65,599	5,583	71,182	4,634	884,959	6/1/91
Inyo	1,985,089	17,314	1,120	18,434	1,547	N/A	6/28/91
Kern	31,933,545	354,194	27,561	381,755	63,251	10,715,652	1/20/92
Kings	2,718,345	35,207	3,964	39,171	5,679	770,460	6/30/91
Lake	2,728,478	63,033	7,117	70,150	8,547	2,170,716	31,957
Lassen	990,523	23,099	1,900	24,999	1,896	342,616	6/30/91
Los Angeles	430,394,853	2,201,353	333,260	2,534,613	N/A	N/A	N/A
Madera***	3,027,621	41,879	3,747	45,626	-	-	N/A
Marin	19,206,117	92,009	19,429	111,438	12,500 E	7,106,921	6/30/91
Mariposa	658,070	11,906	3,316	15,222	1,670	-	10/1/91
Mendocino	3,287,650	58,111	5,991	64,102	2,900	1,795,756	1/7/92
Merced	6,312,273	57,604	6,822	64,426	N/A	N/A	6/30/91
Modoc	460,887	27,154	847	28,001	2,082	117,005	11/1/91
Mono	1,370,379	14,415	1,399	15,814	649	225,113	6/30/91
Monterey	15,550,116	99,322	20,024	119,346	12,500 E	12,503,865	10/1/91
Napa	7,706,341	43,378	6,283	49,661	-	4,888,198	6/30/91
Nevada	4,887,586	52,334	7,787	60,121	-	-	-
Orange	155,969,931	691,137	156,687	847,824	161,927	139,431,419	8/1/90
Placer	10,684,073	106,004	16,761	122,765	12,530	5,320,000 E	2/1/92
Plumas	1,168,246	21,517	3,597	25,114	2,918	N/A	N/A
Riverside	59,648,288	558,878	34,847	593,725	123,471	57,194,958	7/12/90
Sacramento	47,264,201	355,814	50,095	405,909	81,297	31,601,996	6/30/90
San Benito	1,817,000	14,511	2,285	16,796	2,129	1,434,158	3/1/91
San Bernardino	64,846,102	680,044	50,410	730,454	122,103	89,756,533	6/30/91
San Diego	133,939,723	772,517	104,298	876,815	129,969	67,035,873	6/30/91
San Francisco***	44,637,518	166,103	35,379	201,482	1,678	35,623,761	6/30/89
San Joaquin	20,222,016	146,664	28,761	175,425	26,164	9,551,084	12/12/91
San Luis Obispo**	11,543,288	109,802	19,877	129,679	26,654	9,600,404	7/12/90
San Mateo	50,333,082	211,212	35,987	247,199	18,438	16,314,015	2/3/92
Santa Barbara	22,320,070	108,568	24,972	133,540	10,100	2,500,000 E	1/1/91
Santa Clara	88,978,355	410,966	64,116	475,082	47,708	46,656,129	2/1/90
Santa Cruz	11,461,421	89,829	10,918	100,747	5,692	3,984,575	6/30/91
Shasta	6,160,569	83,014	13,694	96,708	13,818	N/A	6/30/91
Sierra	263,455	3,863	2,108	5,971	611	137,065	6/30/91
Siskiyou	1,645,302	45,006	5,274	50,277	2,174	321,297	6/30/91
Solano**	14,927,937	111,558	13,980	125,538	N/A	N/A	N/A
Sonoma	22,330,965	160,421	19,402	179,823	19,962	16,023,111	5/10/91
Stanislaus	15,052,188	119,881	17,089	136,970	21,314	7,279,079	6/30/91
Sutter	2,576,002	28,067	7,705	34,425	3,486	N/A	2/24/92
Tehama	1,436,626	34,597	2,542	37,139	2,898	319,651	6/30/91
Trinity	542,928	12,323	3,728	16,051	543	61,312	1/1/91
Tulare	9,627,515	114,595	17,457	132,052	N/A	N/A	N/A
Tuolumne	2,308,491	36,188	3,917	40,105	5,464	1,284,302	6/30/91
Ventura	39,983,493	220,578	45,538	263,116	N/A	N/A	N/A
Yolo	6,203,687	42,905	7,418	50,323	N/A	4,082,992	7/1/91
Yuba	1,699,597	21,191	3,517	24,976	3,226	854,750	10/30/91
Totals	1,550,218,766	9,967,032	1,435,550	11,304,941	1,064,124	632,696,897	

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A Report on Budgets, Workloads, and Assessment Appeal Activities 1990-91

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)	New Assessments Resulting From: Permits (14)	New Assessments Resulting From: Construction Discovered Without Permits (15)
Alameda	In #9	54,446	1,520	4,031	14	13,174	8,725	N/A
Alpine	N/A	N/A	10 E	85 E	1	77	N/A	N/A
Amador	1,000 E	1,916 E	110	118	7	1,509	1,300 E	20 E
Butte	N/A	8,665	10,263	In #10	4	7,000 E	2,974	N/A
Calaveras	N/A	N/A	357	236	2	1,791	1,107	N/A
Colusa***	N/A	N/A	109	0	3	1,214	631	102
Contra Costa	28,510	1,243	665	6,466	15	20,143	18,668	500 E
Del Norte	1,730	576	182	193	2	1,356	1,017	443
El Dorado	In #9	23,363	545	1,515	3	11,047	8,851	N/A
Fresno	12,406	11,422	7,353	5,118	16	17,260	7,534	N/A
Glenn	N/A	N/A	N/A	N/A	3	N/A	N/A	N/A
Humboldt	N/A	7,336	766	100	8	3,798	1,957	N/A
Imperial	1,410	2,709	271	712	6	2,342	2,100	60 E
Inyo	N/A	3,303	106	8	2	N/A	788	N/A
Kern	5,445	19,064	5,493	2,885	9	16,146	15,413	N/A
Kings	1,917	791	192	639	5	2,058	772	539
Lake	1,791 E	2,899 E	176	17	2	5,252	2,897 E	252 E
Lassen	In #9	1,266	100 E	92	2	842	693	In # 14
Los Angeles	172,018 E	36,175 E	32,391	N/A	86	N/A	62,562 E	N/A
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	4,804	578	324	835	12	7,909	4,205	64
Mariposa	3,021	-	100	1	-	1,715	-	-
Mendocino	3,601 E	1,359 E	950 E	248	4	3,282	1,793	200 E
Merced	In #9	5,557	533	1,566	7	N/A	5,797	In #14
Modoc	194	3,000 E	42	0	1	295	196	100 E
Mono	In #9	1,282 E	90 E	193 E	2	743 E	N/A	N/A
Monterey	4,830 E	1,745 E	372	1,185	13	N/A	3,500 E	N/A
Napa	N/A	N/A	192	732	5	3,646	3,098	130
Nevada	5,102	297	280	138	2	3,588	6,157	100 E
Orange	63,041	6,069	8,876	11,213	30	29,886	34,016	4,028
Placer	7,851	7,515	4,318	3,160	7	11,526	9,044	In #14
Plumas	In #9	3,969	150	200	2	N/A	N/A	N/A
Riverside	60,092	35,582	25,029	22,500	21	57,683	44,594	N/A
Sacramento	32,929	10,792	528	8,955	6	16,891	16,544	250 E
San Benito	N/A	N/A	170	724	3	1,157	975 E	475 E
San Bernardino	51,643	34,428	1,494	11,276	24	45,794	27,190	120
San Diego	48,422	21,891	6,760	17,200	19	23,186	39,394	120 E
San Francisco***	11,072	7,381	354	1,074	1	18,100	3,571	157
San Joaquin	17,022	4,157	1,741	4,637	7	18,322	8,019	4,015
San Luis Obispo**	11,720	3,907	3,408	1,951	8	8,690	7,600 E	142
San Mateo	11,469 E	1,112 E	494	1,184	21	20,268	7,502	0
Santa Barbara	4,200	1,800	580	990	6	8,200	7,500	500
Santa Clara	36,565 E	8,027 E	4,049	3,176	16	34,052	15,099	45
Santa Cruz	N/A	12,110	In #11	812	5	8,304	3,336	87
Shasta	N/A	15,799	1,905	1,549	3	6,353	6,004	71
Sierra	95	580	35	0	1	162	264	14
Siskiyou	1,150	3,452	145	54	6	1,576	1,000 E	60 E
Solano**	12,318	1,252	364	5,932	8	1,783	1,783	N/A
Sonoma	19,510 E	4,283 E	1,158	2,271	9	13,125	12,000 E	N/A
Stanislaus	7,398	2,221	299	2,272	10	12,471	6,609	1,200 E
Sutter	1,493	1,449	209	1,139	2	1,342	1,342	50 E
Tehama	In #9	4,021	109	133	4	2,262	1,600 E	90 E
Trinity	294	380 E	15	9	1	524	560 E	270 E
Tulare	In #9	18,838	786	2,688	N/A	N/A	N/A	N/A
Tuolumne	1,300	2,248	171	336	2	2,202	1,819	100 E
Ventura	16,201	14,514	406	2,892	11	33,357	15,906	N/A
Yolo	2,909	1,281	118	348	5	5,439	N/A	N/A
Yuba	1,136	758	124	455	3	1,769	1,081	12
Totals	667,609	418,808	127,287	136,243	477	510,611	437,087	14,316

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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	298,978	586	33,377	13,008	13,545	1,347	6,213	1,836
Alpine	N/A	9	N/A	N/A	N/A	N/A	0	0
Amador	7,600	700	271	4,200	560	175	35	30
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	12,645	N/A	1,825	10,760	599	232	32	61
Colusa***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contra Costa	239,819	1,166	7,448	14,133	18,083	1,238	1,612	845
Del Norte	4,769	1,963	315	4,916	956	189	47	6
El Dorado	33,801	1,979	3,974	15,672	1,752	614	224	394
Fresno	145,106	4,446	5,652	16,694	11,186	1,895	3,273	799
Glenn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Humboldt	24,759	3,286	2,544	8,499	2,168	337	352	309
Imperial	16,630 E	2,480 E	2,400 E	24,000 E	1,865 E	2,080 E	405 E	280 E
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	108,956	16,124	10,232	86,801	9,088	3,032	2,408	2,696
Kings	18,000 E	467	830 E	1,900 E	1,375 E	335 E	1,010 E	130 E
Lake	16,270 E	7,480	330 E	32,970	1,960 E	650 E	33 E	14 E
Lassen	In #3	690 E	12,000 E	2,000 E	450 E	650 E	33 E	20 E
Los Angeles	1,576,500	15,227	238,631	155,884	84,017	16,493	36,595	12,197
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	69,598	107	4,986	11,415	2,745	603	563	152
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	16,638	2,162	889	9,658	1,792	396	324	120
Merced	31,466	1,412	2,787	5,636	2,025	In #5	256	In #7
Modoc	1,951	590	24	19,117	379	201	10	13
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	63,349	1,931	5,332	3,760	3,809	715	748	276
Napa	21,379	1,066	1,951	1,602	1,651	449	243	255
Nevada	31,207	1,654	662	16,645	1,083	246	195	184
Orange	580,903	6,487	35,079	22,679	24,489	1,807	11,146	1,101
Placer	60,773	1,814	403	18,130	2,557	960	492	521
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	332,170	14,009	4,330	127,454	17,213	9,125	N/A	N/A
Sacramento	276,411	3,823	18,134	24,026	13,242	4,327	In #5	In #6
San Benito	N/A	268	N/A	N/A	N/A	N/A	N/A	N/A
San Bernardino	373,898	12,632	20,188	193,955	12,573	9,030	6,771	7,410
San Diego	557,356	9,833	44,387	55,020	20,753	3,741	6,996	3,151
San Francisco***	108,267	0	35,100	6,603	13,443	In #4	2,690	In #4
San Joaquin	92,494	1,771	11,913	8,409	6,235	1,371	1,735	797
San Luis Obispo**	N/A	-	-	-	-	-	-	-
San Mateo	175,410	683	5,519	7,190	6,587	3,594	3,059	3,595
Santa Barbara	80,000	7,700	7,200	7,800	4,200	480	1,100	350
Santa Clara	345,659	4,191	19,470	9,899 E	11,120	313 E	6,523	208 E
Santa Cruz	52,435	256	703	4,319	2,712	534	523	149
Shasta	28,627	5,394	2,249	7,033	3,359	1,144	320	260
Sierra	1,208	32	60	920	104	17	35	5
Siskiyou	29,490	912	792	In #1	2,681	In #5	745	In #7
Solano**	86,081	612	1,954	-	3,177	-	-	8,819
Sonoma	87,555	3,632	6,110	13,292	3,808	878	1,549	543
Stanislaus	84,289	4,723	5,522	6,386	4,805	1,156	1,439	In #6
Sutter	12,235	505	1,733	1,673	798	164	346	148
Tehama	4,859	1,009	511	1,588	751	246	247	76
Trinity	4,029	1,256	522	4,748	359	50	13	7
Tulare	65,784	3,367	4,985	8,257	4,204	755	649	276
Tuolumne	17,065	2,673	908	8,976	879	179	37	33
Ventura	168,452	2,511	6,599	12,039	6,929	804	2,819	1,327
Yolo	27,325	776	2,186	2,221	1,716	560	649	328
Yuba	8,390	1,408	1,885	1,625	1,912	421	264	294
Totals	6,400,586	157,802	574,902	1,013,512	331,694	73,533	104,758	50,015

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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	2,582	260	1,355	-	4,079	4	1,819	379,007
Alpine	N/A	N/A	N/A	0	118	37	N/A	N/A
Amador	3,500	-	702	183	110	96	1,866	20,028
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	4,763	5,441	1,346	0	80	0	1,984	39,768
Colusa***	N/A	N/A	690	N/A	70	251	N/A	N/A
Contra Costa	790	3,385	585	0	2,431	1,284	0	292,819
Del Norte	0	232	0	1	0	582	2,132	16,108
El Dorado	17,416	-	506	1,460	221	16	17,003	95,032
Fresno	N/A	12,621	14,146	5	1,220	369	N/A	217,412
Glenn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Humboldt	N/A	14,030	503	0	981	777	12,623	71,168
Imperial	2,575 E	5,470 E	0	12	552	24 E	7,417 E	66,187
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kern	59,490	19,459	11,205	0	650	2,822	25,039	357,349
Kings	2,000 E	3,563 E	5,489	-	231	108	-	35,438
Lake	384 E	2,284	342		146	29	141	63,179
Lassen	2,000 E	N/A	2,500 E	0	346 E	0	-	23,319 E
Los Angeles	N/A	33,680	N/A	10,454	332 E	2,057	19,618	2,201,685
Madera***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marin	114	274	517	0	1,098	0	935	93,107
Mariposa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mendocino	7,118	3,808	10,190	0	474	0	1,216	54,785
Merced	-	11,940	0	0	273	In #15	2,082	57,877
Modoc	1,218	2,908	501	0	273	0	256	27,441
Mono	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	7,176	4,818	2,593	4	1,572	41	4,770	100,894
Napa	10,263	462	522	0	210	0	3,325	43,378
Nevada	N/A	N/A	68	0	2,181	0	390	54,515
Orange	4,275	In #9	259	462	1,284	841	2,171	691,137
Placer	N/A	760	1,356	0	765	47	6,887	95,474
Plumas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Riverside	11,827	8,992	2,821	10,923	N/A	95	26,815	556,774
Sacramento	2,600 E	1,025	1,513	10	2,405	132	5,108	352,756
San Benito	N/A	N/A	2,148	N/A	78	12	N/A	N/A
San Bernardino	N/A	11,635	1,002	8,829	0	7	4,261	662,191
San Diego	12,611	18,605	1,530	0	4,219	186	38,348	776,736
San Francisco***	-	-	-	1	2,153	-	-	168,257
San Joaquin	9,884	5,776	5,628	7	546	123	644	147,333
San Luis Obispo**	N/A	-	-	-	-	-	-	-
San Mateo	756	852	720	4	2,699	12	3,235	213,915
Santa Barbara	3,500	4,400	2,200	170	2,050	845	2,200	124,200
Santa Clara	N/A	4,941	3,199	0	2,050	40	1,518	409,091
Santa Cruz	18,888	In #9	896	-	1,203	30	7,472	90,182
Shasta	12,811	6,437	2,301	20	1,611	86	12,973	84,625
Sierra	208	219	467	163	1,699	229	196	5,562
Siskiyou	5,533	In #9	3,940	0	1,806	0	913	46,812
Solano**	-	-	3,646	-	202	268	6,935	111,694
Sonoma	27,840	5,658	2,155	0	936	221	2,433	161,357
Stanislaus	5,047	2,886	6,334	0	384	0	2,017	-
Sutter	1,697	4,425	0	-	-	265	2,731	26,720
Tehama	16,680	4,162	4,994	0	-	-	-	-
Trinity	717	In #4	885	0	302	1,489	-	14,377
Tulare	22,333	In #9	In #9	334	621	In #15	8,106	119,671
Tuolumne	251	2,799	1,030	671	400 E	367	320	36,588
Ventura	488	4,574	1,625	N/A	N/A	855	11,556	220,578
Yolo	1,771	1,823	3,331	0	148	191	28	42,905
Yuba	2,480	2,135	157	0	134	220	0	21,325
Totals	283,586	216,739	107,897	33,713	45,343	15,058	249,483	9,490,756

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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	9,909	1,185	12,252	26,153	4,740	54,239	1,756
Alpine	16	0	0	100 E	1	117	3
Amador	865	78	20 E	1,103	85	2,131	32
Butte	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calaveras	2,012	69	0	1,156	155	3,392	7
Colusa***	690	120	0	1,696	0	2,506	118
Contra Costa	27,558	602	4,166	18,724	2,642	53,692	1,421
Del Norte	828	37	191	1,251	0	2,307	39
El Dorado	5,701	382	54	4,813	95	11,045	158
Fresno	9,410	751	0	39,001	0	48,800	1,864
Glenn	371	136	500 E	1,500 E	0	2,000 E	20 E
Humboldt	2,214	219	0	5,698	0	8,131	57
Imperial	1,224	206	259	2,562	1,332	5,583	62
Inyo	0	106	199	1,891	N/A	2,196	30
Kern	4,200	980	0	30,150	0	35,330	780
Kings	1,657	122	300 E	4,017 E	-	5,221 E	196 E
Lake	5,561	121	682	945	124	7,433	55
Lassen	856	36	N/A	1,350 E	0	2,242	42 E
Los Angeles	63,000	5,000	110,200	197,900	0	376,100	13,200
Madera***	1,220	75	-	5,000	-	-	53
Marin	7,323	278	261	11,174	0	19,036	293
Mariposa	655	44	0	988	-	-	-
Mendocino	1,832	196	0	5,708	580	8,316	197
Merced	1,565	249	273	2,774	1,961	6,822	259
Modoc	180	46	0	1,004	0	1,230	16 E
Mono	119	37	N/A	1,100 E	N/A	1,300 E	27
Monterey	4,959	390	0	12,291	0	17,640	680 E
Napa	2,345	310	-	5,056	-	7,711	43
Nevada	2,085	267	179	3,187	0	5,718	181
Orange	30,699	987	N/A	118,845	4,872	156,687	3,567
Placer	7,492	425	1,332	7,512	0	16,761	290
Plumas	1,232	60	821	1,222	0	3,335	24
Riverside	5,855	1,497	223	35,438	N/A	43,013	1,800
Sacramento	15,325	951	3,782	32,340	11,834	64,232	1,259
San Benito	679	177	176	2,201	45	3,278	105
San Bernardino	17,279	1,878	3,335	30,467	0	52,959	2,233
San Diego	23,781	2,333	21,285	53,848	547	101,794	3,740
San Francisco***	3,758	0	24,137	14,666	7,979	50,540	3,125
San Joaquin	12,503	408	0	18,248	146	31,159	1,141
San Luis Obispo**	11,331	512	3,115	10,573	0	25,531	454
San Mateo	10,606	474	7,853	16,401	653	35,987	1,516
Santa Barbara	6,250	680	500	14,700	550	23,000	1,350
Santa Clara	13,633	125	0	54,418	4,643	73,951	3,857
Santa Cruz	2,748	319	1,983	7,629	0	12,679	78
Shasta	6,576	285	1,440	6,511	0	14,812	447
Sierra	119	6	86	440	1	652	14
Siskiyou	1,363	116	970	2,173	0	4,622	66
Solano**	3,947	249	500 E	8,500 E	249	13,445	400 E
Sonoma	3,876	773	440	17,016	0	22,165	887
Stanislaus	8,320	344	0	15,270	0	23,934	568
Sutter	2,994	169	-	3,937	706	7,653	52
Tehama	1,088	93	N/A	2,454	0	3,635	-
Trinity	1,123	46	30	1,035	85	2,319	6
Tulare	7,431	564	N/A	14,798	320	23,113	178
Tuolumne	1,685	181	0	1,995	0	3,861	87
Ventura	18,545	1,044	1,952	18,440	5,668	45,649	2,485
Yolo	1,271	219	747	4,907	2,929	10,173	414
Yuba	2,062	114	0	1,066	141	3,383	108
Totals	381,926	27,071	204,243	905,342	53,083	1,564,560	51,840

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TABLE H

ASSESSMENT APPEALS ACTIVITY – 601 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 A Hearing) (7)	Waiting to be Heard (8)
Alameda	1,773	1,835	530	32	1,273	17	262	994
Alpine	0	0	0	0	0	0	0	0
Amador	5	2	1				2	0
Butte	147	147	28	3	116	14	91	11
Calaveras	2	1	1	0	0	0	0	1
Colusa***	14	25	0	0	25	0	5	20
Contra Costa	892	892	487	23	382	51	38	215
Del Norte	1	0	0	0	0	0	0	1
El Dorado	108	108	67	-	41	1	27	12
Fresno	286	304	85	67	152	4	100	39
Glenn	81	0	63	0	0	0	4	11
Humboldt	181	181	27	64	90	3	37	11
Imperial	80	80	31	0	49	0	16	33
Inyo	14	14	3	0	11	0	2	9
Kern	1,143	1,143	309	0	834	2	2	795
Kings	39	39	11	1	27	4	17	2
Lake	90	90	1	-	89		14	58
Lassen	94	94	64	-	17	0	1	16
Los Angeles	15,919	15,919	5,273	1,038	9,608	457	215	6,217
Madera***	126	126	31	0	95	0	53	42
Marin	103	103	37	0	66	0	12	50
Mariposa	1	1	0	0	0	0	0	1
Mendocino	46	46	6	2	38	2	20	9
Merced	171	171	20	0	151	0	92	59
Modoc	3	3	0	0	3	0	0	3
Mono	13	13	5	0	8	1	2	2
Monterey	241	334	46	10	278	6	89	167
Napa	61	61	38	2	21	-	1	14
Nevada	49	49	11	0	28	2	19	10
Orange	2,061	6,581	689	40	5,852	191	1,223	3,736
Placer	95	166	152	7	7	N/A	0	1
Plumas	3	3	-	-	1	-	-	2
Riverside	1,361	1,188	319	173	869	18	139	699
Sacramento	659	659	220	17	422	36	52	286
San Benito	12	12	5	-	7	-	2	5
San Bernardino	801	801	287	53	491	20	72	292
San Diego	1,974	2,991	268	12	2,711	206	469	1,081
San Francisco***	481	-	50	-	-	16	10	297
San Joaquin	189	189	75	11	103	-	41	45
San Luis Obispo**	93	370	117	7	246	3	0	195
San Mateo	397	487	83	0	404	3	80	294
Santa Barbara	194	195	59	1	135	5	45	85
Santa Clara	1,049	-	-	-	-	-	-	-
Santa Cruz	69	83	35	0	48	1	2	35
Shasta	86	86	23	2	61	2	11	6
Sierra	4	5	0	1	4	0	0	4
Siskiyou	10	29	13	0	16	0	12	1
Solano**	381	29	2	-	27	-	24	3
Sonoma	146	181	40	1	140	4	42	51
Stanislaus	354	354	138	1	215	2	11	194
Sutter	64	64	7	1	56	15	15	12
Tehama	7	31	5	0	26	1	1	25
Trinity	15	15	-	-	15	1	3	-
Tulare	105	141	26	5	110	N/A	22	24
Tuolumne	9	9	2	0	7	0	0	6
Ventura	823	823	288	0	535	32	367	99
Yolo	114	9	88	1	1	0	15	1
Yuba	144	144	35	0	109	4	46	47
Totals	33,383	37,426	10,201	1,575	26,020	1,124	3,825	16,328

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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	38	9	24	1	4	0	N/A
Alpine	0	0	0	0	0	0	0
Amador	2	2	0	0	0	0	0
Butte	11	9	2	0	0	0	0
Calaveras	0	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0	0
Contra Costa	78	48	28	0	2	0	0
Del Norte	0	0	0	0	0	0	0
El Dorado	1	1	0	0	0	0	0
Fresno	9	5	4	0	0	0	1
Glenn	1	3	0	0	0	0	0
Humboldt	39	14	24	1	0	0	0
Imperial	0	0	0	0	0	0	32
Inyo	3	1	2	0	0	N/A	0
Kern	35	30	5	0	0	N/A	0
Kings	4	1	3	0	0	0	0
Lake	17		17				
Lassen	13	0	13	0	0	0	-
Los Angeles	2,719	517	2,166	36	0	33	N/A
Madera***	0	0	0	0	0	3	48
Marin	4	4	0	0	1	0	5
Mariposa	0	0	0	0	0	0	0
Mendocino	7	4	3	0	0	0	1
Merced	0	0	0	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono	3	3	0	0	0	0	1
Monterey	16	3	8	1	4	0	4
Napa	6	6	1	0	0	0	1
Nevada	7	6	0	1	0	0	2
Orange	702	186	512	4	2	10	-
Placer	6	5	1	0	0	0	N/A
Plumas	1	1	-	-	-	-	-
Riverside	13	11	2	0	0	6	0
Sacramento	48	28	20	0	0	0	N/A
San Benito	0	0	0	0	0	0	0
San Bernardino	107	23	83	0	1	6	30
San Diego	955	371	110	2	472	3	N/A
San Francisco***	123	91	32	-	6	-	-
San Joaquin	17	9	5	-	3	-	4
San Luis Obispo**	48	5	42	0	1	0	41
San Mateo	27	10	17	0	0	0	4
Santa Barbara	85	21	10	0	54	0	1
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	10	6	4	0	0	0	15
Shasta	42	16	26	0	0	0	0
Sierra	4	4	0	0	0	0	2
Siskiyou	3	3	0	0	0	0	1
Solano**	0	0	0	0	0	0	0
Sonoma	43	7	36	0	0	0	16
Stanislaus	8	5	3	0	0	1	70
Sutter	14	3	10	1	0	0	0
Tehama	0	0	0	0	0	0	0
Trinity	11	3	8	0	0	0	0
Tulare	64	53	10	1	0	0	2
Tuolumne	1	1	0	0	0	0	1
Ventura	37	29	1	7	0	0	0
Yolo	9	6	2	1	0	0	1
Yuba	12	6	6	0	0	0	0
Totals	5,403	1,569	3,240	56	550	62	283

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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 A Hearing) (7)	Waiting to be Heard (8)
Alameda	In 601 Roll							
Alpine	0	0	0	0	0	0	0	0
Amador	4	0	3	0	0	0	1	0
Butte	88	88	-	-	88	10	70	8
Calaveras	0	0	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0	0	0
Contra Costa	In 601 Roll	-	-	-	-	-	-	-
Del Norte	7	5	0	0	5	0	1	1
El Dorado	15	15	5	-	10	1	4	2
Fresno	72	78	34	19	25	0	19	0
Glenn	0	0	0	0	0	0	0	0
Humboldt	In 601 Roll							
Imperial	8	8	0	0	8	0	1	7
Inyo	In 601 Roll							
Kern	In 601 Roll							
Kings	1	1	0	0	1	0	1	0
Lake	7	7	3	-	4		2	1
Lassen	In 601 Roll							
Los Angeles	In 601 Roll							
Madera***	2	2	1	0	1	0	0	1
Marin	53	53	8	0	45	0	1	43
Mariposa	8	8	0	0	0	0	0	8
Mendocino	8	8	0	0	8	0	5	0
Merced	86	86	84	0	2	0	2	0
Modoc	0	0	0	0	0	0	0	0
Mono	In 601 Roll							
Monterey	In 601 Roll							
Napa	19	19	17	0	2	-	1	0
Nevada	23	23	12	0	11	0	0	8
Orange	59	2,971	317	60	2,594	174	431	1,566
Placer	44	44	23	0	21	N/A	0	18
Plumas	4	4	-	-	3	-	-	1
Riverside	325	325	371	0	254	13	90	133
Sacramento	269	269	89	0	180	3	10	149
San Benito	0	0	0			0	0	0
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	21	21	2	-	19	-	10	5
San Luis Obispo**	44	121	35	0	86	7	0	45
San Mateo	199	198	65	0	133	0	26	103
Santa Barbara	56	56	9	0	47	1	18	27
Santa Clara	-	-	-	-	-	-	-	-
Santa Cruz	In 601 Roll							
Shasta	31	31	2	0	29	0	2	0
Sierra	3	3	1	0	2	0	2	0
Siskiyou	In 601 Roll							
Solano**	In 601 Roll							
Sonoma	232	232	35	0	197	14	17	151
Stanislaus	67	67	2	0	65	1	3	58
Sutter	4	4	0	0	4	0	2	0
Tehama	In 601 Roll							
Trinity	5	5	-	-	5	0	1	-
Tulare	54	82	20	1	61	N/A	11	8
Tuolumne	1	1	1	0	0	0	0	0
Ventura	158	158	61	0	97	2	60	25
Yolo	In 601 Roll							
Yuba	5	5	0	0	5	1	3	0
Totals	1,982	4,998	1,200	80	4,012	227	794	2,368

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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	0	0	0	0	0	0	0
Amador	0	-	0	-	-	0	0
Butte	8	7	1	0	0	0	-
Calaveras	0	0	0	0	0	0	0
Colusa***	0	0	0	0	0	0	0
Contra Costa	In 601 Roll						
Del Norte	5	3	2	0	0	0	0
El Dorado	3	3	0	0	0	0	0
Fresno	6	6	0	0	0	1	0
Glenn	0	0	0	0	0	0	0
Humboldt	In 601 Roll						
Imperial	0	0	0	0	0	0	32
Inyo	In 601 Roll						
Kern	In 601 Roll						
Kings	0	0	0	0	0	0	0
Lake	1	1				2	
Lassen	In 601 Roll						
Los Angeles	In 601 Roll						
Madera***	0	0	0	0	0	0	0
Marin	1	1	0	0	0	0	0
Mariposa	0	0	0	0	0	0	0
Mendocino	3	0	3	0	0	0	4
Merced	0	0	0	0	0	0	0
Modoc	0	0	0	0	0	0	0
Mono	In 601 Roll						
Monterey	In 601 Roll						
Napa	1	1	0	0	0	0	0
Nevada	3	1	2	0	0	0	0
Orange	423	178	240	5	12	8	-
Placer	3	1	2	0	0	0	N/A
Plumas	4	2	1	-	-	-	-
Riverside	18	18	0	0	0	3	0
Sacramento	18	9	9	0	0	2	N/A
San Benito	0	0	0	0	0	0	0
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	4	1	3	-	-	-	2
San Luis Obispo**	34	0	29	0	4	1	27
San Mateo	4	3	1	0	0	0	119
Santa Barbara	27	10	5	0	13	0	0
Santa Clara	-	-	-	-	-	-	-
Santa Cruz	In 601 Roll						
Shasta	27	14	13	0	0	0	0
Sierra	0	0	0	0	0	0	0
Siskiyou	In 601 Roll						
Solano**	In 601 Roll						
Sonoma	15	4	11	0	0	0	109
Stanislaus	3	3	0	0	0	0	0
Sutter	2	1	1	0	0	0	0
Tehama	In 601 Roll						
Trinity	4	0	4	0	0	0	0
Tulare	42	35	7	0	0	0	0
Tuolumne	0	0	0	0	0	0	0
Ventura	10	8	0	2	0	0	0
Yolo	In 601 Roll						
Yuba	1	0	1	0	0	0	0
Totals	670	310	335	7	29	17	293

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TABLE J

DOLLAR VALUE OF APPEALED PROPERTY
601 ROLL

	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	5,042,947,717	2,166,401,920	98,753,756	5,713,625	71,223
Alpine	0	0	0	0	0
Amador	2,514,096	97,172	51,372	0	0
Butte	N/A	N/A	N/A	N/A	N/A
Calaveras	88,001	46,263	0	0	0
Colusa***	58,126,817	9,376,444	290,354	0	0
Contra Costa	4,938,881,320	1,645,801,429	N/A	N/A	0
Del Norte	1,482,364	40,000	0	0	0
El Dorado	78,049,758	29,670,853	5,596,520	0	0
Fresno	1,150,587,797	497,872,171	66,996,571	10,316,501	0
Glenn	46,404,684	16,974,137	3,756,987	0	0
Humboldt	126,891,137	51,002,241	10,666,523	171,992	1,576
Imperial	1,122,757,560	670,445,379	206,444,083	0	0
Inyo	1,039,548,429	206,079,052	39,567	2,500	0
Kern	2,411,885,431	1,584,569,790	N/A	N/A	N/A
Kings	88,062,936	60,443,196	6,780,258	172,787	0
Lake	387,154,389	214,008,527	109,772	7,096,792	103,260
Lassen	N/A	N/A	N/A	N/A	N/A
Los Angeles	43,762,420,925	N/A	11,256,969	1,099,157,628	15,115,061
Madera***	69,973,231	21,768,468	3,300,206	0	0
Marin	1,309,075,944	618,537,428	82,280,497	1,639,871	0
Mariposa	-	-	-	-	-
Mendocino	11,607,148	3,821,801	1,267,420	523,680	0
Merced	236,948,071	81,031,024	15,720,264	0	0
Modoc	5,921,559	5,088,426	0	0	0
Mono	10,081,074	6,904,037	4,025,466	0	0
Monterey	1,388,235,951	628,062,077	60,905,450	2,175,657	123,599
Napa	267,034,233	148,930,907	9,596,000	-	-
Nevada	6,354,532	3,452,729	524,592	0	796
Orange	13,359,085,314	7,026,610,167	406,273,077	235,390,351	681,188
Placer	165,847,331	46,530,518	0	N/A	N/A
Plumas	275,000	55,000	-	-	-
Riverside	1,278,956,540	614,538,933	40,311,093	1,050,028	0
Sacramento	474,112,200	215,184,328	12,280,031	1,307,001	0
San Benito	16,846,701	13,858,832	718,290	0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A
San Diego	5,060,028,991	N/A	187,738,735	In #3	4,811,670
San Francisco***	-	-	-	-	-
San Joaquin	746,004,180	208,615,249	36,530,555	969,986	-
San Luis Obispo**	155,063,384	62,531,692	0	24,836,408	0
San Mateo	1,550,109,939	1,335,503,345	110,964,349	178,090,126	29,220,210
Santa Barbara	822,761,306	498,263,165	117,090,444	775,825	0
Santa Clara	N/A	-	-	-	-
Santa Cruz	398,154,364	276,978,558	130,381	264,040	0
Shasta	N/A	N/A	N/A	N/A	N/A
Sierra	436,844	161,844	0	0	0
Siskiyou	4,499,578	3,852,430	263,110	-	-
Solano**	48,783,891	20,956,764	3,594,859	0	0
Sonoma	3,309,757,886	1,889,171,540	6,187,248	10,355,493	0
Stanislaus	803,397,615	294,667,087	4,149,383	48,355	0
Sutter	131,991,274	17,581,865	3,113,242	1,483,934	157,144
Tehama	32,113,973	23,933,441	152,074	-	0
Trinity	10,079,176	8,025,625	475,826	1,152,637	-
Tulare	184,640,823	N/A	6,089,381	805,820	11,904
Tuolumne	10,024,946	5,127,582	0	0	0
Ventura	1,889,735,876	679,387,609	96,620,566	1,389,011	433,603
Yolo	282,579,614	200,121,039	3,231,361	4,328,079	2,331,469
Yuba	61,643,666	29,766,957	1,972,254	159,130	26,036
Totals	94,359,965,516	22,141,849,041	1,626,248,886	1,589,377,257	53,088,739

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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. Applicant (2)	Value of Stipulations (3)	Full Value of Reductions Other than Stipulations (4)	Full Value of Increases (5)	Assessment Appeals Boards	Hearing Officers
Alameda	In 601 Roll					2	0
Alpine	0	0	0	0	0	0	0
Amador	416,500	313,550	47,000	0	0	0	0
Butte	N/A	N/A	N/A	N/A	N/A	1	1
Calaveras	0	0	0	0	0	0	-
Colusa***	0	0	0	0	0	0	0
Contra Costa	In 601 Roll					1	0
Del Norte	9,633,074	2,953,751	6,000	34,500		0	0
El Dorado	3,260,986	567,314	1,332,400	0	0	-	-
Fresno	37,241,324	30,889,985	7,172,387	0	0	1	1
Glenn	0	0	0	0	0	0	0
Humboldt	In 601 Roll					1	0
Imperial	100,333,231	69,128,496	68,516	0	0	0	0
Inyo	In 601 Roll					0	0
Kern	In 601 Roll					1	0
Kings	36,700	6,700	4,700	0	0	0	0
Lake	686,550	319,752	24,000				
Lassen	N/A	N/A	N/A	N/A	N/A	0	0
Los Angeles	In 601 Roll					3	7
Madera***	573,000	481,500	0	0	0	0	0
Marin	254,411,037	111,509,159	24,491,569	164,942	0	2	0
Mariposa	-	-	-	-	-	1	0
Mendocino	759,834	243,126	43,200	159,042	0	0	0
Merced	12,945,637	3,679,646	2,559,342	0	0	1	0
Modoc	0	0	0	0	0	0	0
Mono	In 601 Roll					0	0
Monterey	In 601 Roll					1	0
Napa	86,147,335	37,802,520	-	-	-	0	0
Nevada	5,319,501	1,632,288	0	260,688	0	1	5
Orange	7,400,092,470	1,175,080,134	77,795,433	36,120,599	337,155	2	3
Placer	60,551,649	22,169,664	0	N/A	N/A	0	0
Plumas	312,274	77,874	-	12,000	-	0	0
Riverside	555,973,081	246,349,027	18,549,857	0	0	2	0
Sacramento	95,512,606	64,175,772	1,544,571	277,039	0	2	0
San Benito	0	0	0	0	0	0	0
San Bernardino	N/A	N/A	N/A	N/A	N/A	3	2
San Diego	N/A	N/A	N/A	3,696,369	N/A	4	0
San Francisco***	-	-	-	-	-	1	0
San Joaquin	33,901,546	2,189,840	253,277	44,005	0	1	0
San Luis Obispo**	In 601 Roll					1	5
San Mateo	96,764,324	91,382,851	25,982,721	1,896,447	0	1	0
Santa Barbara	53,978,218	31,748,910	2,409,312	449,126	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	0
Sierra	165,551	47,949	21,000	0	0	0	0
Siskiyou	In 601 Roll					1	3
Solano**	In 601 Roll					0	0
Sonoma	3,154,822,580	1,325,939,986	3,298,372	165,773	0	1	0
Stanislaus	41,205,109	16,630,028	724,882	0	0	1	3
Sutter	1,145,702	403,922	54,648	143,153	0	1	3
Tehama	In 601 Roll					0	0
Trinity	272,019	84,098	41,500	42,598	-	0	0
Tulare	7,091,290	N/A	170,447	377,576	0	1	5
Tuolumne	35,000	12,500	0	0	0	0	0
Ventura	378,798,713	46,574,261	4,715,916	310,264	105,126	1	1
Yolo	In 601 Roll					1	0
Yuba	337,490	59,990	28,500	641	0	2	6
Totals	12,392,724,331	3,282,454,593	171,339,550	44,154,762	442,281	47	46

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