

**A REPORT ON BUDGETS,
WORKLOADS, AND
ASSESSMENT APPEALS
ACTIVITIES IN CALIFORNIA
ASSESSORS' OFFICES**

1994-95

MAY 1996

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1994-95

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SECTION I.

EXPLANATION OF DATA CONTAINED IN EACH TABLE

EXPLANATION OF DATA CONTAINED IN EACH TABLE

The purpose of this report is to supply data that is useful for comparing the operations of an assessor's office with those of other county assessors¹. Two possible uses for the data contained in this report are for management/staff planning and budget-development procedures.

This data was compiled by the Board's Assessment Standards Division from a questionnaire sent to all assessors. A copy of the questionnaire that was mailed to assessors requesting data for the 1994-95 fiscal year is contained in Appendix 2. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of furnished data only. Fifty-five of the 58 counties reported data; Glenn, Lake, and Trinity Counties did not provide any data for 1994-95.

Any questions you have concerning this report should be directed to the Real Property Technical Services Section at (916) 445-4982. Any questions you have concerning the data submitted by a particular county should be directed to that county.

Following are discussions of data contained in this report and comparison with previous years' reports.² **Please note that neither this year's report nor any of the previous reports include current information from all 58 counties.** Accordingly, none of the statewide data or trends are entirely accurate. However, we have attempted to account for omissions or obvious errors, so we believe the statewide data and trends over the years are reasonably accurate unless otherwise noted.

TABLE A: BUDGET DATA & COSTS OF SELECTED PROGRAMS

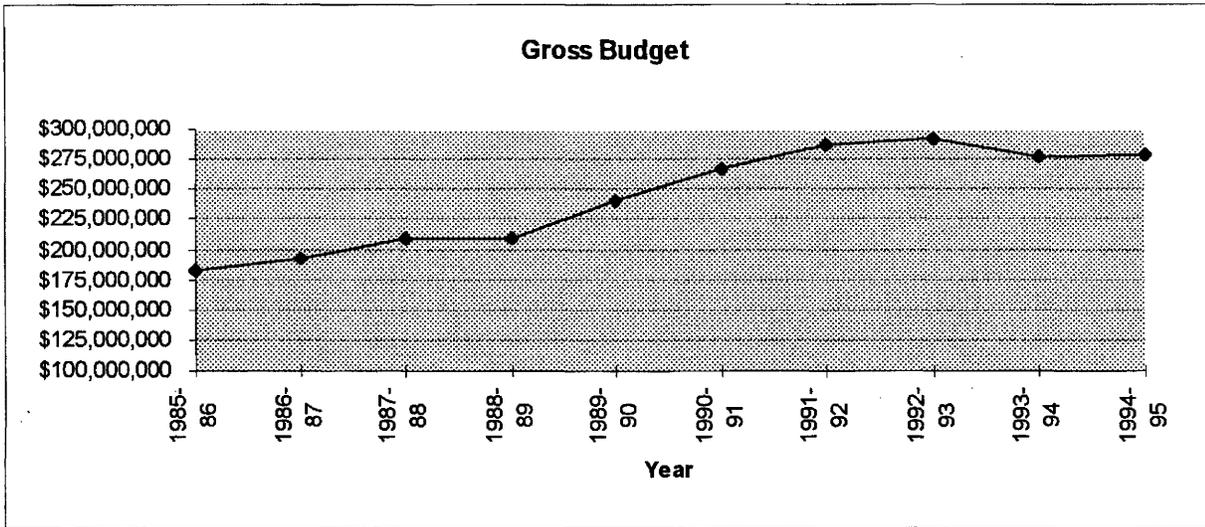
This table provides the costs for the major components of the county assessors' budgets. The major components included are the salaries and wages, cost of services from other departments (e.g., janitorial, data processing), other costs, services to other departments, map sales, sales of data, fees for appraisal copies, fees for on-line access to assessor's information, and other income (see Appendix 1 for itemization of other income). Other selected programs for which we collect data are costs for the exemption program and data processing. These data may be used to compare the budgets of counties that are similar in size and demographics (see Table P, Total Budget, Roll Units and Roll Value Comparison).

As illustrated below, over the past ten years the statewide totals indicate that gross budgets have been gradually increasing each year until last year. While the 1993-94 statewide gross budget was 6 percent

¹ Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

² All data referenced and contained in the charts were collected from previous issues of *A Report on Budgets, Workloads, and Assessments Appeals Activities in California Assessors' Offices*, unless otherwise noted.

less than the 1992-93 figure, the 1994-95 statewide gross budget is slightly higher than the 1993-94 statewide gross budget (less than 1 percent difference).



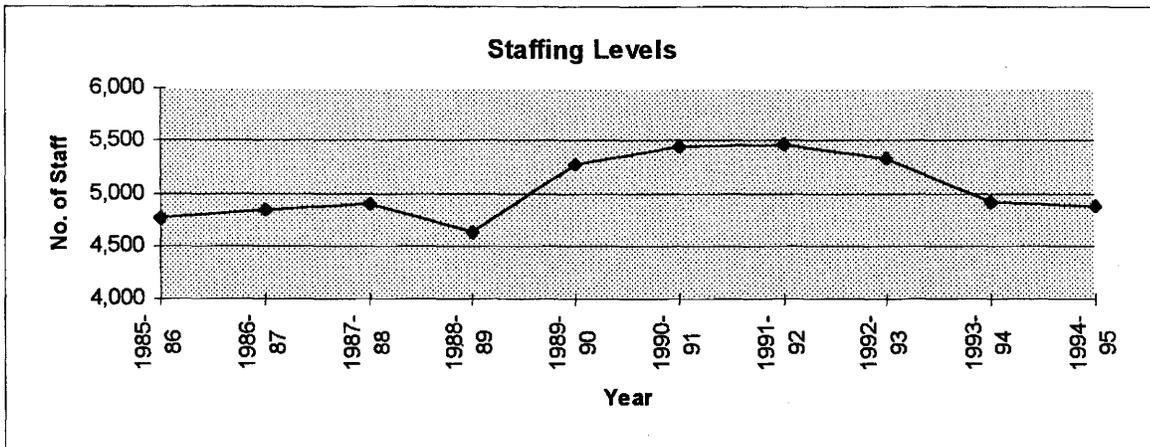
These data may be calculated with other data in this report to indicate the cost per staff or cost per roll unit, for example, of an assessor's office.

Notes: Column 4, Gross Budget, is the sum of Columns 1 through 3. Many assessors' offices have other sources of income. These sources have been divided into several categories: services to other county departments (column 5), map sales (column 6), fees for property details (column 7), fees for copies and information (column 8), fees for on-line access (column 9) and other income (column 10). Other income is itemized in Appendix 1. Deducting the amounts entered in columns 5 through 10 from the gross budget (column 4) yields the net budget (column 11). If the assessor's office does not have other sources of income, then the gross budget (column 4) will equal the net budget (column 11). Columns 12 through 16 compare the 1994-95 net budget to the net budgets from 1992-93 and 1993-94 fiscal years and indicate the annual percentage change. Columns 17 through 19 separately identify special interest items. Column 17 is the amount of the net budget attributable to the exemption program. Column 18 is the data processing costs provided by county departments other than the assessor's office. Column 19 is the data processing costs of services implemented internally by the assessor's office.

TABLE B: BUDGETED PERMANENT POSITIONS

This table provides data on the staffing levels of the county assessors' offices. This table divides budgeted and funded permanent positions into six categories: assessor and managers, real property appraisers, business property appraisers, cadastral draftspersons, other technical/professional (e.g., computer specialists), and clerical.

Statewide, the assessors' staffing levels peaked in 1991-92, declined in 1992-93, and continued to decline slightly in 1994-95. It appears, however, that the decline in staffing may be leveling out. Please note the figures in this report do not reflect any changes that may have occurred because of Chapter 914 (AB 818, Vasconcellos). In 1995, Chapter 914 was signed into law and took effect on October 16, 1995, for the 1995-96 fiscal year. This bill provides financing for assessors' offices to specifically enhance the assessment function. The following chart indicates the trend in staffing levels over the past 10 years.



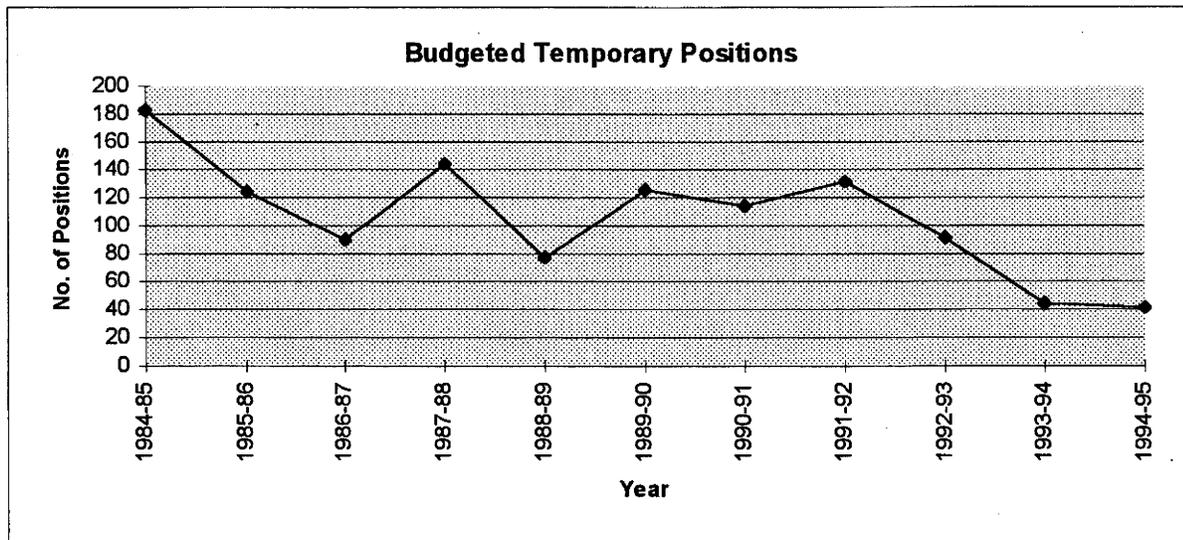
These data may be used in conjunction with the data in the other tables to measure efficiency and productivity of an assessor's office. In Tables O through T we analyzed the workload with data in this table to develop workload indicators.

Notes: Positions are given in terms of person years. Columns 8 through 11 compare this report's total staff to the total staff of the two previous reports and indicate the annual percentage change. Temporary positions are not accounted for in this section; they are included in Table C.

TABLE C: BUDGETED TEMPORARY POSITIONS

This table provides data on the budgeted temporary positions by staffing level. This table divides the data into five categories (real property appraisers, business property auditor-appraisers, drafting/mapping, other technical professional, clerical). Positions are given in terms of person years.

The number of temporary positions decreased in 1993-94 by more than 50 percent from 1992-93. The number of temporary positions continued to decline in 1994-95, although very slightly. To compare the 1993-94 and 1994-95 data with those provided in previous years, we needed to convert the previous years' data from person-hours to person years. The following chart shows the trend for the last ten years.

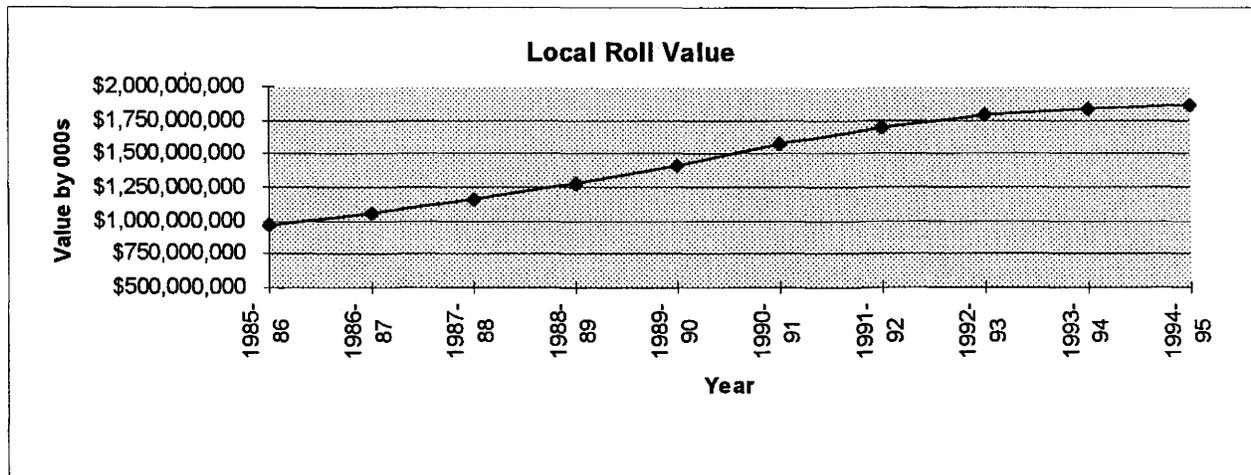


These data and the data in Table B make up the total staffing level of an assessor's office. The total staffing level is used in conjunction with the data in the other tables to measure efficiency and productivity of an assessor's office. In Tables O through T we analyzed the workload with data in this table to compare workload indicators.

TABLE D: LOCAL ROLL VALUE AND STATISTICS

This table provides the total value of the secured, unsecured, and supplemental rolls. The values of the secured and unsecured rolls used in this report were first published in Table 10 of the Board of Equalization's *Annual Report 1993-94*. This is a change from previous reports which relied solely on data supplied by county assessors. Table D also lists the total number of units (assessments that result in a single tax bill) on the secured, the unsecured, and the supplemental rolls.

The statewide total roll value, as published in previous issues of the Board's *Annual Report*, increased steadily until 1992-93 as illustrated below. The 1993-94 and 1994-95 indicated total roll values still increased but appear to have leveled out slightly.

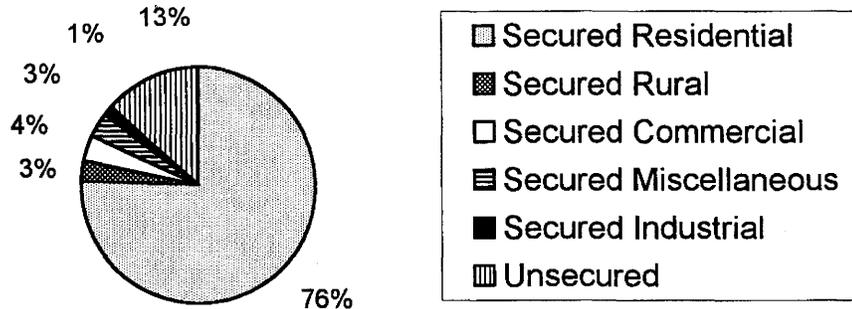


This table provides data for workload analyses. For example, one analysis would be to look at the total roll units per clerk since the clerks are responsible for updating and maintaining the roll. See Tables P and T for workload analyses using the local roll value.

TABLE E: DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES

This table provides data on the distribution of the secured and unsecured rolls by property types. The following pie chart graphically displays the distribution of the local roll (secured and unsecured). The secured roll is separated into five categories: residential, commercial, industrial, rural, and miscellaneous. These categories are further subdivided. The unsecured roll is divided into eight categories: aircraft, boats, personalty and fixtures, unsecured possessory interests, manufactured homes, leasehold improvements, escapes from prior years' rolls, and other unsecured assessments.

Distribution of Local Roll



These data may be used in analyzing the workload of an assessor's office and comparing it to like counties. The data also may be used to show the work distribution (e.g., ratio of residential to commercial units, ratio of secured units to business property assessments).

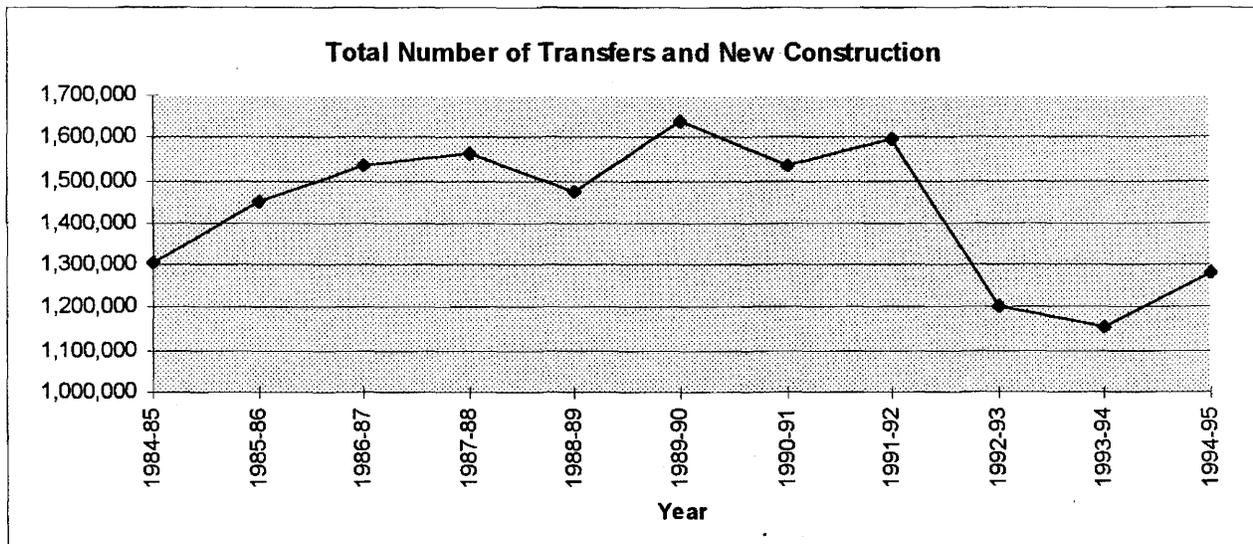
Notes: Column 30, Grand Total Local Roll is the sum of Column 20 (Total Secured Roll) and Column 29 (Total Unsecured Roll).

TABLE F: REAL PROPERTY WORKLOAD DATA

For purposes of this report, we divided the workload of an assessor's office by real property and business property. Table F provides data on the real property workload. The business property workload is contained in Table G. Another workload item that affects both real and business property is assessment appeals, and that information is contained in Tables H and I. The data contained in this table and the relevant appeals data in Tables H and I comprise the real property workload of an assessor's office. In Tables O through S we analyzed the real property and the business property workload by the staffing levels indicated in Tables B and C.

Included in the real property workload are transfers, new construction, taxpayer relief programs (misfortune/calamity; eminent domain; Propositions 60, 90, 110), miscellaneous items (appealed properties, property splits, new subdivision lots, and roll corrections), and Proposition 8 reductions (properties where the current market value has fallen below the factored base year value). Please note that these data do not represent the entire real property workload of an assessor's office. In addition, some data that we requested were not available in certain counties. The categories that are new for the 1994-95 report are Units Affected by Misfortune/Calamity, Eminent Domain, and Claims Filed for Propositions 60, 90, 110.

Last year we estimated that the total number of transfers and new construction statewide increased by 2%, as opposed to the indicated 4% decrease (the 1993-94 totals did not include data from San Bernardino County). Statewide, the total number of transfers (Column 2) and number of new assessments from new construction (Columns 5 and 6) indicates an increase from 1993-94. This followed a sharp 25% decrease for 1992-93 in the total number of transfers and number of new assessments from new construction. The chart below illustrates the trend in transfers and new construction in the last ten years. These figures provide one indicator that California's real estate activity may have started to recover in 1994-95. However, California's real estate values have not yet begun to rebound. Statistics show that the number of properties that have a Proposition 8 assessment increased in 1994-95. In addition during the 1994-95 fiscal year, California experienced four Governor-declared disasters, two of which affected all 58 counties. Thus, assessors' offices experienced both increases in workload from transfers and new construction as well as increases in workload from Proposition 8 and disaster relief for the 1994-95 fiscal year.

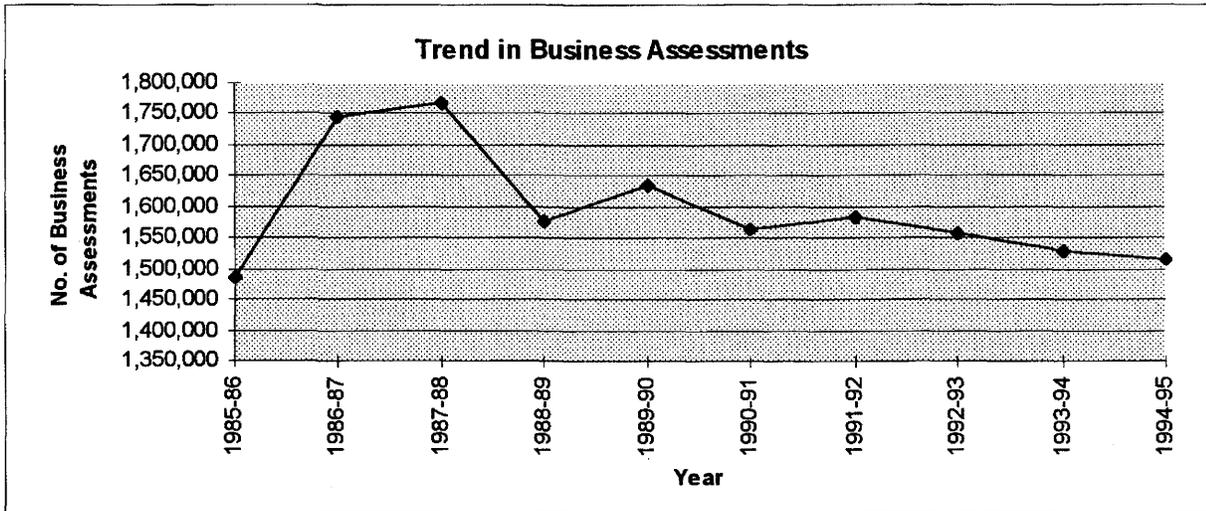


Notes: Column 8 lists the number of units that have been affected by a misfortune or calamity and have had their taxable values reduced under Revenue and Taxation Code Sections 170 or 51(c) or have requested a transfer of base year value under Sections 69 or 69.3. Column 9 lists the number of units that have been affected by eminent domain proceedings (property taken by a governmental entity). Column 10 lists the number of claims filed requesting transfer of base year values under Section 69.5. Columns 11 through 19 list the number of units which have had their values reduced to the current market value.

TABLE G: BUSINESS PROPERTY WORKLOAD DATA

This table provides data used to determine the business property workload of an assessor's office. Items affecting the business property workload include boats, aircraft, direct billing assessments, property statement assessments, field appraisals, racehorse returns, and mandatory audits.

In 1993-94 we adjusted for San Bernardino County and estimated a growth of 1.7%. However, the statewide total number of business property assessments (column 7) in 1994-95 decreased from 1993-94. These figures also indicate that California's economy continued to be sluggish during the 1994-95 fiscal year. The chart below illustrates the decline in the number of business property assessments since 1987-88.



Another workload item, appeals of business property assessments, is contained in Column 5 of Tables I and J. The data contained in this table and the relevant appeals data in Tables J and K comprise the business property workload of an assessor's office. In Tables O and P we analyzed the business property workload by the auditor staffing levels contained in Table B.

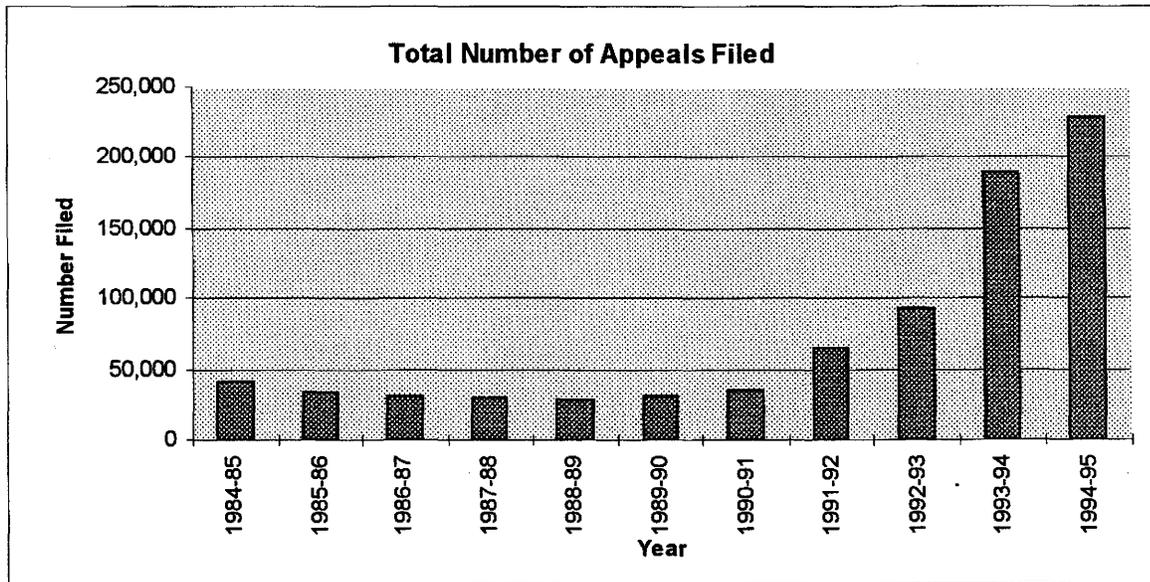
Notes: Column 1 includes only boats that are assessed; boats that are exempt due to low value are excluded. Column 2 omits exempt historical aircraft. Certificated aircraft (Column 3) is defined in Revenue and Taxation Code Section 1150 as commercial freight or passenger aircraft. In Column 5, a field appraisal is defined as an appraisal that was done at the place of business and was not assessed by either a property statement or direct billing. Column 9 is the sum of Columns 1 through 8. Vessel Property Statements (Column 10) are mailed out on boats that are valued over \$30,000. Column 12 lists the number of mandatory audits due in 1994-95 (audits in the last year of the mandatory audit period). Column 15 is the sum of Columns 12, 13, and 14. Column 18 provides the number of mandatory audits completed or waived during the 1994-95 fiscal year (sum of Columns 16 and 17). Column 19 is the number of audits being carried over to the next fiscal year (the difference between Column 15 and Column 18).

TABLES H & I: DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPE

These tables indicate the number of appeals filed among various property types. The total number of appeals filed is sorted by residential, commercial, industrial, rural, business property, and other appeals filed. Please note that the number of appeals filed may not be the same as the number of parcels that

have been appealed. Some counties allow one appeal to be filed on several parcels if they are considered an appraisal unit. While the distribution among property types is new for this year, the total appeals filed can be compared to previous years.

As depicted by the chart below, the total number of appeals filed stayed relatively the same between 1987-88 and 1990-91, with a slight increase in 1990-91. In 1991-92 and 1992-93 the total number of appeals filed increased noticeably. However, in 1993-94 the total number of appeals filed increased dramatically by 51 percent over 1992-93. The number of appeals filed continued to increase in 1994-95 with a 17.2 percent increase.



The data contained in Tables B, G, H, I, and J were analyzed in Tables O and P to provide workload indicators of the assessors' workloads.

In comparing the number of appeals filed for each property type with the distribution of the secured and unsecured rolls, we noted that commercial properties had the most appeals filed. One appeal was filed for every ten units of commercial property. Industrial and rural properties were tied for the second most appealed category (one appeal filed for every 16 units of property). Residential properties were fourth with one appealed filed for every 78 units of residential property. Business property was last with one appeal filed for every 290 business property assessments.

Notes: Table H indicates the number of appeals filed for the 1994-95 fiscal year (filing period July 2 to September 15, 1994). Table I indicates the number of appeals outstanding as of July 1, 1994--appeals that were filed for previous fiscal years but had not yet been heard.

TABLES J & K: ASSESSMENT APPEAL ACTIVITY

These tables provide data on what action was taken on assessment appeals during the 1994-95 fiscal year. Table J indicates the assessment appeal activity that occurred during the 1994-95 fiscal year on appeals that were filed for the 1994-95 fiscal year. Table K indicates the assessment appeal activity that occurred during the 1994-95 fiscal year on the appeals that were filed for previous fiscal years and carried over to 1994-95. The number of appeals resolved is separated into seven categories: appeals withdrawn; no show (taxpayers not showing up for hearings); invalid appeals; stipulations; and appeals heard where the assessments were reduced, sustained, or increased. Any appeals filed but not resolved are carried over to the next fiscal year.

The purpose of this table is to indicate the appeals workload not only during the 1994-95 fiscal year, but also the workload that is carried over to the next fiscal year. In 1993-94 only 46 percent of the appeals filed in 1993-94 were resolved the same year. However, in 1994-95, 56 percent of the appeals filed this year were resolved the same year.

Notes: Total number of appeals filed (Column 1) is taken from data in Column 7 of Tables I and J. Column 9 is the sum of Columns 2 through 8. Column 10 is Column 9 subtracted from Column 1.

TABLE L: NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

This table provides data on the number of boards or hearing officers for each county which hear property tax appeals. To handle the increase in property tax appeals for 1994-95, changes occurred in the Counties of Alameda and Orange. Alameda County increased the number of assessment appeals boards from 1 to 2. Orange County added a third assessment appeals board.

Notes: Column 1 indicates if the county board of supervisors sits as the county board of equalization; column 2 lists the number of assessment appeals boards; and column 3 lists the number hearing officers appointed by, and separate from, the assessment appeals board.

TABLE M: DEMOGRAPHICS

This table compares counties by size. We chose three different definitions of size: population, gross budget, and total roll units. The population figures were supplied by the Demographic Research Unit of the California Department of Finance and are estimated as of January 1, 1995. The purpose of this table is to give an overall view of which counties are comparable.

TABLE N: WORKLOAD INDICATORS

This table provides some workload indicators of an assessor's office. The workload data from Tables F, G, and H, when used in conjunction with the data on staffing levels in Table B, provide various

indicators of the efficiency of the assessor's office. We did make staffing adjustments for several of the smaller counties. For example, several counties reported no business property auditors on their staffs. However, their business property assessments and mandatory audits are being completed. To these counties, we allocated a half or full position. In addition, the position of assessor is a working position in some smaller counties (i.e., the assessor also completes some of the real property or business property assessments). However, these are not taken into consideration in the staffing for this table.

Please note that the data we requested in our questionnaire may not represent the entire workload of an assessor's office. In addition, some data that we did request were not available in certain counties. Thus, the figures and totals are **incomplete** in that they represent a comparison of furnished data only. We caution the reader to note that the data used in this table may not accurately represent the actual workload of a real property appraiser or business property appraiser. For example, reductions in assessed values due to decreasing real estate values (Proposition 8 assessments) may be done en mass with a computer. On the other hand, each disaster reassessment requires individual attention and probably a field inspection.

Notes: Column 1, number of real property units worked, is the sum of the total transfers (Table F, column 3), new assessments resulting from permits (Table F, column 6), construction discovered without permits (Table F, column 7), units affected by misfortune or calamity (Table F, column 8), properties affected by eminent domain (Table F, column 9), the number of claims filed for Propositions 60, 90, 110 (Table F, column 10), property splits (Table F, column 12), new subdivision lots (Table F, column 13), roll corrections (Table F, column 114), assessment appeals (Table F, column 11--Table I, column 7 minus column 5 was used if data was not provided for Table F), and Proposition 8 (Table F, column 17). Column 2, the number of appraisers, is the sum of real property appraisers from Budgeted Permanent Positions (Table B, Column 2) and Budgeted Temporary Positions (Table C, Column 1). The number of units worked (column 1) divided by number of appraisers (column 2) equals the number of units worked per appraiser (column 3).

Column 4, the number of unsecured units worked is the sum of the total business property assessments (Table G, column 7), the mandatory audits complete (Table G, column 16), and the number of business property appeals filed (Tables I and J, column 5). Column 5, the number of appraisers, is the sum of auditor-appraisers from Budgeted Permanent Positions (Table B, Column 3) and Budgeted Temporary Positions (Table C, Column 2). Column 6, the number of unsecured units worked per auditor-appraiser, is column 4 divided by column 5, the number of auditor-appraisers.

Column 7 is the number of property splits (Table F, column 12) divided by the number of drafting personnel (Table B, column 4). Column 8 is the number of new subdivision lots (Table F, column 13) divided by the number of drafting personnel (Table B, column 4).

TABLE O: DISTRIBUTION OF WORKLOAD INDICATORS

In this table, the workload indicators provided by Table O are sorted in descending order by the number of units worked. Please note that the data we requested in our questionnaire does not represent the entire workload of an assessor's office.

The statewide average number of units worked per appraiser is 2,338.25. Nine counties out of 58 are above the statewide average. Please note that the top four counties (Orange, San Bernardino, San Diego, and Riverside Counties) all had large numbers of Proposition 8 assessments (reductions in assessed values due to decreasing real estate values). Since these types of assessments may be done en masse by computer, the figures for these four counties may be skewed. The statewide average number of unsecured units worked per auditor-appraiser is 2,773.39. Thirty-two counties are above the unsecured statewide average. However, please note that some data that we did request were not available in certain counties. Thus, the figures and totals are **incomplete** in that they represent a comparison of furnished data only.

Notes: Please see the Table O Notes above for a description of unit worked.

TABLES P-T: These next five tables compare the workload, staffing, and budgeting figures to counties of similar size. We determined "similar size" based primarily on the number of total roll units. We realize this is not strictly the only size comparison to make. However, this appeared to be the best overall method without separately analyzing the geography of each county.

We inserted blank spaces between groupings to distinguish counties of "similar size." We did make one adjustment to these groupings. We moved Santa Cruz and Marin Counties to the category above our dividing line. We felt that the total roll units alone was not a good indicator of their workload because of the partial urban geography of these two counties and their proximity to urban areas. In addition, we placed Los Angeles County in a category of its own. Because of its size, we chose not to compare Los Angeles County to any of the other 57 counties in California.

Again, we caution the reader to note that not all counties submitted the data requested. Thus, the figures and totals are **incomplete** in that they represent a comparison of furnished data only.

TABLE P: TOTAL BUDGET, ROLL UNITS AND ROLL VALUE COMPARISON

The first area of comparison that we made was the total budget, roll units, and roll value to staff members. This was done to establish a broad overview.

Notes: The total staff figures in column 1 are a compilation of Tables B and C (budgeted permanent and budgeted temporary positions). The gross budget, total roll units, and total roll value figures came from Tables A and D. Column 3, Budget per Staff Member is column 2 (Gross Budget) divided by

column 1 (Total Staff). Column 5, Roll Units per Staff, is column 4 (Total Roll Units) divided by column 1. Column 7, Roll Value per Staff, is column 6 (Total Roll Value) divided by column 1.

TABLE Q: COMPARISON OF ADMINISTRATIVE POSITIONS

To determine the level of administrative staffing necessary to manage an assessor's office, we compiled the data presented in Table Q. We caution the reader to take into consideration that the staffing classification used in this report was reported by the counties. Counties do not all count staffing the same way.

Notes: Column 3, Staff per Administrative Position, is column 2 (Other Staff) divided by column 1 (Assessor and Other Managers). Column 5, Roll Units per Administrative Position, is column 4 (Total Roll Units, divided by column 1.

TABLE R: REAL PROPERTY WORKLOAD COMPARISON

This table compares those elements relevant to the real property appraisal staff. Other items are also worked by the real property appraisal staff (such as assessment reviews for Proposition 8 declines in value, appeals, etc.). These items were not included due to annual fluctuations. In addition, we did not make comparisons of appraiser experience, education and training, or ability. These are all items that could affect the productivity of the appraisal staff.

Notes: Column 2, Real Property Appraisers, is a compilation of Table B, column 2, and Table C, column 1. Column 4, Appraisers per Secured Roll Units, is column 3 (Secured Roll Units) divided by column 2 (Real Property Appraisers). Column 6, Transfers per Appraiser, is column 5 (Total Transfers divided by column 2. Column 8, New Construction per Appraiser, is column 7 (New Construction Units Appraised) divided by column 1.

TABLE S: BUSINESS PROPERTY WORKLOAD COMPARISON

This table compares three major functions of a business property valuation unit: performing mandatory audits, processing business property statements, and valuing all business property accounts.

Notes: Column 2, Business Property Appraisers, is a compilation of Tables B and C, Budgeted Permanent and Temporary Positions. Column 4, Assessments per Auditor, is column 3 (Business Property Assessments) divided by column 2. Column 6, Mandatory Audits per Auditor, is column 5 (Mandatory Audits due) divided by column 2. Column 8, Property Statements per Auditor, is column 7 (Property Statements) divided by column 2.

TABLE T: CLERICAL WORKLOAD COMPARISON

This table compares three categories of the assessors' clerical staffing in comparable counties.

Notes: Columns 1 and 2 are a combination of the applicable columns from Tables B and C, Budgeted Permanent and Temporary Positions. Valuation Staff (column 2) includes both real property appraisers and business property auditor-appraisers. Column 3, Valuation Staff per Clerk, is column 2 divided by column 1. Column 5, Roll Value per Clerk, is the total roll value (column 4) divided by the clerical staff (column 1). Column 7, Roll Units per Clerk, is the total roll units (column 6) divided by column 1.

SECTION II.

BUDGET AND PERSONNEL STATISTICS

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)	Other Income						Net Budget (11)
					Services to Other Depts. (5)	Map Sales (6)	Fees for Property Details (7)	Fees for Copies & Info. (8)	Fees for On-Line Access (9)	Other (See Appendix 1) (10)	
Alameda	\$8,414,714	\$1,048,327	\$353,893	\$9,816,934	\$505	\$63,206	\$15,946	\$83,072	\$0	\$3,852,247	\$5,801,958
Alpine	93,992	0	10,414	104,406	0	564	0	0	0	2,068	101,774
Amador	395,891	19,805	40,713	456,409	80	2,976	5,813	0	0	0	447,540
Butte	1,526,064	276,084	37,450	1,839,598	0	0	18,304	0	0	0	1,821,294
Calaveras	689,373	94,696	31,246	815,315	0	1,098	0	0	0	0	814,217
Colusa	450,748	0	49,553	500,301	0	0	0	0	0	0	500,301
Contra Costa	6,904,781	671,963	343,011	7,919,755	21,622	41,347	20,294	98,318	0	681,310	7,056,864
Del Norte	357,862	0	43,460	401,322	0	0	0	0	0	0	401,322
El Dorado	1,891,902	230,508	149,518	2,271,928	0	0	2,500	3,828	0	851,738	1,413,862
Fresno +	5,371,314	478,472	392,160	6,241,946	115,793	16,250	60,000	250	3,500	1,860,000	4,186,153
Glenn *	357,773	0	74,128	431,901	0	0	0	0	0	2,500	429,401
Humboldt	1,221,920	76,750	122,076	1,420,746	0	15,174	0	10,262	0	274,661	1,120,649
Imperial	754,967	0	322,781	1,077,748	0	11,494	0	300	0	10,303	1,055,651
Inyo	514,010	0	247,849	761,859	0	864	0	0	0	2,853	758,142
Kern +	5,333,392	685,646	339,864	6,358,902	1,728	20,788	10,115	4,621	N/A	1,355,877	4,965,773
Kings	878,316	201,022	0	1,079,338	0	2,221	0	1,300	18,250	43,229	1,014,338
Lake **	843,425	14,228	25,870	883,523	5,380	8,972	0	0	0	111,530	757,641
Lassen	263,096	N/A	92,413	355,509	0	4,800	0	200	900	0	349,609
Los Angeles	66,381,000	16,542,000	2,725,000	85,648,000	406,000	74,661	0	0	0	37,775,339	47,392,000
Madera	921,448	N/A	N/A	921,448	N/A	8,470	N/A	N/A	N/A	N/A	912,978
Marin	3,587,646	35,500	176,463	3,799,609	N/A	5,662	27,000	14,077	N/A	5,760	3,747,110
Mariposa +	500,789	0	37,585	538,374	0	4,500	0	0	0	0	533,874
Mendocino	914,246	0	56,872	971,118	0	5,183	0	29,879	0	49,381	886,675
Merced	1,518,614	175,255	119,693	1,813,562	In #8	In #8	In #8	18,633	In #8	In #8	1,794,929
Modoc	269,262	0	17,350	286,612	14,000	In #10	In #10	In #10	In #10	4,031	268,581
Mono	360,100	0	92,400	452,500	0	936	0	0	0	0	451,564
Monterey #	2,214,249	536,163	168,737	2,919,149	0	4,000	0	0	0	0	2,915,149
Napa	952,709	7,600	46,074	1,006,383	6,000	6,000	4,615	500	0	95,016	894,252
Nevada	1,416,823	0	139,670	1,556,493	0	2,998	0	232	0	11,094	1,542,169
Orange	12,460,504	1,993,494	2,951,041	17,405,039	0	69,611	63,384	3,884	0	1,802,535	15,465,625
Placer	2,921,788	51,015	278,670	3,251,473	944,649	17,488	0	0	0	0	2,289,336
Plumas	404,770	0	30,051	434,821	0	0	0	0	0	22,941	411,880
Riverside	7,750,485	1,806,372	582,461	10,139,318	48,770	1,195	212,883	18,483	0	4,332,626	5,525,361
Sacramento	7,984,781	242,102	1,371,603	9,598,486	21,800	71,854	9,500	1,100	0	4,026,641	5,467,591
San Benito	456,955	0	33,660	490,615	0	3,500	0	0	0	179,636	307,479
San Bernardino	6,887,481	414,717	818,407	8,120,605	0	165,000	31,000	In #7	115,000	1,342,000	6,467,605
San Diego #	12,519,486	0	1,651,054	14,170,540	N/A	45,283	61,098	79,314	N/A	1,056,658	12,928,187
San Francisco	4,394,200	217,161	1,282,107	5,893,468	0	0	0	0	0	0	5,893,468
San Joaquin	3,704,860	70,656	376,892	4,152,408	In #10	In #10	In #10	In #10	In #10	28,000	4,124,408
San Luis Obispo	2,786,035	146,605	125,675	3,058,315	N/A	9,541	0	17,315	N/A	11,230	3,020,229
San Mateo #	6,865,186	1,350,606	3,260,575	11,476,367	15,000	-	5,651,893	55,000	-	3,200	5,751,274
Santa Barbara #	3,109,189	254,492	476,604	3,840,285	1,035,253	15,785	13,593	-	-	1,161	2,774,493
Santa Clara	14,136,211	374,864	982,466	15,493,541	0	12,492	55,079	3,895	0	387,083	15,034,992
Santa Cruz	1,531,412	0	354,355	1,885,767	0	-	0	-	11,807	23,376	1,850,584
Shasta +	1,660,162	126,562	148,004	1,934,728	22,128	9,860	0	11,291	1,272	615,285	1,274,892
Sierra	253,376	0	21,152	274,528	0	3,925	0	0	0	0	270,603
Siskiyou	810,814	40,875	69,060	920,749	0	6,508	0	0	0	0	914,241
Solano +	1,815,990	424,735	169,123	2,409,848	115,000	15,104	38,035	3,900	-	100,588	2,137,221
Sonoma	3,582,059	351,683	473,726	4,407,468	0	41,915	-	-	6,000	120,000	4,239,553
Stanislaus	2,635,198	266,532	202,214	3,103,944	-	5,000	14,251	16,552	2,400	402,240	2,663,501
Sutter	677,431	110,392	103,206	891,029	0	4,355	0	9,030	0	6,451	871,193
Tehama	589,266	0	0	589,266	0	5,657	-	-	-	-	583,609
Trinity **	325,398	18,240	18,023	361,661	175	2,223	0	0	0	0	359,263
Tulare #	2,143,426	478,134	191,304	2,812,864	0	9,000	0	3,372	0	111,235	2,689,257
Tuolumne +	603,312	0	70,691	674,003	-	2,695	-	-	-	9,279	662,029
Ventura	5,189,100	728,900	222,200	6,140,200	0	15,000	-	In #6	0	1,807,000	4,318,200
Yolo	1,022,457	19,629	104,342	1,146,428	120	-	15,739	9,131	-	520,624	600,814
Yuba	569,220	0	43,280	612,500	0	3,200	0	5,700	0	183,156	420,444
Totals	\$225,090,978	\$30,581,785	\$22,668,189	\$278,340,952	\$2,774,003	\$838,355	\$6,331,042	\$503,439	\$159,129	\$64,081,882	\$203,653,102

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TABLE A (CONTINUED)

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	1992-93 Gross Budget (12)	1993-94 Gross Budget (13)	% Change from 1992-93 (14)	1994-95 Gross Budget (15)	% Change from 1993-94 (16)	Exemption Program Costs Included in Budget (17)	Data Processing Costs	
							Provided by Other County Depts. (18)	Services Implemented Internally (19)
Alameda	\$9,606,324	\$9,211,319	-4%	\$9,816,934	7%	\$336,534	\$744,933	\$0
Alpine	105,131	-	-	104,406	-1%	N/A	0	N/A
Amador	481,798	467,457	-3%	456,409	-2%	N/A	N/A	N/A
Butte	2,210,345	1,921,029	-13%	1,839,598	-4%	N/A	N/A	N/A
Calaveras	840,009	859,566	2%	815,315	-5%	N/A	N/A	N/A
Colusa	518,594	488,392	-6%	500,301	2%	0	0	0
Contra Costa	7,924,125	7,602,766	-4%	7,919,755	4%	301,968	611,326	363,422
Del Norte	362,562	407,326	12%	401,322	-1%	N/A	N/A	N/A
El Dorado	2,575,313	2,400,804	-7%	2,271,928	-5%	62,280	230,508	-
Fresno +	6,196,012	6,020,122	-3%	6,241,946	4%	191,386	478,472	75,000
Glenn *	434,554	431,901	-1%	-	-	-	-	-
Humboldt	1,253,327	1,265,631	1%	1,420,746	12%	N/A	76,750	N/A
Imperial	1,043,027	1,037,551	-1%	1,077,748	4%	N/A	0	0
Inyo	607,394	635,875	5%	761,859	20%	N/A	N/A	N/A
Kern +	6,750,150	6,854,569	2%	6,358,902	-7%	48,261	25,891	71,194
Kings	1,069,396	972,147	-9%	1,079,338	11%	N/A	143,169	-
Lake **	912,024	883,523	-3%	-	-	N/A	N/A	N/A
Lassen	412,201	347,728	-16%	355,509	2%	N/A	32,208	N/A
Los Angeles	102,497,000	91,641,000	-11%	85,648,000	-7%	-	5,856,000	-
Madera	-	936,214	-	921,448	-2%	N/A	N/A	N/A
Marin	3,856,848	3,546,274	-8%	3,799,609	7%	N/A	N/A	N/A
Mariposa +	429,392	456,429	6%	538,374	18%	N/A	N/A	N/A
Mendocino	929,293	908,930	-2%	971,118	7%	0	0	0
Merced	1,809,541	1,772,421	-2%	1,813,562	2%	N/A	175,255	N/A
Modoc	266,322	279,048	5%	286,612	3%	N/A	N/A	N/A
Mono	428,500	439,700	3%	452,500	3%	-	-	-
Monterey #	2,911,474	2,902,951	0%	2,919,149	1%	N/A	521,901	-
Napa	997,550	971,433	-3%	1,006,383	4%	20,000	7,600	0
Nevada	1,705,097	1,585,284	-7%	1,556,493	-2%	N/A	N/A	N/A
Orange	16,790,408	17,603,603	5%	17,405,039	-1%	519,490	1,970,104	1,349,005
Placer	3,253,385	3,187,926	-2%	3,251,473	2%	106,136	0	0
Plumas	467,205	415,711	-11%	434,821	5%	0	0	0
Riverside	9,994,242	9,883,317	-1%	10,139,318	3%	N/A	1,053,574	N/A
Sacramento	9,742,577	9,376,474	-4%	9,598,486	2%	253,283	237,604	419,280
San Benito	484,206	436,319	-10%	490,615	12%	N/A	N/A	N/A
San Bernardino	8,723,762	7,925,180	-9%	8,120,605	2%	N/A	471,517	N/A
San Diego #	13,326,996	12,691,701	-5%	14,170,540	12%	247,990	-	2,010,933
San Francisco	6,438,527	6,060,437	-6%	5,893,468	-3%	0	176,564	0
San Joaquin	4,514,579	4,280,449	-5%	4,152,408	-3%	N/A	70,656	N/A
San Luis Obispo	3,245,942	3,086,852	-5%	3,058,315	-1%	38,840	507,639	N/A
San Mateo #	7,542,660	7,207,729	-4%	11,476,367	59%	-	614,634	-
Santa Barbara #	3,401,971	3,680,093	8%	3,840,285	4%	-	183,214	174,638
Santa Clara	14,837,917	14,348,008	-3%	15,493,541	8%	666,117	164,405	939,874
Santa Cruz	2,160,688	1,925,086	-11%	1,885,767	-2%	-	779,242	-
Shasta +	1,923,424	2,157,373	12%	1,934,728	-10%	N/A	66,815	N/A
Sierra	266,348	259,090	-3%	274,528	6%	3,000	0	0
Siskiyou	1,085,556	946,967	-13%	920,749	-3%	N/A	40,879	0
Solano +	2,226,325	2,265,468	2%	2,409,848	6%	N/A	-	250,000
Sonoma	4,419,001	4,374,046	-1%	4,407,468	1%	110,000	351,683	-
Stanislaus	3,795,457	3,163,144	-17%	3,103,944	-2%	-	-	-
Sutter	940,458	822,954	-12%	891,029	8%	0	86,620	0
Tehama	731,814	659,146	-10%	589,266	-11%	0	0	0
Trinity ***	361,661	-	-	-	-	-	-	-
Tulare #	2,377,292	2,842,365	20%	2,812,864	-1%	N/A	376,527	N/A
Tuolumne +	763,890	719,291	-6%	674,003	-6%	0	0	0
Ventura	6,123,200	6,772,200	11%	6,140,200	-9%	N/A	419,100	N/A
Yolo	1,212,371	1,129,932	-7%	1,146,428	1%	27,500	14,760	0
Yuba	614,162	614,162	0%	612,500	0%	N/A	N/A	N/A
Totals	\$290,899,327	\$276,082,413	-5%	\$276,663,867	0%	\$2,932,785	\$16,489,550	\$5,653,346

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE B
BUDGETED PERMANENT POSITIONS
(In Person Years)

Assessor & Other Managers (1)	Certified Appraisers		Cadastral Drafts- persons (4)	Other Technical/ Professional (5)	All Clerical (6)	1994-95 Total Staff (7)	1993-94 Total Staff (8)	% Change From 1993-94 to 94-95 (9)	1992-93 Total Staff (10)	% Change From 1992-93 to 93-94 (11)	
	Real Property Appraisers (2)	Business Property Appraisers (3)									
Alameda	10	59	27	6	15	66.08	183.08	176	4%	183	-4%
Alpine	1	0	0	0	1	0	2	2	0%	2	0%
Amador	2	2	1	1	0	3.5	9.5	10	-5%	10.5	-5%
Butte	2	13	1	3	1	18	38	38	0%	49	-22%
Calaveras	3	5	0.5	2	0	5	15.5	15.5	0%	16	-3%
Colusa	1	3	1	1	3	1	10	10	0%	10	0%
Contra Costa	7	50	12	5	5	47	126	126	0%	128	-2%
Del Norte	3	2	1	0.5	0.5	2	9	9	0%	8	13%
El Dorado	3	16	2	3	3	19	46	47	-2%	54	-13%
Fresno +	4	42	14	8	4	57	129	130	-1%	130	0%
Glenn *	1	5	-	-	-	5	11	11	0%	11	0%
Humboldt	3	10	3	1	3	11	31	31	0%	33	-6%
Imperial	2	8	3	2	0	8	23	23	0%	23	0%
Inyo	2	2	1	1	0	5	11	12	-8%	12	0%
Kern +	5	38	13	5	1	32	94	99	-5%	103	-4%
Kings	3	7	3	1	0	6	20	19	5%	20	-5%
Lake **	2	8	2	1	2	6	21	21	0%	22.4	-6%
Lassen	2	3	0	1	1	0.5	7.5	7.5	0%	10	-25%
Los Angeles	53	346	135	42	147	762	1,485	1,495	-1%	1,682	-11%
Madera	3	14	2	3	0	10	32	32	0%	28	14%
Marin	3	23	4	1	5.5	17	53.5	48	11%	79.5	-40%
Mariposa +	1	4	1	1	0	4	11	11	0%	11	0%
Mendocino	3	9	2	1	1	6	22	21	5%	21.17	-1%
Merced	5	10	4	1	2	9	31	33	-6%	35	-6%
Modoc	2	2	1	1	0	2	8	8	0%	8	0%
Mono	1	5	1	1	0	3	11	13	-15%	13	0%
Monterey #	4	17	7	1	2	18	49	50	-2%	51	-2%
Napa	3	7	3	2	0	7.5	22.5	22.5	0%	23	-2%
Nevada	3	11	1	3	1	13	32	30	7%	36	-17%
Orange	7	75	56	16	15	136	305	337	-9%	337	0%
Placer	5	20	4	4	9	23	65	65	0%	65	0%
Plumas	1	2	1	1	0	3	8	7	14%	10	-30%
Riverside	12	63	9	16	15	50	165	164	1%	183	-10%
Sacramento	8	60	20	5	4	53	150	147	2%	156	-6%
San Benito	1	4	1	1	0	5	12	10	20%	11	-9%
San Bernardino	6	58	8	7	25	48	152	165	-8%	189	-13%
San Diego #	11	69	30	26	36.5	106.5	279	279	0%	304	-8%
San Francisco	7	37	20	1	1	41	107	97	10%	110	-12%
San Joaquin	5	25	7	5	11	23	76	78	-3%	81	-4%
San Luis Obispo	5	24.5	4.5	2	7	24	67	67	0%	73.5	-9%
San Mateo #	6	42	11	2	21	26	108	106	2%	113	-6%
Santa Barbara #	7	25	6	4	9.8	18	69.8	61	14%	60	2%
Santa Clara	11	74	46	8	11	100	250	250	0%	253	-1%
Santa Cruz	5	9	2	2	3	10.8	31.8	37	-14%	38.3	-3%
Shasta +	3	15	4	3.2	2	13	40.2	40.2	0%	40.2	0%
Sierra	1	1.8	0	0.2	0	2.7	5.7	4.7	21%	5.03	-7%
Siskiyou	3	6	1	3	0	8	21	21	0%	22	-5%
Solano +	4	14	5	4	7	10	44	45	-2%	44	2%
Sonoma	4	21	7	6	2	26	66	66	0%	71	-7%
Stanislaus	3	27	6	2	1	16	55	55	0%	65	-15%
Sutter	2	6	3	1	0	9	21	20.5	2%	20.5	0%
Tehama	3	3	1	1	1	6	15	18	-17%	20	-10%
Trinity ***	1	3	1	1	0	3	9	9	0%	9	0%
Tulare #	2	23	7	3	8	10	53	53	0%	54	-2%
Tuolumne +	3	5	1	1	0	3.5	13.5	14	-4%	16	-13%
Ventura	3	34	11	16	7	25	96	113	-15%	129	-12%
Yolo	3	6	3	1	0	12	25	24	4%	26	-8%
Yuba	3	4	2	1	0	5.5	15.5	15.5	0%	15.5	0%
Totals	272.0	1,477.3	523.0	241.9	394.3	1,960.6	4,869.1	4,919.4	-1%	5,333.6	-8%

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TABLE C
BUDGETED TEMPORARY POSITIONS
(In Person Years)

	Real Property Appraisers (1)	Business Property Auditor- Appraisers (2)	Drafting/ Mapping (3)	Other Technical/ Professional (4)	Clerical (5)	Total (6)
Alameda	0	0	0	0	0.55	0.55
Alpine	-	-	-	-	-	0
Amador	-	-	-	-	-	0
Butte	-	0.07	-	-	0.11	0.18
Calaveras	-	-	-	-	-	0
Colusa	0	0	0	0	0	0
Contra Costa	0.4	0	0	0	3.4	3.8
Del Norte	-	-	-	-	-	0
El Dorado	-	-	-	-	-	0
Fresno +	0	0	0	0	5	5
Glenn *	-	-	-	-	-	0
Humboldt	0	0	0	0	0.7	0.7
Imperial	0	0	0.69	0	0.52	1.21
Inyo	0	0	0	0	0.5	0.5
Kern +	-	-	-	-	-	0
Kings	0	0	0	0	0	0
Lake **	-	-	-	-	-	0
Lassen	0	0	0	0	0.5	0.5
Los Angeles	0	0	0	0	0	0
Madera	-	-	-	-	-	0
Marin	-	-	-	-	-	0
Mariposa +	-	-	-	-	-	0
Mendocino	-	-	-	-	-	0
Merced	0	0	0	0	0	0
Modoc	-	-	-	-	-	0
Mono	-	-	-	-	-	0
Monterey #	-	-	-	-	-	0
Napa	-	-	-	-	-	0
Nevada	1.33	0	0	0	0.5	1.83
Orange	-	-	-	-	-	0
Placer	-	-	-	-	-	0
Plumas	-	-	-	-	-	0
Riverside	-	-	-	-	-	0
Sacramento	0	0	0	0	0.5	0.5
San Benito	-	-	-	-	-	0
San Bernardino	1	0	0	0	0	1
San Diego #	0	0	0	0	0	0
San Francisco	0	0	0	0	0	0
San Joaquin	0	0	0	1	3.2	4.2
San Luis Obispo	-	-	-	-	-	0
San Mateo #	0	0	0	0	2	2
Santa Barbara #	2	0	0	0	0	2
Santa Clara	0	0	0	0	12.38	12.38
Santa Cruz	-	-	-	-	-	0
Shasta +	-	-	-	-	-	0
Sierra	0	0	0	0	0	0
Siskiyou	0	0	0	0	0.38	0.38
Solano +	0	0	0	0	0.25	0.25
Sonoma	1	0	0	0	2	3
Stanislaus	0	0	0	1	0.5	1.5
Sutter	-	-	-	-	-	0
Tehama	-	-	-	-	-	0
Trinity ***	-	-	-	-	-	0
Tulare #	-	-	-	-	-	0
Tuolumne +	-	-	-	-	0.5	0.5
Ventura	-	-	-	-	-	0
Yolo	-	-	-	-	-	0
Yuba	-	-	-	-	-	0
Totals	5.73	0.07	0.69	2	33.49	41.98

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

SECTION III.

**LOCAL ROLL
AND
WORKLOAD
STATISTICS**

TABLE D
LOCAL ROLL VALUE AND STATISTICS

	Section 601 Roll						Supplemental Roll	
	Secured Roll Full Value in 000's (1)	Unsecured Roll Full Value in 000's (2)	Total Net Roll Value in 000's (3)	Secured Roll Units (4)	Unsecured Roll Units (5)	Total Roll Units (6)	Roll Units (7)	Roll Value (in 000's) (8)
Alameda	\$73,039,825	\$6,161,399	\$79,201,224	384,257	59,155	443,412	43,590	\$3,066,714
Alpine	177,098	20,628	197,726	1,778	227	2,005	N/A	N/A
Amador	2,030,769	66,745	2,097,514	21,137	2,981	24,118	18,060	\$52,398
Butte	8,331,745	426,874	8,758,619	84,104	8,942	93,046	N/A	\$250,000
Calaveras	2,548,821	46,441	2,595,262	41,263	2,496	43,759	2,403	\$517
Colusa	1,348,435	74,443	1,422,878	11,863	2,121	13,984	N/A	N/A
Contra Costa	62,394,320	2,900,045	65,294,365	298,275	60,632	358,927	30,998	\$10,689
Del Norte	855,854	39,175	895,029	15,635	1,380	17,015	1,889	\$40,873
El Dorado	9,547,794	229,629	9,777,423	101,941	7,714	109,655	5,943	N/A
Fresno +	28,019,892	1,717,224	29,737,116	232,697	29,424	262,121	31,770	\$884,367
Glenn *	1,316,151	61,251	1,377,402	15,439	1,819	17,258	-	-
Humboldt	4,934,824	359,533	5,294,357	66,052	7,829	73,881	5,368	\$207,122
Imperial	5,004,442	634,972	5,639,414	81,914	7,321	89,235	6,168	\$373,820
Inyo	2,475,418	38,076	2,513,494	17,488	1,894	19,382	1,153	\$19,843
Kern +	31,060,088	1,984,604	33,044,692	359,621	25,717	385,338	34,350	N/A
Kings	3,699,877	148,920	3,848,797	37,916	5,367	43,283	-	N/A
Lake **	2,937,618	320,574	3,258,192	62,640	8,454	71,094	N/A	-
Lassen	1,111,573	107,388	1,218,961	23,399	1,300	24,699	2,341	\$257
Los Angeles	489,962,296	29,153,172	519,115,468	2,243,894	335,720	2,579,614	N/A	N/A
Madera	4,912,746	193,342	5,106,088	46,812	5,293	52,105	-	-
Marin	21,499,218	835,467	22,334,685	91,608	5,913	97,521	11,814	\$1,044,684
Mariposa +	932,610	133,129	1,065,739	12,501	1,725	14,226	1,317	\$197,717
Mendocino	4,269,551	183,884	4,453,435	54,879	12,516	67,395	54,879	\$844
Merced	7,228,877	376,177	7,605,054	61,755	7,637	69,392	N/A	N/A
Modoc	558,117	17,760	575,877	27,299	961	28,260	935	\$7,732
Mono	1,658,198	231,701	1,889,899	14,681	1,542	16,223	1,077	-
Monterey #	19,335,718	973,548	20,309,266	105,988	21,190	127,178	N/A	N/A
Napa	8,658,756	390,162	9,048,918	44,669	6,729	51,398	N/A	\$1,551
Nevada	5,991,894	186,543	6,178,437	52,591	9,821	62,412	3,915	\$235,621
Orange	165,693,755	11,369,620	177,063,375	734,889	135,812	870,701	88,497	\$5,441,674
Placer	15,489,719	538,017	16,027,736	102,635	14,827	117,462	17,789	\$559,156
Plumas	1,909,079	53,032	1,962,111	22,139	3,418	25,557	1,880	N/A
Riverside	71,975,652	2,644,822	74,620,474	609,285	33,458	642,743	65,811	\$9,557
Sacramento	50,287,517	3,173,010	53,460,527	372,370	73,950	446,320	46,652	\$1,469,890
San Benito	2,289,118	94,990	2,384,108	15,932	2,138	18,070	2,247	\$120,777
San Bernardino	71,028,107	4,213,896	75,242,003	681,138	68,778	749,916	78,778	\$927,809
San Diego #	140,737,545	6,954,576	147,692,121	809,106	90,226	899,332	74,434	\$2,513,649
San Francisco	51,905,395	5,356,479	57,261,874	172,394	53,767	226,161	9,016	\$817,607
San Joaquin	21,681,234	1,450,122	23,131,356	135,435	23,337	178,772	18,285	\$720,679
San Luis Obispo	17,473,911	448,898	17,922,809	121,788	26,499	148,287	11,388	\$2,204
San Mateo #	50,054,887	6,599,435	56,654,322	212,743	32,645	245,388	9,938	\$770,899
Santa Barbara #	23,203,120	1,651,882	24,855,002	118,071	25,371	143,442	11,125	\$721,278
Santa Clara	102,901,839	12,046,040	114,947,879	426,940	89,137	516,077	28,577	\$1,999,262
Santa Cruz	14,089,131	574,517	14,663,648	90,230	11,635	101,865	4,923	\$2,545
Shasta +	7,535,042	431,957	7,966,999	87,767	14,199	101,966	9,073	\$287,177
Sierra	305,510	38,062	343,572	3,914	1,503	5,417	592	\$5,186
Siskiyou	2,003,584	181,919	2,185,503	44,709	3,396	48,105	2,277	\$58,138
Solano +	17,365,298	741,930	18,107,228	122,837	11,937	134,774	7,969	\$314,845
Sonoma	26,657,367	1,100,154	27,757,521	160,848	22,536	183,384	20,071	\$880,383
Stanislaus	16,961,799	836,425	17,798,224	125,271	22,960	148,231	9,884	\$2,476
Sutter	3,449,169	253,676	3,702,845	29,173	6,255	35,428	2,763	N/A
Tehama	2,248,575	82,168	2,330,743	33,018	4,123	37,141	3,777	\$75,323
Trinity ***	597,326	38,451	635,777	12,430	297	12,727	1,473	-
Tulare #	12,046,502	558,842	12,605,344	122,551	20,386	142,937	19,901	\$521,578
Tuolumne +	3,099,638	117,585	3,217,223	37,297	4,015	41,312	2,561	\$64,593
Ventura	42,708,299	2,257,326	44,965,625	226,545	44,423	270,968	N/A	N/A
Yolo	7,376,058	487,355	7,863,413	45,996	8,849	54,845	52,536	\$7,509,391
Yuba	2,036,188	129,470	2,165,658	23,941	3,643	27,584	2,303	\$48,243
Totals	\$1,750,952,889	\$112,437,462	\$1,863,390,351	10,335,488	1,497,360	11,832,848	862,490	\$32,239,068

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TABLE E
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Residential			Commercial			Industrial			
	Single Family Residence (1)	Multi-Family Residence (2)	Vacant Land (3)	Total (4)	Improved (5)	Vacant Land (6)	Total (7)	Improved (8)	Vacant Land (9)	Total (10)
Alameda	308,120	33,453	13,387	354,960	15,534	1,326	16,860	6,592	1,812	8,404
Alpine	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Amador	8,684	316	4,232	13,232	679	205	884	45	58	103
Butte	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Calaveras	13,681	1,872	10,005	25,558	634	374	1,008	35	79	114
Colusa	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Contra Costa	256,556	7,477	13,528	277,561	6,634	1,279	7,913	2,204	797	3,001
Del Norte	8,006	201	4,471	12,678	668	849	1,517	70	7	77
El Dorado	54,631	1,980	20,388	76,999	1,696	568	2,264	322	427	749
Fresno + Glenn *	161,844	5,660	17,836	185,340	9,215	1,587	10,802	3,919	969	4,888
Humboldt	28,926	2,750	8,368	40,044	2,191	338	2,529	349	305	654
Imperial	23,487	940	25,468	49,895	2,095	2,276	4,371	494	348	842
Inyo	7,214	497	1,637	9,348	795	76	871	847	11	858
Kern + Kings	140,833	8,499	120,077	269,409	8,593	3,112	11,705	8,593	2,814	11,407
Lake **	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Lassen	17,538	358	31,046	48,942	1,973	658	2,631	32	14	46
Los Angeles	12,785	In #1	2,105	14,890	585	208	793	61	43	104
Los Angeles	1,643,747	241,023	116,998	2,001,768	83,654	15,757	99,411	37,320	11,757	49,077
Madera	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Marin	70,227	5,169	10,359	85,755	2,832	570	3,402	579	138	717
Mariposa + Mendocino	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Merced	17,192	924	9,420	27,536	1,983	427	2,410	243	117	360
Modoc	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Mono	1,856	30	841	2,727	381	241	622	10	17	27
Monterey #	72,998	5,357	6,558	84,913	4,414	704	5,118	752	264	1,016
Napa	21,888	2,036	1,620	25,544	1,705	445	2,150	254	276	530
Nevada	33,664	908	15,833	50,405	1,107	283	1,390	218	206	424
Orange	612,425	27,589	17,507	657,521	24,437	1,817	26,254	11,393	916	12,309
Placer	67,592	2,655	18,185	88,432	2,801	1,315	4,116	573	553	1,126
Plumas	N/A	-	-	0	-	-	0	-	-	0
Riverside	388,493	7,298	137,089	532,880	17,984	9,988	27,972	In #5	In #6	0
Sacramento	294,089	19,238	17,780	331,107	11,499	2,240	13,739	3,598	2,062	5,660
San Benito	9,059	359	1,288	10,706	477	52	529	132	55	187
San Bernardino	411,895	31,066	91,599	534,560	15,136	9,595	24,731	5,839	6,898	12,737
San Diego #	598,127	43,779	51,441	693,347	20,789	3,728	24,517	7,038	3,069	10,107
San Francisco	112,296	35,446	6,306	154,048	15,670	In #3	15,670	2,676	In #3	2,676
San Joaquin	113,165	9,128	8,256	130,549	6,564	1,114	7,678	1,814	816	2,630
San Luis Obispo	65,669	4,372	14,622	84,663	4,815	1,232	6,047	935	307	1,242
San Mateo #	178,585	5,532	6,712	190,829	6,591	3,356	9,947	3,079	3,356	6,435
Santa Barbara #	90,682	7,063	4,672	102,417	3,269	464	3,733	1,120	362	1,482
Santa Clara	367,528	19,951	8,632	396,111	13,206	396	13,602	6,412	97	6,509
Santa Cruz	62,267	4,147	11,624	78,038	2,881	492	3,373	550	134	684
Shasta + Sierra	45,522	2,008	12,717	60,247	3,370	1,278	4,648	325	363	688
Siskiyou	1,540	24	948	2,512	102	26	128	12	4	16
Solano + Sonoma	30,517	832	In #1	31,349	2,692	In #5	2,692	745	In #8	745
Stanislaus	94,480	3,363	6,116	103,959	2,683	867	3,550	824	684	1,508
Sutter	117,070	6,007	15,656	138,733	3,758	1,148	4,906	1,597	513	2,110
Tehama	90,736	5,503	4,701	100,940	4,935	1,224	6,159	1,587	In #6	1,587
Trinity ***	15,783	1,521	1,947	19,251	848	161	1,009	394	132	526
Tulare #	15,705	518	8,437	24,660	754	249	1,003	262	77	339
Tuolumne + Yuba	4,115	523	4,621	9,259	370	43	413	14	4	18
	86,063	2,667	In #1,#2	88,730	4,936	In #5	4,936	947	In #8	947
	21,592	937	7,827	30,356	898	201	1,099	49	37	86
	181,892	7,054	12,161	201,107	5,412	772	6,184	3,418	1,264	4,682
	31,066	2,226	2,529	35,821	1,898	484	2,382	712	324	1,036
	11,013	2,072	2,025	15,110	2,090	435	2,525	292	318	610
Totals	7,022,843	572,328	909,575	8,504,746	328,233	73,960	402,193	119,276	42,804	162,080

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TABLE E (CONTINUED)
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Rural					Miscellaneous				TOTAL SECURED ROLL (20)
	Irrigated (11)	Non-irrigated (12)	Restricted (13)	Vacant (14)	Total (15)	Secured Possessory Interests (16)	Oil, Gas & Mineral (17)	Others (18)	Total (19)	
Alameda	N/A	N/A	In #14	4,029	4,029	-	4	-	4	384,257
Alpine	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	1,778
Amador	-	-	1,086	5,436	6,522	176	200	20	396	21,137
Butte	N/A	N/A	N/A	N/A	0	0	24	N/A	24	84,104
Calaveras	N/A	4,854	1,313	5,282	11,449	N/A	1,177	1,957	3,134	41,263
Colusa	N/A	N/A	712	N/A	712	0	209	N/A	209	11,863
Contra Costa	2,766	630	500	0	3,896	2	988	4,914	5,904	298,275
Del Norte	0	215	707	440	1,362	1	0	0	1	15,635
El Dorado	-	783	1,271	-	2,054	1,426	15	18,434	19,875	101,941
Fresno +	12,358	2,643	14,494	1,809	31,304	4	359	0	363	232,697
Glenn *	-	-	-	-	0	-	-	-	0	15,439
Humboldt	8,065	N/A	7,572	6,079	21,716	0	784	325	1,109	66,052
Imperial	5,763	2,663	0	17,650	26,076	0	26	704	730	81,914
Inyo	46	1,264	0	4,427	5,737	In #1, #5, etc.	529	145	674	17,488
Kern	11,950	7,985	In #11,12	17,355	37,290	0	28,513	1,297	29,810	359,621
Kings	N/A	N/A	N/A	N/A	37,623	194	99	N/A	293	37,916
Lake *+	373	2,180	342	-	2,895	0	29	123	152	54,666
Lassen	N/A	N/A	2,503	N/A	2,503	0	77	5,032	5,109	23,399
Los Angeles	-	-	-	63,037	63,037	10,439	2,460	17,702	30,601	2,243,894
Madera	N/A	N/A	N/A	N/A	0	N/A	53	N/A	53	46,812
Marin	25	817	501	8	1,351	0	0	383	383	91,608
Mariposa +	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	12,501
Mendocino	918	13,099	9,678	809	24,504	0	0	69	69	54,879
Merced	N/A	N/A	0	N/A	0	N/A	N/A	N/A	0	61,755
Modoc	1,165	3,039	553	46	4,803	0	0	19,120	19,120	27,299
Mono	-	-	-	-	0	-	-	-	0	14,681
Monterey #	1,843	2,197	2,821	913	7,774	2	294	6,871	7,167	105,988
Napa	10,289	503	579	-	11,371	-	-	5,074	5,074	44,669
Nevada	0	0	372	0	372	0	0	0	0	52,591
Orange	-	3,558	203	-	3,761	556	381	34,107	35,044	734,889
Placer	N/A	N/A	1,175	N/A	1,175	0	82	7,704	7,786	102,635
Plumas	-	-	-	-	0	-	-	-	0	22,139
Riverside	6,803	In #11	2,431	351	9,585	-	-	38,848	38,848	609,285
Sacramento	6,511	In #11	1,506	In #11	8,017	137	192	13,518	13,847	372,370
San Benito	2,071	In #11	2,259	170	4,500	0	10	0	10	15,932
San Bernardino	1,331	205	811	99,979	102,326	5,440	499	845	6,784	681,138
San Diego #	11,744	12,946	1,394	479	26,563	4,064	170	50,338	54,572	809,106
San Francisco	0	0	0	0	0	In #1	0	0	0	172,394
San Joaquin	4,709	399	6,743	263	12,114	479	97	1,888	2,464	155,435
San Luis Obispo	252	283	3,506	11,443	15,484	370	113	13,869	14,352	121,788
San Mateo #	878	236	706	558	2,378	-	12	3,142	3,154	212,743
Santa Barbara #	650	2,584	2,147	0	5,381	152	778	4,128	5,058	118,071
Santa Clara	In #12	3,784	3,163	56	7,003	3,200	20	495	3,715	426,940
Santa Cruz	607	6	837	0	1,450	0	30	6,655	6,685	90,230
Shasta +	N/A	N/A	2,328	3,649	5,977	10	95	16,102	16,207	87,767
Sierra	-	-	473	206	679	171	297	111	579	3,914
Siskiyou	In #12	5,479	3,970	In #12	9,449	0	0	474	474	44,709
Solano +	-	-	2,430	3,605	6,035	2	246	7,537	7,785	122,837
Sonoma	603	5,002	2,109	141	7,855	0	1,210	6,034	7,244	160,848
Stanislaus	2,896	In #11	6,616	4,472	13,984	0	-	2,601	2,601	125,271
Sutter	6,233	In #11	In #11	In #11	6,233	0	256	1,898	2,154	29,173
Tehama	1,388	449	5,001	100	6,938	0	78	0	78	33,018
Trinity **	762	In #4	861	-	1,623	0	1,117	-	1,117	12,430
Tulare #	21,338	In #11	In #11	In #11	21,338	339	In #18	6261	6,600	122,551
Tuolumne +	131	2,492	1,285	0	3,908	672	347	829	1,848	37,297
Ventura	1,842	1,998	1,539	797	6,176	N/A	955	7,441	8,396	226,545
Yolo	2,468	800	3,324	-	6,592	0	165	0	165	45,996
Yuba	3,375	1,605	157	111	5,248	0	448	0	448	23,941
Totals	132,153	84,698	101,978		318,829	27,836	43,438	306,995	378,269	10,327,514

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TABLE E (CONTINUED)
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(UNSECURED ROLL)

	Aircraft (21)	Boats (22)	Personalty & Fixtures (23)	Unsecured Possessory Interests (24)	Manufactured Homes (25)	Leasehold Improvements (26)	Escapes from Prior Years' Rolls (27)	Other (28)	TOTAL UNSECURED ROLL (29)	GRAND TOTAL LOCAL ROLL (30)
Alameda	895	14,901	33,726	4,029	716	290	4,598	-	59,155	443,412
Alpine	0	10	67	94	9	0	0	47	227	2,005
Amador	83	1,049	1,060	109	-	650	30	-	2,981	24,118
Butte	275	2,720	2,667	205	N/A	3,075	N/A	N/A	8,942	93,046
Calaveras	50	1,387	881	84	N/A	N/A	18	76	2,496	43,759
Colusa	130	743	1,179	69	N/A	N/A	N/A	N/A	2,121	13,984
Contra Costa	683	29,227	23,698	2,382	1,427	3,235	0	0	60,652	358,927
Del Norte	38	512	433	376	-	4	0	17	1,380	17,015
El Dorado	358	4,008	2,945	214	-	91	-	98	7,714	109,655
Fresno +	680	6,686	19,200	1,353	14	454	1,037	-	29,424	262,121
Glenn *	136	440	1,243	-	-	-	-	-	1,819	17,258
Humboldt	200	2,553	3,469	884	0	432	251	40	7,829	73,881
Imperial	194	1,483	4,180	580	-	771	113	0	7,321	89,235
Inyo	85	453	988	368	0	N/A	N/A	0	1,894	19,382
Kern	922	3,237	17,062	623	In #1,#26	2,612	N/A	1,261	25,717	385,338
Kings	126	1,916	1,170	213	971	237	N/A	734	5,367	43,283
Lake *+	130	6,761	1,372	145	-	-	-	191	8,599	63,265
Lassen	35	409	412	311	38	95	N/A	N/A	1,300	24,699
Los Angeles	3,871	52,514	232,195	233	15,779	0	22,890	8,238	335,720	2,579,614
Madera	133	1,141	N/A	N/A	N/A	N/A	N/A	4,019	5,293	52,105
Marin	69	689	3,263	999	0	44	746	103	5,913	97,521
Mariposa +	51	453	902	316	N/A	N/A	3	0	1,725	14,226
Mendocino	189	2,026	7,200	490	2,305	70	200	36	12,516	67,395
Merced	247	1,850	3,577	0	1,963	0	0	0	7,637	69,392
Modoc	39	293	294	254	0	77	4	0	961	28,260
Mono	33	213	-	451	-	56	-	789	1,542	16,223
Monterey #	374	6,126	12,644	1,638	-	402	-	6	21,190	127,178
Napa	319	1,646	3,366	258	1,140	-	-	-	6,729	51,398
Nevada	265	2,511	4,663	357	1,834	0	191	0	9,821	62,412
Orange	989	37,180	92,300	2,943	-	In #23	2,400	0	135,812	870,701
Placer	400	5,761	6,882	291	1,082	411	N/A	0	14,827	117,462
Plumas	59	1,407	851	N/A	N/A	N/A	N/A	1,101	3,418	25,557
Riverside	1,841	4,163	27,418	-	N/A	-	N/A	36	33,458	642,743
Sacramento	685	18,170	45,959	1,840	0	867	6,429	0	73,950	446,320
San Benito	229	564	1,284	61	In #23	In #23	0	0	2,138	18,070
San Bernardino	1,730	20,019	32,208	0	13,234	1,587	0	0	68,778	749,916
San Diego #	2,072	19,448	65,945	0	0	435	2,326	-	90,226	899,332
San Francisco	0	2,073	47,797	2,674	0	50	1,173	-	53,767	226,161
San Joaquin	388	10,296	12,039	479	N/A	135	N/A	-	23,337	178,772
San Luis Obispo	463	12,499	11,986	0	0	1,551	N/A	0	26,499	148,287
San Mateo #	403	11,065	18,391	2,492	-	294	-	-	32,645	245,388
Santa Barbara #	580	6,133	15,349	2,116	-	In #23	465	728	25,371	143,442
Santa Clara	1,172	12,475	72,135	1,396	In #1	N/A	1,869	90	89,137	516,077
Santa Cruz	271	2,707	7,379	1,171	107	N/A	N/A	0	11,635	101,865
Shasta +	294	7,308	5,090	1,507	0	N/A	N/A	0	14,199	101,966
Sierra	6	179	164	1,093	0	44	16	1	1,503	5,417
Siskiyou	109	711	1,165	711	0	500	200	0	3,396	48,105
Solano +	201	4,617	6,318	606	-	195	-	-	11,937	134,774
Sonoma	911	8,199	12,564	862	0	N/A	0	0	22,536	183,384
Stanislaus	297	5,338	12,409	436	4,306	174	N/A	N/A	22,960	148,231
Sutter	170	3,143	2,283	42	12	124	196	285	6,255	35,428
Tehama	90	1,372	N/A	133	In #1	314	24	2,190	4,123	37,141
Trinity **#	-	-	-	297	-	-	-	-	297	12,727
Tulare #	500	8,022	11,034	678	0	139	N/A	13	20,386	142,937
Tuolumne +	211	1,790	1,531	435	0	48	0	0	4,015	41,312
Ventura	931	16,733	20,675	1,881	N/A	853	N/A	3,350	44,423	270,968
Yolo	176	1,326	5,460	130	859	195	703	-	8,849	54,845
Yuba	112	2,181	1,034	145	0	66	0	105	3,643	27,584
Totals	25,900	372,836	921,506	41,454	45,796	20,577	45,882	23,554	1,497,505	11,825,019

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TABLE F
REAL PROPERTY WORKLOAD DATA
 (See Table O for Workload/Staff Comparisons)

	Transfers			New Construction			
	Single Family Transfers (1)	All Other Transfers (2)	Total Transfers (3)	Jurisdictions Issuing Building Permits (4)	Total Building Permits Received (5)	New Assessments Resulting From Permits (6)	Construction Discovered Without Permits (7)
Alameda	23,381	3,725	27,106	17	8,996	5,930	In #6
Alpine	N/A	N/A	0	1	105	N/A	4
Amador	600	564	1,164	7	1,359	2,000	50
Butte	N/A	5,922	5,922	-	-	-	-
Calaveras	728	915	1,643	2	1,133	745	N/A
Colusa	503	542	1,045	3	1,833	1,012	213
Contra Costa	19,563	572	20,135	15	20,569	12,113	0
Del Norte	1,558	1,169	2,727	2	1,021	800	24
El Dorado	4,539	8,813	13,352	3	4,716	2,574	40
Fresno +	11,821	8,325	20,146	16	14,859	9,096	N/A
Glenn *	-	733	733	3	765	-	-
Humboldt	N/A	3,654	3,654	8	3,800	1,658	225
Imperial	1,760	2,520	4,280	5	3,013	2,599	50
Inyo	N/A	755	755	2	N/A	308	N/A
Kern +	10,288	7,793	18,081	9	20,000	10,136	844
Kings	1,873	634	2,507	5	2,092	1,385	242
Lake **	N/A	3,847	3,847	3	26,676	N/A	N/A
Lassen	In #2	1,090	1,090	2	1,114	1,065	22
Los Angeles	182,647	46,226	228,873	86	334,096	89,550	N/A
Madera	N/A	N/A	0	N/A	NA	N/A	N/A
Marin	757	935	1,692	12	8,184	3,477	0
Mariposa +	N/A	629	629	N/A	1,042	N/A	35
Mendocino	-	-	0	3	1,997	1,030	231
Merced	-	5,476	5,476	7	N/A	4,929	-
Modoc	289	755	1,044	2	465	232	45
Mono	1,154	-	1,154	2	1,442	307	15
Monterey #	7,460	In #1	7,460	13	N/A	2,058	N/A
Napa	N/A	3,454	3,454	5	1,674	N/A	50
Nevada	3,547	3,817	7,364	3	3,416	2,193	100
Orange	57,833	7,402	65,235	32	48,567	18,245	0
Placer	6,491	1,879	8,370	7	6,979	2,960	0
Plumas	3,502	-	3,502	2	-	-	-
Riverside	41,697	21,816	63,513	25	24,064	20,923	N/A
Sacramento	11,557	14,834	26,391	7	12,297	6,978	400
San Benito	In #2	1,553	1,553	3	781	750	425
San Bernardino	39,322	71,496	110,818	24	43,560	12,069	200
San Diego #	66,326	33,523	99,849	19	13,187	18,722	756
San Francisco	4,804	4,212	9,016	1	22,227	N/A	N/A
San Joaquin	11,298	10,005	21,303	8	13,207	4,930	3,378
San Luis Obispo	4,104	6,156	10,260	8	9,833	N/A	407
San Mateo #	10,400	12,505	22,905	24	23,956	4,501	N/A
Santa Barbara #	3,792	816	4,608	8	6,063	2,617	200
Santa Clara	23,028	3,011	26,039	17	20,112	6,186	N/A
Santa Cruz	4,786	1,748	6,534	5	5,211	1,812	8
Shasta +	N/A	6,560	6,560	4	4,681	3,803	25
Sierra	125	367	492	1	203	165	5
Siskiyou	884	5,897	6,781	6	1,809	1,175	50
Solano +	7,921	8,708	16,629	8	-	1,224	-
Sonoma	In #2	10,734	10,734	11	11,500	9,500	N/A
Stanislaus	14,881	3,423	18,304	10	9,885	5,282	1,500
Sutter	1,372	848	2,220	3	2,948	1,541	14
Tehama	2,840	-	2,840	4	2,011	1,508	100
Trinity ***	228	315	543	1	520	630	290
Tulare #	N/A	8,234	8,234	9	N/A	N/A	N/A
Tuolumne +	1,100	733	1,833	2	1,607	1,131	100
Ventura	15,685	16,961	32,646	11	28,663	8,815	N/A
Yolo	2,083	2,423	4,506	5	4,956	1,755	50
Yuba	696	600	1,296	5	1,913	957	6
Totals	609,223	369,624	978,847	506	785,107	293,376	10,104

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TABLE F (CONTINUED)

REAL PROPERTY WORKLOAD DATA

(See Table O for Workload/Staff Comparisons)

	Taxpayer Relief			Miscellaneous			
	Units Affected by Misfortune/ Calamity (8)	Properties Affected by Eminent Domain (9)	Propositions 60,90,110 Claims Filed (10)	Appealed Properties (11)	Property Splits (12)	New Subdivision Lots (13)	Roll Corrections (14)
Alameda	55	2	222	N/A	968	2,999	12,130
Alpine	2	0	0	0	N/A	N/A	N/A
Amador	10	0	5	-	81	54	682
Butte	593	1	21	N/A	422	466	2,269
Calaveras	5	0	4	57	438	77	695
Colusa	N/A	N/A	N/A	N/A	77	150	146
Contra Costa	24	23	363	5,063	436	3,492	13,827
Del Norte	12	2	2	14	221	96	432
El Dorado	-	-	9	362	420	300	1,269
Fresno +	N/A	637	58	N/A	4,681	2,150	7,942
Glenn *	-	-	-	-	-	-	-
Humboldt	12	0	11	101	328	848	2,025
Imperial	38	0	0	0	304	952	1,379
Inyo	6	0	29	24	24	0	183
Kern	0	0	160	-	354	2,216	9,961
Kings	1	0	137	141	-	906	574
Lake **	N/A	-	-	-	N/A	N/A	N/A
Lassen	N/A	-	2	18	49	81	333
Los Angeles	77,939	95	3,187	-	5,191	6,980	144,770
Madera	N/A	N/A	N/A	N/A	N/A	1,094	5,150
Marin	126	1	145	1,472	658	248	3,312
Mariposa +	5	0	1	0	301	204	234
Mendocino	42	0	8	84	-	-	-
Merced	51	N/A	19	528	326	1,077	2,904
Modoc	7	0	3	3	57	0	350
Mono	-	-	-	-	-	-	1,598
Monterey #	200	N/A	40	684	256	916	4,838
Napa	-	0	25	-	132	103	1,601
Nevada	129	N/A	14	N/A	295	151	1,096
Orange	79	210	3,898	0	644	3,523	57,250
Placer	276	N/A	43	939	3,199	2,119	4,906
Plumas	5	0	0	16	167	142	350
Riverside	N/A	N/A	1,298	N/A	9,677	In #21	31,614
Sacramento	165	4	82	187	226	3,866	16,639
San Benito	18	14	4	N/A	144	693	396
San Bernardino	87	N/A	3,500	5,500	N/A	1,977	47,328
San Diego #	50	117	96	37,932	9,500	5,525	45,059
San Francisco	279	-	47	N/A	104	952	4,315
San Joaquin	31	N/A	15	N/A	746	2,193	6,624
San Luis Obispo	229	N/A	21	683	1,717	259	7,906
San Mateo #	187	5	266	N/A	424	794	1,572
Santa Barbara #	72	-	58	700	683	663	3,053
Santa Clara	134	5	201	N/A	508	3,262	10,214
Santa Cruz	286	138	61	N/A	1,768	-	1,806
Shasta +	74	51	N/A	N/A	2,178	N/A	N/A
Sierra	8	0	0	1	13	0	314
Siskiyou	70	0	5	0	117	22	420
Solano +	-	-	4	-	301	1,368	5,109
Sonoma	1,750	-	-	-	784	1,491	6,200
Stanislaus	22	5	12	-	1,893	4,498	N/A
Sutter	17	0	280	-	93	106	N/A
Tehama	N/A	N/A	N/A	N/A	365	202	405
Trinity ***	-	-	-	-	16	23	-
Tulare #	N/A	N/A	39	N/A	100	2,125	4,969
Tuolumne +	12	9	6	0	62	238	360
Ventura	400	N/A	245	6,026	336	1,228	13,522
Yolo	-	5	14	388	208	1,042	688
Yuba	38	N/A	4	216	99	284	867
Totals	83,546	1,324	14,664	61,139	52,091	64,155	491,586

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TABLE F (CONTINUED)

REAL PROPERTY WORKLOAD DATA
(See Table O for Workload/Staff Comparisons)

Proposition 8									
	Improved Single Family (11)	Improved Multi Family (12)	Commercial (13)	Industrial (14)	Rural (15)	Others (16)	Total (17)	Carried Over From Previous Years (18)	New in 1994-95 (19)
Alameda	32,421	1,297	494	326	70	-	34,608	28,456	6,152
Alpine	39	0	0	0	0	0	39	36	3
Amador	311	-	10	5	0	125	451	80	371
Butte	N/A	N/A	N/A	N/A	N/A	N/A	0	8,498	-
Calaveras	423	33	35	9	201	1,786	2,487	1,906	581
Colusa	13	1	3	1	310	0	328	310	18
Contra Costa	22,583	200	686	0	100	419	23,988	13,402	10,586
Del Norte	23	0	8	0	0	5	36	21	15
El Dorado	3,075	66	2,781	86	349	13,017	19,374	4,203	15,171
Fresno + Glenn *	12,051	413	660	300	1,078	0	14,502	7,979	6,523
Humboldt	108	9	25	9	174	1	326	308	18
Imperial	250	24	16	4	1,000	9	1,303	1,075	228
Inyo	N/A	N/A	N/A	N/A	N/A	N/A	937	865	72
Kern	3,012	In #11	299	In #13	22	-	3,333	1,222	2,111
Kings	N/A	N/A	N/A	N/A	N/A	N/A	247	230	17
Lake **	N/A	N/A	N/A	N/A	N/A	N/A	0	-	-
Lassen	In #16	In #16	8	14	In #16	298	320	N/A	N/A
Los Angeles	41,585	20,793	12,995	-	-	11,263	86,636	32,113	118,749
Madera	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A
Marin	13,206	666	396	60	0	0	14,328	12,000	2,328
Mariposa +	69	N/A	N/A	N/A	N/A	N/A	69	20	49
Mendocino	50	0	5	3	7	0	65	30	35
Merced	4,355	125	65	-	800	-	5,345	4,000	1,345
Modoc	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	1,312
Mono	-	-	-	-	-	-	1,539	1,427	112
Monterey #	N/A	N/A	N/A	N/A	N/A	N/A	14,353	9,853	4,500
Napa	1,071	N/A	N/A	N/A	N/A	N/A	1,071	N/A	1,071
Nevada	1,701	47	65	18	0	496	2,327	1,390	937
Orange	223,485	8,660	9,874	4,416	1,320	12,157	259,912	179,073	80,839
Placer	9,257	1,156	248	116	0	4,927	15,704	12,183	3,521
Plumas	256	-	-	-	-	-	256	-	-
Riverside	100,031	826	706	In #13	187	24,569	126,319	55,512	70,807
Sacramento	84,648	773	660	335	39	1,824	88,279	67,960	20,319
San Benito	N/A	N/A	N/A	N/A	N/A	N/A	1,680	N/A	N/A
San Bernardino	119,181	843	2,155	830	1,101	8,572	132,682	128,711	3,971
San Diego #	61,341	4,997	3,102	1,918	1,123	36,794	109,275	90,047	19,228
San Francisco	22,667	3,418	2,225	37	0	0	28,347	N/A	28,347
San Joaquin	39,226	In #11	132	In #13	967	2	40,327	35,742	4,585
San Luis Obispo	6,865	254	241	54	706	5,061	13,181	12,072	1,109
San Mateo #	27,500	450	300	150	100	82	28,582	27,000	1,532
Santa Barbara #	17,485	456	356	89	58	36	18,480	17,034	1,446
Santa Clara	79,288	600	1,491	1,044	60	273	82,756	57,707	25,049
Santa Cruz	7,413	117	100	19	4	239	7,892	6,831	1,061
Shasta +	N/A	N/A	N/A	N/A	N/A	N/A	1,287	904	383
Sierra	47	0	0	4	0	0	51	41	10
Siskiyou	-	-	-	-	-	-	2,970	2,900	70
Solano +	-	-	-	-	-	-	25,000	15,000	10,000
Sonoma	-	-	-	-	-	-	7,235	4,800	2,435
Stanislaus	21,982	485	461	85	223	1,011	24,247	22,232	2,015
Sutter	1,109	62	23	10	193	3	1,400	339	1,061
Tehama	68	14	15	3	35	0	135	90	45
Trinity **	-	-	-	-	-	-	0	-	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A
Tuolumne +	174	6	10	10	6	2,010	2,216	2,100	116
Ventura	N/A	N/A	N/A	N/A	N/A	N/A	54,158	49,000	5,158
Yolo	4,901	72	53	90	44	-	5,160	3,294	1,866
Yuba	N/A	N/A	N/A	N/A	N/A	N/A	593	329	264
Totals	963,270	46,863	40,703	10,045	10,277	124,979	1,306,936	920,325	457,541

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TABLE G

BUSINESS PROPERTY WORKLOAD DATA
(Including Agricultural Businesses)

	Number of Boats (1)	General Aircraft (2)	Certificated Aircraft (3)	Direct Billing (4)	Field Appraisals (5)	Annual Racehorse Tax Returns (6)	Property Statements (Except 1-6) (7)	Number of Others (8)	TOTAL Business Property Assessments (9)	Vessel Property Statements (10)
Alameda	14,901	877	18	11,428	6,016	134	23,380	719	57,473	1,533
Alpine	10	0	0	0	15	0	100	0	125	0
Amador	1,049	83	0	2	90	0	1,534	180	2,938	-
Butte	2,720	257	1	0	823	0	7,354	0	11,155	1
Calaveras	1,387	40	N/A	0	0	1	885	166	2,479	0
Colusa	743	130	0	0	71	0	2,274	0	3,218	0
Contra Costa	26,295	596	0	6,026	0	194	19,332	0	52,443	130
Del Norte	512	38	1	172	243	0	1,027	0	1,993	-
El Dorado	4,008	358	0	18	1,299	2	2,956	366	9,007	4
Fresno +	6,661	646	10	N/A	2,706	207	18,489	0	28,719	25
Glenn *	440	136	-	200	-	-	2,224	-	3,000	-
Humboldt	2,553	201	3	0	800	3	4,562	0	8,122	247
Imperial	1,483	194	-	414	350	N/A	3,206	180	5,827	-
Inyo	453	73	1	267	174	0	1,938	0	2,906	N/A
Kern +	3,474	1,018	0	6,500	1,661	23	9,358	6,452	28,486	0
Kings	1,916	126	0	0	N/A	N/A	2,354	-	4,396	0
Lake **	6,761	130	-	253	0	-	1,842	188	9,174	0
Lassen	409	35	0	0	275	3	1,207	N/A	1,929	0
Los Angeles	52,514	3,871	518	102,942	12,000	4,500	139,359	23,545	339,249	4,572
Madera	1,141	133	0	0	700	40	5,900	0	7,914	3
Marin	800	69	0	1,305	0	15	2,525	0	4,714	250
Mariposa +	453	51	-	-	261	-	997	65	1,827	In #23
Mendocino	2,026	187	0	710	800	0	6,400	106	10,229	0
Merced	1,850	247	30	2,100	1,950	7	N/A	7,951	14,135	0
Modoc	293	38	0	0	72	1	In #8	762	1,166	0
Mono	213	30	-	500	100	-	677	-	1,520	-
Monterey #	6,126	374	In #2	-	3,161	N/A	9,483	6	19,150	N/A
Napa	1,646	319	-	-	734	-	4,809	-	7,508	N/A
Nevada	2,511	265	0	1,836	52	15	4,101	0	8,780	9
Orange	37,180	970	19	-	4,000	17	80,840	-	123,026	3,136
Placer	5,761	435	0	1,115	978	9	3,375	0	11,673	13
Plumas	1,408	58	0	552	-	0	1,545	-	3,563	0
Riverside	3,354	1,167	15	3,712	5,482	0	21,284	0	35,014	62
Sacramento	18,170	667	18	6,883	1,641	264	26,030	11,141	64,814	796
San Benito	554	175	0	252	200	3	2,058	N/A	3,242	0
San Bernardino	20,019	1,730	0	12,446	0	522	20,196	0	54,913	0
San Diego #	19,448	2,049	23	12,037	12,531	355	92,886	-	139,329	4,657
San Francisco	2,073	0	0	25,391	5,443	0	14,890	0	47,797	208
San Joaquin	10,298	388	0	5,229	5	237	11,817	518	28,492	N/A
San Luis Obispo	8,030	417	7	3,648	1,624	144	8,265	0	22,135	251
San Mateo #	11,065	403	40	8,770	0	18	13,234	203	33,733	N/A
Santa Barbara #	6,133	520	8	0	3,600	260	11,749	308	22,578	376
Santa Clara	12,475	1,172	17	0	12,119	12	63,340	0	89,135	13
Santa Cruz	2,707	256	0	3,442	1,130	5	4,909	0	12,449	0
Shasta +	7,308	294	3	208	1,600	2	5,859	880	16,154	-
Sierra	144	5	0	37	54	0	487	0	727	0
Siskiyou	711	108	0	1,498	250	2	1,815	0	4,384	0
Solano +	4,617	201	0	0	500	0	6,318	0	11,636	212
Sonoma	7,000	820	-	450	1,300	25	14,000	-	23,595	N/A
Stanislaus	5,338	288	0	1,058	2,941	32	8,806	816	19,279	0
Sutter	2,188	164	0	0	104	3	4,350	661	7,470	4
Tehama	1,372	90	0	224	50	1	2,190	314	4,241	0
Trinity ***	1,206	64	-	38	In #3	-	936	83	2,327	-
Tulare #	8,022	482	0	In #1	In #7	18	18,622	0	27,144	N/A
Tuolumne +	1,790	211	0	0	0	0	1,531	0	3,532	0
Ventura	16,778	876	4	3,509	N/A	15	18,728	64	39,974	154
Yolo	1,326	154	12	791	1,070	5	3,599	327	7,284	0
Yuba	2,181	104	N/A	N/A	200	N/A	2,485	2,328	7,298	N/A
Totals	364,004	24,790	748	225,963	91,175	7,094	744,417	58,329	1,516,520	16,656

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE G (CONTINUED)

BUSINESS PROPERTY WORKLOAD DATA

	Mandatory Audits							TOTAL AUDITS COMPLETED & WAIVED (18)	Audits Carried Over to 1995-96 (19)
	Total Audits (4 yrs) (11)	Audits Due (12)	Audits Assigned (13)	Audits Carried Over (14)	Potential Current Year Audits (15)	Audits Completed 1994-95 (16)	Audits Waived 1994-95 (17)		
Alameda	1,935	499	118	166	783	595	94	689	94
Alpine	1	0	0	1	1	0	0	0	1
Amador	35	16	25	5	46	10	0	10	36
Butte	8	29	0	15	44	22	0	22	22
Calaveras	5	4	0	12	16	2	0	2	14
Colusa	99	34	0	0	34	20	0	20	14
Contra Costa	1,226	288	4	5	297	293	4	297	0
Del Norte	32	14	0	4	18	7	0	7	11
El Dorado	124	38	15	25	78	28	10	38	40
Fresno +	1,393	334	347	10	691	681	10	691	0
Glenn *	-	-	-	-	0	-	-	0	0
Humboldt	182	51	0	6	57	47	10	57	0
Imperial	215	55	0	0	55	54	1	55	0
Inyo	32	8	0	20	28	0	0	0	28
Kern	644	159	1	219	379	76	3	79	300
Kings	124	35	98	89	222	221	1	222	0
Lake **	37	11	1	-	12	-	-	0	12
Lassen	20	0	0	20	20	7	0	7	13
Los Angeles	17,147	4,000	0	330	4,330	4,068	227	4,295	35
Madera	140	126	50	2	178	58	0	58	120
Marin	260	65	0	165	230	0	0	0	230
Mariposa +	13	11	0	0	11	10	1	11	0
Mendocino	146	30	0	5	35	26	1	27	8
Merced	247	71	0	0	71	66	0	66	5
Modoc	12	7	0	0	7	5	0	5	2
Mono	10	8	-	3	11	8	-	8	3
Monterey #	422	136	8	42	186	119	38	157	29
Napa	171	29	0	48	77	29	30	59	18
Nevada	175	24	0	0	24	24	0	24	0
Orange	5,516	1,161	0	154	1,315	1,150	165	1,315	0
Placer	252	64	12	0	76	73	3	76	0
Plumas	0	17	0	0	17	0	0	0	17
Riverside	1,317	256	0	478	734	173	0	173	561
Sacramento	1,238	310	19	46	375	273	102	375	0
San Benito	77	16	12	12	40	35	5	40	0
San Bernardino	N/A	501	40	625	1,166	200	906	1,106	60
San Diego #	3,195	670	10	70	750	750	0	750	0
San Francisco	2,018	452	6	132	590	428	62	490	100
San Joaquin	891	180	40	54	274	216	55	271	3
San Luis Obispo	345	86	0	0	86	81	5	86	0
San Mateo #	363	264	1	70	335	218	117	335	0
Santa Barbara #	757	141	9	54	204	103	40	143	61
Santa Clara	923	923	0	4	927	620	262	882	45
Santa Cruz	336	79	0	89	168	32	0	32	136
Shasta +	425	57	20	-	77	77	-	77	0
Sierra	0	4	8	0	12	11	1	12	0
Siskiyou	55	23	0	1	24	23	0	23	1
Solano +	324	80	0	0	80	75	5	80	0
Sonoma	-	132	0	91	223	178	30	208	15
Stanislaus	603	156	11	5	172	157	6	163	9
Sutter	150	39	0	24	63	57	4	61	2
Tehama	45	11	8	1	20	20	0	20	0
Trinity **	2	-	-	-	0	-	-	0	0
Tulare #	600	145	15	98	258	170	25	195	63
Tuolumne +	58	2	0	32	34	13	0	13	21
Ventura	811	202	0	57	259	109	63	172	87
Yolo	357	75	0	16	91	75	16	91	0
Yuba	182	40	8	5	53	47	3	50	3
Totals	45,695	12,168	886	3,310	16,364	11,840	2,305	14,145	2,219

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

SECTION IV.

**ASSESSMENT
APPEALS
STATISTICS**

TABLE H

DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
(1994-95 Fiscal Year)

	Number of Residential Appeals Filed (1)	Number of Commercial Appeals Filed (2)	Number of Industrial Appeals Filed (3)	Number of Rural Appeals Filed (4)	Number of Business Property Appeals Filed (5)	Number of Other Appeals Filed (6)	Total Number of Appeals Filed (7)	Number of Appeals Filed 1993-94 (8)	Percentage Change From 1993-94 to '94-95 (9)
Alameda	9,111	1,328	1,101	92	466	778	12,876	15,343	-19.2%
Alpine	0	0	0	0	0	0	0	-	-
Amador	52	5	4	5	3	-	69	54	21.7%
Butte	84	50	8	17	14	8	181	262	-44.8%
Calaveras	4	6	0	28	1	0	39	13	66.7%
Colusa	3	11	0	0	0	22	36	57	-58.3%
Contra Costa	3,949	613	3,796	68	191	36	8,653	3,937	54.5%
Del Norte	3	14	0	0	0	0	17	20	-17.6%
El Dorado	157	19	3	9	34	8	230	332	-44.3%
Fresno +	319	381	In #2	75	176	48	999	779	22.0%
Glenn *	-	13	-	3	-	29	45	45	0.0%
Humboldt	76	47	9	7	22	45	206	155	24.8%
Imperial	136	38	52	69	5	-	300	237	21.0%
Inyo	6	11	3	0	0	0	20	17	15.0%
Kern +	244	382	In #2	46	31	79	782	1,552	-98.5%
Kings	8	38	0	16	0	45	107	145	-35.5%
Lake **	43	14	0	0	5	2	64	64	0.0%
Lassen	1	4	0	0	2	0	7	N/A	-
Los Angeles	24,189	17,603	In #2	7,706	N/A	18,695	68,193	59,399	12.9%
Madera	576	14	23	9	16	0	638	90	85.9%
Marin	388	133	11	3	120	3	658	867	-31.8%
Mariposa +	10	6	0	0	0	4	20	4	80.0%
Mendocino	43	4	2	0	31	10	90	78	13.3%
Merced	109	In #1	In #1	In #1	In #1	In #1	109	158	-45.0%
Modoc	0	1	0	0	0	0	1	5	-400.0%
Mono	69	0	0	0	3	0	72	55	23.6%
Monterey #	253	163	32	61	63	165	737	580	21.3%
Napa	40	18	8	9	7	5	87	127	-46.0%
Nevada	138	64	0	0	32	4	238	246	-3.4%
Orange	26,241	5,429	2,514	469	1,086	5,871	41,610	35,666	14.3%
Placer	742	447	0	0	11	9	1,209	1,399	-15.7%
Plumas	11	5	0	0	0	0	16	9	43.8%
Riverside	5,347	4,869	0	10,304	376	1,085	21,981	16,098	26.8%
Sacramento	4,215	934	430	54	393	1,438	7,464	4,633	37.9%
San Benito	2	13	8	14	1	0	38	7	81.6%
San Bernardino	N/A	N/A	N/A	N/A	N/A	N/A	9,868	-	-
San Diego #	20,931	2,361	1,067	16	690	1,609	26,674	20,671	22.5%
San Francisco	2,259	840	82	-	188	-	3,369	6,534	-93.9%
San Joaquin	225	268	81	38	74	124	810	782	3.5%
San Luis Obispo	102	115	18	19	16	0	270	327	-21.1%
San Mateo #	1,416	596	In #2	38	241	37	2,328	4,175	-79.3%
Santa Barbara #	287	179	37	25	55	152	735	633	13.9%
Santa Clara	1,181	1,537	In #2	N/A	350	387	3,455	4,991	-44.5%
Santa Cruz	17	145	4	4	14	0	184	136	26.1%
Shasta +	54	107	14	15	18	0	208	141	32.2%
Sierra	1	0	44	0	0	0	45	0	100.0%
Siskiyou	2	11	2	13	0	1	29	31	-6.9%
Solano +	461	277	25	3	44	80	890	861	3.3%
Sonoma	-	-	-	-	-	-	1,450	1,998	-37.8%
Stanislaus	260	203	57	45	71	39	675	-	-
Sutter	34	26	3	115	32	1	211	121	42.7%
Tehama	1	6	0	3	0	0	10	17	-70.0%
Trinity **	-	-	-	-	-	-	-	-	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	445	510	-14.6%
Tuolumne +	3	26	0	0	2	0	31	409	-1219.4%
Ventura	5,316	780	557	243	222	1,890	9,008	4,625	48.7%
Yolo	200	105	10	6	53	14	388	169	56.4%
Yuba	7	23	5	4	4	3	46	32	30.4%
Totals	109,326	40,282	10,010	19,651	5,163	32,726	228,921	189,596	17.2%

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TABLE I

DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
(OUTSTANDING APPEALS CARRIED OVER FROM PREVIOUS FISCAL YEARS)

	Number of Residential Appeals Outstanding (1)	Number of Commercial Appeals Outstanding (2)	Number of Industrial Appeals Outstanding (3)	Number of Rural Appeals Outstanding (4)	Number of Business Property Appeals Outstanding (5)	Number of Other Appeals Outstanding (6)	Total Number of Appeals Outstanding (7)
Alameda	3,103	1,310	961	91	524	107	6,096
Alpine	1	0	0	0	0	0	1
Amador	-	-	-	-	-	-	-
Butte	3	1	1	0	0	2	7
Calaveras	-	-	-	-	-	-	-
Colusa	0	4	0	0	0	0	4
Contra Costa	1,991	396	151	38	140	33	2,749
Del Norte	-	-	-	-	-	-	-
El Dorado	0	0	0	0	1	0	1
Fresno +	-	-	-	-	-	-	-
Glenn *	-	-	-	-	-	-	-
Humboldt	0	0	0	0	2	69	71
Imperial	-	-	-	-	-	-	-
Inyo	0	1	3	0	0	0	4
Kern +	-	-	-	-	-	-	-
Kings	0	39	0	0	6	1	46
Lake **	29	14	0	0	0	2	45
Lassen	2	18	N/A	N/A	-	-	20
Los Angeles	-	-	-	-	-	-	58,734
Madera	32	25	20	13	15	0	105
Marin	329	146	11	1	139	98	724
Mariposa +	3	0	0	0	0	3	6
Mendocino	6	0	0	14	1	0	21
Merced	18	In #1	In #1	In #1	In #1	In #1	18
Modoc	0	0	0	1	0	1	2
Mono	-	-	-	-	-	-	0
Monterey #	12	4	2	5	7	0	30
Napa	7	6	2	4	2	2	23
Nevada	12	31	0	0	0	3	46
Orange	20,642	4,253	2,063	689	7	12,310	39,964
Placer	192	107	0	0	5	1	305
Plumas	-	-	-	-	-	-	-
Riverside	2,876	4,138	0	8,894	192	1,112	17,212
Sacramento	1,572	279	169	20	112	642	2,794
San Benito	0	5	0	2	0	0	7
San Bernardino	N/A	N/A	N/A	N/A	N/A	N/A	8,500
San Diego #	3,018	1,304	749	8	411	1,419	6,909
San Francisco	2,410	664	58	0	148	0	3,280
San Joaquin	7	33	13	8	36	35	132
San Luis Obispo	74	62	1	27	12	0	176
San Mateo #	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Barbara #	52	37	1	18	6	16	130
Santa Clara	-	-	-	-	-	-	3,902
Santa Cruz	0	0	0	0	0	0	0
Shasta +	0	9	0	0	21	0	30
Sierra	-	-	-	-	-	-	0
Siskiyou	0	2	2	0	0	1	5
Solano +	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	873
Stanislaus	-	-	-	-	-	-	-
Sutter	1	2	6	23	56	0	88
Tehama	-	-	-	-	-	-	-
Trinity **	-	-	-	-	-	-	-
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	69
Tuolumne +	1	10	0	0	2	0	13
Ventura	1,051	540	380	173	65	76	2,285
Yolo	0	0	0	0	3	0	3
Yuba	0	1	0	0	0	0	1
Totals	37,444	13,441	4,593	10,029	1,913	15,933	155,431

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TABLE J
ASSESSMENT APPEALS ACTIVITY FOR THE 1994-95 FISCAL YEAR

	Total Number of Appeals		No Show (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			Total Number of Appeals Resolved (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
	Filed (1)	Withdrawn (2)				Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	12,876	1,012	-	67	6,702	-	3	-	7,784	5,092	-
Alpine	0	0	0	0	0	0	0	0	0	0	0
Amador	69	2	1	0	50	8	6	0	67	2	-
Butte	181	29	14	In #3	94	14	14	14	179	2	-
Calaveras	39	4	1	0	2	3	23	0	33	6	0
Colusa	36	5	0	0	27	0	0	0	32	4	0
Contra Costa	8,653	1,940	463	5	0	14	26	1	2,449	6,204	0
Del Norte	17	4	0	0	4	3	6	0	17	0	1
El Dorado	230	53	0	1	151	12	6	0	223	7	0
Fresno +	999	413	0	0	364	2	0	0	779	220	0
Glenn *	45	10	-	-	35	-	-	-	45	0	-
Humboldt	206	7	12	10	59	6	6	0	100	106	0
Imperial	300	109	4	-	139	1	9	0	262	38	0
Inyo	20	0	0	0	7	0	0	0	7	13	0
Kern +	782	N/A	N/A	51	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kings	107	10	8	1	51	2	4	0	76	31	0
Lake **	64	1	1	0	9	0	0	0	11	53	0
Lassen	7	0	0	0	0	0	0	0	0	7	0
Los Angeles	68,193	55,239	In #2	In #2	In #2	In #2	In #2	In #2	55,239	12,954	N/A
Madera	638	45	1	0	18	5	7	0	76	562	-
Marin	658	59	0	0	173	2	2	0	236	422	0
Mariposa +	20	5	0	0	9	1	1	0	16	4	0
Mendocino	90	15	3	2	51	10	7	0	88	2	0
Merced	109	25	0	0	52	0	15	0	92	17	0
Modoc	1	0	1	0	0	0	0	0	1	0	0
Mono	72	25	0	0	39	0	5	0	69	3	-
Monterey #	737	264	26	32	310	23	7	0	662	75	0
Napa	87	14	4	0	48	2	4	0	72	15	0
Nevada	238	29	0	3	106	3	4	0	145	93	0
Orange	41,610	6,773	3,427	1,573	15,418	2,107	628	3	29,929	11,681	4
Placer	1,209	362	7	4	264	13	20	0	670	539	0
Plumas	16	6	0	0	0	1	9	0	16	0	0
Riverside	21,981	1,112	5	1,372	246	26	7	0	2,768	19,213	0
Sacramento	7,464	180	1	5	0	1	0	0	187	7,277	0
San Benito	38	1	0	0	13	0	1	0	15	23	0
San Bernardino	9,868	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	9,868	N/A
San Diego #	26,674	2,435	116	343	14,177	229	50	0	17,350	9,324	5
San Francisco	3,369	55	2	0	227	53	0	0	337	3,032	24
San Joaquin	810	238	9	83	207	11	10	12	570	240	-
San Luis Obispo	270	125	2	14	3	7	4	0	155	115	0
San Mateo #	2,328	645	8	0	1,204	25	9	0	1,891	437	0
Santa Barbara #	735	118	124	2	198	8	4	0	454	281	0
Santa Clara	3,455	934	46	364	420	12	9	N/A	1,785	1,670	N/A
Santa Cruz	184	68	11	8	90	0	2	0	179	5	1
Shasta +	208	34	3	1	126	9	10	0	183	25	0
Sierra	45	0	0	0	0	0	1	0	1	44	0
Siskiyou	29	8	10	0	2	3	2	1	26	3	-
Solano +	890	123	12	50	309	8	10	0	512	378	0
Sonoma	1,450	-	-	-	-	-	-	-	683	767	-
Stanislaus	675	104	137	N/A	147	3	3	0	394	281	0
Sutter	211	57	28	0	70	1	4	0	160	51	0
Tehama	10	0	0	0	5	0	3	0	8	2	0
Trinity **#	-	-	-	-	-	-	-	-	-	-	-
Tulare #	445	208	In #7	10	104	22	39	1	384	61	N/A
Tuolumne +	31	7	3	0	10	1	0	0	21	10	0
Ventura	9,008	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Yolo	388	138	39	54	126	8	10	3	378	10	0
Yuba	46	19	1	5	5	0	9	0	39	7	0
Totals	228,921	73,069	4,530	4,060	41,871	2,659	999	35	127,855	91,276	35

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE K
ASSESSMENT APPEALS ACTIVITY - OUTSTANDING APPEALS
 (PREVIOUS FISCAL YEARS)

	Total Number of Appeals Outstanding (1)	Withdrawn (2)	No Shows (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			Total Number of Appeals Resolved (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appeals to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	6,096	1,990	513	160	2,239	199	75	0	5,176	920	-
Alpine	1	0	0	0	0	0	0	0	0	1	0
Amador	-	-	-	-	-	-	-	-	-	-	-
Butte	7	0	0	0	0	0	5	0	5	2	0
Calaveras	-	-	-	-	-	-	-	-	-	-	-
Colusa	4	0	0	0	0	0	0	0	0	4	0
Contra Costa	2,749	1,133	76	10	15	14	8	0	1,256	1,493	2
Del Norte	-	-	-	-	-	-	-	-	-	-	-
El Dorado	1	0	0	0	0	0	0	0	0	1	0
Fresno +	-	-	-	-	-	-	-	-	-	-	-
Glenn *	-	-	-	-	-	-	-	-	-	-	-
Humboldt	71	3	0	0	0	0	0	0	3	68	0
Imperial	-	-	-	-	-	-	-	-	-	-	-
Inyo	4	0	1	0	0	0	0	0	1	3	0
Kern +	-	-	-	-	-	-	-	-	-	-	-
Kings	46	-	-	-	-	-	-	-	-	-	-
Lake **	45	1	0	0	27	3	0	0	31	14	0
Lassen	20	16	0	N/A	N/A	0	0	0	16	4	0
Los Angeles	58,734	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	58,734	-
Madera	105	28	0	0	9	0	0	0	37	68	0
Marin	724	177	2	0	275	31	18	0	503	221	0
Mariposa +	6	0	0	0	2	0	1	0	3	3	0
Mendocino	21	2	1	1	16	0	1	0	21	0	0
Merced	18	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	18	0
Modoc	2	0	0	0	1	0	1	0	2	0	0
Mono	-	-	-	-	-	-	-	-	-	-	-
Monterey #	30	12	3	1	5	1	0	0	22	8	0
Napa	23	6	1	0	8	2	4	0	21	2	1
Nevada	46	15	2	0	25	0	2	0	44	2	0
Orange	39,964	3,269	967	21	5,611	927	506	8	11,309	28,655	20
Placer	305	146	1	4	111	14	27	0	303	2	0
Plumas	-	-	-	-	-	-	-	-	-	-	-
Riverside	17,212	3,788	368	22	7,521	520	276	0	12,495	4,717	0
Sacramento	2,794	2,093	92	39	63	64	27	1	2,379	415	0
San Benito	7	0	0	0	3	0	1	0	4	3	0
San Bernardino	8,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,000	5,500	N/A
San Diego #	6,909	2,623	662	502	2,565	60	62	0	6,474	435	8
San Francisco	3,280	560	760	0	226	1,074	169	0	2,789	491	94
San Joaquin	132	27	2	1	33	10	7	1	81	51	4
San Luis Obispo	176	109	18	5	0	15	8	0	155	21	0
San Mateo #	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Barbara #	130	-	-	-	-	-	-	-	0	130	2
Santa Clara	3,902	-	-	-	-	-	-	-	-	-	-
Santa Cruz	0	0	0	0	0	0	0	0	0	0	0
Shasta +	30	1	2	0	7	0	4	0	14	16	0
Sierra	-	-	-	-	-	-	-	-	-	-	-
Siskiyou	5	0	0	0	0	1	1	0	2	3	-
Solano +	-	-	-	-	-	-	-	-	-	-	-
Sonoma	873	-	-	-	-	-	-	-	873	0	-
Stanislaus	-	-	-	-	-	-	-	-	-	-	-
Sutter	88	14	24	0	11	1	1	0	51	37	0
Tehama	-	-	-	-	-	-	-	-	-	-	-
Trinity **#	-	-	-	-	-	-	-	-	-	-	-
Tulare #	69	0	0	0	0	0	0	0	0	69	-
Tuolumne +	13	0	2	0	0	0	0	0	2	11	0
Ventura	2,285	-	-	-	-	-	-	-	2,174	111	0
Yolo	3	-	-	-	-	-	-	-	0	3	0
Yuba	1	0	0	0	0	0	0	0	0	1	-
Totals	155,431	16,013	3,497	766	18,773	2,936	1,204	10	49,246	102,237	131

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TABLE L
NUMBER OF APPEALS BOARDS
AND HEARING OFFICERS

	County Board of Equalization (1)	Assessment Appeals Boards (2)	Hearing Officers (3)
Alameda	0	2	1
Alpine	1	0	0
Amador	1	0	0
Butte	0	1	1
Calaveras	1	0	0
Colusa	1	0	0
Contra Costa	0	1	0
Del Norte	1	0	0
El Dorado	1	0	0
Fresno +	0	1	0
Glenn *	1	0	0
Humboldt	0	1	0
Imperial	1	0	0
Inyo	1	0	0
Kern +	0	1	0
Kings	1	0	0
Lake **	1	0	0
Lassen	0	1	0
Los Angeles	0	5	21
Madera	1	0	0
Marin	0	2	0
Mariposa +	0	1	0
Mendocino	1	0	0
Merced	0	1	0
Modoc	1	0	0
Mono	0	1	0
Monterey #	0	1	0
Napa	1	0	0
Nevada	0	1	0
Orange	0	3	7
Placer	0	1	0
Plumas	1	0	0
Riverside	0	2	0
Sacramento	0	2	2
San Benito	1	0	0
San Bernardino	0	3	3
San Diego #	0	4	0
San Francisco	0	2	9
San Joaquin	0	1	0
San Luis Obispo	0	1	0
San Mateo #	0	1	0
Santa Barbara #	0	1	0
Santa Clara	0	2	1
Santa Cruz	0	1	0
Shasta +	0	1	0
Sierra	1	0	0
Siskiyou	0	1	0
Solano +	0	1	0
Sonoma	0	1	2
Stanislaus	0	1	0
Sutter	0	1	0
Tehama	1	0	0
Trinity **#	1	0	0
Tulare #	0	1	5
Tuolumne +	1	0	0
Ventura	0	2	1
Yolo	0	1	0
Yuba	0	1	0
Totals	21	55	53

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SECTION V.

DATA ANALYSES

TABLE M
DEMOGRAPHIC COMPARISON

Alphabetical Order			Numerical Order						
Population 1/1/95 (1)	Gross Budget (2)	Total Roll Units (3)	Population 1/1/95 (4)	Total Roll Units (6)	Gross Budget (7)				
Alameda	1,362,900	\$9,816,934	443,412	Los Angeles	9,244,600	Los Angeles	2,579,614	Los Angeles	\$85,648,000
Alpine	1,230	104,406	2,005	San Diego #	2,720,900	San Diego #	899,332	Orange	17,405,039
Amador	33,850	456,409	24,118	Orange	2,641,400	Orange	870,701	Santa Clara	15,493,541
Butte	204,300	1,839,598	93,046	San Bernardino	1,618,200	San Bernardino	749,916	San Diego #	14,170,540
Calaveras	38,700	815,315	43,759	Santa Clara	1,607,700	Riverside	642,743	San Mateo #	11,476,367
Colusa	18,000	500,301	13,852	Riverside	1,393,500	Santa Clara	516,077	Riverside	10,139,318
Contra Costa	883,400	7,919,755	358,927	Alameda	1,362,900	Sacramento	446,320	Alameda	9,816,934
Del Norte	29,250	401,322	17,015	Sacramento	1,149,200	Alameda	443,412	Sacramento	9,598,486
El Dorado	148,600	2,271,928	109,655	Contra Costa	883,400	Kern +	385,338	San Bernardino	8,120,605
Fresno +	764,800	6,241,946	262,121	Fresno +	764,800	Contra Costa	358,927	Contra Costa	7,919,755
Glenn	27,100	-	17,013	San Francisco	759,300	Ventura	270,968	Kern +	6,358,902
Humboldt	128,900	1,420,746	73,881	Ventura	720,500	Fresno +	262,121	Fresno +	6,241,946
Imperial	141,500	1,077,748	89,235	San Mateo #	695,100	San Mateo #	245,388	Ventura	6,140,200
Inyo	18,900	761,859	19,382	Kern +	627,700	San Francisco	226,161	San Francisco	5,893,468
Kern +	627,700	6,358,902	385,338	San Joaquin	530,700	Sonoma	183,384	Sonoma	4,407,468
Kings	116,300	1,079,338	43,283	Sonoma	432,200	San Joaquin	178,772	San Joaquin	4,152,408
Lake +	57,500	-	71,094	Stanislaus	420,000	San Luis Obispo	148,287	Santa Barbara #	3,840,285
Lassen	29,800	355,509	24,699	Santa Barbara #	396,900	Stanislaus	148,231	Marin	3,799,609
Los Angeles	9,244,600	85,648,000	2,579,614	Solano +	377,600	Santa Barbara #	143,442	Placer	3,251,473
Madera	109,500	921,448	52,105	Monterey #	371,000	Tulare #	142,937	Stanislaus	3,103,944
Marin	245,500	3,799,609	97,521	Tulare #	355,200	Solano +	134,774	San Luis Obispo	3,058,315
Mariposa +	16,550	538,374	14,226	Marin	245,500	Monterey #	127,178	Monterey #	2,919,149
Mendocino	86,200	971,118	67,395	Santa Cruz	242,600	Placer	117,462	Tulare #	2,812,864
Merced	202,800	1,813,562	69,392	San Luis Obispo	236,000	El Dorado	109,655	Solano +	2,409,848
Modoc	10,700	286,612	28,260	Placer	210,000	Shasta +	101,966	El Dorado	2,271,928
Mono	11,250	452,500	16,223	Butte	204,300	Santa Cruz	101,865	Shasta +	1,934,728
Monterey #	371,000	2,919,149	127,178	Merced	202,800	Marin	97,521	Santa Cruz	1,885,767
Napa	120,600	1,006,383	51,398	Shasta +	166,100	Butte	93,046	Butte	1,839,598
Nevada	89,500	1,556,493	62,412	Yolo	153,700	Imperial	89,235	Merced	1,813,562
Orange	2,641,400	17,405,039	870,701	El Dorado	148,600	Humboldt	73,881	Nevada	1,556,493
Placer	210,000	3,251,473	117,462	Imperial	141,500	Lake +	71,094	Humboldt	1,420,746
Plumas	21,500	434,821	25,557	Humboldt	128,900	Merced	69,392	Yolo	1,146,428
Riverside	1,393,500	10,139,318	642,743	Napa	120,600	Mendocino	67,395	Kings	1,079,338
Sacramento	1,149,200	9,598,486	446,320	Kings	116,300	Nevada	62,412	Imperial	1,077,748
San Benito	43,050	490,615	18,070	Madera	109,500	Yolo	54,845	Napa	1,006,383
San Bernardino	1,618,200	8,120,605	749,916	Nevada	89,500	Madera	52,105	Mendocino	971,118
San Diego #	2,720,900	14,170,540	899,332	Mendocino	86,200	Napa	51,398	Madera	921,448
San Francisco	759,300	5,893,468	226,161	Sutter	74,900	Siskiyou	48,105	Siskiyou	920,749
San Joaquin	530,700	4,152,408	178,772	Yuba	64,100	Calaveras	43,759	Sutter	891,029
San Luis Obispo	236,000	3,058,315	148,287	Lake +	57,500	Kings	43,283	Lake +	883,523
San Mateo #	695,100	11,476,367	245,388	Tehama	55,700	Tuolumne +	41,312	Calaveras	815,315
Santa Barbara #	396,900	3,840,285	143,442	Tuolumne +	53,300	Tehama	37,141	Inyo	761,859
Santa Clara	1,607,700	15,493,541	516,077	Siskiyou	46,500	Sutter	35,428	Tuolumne +	674,003
Santa Cruz	242,600	1,885,767	101,865	San Benito	43,050	Modoc	28,260	Yuba	612,500
Shasta +	166,100	1,934,728	101,966	Calaveras	38,700	Yuba	27,584	Tehama	589,266
Sierra	3,460	274,528	5,417	Amador	33,850	Plumas	25,557	Mariposa +	538,374
Siskiyou	46,500	920,749	48,105	Lassen	29,800	Lassen	24,699	Colusa	500,301
Solano +	377,600	2,409,848	134,774	Del Norte	29,250	Amador	24,118	San Benito	490,615
Sonoma	432,200	4,407,468	183,384	Glenn	27,100	Inyo	19,382	Amador	456,409
Stanislaus	420,000	3,103,944	148,231	Plumas	21,500	San Benito	18,070	Mono	452,500
Sutter	74,900	891,029	35,428	Inyo	18,900	Del Norte	17,015	Plumas	434,821
Tehama	55,700	589,266	37,141	Colusa	18,000	Glenn *	17,013	Glenn *	431,901
Trinity #	13,950	-	15,773	Mariposa +	16,550	Mono	16,223	Del Norte	401,322
Tulare #	355,200	2,812,864	142,937	Trinity #	13,950	Trinity ***	15,773	Trinity ***	361,661
Tuolumne +	53,300	674,003	41,312	Mono	11,250	Mariposa +	14,226	Lassen	355,509
Ventura	720,500	6,140,200	270,968	Modoc	10,700	Colusa	13,984	Modoc	286,612
Yolo	153,700	1,146,428	54,845	Sierra	3,460	Sierra	5,417	Sierra	274,528
Yuba	64,100	612,500	27,584	Alpine	1,230	Alpine	2,005	Alpine	104,406
Totals	32,344,190	\$276,663,867	11,835,517	Totals	32,344,190	Totals	11,835,649	Totals	\$278,340,952

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 + County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE N
WORKLOAD INDICATORS

(See pages x and xi for explanation and calculation of units worked)

	Number of Real Property Units Worked (1)	Number of Appraisers (2)	Number of Units Worked Per Appraiser (3)	Number of Unsecured Units Worked (4)	Number of Auditor- Appraisers (5)	Number of Unsecured Units Worked Per Auditor- Appraiser (6)	Property Splits per Mapping/ Drafting/ Personnel (7)	New Subdivision Lots per Mapping/ Drafting/ Personnel (8)
Alameda	96,430	59	1,634.41	58,534	27	2,167.93	161.33	499.83
Alpine	45	0.5	90.00	125	0.5	250.00	0.00	0.00
Amador	4,563	2	2,281.50	2,951	1	2,951.00	81.00	54.00
Butte	9,875	13	759.62	11,191	1.07	10,458.88	140.67	155.33
Calaveras	6,151	5	1,230.20	2,482	0.5	2,517.00	219.00	38.50
Colusa	3,007	3	1,002.33	3,238	1	3,238.00	77.00	150.00
Contra Costa	79,464	50.4	1,576.67	52,927	12	4,410.58	87.20	698.40
Del Norte	4,366	2	2,183.00	2,000	1	2,000.00	442.00	192.00
El Dorado	37,700	16	2,356.25	9,069	2	4,534.50	140.00	100.00
Fresno +	60,211	42	1,433.60	29,576	14	2,112.57	585.13	268.75
Glenn *	1,578	5	315.60	3,000	0.5	6,000.00	0.00	0.00
Humboldt	9,188	10	918.80	8,181	3	2,727.00	328.00	848.00
Imperial	10,905	8	1,363.13	5,886	3	1,962.00	113.00	353.90
Inyo	2,266	2	1,133.00	2,906	1	2,906.00	24.00	0.00
Kern +	45,867	38	1,207.03	28,593	13	2,199.46	70.80	433.20
Kings	6,140	7	877.14	4,617	3	1,539.00	0.00	906.00
Lake **	3,911	8	488.88	9,179	2	4,589.50	0.00	0.00
Lassen	2,980	4	745.00	1,938	0.5	3,876.00	49.00	81.00
Los Angeles	711,414	346	2,056.11	343,317	135	2,543.09	123.60	166.19
Madera	6,882	14	491.57	7,988	2	3,994.00	0.00	364.67
Marin	25,459	23	1,106.91	4,834	4	1,208.50	658.00	248.00
Mariposa +	1,478	4	369.50	1,837	1	1,837.00	301.00	204.00
Mendocino	1,460	9	162.22	10,286	2	5,143.00	0.00	0.00
Merced	20,655	10	2,065.50	14,201	4	3,550.25	326.00	1,077.00
Modoc	1,741	2	870.50	1,171	1	1,171.00	57.00	0.00
Mono	4,682	5	936.40	1,531	1	1,531.00	0.00	0.00
Monterey #	30,805	17	1,812.06	19,332	7	2,761.71	256.00	916.00
Napa	6,516	7	930.86	7,544	3	2,514.67	66.00	51.50
Nevada	13,873	12.33	1,125.14	8,836	1	8,836.00	98.33	50.33
Orange	408,996	75	5,453.28	125,262	56	2,236.82	40.25	220.19
Placer	38,516	20	1,925.80	11,757	4	2,939.25	799.75	529.75
Plumas	4,438	2	2,219.00	3,563	1	3,563.00	167.00	142.00
Riverside	274,949	63	4,364.27	35,563	9	3,951.44	604.81	0.00
Sacramento	143,217	60	2,386.95	65,480	20	3,274.00	45.20	773.20
San Benito	5,715	4	1,428.75	3,278	1	3,278.00	144.00	693.00
San Bernardino	314,161	59	5,324.76	55,113	8	6,889.13	0.00	282.43
San Diego #	326,881	69	4,737.41	140,769	30	4,692.30	365.38	212.50
San Francisco	46,429	37	1,254.84	48,413	20	2,420.65	104.00	952.00
San Joaquin	80,329	25	3,213.16	28,782	7	4,111.71	149.20	438.60
San Luis Obispo	34,663	24.5	1,414.82	22,232	4.5	4,940.44	858.50	129.50
San Mateo #	61,564	42	1,465.81	34,192	11	3,108.36	212.00	397.00
Santa Barbara #	31,134	27	1,153.11	22,736	6	3,789.33	170.75	165.75
Santa Clara	132,760	74	1,794.05	40,105	46	871.85	63.50	407.75
Santa Cruz	20,489	9	2,276.56	12,495	2	6,247.50	884.00	0.00
Shasta +	14,186	15	945.73	16,249	4	4,062.25	680.63	0.00
Sierra	1,049	1.8	582.78	738	0.5	1,476.00	65.00	0.00
Siskiyou	11,610	6	1,935.00	4,407	1	4,407.00	39.00	7.33
Solano +	50,525	14	3,608.93	11,755	5	2,351.00	75.25	342.00
Sonoma	39,144	22	1,779.27	23,773	7	3,396.14	130.67	248.50
Stanislaus	56,438	27	2,090.30	19,507	6	3,251.17	946.50	2,249.00
Sutter	5,882	6	980.33	7,559	3	2,519.67	93.00	106.00
Tehama	5,565	3	1,855.00	4,261	1	4,261.00	365.00	202.00
Trinity **	1,502	3	500.67	2,327	1	2,327.00	16.00	23.00
Tulare #	15,912	23	691.83	2,884	7	412.00	33.33	708.33
Tuolumne +	5,998	5	1,199.60	3,547	1	3,547.00	62.00	238.00
Ventura	117,376	34	3,452.24	40,305	11	3,664.09	21.00	76.75
Yolo	13,816	6	2,302.67	7,412	3	2,470.67	208.00	1,042.00
Yuba	4,360	4	1,090.00	7,349	2	3,674.50	99.00	284.00
STATE AVG.	3,477,216	1,487.1	2,338.25	1,459,083	525.1	2,778.84	215.34	265.21

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

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE O

DISTRIBUTION OF WORKLOAD INDICATORS

(See pages x and xi, Table O, for explanation and calculation of units worked)

	Number of Real Property Units Worked (1)	Number of Appraisers (2)	Number of Units Worked Per Appraiser (3)		Number of Unsecured Units Worked (4)	Number of Auditor- Appraisers (5)	Number of Unsecured Units Worked Per Auditor- Appraiser (6)
Orange	408,996	75	5,453.28	Butte	11,191	1.07	10,458.88
San Bernardino	314,161	59	5,324.76	Nevada	8,836	1	8,836.00
San Diego #	326,881	69	4,737.41	San Bernardino	55,113	8	6,889.13
Riverside	274,949	63	4,364.27	Santa Cruz	12,495	2	6,247.50
Solano +	50,525	14	3,608.93	Glenn *	3,000	0.5	6,000.00
Ventura	117,376	34	3,452.24	Mendocino	10,286	2	5,143.00
San Joaquin	80,329	25	3,213.16	San Luis Obispo	22,232	4.5	4,940.44
Sacramento	143,217	60	2,386.95	San Diego #	140,769	30	4,692.30
El Dorado	37,700	16	2,356.25	Lake **	9,179	2	4,589.50
STATE AVG.	3,477,216	1487.1	2,338.25	El Dorado	9,069	2	4,534.50
Yolo	13,816	6	2,302.67	Contra Costa	52,927	12	4,410.58
Amador	4,563	2	2,281.50	Siskiyou	4,407	1	4,407.00
Santa Cruz	20,489	9	2,276.56	Tehama	4,261	1	4,261.00
Plumas	4,438	2	2,219.00	San Joaquin	28,782	7	4,111.71
Del Norte	4,366	2	2,183.00	Shasta +	16,249	4	4,062.25
Stanislaus	56,438	27	2,090.30	Madera	7,988	2	3,994.00
Merced	20,655	10	2,065.50	Riverside	35,563	9	3,951.44
Los Angeles	711,414	346	2,056.11	Lassen	1,938	0.5	3,876.00
Siskiyou	11,610	6	1,935.00	Santa Barbara #	22,736	6	3,789.33
Placer	38,516	20	1,925.80	Yuba	7,349	2	3,674.50
Tehama	5,565	3	1,855.00	Ventura	40,305	11	3,664.09
Monterey #	30,805	17	1,812.06	Plumas	3,563	1	3,563.00
Santa Clara	132,760	74	1,794.05	Merced	14,201	4	3,550.25
Sonoma	39,144	22	1,779.27	Tuolumne +	3,547	1	3,547.00
Alameda	96,430	59	1,634.41	Sonoma	23,773	7	3,396.14
Contra Costa	79,464	50.4	1,576.67	San Benito	3,278	1	3,278.00
San Mateo #	61,564	42	1,465.81	Sacramento	65,480	20	3,274.00
Fresno +	60,211	42	1,433.60	Stanislaus	19,507	6	3,251.17
San Benito	5,715	4	1,428.75	Colusa	3,238	1	3,238.00
San Luis Obispo	34,663	24.5	1,414.82	San Mateo #	34,192	11	3,108.36
Imperial	10,905	8	1,363.13	Amador	2,951	1	2,951.00
San Francisco	46,429	37	1,254.84	Placer	11,757	4	2,939.25
Calaveras	6,151	5	1,230.20	Inyo	2,906	1	2,906.00
Kern +	45,867	38	1,207.03	STATE AVG.	1,459,083	526.1	2,773.39
Tuolumne +	5,998	5	1,199.60	Monterey #	19,332	7	2,761.71
Santa Barbara #	31,134	27	1,153.11	Humboldt	8,181	3	2,727.00
Inyo	2,266	2	1,133.00	Los Angeles	343,317	135	2,543.09
Nevada	13,873	12.33	1,125.14	Sutter	7,559	3	2,519.67
Marin	25,459	23	1,106.91	Calaveras	2,482	0.5	2,517.00
Yuba	4,360	4	1,090.00	Napa	7,544	3	2,514.67
Colusa	3,007	3	1,002.33	Yolo	7,412	3	2,470.67
Sutter	5,882	6	980.33	San Francisco	48,413	20	2,420.65
Shasta +	14,186	15	945.73	Solano +	11,755	5	2,351.00
Mono	4,682	5	936.40	Trinity **	2,327	1	2,327.00
Napa	6,516	7	930.86	Orange	125,262	56	2,236.82
Humboldt	9,188	10	918.80	Kern +	28,593	13	2,199.46
Kings	6,140	7	877.14	Alameda	58,534	27	2,167.93
Modoc	1,741	2	870.50	Fresno +	29,576	14	2,112.57
Butte	9,875	13	759.62	Del Norte	2,000	1	2,000.00
Lassen	2,980	4	745.00	Imperial	5,886	3	1,962.00
Tulare #	15,912	23	691.83	Mariposa +	1,837	1	1,837.00
Sierra	1,049	1.8	582.78	Kings	4,617	3	1,539.00
Trinity **	1,502	3	500.67	Mono	1,531	1	1,531.00
Madera	6,882	14	491.57	Sierra	738	0.5	1,476.00
Lake **	3,911	8	488.88	Marin	4,834	4	1,208.50
Mariposa +	1,478	4	369.50	Modoc	1,171	1	1,171.00
Glenn *	1,578	5	315.60	Santa Clara	40,105	46	871.85
Mendocino	1,460	9	162.22	Tulare #	2,884	7	412.00
Alpine	45	0.5	90.00	Alpine	125	0.5	250.00

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 + County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE P

TOTAL BUDGET, ROLL UNITS AND ROLL VALUE COMPARISON
(Comparison based primarily on number of total roll units)

	Total Staff (1)	1994-95 Gross Budget (2)	Budget Per Staff Member (3)	Total Roll Units (4)	Roll Units Per Staff (5)	Total Roll Value in 000s (6)	Roll Value Per Staff in 000s (7)
Los Angeles	1,485	85,648,000	\$57,675.4	2,579,614	1,737	\$519,115,648	\$349,573
San Diego #	279	14,170,540	\$50,790.5	899,332	3,223	\$147,692,121	\$529,362
Orange	305	17,405,039	\$57,065.7	870,701	2,855	\$177,063,375	\$580,536
San Bernardino	153	8,120,605	\$53,075.8	749,916	4,901	\$75,242,003	\$491,778
Riverside	165	10,139,318	\$61,450.4	642,743	3,895	\$74,620,474	\$452,245
Santa Clara	262.38	15,493,541	\$59,050.0	516,077	1,967	\$114,947,879	\$438,097
Sacramento	150.5	9,598,486	\$63,777.3	446,320	2,966	\$53,460,527	\$355,219
Alameda	183.63	\$9,816,934	\$53,460.4	443,412	2,415	\$79,201,224	\$431,309
Kern +	94	6,358,902	\$67,647.9	385,338	4,099	\$33,044,692	\$351,539
Contra Costa	129.8	7,919,755	\$61,015.1	358,927	2,765	\$65,294,365	\$503,038
Ventura	96	6,140,200	\$63,960.4	270,968	2,823	\$44,965,625	\$468,392
Fresno +	134	6,241,946	\$46,581.7	262,121	1,956	\$29,737,116	\$221,919
San Mateo #	110	11,476,367	\$104,330.6	245,388	2,231	\$56,654,322	\$515,039
San Francisco	107	5,893,468	\$55,079.1	226,161	2,114	\$57,261,874	\$535,158
Sonoma	69	4,407,468	\$63,876.3	183,384	2,658	\$27,757,521	\$402,283
San Joaquin	80.2	4,152,408	\$51,775.7	178,772	2,229	\$23,131,356	\$288,421
San Luis Obispo	67	3,058,315	\$45,646.5	148,287	2,213	\$17,922,809	\$267,505
Stanislaus	56.5	3,103,944	\$54,937.1	148,231	2,624	\$17,798,224	\$315,013
Santa Barbara #	71.8	3,840,285	\$53,485.9	143,442	1,998	\$24,855,002	\$346,170
Tulare #	53	2,812,864	\$53,072.9	142,937	2,697	\$12,605,344	\$237,837
Solano +	44.25	2,409,848	\$54,459.8	134,774	3,046	\$18,107,228	\$409,203
Monterey #	49	2,919,149	\$59,574.5	127,178	2,595	\$20,309,266	\$414,475
Placer	65	3,251,473	\$50,022.7	117,462	1,807	\$16,027,736	\$246,581
El Dorado	46	2,271,928	\$49,389.7	109,655	2,384	\$9,777,423	\$212,553
Santa Cruz	31.8	1,885,767	\$59,300.8	101,865	3,203	\$14,663,648	\$461,121
Marin	53.5	3,799,609	\$71,020.7	97,521	1,823	\$22,334,685	\$417,471
Shasta +	40.2	1,934,728	\$48,127.6	101,966	2,536	\$7,966,999	\$198,184
Butte	38.18	1,839,598	\$48,182.2	93,046	2,437	\$8,758,619	\$229,403
Imperial	24.21	1,077,748	\$44,516.6	89,235	3,686	\$5,639,414	\$232,937
Humboldt	31.7	1,420,746	\$44,818.5	73,881	2,331	\$5,294,357	\$167,014
Lake **	21	883,523	\$42,072.5	71,094	3,385	\$3,258,192	\$155,152
Merced	31	1,813,562	\$58,502.0	69,392	2,238	\$7,605,054	\$245,324
Mendocino	22	971,118	\$44,141.7	67,395	3,063	\$4,453,435	\$202,429
Nevada	33.83	1,556,493	\$46,009.3	62,412	1,845	\$6,178,437	\$182,632
Yolo	25	1,146,428	\$45,857.1	54,845	2,194	\$7,863,413	\$314,537
Madera	32	921,448	\$28,795.3	52,105	1,628	\$5,106,088	\$159,565
Napa	22.5	1,006,383	\$44,728.1	51,398	2,284	\$9,048,918	\$402,174
Siskiyou	21.38	920,749	\$43,065.9	48,105	2,250	\$2,185,503	\$102,222
Calaveras	15.5	815,315	\$52,601.0	43,759	2,823	\$2,595,262	\$167,436
Kings	20	1,079,338	\$53,966.9	43,283	2,164	\$3,848,797	\$192,440
Tuolumne +	14	674,003	\$48,143.1	41,312	2,951	\$3,217,223	\$229,802
Tehama	15	589,266	\$39,284.4	37,141	2,476	\$2,330,743	\$155,383
Sutter	21	891,029	\$42,430.0	35,428	1,687	\$3,702,845	\$176,326
Modoc	8	286,612	\$35,826.5	28,260	3,533	\$575,877	\$71,985
Yuba	15.5	612,500	\$39,516.1	27,584	1,780	\$2,165,658	\$139,720
Plumas	8	434,821	\$54,352.6	25,557	3,195	\$1,962,111	\$245,264
Lassen	8	355,509	\$44,438.6	24,699	3,087	\$1,218,961	\$152,370
Amador	9.5	456,409	\$48,043.1	24,118	2,539	\$2,097,514	\$220,791
Inyo	11.5	761,859	\$66,248.6	19,382	1,685	\$2,513,494	\$218,565
San Benito	12	490,615	\$40,884.6	18,070	1,506	\$2,384,108	\$198,676
Del Norte	9	401,322	\$44,591.3	17,015	1,891	\$895,029	\$99,448
Glenn *	11	431,901	\$39,263.7	17,013	1,547	\$1,377,402	\$125,218
Mono	11	452,500	\$41,136.4	16,223	1,475	\$1,889,899	\$171,809
Trinity **	9	361,661	\$40,184.6	15,773	1,753	\$635,777	\$70,642
Mariposa +	11	538,374	\$48,943.1	14,226	1,293	\$1,065,739	\$96,885
Colusa	10	500,301	\$50,030.1	13,852	1,385	\$1,422,878	\$142,288
Sierra	5.7	274,528	\$48,162.8	5,417	950	\$343,372	\$60,276
Alpine	2	104,406	\$52,203.0	2,005	1,003	\$197,726	\$98,863

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TABLE Q

COMPARISON OF ADMINISTRATIVE POSITIONS
(Comparison based primarily on number of total roll units)

Assessor & Other Managers (1)	Other Staff (2)	Staff per Administrative Position (3)	Total Roll Units (4)	Roll Units per Administrative Position (5)	
Los Angeles	53	1,432	27.0	2,579,614	48,672.0
San Diego #	11	268	24.4	899,332	81,757.5
Orange	7	298	42.6	870,701	124,385.9
San Bernardino	6	147	24.5	749,916	124,986.0
Riverside	12	153	12.8	642,743	53,561.9
Santa Clara	11	251.38	22.9	516,077	46,916.1
Sacramento	8	142.5	17.8	446,320	55,790.0
Alameda	10	173.63	17.4	443,412	44,341.2
Kern +	5	89	17.8	385,338	77,067.6
Contra Costa	7	122.8	17.5	358,927	51,275.3
Ventura	3	93	31.0	270,968	90,322.7
Fresno +	4	130	32.5	262,121	65,530.3
San Mateo #	6	104	17.3	245,388	40,898.0
San Francisco	7	100	14.3	226,161	32,308.7
Sonoma	4	65	16.3	183,384	45,846.0
San Joaquin	5	75.2	15.0	178,772	35,754.4
San Luis Obispo	5	62	12.4	148,287	29,657.4
Stanislaus	3	53.5	17.8	148,231	49,410.3
Santa Barbara #	7	64.8	9.3	143,442	20,491.7
Tulare #	2	51	25.5	142,937	71,468.5
Solano +	4	40.25	10.1	134,774	33,693.5
Monterey #	4	45	11.3	127,178	31,794.5
Placer	5	60	12.0	117,462	23,492.4
El Dorado	3	43	14.3	109,655	36,551.7
Santa Cruz	5	26.8	5.4	101,865	20,373.0
Marin	3	50.5	16.8	97,521	32,507.0
Shasta +	3	37.2	12.4	101,966	33,988.7
Butte	2	36.18	18.1	93,046	46,523.0
Imperial	2	22.21	11.1	89,235	44,617.5
Humboldt	3	28.7	9.6	73,881	24,627.0
Lake **	2	19	9.5	71,094	35,547.0
Merced	5	26	5.2	69,392	13,878.4
Mendocino	3	19	6.3	67,395	22,465.0
Nevada	3	30.83	10.3	62,412	20,804.0
Yolo	3	22	7.3	54,845	18,281.7
Madera	3	29	9.7	52,105	17,368.3
Napa	3	19.5	6.5	51,398	17,132.7
Siskiyou	3	18.38	6.1	48,105	16,035.0
Calaveras	3	12.5	4.2	43,759	14,586.3
Kings	3	17	5.7	43,283	14,427.7
Tuolumne +	3	11	3.7	41,312	13,770.7
Tehama	3	12	4.0	37,141	12,380.3
Sutter	2	19	9.5	35,428	17,714.0
Modoc	2	6	3.0	28,260	14,130.0
Yuba	3	12.5	4.2	27,584	9,194.7
Plumas	1	7	7.0	25,557	25,557.0
Lassen	2	6	3.0	24,699	12,349.5
Amador	2	7.5	3.8	24,118	12,059.0
Inyo	2	9.5	4.8	19,382	9,691.0
San Benito	1	11	11.0	18,070	18,070.0
Del Norte	3	6	2.0	17,015	5,671.7
Glenn *	1	10	10.0	17,013	17,013.0
Mono	1	10	10.0	16,223	16,223.0
Trinity **#	1	8	8.0	15,773	15,773.0
Mariposa +	1	10	10.0	14,226	14,226.0
Colusa	1	9	9.0	13,852	13,852.0
Sierra	1	4.7	4.7	5,417	5,417.0
Alpine	1	1	1.0	2,005	2,005.0

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TABLE R

REAL PROPERTY WORKLOAD COMPARISON
(Comparison based primarily on number of total roll units)

	Total Roll Units (1)	Real Property Appraisers (2)	Secured Roll Units (3)	Secured Roll Units per Appraiser (4)	Total Transfers (5)	Transfers per Appraiser (6)	New Construction Assessments (7)	Construction per Appraiser (8)
Los Angeles	2,579,614	346	2,243,894	6,485	228,873	661	89,550	259
San Diego #	899,332	69	809,106	11,726	99,849	1,447	19,478	282
Orange	870,701	75	734,889	9,799	65,235	870	18,245	243
San Bernardino	749,916	59	681,138	11,545	110,818	1,878	12,269	208
Riverside	642,743	63	609,285	9,671	63,513	1,008	20,923	332
Santa Clara	516,077	74	426,940	5,769	26,039	352	6,186	84
Sacramento	446,320	60	372,370	6,206	26,391	440	7,378	123
Alameda	443,412	59	384,257	6,513	27,106	459	5,930	101
Kern +	385,338	38	359,621	9,464	18,081	476	10,980	289
Contra Costa	358,927	50.4	298,275	5,918	20,135	400	12,113	240
Ventura	270,968	34	226,545	6,663	32,646	960	8,815	259
Fresno +	262,121	42	232,697	5,540	20,146	480	9,096	217
San Mateo #	245,388	42	212,743	5,065	22,905	545	4,501	107
San Francisco	226,161	37	172,394	4,659	9,016	244	N/A	-
Sonoma	183,384	22	160,848	7,311	10,734	488	9,500	432
San Joaquin	178,772	25	155,435	6,217	21,303	852	8,308	332
San Luis Obispo	148,287	24.5	121,788	4,971	10,260	419	407	17
Stanislaus	148,231	27	125,271	4,640	18,304	678	6,782	251
Santa Barbara #	143,442	27	118,071	4,373	4,608	171	2,817	104
Tulare #	142,937	23	122,551	5,328	8,234	358	N/A	-
Solano +	134,774	14	122,837	8,774	16,629	1,188	1,224	87
Monterey #	127,178	17	105,988	6,235	7,460	439	2,058	121
Placer	117,462	20	102,635	5,132	8,370	419	2,960	148
El Dorado	109,655	16	101,941	6,371	13,352	835	2,614	163
Santa Cruz	101,865	9	90,230	10,026	6,534	726	1,820	202
Marin	97,521	23	91,608	3,983	1,692	74	3,477	151
Shasta +	101,966	15	87,767	5,851	6,560	437	3,828	255
Butte	93,046	13	84,104	6,470	5,922	456	-	-
Imperial	89,235	8	81,914	10,239	4,280	535	2,649	331
Humboldt	73,881	10	66,052	6,605	3,654	365	1,883	188
Lake **	71,094	8	62,640	7,830	3,847	481	N/A	-
Merced	69,392	10	61,755	6,176	5,476	548	4,929	493
Mendocino	67,395	9	54,879	6,098	0	0	1,261	140
Nevada	62,412	12.33	52,591	4,265	7,364	597	2,293	186
Yolo	54,845	6	45,996	7,666	4,506	751	1,805	301
Madera	52,105	14	46,812	3,344	0	0	N/A	-
Napa	51,398	7	44,669	6,381	3,454	493	50	7
Siskiyou	48,105	6	44,709	7,452	6,781	1,130	1,225	204
Calaveras	43,759	5	41,263	8,253	1,643	329	745	149
Kings	43,283	7	37,916	5,417	2,507	358	1,627	232
Tuolumne +	41,312	5	37,297	7,459	1,833	367	1,231	246
Tehama	37,141	3	33,018	11,006	2,840	947	1,608	536
Sutter	35,428	6	29,173	4,862	2,220	370	1,555	259
Modoc	28,260	2	27,299	13,650	1,044	522	277	139
Yuba	27,584	4	23,941	5,985	1,296	324	963	241
Plumas	25,557	2	22,139	11,070	3,502	1,751	-	-
Lassen	24,699	3	23,399	7,800	1,090	363	1,087	362
Amador	24,118	2	21,137	10,569	1,164	582	2,050	1,025
Inyo	19,382	2	17,488	8,744	755	378	308	154
San Benito	18,070	4	15,932	3,983	1,553	388	1,175	294
Del Norte	17,015	2	15,635	7,818	2,727	1,364	824	412
Glenn *	17,013	5	15,439	3,088	733	147	-	-
Mono	16,223	5	14,681	2,936	1,154	231	322	64
Trinity **#	15,773	3	12,430	4,143	543	181	920	307
Mariposa +	14,226	4	12,501	3,125	629	157	35	9
Colusa	13,852	3	11,863	3,954	1,045	348	1,225	408
Sierra	5,417	1.8	3,914	2,174	492	273	170	94
Alpine	2,005	0.5	1,778	3,556	0	0	4	8

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE S

BUSINESS PROPERTY WORKLOAD COMPARISON
(Comparison based primarily on number of total roll units)

	Total Roll Units (1)	Business Property Appraisers (2)	Business Property Assessments (3)	Assessments per Bus. Prop. Appraiser (4)	Mandatory Audits Due (5)	Mandatory Audits per Appraiser (6)	Property Statements (7)	Property Statements per Appraiser (8)
Los Angeles	2,579,614	135	339,249	2,513	4,000	30	242,301	1,795
San Diego #	899,332	30	139,329	4,644	670	22	104,923	3,497
Orange	870,701	56	123,026	2,197	1,161	21	80,840	1,444
San Bernardino	749,916	8	54,913	6,864	501	63	32,642	4,080
Riverside	642,743	9	35,014	3,890	256	28	24,996	2,777
Santa Clara	516,077	46	39,135	851	923	20	63,340	1,377
Sacramento	446,320	20	64,814	3,241	310	16	32,913	1,646
Alameda	443,412	27	57,473	2,129	499	18	34,808	1,289
Kern +	385,338	13	28,486	2,191	159	12	15,858	1,220
Contra Costa	358,927	12	52,443	4,370	288	24	25,358	2,113
Ventura	270,968	11	39,974	3,634	202	18	22,237	2,022
Fresno +	262,121	14	28,719	2,051	334	24	18,489	1,321
San Mateo #	245,388	11	33,733	3,067	264	24	22,004	2,000
San Francisco	226,161	20	47,797	2,390	452	23	40,281	2,014
Sonoma	183,384	7	23,595	3,371	132	19	14,450	2,064
San Joaquin	178,772	7	28,492	4,070	180	26	17,046	2,435
San Luis Obispo	148,287	4.5	22,135	4,919	86	19	11,913	2,647
Stanislaus	148,231	6	19,279	3,213	156	26	9,864	1,644
Santa Barbara #	143,442	6	22,578	3,763	141	24	11,749	1,958
Tulare #	142,937	7	2,714	388	145	21	18,622	2,660
Solano +	134,774	5	11,636	2,327	80	16	6,318	1,264
Monterey #	127,178	7	19,150	2,736	136	19	9,483	1,355
Placer	117,462	4	11,673	2,918	64	16	4,490	1,123
El Dorado	109,655	2	9,007	4,504	38	19	2,974	1,487
Santa Cruz	101,865	2	12,449	6,225	79	40	8,351	4,176
Marin	97,521	4	4,714	1,179	65	16	3,830	958
Shasta +	101,966	4	16,154	4,039	57	14	6,067	1,517
Butte	93,046	1.07	11,155	10,425	29	27	7,354	6,873
Imperial	89,235	3	5,827	1,942	55	18	3,620	1,207
Humboldt	73,881	3	8,112	2,704	51	17	4,562	1,521
Lake *+	71,094	2	9,174	4,587	11	6	2,095	1,048
Merced	69,392	4	14,135	3,534	71	18	2,100	525
Mendocino	67,395	2	10,229	5,115	30	15	7,110	3,555
Nevada	62,412	1	8,780	8,780	24	24	5,937	5,937
Yolo	54,845	3	7,284	2,428	75	25	4,390	1,463
Madera	52,105	2	7,914	3,957	126	63	5,900	2,950
Napa	51,398	3	7,508	2,503	29	10	4,809	1,603
Siskiyou	48,105	1	4,384	4,384	23	23	3,313	3,313
Calaveras	43,759	0.5	2,479	4,958	4	8	885	1,770
Kings	43,283	3	4,396	1,465	35	12	2,354	785
Tuolumne +	41,312	1	3,532	3,532	2	2	1,531	1,531
Tehama	37,141	1	4,241	4,241	11	11	2,414	2,414
Sutter	35,428	3	7,470	2,490	39	13	4,350	1,450
Modoc	28,260	1	1,166	1,166	7	7	762	762
Yuba	27,584	2	7,298	3,649	40	20	2,485	1,243
Plumas	25,557	1	3,563	3,563	17	17	2,097	2,097
Lassen	24,699	1	1,929	1,929	0	0	1,207	1,207
Amador	24,118	1	2,938	2,938	16	16	1,536	1,536
Inyo	19,382	1	2,906	2,906	8	8	2,205	2,205
San Benito	18,070	1	3,242	3,242	16	16	2,310	2,310
Del Norte	17,015	1	1,993	1,993	14	14	1,199	1,199
Germ *	17,013	0.5	3,000	6,000	-	-	2,424	4,848
Mono	16,223	1	1,520	1,520	8	8	1,177	1,177
Trinity **#	15,773	1	2,327	2,327	-	-	974	974
Mariposa +	14,226	1	1,827	1,827	-	-	997	997
Columbia	13,852	1	3,218	3,218	34	34	2,274	2,274
Sierra	5,417	0.5	727	1,454	4	8	524	1,048
Alpine	2,005	1	125	125	0	0	100	100

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE T
CLERICAL WORKLOAD COMPARISON
 (Comparison based primarily on number of total roll units)

	All Clerical (1)	Valuation Staff (2)	Valuation Staff per Clerk (3)	Total Roll Value in 000's (4)	Roll Value per Clerk (in 000's) (5)	Total Roll Units (6)	Roll Units Per Clerk (7)
Los Angeles	762	481	0.6	\$519,115,468	\$681,254	2,579,614	3,385
San Diego #	106.5	99	0.9	\$147,692,121	\$1,386,780	899,332	8,444
Orange	136	131	1.0	\$177,063,375	\$1,301,937	870,701	6,402
San Bernardino	48	67	1.4	\$75,242,003	\$1,567,542	749,916	15,623
Riverside	50	72	1.4	\$74,620,474	\$1,492,409	642,743	12,855
Santa Clara	112.38	120	1.1	\$114,947,879	\$1,022,850	516,077	4,592
Sacramento	53.5	80	1.5	\$53,460,527	\$999,262	446,320	8,342
Alameda	66.63	86	1.3	\$79,201,224	\$1,188,672	443,412	6,655
Kern +	32	51	1.6	\$33,044,692	\$1,032,647	385,338	12,042
Contra Costa	50.4	62.4	1.2	\$65,294,365	\$1,295,523	358,927	7,122
Ventura	25	45	1.8	\$44,965,625	\$1,798,625	270,968	10,839
Fresno +	62	56	0.9	\$29,737,116	\$479,631	262,121	4,228
San Mateo #	28	53	1.9	\$56,654,322	\$2,023,369	245,388	8,764
San Francisco	41	57	1.4	\$57,261,874	\$1,396,631	226,161	5,516
Sonoma	28	29	1.0	\$27,757,521	\$991,340	183,384	6,549
San Joaquin	25.2	32	1.3	\$23,131,356	\$917,911	178,772	7,094
San Luis Obispo	24	29	1.2	\$17,922,809	\$746,784	148,287	6,179
Stanislaus	16.5	33	2.0	\$17,798,224	\$1,078,680	148,231	8,984
Santa Barbara #	18	33	1.8	\$24,855,002	\$1,380,833	143,442	7,969
Tulare #	10	30	3.0	\$12,605,344	\$1,260,534	142,937	14,294
Solano +	10.25	19	1.9	\$18,107,228	\$1,766,559	134,774	13,149
Monterey #	18	24	1.3	\$20,309,266	\$1,128,293	127,178	7,065
Placer	23	24	1.0	\$16,027,736	\$696,858	117,462	5,107
El Dorado	19	18	0.9	\$9,777,423	\$514,601	109,655	5,771
Santa Cruz	10.8	11	1.0	\$14,663,648	\$1,357,745	101,865	9,432
Marin	17	27	1.6	\$22,334,685	\$1,313,805	97,521	5,737
Shasta +	13	19	1.5	\$7,966,999	\$612,846	101,966	7,844
Butte	18.11	14	0.8	\$8,758,619	\$483,634	93,046	5,138
Imperial	8.52	11	1.3	\$5,639,414	\$661,903	89,235	10,474
Humboldt	11.7	13	1.1	\$5,294,357	\$452,509	73,881	6,315
Lake ++	6	10	1.7	\$3,258,192	\$543,032	71,094	11,849
Merced	9	14	1.6	\$7,605,054	\$845,006	69,392	7,710
Mendocino	6	11	1.8	\$4,453,435	\$742,239	67,395	11,233
Nevada	13.5	13	1.0	\$6,178,437	\$457,662	62,412	4,623
Yolo	12	9	0.8	\$7,863,413	\$655,284	54,845	4,570
Madera	10	16	1.6	\$5,106,088	\$510,609	52,105	5,211
Napa	7.5	10	1.3	\$9,048,918	\$1,206,522	51,398	6,853
Siskiyou	8.38	7	0.8	\$2,185,503	\$260,800	48,105	5,740
Calaveras	5	5.5	1.1	\$2,595,262	\$519,052	43,759	8,752
Kings	6	10	1.7	\$3,848,797	\$641,466	43,283	7,214
Tuolumne +	3.5	6	1.7	\$3,217,223	\$919,207	41,312	11,803
Tehama	6	4	0.7	\$2,330,743	\$388,457	37,141	6,190
Sutter	9	9	1.0	\$3,702,845	\$411,427	35,428	3,936
Modoc	2	3	1.5	\$575,877	\$287,939	28,260	14,130
Yuba	5.5	6	1.1	\$2,165,658	\$393,756	27,584	5,015
Plumas	3	3	1.0	\$1,962,111	\$654,037	25,557	8,519
Lassen	1	4	4.0	\$1,218,961	\$1,218,961	24,699	24,699
Amador	3.5	3	0.9	\$2,097,514	\$599,290	24,118	6,891
Inyo	5.5	3	0.5	\$2,513,494	\$456,999	19,382	3,524
San Benito	5	5	1.0	\$2,384,108	\$476,822	18,070	3,614
Del Norte	2	3	1.5	\$895,029	\$447,515	17,015	8,508
Glenn *	5	5.5	1.1	\$1,377,402	\$275,480	17,013	3,403
Mono	3	6	2.0	\$1,889,899	\$629,966	16,223	5,408
Trinity **#	3	4	1.3	\$635,777	\$211,926	15,773	5,258
Mariposa +	4	5	1.3	\$1,065,739	\$266,435	14,226	3,557
Colusa	1	4	4.0	\$1,422,878	\$1,422,878	13,852	13,852
Sierra	2.7	2.3	0.9	\$343,572	\$127,249	5,417	2,006
Alpine	0	0	0.0	\$197,726	\$197,726	2,005	2,005

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+ County Assessor/Recorder # County Assessor/Recorder/Clerk

SECTION VI.

APPENDICES

**ITEMIZATION¹ OF OTHER INCOME
(Table A, Column 10)**

ALAMEDA

Property Tax Administration Fees
State Reimbursement-Supplemental
Assessment
SB 90 Claims

ALPINE

Sales of roll and lists of property owners

CONTRA COSTA

Property Tax Administration Fees
Sale of Assessor Use Codes
SB 90

EL DORADO

Property Tax Administration Fees
Sales--Roll Tape
Trust Fund

FRESNO

Administration Costs
Admin. Sys. (SB 813) 5%

HUMBOLDT

State Aid--Open Space
Federal In Lieu--Public Land
Contract Audit Fees

KERN

Property Tax Administration
State Aid--Tax Administration
Supplemental Roll Assmt. Reimb.
Tract/Parcel Map Estimates
Parcel Cuts/Combinations
Jury and Witness Fees

KERN (CONTINUED)

Historical Aircraft Exemption Fee
Returned Check Charges

LOS ANGELES

Property Tax Administration

MARIN

Proposition 90 Fees

MENDOCINO

State Reimbursement
SB 90

MODOC

Fees for maps, copies, computer print-
outs, mag tapes, etc.

NEVADA

Secured roll microfiche
Labels/printouts
Secured roll on mag tape
Sales Activity Report
TPZ/CLCA
Reader printer copies
Subpoena/Jury Duty Fees
Historical Aircraft

RIVERSIDE

Property Tax Administration
Timeshare Fees
Budget Reimbursement
Witness/Jury Fees
Historical Aircraft Exemption Fees
Rebates, Refunds & Interest

¹ Only the counties listed provided an itemization of other income.

SACRAMENTO

Assessment Fees
Supplemental Fees
Co-op Audits

SAN BENITO

Tax Administration Fees
Supplemental Tax Admin. Fees
Land Conservation Act Admin. Fees
Historical Aircraft Fees

SAN BERNARDINO

SB 813 Revenue
Taxes

SAN DIEGO

Modernization Fund
Time Share Cuts
Accounting Service Fees

SAN LUIS OBISPO

SB 90 State Reimbursement
Cuts/Combination Fees
Sale of Fixed Assets
Aircraft Filing Fee
Aerial Photo Searches
Penalties and Interest

SANTA CLARA

Proposition 90 Fees
Open Space Subvention

SANTA CRUZ

Maps
Fees for Appraisal Copies and
Information
Computer Printouts
Roll
Transfer and Situs Tapes
Assessor Data on Disks

SHASTA

Property Tax Administration
*Fountain Fire FEMA Reimbursement
*State Property Tax Allocation
*PERS Rebate
*Intergovernmental Revenues
SB 813 Supplemental Assessment
Administration Fees
Co-op Audits
* One-time Revenue

SOLANO

Supplemental Assessment
Audits Performed for Other Counties

SONOMA

Supplemental Administration Fees

STANISLAUS

Property Tax Administration Fees

SUTTER

C-CASE Audit Reimbursement

TULARE

Fees for tax estimates, parcel maps,
subdivision maps, RDA and LAFCO
work

VENTURA

Property Tax Administration Fees
Liability Insurance (one-time)
Federal Aid for Disaster (continued)
Income from Trust Fund

YOLO

Property Tax Administration Fee
State Other
State Mandated Costs
Auditing Fees

YUBA

Property Tax Administration Fees
Assessors Share AB 1826 (Gotch)
Supplemental Administration Fees

County: _____

Contact Person: _____

Telephone Number: (____) _____

**BUDGET, STAFF, ROLL AND ASSESSMENT APPEAL DATA
JULY 1, 1994 - JUNE 30, 1995**

We realize that your systems and roll procedures may not directly provide the information to answer all the questions. If necessary, estimate your answers. Please provide any additional notes you feel will clarify your response. **For multi-function offices, provide data for only the assessor's function.**

**TABLE A
BUDGET DATA & COSTS OF SELECTED PROGRAMS**

EXPENSES			
1	Salaries and Wages	\$	
2	Services from Other County Departments (such as janitorial, data processing)	\$	
3	Other	\$	
4	Gross Budget (Sum of Lines 1, 2, and 3)		\$
INCOME OR OFFSETTING SERVICES			
5	Services to Other County Departments	\$	
6	Map Sales	\$	
7	Fees for Property Characteristics	\$	
8	Fees for Appraisal Copies and Information	\$	
9	Fees for On-line Access to Assessor's Information	\$	
10	Other that is Not Included Above (If this amount is more than \$1,000, please itemize on the last page under "Comments" or on a separate sheet)	\$	
11	Total Income or Offsetting Services (Sum of Lines 5 through 10)		\$
12	NET BUDGET (Subtract Line 11 from Line 4.)		\$
SELECTED BUDGET ITEMS			
13	Exemption Program Costs (if identifiable)	\$	
14	Data Processing Costs: Services provided by other county departments	\$	
15	Data Processing Costs: Services implemented internally	\$	

**TABLE B
BUDGETED STAFF**

Position	Budgeted Permanent Positions ¹ (Person-Years)	Budgeted Temporary Positions ² (Person-Years)
Assessor/Other Managers ³		
Real Property Appraisers		
Business Property Auditor-Appraisers		
Cadastral Draftspersons (Mapping)		
Other Technical/Professional Not Included Above (e.g., computer specialists)		
Clerical		
TOTAL		

¹ Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column.

² Budgeted and authorized temporary positions (seasonal or emergency employees). Do not include permanent positions. Please note figures entered should represent full time equivalents (**person-years**, not days). **This is a change** from previous years. (For example, 1500 hours equals one person year.)

³ "Managers" includes staff above the level of first-line supervisors. "Supervising appraisers" should be included in the Real Property Appraisers category; "supervising auditor-appraisers" should be included with the Business Property Auditor-Appraisers, etc.

**TABLE C
DISTRIBUTION OF LOCAL ROLL**

SUPPLEMENTAL ROLL			
1	Total Number of Roll Units		
2	Total Net (positive and negative) Supplemental Assessments (Round to nearest dollar)		\$
SECURED ROLL: RESIDENTIAL		No. of Units	Total Units
3	Improved Single Family Residences (include PUDs, condominiums, and manufactured homes)		
4	Improved Multi-Family Residences		
5	Vacant Land (zoned residential)		
6	TOTAL (Sum of Lines 3 through 5)		
COMMERCIAL			
7	Improved		
8	Vacant Land (zoned commercial)		
9	TOTAL (Sum of Lines 7 and 8)		
INDUSTRIAL			
10	Improved		
11	Vacant Land (zoned industrial)		
12	TOTAL (Sum of Lines 10 and 11)		
RURAL/AGRICULTURAL			
13	Irrigated		
14	Non-irrigated		
15	Restricted (such as open space, TPZ)		
16	Vacant (such as desert, unused acreage)		
17	TOTAL (Sum of Lines 13 through 16)		
SECURED MISCELLANEOUS			
18	Possessory Interests		
19	Oil, Gas, and Mineral		
20	Other Secured Not Included Above; (such as historical properties, restricted golf courses)		
21	TOTAL (Sum of Lines 20, 21, and 22)		
22	TOTAL SECURED ROLL UNITS (Sum of Lines 6, 9, 12, 17, and 21)		

(continued)

**TABLE C
DISTRIBUTION OF LOCAL ROLL (continued)**

UNSECURED ROLL		No. of Units	Total Units
23	Total Aircraft (general and certificated)		
24	Boats		
25	Personal Property/Fixtures (include leased equipment; count multiple locations under the same taxpayer as one.)		
26	Possessory Interests		
27	Manufactured Homes (include accessories on licensed manufactured homes)		
28	Leasehold Improvements (improvements on land owned by others; if a leasehold improvement also has business personal property located in it under the same taxpayer, count as one in this category.)		
29	Escapes from Prior Year' Rolls		
30	Other (any unsecured not included above)		
31	TOTAL UNSECURED ROLL UNITS (Sum of Lines 23 through 30)		
32	GRAND TOTAL LOCAL ROLL UNITS (Sum of Lines 22 and 31)		

**TABLE D
RELATED WORKLOAD INDICATORS**

REAL PROPERTY ASSESSMENTS		
TRANSFERS		No. of Units
1	Reappraisable Single Family Residence Transfers	
2	Total Reappraisable Transfers (all other property types)	
NEW CONSTRUCTION		
3	Jurisdictions Issuing Building Permits	
4	Total Building Permits Received	
5	New Assessments or Reassessments Resulting from Permits	
6	New Assessments from New Construction Discovered Without Permits	
PROPOSITION 8		
7	Single-Family Residences (subject to Proposition 8 treatment, both new and continuing)	
8	Multi-Family Residences	
9	Commercial	
10	Industrial	
11	Rural	
12	Others (not included above)	
13	TOTAL NUMBER OF UNITS (Sum of Lines 7 through 12)	
14	Prop. 8 Units Carried over from Previous Years	
15	New Prop. 8 Units in 1994-95 (sum of lines 14 and 15 should equal line 13)	
MISCELLANEOUS		
16	Properties Affected by Misfortune or Calamity	
17	Eminent Domain Replacement Properties in 1994-95	
18	Propositions 60, 90, or 110 Claims Filed	
19	Appealed Units on which work was done in the 1994-95 Fiscal Year (Note this is not the same as Table E. Some counties require an application to be filed on each parcel; others allow an application to cover several parcels--an appraisal unit.)	
20	Property Splits	
21	New Subdivision Lots	
22	Roll Corrections Processed in 1994-95 for All Rolls (both secured and unsecured)	

(continued)

**TABLE D
RELATED WORKLOAD INDICATORS (continued)**

BUSINESS PROPERTY ASSESSMENTS		No. of Units
23	Boats (Include only boats that are assessed; exclude low-valued vessels that are not assessed; include documented vessels assessed pursuant to R&T §227 and vessels reported on the Vessel Property Statement (Line 37).)	
24	General Aircraft (exclude exempt historical aircraft.)	
25	Certificated Aircraft	
26	Direct Billing Appraisals	
27	Business Property Field Appraisals (501 estimates of non-filing taxpayers)	
28	Annual Racehorse Tax Returns mailed	
29	Property Statements that result in assessments (excluding Lines 28 through 33)	
30	Other Business Property Assessments Not Included Above	
31	Total Business Property Assessments (Sum of Lines 23 through 30)	
32	Vessel Property Statements (for vessels that cost over \$30,000)	

MANDATORY AUDITS		Number of Taxpayers⁴	
33	Audits as of July 1, 1995 (include current year plus the last three years)		
34	Audits Due (audits in the last year of the mandatory audit period)		
35	Other Audits as Assigned (e.g., short-cycled audits)		
36	Audits Carried Over (audits that were due in prior fiscal years)		
37	Potential Current Year Workload (sum of Lines 34, 35, and 36)		
38	Audits Completed this Fiscal Year		
39	Audits Waived this Fiscal Year		
40	TOTAL AUDITS COMPLETED AND WAIVED (sum of Lines 38 and 39)		
41	Audits Carried Over to Next Fiscal Year without Waivers (subtract Line 40 from Line 37)		

⁴ Count multiple locations under the same taxpayer as one.

TABLE E
ASSESSMENT APPEAL ACTIVITY

	Section 601 Roll and Supplemental Roll Appeals	Prior Years' Appeals not Heard as of July 1, 1994	Appeals Filed for the 1994-95 Fiscal Year
1	Number of Real Property Residential Appeals (not number of units appealed)		
2	Number of Real Property Commercial Appeals *		
3	Number of Real Property Industrial Appeals *		
4	Number of Real Property Rural Appeals *		
5	Number of Business Property Appeals (e.g., personal property and fixtures)		
6	Number of Other Appeals (not included above)		
7	Total Number of Appeals (Sum of Lines 1 through 6)		
8	Number of Appeals Withdrawn		
9	Number of Appeals with No Appearance by Applicants		
10	Number of Invalid Appeals (filed but later deemed invalid)		
11	Number of Appeals Resolved by Stipulations		
12	Number of Appeals Heard, Assessment Reduced (excluding stipulations)		
13	Number of Appeals Heard, Assessment Sustained		
14	Number of Appeals Heard, Assessment Increased		
15	Total Number of Appeals Resolved (Sum of Lines 8 through 14)		
16	Outstanding Appeals Carried Over to Next Fiscal Year (subtract Line 15 from Line 7)		
17	Number of Decisions Appealed to Court		

This table has been changed to try to determine action taken during the 1994-95 fiscal year. Please note that the regular appeal period for the 1994-95 Fiscal Year was July 2, 1994, to September 15, 1994.

* If it is a total property appeal, then include the business property with the real property number.

