

A REPORT ON BUDGETS,
WORKLOADS, AND ASSESSMENT
APPEALS ACTIVITIES IN
CALIFORNIA ASSESSORS' OFFICES
1999-2000

JULY 2001

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1999-2000

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SECTION I

EXPLANATION OF DATA CONTAINED IN EACH TABLE

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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 management/staff planning and budget development. We would like to caution the reader to use care in comparing data contained in this report. Please bear in mind that the figures used are a mingling of present and past. In other words, the 1999-2000 assessment roll is based on workload experienced in an earlier assessment year. For example, income, expenses, budgeted positions, and workload reported all relate to the 1999-2000 fiscal year. However, the 1999-2000 roll was prepared in the 1998 assessment year utilizing budget and staff for that year.

These data were compiled by the Board's Policy, Planning, and Standards Division from questionnaires sent to all assessors and county clerks. A copy of the questionnaires that were mailed to assessors and county clerks requesting data for the 1999-2000 fiscal year are contained in Section VI, 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-three of the 58 counties reported data on behalf of the County Assessor; Alpine, Butte, Colusa, Glenn, and Plumas did not provide any data for 1999-2000 for the County Assessors' part. Forty-seven of the 58 county clerks responded to our request for information. For the counties that did not respond (Colusa, Imperial, Plumas, San Bernardino, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Siskiyou, Ventura, and Yuba), data from previous years were used.

Any questions concerning this report should be directed to the Policy, Planning, and Standards Division at (916) 445-4982. Any questions concerning the data submitted by a particular county should be directed to that county.

Following are discussions of not only the data contained in this report, but also how those data compare with the data contained in previous years' reports.² **Please note that neither this year's report nor any of the previous reports contained 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.

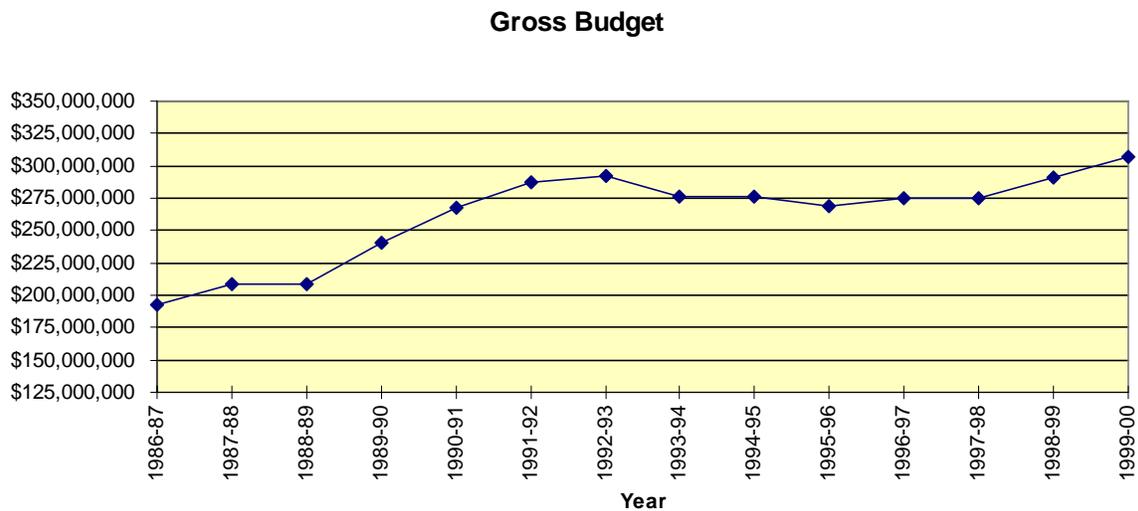
¹ Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

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

TABLE A: BUDGET DATA & COSTS OF SELECTED PROGRAMS

This table provides the costs for the major components of county assessors' budgets. The major components included are salaries and wages, services from other departments (e.g., janitorial, data processing), and other costs. The table also shows sources of income, including services to other departments, map sales, sales of data, fees for property details, fees for copies and information, property and supplemental tax administration fees, and other income (see Section VI, Appendix 1, for itemization of other income). The table also shows the costs of administering exemption programs and data processing. These data may be used to compare the budgets of counties that are similar in size and demographics (see Table R, Total Budget, Roll Units and Roll Value Comparison). Please note that monies received from the State-County Property Tax Administration Program (AB 818) are separately accounted for in Table B.

As illustrated below, the statewide totals indicate that gross budgets gradually increased each year until the 1992-93 fiscal year. In 1993-94, the statewide gross budget decreased by 6 percent. From 1993-94 to 1997-98, the statewide gross budget remained fairly constant, with less than a 3 percent difference from year to year. However, the 1998-99 statewide gross budget increased by 6 percent over the 1997-98 figure and the 1999-2000 figure indicates an increase of 6 percent over the 1998-99 statewide gross budget.



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 regarding Table A: Column 4, Gross Budget, is the sum of Columns 1 through 3. Columns 5 through 8 compare the 1999-2000 gross budget to the 1998-99 gross budget and the 1998-99 gross budget to the 1997-98 gross budget and indicate the annual percentage change. Many

assessors' offices have other sources of income. These sources have been divided into several categories: services to other county departments (column 10), map sales (column 11), fees for property details (column 12), fees for copies and information (column 13), property and supplemental tax administration fees (column 14) and other income (column 15). Other income for Inyo, Kern, Orange and San Luis Obispo counties is itemized in Appendix 1. Deducting the amounts entered in columns 10 through 15 from the gross budget (column 9) yields the net budget (column 16). If the assessor's office does not have other sources of income, then the gross budget (column 9) will equal the net budget (column 16). Columns 17 through 19 separately identify special interest items. Column 17 shows the amount of the net budget attributable to the exemption program. Column 18 shows the data processing costs provided by county departments other than the assessor's office. Column 19 shows the data processing costs of services implemented internally by the assessor's office.

TABLE B: STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM FUNDS

The weakness in the California real estate market in the late 1980's and early 1990's not only held down increases in assessed values of properties upon change in ownership, but forced the downward reassessment of a significant number of properties statewide to reflect the fact that current market values declined to a level below factored base year values. In addition to reducing the statewide assessment roll by tens of billions of dollars, these downward reassessments created backlogs in various assessment functions such as the processing of changes in ownership, reassessment of new construction, processing assessment appeals and reviewing properties requiring downward reassessments. In order to maintain and strengthen the integrity of the property tax system, the Governor signed Chapter 914, Statutes of 1995 (AB 818, Vasconcellos), creating the State-County Property Tax Administration Loan Program (PTAP), which provided counties access to a \$60 million loan to supplement their existing property tax administration program and process the existing backlogs.³

For the 1999-2000 fiscal year, 47 counties responded that they participated in the loan program and received more than \$47 million. The purpose of this table is to provide a list of counties which have signed loan contracts with the State Department of Finance pursuant to the State-County Property Tax Administration Program. It also lists the funds those counties have received and demonstrates how the counties are utilizing the funds. The most prevalent use of the funds has been to purchase automation equipment. Other uses include the hiring of employees and contractors.

³ 1996-97 Governor's Budget Summary, a report to the California Legislature 1995-96 Regular Session, page 80.

TABLE C: STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM POSITIONS

As indicated in Table B, 35 counties responded that they hired permanent employees and 24 counties indicated they hired temporary employees with their PTAP funds. Table C divides the permanent and temporary employees each into six categories: administration/management, real property appraisers, business property auditor appraisers, drafting/mapping, other technical/professional, and clerical.

TABLE D: BUDGETED PERMANENT POSITIONS

This table provides data on the staffing levels of the county assessors’ offices as of the beginning of fiscal year 1999-2000. It does not take into account any changes that occurred during the year. Please note that the figures in this table do not include any employees hired with PTAP funds nor does it include temporary employees. This table divides budgeted and funded permanent positions into six categories: assessor and managers, real property appraisers, business property appraisers, drafting/mapping staff, computer analysts, other technical and professional staff (e.g., oil/gas specialists), and clerical staff.



Statewide, the assessors’ staffing levels peaked in 1991-92 and began to decline in 1992-93. The declining trend appears to have hit bottom with the 1995-96 fiscal year. The 1995-96 staffing levels were the lowest in ten years. The 1997-98 staffing levels increased by 3 percent over the previous year’s staffing levels. The 1998-99 staffing levels remained constant with a less than 1 percent decrease. In 1999-2000, staffing levels increased by 3 percent. The following chart indicates the trend in staffing levels since 1986-87. These data may be used in conjunction with the data in the other tables to the measure the efficiency and productivity of an assessor’s office. In

Tables O through V, we analyzed the workload with data in this table and Table E to develop workload indicators.

Notes regarding Table D: Positions are given in terms of person-years. Columns 9 through 12 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 E.

TABLE E: 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, and 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. From 1994-95 through 1996-97, the number of temporary positions overall continued to decline, although very slightly. However, in 1997-98, the number of temporary positions more than doubled from 1996-97. The increase in temporary positions continued with an 18 percent increase in 1998-99 and an additional 17 percent increase in 1999-2000. To compare recent data (1993-94 through 1996-97) with those provided in previous years, we converted the previous years' data from person-hours to person-years. The following chart demonstrates the trend since 1984-85.

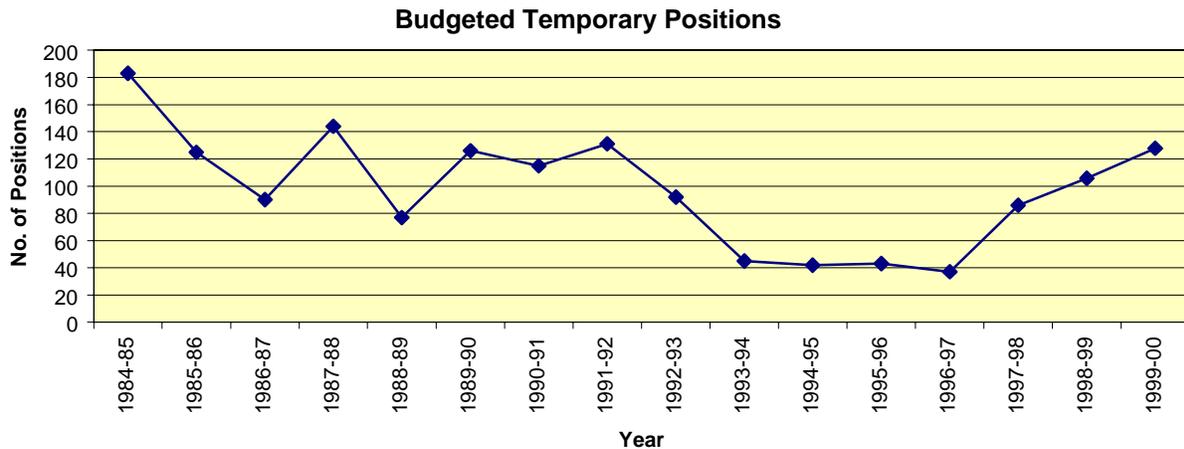


TABLE F: LOCAL ROLL VALUE AND STATISTICS

This table provides the total value⁴ of the secured and unsecured roll and the total number of units (assessments that result in a single tax bill) of the secured, unsecured, and 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. Between 1992-93 and 1998-99 the total roll values continued to increase, but in smaller increments. In 1999-2000, the total roll value increased by 6 percent.

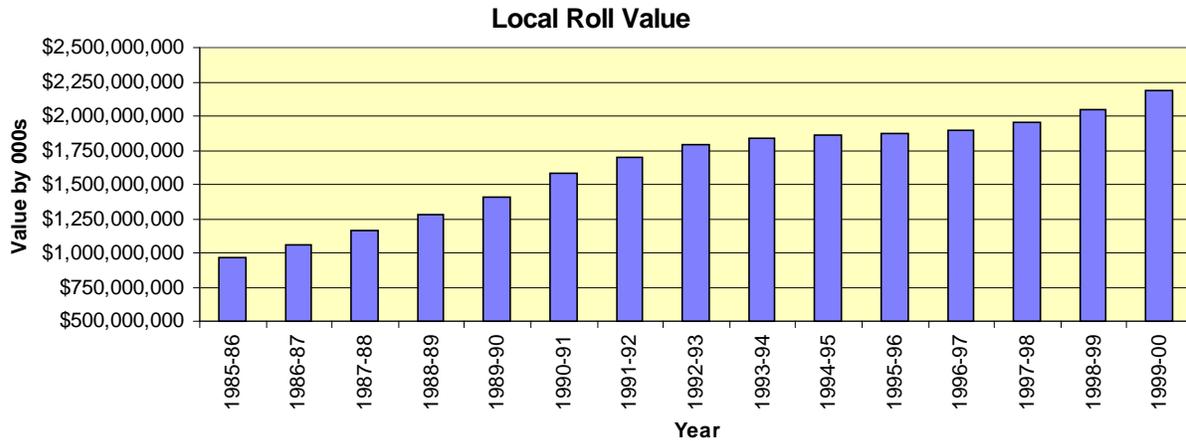


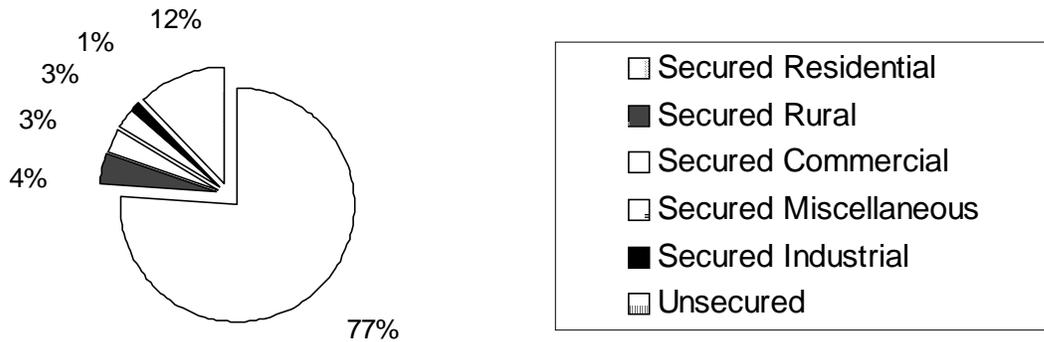
Table F provides data for workload analyses. For example, one analysis would be to look at the total roll units per clerk since the clerks are responsible for updating and maintaining the roll. See Table V for workload analyses using the local roll value.

TABLE G: DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES

This table provides data on the distribution of the secured and unsecured rolls by property type. 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 in Table G. 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.

⁴ 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 1997-98* (page A-11).

Distribution of Local Roll



These data may be used in analyzing the workload of an assessor’s office and comparing it to similar 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).

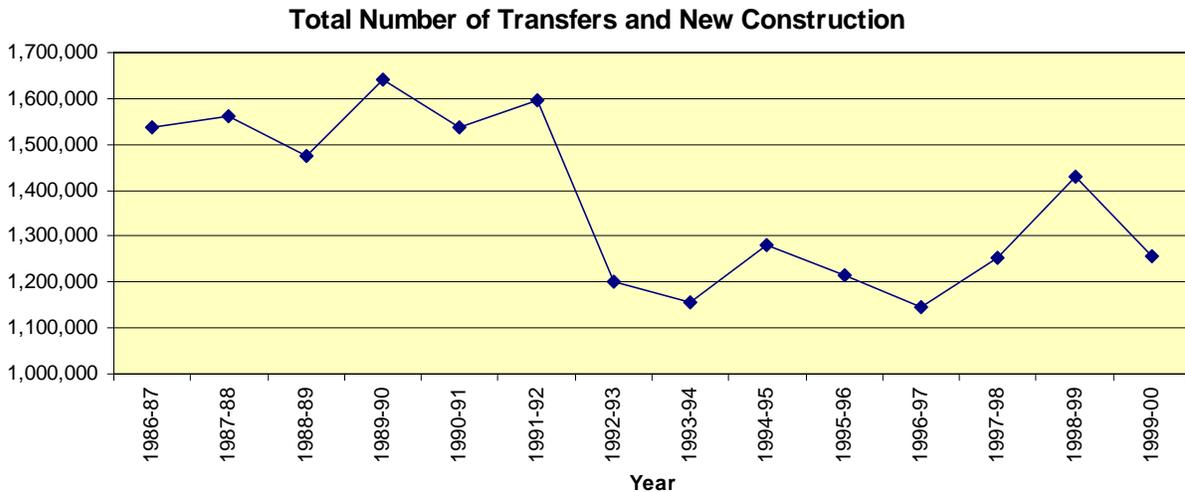
Notes regarding Table G: Column 32, Grand Total Local Roll, is the sum of Column 22, Total Secured Roll, and Column 31, Total Unsecured Roll.

TABLE H: 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 H provides data on the real property workload. The business property workload is contained in Table I. Another workload item that affects both real and business property is assessment appeals, and that information is contained in Tables J and K. The data contained in this table and the relevant appeals data in Tables J and K comprise the real property workload of an assessor’s office. In Tables T and U, we analyzed the real property and the business property workload by the staffing levels indicated in Tables C, D, and E.

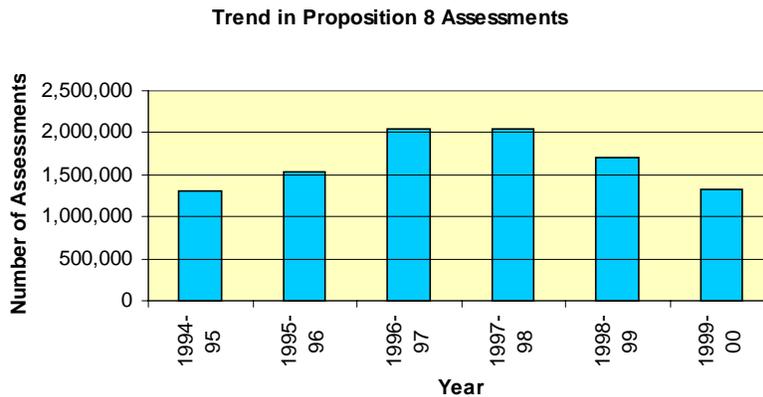
Included in the real property workload are transfers, new construction, taxpayer relief programs (misfortune/calamity; eminent domain; and Propositions 58, 60, 90, 110 and 193), units that are annually assessed (Non-Proposition 13), miscellaneous items (property splits, new subdivision lots, and roll corrections), Proposition 8 reductions (properties where the current market value has fallen below the factored base year value), and appeals. 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.

Transfers and New Construction. In 1994-95, we estimated that the total number of transfers and new construction statewide increased by 2 percent as opposed to the indicated 4 percent decrease (the 1993-94 totals did not include data from San Bernardino County). Statewide in 1995-96, the total number of transfers (Column 3) and the number of new assessments from new construction (Columns 6 and 7) indicated a 5 percent decrease from 1994-95. This decline continued for 1996-97. However, the total number of transfers and new assessments from new construction increased by 8 percent from 1996-97 to 1997-98, but then decreased again in 1999-2000. The chart below illustrates the trend in transfers and new construction since 1985-86.



Proposition 8 Assessments. A “Proposition 8” assessment occurs when a property’s fair market value falls below its factored base year value. In that event, the property’s fair market value is enrolled for assessment purposes. When property values began to decrease in the early 1990’s, the number of Proposition 8 assessments began to increase.

Data on these assessments were included in this report beginning in 1993-94. The following table illustrates the rapid increase in the numbers of these assessments. The 1996-97 statewide figure is more than double the number reported in 1993-94. The number of Proposition 8 assessments continued to remain high in 1997-98, with approximately 20 percent of the properties on the secured roll having Proposition 8 assessments. In 1998-99, however, 28 counties reported a decrease in Proposition 8 assessments, with an overall 20 percent decrease, primarily in the urban areas of California. This declining trend in the number of Proposition 8 assessments continued with a 29 percent decrease in 1999-2000.



At the time these assessments were increasing, staffing levels were decreasing. This is a significant workload item as once a property's assessment has been reduced to its fair market value, the law requires that it be revalued every year and the current fair market value be compared to the factored base year value. The fair market value will continue to be enrolled as the assessed value until that property's fair market value is higher than its factored base year value. One method used by counties to compensate for the decrease in personnel is to process Proposition 8 reductions in value by using a computer program. Column 28 of Table H indicates which counties use an automatic program. Column 29 indicates the percentage of the Proposition 8 assessments which were reduced by the automatic program.

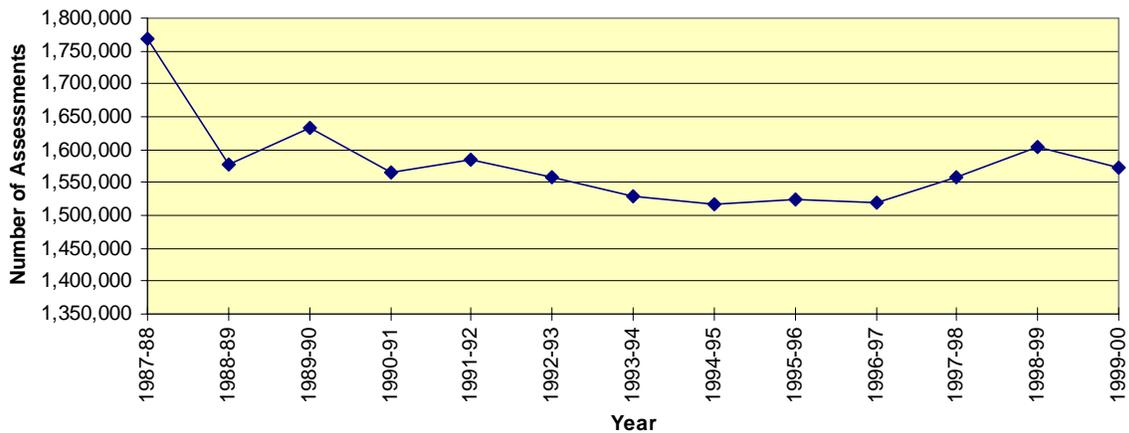
Notes regarding Table H: Column 8 lists the number of units that have been affected by a misfortune or calamity and have had their taxable values reduced under Revenue and Taxation Code section 170 or 51(b). Column 9 lists the number of properties in 1999-00 to which base year values were transferred from properties that were taken by eminent domain proceedings or were otherwise acquired by a governmental entity. Column 10 lists the number of claims filed requesting transfers of base year value under section 69.5 (base year value transfer for disabled persons or persons over the age of 55). The number of claims filed requesting the parent-child or grandparent-grandchild exclusion (Propositions 58 and 193) is contained in Column 11. Non-Proposition 13 properties (properties which are valued annually) are listed in columns 12 through 15. Columns 19 through 25 list the number of units which have had their values reduced to current market value (Proposition 8 assessments).

TABLE I: 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 1992-93, the statewide total number of business property assessments (column 7) began to decrease. This declining trend appears to have bottomed out; the total number of business property assessments for 1997-98 reflected a 2½ percent increase over the number of assessments reported in 1996-97. This increasing trend continued in 1998-99 with the total number business property assessments almost returning to the 1989-90 level. However, in 1999-2000, the total declined to nearly the 1997-98 level. The following chart illustrates the overall decline in the number of business property assessments since 1987-88.

Trend in Business Assessments



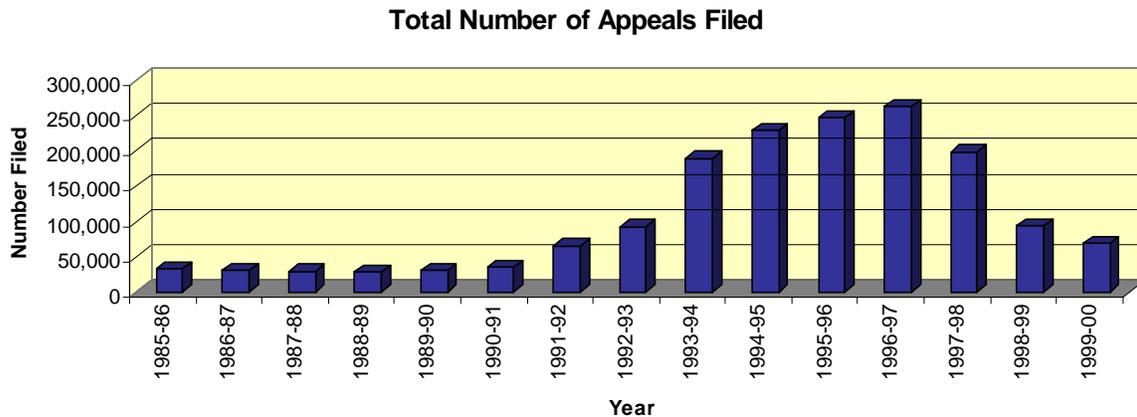
Another workload item, appeals of business property assessments, is contained in Column 5 of Tables J and K. The data contained in Table I and the relevant appeals data in Tables J and K comprise the business property workload of an assessor’s office. In Tables Q and U we analyzed this workload by the auditor appraiser staffing levels contained in Tables C, D, and E.

Notes regarding Table I: 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 assessment that was based on an appraisal performed at the assessee’s place of business and not by means of 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 for boats that are valued over \$30,000. Column 12 lists the number of mandatory audits due (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 1998-99 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 J & K: 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.”

As depicted by the following chart, the total number of appeals filed stayed relatively constant 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. This increase in the number of appeals filed continued through 1996-97. However, in 1997-98, the number of appeals filed decreased statewide by almost 25 percent. This declining trend continued in 1998-99 with a 52.6 percent decrease from 1997-98 and again with an additional 40 percent decrease in 1999-2000.



The data contained in Tables D, E, H, and I are analyzed in Tables P and Q to provide indicators of the assessors’ workloads.

Notes regarding Tables J & K: Table J indicates the number of appeals filed for the 1998-99 fiscal year. Table K indicates the number of appeals outstanding as of July 1, 1999—appeals that were filed for previous fiscal years but had not yet been heard.

TABLES L & M: ASSESSMENT APPEAL ACTIVITY

These tables provide data on action taken on assessment appeals during the 1999-2000 fiscal year. Table L indicates the assessment appeal activity that occurred during the 1999-2000 fiscal year on

appeals that were filed for that year. Table M indicates the assessment appeal activity that occurred during the 1999-2000 fiscal year on the appeals that were filed for previous fiscal years and carried over to 1999-2000. The number of appeals resolved is separated into seven categories: appeals withdrawn; no-shows (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 1999-2000 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 were resolved the same year. However, in 1994-95, 56 percent of the appeals filed were resolved the same year. And in 1995-96, 60 percent of the appeals filed were resolved during that year. However, in 1996-97, only 31 percent of the appeals filed were resolved during the year. In 1997-98, the number of appeals filed for 1997-98 and resolved in the same year increased to 42 percent. In 1998-99, the number of appeals filed and resolved in the same year remained constant with 43 percent being resolved. Of those resolved in 1998-99, 48 percent of the appeals were withdrawn and 15 percent were resolved by stipulations. Only 13.5 percent of those appeals filed and resolved in 1998-99 went to hearing.

Notes regarding Tables L & M: Total number of appeals filed (Column 1) is taken from data in Column 7 of Table J and Column 6 of Table K. Column 9 is the sum of Columns 2 through 8. Column 10 is Column 9 subtracted from Column 1.

TABLE N: NUMBER OF APPEALS BOARDS AND HEARING OFFICERS

This table provides data on the number of boards or hearing officers which hear property tax appeals for each county. To handle the fluctuations in assessment appeals, changes occurred in five counties. Responding to a decline in appeals filed, Alameda County reduced the number of appeals boards and added 14 hearing officers; Los Angeles and Orange Counties reduced the number of hearing officers. San Diego and Placer Counties increased the number of hearing officers.

Notes regarding Table N: Column 1 indicates whether 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 of hearing officers appointed by, and separate from, the assessment appeals board. Column 4 indicates any changes from the previous year's report.

TABLE O: DEMOGRAPHIC COMPARISON

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 (Report E-1) and are estimated as of January 1, 2000. The purpose of this table is to give an overall view of which counties may be comparable in terms of resources and workload.

TABLE P: WORKLOAD INDICATORS

This table provides some workload indicators of an assessor's office. The workload data from Tables H, I, and J, when used in conjunction with the data on staffing levels in Tables C, D and E, provide various indicators of the efficiency of the assessor's office. We did make staffing adjustments for several counties. The position of assessor is a working position in some counties (i.e., the assessor also completes some of the real property or business property assessments). The following counties indicated that the assessor handles some of the real property and/or business property workload: Calaveras, El Dorado, Glenn, Inyo, Lassen, Los Angeles, Plumas, Sierra, and Yolo. For these counties, we allocated a tenth of an appraiser and/or auditor position as was indicated on the questionnaire.

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 masse by computer. On the other hand, each disaster reassessment requires individual attention and probably a field inspection.

Notes regarding Table P: Column 1, number of real property units worked, is the sum of the total transfers (Table H, column 3), new assessments resulting from permits (Table H, column 6), construction discovered without permits (Table H, column 7), units affected by misfortune or calamity (Table H, column 8), properties affected by eminent domain (Table H, column 9), the number of claims filed for Propositions 60, 90, 110 (Table H, column 10), property splits (Table H, column 16), new subdivision lots (Table H, column 17), roll corrections (Table H, column 18), Proposition 8 (Table H, column 25), properties that are annually reassessed (Table H, columns 12 through 15), and assessment appeals (Table J & K column 6). Please note we did not reduce the data for Proposition 8 assessments for those counties that indicated they do a percentage of these assessments by computer as we did in previous years because a comparison of values is still required for each property with a Proposition 8 assessment. Column 2, the number of appraisers, is the sum of real property appraisers from AB 818 Positions (Table C, columns 2 and 8), Budgeted Permanent Positions (Table D, column 2), and Budgeted Temporary Positions (Table E, 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 I, column 9), the mandatory audits completed (Table I, column 16), and the number of business property appeals filed (Tables J and K, column 4). Column 5, the number of appraisers, is the sum of auditor appraisers from AB 818 Positions (Table C, columns 3 and 9), Budgeted Permanent Positions (Table D, column 3), and Budgeted Temporary Positions (Table E,

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 H, column 16) divided by the number of drafting personnel (Table C, columns 4 and 10; Table D, column 4; and Table E, column 3). Column 8 is the number of new subdivision lots (Table H, column 17) divided by the number of drafting personnel (Table C, columns 4 and 10; Table D, column 4; and Table E, column 3).

TABLE Q: DISTRIBUTION OF WORKLOAD INDICATORS

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

The statewide average number of units worked per appraiser is 2,245.7. Fifteen counties out of 58 are above the statewide average. The statewide average number of unsecured units worked per auditor appraiser is 2,878.8. Thirty counties are above the unsecured statewide average.

Notes regarding Table Q: Please see the Table P Notes above for descriptions of units worked.

TABLES R-V: 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 the only “size” comparison that can be made. However, this appeared to be the most efficient comparison that could be made without separately analyzing the physical and economic features of each county.

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

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

Notes regarding Table R: The total staff figures in column 1 are a compilation of Tables C, D and E (PTAP, budgeted permanent, and budgeted temporary positions). The gross budget, total roll units, and total roll value figures came from Tables A and F. 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 S: COMPARISON OF ADMINISTRATIVE POSITIONS

To compare the levels of administrative staffing used to manage assessors' offices in California, we compiled the data presented in Table R. We caution the reader to take into consideration that the staffing classifications used in this report were reported by the counties. Counties do not all count staffing the same way.

Notes regarding Table S: 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 T: 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 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 regarding Table T: Column 2, Real Property Appraisers, is a compilation of Tables C, D, and E. 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 U: 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 regarding Table U: Column 2, Business Property Appraisers, is a compilation of Tables C, D, and E. 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 V: CLERICAL WORKLOAD COMPARISON

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

Notes regarding Table V: Columns 1 and 2 are a combination of the applicable columns from Tables C, D, and E. 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)	1999-2000 GROSS BUDGET (4)	1998-99 Gross Budget (5)	% Change 98-99 to 99-2000 (6)	1997-98 Gross Budget (5)	% Change 97-98 to 98-99 (8)
Alameda	\$10,312,515	\$2,139,175	\$1,157,651	\$13,609,341	\$12,979,504	5%	\$11,675,910	11%
Alpine ***	\$69,930	\$0	\$19,210	\$89,140	\$89,140	0%	\$89,140	0%
Amador	\$471,339	\$40,478	\$51,722	\$563,539	\$547,960	3%	\$525,045	4%
Butte **	\$1,838,438	\$248,566	\$33,468	\$2,120,472	\$2,120,472	0%	\$2,120,472	0%
Calaveras	\$543,485	\$0	\$44,554	\$588,039	\$734,478	-20%	\$755,372	-3%
Colusa ***	\$508,597	\$0	\$56,666	\$565,263	-	-	-	-
Contra Costa	\$8,198,348	\$723,719	\$202,717	\$9,124,784	\$8,846,993	3%	\$8,001,926	11%
Del Norte	\$402,885	\$77,911	\$75,055	\$555,851	\$509,318	9%	\$464,771	10%
El Dorado	\$1,914,691	\$338,013	\$121,351	\$2,374,055	\$2,180,137	9%	\$2,178,539	0%
Fresno +	\$6,303,002	\$930,843	\$140,700	\$7,374,545	\$8,206,750	-10%	\$7,082,242	16%
Glenn #*	\$425,460	-	\$188,141	\$613,601	\$613,601	0%	\$512,886	20%
Humboldt	\$1,337,316	\$82,338	\$118,934	\$1,538,588	\$1,414,681	9%	\$1,318,482	7%
Imperial	\$1,061,960	\$52,067	-	\$1,114,027	\$827,750	35%	\$1,055,624	-22%
Inyo	\$554,597	\$0	\$106,940	\$661,537	\$670,846	-1%	\$622,194	8%
Kern +	\$5,781,634	\$891,587	\$334,542	\$7,007,763	\$6,913,573	1%	\$6,739,189	3%
Kings #	\$958,042	\$150,310	\$146,266	\$1,254,618	\$1,228,104	2%	\$1,200,006	2%
Lake +	\$683,583	\$0	\$35,057	\$718,640	\$642,163	12%	\$642,163	0%
Lassen	\$312,852	-	\$101,953	\$414,805	\$412,339	1%	\$389,851	6%
Los Angeles	\$70,640,024	\$9,820,059	\$8,140,918	\$88,601,001	\$81,655,173	9%	\$79,021,000	3%
Madera	\$1,113,385	\$9,700	-	\$1,123,085	\$1,200,400	-6%	\$1,100,000	9%
Marin +	\$3,143,088	\$200,383	\$216,508	\$3,559,979	\$3,995,213	-11%	\$3,290,689	21%
Mariposa +	\$514,767	-	\$15,445	\$530,212	\$315,229	68%	\$508,512	-38%
Mendocino #	\$1,042,867	\$0	\$57,180	\$1,100,047	\$1,234,893	-11%	\$1,052,566	17%
Merced	\$1,597,268	\$193,146	\$0	\$1,790,414	\$1,659,751	8%	\$1,659,751	0%
Modoc	\$348,940	\$0	\$17,430	\$366,370	\$354,076	3%	\$347,860	2%
Mono	\$381,979	-	\$61,988	\$443,967	\$507,200	-12%	\$529,740	-4%
Monterey #	\$2,588,272	\$382,300	\$196,826	\$3,167,398	\$3,313,066	-4%	\$3,092,523	7%
Napa #	\$1,205,936	\$49,035	\$85,747	\$1,340,718	\$1,310,076	2%	\$1,176,202	11%
Nevada	\$1,053,962	\$0	\$301,159	\$1,355,121	\$1,618,500	-16%	\$1,618,532	0%
Orange	\$17,097,413	\$1,454,632	\$3,770,458	\$22,322,503	\$19,572,869	14%	\$18,788,185	4%
Placer	\$3,622,808	\$17,932	\$514,583	\$4,155,323	\$3,950,410	5%	\$3,249,970	22%
Plumas *	\$400,862	\$46,460	\$25,850	\$473,172	\$473,172	0%	\$471,972	0%
Riverside #	\$8,775,253	\$2,176,784	\$2,698,348	\$13,650,385	\$11,509,150	19%	\$9,746,145	18%
Sacramento	\$8,135,947	\$432,723	\$1,924,675	\$10,493,345	\$10,119,042	4%	\$9,522,646	6%
San Benito	\$579,685	\$0	\$53,250	\$632,935	\$603,865	5%	\$597,676	1%
San Bernardino	\$7,696,346	\$877,319	\$675,810	\$9,249,475	\$9,249,475	0%	\$8,100,953	14%
San Diego #	\$13,552,943	\$0	\$3,818,080	\$17,371,023	\$15,233,972	14%	\$14,883,536	2%
San Francisco +	\$5,594,293	\$0	\$895,393	\$6,489,686	\$7,081,818	-8%	\$5,641,597	26%
San Joaquin #	\$4,108,336	\$60,263	\$467,524	\$4,636,123	\$4,387,855	6%	\$4,284,589	2%
San Luis Obispo	\$3,720,705	\$132,364	\$178,706	\$4,031,775	\$3,594,865	12%	\$3,501,482	3%
San Mateo #	\$5,705,406	\$1,090,983	\$193,685	\$6,990,074	\$6,811,035	3%	\$6,537,349	4%
Santa Barbara #	\$3,893,525	\$560,517	\$454,264	\$4,908,306	\$4,472,029	10%	\$4,851,801	-8%
Santa Clara	\$14,718,860	\$215,240	\$757,591	\$15,691,691	\$15,304,751	3%	\$15,356,775	0%
Santa Cruz	\$1,758,346	\$0	\$410,698	\$2,169,044	\$2,221,833	-2%	\$1,955,199	14%
Shasta +	\$1,727,594	\$310,434	\$223,646	\$2,261,674	\$2,287,094	-1%	\$2,132,309	7%
Sierra	\$322,959	\$0	\$18,960	\$341,919	\$322,265	6%	\$316,315	2%
Siskiyou	\$960,395	\$56,026	\$274,338	\$1,290,759	\$1,100,880	17%	\$957,339	15%
Solano +	\$2,272,985	\$204,458	\$372,738	\$2,850,181	\$2,953,947	-4%	\$2,136,970	38%
Sonoma	\$3,992,766	\$363,528	\$663,446	\$5,019,740	\$5,112,615	-2%	\$5,581,715	-8%
Stanislaus	\$2,821,645	\$507,766	\$127,687	\$3,457,098	\$3,396,460	2%	\$3,199,906	6%
Sutter	\$922,690	\$153,215	\$103,163	\$1,179,068	\$1,135,226	4%	\$1,115,423	2%
Tehama	\$689,637	\$0	\$0	\$689,637	\$765,397	-10%	\$714,300	7%
Trinity #	\$136,212	\$4,179	\$0	\$140,391	\$218,775	-36%	\$220,255	-1%
Tulare #	\$2,547,457	\$211,957	\$72,568	\$2,831,982	\$3,072,702	-8%	\$2,989,581	3%
Tuolumne +	\$625,264	\$0	\$81,670	\$706,934	\$647,436	9%	\$592,604	9%
Ventura	\$5,377,876	\$1,043,962	\$111,784	\$6,533,622	\$6,253,600	4%	\$6,183,500	1%
Yolo	\$1,075,893	\$177,208	\$97,790	\$1,350,891	\$1,311,358	3%	\$1,123,324	17%
Yuba	\$628,445	\$158,259	\$49,952	\$836,656	\$754,997	11%	\$655,412	15%
Totals	\$248,771,708	\$26,585,839	\$31,064,785	\$306,422,332	\$290,020,279	6%	\$274,180,015	6%

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

*1998-99 data, **1997-98 data, ***1995-96 data (no data provided for 1999-00)

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

TABLE A (CONTINUED)

BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Other Income							NET BUDGET (16)	Exemption Program Costs Included in Budget (17)	Data Processing Costs	
	1999-2000 Gross Budget (9)	Services to Other Depts. (10)	Map Sales (11)	Fees for Property Details (12)	Fees for Copies & Info. (13)	Property/Supp. Tax Admin. Fees (14)	Other (See Appendix 1) (15)			Provided by Other County Depts. (18)	Internal Services (19)
Alameda	\$13,609,341	\$452	\$75,219	\$24,511	\$54,322	\$5,746,336	\$12,018	\$7,696,483		\$1,533,522	\$100,000
Alpine ***	\$89,140	\$0	\$2,628	\$0	\$0	\$0	\$0	\$86,512	N/A	N/A	N/A
Amador	\$563,539	\$300	-	-	-	-	\$200	\$563,039	-	-	-
Butte **	\$2,120,472	\$0	\$6,000	\$3,000	\$500	\$600,000	\$3,000	\$1,507,972	\$32,000	\$16,987	\$30,000
Calaveras	\$588,039	\$10	\$2,102	\$0	\$0	\$146,259	\$0	\$439,668	N/A	\$0	\$0
Colusa ***	\$565,263	\$0	\$0	\$0	\$0	\$0	\$0	\$565,263	\$0	\$0	\$0
Contra Costa	\$9,124,784	\$28,660	\$39,082	\$0	#####	\$647,694	\$9,990	\$8,299,227	\$348,306	\$547,774	\$381,105
Del Norte	\$555,851	\$0	\$0	\$0	\$0	\$0	\$0	\$555,851	\$0	\$0	\$0
El Dorado	\$2,374,055	\$1,350	\$0	\$14,025	\$1,666	\$257,758	\$525	\$2,098,731	\$71,639	\$604,550	-
Fresno +	\$7,374,545	\$11,276	\$27,693	\$1,500	\$6,204	\$2,292,586	\$0	\$5,035,286	\$237,306	\$884,923	\$146,473
Glenn #	\$613,601	\$0	\$1,000	\$4,000	-	-	-	\$608,601	-	-	-
Humboldt	\$1,538,588	In #13	\$19,194	\$6,510	\$12,105	\$334,580	\$6,373	\$1,159,826	N/A	\$82,338	N/A
Imperial	\$1,114,027	-	-	\$10,000	\$4,000	\$30,000	-	\$1,070,027	N/A	N/A	N/A
Inyo	\$661,537	\$0	\$2,743	\$0	\$0	\$0	\$4,239	\$654,555	\$0	\$0	\$0
Kern +	\$7,007,763	\$12,277	\$20,178	\$10,782	\$3,603	\$1,001,593	\$7,950	\$5,951,380	\$55,482	\$9,049	\$72,919
Kings #	\$1,254,618	\$0	\$0	\$2,094	\$77,218	\$360,436	\$0	\$814,870	-	\$150,310	\$28,733
Lake +	\$718,640	\$3,100	\$3,850	\$0	\$0	\$0	\$0	\$711,690	N/A	N/A	N/A
Lassen	\$414,805	N/A	\$4,000	N/A	\$1,000	\$8,500	\$0	\$401,305	N/A	N/A	N/A
Los Angeles	\$88,601,001	\$19,000	#####	-	-	-	#####	\$55,737,001	-	\$5,376,131	-
Madera	\$1,123,085	\$0	\$5,222	\$730	\$3,714	N/A	-	\$1,113,419	N/A	N/A	N/A
Marin +	\$3,559,979	N/A	\$12,173	\$7,069	\$5,406	\$878,510	\$3,830	\$2,652,991	N/A	N/A	N/A
Mariposa +	\$530,212	\$0	\$4,500	\$0	\$0	\$0	-	\$525,712	N/A	N/A	N/A
Mendocino #	\$1,100,047	\$0	\$630	-	\$15,110	\$21,054	-	\$1,063,253	-	-	-
Merced	\$1,790,414	\$0	\$27,500	-	-	\$57,056	\$300,252	\$1,405,606	-	\$193,146	-
Modoc	\$366,370	\$0	In #15	In #15	In #15	In #15	\$5,034	\$361,336	-	-	-
Mono	\$443,967	-	\$905.65	-	-	-	-	\$443,061	-	-	-
Monterey #	\$3,167,398	\$0	\$31,109	-	-	\$713,144	-	\$2,423,145	N/A	\$217,326	\$10,000
Napa #	\$1,340,718	\$0	\$6,000	\$0	\$500	-	\$59,460	\$1,274,758	-	\$49,035	-
Nevada	\$1,355,121	\$0	\$8,518	\$11,700	\$382	\$0	\$5,708	\$1,328,813	N/A	N/A	N/A
Orange	\$22,322,503	\$0	\$0	\$197,670	\$38,946	\$3,432,589	\$28,904	\$18,624,394	\$432,440	\$1,454,632	\$1,397,964
Placer	\$4,155,323	\$0	\$20,026	\$32,703	\$0	\$1,349,167	\$0	\$2,753,427	\$102,450	\$0	\$0
Plumas *	\$473,172	\$0	\$0	\$1,200	\$0	\$0	-	\$471,972	-	-	-
Riverside #	\$13,650,385	\$5,162	\$1,575	\$11,105	#####	\$6,331,067	\$270,375	\$6,846,461	N/A	\$1,360,603	\$670,500
Sacramento	\$10,493,345	In #15	In #15	In #15	In #15	\$6,775,580	\$110,911	\$3,606,854	\$258,000	\$603,314	870600 Est.
San Benito	\$632,935	-	\$4,000	-	-	\$170,000	\$4,100	\$454,835	N/A	N/A	N/A
San Bernardino	\$9,249,475	\$0	#####	In #6	In #6	-	\$307,940	\$8,776,535	-	\$643,355	-
San Diego #	\$17,371,023	N/A	\$39,071	\$96,176	#####	\$6,913,274	N/A	\$10,157,200	\$592,822	-	\$545,769
San Francisco +	\$6,489,686	\$0	\$0	\$0	\$0	\$0	\$0	\$6,489,686	-	-	-
San Joaquin #	\$4,636,123	\$0	\$15,839	\$18,949	\$1,025	\$27,500	\$0	\$4,572,810	-	\$65,564	-
San Luis Obispo	\$4,031,775	\$0	\$21,137	\$0	\$24,339	\$0	\$199,424	\$3,786,875	\$40,730	\$463,302	\$77,322
San Mateo #	\$6,990,074	-	-	-	\$18,871	\$3,087,959	\$11,921	\$3,871,323	-	\$447,164	-
Santa Barbara #	\$4,908,306	#####	\$10,338	\$0	\$60,521	\$1,686,455	\$7,866	\$2,975,637	\$0	\$484,088	\$0
Santa Clara	\$15,691,691	\$0	\$17,308	\$160,798	\$7,494	\$9,095,775	\$390,039	\$6,020,277	\$574,344	\$196,271	\$737,953
Santa Cruz	\$2,169,044	\$0	-	-	-	\$709,000	\$45,000	\$1,415,044	N/A	N/A	N/A
Shasta +	\$2,261,674	\$63,944	\$9,614	\$3,571	\$13,055	\$536,824	\$86	\$1,634,580	N/A	\$206,017	N/A
Sierra	\$341,919	\$0	\$5,335	\$0	\$0	\$31,255	\$0	\$305,329	\$0	\$0	\$0
Siskiyou	\$1,290,759	\$0	\$16,559	In #11	In #11	\$156,242	\$0	\$1,117,958	unknown	\$56,026	45800 Est.
Solano +	\$2,850,181	-	\$17,390	\$50,077	In #12	\$261,470	\$387	\$2,520,857	N/A	\$834	\$332,485
Sonoma	\$5,019,740	\$0	\$20,100	\$2,130	\$0	\$160,000	\$5,609	\$4,831,901	-	\$363,528	-
Stanislaus	\$3,457,098	\$0	\$3,300	\$7,000	\$17,500	\$624,000	\$0	\$2,805,298	N/A	\$489,013	\$132,000
Sutter	\$1,179,068	\$0	\$6,384	\$3,940	\$0	\$0	\$4,316	\$1,164,428	unknown	\$114,515	N/A
Tehama	\$689,637	\$38,650	\$7,000	In #6	In #6	\$107,000	\$0	\$536,987	\$0	\$0	\$0
Trinity #	\$140,391	-	\$138	\$175	\$5,044	-	-	\$135,034	N/A	N/A	N/A
Tulare #	\$2,831,982	\$0	\$6,000	\$2,500	\$500	-	\$43,271	\$2,779,711	\$20,000	\$110,628	untracked
Tuolumne +	\$706,934	\$0	\$12,930	\$0	\$0	\$0	\$0	\$694,004	\$0	\$0	\$0
Ventura	\$6,533,622	\$0	\$24,025	\$84,242	\$0	\$1,336,403	\$0	\$5,088,952	N/A	\$695,749	\$193,700
Yolo	\$1,350,891	\$0	-	\$35,835	\$0	\$693,084	\$3,231	\$618,741	-	\$151,279	-
Yuba	\$836,656	\$0	\$5,000	\$0	\$3,000	\$119,464	\$0	\$709,192	N/A	N/A	N/A
Totals	\$306,422,332	#####	#####	\$803,992	#####	#####	#####	\$212,315,683	#####	#####	\$5,773,323

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable U = Zero - = No Response to This Item Est.=Estimated

*1998-99 data, **1997-98 data, ***1995-96 data (no data provided for 1999-00)

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

TABLE B

STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM FUNDS

	Contract with Dept. of Finance? (1)		Amount of Funds Allocated (2)	Utilization of Funds				Other (specify) (7)
				Permanent Employees (3)	Temporary Employees (4)	Automation Equipment (5)	Contractors (6)	
Alameda	Yes		\$2,152,429	X		X	X	Professional Services
Alpine ***		No						
Amador	Yes		\$80,865		X			
Butte **	Yes		\$381,956	X		X		
Calaveras	Yes		\$109,897	X		X		
Colusa ***	Yes		\$53,957	X	X	X	X	
Contra Costa	Yes		\$2,022,000	X	X	X	X	Oil Refinery Appeals Consultants
Del Norte	Yes		\$36,203	X	X	X	X	
El Dorado	Yes		\$302,795	X		X		
Fresno +	Yes		\$611,352	X		X	X	Fixed Assets
Glenn #*	Yes		\$59,197			X	X	
Humboldt	Yes		\$210,806	X		X		Furniture, travel, supplies, equipment
Imperial		No						
Inyo		No	Denied					
Kern +	Yes		\$1,211,318	X		X	X	
Kings #	Yes		\$138,652	X		X	X	
Lake +		No						
Lassen	Yes		\$54,699	X				
Los Angeles	Yes		\$13,451,670	X	X	X	X	Appraisals and Clerical Staff
Madera	Yes		\$212,991	X		X	X	
Marin +		No						
Mariposa +		No						
Mendocino #	Yes		\$160,435		X	X	X	
Merced	Yes		\$298,004	X		X		
Modoc		No						
Mono	Yes		\$47,778			X	X	
Monterey #		No						
Napa #	Yes		\$366,020			X	X	
Nevada	Yes		\$234,292	X	X	X	X	
Orange		No						
Placer	Yes		\$628,047			X	X	\$10,000 to Adtr Cntrlr, \$9780 to Lgl Cnsl
Plumas *	Yes		\$80,600	X	X	X	X	
Riverside #	Yes		\$2,358,068	X	X	X	X	
Sacramento	Yes		\$1,554,245	X	X	X		Other office expenses.
San Benito	Yes		\$90,408	X				Office Equipment
San Bernardino	Yes		\$2,139,938	X	X	X		
San Diego #	Yes		\$5,413,943	X	X	X	X	
San Francisco +	Yes		\$1,000,300		X	X	X	
San Joaquin #	Yes		\$818,686	X	X	X		
San Luis Obispo	Yes		\$736,288	X	X	X	X	
San Mateo #	Yes		\$2,220,001	X	X		X	
Santa Barbara #	Yes		\$790,617	X	X	X		X
Santa Clara	Yes		\$2,953,000		X	X		Unclassified staff
Santa Cruz	Yes		\$565,000	X			X	
Shasta +	Yes		\$299,809	X		X		
Sierra	Yes		\$7,383	X		X		
Siskiyou		No						
Solano +	Yes		\$469,207	X	X	X		
Sonoma	Yes		\$1,035,049	X	X			Supplies and services.
Stanislaus	Yes		\$866,165	X	X	X	X	Provide 3 clerks for other departments.
Sutter	Yes		\$90,071		X	X		
Tehama	Yes		\$74,000	X				Hardware and software
Trinity #		No						
Tulare #	Yes		\$501,907		X	X		Special projects.
Tuolumne +	Yes		\$126,067	X	X	X	X	
Ventura	Yes		Not stated			X	X	Fixed Term Employees
Yolo	Yes		\$278,309	X		X	X	
Yuba	Yes		\$88,968	X		X		
Totals	47 yes 11 no		\$47,383,392	35	24	39	25	14

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N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

*1998-99 data, **1997-98 data, ***1995-96 data (no data provided for 1999-00)

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

TABLE C

STATE-COUNTY PROPERTY TAX ADMINISTRATION LOAN PROGRAM POSITIONS
(In Person Years)

	PERMANENT POSITIONS						TEMPORARY POSITIONS						TOTAL STAFF (13)
	Admin. Mgmt. (1)	Certified Appraisers Real Property (2)	Certified Appraisers Business Property (3)	Drafting/ Mapping (4)	Other Tech. & Pro. (5)	Clerical (6)	Admin. Mgmt. (7)	Certified Appraisers Real Property (8)	Certified Appraisers Business Property (9)	Drafting/ Mapping (10)	Other Tech. & Pro. (11)	Clerical (12)	
Alameda	0	10	0	0	4	0	-	-	-	-	-	-	14
Alpine ***	-	-	-	-	-	-	-	-	-	-	-	-	0
Amador								0.5				1.5	2
Butte **	0	4	1.5	0	0	1	-	-	-	-	-	-	6.5
Calaveras		1				1							2
Colusa ***	0	0.58	0	0	0	0	0	0	0	0.17	0	0	0.75
Contra Costa		3	1		7			1	1				13
Del Norte	0	0	0	0	0	0	0	0	0	0	0	0	0
El Dorado			1			5							6
Fresno +		5				3							8
Glenn #*	-	-	-	-	-	-	-	-	-	-	-	-	0
Humboldt		2	1			1							4
Imperial													0
Inyo													0
Kern +		5	1		1	3							10
Kings #		1		1		1							3
Lake +													0
Lassen			1			0.5							1.5
Los Angeles	0	103	11	0	5	0	0	21	0	0	0	2	142
Madera			1			2			0.33				3.33
Marin +	0	0	0	0	0	0	0	0	0	0	0	0	0
Mariposa +													0
Mendocino #								2					2
Merced		1	2		1	2							6
Modoc													0
Mono	-	-	-	-	-	-	-	-	-	-	-	-	0
Monterey #	0	0	0	0	0	0	0	0	0	0	0	0	0
Napa #	-	-	-	-	-	-	-	-	-	-	-	-	0
Nevada		1.3				0.33		0.7			2	0.67	5
Orange													0
Placer													0
Plumas *	0	1	0	0	0	0	0	0	0	0	1		2
Riverside #	1	5	7	3	4	10					1		31
Sacramento		8				3					6.2		17.2
San Benito		1	1										2
San Bernardino		4	6	4	5	10							29
San Diego #	0	14	1	2	16	16							49
San Francisco +							1	3	2	0	2	1	9
San Joaquin #		4	4			2							10
San Luis Obispo	0	2	2	2	1	1	0	3	0	0	0	3	14
San Mateo #					2			1	3		3	4	13
Santa Barbara #		3	3	1	2	2							11
Santa Clara	0	4	8	0	7	2	0	4	0	0	1	0	26
Santa Cruz								2	2	2.5			6.5
Shasta +			1		1								2
Sierra		0.073				0.1							0.173
Siskiyou													0
Solano +		2				3							5
Sonoma		6	1	0	1.5	9					1	0.64	19.14
Stanislaus		6	3	1	2						2	4	18
Sutter									1		1	0.5	2.5
Tehama		1				1							2
Trinity #													0
Tulare #								3	1	1	1	0	6
Tuolumne +								1					1
Ventura								20	6	1	5	6	38
Yolo		1	2			1							4
Yuba													0
Totals	1	198.953	59.5	14	59.5	79.93	1	62.2	15.33	5.5	18.17	31.51	546.593

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

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

TABLE D
BUDGETED PERMANENT POSITIONS
 (As of July 1, 1999)

Assessor & Other Managers (1)	Certified Appraisers		Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Tech. & Pro. (6)	All Clerical (7)	99-2000 TOTAL STAFF (8)	98-99 Total Staff (9)	% Change From 98-99 to 99-00 (10)	97-98 Total Staff (11)	% Change From 97-98 to 98-99 (12)	
	Real Property (2)	Business Property (3)										
Alameda	11	49	30	6	4	12	64	175.585	177	-1%	170	4%
Alpine ***	1	0	0	0	0	1	0	2	2	0%	2	0%
Amador	3	2.5	1	1	-	-	2	9.5	10	-5%	9.5	5%
Butte **	4	14	2	3	1	0	17	41	41	0%	41	0%
Calaveras	3	4	0.5	1.5	0.5	-	4	13.5	13.5	0%	13.5	0%
Colusa ***	1	3	1	1	0	3	1	10	10	0%	10	0%
Contra Costa	9	50	10	5	1	3	50	128	128	0%	128	0%
Del Norte	3	2	1	0.5	-	0.5	2	9	9	0%	9	0%
El Dorado	3	16	2	3	1	2	10	37	36	3%	36	0%
Fresno +	4	42	14	8	1	2	57	128	128	0%	128	0%
Glenn #*	3	3	0	0	0	0	4	10	10	0%	10	0%
Humboldt	3	10	3	1	0	4	10	31	31	0%	31	0%
Imperial	2	8	3	2	0	0	9	24	23	4%	23	0%
Inyo	2	1	1	1	0	0	5	10	10.6	-6%	10.6	0%
Kern +	6	36	13	5	1	1	32	94	94	0%	94	0%
Kings #	4	8	2	1	-	-	6	21	20	5%	20	0%
Lake +	3	6	1	1	0	0	6.1	17.1	14.1	18%	14.1	0%
Lassen	2	3	-	1	1	-	0.5	7.5	7.5	0%	7.5	0%
Los Angeles	58	266	145	39	84	54	735	1,381	1,379	0%	1,381	0%
Madera	3	14	2	3	0	0	10	32	33	-3%	32	3%
Marin +	3	22	5	2	2	6	22	62	60.5	2%	59	2%
Mariposa +	3	3	-	1	-	-	5	12	11	8%	12	-9%
Mendocino #	2	9	2	1	0.5	-	7	21.5	21	2%	22	-5%
Merced	6	10	2	2	2	-	7	29	29	0%	29	0%
Modoc	2	2	1	1	-	-	2	8	8	0%	8	0%
Mono	1	5	1	1	-	-	3	11	11	0%	11	0%
Monterey #	4	14	6	1	0	0	21	46	48	-4%	47	2%
Napa #	3	8	3	2	0	1	5.75	22.75	22.25	2%	22.25	0%
Nevada	4	11	2	2	-	-	12	31	35	-13%	34	3%
Orange	7	99	57	15	29	0	119	326	303	7%	303	0%
Placer	5	22	6	5	2	6	27	73	68	7%	67.5	1%
Plumas *	2	2.5	0.5	1	0	0	2	8	8	0%	8	0%
Riverside #	13	86	20	16	8	61	51	255	164	36%	178	-9%
Sacramento	9	56	17	4	8	5	50	149	138	7%	138	0%
San Benito	1	4	1	1	0	0	5	12	12	0%	12	0%
San Bernardino	7	60	9	7	3	38	38	162	153	6%	159	-4%
San Diego #	19	94	20	21	6	11	107.75	278.75	278.75	0%	277	1%
San Francisco +	7	43	22	1	0	1	32	106	109.96	-4%	107	3%
San Joaquin #	5	25	7	6	4	16	22	85	79	7%	78	1%
San Luis Obispo	3	24	5	3	1	5	30.5	71.5	69.5	3%	68	2%
San Mateo #	4	39	13	2	-	-	26	84	87	-4%	86	1%
Santa Barbara #	6	23	5	4	7	2	16	63	64	-2%	64	0%
Santa Clara	12	75	42	7	17	6	87	246	246	0%	245	0%
Santa Cruz	5	9	2	2	0	3	12	33	31	6%	31	0%
Shasta +	3	15	4	3	-	-	14	39	39	0%	39	0%
Sierra	1	1.727	0	0.2	0	0	2.6	5.527	5.522	0%	5.7	-3%
Siskiyou	3	7	1	2	1	0	7	21	21	0%	21	0%
Solano +	3	14	5	4	-	-	11	37	37	0%	35	5%
Sonoma	5	21	7	6	2	0	25	66	66	0%	66	0%
Stanislaus	3	27	6	2	1	1	15	55	55	0%	55	0%
Sutter	2	6	3	1	0	-	8.5	20.5	20.5	0%	21	-2%
Tehama	3	4	1	1	1	0	7	17	16	6%	15	6%
Trinity #	0.5	1	-	1	-	-	-	3.5	3.25	7%	3.1	5%
Tulare #	2	23	7	3	-	1	17	53	53	0%	53	0%
Tuolumne +	3	4	1	1	-	-	4	13	13	0%	12	8%
Ventura	11	31	9	13	1	4	29	98	100	-2%	106	-6%
Yolo	3	6	2	1	-	-	11	23	23	0%	24	-4%
Yuba	3	4	2	1	-	-	5.5	15.5	15.5	0%	15.5	0%
Totals	306.50	1,447.73	528.00	230.20	190.00	250.5	1,890.79	4,843.71	4,701.43	3.03%	4,707.25	0%

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

TABLE E
BUDGETED TEMPORARY POSITIONS
 (As of July 1, 1999)

	Real Property Appraisers (1)	Business Property Auditor- Appraisers (2)	Drafting/ Mapping (3)	Other Technical/ Professional (4)	Clerical (5)	TOTAL (6)
Alameda						0
Alpine ***						0
Amador						0
Butte **						0
Calaveras						0
Colusa ***						0
Contra Costa					3	3
Del Norte						0
El Dorado						0
Fresno +					6	6
Glenn #*						0
Humboldt						0
Imperial					1	1
Inyo						0
Kern +						0
Kings #						0
Lake +						0
Lassen					0.5	0.5
Los Angeles	5	0	0	0	5	10
Madera					0.33	0.33
Marin +						0
Mariposa +		1 Contract				1
Mendocino #					1	1
Merced						0
Modoc						0
Mono						0
Monterey #						0
Napa #	-	-	-	-	-	0
Nevada			1			1
Orange		3	3	3	8	17
Placer						0
Plumas *						0
Riverside #					6	6
Sacramento		0.9		9.8	4.4	15.1
San Benito						0
San Bernardino						0
San Diego #						50
San Francisco +						0
San Joaquin #						0
San Luis Obispo					1	1
San Mateo #						0
Santa Barbara #						0
Santa Clara *	0	0	0.3	0	13	13.3
Santa Cruz						0
Shasta +						0
Sierra						0
Siskiyou					0.25	0.25
Solano +						0
Sonoma						0
Stanislaus						0
Sutter						0
Tehama						0
Trinity #						0
Tulare #						0
Tuolumne +						0
Ventura	0.7					0.7
Yolo						0
Yuba						0
Totals	5.7	3.9	4.3	12.8	49.48	127.18

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SECTION III

LOCAL ROLL AND WORKLOAD STATISTICS

TABLE F
LOCAL ROLL VALUE AND STATISTICS

	Secured Roll		Unsecured Roll Value in 000's (3)	TOTAL NET ROLL VALUE in 000's (4)	Secured Roll Units (5)	Unsecured Roll Units (6)	TOTAL ROLL UNITS (7)	Supplemental Roll Units (8)
	State-Assessed in 000's (1)	Locally Assessed in 000's (2)						
Alameda	\$2,975,917	\$90,599,425	\$8,630,767	\$102,206,110	397,273	57,127	454,400	64,537
Alpine ***	19,394	222,454	23,532	\$265,380	1,852	226	2,078	
Amador	182,406	2,113,804	73,066	\$2,369,276	21,328	2,557	23,885	N/A
Butte **	668,079	9,049,849	523,536	\$10,241,465	87,814	8,533	96,347	
Calaveras	103,835	2,978,601	65,254	\$3,147,690	42,407	2,694	45,101	4,082
Colusa ***	160,389	1,449,367	139,839	\$1,749,595	11,917	2,126	14,043	
Contra Costa	2,976,305	72,319,606	2,999,829	\$78,295,740	314,522	50,026	364,548	44,627
Del Norte	46,122	961,148	41,779	\$1,049,049	15,227	1,328	16,555	1,638
El Dorado	295,498	11,581,872	316,212	\$12,193,582	106,993	10,828	117,821	14,433
Fresno +	2,489,793	29,324,687	1,989,867	\$33,804,347	240,714	43,743	284,457	37,045
Glenn #*	114,557	1,392,097	54,671	\$1,561,324	17,697	1,728	19,425	
Humboldt	235,274	5,774,464	435,526	\$6,445,264	67,953	10,289	78,242	5,907
Imperial	199,308	5,033,182	629,205	\$5,861,694	70,117	9,807	79,924	5,998
Inyo	92,233	2,286,484	68,834	\$2,447,551	17,203	1,729	18,932	1,500
Kern +	1,623,695	37,450,925	2,126,898	\$41,201,518	354,509	22,524	377,033	34,251
Kings #	208,901	3,974,814	169,574	\$4,353,289	41,075	4,979	46,054	5,905
Lake +	201,195	3,098,259	197,621	\$3,497,075	61,275	7,893	69,168	2,856
Lassen	173,079	1,214,045	86,653	\$1,473,778	23,986	1,968	25,954	1,814
Los Angeles	13,084,661	504,771,533	36,594,873	\$554,451,068	2,215,735	329,262	2,544,997	N/A
Madera	361,473	5,454,208	215,862	\$6,031,544	49,306	5,897	55,203	6,469
Marin +	393,408	27,143,381	1,045,411	\$28,582,199	91,560	17,089	108,649	14,327
Mariposa +	92,494	1,058,066	45,307	\$1,195,868	12,857	1,436	14,293	1,534
Mendocino #	201,067	5,120,595	231,460	\$5,553,122	55,455	10,654	66,109	-
Merced	374,207	8,372,119	561,922	\$9,308,247	65,274	8,223	73,497	N/A
Modoc	151,351	535,924	23,067	\$710,342	27,372	1,034	28,406	2,233
Mono	62,719	1,794,161	229,442	\$2,086,322	15,238	1,553	16,791	N/A
Monterey #	622,489	23,771,733	1,307,684	\$25,701,905	113,480	20,483	133,963	14,249
Napa #	215,296	10,883,327	492,076	\$11,590,698	46,008	6,308	52,316	N/A
Nevada	266,754	7,133,124	229,284	\$7,629,162	53,184	6,821	60,005	5,871
Orange	4,668,098	190,654,910	14,013,118	\$209,336,127	782,926	161,193	944,119	125,043
Placer	815,492	20,297,062	756,529	\$21,869,084	120,088	15,433	135,521	19,624
Plumas *	441,472	1,711,048	65,252	\$2,217,772	4,182	3,503	7,685	
Riverside #	2,383,610	75,444,841	3,539,191	\$81,367,642	653,390	37,304	690,694	92,357
Sacramento	1,826,407	55,130,279	3,495,042	\$60,451,728	395,270	75,658	470,928	69,156
San Benito	104,487	3,207,059	152,953	\$3,464,499	18,376	2,764	21,140	2,719
San Bernardino	3,529,648	70,625,247	5,906,435	\$80,061,330	705,722	54,272	759,994	99,118
San Diego #	7,069,782	164,640,605	9,563,755	\$181,274,142	857,101	75,778	932,879	75,130
San Francisco +	2,500,095	61,950,848	6,680,583	\$71,131,526	178,208	49,373	227,581	
San Joaquin #	1,257,626	24,351,820	1,837,001	\$27,446,447	173,262	23,038	196,300	23,666
San Luis Obispo	3,458,416	16,769,253	616,169	\$20,843,838	132,159	29,848	162,007	17,096
San Mateo #	1,379,359	64,875,362	7,672,102	\$73,926,823	216,548	21,482	238,030	21,570
Santa Barbara #	711,158	27,819,247	1,981,577	\$30,511,981	120,215	25,802	146,017	36,037
Santa Clara	2,932,252	139,504,360	17,770,942	\$160,207,554	435,205	63,860	499,065	55,919
Santa Cruz	305,868	17,358,945	665,087	\$18,329,901	95,341	9,082	104,423	9,957
Shasta +	777,132	7,608,006	477,449	\$8,862,587	90,926	11,788	102,714	8,694
Sierra	70,703	308,879	33,317	\$412,898	3,897	1,556	5,453	566
Siskiyou	259,112	2,125,272	198,437	\$2,582,821	44,282	2,947	47,229	3,706
Solano +	690,438	19,543,370	847,575	\$21,081,383	124,492	8,840	133,332	15,940
Sonoma	1,072,421	30,895,466	1,504,310	\$33,472,198	170,385	32,530	202,915	25,833
Stanislaus	422,591	18,252,262	1,126,293	\$19,801,145	132,738	22,472	155,210	N/A
Sutter	174,622	3,823,565	358,094	\$4,356,281	28,568	6,610	35,178	3,448
Tehama	216,343	2,420,504	87,517	\$2,724,365	41,389	4,275	45,664	3,473
Trinity #	33,311	647,383	32,789	\$713,483	12,501	3,077	15,578	1,025
Tulare #	610,509	13,721,798	762,951	\$15,095,259	128,866	19,204	148,070	17,972
Tuolumne +	128,068	3,340,177	117,844	\$3,586,088	37,448	3,519	40,967	2,563
Ventura	1,242,509	48,248,638	2,666,872	\$52,158,019	232,898	48,909	281,807	31,133
Yolo	499,937	8,592,910	647,522	\$9,740,369	51,480	7,776	59,256	7,660
Yuba	237,724	1,995,382	150,945	\$2,384,050	23,989	3,364	27,353	2,056
Totals	\$68,411,089	\$1,972,727,751	\$143,276,703	\$2,184,415,543	10,651,183	1,474,122	12,125,305	1,040,737

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

	Residential				Commercial			Industrial		
	Single Family (1)	Multi-Family (2)	Vacant Land (3)	Total (4)	Improved (5)	Vacant Land (6)	Total (7)	Improved (8)	Vacant Land (9)	Total (10)
Alameda	323,265	33,439	11,508	368,212	15,531	1,308	16,839	6,895	1,574	8,469
Alpine ***				0			0			0
Amador	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Butte **				0			0			0
Calaveras	14,733	1,897	9,663	26,293	643	402	1,045	60	72	132
Colusa ***				0			0			0
Contra Costa	274,408	7,475	17,424	299,307	8,433	1,007	9,440	1,702	774	2,476
Del Norte	7,802	374	4,543	12,719	500	197	697	37	8	45
El Dorado	57,815	2,039	17,968	77,822	1,665	590	2,255	442	380	822
Fresno +	176,609	5,704	15,074	197,387	9,085	1,731	10,816	3,988	983	4,971
Glenn #*				0			0			0
Humboldt	31,878	3,092	7,962	42,932	2,115	346	2,461	348	276	624
Imperial	23,156	2,966	25,279	51,401	2,096	2,196	4,292	280	428	708
Inyo	6,921	509	1,711	9,141	794	76	870	690	21	711
Kern +	163,469	10,574	117,573	291,616	9,331	3,126	12,457	7,348	2,783	10,131
Kings #	23,685	717	2,499	26,901	1,289	532	1,821	122	In #17	122
Lake +	25,547	1,165	29,213	55,925	N/A	N/A	2,093	N/A	N/A	42
Lassen	9,047	637	2,023	11,707	592	201	793	48	52	100
Los Angeles	1,634,693	241,710	105,782	1,982,185	84,145	14,948	99,093	37,617	13,577	51,194
Madera	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Marin +	71,991	5,205	8,992	86,188	2,885	489	3,374	573	129	702
Mariposa +	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Mendocino #	20,400	1,000	8,750	30,150	2,050	400	2,450	315	120	435
Merced	37,536	2,766	3,083	43,385	2,064	97	2,161	262	21	283
Modoc	1,856	36	819	2,711	391	240	631	15	17	32
Mono	-	-	-	0	-	-	0	-	-	0
Monterey #	81,302	4,392	6,092	91,786	3,947	684	4,631	764	278	1,042
Napa #	26,500	2,077	1,356	29,933	1,527	313	1,840	486	225	711
Nevada	36,032	1,472	13,490	50,994	1,125	272	1,397	229	199	428
Orange	696,342	27,432	14,884	738,658	24,450	1,883	26,333	11,906	847	12,753
Placer	85,429	2,764	18,325	106,518	3,088	1,347	4,435	715	462	1,177
Plumas *				0			0			0
Riverside #	423,210	9,732	121,696	554,638	18,893	10,597	29,490	In #5	In #6	In #7
Sacramento	315,739	19,517	16,845	352,101	11,829	2,209	14,038	3,871	1,805	5,676
San Benito	11,568	357	1,114	13,039	504	51	555	141	55	196
San Bernardino	444,227	31,657	176,602	652,486	16,444	9,709	26,153	7,658	6,617	14,275
San Diego #	645,732	44,096	45,586	735,414	17,644	3,542	21,186	7,717	2,442	10,159
San Francisco +	116,496	34,976	5,973	157,445	18,161	In #3	18,161	2,602	In #3	2,602
San Joaquin #	127,914	8,604	9,728	146,246	7,846	1,302	9,148	1,998	961	2,959
San Luis Obispo	74,190	4,248	16,806	95,244	5,931	1,270	7,201	212	276	488
San Mateo #	177,196	11,712	9,961	198,869	6,628	1,868	8,496	3,026	623	3,649
Santa Barbara #	89,718	7,061	3,776	100,555	4,710	383	5,093	1,167	318	1,485
Santa Clara	380,264	19,986	8,594	408,844	11,483	1,333	12,816	5,936	583	6,519
Santa Cruz	64,726	4,289	7,457	76,472	2,981	453	3,434	592	113	705
Shasta +	49,738	2,053	11,107	62,898	3,675	1,309	4,984	345	338	683
Sierra	1,818	23	870	2,711	108	25	133	38	4	42
Siskiyou	17,642	555	15,332	33,529	1,473	724	2,197	226	275	501
Solano +	98,954	3,459	5,515	107,928	2,773	817	3,590	896	640	1,536
Sonoma	125,416	6,014	15,588	147,018	4,888	811	5,699	1,733	460	2,193
Stanislaus	97,660	5,527	4,492	107,679	5,008	1,241	6,249	1,641	In # 6	1,641
Sutter	17,249	1,540	1,275	20,064	871	195	1,066	401	133	534
Tehama	17,725	1,353	7,235	26,313	755	264	1,019	277	87	364
Trinity #	5,543	140	5,309	10,992	487	61	548	20	10	30
Tulare #	94,798	2,940	included	97,738	5,352	In 5	5,352	982	In 8	982
Tuolumne +	22,144	951	7,100	30,195	923	208	1,131	52	51	103
Ventura	198,908	6,440	9,844	215,192	5,306	786	6,092	3,640	1,048	4,688
Yolo	33,753	2,269	2,343	38,365	1,938	536	2,474	752	329	1,081
Yuba	11,228	2,089	2,002	15,319	2,062	414	2,476	291	319	610
Totals	7,493,972	591,030	956,163	9,041,165	336,419	72,493	411,005	121,056	40,713	161,811

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TABLE G (CONTINUED)

DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Rural						Miscellaneous				TOTAL SECURED ROLL (22)	
	Non-Restricted			Restricted (14)	Vacant (15)	Other (16)	Total (17)	Secured Possessory Interests (18)	Oil, Gas, & Mineral			Total (21)
	Imps. (11)	Irrigated (12)	Irrigated (13)						Other (20)			
Alameda						3,748	3,748	0	4	1	5	397,273
Alpine ***							0				0	1,852
Amador	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	21,328
Butte **							0				0	87,814
Calaveras	5,120	N/A	N/A	1,378	5,163	0	11,661	N/A	1,228	2,048	3,276	42,407
Colusa ***		-	-	712	-	-	712	-	202	-	202	11,917
Contra Costa	1,296	673	622	422	0	2	3,015	-	70	214	284	314,522
Del Norte	208	0	0	716	0	0	924	0	446	396	842	15,227
El Dorado	0	0	2,239	1,273	0	0	3,512	1,380	2	21,200	22,582	106,993
Fresno +	8,026	In #11	2,523	14,866	1,775	0	27,190	2	348	0	350	240,714
Glenn #*							0				0	17,697
Humboldt	7,116	N/A	N/A	7,622	5,687	0	20,425	0	734	777	1,511	67,953
Imperial	1,242	4,909	0	0	7,492	0	13,643	33	40	-	73	70,117
Inyo	N/A	44	1,262	0	4,347	117	5,770	N/A	493	218	711	17,203
Kern +	292	N/A	7,901	11,936	15,475	N/A	35,604	0	3,686	1,015	4,701	354,509
Kings #	357	3,831	1,458	5,904	N/A	83	11,633	0	89	509	598	41,075
Lake +	N/A	N/A	N/A	N/A	N/A	N/A	2,899	0	117	199	316	61,275
Lassen	1,042	In #15	In #15	2,585	7,651	In #15	11,278	0	69	39	108	23,986
Los Angeles	0	0	0	0	53,354	355	53,709	10,356	1,950	17,248	29,554	2,215,735
Madera	N/A	N/A	N/A	4,132	N/A	N/A	4,132	211	13	5	229	49,306
Marin +	0	1	243	556	0	112	912	0	0	384	384	91,560
Mariposa +	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	12,857
Mendocino #	3,650	1,000	7,650	9,300	750	-	22,350	0	0	70	70	55,455
Merced	In #14	In #14	In #14	18,920	In #14	In #14	18,920	310	215	0	525	65,274
Modoc	1,737	676	1,885	552	71	0	4,921	0	0	19,077	19,077	27,372
Mono	-	-	-	-	-	-	0	-	-	-	-	15,238
Monterey #	3	1,727	2,105	3,084	1,364	137	8,420	32	311	7,258	7,601	113,480
Napa #	268	547	In #13	672	3,610	6,987	12,084	-	-	1,440	1,440	46,008
Nevada	0	0	0	365	0	0	365	0	0	0	0	53,184
Orange	0	0	3,249	64	0	0	3,313	647	260	962	1,869	782,926
Placer	120	0	0	986	0	115	1,221	89	6,648	0	6,737	120,088
Plumas *							0			4,182	4,182	4,182
Riverside #	6,521	In #11	In #11	2,390	781	-	9,692	In #20	In #20	59,570	59,570	653,390
Sacramento	5,641	1,020	In #12	1,464	In #12		8,125	137	3,270	11,923	15,330	395,270
San Benito	In #12	2,193	In #12	2,219	164	0	4,576	0	10	0	10	18,376
San Bernardino	741	379	190	948	3,215	86	5,559	6,552	355	342	7,249	705,722
San Diego #	244	2,474	11,892	1,353	1,799	468	18,230	3,482	171	68,459	72,112	857,101
San Francisco +	0	0	0	0	0	0	0	0	0	0	0	178,208
San Joaquin #	155	4,522	360	6,798	291	0	12,126	25	106	2,652	2,783	173,262
San Luis Obispo	146	N/A	N/A	3,977	7,961	0	12,084	1,106	193	15,843	17,142	132,159
San Mateo #	181	157	178	701	534	649	2,400	5	11	3,118	3,134	216,548
Santa Barbara #	In #12	1,493	6,842	2,115	N/A	247	10,697	296	1,372	717	2,385	120,215
Santa Clara	3,590	N/A	n	3,098	300	N/A	6,988	0	23	15	38	435,205
Santa Cruz	241	587	0	849	5,276	5	6,958	0	21	7,751	7,772	95,341
Shasta +	3,937	N/A	n	2,431	3,711	N/A	10,079	6	86	12,190	12,282	90,926
Sierra	0	0	0	482	0	123	605	153	216	37	406	3,897
Siskiyou	In 16	In 16	In 16	4,098	In 16	3,957	8,055	0	0	0	0	44,282
Solano +	-	-	-	2,439	-	1,109	3,548	5	242	7,643	7,890	124,492
Sonoma	3,359	996	5,808	2,602	160	0	12,925	0	1,288	1,262	2,550	170,385
Stanislaus	521	2,271	481	6,118	523	5,552	15,466	0	0	1,703	1,703	132,738
Sutter	0	3,627	2,378	0	0	330	6,335	0	240	329	569	28,568
Tehama	0	1,270	1,473	5,385	0	2,194	10,322	0	68	3,303	3,371	41,389
Trinity #	-	-	-	914	-	-	914	-	-	17	17	12,501
Tulare #	In 13	In 13	20,953	In 13	In 13		20,953	336	70	3,435	3,841	128,866
Tuolumne +	111	130	2,473	1,267	0	0	3,981	673	299	1,066	2,038	37,448
Ventura	0	1,931	1,892	1,472	913	103	6,311	0	615	0	615	232,898
Yolo	1,800	0	0	3,264	0	1,560	6,624	0	137	2,799	2,936	51,480
Yuba	N/A	3,279	1,585	170	110	N/A	5,144	N/A	440	N/A	440	23,989
Totals	57,665	39,737	87,642	142,599	132,477	28,039	488,159	25,836	26,158	281,416	333,410	10,651,183

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

TABLE G (CONTINUED)

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(UNSECURED ROLL)**

	Aircraft (23)	Boats (24)	Personal Property & Fixtures (25)	Unsecured Possessory Interests (26)	Manu- factured Homes (27)	Leasehold Improvements (28)	Escape Assessments (29)	Other (30)	TOTAL UNSECURED ROLL (31)	GRAND TOTAL LOCAL ROLL (32)
Alameda	1,001	11,319	33,741	4,164	-	246	2,048	4,608	57,127	454,400
Alpine ***	0	15	64	139	8				226	2,078
Amador	68	982	1,267	152	0	84	4	0	2,557	23,885
Butte **									8,533	96,347
Calaveras	66	1,578	748	78	0	71	0	153	2,694	45,101
Colusa ***	136	773	1,150	67	N/A	N/A	0	N/A	2,126	14,043
Contra Costa	548	25,518	21,129	1,947	-	136	736	12	50,026	364,548
Del Norte	37	458	457	344	0	6	0	26	1,328	16,555
El Dorado	349	4,608	4,465	223	1,143	-	40	-	10,828	117,821
Fresno +	645	11,653	29,339	1,121	4	435	546	-	43,743	284,457
Glenn #*	-	-	-	-	-	-	-	-	1,728	19,425
Humboldt	138	5,393	3,657	717	0	352	N/A	32	10,289	78,242
Imperial	133	1,624	4,195	550	2,498	617	190	-	9,807	79,924
Inyo	90	555	811	273	N/A	N/A	N/A	0	1,729	18,932
Kern +	953	3,674	15,652	550	N/A	1,695	N/A	N/A	22,524	377,033
Kings #	104	2,302	1,517	183	N/A	233	included	640	4,979	46,054
Lake +	93	6,493	1,116	191	0	N/A	N/A	0	7,893	69,168
Lassen	49	593	433	314	13	88	478	-	1,968	25,954
Los Angeles	2,954	57,893	168,744	100	18,721	100	3,508	77,242	329,262	2,544,997
Madera	133	2,232	3,189	210	N/A	130	N/A	3	5,897	55,203
Marin +	237	4,336	11,178	1,210	-	34	N/A	94	17,089	108,649
Mariposa +	44	494	415	310	99	0	5	69	1,436	14,293
Mendocino #	187	2,179	7,730	477	-	81	N/A	0	10,654	66,109
Merced	216	1,766	2,804	306	1,002	1,288	837	4	8,223	73,497
Modoc	28	350	319	241	In #28	80	16	0	1,034	28,406
Mono	30	247	632	498	-	47	-	99	1,553	16,791
Monterey #	343	7,446	10,746	1,635	-	-	-	313	20,483	133,963
Napa #	242	1,938	3,757	297	-	74	N/A	-	6,308	52,316
Nevada	247	1,391	4,539	495	0	69	80	0	6,821	60,005
Orange	784	33,648	113,573	3,063	0	Inc. in #25	9,209	916	161,193	944,119
Placer	308	5,835	7,292	332	1,332	334	-	0	15,433	135,521
Plumas *	-	-	-	-	-	-	-	3,503	3,503	7,685
Riverside #	1,311	4,807	31,135	In #25	N/A	In #25	N/A	51	37,304	690,694
Sacramento	543	16,293	52,975	1,978	0	886	2,983	0	75,658	470,928
San Benito	249	833	1,590	92	In #26	In #26	0	0	2,764	21,140
San Bernardino	1,531	19,376	31,764	0	1,601	Inc. in #25	0	0	54,272	759,994
San Diego #	3,141	13,571	55,379	0	0	302	3,385	0	75,778	932,879
San Francisco +	0	-	45,456	2,776	0	0	1,141	-	49,373	227,581
San Joaquin #	298	9,677	12,461	446	0	156	N/A	N/A	23,038	196,300
San Luis Obispo	402	15,095	13,828	0	N/A	523	N/A	0	29,848	162,007
San Mateo #	497	4,752	10,725	527	2	4,368	611	-	21,482	238,030
Santa Barbara #	548	7,200	15,134	2,445	N/A	185	290	-	25,802	146,017
Santa Clara	1,150	5,072	43,333	2,246	8,264	340	3,455	0	63,860	499,065
Santa Cruz	275	1,720	5,787	1,272	28	N/A	N/A	-	9,082	104,423
Shasta +	238	5,875	4,210	1,465	0	N/A	N/A	0	11,788	102,714
Sierra	4	147	230	1,107	0	42	26	-	1,556	5,453
Siskiyou	114	845	873	748	0	367	-	0	2,947	47,229
Solano +	178	3,231	5,018	278	-	135	N/A	-	8,840	133,332
Sonoma	825	14,830	15,026	1,002	7	562	278	0	32,530	202,915
Stanislaus	281	5,708	8,406	448	4,994	2,635	-	0	22,472	155,210
Sutter	178	3,277	2,140	158	0	199	26	632	6,610	35,178
Tehama	92	1,524	N/A	135	0	294	73	2,157	4,275	45,664
Trinity #	49	1,362	624	126	N/A	883	33	-	3,077	15,578
Tulare #	473	6,133	11,774	697	-	127	-	-	19,204	148,070
Tuolumne +	172	1,661	1,305	373	0	8	0	0	3,519	40,967
Ventura	872	19,592	17,800	4,502	1,380	911	2,441	1,411	48,909	281,807
Yolo	146	1,366	5,273	163	0	126	702	-	7,776	59,256
Yuba	92	1,938	1,009	164	0	80	0	81	3,364	27,353
Totals	23,822	363,178	847,914	43,335	41,096	19,329	33,141	92,046	1,474,122	12,125,305

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TABLE H
REAL PROPERTY WORKLOAD DATA
 (See Table P 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	30,767	5,935	36,702	15	31,337	12,467	N/A
Alpine ***	N/A	N/A	0	1	155	N/A	4
Amador	1,120	747	1,867	6	1,582	1,179	5
Butte **	In #2	6,381	6,381	6	6,840	4,852	-
Calaveras	1,066	1,991	3,057	2	1,131	1,370	N/A
Colusa ***	482	519	1,001	3	1,904	1,113	240
Contra Costa	28,662	956	29,618	16	28,431	18,878	693
Del Norte	1,241	414	1,655	2	753	338	76
El Dorado	4,090	5,421	9,511	3	5,616	3,551	32
Fresno +	13,745	19,594	33,339	16	12,809	8,046	Unknown
Glenn #*	-	882	882	2	508	233	-
Humboldt	1,722	1,214	2,936	8	3,378	1,260	487
Imperial	987	1,469	2,456	7	1,695	1,356	200
Inyo	N/A	538	538	3	603	253	N/A
Kern +	10,315	12,616	22,931	9	11,461	6,691	N/A
Kings #	2,301	756	3,057	2	2,658	1,608	N/A
Lake +	3,085	In #1	3,085	3	1,008	758	N/A
Lassen	558	476	1,034	2	573	501	20
Los Angeles	178,445	43,354	221,799	89	234,634	77,022	N/A
Madera	6,119	-	6,119	5	5,520	2,258	N/A
Marin +	6,968	473	7,441	12	11,497	5,295	0
Mariposa +	777	10	787	2	699	600	20
Mendocino #	3,580	2,250	5,830	4	3,500	-	150
Merced	2,941	2,409	5,350	7	1,700	-	-
Modoc	188	2,479	2,667	2	438	-	-
Mono	-	1,609	1,609	2	1,015	286	5
Monterey #	8,015	2,672	10,687	13	N/A	3,412	150
Napa #	N/A	N/A	0	6	2,175	N/A	N/A
Nevada	4,971	462	5,433	3	5,756	2,134	30
Orange	71,257	10,132	81,389	33	N/A	39,438	N/A
Placer	10,468	3,502	13,970	7	11,294	9,207	0
Plumas *	-	-	0	-	-	-	-
Riverside #	54,451	34,988	89,439	25	24,398	20,872	N/A
Sacramento	39,741	2,550	42,291	9	40,410	13,568	300
San Benito	2,140	In #1	2,140	3	1,192	1,100	430
San Bernardino	51,639	24,386	76,025	25	37,988	12,793	250
San Diego #	90,603	10,438	99,849	19	17,795	28,557	0
San Francisco +	N/A	N/A	0	2	5,103	1,431	-
San Joaquin #	15,651	1,494	17,145	8	18,174	4,317	593
San Luis Obispo	9,535	3,128	12,663	8	13,490	N/A	N/A
San Mateo #	12,000	2,699	14,699	21	22,389	10,013	0
Santa Barbara #	5,963	1,691	7,654	6	6,060	4,008	200
Santa Clara	32,698	5,092	37,790	17	24,398	16,493	N/A
Santa Cruz	4,720	1,562	6,282	5	6,151	2,277	38
Shasta +	4,661	2,085	6,746	4	6,428	2,074	41
Sierra	169	145	314	1	145	120	10
Siskiyou	862	3,449	4,311	6	1,721	1,032	20
Solano +	11,741	1,104	12,845	8	2,901	1,443	N/A
Sonoma	14,486	1,260	15,746	10	12,900	4,903	20
Stanislaus	9,389	1,689	11,078	10	12,387	4,565	783
Sutter	1,351	706	2,057	3	2,156	797	98
Tehama	N/A	2,336	2,336	4	2,284	1,185	N/A
Trinity #	332	502	834	3	150	249	-
Tulare #	In #2	10,464	10,464	9	N/A	5,000	200
Tuolumne +	1,276	851	2,127	2	2,160	828	100
Ventura	18,692	1,910	20,602	11	28,946	15,942	1,301
Yolo	3,647	766	4,413	5	6,713	2,685	50
Yuba	949	519	1,468	5	1,919	756	12
Totals	780,566	245,075	1,024,449	523	689,028	361,114	6,558

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TABLE H (CONTINUED)

REAL PROPERTY WORKLOAD DATA

(See Table P for Workload/Staff Comparisons)

	Taxpayer Relief				Non-Proposition 13				Miscellaneous		
	Properties Affected by Misfortune/Calamity (8)	Replacement Prop. For Govt.-Acq. Property (9)	Proposition 60,90,110 Claims Filed (10)	Proposition 58, 193 Claims Filed (11)	Oil & Gas (12)	Restricted (13)	Govt. Owned Prop. (14)	Other that is annually valued (15)	Property Splits (16)	New Subdivision Lots (17)	Roll Corrections (18)
Alameda	21	1	282	3,146	4	1,088	319	-	1,521	2,853	6,950
Alpine ***	1	-	-	-	-	-	-	-	-	-	-
Amador	6	-	5	112	-	-	-	-	45	24	430
Butte **	126	-	-	-	-	-	-	-	-	-	1,958
Calaveras	8	0	2	281	0	1,378	N/A	N/A	191	328	822
Colusa ***	N/A	N/A	N/A	-	202	-	-	0	178	164	176
Contra Costa	11	4	312	1,982	67	423	206	7	523	5,416	5,096
Del Norte	46	0	3	125	0	717	11	0	84	0	620
El Dorado	38	0	16	695	0	1,251	106	0	206	744	1,476
Fresno +	0	10	32	3,000	213	14,886	124	11	4,580	1,938	23,123
Glenn *	-	-	-	-	-	-	-	-	-	-	-
Humboldt	12	0	25	344	43	7,652	29	863	156	287	2,859
Imperial	11	3	28	1,060	0	0	8	0	415	663	1,405
Inyo	3	0	14	74	0	0	1,115	N/A	6	0	204
Kern +	2	102	-	-	-	12,126	228	-	-	-	-
Kings #	2	N/A	1	269	89	5,816	0	0	723	470	745
Lake +	N/A	N/A	N/A	N/A	0	631	N/A	N/A	19	0	618
Lassen	3	3	0	238	69	2,585	39	0	65	13	478
Los Angeles	4,223	82	3,011	8,509	1,052	228	3,820	11,339	5,755	9,997	133,419
Madera	9	0	2	312	13	4,132	17	9	635	47	9,767
Marin +	115	0	111	1,021	0	558	20	0	752	827	5,390
Mariposa +	9	0	0	93	N/A	600	N/A	N/A	285	0	331
Mendocino #	50	N/A	5	500	-	9,347	42	-	200	-	1,430
Merced	N/A	N/A	N/A	699	1	0	39	24	350	844	2,200
Modoc	3	0	2	217	0	552	5	0	40	0	230
Mono	5	-	-	-	-	-	-	-	47	10	937
Monterey #	12	1	117	672	4	3,196	24	10	118	1,500	5,343
Napa #	N/A	N/A	N/A	N/A	-	657	57	-	N/A	N/A	1,801
Nevada	28	0	39	411	0	0	0	0	267	244	1,358
Orange	259	5	609	2,933	260	77	189	0	6,830	7,311	21,199
Placer	4	-	70	898	10	986	25	1,021	4,602	3,385	16,375
Plumas *	-	-	-	273	-	-	-	-	-	-	394
Riverside #	92	N/A	179	N/A	-	2,100	376	-	21,031	In #16	40,916
Sacramento	265	1	75	2,348	127	1,526	37	N/A	8,876	7,100	24,000
San Benito	0	0	5	134	10	2,219	9	0	87	900	332
San Bernardino	115	9	186	2,096	7	987	1,190	6,535	3,102	7,577	58,000
San Diego #	76	29	1,379	4,786	0	1,530	556	0	4,904	12,159	89,869
San Francisco +	N/A	N/A	N/A	N/A	0	0	0	0	272	1,055	2,493
San Joaquin	49	1	57	1,140	106	6,761	87	25	752	3,652	6,194
San Luis Obispo	85	1	76	1,386	54	4,052	79	42	2,592	N/A	2,760
San Mateo #	250	4	166	2,091	6	710	800	-	150	733	890
Santa Barbara #	55	0	159	988	-	2,115	64	-	110	610	3,100
Santa Clara	64	10	623	1,733	20	3,031	142	N/A	795	2,418	18,165
Santa Cruz	42	0	52	608	0	849	106	0	572	0	382
Shasta +	344	N/A	9	N/A	N/A	2,431	55	0	1,047	N/A	587
Sierra	42	-	-	31	0	482	20	0	38	-	140
Siskiyou	34	0	4	240	0	4,098	58	0	90	0	702
Solano +	N/A	N/A	5	161	242	2,443	95	0	215	1,316	4,284
Sonoma	159	6	280	2,929	0	2,585	65	0	935	1,837	2,500
Stanislaus	0	4	65	727	1	6,650	220	0	207	2,342	4,842
Sutter	17	In #11	In #11	363	240	0	120	1,130	148	103	469
Tehama	N/A	N/A	N/A	442	85	5,385	10	303	553	44	652
Trinity #	107	-	-	79	-	870	-	-	52	-	111
Tulare #	50	15	24	527	14	14,025	139	0	2,408	1,204	4,497
Tuolumne +	21	20	4	270	0	1,269	346	0	327	4	546
Ventura	555	0	416	1,383	562	1,482	58	4,954	318	4,322	11,559
Yolo	25	0	6	562	96	3,263	41	0	93	661	1,198
Yuba	116	0	0	308	N/A	170	11	N/A	53	136	1,047
Totals	7,570	311	8,456	53,196	3,597	139,919	11,107	26,273	78,320	85,238	527,369

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TABLE H (CONTINUED)

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

	Proposition 8						1999-2000 TOTAL (25)	No. of Reduced Assmts in '98/99 (26)	% Change in '99/2000 (27)	Proposition 8 by Automatic Program	
	Improved Single Family (19)	Improved Multi Family (20)	Commercial (21)	Industrial (22)	Rural (23)	Others (24)				Yes or No (28)	If yes, % (29)
Alameda	28,082	1,848	492	137	52	3	30,614	30,613	0%	No	
Alpine ***	50	0	16	0	0	0	66	66	0%		
Amador	-	-	-	-	-	-	0	938	-	No	
Butte **	-	-	-	-	-	-	7,442	7,442	0%	No	
Calaveras	765	33	56	2	222	1,563	2,641	2,557	3%	Yes	62%
Colusa ***	15	2	4	2	317	0	340	340	0%	No	
Contra Costa	35,388	500	833	In #21	75	-	36,796	51,058	-28%	Yes	75%
Del Norte	212	28	27	2	65	0	334	237	41%	No	
El Dorado	4,515	99	133	93	492	12,611	17,943	18,933	-5%	No	
Fresno +	32,112	1,633	1,328	421	910	109	36,513	36,389	0%	Yes	40%
Glenn #*	-	-	-	-	-	-	613	613	0%	No	
Humboldt	357	30	38	7	134	5	571	642	-11%	No	
Imperial	735	377	167	45	-	19,957	21,281	20,495	4%	Yes	20%
Inyo	167	11	25	42	24	860	1,129	1,158	-3%	No	
Kern +	11,064	0	525	0	28	0	11,617	10,697	9%	No	
Kings #	162	37	44	3	117	36	399	485	-18%	No	
Lake +	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,637			
Lassen	77	24	19	8	393	0	521	520	0%	No	
Los Angeles	214,652	26,013	13,106	0	0	12,134	265,905	319,806	-17%	Yes	48%
Madera	506	N/A	84	N/A	N/A	N/A	590	389	52%	No	
Marin +	722	10	33	13	2	0	780	5,483	-86%	No	
Mariposa +	262	0	3	0	0	0	265	244	9%	No	
Mendocino #	-	-	-	-	-	-	0	-		No	
Merced	2,574	324	113	14	458	105	3,588	6,370	-44%	No	
Modoc	572	36	134	3	379	7,195	8,319	10,193	-18%	No	
Mono	-	-	-	-	-	-	927	1,787	-48%		
Monterey #	7,430	30	30	10	800	1,500	9,800	9,000	9%	No	
Napa #	-	-	-	-	-	-	3,838	3,838	0%	No	
Nevada	1,575	73	71	46	0	8	1,773	4,400	-60%	Yes	79%
Orange	-	-	-	-	-	-	177,608	281,501	-37%	No	
Placer	9,552	992	183	79	46	5,009	15,861	19,702	-19%	Yes	-
Plumas *	In #24	In #24	in #24	In #24	In #24	650	650	650	0%	No	
Riverside #	144,751	771	2,022	In #21	588	59,294	207,426	216,584	-4%	Yes	50%
Sacramento	67,106	1,603	847	386	36	1,655	71,633	86,989	-18%	Yes	91%
San Benito	-	-	-	-	-	-	480	880	-45%	No	
San Bernardino	94,091	7,097	3,097	1,927	1,179	0	107,391	109,066	-2%	Yes	66%
San Diego #	40,737	3,622	2,192	1,068	950	30,442	79,011	127,992	-38%	Yes	35%
San Francisco +	6,022	1,782	2,033	71	0	52	9,960	16,674	-40%	Yes	80%
San Joaquin #	N/A	N/A	N/A	N/A	N/A	N/A	31,601	48,153	-34%	Yes	60%
San Luis Obispo	5,972	246	382	14	1,388	5,535	13,537	14,513	-7%	No	
San Mateo #	8,143	200	100	20	20	-	8,483	15,824	-46%	No	
Santa Barbara #	6,622	246	286	75	148	8	7,385	11,838	-38%	Yes	92%
Santa Clara	5,222	162	584	132	18	58	6,176	30,424	-80%	Yes	N/A
Santa Cruz	2,500	53	26	25	2	54	2,660	7,340	-64%	Yes	5%
Shasta +	3,311	469	317	33	453	1,008	5,591	5,706	-2%	No	0%
Sierra	-	-	-	-	-	-	0	81			
Siskiyou	-	-	-	-	-	-	2,978	2,846	5%	No	
Solano +	24,756	258	269	74	54	334	25,745	32,605	-21%	Yes	50%
Sonoma	5,903	60	280	5	118	0	6,366	10,149	-37%	Yes	0%
Stanislaus	23,808	967	519	221	352	2,904	28,771	33,826	-15%	Yes	33%
Sutter	2,794	429	54	20	360	0	3,657	3,158	16%	No	
Tehama	1,386	145	93	7	56	0	1,687	611	176%	No	
Trinity #	26	4	6	-	-	96	132	138	-4%	No	
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	3,000	2,000	50%	No	
Tuolumne +	2,384	23	57	3	69	211	2,747	2,689	2%	Yes	70%
Ventura	33,688	1,074	1,027	846	239	-	36,874	66,462	-45%	No	
Yolo	7,377	144	87	52	59	161	7,880	8,109	-3%	No	
Yuba	N/A	N/A	N/A	N/A	N/A	N/A	1,484	1,446	3%	No	
Totals	838,145	51,455	31,742	5,906	10,603	163,557	1,331,379	1,708,286	-22%	18Y, 39N	53.1%

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TABLE I
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)
Alameda	11,319	892	18	6,908	5,958	150	25,055	198	50,498
Alpine ***	15	0	0	0	0	0	64	-	79
Amador	982	68	0	340	166	0	1,102	158	2,816
Butte **	3,334	336	0	0	128	0	7,007	-	10,805
Calaveras	1,578	42	0	0	0	1	755	319	2,695
Colusa ***	743	130	0	0	75	0	2,302	0	3,250
Contra Costa	25,518	528	0	5,915	1,318	0	12,604	4,693	50,576
Del Norte	458	35	2	0	212	0	1,578	0	2,285
El Dorado	4,608	435	0	0	1,387	2	4,736	253	11,421
Fresno +	7,184	645	9	0	6,939	75	20,492	-	35,344
Glenn #*	-	-	-	-	-	-	-	-	0
Humboldt	5,393	135	3	0	0	1	5,518	0	11,050
Imperial	1,624	135	1	117	375	0	2,845	220	5,317
Inyo	500	84	0	550	N/A	0	1,686	0	2,820
Kern +	3,674	946	7	4,200	990	20	11,452	4,929	26,218
Kings #	2,302	104	0	N/A	0	2	N/A	2,571	4,979
Lake +	6,493	93	0	700	300	0	750	0	8,336
Lassen	593	49	-	-	20	-	1,192	-	1,854
Los Angeles	57,893	2,690	264	125,714	22,544	3,882	133,161	20,168	366,316
Madera	2,232	133	0	0	779	27	5,501	0	8,672
Marin +	4,336	237	0	5,202	2,127	15	5,458	0	17,375
Mariposa +	494	37	0	309	0	0	652	0	1,492
Mendocino #	1,655	179	0	685	100	0	6,822	552	9,993
Merced	1,766	213	1	392	1,500	0	12,753	0	16,625
Modoc	350	28	0	0	77	1	-	912	1,368
Mono	247	30	-	350	90	-	1,290	270	2,277
Monterey #	7,446	339	4	1,217	2,913	2	10,907	12	22,840
Napa #	1,938	240	-	665	942	4	3,428	N/A	7,217
Nevada	1,392	232	0	0	820	15	3,601	193	6,253
Orange	33,648	771	13	12,082	3,584	24	101,491	5,435	157,048
Placer	5,837	310	0	1,606	1,564	33	6,667	0	16,017
Plumas *	1,557	64	-	850	250	-	1,950	-	4,671
Riverside #	10,329	1,190	12	8,563	2,230	1,151	25,329	0	48,804
Sacramento	16,293	509	20	7,947	3,163	354	26,728	14,783	69,797
San Benito	803	207	0	299	136	0	2,372	0	3,817
San Bernardino	19,326	1,257	25	5,256	6,174	288	19,032	-	51,358
San Diego #	13,571	3,114	27	4,242	8,406	522	54,900	0	84,782
San Francisco +	1,318	0	0	24,309	1,389	0	9,876	1,746	38,638
San Joaquin #	9,686	325	0	3,608	0	237	15,798	2,910	32,564
San Luis Obispo	9,489	359	7	5,378	987	146	8,450	0	24,816
San Mateo #	4,752	405	81	3,644	1,069	N/A	9,877	1,177	21,005
Santa Barbara #	7,200	548	10	0	3,000	500	15,134	0	26,392
Santa Clara	5,072	1,097	19	481	3,610	5	57,514	45,498	113,296
Santa Cruz	1,720	261	0	3,300	720	3	3,970	0	9,974
Shasta +	5,693	219	3	165	958	0	3,076	N/A	10,114
Sierra	147	3	0	26	99	0	416	27	718
Siskiyou	845	112	0	1,168	234	2	1,650	0	4,011
Solano +	3,231	178	-	-	500	-	5,500	-	9,409
Sonoma	14,830	482	2	573	0	40	19,562	0	35,489
Stanislaus	5,694	281	1	1,236	2,434	11	10,022	0	19,679
Sutter	995	167	0	0	342	9	5,924	357	7,794
Tehama	1,526	80	0	35	100	1	2,139	18	3,899
Trinity #	748	30	0	200	20	1	403	-	1,402
Tulare #	6,133	437	-	-	5,667	16	13,685	-	25,938
Tuolumne +	1,661	172	0	0	392	0	915	0	3,140
Ventura	14,050	861	1	3,459	6,026	12	21,606	129	46,144
Yolo	1,371	146	0	755	608	1	4,250	-	7,131
Yuba	1,938	92	0	0	389	0	2,293	-	4,712
Totals	355,530	22,692	530	242,446	103,811	7,553	733,240	107,528	1,573,330

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TABLE I (CONTINUED)

BUSINESS PROPERTY WORKLOAD DATA

Vessel Property Statements (10)	Mandatory Audits								Audits Carried Over to 2000-01 (19)
	Total Audits (4 yrs) (11)	Audits Due (12)	Audits Assigned (13)	Audits Carried Over (14)	Potential Current Year Audits (15)	Audits Completed 1999-2000 (16)	Audits Waived 1999-2000 (17)	TOTAL AUDITS COMPLETED & WAIVED (18)	
450 Alameda	1,657	547	130	68	745	654	81	735	10
0 Alpine ***	2	1	0	0	1	0	0	0	1
0 Amador	51	12	25	0	37	37	0	37	0
- Butte **	113	31	0	82	113	34	8	42	71
0 Calaveras	21	7	0	10	17	7	6	13	4
0 Colusa ***	102	28	10	14	52	42	0	42	10
249 Contra Costa	1,110	312	0	0	312	289	23	312	0
149 Del Norte	33	11	0	0	11	11	0	11	0
0 El Dorado	170	45	6	51	102	41	-	41	61
35 Fresno +	1,329	329	275	10	614	604	10	614	0
- Glenn *	-	-	-	-	0	-	-	0	0
156 Humboldt	197	41	0	3	44	26	18	44	0
0 Imperial	76	11	20	6	37	65	11	76	0
0 Inyo	27	7	2	0	9	6	0	6	3
0 Kern +	730	168	3	27	198	176	19	195	3
0 Kings #	50	50	0	0	50	30	0	30	20
0 Lake +	50	15	0	0	15	15	0	15	0
- Lassen	27	24	-	-	24	13	-	13	11
6,791 Los Angeles	12,027	3,015	-	In #12	3,015	2,690	325	3,015	0
- Madera	136	50	0	0	50	36	0	36	14
995 Marin +	160	71	0	89	160	14	68	82	78
85 Mariposa +	3	0	6	0	6	9	2	11	0
66 Mendocino #	178	29	51	14	94	74	7	81	13
0 Merced	321	77	6	19	102	98	0	98	4
0 Modoc	14	5	0	0	5	5	0	5	0
0 Mono	4	4	0	0	4	4	0	4	0
N/A Monterey #	465	163	2	21	186	172	10	182	4
- Napa #	270	56	-	42	98	56	22	78	20
28 Nevada	92	23	0	0	23	2	11	13	10
1,445 Orange	5,085	1,222	0	505	1,727	1,512	215	1,727	0
- Placer	285	56	1	1	58	43	15	58	0
10 Plumas *	26	6	0	1	7	6	0	6	1
0 Riverside #	1,300	305	0	0	305	305	1	306	0
104 Sacramento	1,336	199	10	139	348	208	140	348	0
2 San Benito	82	28	40	9	77	71	6	77	0
UNK San Bernardino	2,499	332	7	650	989	382	25	407	582
3,700 San Diego #	4,001	968	0	250	1,218	916	302	1,218	0
67 San Francisco +	2,256	456	11	192	659	411	72	483	176
N/A San Joaquin	1,120	239	22	24	285	268	10	278	7
San Luis Obispo	377	77	0	1	78	78	2	80	0
- San Mateo #	1,169	240	11	109	360	242	118	360	0
100 Santa Barbara #	1,947	217	23	214	454	273	4	277	177
0 Santa Clara	4,273	850	116	41	1,007	991	12	1,003	4
0 Santa Cruz	350	41	0	36	77	43	0	43	34
N/A Shasta +	236	50	1	8	59	54	2	56	3
0 Sierra	0	0	0	0	0	0	0	0	0
0 Siskiyou	32	8	60	0	68	68	0	68	0
- Solano +	403	125	-	50	175	100	-	100	75
0 Sonoma	646	163	8	30	201	158	43	201	0
22 Stanislaus	758	139	0	5	144	134	10	144	0
10 Sutter	214	43	0	6	49	47	2	49	0
0 Tehama	57	15	10	1	26	14	1	15	11
0 Trinity #	6	3	0	3	6	3	0	3	3
- Tulare #	541	101	-	163	264	126	33	159	105
0 Tuolumne +	63	9	4	16	29	24	0	24	5
35 Ventura	587	88	-	274	362	116	86	202	160
- Yolo	289	82	108	3	193	183	8	191	2
0 Yuba	98	18	77	N/A	95	95	0	95	0
14,499 Totals	49,451	11,212	1,045	3,187	15,444	12,081	1,728	13,809	1,682

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

SECTION IV

ASSESSMENT
APPEALS
STATISTICS

TABLE J
DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
 (1999-2000 Fiscal Year)

	Number of Residential Appeals Filed (1)	Number of Commercial and Industrial Appeals Filed (2)	Number of Rural Appeals Filed (3)	Number of Business Property Appeals Filed (4)	Number of Other Appeals Filed (5)	TOTAL NUMBER OF APPEALS FILED (6)	Number of Appeals Filed 1998-99 (7)	Percentage Change From 1998-99 to '99-2000 (8)
Alameda	-	-	-	-	-	2,337	4,444	-47.4%
Alpine	13	0	0	0	0	13	16	-18.8%
Amador	12	15		2		29	57	-49.1%
Butte	58	64	15	50	35	222	285	-22.1%
Calaveras	2	3	2	3	-	10	8	25.0%
Colusa ***	0	15	6	0	8	29	29	0.0%
Contra Costa	-	-	-	-	-	4,575	2,033	125.0%
Del Norte	32	5	0	0	0	37	11	236.4%
El Dorado	16	22	8	14	16	76	71	7.0%
Fresno +	413	148	209	130	81	981	1,368	-28.3%
Glenn	0	0	0	0	18	18	62	-71.0%
Humboldt	21	66	-	1	-	88	138	-36.2%
Imperial *	22	116	11	21	26	196	196	0.0%
Inyo	14	0	0	0	0	14	8	75.0%
Kern +	75	299	10	88	882	1,354	1,298	4.3%
Kings #	4	16	47	4	7	78	78	0.0%
Lake +	20	5	3	0	34	62	46	34.8%
Lassen	0	14	0	4	0	18	22	-18.2%
Los Angeles	9,725	9,179	N/A	2,062	3,788	24,754	34,669	-28.6%
Madera	63	92	-	-	-	155	65	138.5%
Marin +	65	76	0	84	0	225	266	-15.4%
Mariposa +	14	5	0	1	0	20	4	400.0%
Mendocino #	5	16	4	54	-	79	103	-23.3%
Merced	-	-	-	-	-	0	487	-100.0%
Modoc	0	0	0	0	0	0	1,426	-100.0%
Mono	3	11	0	0	0	14	7	100.0%
Monterey #						0	254	-100.0%
Napa #	6	29	16	10	15	76	154	-50.6%
Nevada	27	52	0	9	28	116	190	-38.9%
Orange	2,194	1,678	237	2,702	201	7,012	17,364	-59.6%
Placer	119	136	-	59	353	667	406	64.3%
Plumas **	1	6	2	0	0	9	9	0.0%
Riverside #	2,016	1,415	114	349	62	3,956	8,414	-53.0%
Sacramento	350	505	30	194	266	1,345	1,122	19.9%
San Benito	1	7	-	-	-	8	41	-80.5%
San Bernardino *	1,792	1,991	0	714	37	4,534	4,534	0.0%
San Diego #	3,246	1,065	158	668	237	5,374	4,594	17.0%
San Francisco +	208	375	0	201	268	1,052	1,235	-14.8%
San Joaquin	26	175	25	158	56	440	416	5.8%
San Luis Obispo *	31	42	7	16	4	100	100	0.0%
San Mateo # *	-	-	-	-	-	917	917	0.0%
Santa Barbara # *	104	263	24	97	-	488	488	0.0%
Santa Clara *	408	744	31	1,024	87	2,294	2,294	0.0%
Santa Cruz	116	40	54	28	0	238	167	42.5%
Shasta +	5	68	8	5	4	90	112	-19.6%
Sierra	7	-	-	-	-	7	4	75.0%
Siskiyou *	8	3	1	3	1	16	16	0.0%
Solano +	52	90	13	43	48	246	365	-32.6%
Sonoma	6	64	28	59	20	177	423	-58.2%
Stanislaus	43	76	7	39	0	165	204	-19.1%
Sutter	21	62	-	-	11	94	134	-29.9%
Tehama	5	14	1	2	6	28	28	0.0%
Trinity #	2	1	-	-	-	3	3	0.0%
Tulare #	-	-	-	-	-	265	394	-32.7%
Tuolumne +	0	4	0	2	8	14	17	-17.6%
Ventura *	731	829	108	242	314	2,224	2,224	0.0%
Yolo	15	111	10	22	26	184	153	20.3%
Yuba *	14	48	3	13	-	78	78	0.0%
Totals	22,131	20,060	1,192	9,177	6,947	67,601	94,051	-28.1%

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

TABLE K

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

	Number of Residential Appeals Outstanding (1)	Number of Commercial and Industrial Appeals Outstanding (2)	Number of Rural Appeals Outstanding (3)	Number of Business Property Appeals Outstanding (4)	Number of Other Appeals Outstanding (5)	TOTAL NUMBER OF APPEALS OUTSTANDING (6)
Alameda	-	-	-	-	-	9,964
Alpine	67	1	0	0	0	68
Amador	4	-	-	-	-	4
Butte	-	-	-	-	-	0
Calaveras	-	4	-	6	-	10
Colusa ***	0	9	0	0	0	9
Contra Costa	-	-	-	-	-	0
Del Norte	0	0	0	0	0	0
El Dorado	14	14	0	0	0	28
Fresno +	-	-	-	-	-	54
Glenn	N/A	N/A	N/A	N/A	N/A	0
Humboldt	21	66	-	1	-	88
Imperial *	-	-	-	-	-	33
Inyo	6	0	0	0	0	6
Kern +	N/A	N/A	N/A	N/A	1,225	1,225
Kings #	0	6	6	1	6	19
Lake +	-	0	1	0	0	1
Lassen	0	16	0	0	0	16
Los Angeles	16,731	14,884	N/A	884	5,052	37,551
Madera	-	-	-	-	-	51
Marin +	100	114	1	98	0	313
Mariposa +	0	0	0	1	1	2
Mendocino #	-	-	-	-	-	0
Merced	-	-	-	-	-	0
Modoc	0	0	0	0	0	0
Mono	0	0	0	0	0	0
Monterey #	-	-	-	-	-	0
Napa #	0	15	0	0	0	15
Nevada	51	19	0	11	15	96
Orange	1,710	1,075	59	2,491	379	5,714
Placer	-	-	-	-	-	266
Plumas **	-	-	-	-	-	-
Riverside #	3,616	2,132	163	406	219	6,536
Sacramento	78	147	17	460	260	962
San Benito	5	28	14	-	-	47
San Bernardino *	-	-	-	-	-	9,984
San Diego #	1,613	268	141	536	79	2,637
San Francisco +	-	-	-	-	881	881
San Joaquin	12	98	9	121	28	268
San Luis Obispo *	9	11	3	18	1	42
San Mateo # *	-	-	-	-	-	1,286
Santa Barbara #*	210	133	28	110	59	540
Santa Clara *	337	903	52	1,189	59	2,540
Santa Cruz	0	0	0	0	0	0
Shasta +	0	4	0	7	0	11
Sierra	-	-	-	-	-	0
Siskiyou *	-	-	-	-	-	0
Solano +	-	-	-	-	-	0
Sonoma	9	119	23	102	76	329
Stanislaus	14	43	7	20	0	84
Sutter	-	-	-	-	-	0
Tehama	-	1	-	-	-	1
Trinity #	0	0	0	0	0	0
Tulare #	N/A	N/A	N/A	N/A	N/A	93
Tuolumne +	0	0	0	0	0	0
Ventura *	0	1	0	66	1	68
Yolo	2	46	-	1	-	49
Yuba *	-	-	-	-	-	0
Totals	24,609	20,157	524	6,529	8,341	81,891

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TABLE L
ASSESSMENT APPEALS ACTIVITY FOR THE 1999-2000 FISCAL YEAR

	Total Number of Appeals Filed (1)	Withdrawn (2)	No Show (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	2,337	767	66	110	432	11	5	0	1,391	946	3
Alpine	13	0	0	0	0	0	0	0	0	13	0
Amador	29	4	-	-	9	-	-	-	13	16	-
Butte	222	53	7	2	119	14	16	0	211	11	0
Calaveras	10	5	-	-	-	-	-	-	5	5	-
Colusa ***	29	7	0	0	9	0	0	0	16	13	0
Contra Costa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	-
Del Norte	37	3	0	0	32	1	1	0	37	0	0
El Dorado	76	50	6	0	10	1	0	0	67	9	0
Fresno +	981	580	3	0	243	2	31	0	859	122	1
Glenn	18	5	12	-	1	-	-	-	18	0	0
Humboldt	88	21	6	12	16	1	9	0	65	23	0
Imperial*	196	29	0	23	55	-	11	0	118	78	0
Inyo	14	1	0	0	10	0	0	0	11	3	0
Kern +	1,354	334	11	93	8	1	188	0	635	719	0
Kings #	78	19	2	N/A	34	-	18	-	73	5	0
Lake +	62	4	3	0	3	-	50	-	60	2	0
Lassen	18	0	0	0	2	2	0	0	4	14	-
Los Angeles	24,754	2,516	970	829	29	1,692	299	16	6,351	18,403	N/A
Madera	155	8	-	-	1	-	-	-	9	146	0
Marin +	225	90	1	0	4	0	1	0	96	129	0
Mariposa +	20	4	0	0	0	0	0	0	4	16	0
Mendocino #	79	16	0	-	53	4	0	0	73	6	0
Merced	165	9	10	0	16	0	0	3	38	127	0
Modoc	5	4	0	0	0	0	0	0	4	1	0
Mono	14	8	-	0	3	0	1	-	12	2	0
Monterey #									0	0	0
Napa #	76	27	4	0	17	0	0	0	48	28	0
Nevada	116	38	5	9	2	1	2	0	57	59	0
Orange	7,012	1,903	129	296	298	91	47	0	2,764	4,248	1
Placer	667	69	14	3	2	8	10	-	106	561	0
Plumas *	9	0	2	0	0	3	0	0	5	4	-
Riverside #	3,956	1,302	194	520	340	8	8	0	2,372	1,584	0
Sacramento	1,345	758	8	16	4	10	1	3	800	545	0
San Benito	8	-	-	-	-	-	-	-	0	8	0
San Bernardino *	14,518	3,350	1,585	500	121	3,406	472	2	9,436	5,082	0
San Diego #	5,374	1,677	596	83	2,252	108	53	2	4,771	603	4
San Francisco +	2,232	734	116	6	66	133	42	2	1,099	1,133	0
San Joaquin *	440	125	3	16	55	2	2	0	203	237	0
San Luis Obispo*	100	56	6	4	0	3	0	0	69	31	0
San Mateo #**	917	-	-	-	-	-	-	-	468	449	-
Santa Barbara #**	488	382	6	1	78	9	5	-	481	7	-
Santa Clara *	2,294	837	99	345	49	11	14	1	1,356	938	0
Santa Cruz	238	124	9	1	94	7	9	0	244	-6	0
Shasta +	90	74	1	0	2	4	0	0	81	9	0
Sierra	7	2	-	-	4	-	1	-	7	0	0
Siskiyou *	16	-	-	-	-	-	-	-	0	16	0
Solano +	246	60	34	0	12	7	46	1	160	86	0
Sonoma	177	51	8	16	11	0	6	0	92	85	0
Stanislaus	165	38	28	1	51	4	5	0	127	38	0
Sutter	94	55	9	1	5	11	7	0	88	6	0
Tehama	28	11	1	1	10	1	4	-	28	0	0
Trinity #	3	3	0	0	0	0	0	0	3	0	0
Tulare #	265	173	In #7	0	13	4	46	0	236	29	0
Tuolumne +	14	0	0	0	1	0	0	0	7	7	0
Ventura *	2,224	935	59	0	496	236	59	0	1,785	439	0
Yolo	184	90	3	25	15	6	5	1	145	39	0
Yuba *	78	12	9	6	42	0	8	1	78	0	0
Totals	74,360	17,423	4,025	2,919	5,129	5,802	1,482	32	37,286	37,074	9

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

	Total Number of Outstanding Appeals (1)	Withdrawn (2)	No Shows (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)	Number of Decisions Appealed to Court (11)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)			
Alameda	9,964	2,168	726	461	3,880	145	92	0	7,472	537	-
Alpine	68	0	2	0	66	0	0	0	68	0	0
Amador	4	-	-	-	-	2	1	-	3	1	-
Butte	29	1	2	8	6	0	12	N/A	29	0	-
Calaveras	10	-	-	-	10	-	-	-	10	0	-
Colusa ***	9	0	0	0	0	0	0	0	0	0	0
Contra Costa	-	N/A	N/A	0	N/A	N/A	N/A	N/A	0	0	-
Del Norte	0	0	0	0	0	0	0	0	0	0	0
El Dorado	14	0	0	0	0	0	0	0	0	14	8
Fresno +	54	5	-	-	40	5	4	-	54	0	-
Glenn	0	-	-	-	-	-	-	-	0	0	-
Humboldt	14	-	-	-	-	-	-	-	0	14	0
Imperial *	33	-	-	-	-	-	-	-	0	33	-
Inyo	6	0	4	0	2	0	0	0	6	0	0
Kern +	1,225	707	67	0	230	0	11	0	1,015	210	3
Kings #	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	-
Lake +	1	-	1	0	-	-	-	-	1	0	1
Lassen	16	2	0	0	0	1	0	0	3	13	-
Los Angeles	37,751	15,554	5,999	1,490	351	9,057	2,337	107	34,895	2,856	N/A
Madera	51	20	-	1	15	-	3	-	39	12	-
Marin +	313	194	0	0	14	4	5	0	217	96	0
Mariposa +	2	1	0	0	0	0	0	0	1	1	0
Mendocino #	-	-	-	-	-	-	-	-	0	0	-
Merced	332	79	16	0	104	0	105	0	304	28	1
Modoc	0	0	0	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	0	0	0	0	0
Monterey #	-	-	-	-	-	-	-	-	0	0	-
Napa #	15	8	0	0	3	0	0	0	11	4	0
Nevada	96	53	2	0	23	4	1	0	83	13	0
Orange	5,714	1,800	396	1,419	371	401	68	4	4,459	1,255	3
Placer	266	117	-	-	46	-	-	-	163	103	-
Plumas *	0	-	-	-	-	-	-	-	0	0	0
Riverside #	6,536	2,344	670	719	2,655	57	47	0	6,492	44	0
Sacramento	962	622	24	28	14	25	5	0	718	244	0
San Benito	47	1	14	-	-	-	2	-	17	30	0
San Bernardino *	In Table L	-	-	-	-	-	-	-	In Table L	0	-
San Diego #	2,637	892	425	9	1,074	125	36	0	2,561	76	3
San Francisco +	In Table L	-	-	-	-	-	-	-	In Table L	526	3
San Joaquin	268	108	6	2	98	1	2	0	217	51	-
San Luis Obispo *	42	19	2	3	1	4	4	0	33	9	0
San Mateo # *	-	-	-	-	-	-	-	-	0	0	-
Santa Barbara #*	540	149	48	1	103	8	7	0	316	224	5
Santa Clara *	2,540	1,608	274	4	422	37	71	2	2,418	122	0
Santa Cruz	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	-
Shasta +	11	3	-	-	-	-	-	-	3	8	-
Sierra	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	-
Siskiyou *	-	-	-	-	-	-	-	-	0	-	-
Solano +	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	-
Sonoma	329	142	8	18	55	3	1	0	227	102	0
Stanislaus	84	39	8	0	36	0	1	0	84	0	0
Sutter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	0	0
Tehama	1	-	-	-	-	-	-	-	0	1	0
Trinity #	-	-	-	-	-	-	-	-	0	-	-
Tulare #	93	71	In #7	0	10	0	8	0	89	4	0
Tuolumne +	0	0	0	0	0	0	0	0	0	0	0
Ventura *	68	1	0	0	0	0	0	0	1	67	0
Yolo	49	12	-	-	34	2	1	-	49	0	0
Yuba *	0	0	0	0	0	0	0	0	0	0	-
Totals	70,194	26,720	8,694	4,163	9,663	9,881	2,824	113	62,058	6,698	27

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TABLE N
NUMBER OF APPEALS BOARDS
AND HEARING OFFICERS

	Is Board of Supervisors also a County Board of Equalization? (1)		If no, number of Assessment Appeals Boards (2)	Number of Hearing Officers (3)	Change From 1998-99 (4)
Alameda		No	1	14	1 Less Board, 14 hearing officers
Alpine	Yes				
Amador	Yes				
Butte		No	1	1	
Calaveras	Yes				
Colusa ***	Yes				
Contra Costa		No	1	0	
Del Norte	Yes				
El Dorado		No	1		
Fresno +		No	1		
Glenn *	Yes				
Humboldt		No	1	0	
Imperial *	Yes				
Inyo	Yes				
Kern +		No	1	0	
Kings #	Yes				
Lake +	Yes				
Lassen					
Los Angeles		No	5	22	5 Less Hearing officers
Madera	Yes				
Marin +		No	2	0	
Mariposa +		No	1	0	
Mendocino #	Yes				
Merced		No	1	0	
Modoc	Yes			0	
Mono		No	1	0	
Monterey #					
Napa #	Yes				
Nevada		No	1	0	
Orange		No	5	5	2 Less Hearing Officers
Placer		No	1	1	1 New Hearing Officer
Plumas *	Yes				
Riverside #		No	2	0	
Sacramento		No	3	1	
San Benito	Yes				
San Bernardino *		No	3	2	
San Diego #		No	4	14	14 New Hearing Officers
San Francisco +		No	2	8	
San Joaquin		No	1	0	
San Luis Obispo *		No	1	0	
San Mateo # *		No	1	0	
Santa Barbara # *		No	2	0	
Santa Clara *		No	2	2	
Santa Cruz		No	1	0	
Shasta +		No	1	0	
Sierra	Yes				
Siskiyou *		No	1		
Solano +		No	1	0	
Sonoma		No	1		
Stanislaus		No	1	0	
Sutter		No	1	0	
Tehama	Yes				
Trinity #	Yes				
Tulare #		No	1	0	
Tuolumne +	Yes				
Ventura *		No	2	1	
Yolo		No	1	0	
Yuba *		No	1	0	
Totals	21 Yes	37 No	57	71	Changes in 5 counties.

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item
*1998-99 data, **1997-98 data, ***1995-96 data (no data provided for 1999-00)
+ County Assessor/Recorder # County Assessor/Recorder/Clerk

SECTION V

DATA ANALYSES

TABLE O
DEMOGRAPHIC COMPARISON

Alphabetical Order			Numerical Order						
Population 1/1/00 (1)	Gross Budget (2)	Total Roll Units (3)	Population 1/1/00 (4)	Gross Budget (5)	Total Roll Units (6)				
Alameda	1,454,300	\$13,609,341	454,400	Los Angeles	9,884,300	Los Angeles	\$88,601,001	Los Angeles	2,544,997
Alpine ***	1,190	\$89,140	2,078	San Diego #	2,911,500	Orange	\$22,322,503	Orange	944,119
Amador	34,400	\$563,539	23,885	Orange	2,828,400	San Diego #	\$17,371,023	San Diego #	932,879
Butte **	204,000	\$2,120,472	96,347	Santa Clara	1,736,700	Santa Clara	\$15,691,691	San Bernardino	759,994
Calaveras	38,500	\$588,039	45,101	San Bernardino	1,689,300	Riverside #	\$13,650,385	Riverside #	690,694
Colusa ***	18,750	\$565,263	14,043	Riverside #	1,522,900	Alameda	\$13,609,341	Santa Clara	499,065
Contra Costa	930,000	\$9,124,784	364,548	Alameda	1,454,300	Sacramento	\$10,493,345	Sacramento	470,928
Del Norte	28,000	\$555,851	16,555	Sacramento	1,209,500	San Bernardino	\$9,249,475	Alameda	454,400
El Dorado	152,900	\$2,374,055	117,821	Contra Costa	930,000	Contra Costa	\$9,124,784	Kern +	377,033
Fresno +	805,000	\$7,374,545	284,457	Fresno +	805,000	Fresno +	\$7,374,545	Contra Costa	364,548
Glenn *	27,100	\$613,601	19,425	San Francisco +	801,400	Kern +	\$7,007,763	Fresno +	284,457
Humboldt	127,600	\$1,538,588	78,242	Ventura	756,500	San Mateo #	\$6,990,074	Ventura	281,807
Imperial	145,300	\$1,114,027	79,924	San Mateo #	730,000	Ventura	\$6,533,622	San Mateo #	238,030
Inyo	18,200	\$661,537	18,932	Kern +	658,900	San Francisco +	\$6,489,686	San Francisco +	227,581
Kern +	658,900	\$7,007,763	377,033	San Joaquin	566,600	Sonoma	\$5,019,740	Sonoma	202,915
Kings #	131,200	\$1,254,618	46,054	Sonoma	450,100	Santa Barbara #	\$4,908,306	San Joaquin	196,300
Lake +	55,700	\$718,640	69,168	Stanislaus	441,400	San Joaquin	\$4,636,123	San Luis Obispo	162,007
Lassen	33,950	\$414,805	25,954	Santa Barbara #	414,200	Placer	\$4,155,323	Stanislaus	155,210
Los Angeles	9,884,300	\$88,601,001	2,544,997	Monterey #	399,300	San Luis Obispo	\$4,031,775	Tulare #	148,070
Madera	117,100	\$1,123,085	55,203	Solano +	399,000	Marin +	\$3,559,979	Santa Barbara #	146,017
Marin +	249,700	\$3,559,979	108,649	Tulare #	368,000	Stanislaus	\$3,457,098	Placer	135,521
Mariposa +	16,150	\$530,212	14,293	Santa Cruz	255,000	Monterey #	\$3,167,398	Monterey #	133,963
Mendocino #	87,600	\$1,100,047	66,109	Marin +	249,700	Solano +	\$2,850,181	Solano +	133,332
Merced	210,100	\$1,790,414	73,497	San Luis Obispo	245,200	Tulare #	\$2,831,982	El Dorado	117,821
Modoc	9,800	\$366,370	28,406	Placer	234,400	El Dorado	\$2,374,055	Marin +	108,649
Mono	10,900	\$443,967	16,791	Merced	210,100	Shasta +	\$2,261,674	Santa Cruz	104,423
Monterey #	399,300	\$3,167,398	133,963	Butte	204,000	Santa Cruz	\$2,169,044	Shasta +	102,714
Napa #	127,000	\$1,340,718	52,316	Shasta +	167,000	Butte **	\$2,120,472	Butte **	96,347
Nevada	91,100	\$1,355,121	60,005	Yolo	162,900	Merced *	\$1,790,414	Imperial	79,924
Orange	2,828,400	\$22,322,503	944,119	El Dorado	152,900	Humboldt	\$1,538,588	Humboldt	78,242
Plumas *	234,400	\$4,155,323	135,521	Imperial	145,300	Nevada	\$1,355,121	Merced *	73,497
Riverside #	20,350	\$473,172	7,685	Kings #	131,200	Yolo	\$1,350,891	Lake * +	69,168
Sacramento	1,209,500	\$10,493,345	470,928	Humboldt	127,600	Napa #	\$1,340,718	Mendocino #	66,109
San Benito	49,800	\$632,935	21,140	Napa #	127,000	Siskiyou	\$1,290,759	Nevada	60,005
San Bernardino	1,689,300	\$9,249,475	759,994	Madera	117,100	Kings #	\$1,100,047	Yolo	59,256
San Diego #	2,911,500	\$17,371,023	932,879	Nevada	91,100	Sutter	\$1,179,068	Madera	55,203
San Francisco +	801,400	\$6,489,686	227,581	Mendocino #	87,600	Madera	\$1,123,085	Napa #	52,316
San Joaquin	566,600	\$4,636,123	196,300	Sutter	77,900	Imperial	\$1,114,027	Siskiyou	47,229
San Luis Obispo	245,200	\$4,031,775	162,007	Yuba	60,700	Mendocino #	\$1,100,047	Kings #	46,054
San Mateo #	730,000	\$6,990,074	238,030	Tehama	56,200	Yuba	\$836,656	Tehama	45,664
Santa Barbara #	414,200	\$4,908,306	146,017	Lake +	55,700	Lake * +	\$718,640	Calaveras	45,101
Santa Clara	1,736,700	\$15,691,691	499,065	Tuolumne +	53,000	Tuolumne +	\$706,934	Tuolumne +	40,967
Santa Cruz	255,000	\$2,169,044	104,423	San Benito	49,800	Tehama	\$689,637	Sutter	35,178
Shasta +	167,000	\$2,261,674	102,714	Siskiyou	44,200	Inyo	\$661,537	Modoc	28,406
Sierra	3,140	\$341,919	5,453	Calaveras	38,500	San Benito	\$632,935	Yuba	27,353
Siskiyou	44,200	\$1,290,759	47,229	Amador	34,400	Glenn *	\$613,601	Lassen	25,954
Solano +	399,000	\$2,850,181	133,332	Lassen	33,950	Calaveras	\$588,039	Amador	23,885
Sonoma	450,100	\$5,019,740	202,915	Del Norte	28,000	Colusa ***	\$565,263	San Benito	21,140
Stanislaus	441,400	\$3,457,098	155,210	Glenn	27,100	Amador	\$563,539	Glenn *	19,425
Sutter	77,900	\$1,179,068	35,178	Plumas	20,350	Del Norte	\$555,851	Inyo	18,932
Tehama	56,200	\$689,637	45,664	Colusa	18,750	Mariposa +	\$530,212	Mono	16,791
Trinity #	13,050	\$140,391	15,578	Inyo	18,200	Plumas*	\$473,172	Del Norte	16,555
Tulare #	368,000	\$2,831,982	148,070	Mariposa +	16,150	Mono	\$443,967	Trinity #	15,578
Tuolumne +	53,000	\$706,934	40,967	Trinity #	13,050	Lassen	\$414,805	Mariposa +	14,293
Ventura	756,500	\$6,533,622	281,807	Mono	10,900	Modoc	\$366,370	Colusa ***	14,043
Yolo	162,900	\$1,350,891	59,256	Modoc	9,800	Sierra	\$341,919	Plumas*	7,685
Yuba	60,700	\$836,656	27,353	Sierra	3,140	Trinity #	\$140,391	Sierra	5,453
				Alpine	1,190	Alpine ***	\$89,140	Alpine ***	2,078
Totals	34,336,380	\$306,422,332	12,125,305	Totals	34,336,380	Totals	\$306,422,332	Totals	\$12,125,305

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N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

*1998-99 data, **1997-98 data, ***1995-96 data (no data provided for 1999-00)

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

TABLE P

WORKLOAD INDICATORS

(See pages xii and xiii 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	105,123	59.00	1,781.7	51,152	30	1,705.1	253.5	475.5
Alpine ***	177	0.00	0.0	79	0	0.0	0.0	0.0
Amador	3,592	3.00	1,197.3	2,855	1	2,855.0	45.0	24.0
Butte **	21,073	18.00	1,170.7	10,839	3.5	3,096.9	0.0	0.0
Calaveras	9,808	5.10	1,923.1	2,705	0.6		127.3	218.7
Colusa ***	3,452	3.58	964.2	3,292	1	3,292.0	178.0	164.0
Contra Costa	102,625	54.00	1,900.5	50,865	11	4,624.1	87.2	902.7
Del Norte	3,921	2.00	1,960.5	2,296	1	2,296.0	168.0	0.0
El Dorado	34,964	16.00	2,185.3	11,476	3.1	3,701.9	68.7	248.0
Fresno +	123,720	47.00	2,632.3	36,078	14	2,577.0	572.5	242.3
Glenn *	1,790	3.10	577.4	0	0	0.0	0.0	0.0
Humboldt	17,354	12.00	1,446.2	11,077	4	2,769.3	156.0	287.0
Imperial	27,826	8.10	3,435.3	5,382	3.1	1,736.1	207.5	331.5
Inyo	3,282	1.00	3,282.0	2,826	1	2,826.0	6.0	0.0
Kern +	43,834	41.00	1,069.1	26,482	14	1,891.6	-	0.0
Kings #	13,002	9.00	1,444.7	5,014	2	2,507.0	361.5	235.0
Lake +	5,174	6.00	862.3	8,351	1	8,351.0	19.0	0.0
Lassen	5,361	3.00	1,787.0	1,871	1.1	1,700.9	65.0	13.0
Los Angeles	797,011	395.00	2,017.7	371,952	156	2,384.3	147.6	256.3
Madera	23,804	14.00	1,700.3	8,708	3.33	2,615.0	211.7	15.7
Marin +	21,645	22.00	983.9	17,571	5	3,514.2	376.0	413.5
Mariposa +	2,917	3.00	972.3	1,503	0.1	15,030.0	285.0	0.0
Mendocino #	17,079	11.00	1,552.6	10,121	2	5,060.5	200.0	-
Merced	12,396	11.00	1,126.9	16,723	4	4,180.8	175.0	422.0
Modoc	11,818	2.00	5,909.0	1,373	1	1,373.0	40.0	0.0
Mono	3,840	5.00	768.0	2,281	1	2,281.0	0.0	0.0
Monterey #	34,374	14.00	2,455.3	23,012	6	3,835.3	118.0	1,500.0
Napa #	6,434	8.00	804.3	7,283	3	2,427.7	0.0	0.0
Nevada	11,498	13.00	884.5	6,275	2	3,137.5	89.0	81.3
Orange	185,141	99.00	1,870.1	163,753	60	2,729.2	-	0.0
Placer	66,390	22.00	3,017.7	16,119	6	2,686.5	920.4	677.0
Plumas *	1,053	3.60	292.5	4,677	0.5	4,677.0	0.0	0.0
Riverside #	392,168	91.00	4,309.5	49,864	27	1,846.8	1,106.9	0.0
Sacramento	171,452	64.00	2,678.9	70,659	17.9	3,947.4	2,219.0	1,775.0
San Benito	7,767	5.00	1,553.4	3,888	2	1,944.0	87.0	900.0
San Bernardino	274,167	64.00	4,283.9	51,740	15	3,449.3	282.0	688.8
San Diego #	325,918	108.00	3,017.8	86,902	21	4,138.2	213.2	528.7
San Francisco +	17,242	46.00	374.8	39,250	24	1,635.4	272.0	1,055.0
San Joaquin	71,769	29.00	2,474.8	33,111	11	3,010.1	125.3	608.7
San Luis Obispo	35,941	29.00	1,239.3	24,894	7	3,556.3	518.4	0.0
San Mateo #	36,904	40.00	922.6	21,247	16	1,327.9	75.0	366.5
Santa Barbara #	25,460	26.00	979.2	26,665	8	3,333.1	22.0	122.0
Santa Clara	85,727	83.00	1,032.9	114,287	50	2,285.7	108.9	331.2
Santa Cruz	13,470	11.00	1,224.5	10,045	4	2,511.3	127.1	0.0
Shasta +	19,014	15.00	1,267.6	10,180	5	2,036.0	349.0	0.0
Sierra	1,173	1.80	651.7	718	0.1	7,180.0	190.0	0.0
Siskiyou	13,327	7.00	1,903.9	4,079	1	4,079.0	45.0	0.0
Solano +	48,839	16.00	3,052.4	9,552	5	1,910.4	0.0	329.0
Sonoma	35,747	27.00	1,324.0	35,808	8	4,476.0	155.8	306.2
Stanislaus	59,718	33.00	1,809.6	19,872	9	2,208.0	69.0	780.7
Sutter	8,930	6.00	1,488.3	7,841	4	1,960.3	148.0	103.0
Tehama	12,267	5.00	2,453.4	3,915	1	3,915.0	553.0	44.0
Trinity #	2,358	1.00	2,358.0	1,405	0	1,405.0	52.0	0.0
Tulare #	41,398	26.00	1,592.2	26,064	8	3,258.0	602.0	301.0
Tuolumne +	8,351	5.00	1,670.2	3,166	1	3,166.0	327.0	4.0
Ventura	98,945	51.70	1,913.8	46,260	15	3,084.0	24.5	332.5
Yolo	20,621	7.10	2,904.4	7,337	4.1	1,789.5	46.5	330.5
Yuba	5,253	4.00	1,313.3	4,807	2	2,403.5	53.0	136.0
Totals	3,555,404	1,715.08	2,073.0	1,597,547	607.43	2,630.0		

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

TABLE Q

DISTRIBUTION OF WORKLOAD INDICATORS

(See pages xii and xiii, Table P, 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)
Modoc	11,818	2.00	5,909.0	Mariposa +	1,503	0.1	15,030.0
Riverside #	392,168	91.00	4,309.5	Plumas *	4,677	0.5	9,354.0
San Bernardino	274,167	64.00	4,283.9	Lake +	8,351	1	8,351.0
Inyo	3,282	1.00	3,282.0	Sierra	718	0.1	7,180.0
Solano +	48,839	16.00	3,052.4	Mendocino #	10,121	2	5,060.5
San Diego #	325,918	108.00	3,017.8	Calaveras	2,705	0.6	4,677.0
Placer	66,390	22.00	3,017.7	Contra Costa	50,865	11	4,624.1
Yolo	20,621	7.10	2,904.4	Sonoma	35,808	8	4,476.0
Sacramento	171,452	64.00	2,678.9	Merced	16,723	4	4,180.8
Fresno +	123,720	47.00	2,632.3	San Diego #	86,902	21	4,138.2
San Joaquin	71,769	29.00	2,474.8	Siskiyou	4,079	1	4,079.0
Monterey #	34,374	14.00	2,455.3	Sacramento	70,659	17.9	3,947.4
Tehama	12,267	5.00	2,453.4	Tehama	3,915	1	3,915.0
Trinity #	2,358	1.00	2,358.0	Monterey #	23,012	6	3,835.3
Imperial	27,826	8.10	2,245.7	El Dorado	11,476	3.1	3,701.9
El Dorado	34,964	16.00	2,185.3	San Luis Obispo	24,894	7	3,556.3
STATE AVG.	61,300	29.57	2,073.0	Marin +	17,571	5	3,514.2
Los Angeles	797,011	395.00	2,017.7	Santa Barbara #	26,665	8	3,333.1
Del Norte	3,921	2.00	1,960.5	Colusa ***	3,292	1	3,292.0
Calaveras	9,808	5.10	1,923.1	Tulare #	26,064	8	3,258.0
Ventura	98,945	51.70	1,913.8	Tuolumne +	3,166	1	3,166.0
Siskiyou	13,327	7.00	1,903.9	Nevada	6,275	2	3,137.5
Contra Costa	102,625	54.00	1,900.5	Butte **	10,839	3.5	3,096.9
Orange	185,141	99.00	1,870.1	San Joaquin	33,111	11	3,010.1
Stanislaus	59,718	33.00	1,809.6	Modoc	1,373	1	2,878.8
Lassen	5,361	3.00	1,787.0	Amador	2,855	1	2,855.0
Alameda	105,123	59.00	1,781.7	Inyo	2,826	1	2,826.0
Madera	23,804	14.00	1,700.3	Humboldt	11,077	4	2,769.3
Tuolumne +	8,351	5.00	1,670.2	Orange	163,753	60	2,729.2
Tulare #	41,398	26.00	1,592.2	Placer	16,119	6	2,686.5
San Benito	7,767	5.00	1,553.4	STATE AVG.	27,544	10.47	2,630.0
Mendocino #	17,079	11.00	1,552.6	Madera	8,708	3.33	2,615.0
Sutter	8,930	6.00	1,488.3	Fresno +	36,078	14	2,577.0
Humboldt	17,354	12.00	1,446.2	San Bernardino	51,740	15	2,517.0
Kings #	13,002	9.00	1,444.7	Santa Cruz	10,045	4	2,511.3
Sonoma	35,747	27.00	1,324.0	Kings #	5,014	2	2,507.0
Yuba	5,253	4.00	1,313.3	Napa #	7,283	3	2,427.7
Shasta +	19,014	15.00	1,267.6	Yuba	4,807	2	2,403.5
San Luis Obispo	35,941	29.00	1,239.3	Los Angeles	371,952	156	2,384.3
Santa Cruz	13,470	11.00	1,224.5	Del Norte	2,296	1	2,296.0
Amador	3,592	3.00	1,197.3	Santa Clara	114,287	50	2,285.7
Butte **	21,073	18.00	1,170.7	Mono	2,281	1	2,281.0
Merced	12,396	11.00	1,126.9	Stanislaus	19,872	9	2,208.0
Kern +	43,834	41.00	1,069.1	Shasta +	10,180	5	2,036.0
Santa Clara	85,727	83.00	1,032.9	Sutter	7,841	4	1,960.3
Marin +	21,645	22.00	983.9	San Benito	3,888	2	1,944.0
Santa Barbara #	25,460	26.00	979.2	Solano +	9,552	5	1,910.4
Mariposa +	2,917	3.00	972.3	Kern +	26,482	14	1,891.6
Colusa ***	3,452	3.58	964.2	Riverside #	49,864	27	1,846.8
San Mateo #	36,904	40.00	922.6	Yolo	7,337	4.1	1,789.5
Nevada	11,498	13.00	884.5	Imperial	5,382	3.1	1,736.1
Lake +	5,174	6.00	862.3	Alameda	51,152	30	1,705.1
Napa #	6,434	8.00	804.3	Lassen	1,871	1.1	1,700.9
Mono	3,840	5.00	768.0	San Francisco +	39,250	24	1,635.4
Sierra	1,173	1.80	651.7	Trinity #	1,405	0	1,405.0
Glenn *	1,790	3.10	577.4	San Mateo #	21,247	16	1,327.9
San Francisco +	17,242	46.00	374.8	Ventura	46,260	15	740.0
Plumas *	1,053	3.60	292.5	Alpine ***	79	0	79.0
Alpine ***	177	0.00	177.0	Glenn *	0	0	0.0

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

TABLE R

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

	Total Staff (1)	1999-00 Gross Budget (2)	Budget Per Staff Member (3)	Total Roll Units (4)	Roll Units Per Staff (5)	Locally Assessed Roll Value in 000s (6)	Roll Value Per Staff in 000s (7)
Los Angeles	1533	\$88,601,001	\$57,795.8	2,544,997	1,660	554,451,068	\$361,677
Orange	343	\$22,322,503	\$65,080.2	944,119	2,753	209,336,127	\$610,309
San Diego #	357.75	\$17,371,023	\$48,556.3	932,879	2,608	181,274,142	\$506,706
San Bernardino	162	\$9,249,475	\$57,095.5	759,994	4,691	80,061,330	\$494,206
Riverside #	292	\$13,650,385	\$46,747.9	690,694	2,365	81,367,642	\$278,656
Santa Clara	270.3	\$15,691,691	\$58,052.9	499,065	1,846	160,207,554	\$592,703
Sacramento	181.3	\$10,493,345	\$57,878.4	470,928	2,598	60,451,728	\$333,435
Alameda	189.585	\$13,609,341	\$71,784.9	454,400	2,397	102,206,110	\$539,104
Kern +	104	\$7,007,763	\$67,382.3	377,033	3,625	41,201,518	\$396,168
Contra Costa	144	\$9,124,784	\$63,366.6	364,548	2,532	78,295,740	\$543,720
Fresno +	142	\$7,374,545	\$51,933.4	284,457	2,003	33,804,347	\$238,059
Ventura	136.7	\$6,533,622	\$47,795.3	281,807	2,061	52,158,019	\$381,551
San Mateo #	98	\$6,990,074	\$71,327.3	238,030	2,429	73,926,823	\$754,355
Santa Francisco +	155	\$6,489,686	\$41,868.9	227,581	1,468	71,131,526	\$458,913
Sonoma	71	\$5,019,740	\$70,700.6	202,915	2,858	33,472,198	\$471,439
San Joaquin	94	\$4,636,123	\$49,320.5	196,300	2,088	27,446,447	\$291,983
San Luis Obispo	82.5	\$4,031,775	\$48,870.0	162,007	1,964	20,843,838	\$252,653
Stanislaus	74.14	\$3,457,098	\$46,629.3	155,210	2,093	19,801,145	\$267,078
Tulare #	59	\$2,831,982	\$47,999.7	148,070	2,510	15,095,259	\$255,852
Santa Barbara #	76	\$4,908,306	\$64,583.0	146,017	1,921	30,511,981	\$401,473
Placer	73	\$4,155,323	\$56,922.2	135,521	1,856	21,869,084	\$299,576
Monterey #	46	\$3,167,398	\$68,856.5	133,963	2,912	25,701,905	\$558,737
Solano +	37	\$2,850,181	\$77,031.9	133,332	3,604	21,081,383	\$569,767
El Dorado	43	\$2,374,055	\$55,210.6	117,821	2,740	12,193,582	\$283,572
Marin +	62	\$3,559,979	\$57,419.0	108,649	1,752	28,582,199	\$461,003
Santa Cruz	59	\$2,169,044	\$36,763.5	104,423	1,770	18,329,901	\$310,676
Shasta +	45.5	\$2,261,674	\$49,707.1	102,714	2,257	8,862,587	\$194,782
Butte **	47.5	\$2,120,472	\$44,641.5	96,347	2,028	10,241,465	\$215,610
Imperial	25	\$1,114,027	\$44,561.1	79,924	3,197	5,861,694	\$234,468
Humboldt	35	\$1,538,588	\$43,959.7	78,242	2,235	6,445,264	\$184,150
Merced	35	\$1,790,414	\$51,154.7	73,497	2,100	9,308,247	\$265,950
Lake +	17.1	\$718,640	\$42,025.7	69,168	4,045	3,497,075	\$204,507
Mendocino #	24.5	\$1,100,047	\$44,899.9	66,109	2,698	5,553,122	\$226,658
Nevada	37	\$1,355,121	\$36,624.9	60,005	1,622	7,629,162	\$206,194
Yolo	27	\$1,350,891	\$50,033.0	59,256	2,195	9,740,369	\$360,754
Madera	35.66	\$1,123,085	\$31,494.3	55,203	1,548	6,031,544	\$169,140
Napa #	22.75	\$1,340,718	\$58,932.7	52,316	2,300	11,590,698	\$509,481
Siskiyou	21.423	\$1,290,759	\$60,251.1	47,229	2,205	2,582,821	\$120,563
Kings #	24	\$1,254,618	\$52,275.8	46,054	1,919	4,353,289	\$181,387
Tehama	19.5	\$689,637	\$35,366.0	45,664	2,342	2,724,365	\$139,711
Calaveras	15.5	\$588,039	\$37,938.0	45,101	2,910	3,147,690	\$203,077
Tuolumne +	14	\$706,934	\$50,495.3	40,967	2,926	3,586,088	\$256,149
Sutter	38.5	\$1,179,068	\$30,625.1	35,178	914	4,356,281	\$113,150
Modoc	8	\$366,370	\$45,796.3	28,406	3,551	710,342	\$88,793
Yuba	15.5	\$836,656	\$53,977.8	27,353	1,765	2,384,050	\$153,810
Lassen	9.5	\$414,805	\$43,663.7	25,954	2,732	1,473,778	\$155,134
Amador	11.5	\$563,539	\$49,003.4	23,885	2,077	2,369,276	\$206,024
San Benito	14	\$632,935	\$45,209.6	21,140	1,510	3,464,499	\$247,464
Glenn *	10	\$613,601	\$61,360.1	19,425	1,943	1,561,324	\$156,132
Inyo	10	\$661,537	\$66,153.7	18,932	1,893	2,447,551	\$244,755
Mono	11	\$443,967	\$40,360.6	16,791	1,526	2,086,322	\$189,666
Del Norte	9	\$555,851	\$61,761.2	16,555	1,839	1,049,049	\$116,561
Trinity #	5.5	\$140,391	\$25,525.6	15,578	2,832	713,483	\$129,724
Mariposa +	13	\$530,212	\$40,785.5	14,293	1,099	1,195,868	\$91,990
Colusa ***	10.75	\$565,263	\$52,582.6	14,043	1,306	1,749,595	\$162,753
Plumas *	10	\$473,172	\$47,317.2	7,685	769	2,217,772	\$221,777
Sierra	7.527	\$341,919	\$45,425.7	5,453	724	412,898	\$54,856
Alpine ***	2	\$89,140	\$44,570.0	2,078	1,039	265,380	\$132,690

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TABLE S

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	58	1475	25.4	2,544,997	43,879.3
Orange	7	336	48.0	944,119	134,874.1
San Diego #	19	338.75	17.8	932,879	49,098.9
San Bernardino	7	155	22.1	759,994	108,570.6
Riverside #	13	279	21.5	690,694	53,130.3
Santa Clara	12	258.3	21.5	499,065	41,588.8
Sacramento	9	172.3	19.1	470,928	52,325.3
Alameda	11	178.585	16.2	454,400	41,309.1
Kern +	6	98	16.3	377,033	62,838.8
Contra Costa	9	135	15.0	364,548	40,505.3
Fresno +	4	138	34.5	284,457	71,114.3
Ventura	11	125.7	11.4	281,807	25,618.8
San Mateo #	4	94	23.5	238,030	59,507.5
San Francisco +	7	148	21.1	227,581	32,511.6
Sonoma	5	66	13.2	202,915	40,583.0
San Joaquin	5	89	17.8	196,300	39,260.0
San Luis Obispo	3	79.5	26.5	162,007	54,002.3
Stanislaus	3	71.14	23.7	155,210	51,736.7
Tulare #	2	57	28.5	148,070	74,035.0
Santa Barbara #	6	70	11.7	146,017	24,336.2
Placer	5	68	13.6	135,521	27,104.2
Monterey #	4	42	10.5	133,963	33,490.8
Solano +	3	34	11.3	133,332	44,444.0
El Dorado	3	40	13.3	117,821	39,273.7
Marin +	3	59	19.7	108,649	36,216.3
Santa Cruz	5	54	10.8	104,423	20,884.6
Shasta +	3	42.5	14.2	102,714	34,238.0
Butte **	4	43.5	10.9	96,347	24,086.8
Imperial	2	23	11.5	79,924	39,962.0
Humboldt	3	32	10.7	78,242	26,080.7
Merced	6	29	4.8	73,497	12,249.5
Lake +	3	14.1	4.7	69,168	23,056.0
Mendocino #	2	22.5	11.3	66,109	33,054.5
Nevada	4	33	8.3	60,005	15,001.3
Yolo	3	24	8.0	59,256	19,752.0
Madera	3	32.66	10.9	55,203	18,401.0
Napa #	3	19.75	6.6	52,316	17,438.7
Siskiyou	3	18.423	6.1	47,229	15,743.0
Kings #	4	20	5.0	46,054	11,513.5
Tehama	3	16.5	5.5	45,664	15,221.3
Calaveras	3	12.5	4.2	45,101	15,033.7
Tuolumne +	3	11	3.7	40,967	13,655.7
Sutter	2	36.5	18.3	35,178	17,589.0
Modoc	2	6	3.0	28,406	14,203.0
Yuba	3	12.5	4.2	27,353	9,117.7
Lassen	2	7.5	3.8	25,954	12,977.0
Amador	3	8.5	2.8	23,885	7,961.7
San Benito	1	13	13.0	21,140	21,140.0
Glenn *	3	7	2.3	19,425	6,475.0
Inyo	2	8	4.0	18,932	9,466.0
Mono	1	10	10.0	16,791	16,791.0
Del Norte	3	6	2.0	16,555	5,518.3
Trinity #	0.5	5	10.0	15,578	31,156.0
Mariposa +	3	10	3.3	14,293	4,764.3
Colusa ***	1	9.75	9.8	14,043	14,043.0
Plumas *	2	8	4.0	7,685	3,842.5
Sierra	1	6.527	6.5	5,453	5,453.0
Alpine ***	1	1	1.0	2,078	2,078.0

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TABLE T

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	2,544,997	395	2,215,735	5,609	221,799	562	77,022	195
Orange	944,119	99	782,926	7,908	81,389	822		0
San Diego #	932,879	108	857,101	7,936	99,849	925	28,557	264
San Bernardino	759,994	64	705,722	11,027	76,025	1,188	12,793	200
Riverside #	690,694	91	653,390	7,180	89,439	983	20,872	229
Santa Clara	499,065	83	435,205	5,243	37,790	455	16,493	199
Sacramento	470,928	64	395,270	6,176	42,291	661	13,568	212
Alameda	454,400	59	397,273	6,733	36,702	622	12,467	211
Kern +	377,033	41	354,509	8,647	22,931	559	6,691	163
Contra Costa	364,548	54	314,522	5,824	29,618	548	18,878	350
Fresno +	284,457	47	240,714	5,122	33,339	709	8,046	171
Ventura	281,807	51.7	232,898	4,505	20,602	398	15,942	308
San Mateo #	238,030	40	216,548	5,414	14,699	367	10,013	250
San Francisco +	227,581	46	178,208	3,874	0	0	1,431	31
Sonoma	202,915	27	170,385	6,311	15,746	583	4,903	182
San Joaquin	196,300	29	173,262	5,975	17,145	591	4,317	149
San Luis Obispo	162,007	29	132,159	4,557	12,663	437	N/A	-
Stanislaus	155,210	33	132,738	4,022	11,078	336	4,565	138
Tulare #	148,070	26	128,866	4,956	10,464	402	5,000	192
Santa Barbara #	146,017	26	120,215	4,624	7,654	294	4,008	154
Placer	135,521	22	120,088	5,459	13,970	635	9,207	419
Monterey #	133,963	14	113,480	8,106	10,687	763	3,412	244
Solano +	133,332	16	124,492	7,781	12,845	803	1,443	90
El Dorado	117,821	16	106,993	6,687	9,511	594	3,551	222
Marin +	108,649	22	91,560	4,162	7,441	338	5,295	241
Santa Cruz	104,423	11	95,341	8,667	6,282	571	2,277	207
Shasta +	102,714	15	90,926	6,062	6,746	450	2,074	138
Butte **	96,347	18	87,814	4,879	6,381	355	4,852	270
Imperial	79,924	8	70,117	8,765	2,456	307	1,356	170
Humboldt	78,242	12	67,953	5,663	2,936	245	1,260	105
Merced	73,497	11	65,274	5,934	5,350	486	-	-
Lake +	69,168	6	61,275	10,213	3,085	514	758	126
Mendocino #	66,109	11	55,455	5,041	5,830	530	-	-
Nevada	60,005	13	53,184	4,091	5,433	418	2,134	164
Yolo	59,256	7	51,480	7,354	4,413	630	2,685	384
Madera	55,203	14	49,306	3,522	6,119	437	2,258	161
Napa #	52,316	8	46,008	5,751	0	0	N/A	-
Siskiyou	47,229	7	44,282	6,326	4,311	616	1,032	147
Kings #	46,054	9	41,075	4,564	3,057	340	1,608	179
Tehama	45,664	5	41,389	8,278	2,336	467	1,185	237
Calaveras	45,101	5	42,407	8,481	3,057	611	1,370	274
Tuolumne +	40,967	5	37,448	7,490	2,127	425	828	166
Sutter	35,178	6	28,568	4,761	2,057	343	797	133
Modoc	28,406	2	27,372	13,686	2,667	1,334	-	-
Yuba	27,353	4	23,989	5,997	1,468	367	756	189
Lassen	25,954	3	23,986	7,995	1,034	345	501	167
Amador	23,885	3	21,328	7,109	1,867	622	1,179	393
San Benito	21,140	5	18,376	3,675	2,140	428	1,100	220
Glenn *	19,425	3.1	17,697	5,709	882	285	233	75
Inyo	18,932	1	17,203	17,203	538	538	253	253
Mono	16,791	5	15,238	3,048	1,609	322	286	57
Del Norte	16,555	2	15,227	7,614	1,655	828	338	169
Trinity #	15,578	1	12,501	12,501	834	834	249	249
Mariposa +	14,293	3	12,857	4,286	787	262	600	200
Colusa ***	14,043	3.58	11,917	33,229	1,001	280	1,353	378
Plumas *	7,685	3.6	4,182	1,162	0	0	0	0
Sierra	5,453	1.8	3,897	2,165	314	174	120	67
Alpine ***	2,078	0	1,852	0	0	0	4	0

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TABLE U

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	2,544,997	156	366,316	2,348	3,015	19	133,161	854
Orange	944,119	60	157,048	2,617	1,222	20	101,491	1,692
San Diego #	932,879	21	84,782	4,037	968	46	54,900	2,614
San Bernardino	759,994	15	51,358	3,424	332	22	19,032	1,269
Riverside #	690,694	27	48,804	1,808	305	11	25,329	938
Santa Clara	499,065	50	113,296	2,266	850	17	57,514	1,150
Sacramento	470,928	17.9	69,797	3,899	199	11	26,728	1,493
Alameda	454,400	30	50,498	1,683	547	18	25,055	835
Kern +	377,033	14	26,218	1,873	168	12	11,452	818
Contra Costa	364,548	11	50,576	4,598	312	28	12,604	1,146
Fresno +	284,457	14	35,344	2,525	329	24	20,492	1,464
Ventura	281,807	15	46,144	3,076	88	6	21,606	1,440
San Mateo #	238,030	16	21,005	1,313	240	15	9,877	617
San Francisco +	227,581	24	38,638	1,610	456	19	9,876	412
Sonoma	202,915	8	35,489	4,436	163	20	19,562	2,445
San Joaquin	196,300	11	32,564	2,960	239	22	15,798	1,436
San Luis Obispo	162,007	7	24,816	3,545	77	11	8,450	1,207
Stanislaus	155,210	9	19,679	2,187	139	15	10,022	1,114
Tulare #	148,070	8	25,938	3,242	101	13	13,685	1,711
Santa Barbara #	146,017	8	26,392	3,299	217	27	15,134	1,892
Placer	135,521	6	16,017	2,670	56	9	6,667	1,111
Monterey #	133,963	6	22,840	3,807	163	27	10,907	1,818
Solano +	133,332	5	9,409	1,882	125	25	5,500	1,100
El Dorado	117,821	3.1	11,421	3,684	45	15	4,736	1,528
Marin +	108,649	5	17,375	3,475	71	14	5,458	1,092
Santa Cruz	104,423	4	9,974	2,494	41	10	3,970	993
Shasta +	102,714	5	10,114	2,023	50	10	3,076	615
Butte **	96,347	3.5	10,805	3,087	31	9	7,007	2,002
Imperial	79,924	3.1	5,317	1,715	11	4	2,845	918
Humboldt	78,242	4	11,050	2,763	41	10	5,518	1,380
Merced	73,497	4	16,625	4,156	77	19	12,753	3,188
Lake +	69,168	1	8,336	8,336	15	15	750	750
Mendocino #	66,109	2	9,993	4,997	29	15	6,822	3,411
Nevada	60,005	2	6,253	3,127	23	12	3,601	1,801
Yolo	59,256	4.1	7,131	1,739	82	20	4,250	1,037
Madera	55,203	3.33	8,672	2,604	50	15	5,501	1,652
Napa #	52,316	3	7,217	2,406	56	19	3,428	1,143
Siskiyou	47,229	1	4,011	4,011	8	8	1,650	1,650
Kings #	46,054	2	4,979	2,490	50	25	N/A	-
Tehama	45,664	1	3,899	3,899	15	15	2,139	2,139
Calaveras	45,101	0.6	2,695	4,492	7	12	755	1,258
Tuolumne +	40,967	1	3,140	3,140	9	9	915	915
Sutter	35,178	4	7,794	1,949	43	11	5,924	1,481
Modoc	28,406	1	1,368	1,368	5	5	-	-
Yuba	27,353	2	4,712	2,356	18	9	2,293	1,147
Lassen	25,954	1.1	1,854	1,685	24	22	1,192	1,084
Amador	23,885	1	2,816	2,816	12	12	1,102	1,102
San Benito	21,140	2	3,817	1,909	28	14	2,372	1,186
Glenn *	19,425	0	0	0	0	0	0	0
Inyo	18,932	1	2,820	2,820	7	7	1,686	1,686
Mono	16,791	1	2,277	2,277	4	4	1,290	1,290
Del Norte	16,555	1	2,285	2,285	11	11	1,578	1,578
Trinity #	15,578	-	1,402	0	3	0	403	-
Mariposa +	14,293	1.1	1,492	1,356	0	0	652	593
Colusa ***	14,043	1	3,250	3,250	28	28	2,302	2,302
Plumas *	7,685	0.5	4,671	9,342	6	12	1,950	3,900
Sierra	5,453	0.1	718	7,180	0	0	416	4,160
Alpine ***	2,078	0	79	0	1	0	64	0

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TABLE V

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

	All Clerical (1)	Valuation Staff (2)	Valuation Staff per Clerk (3)	Locally Assessed 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	742	551	0.7	\$504,771,533	\$680,285	2,544,997	3,430
Orange	127	159	1.3	\$190,654,910	\$1,501,220	944,119	7,434
San Diego #	123.75	129	1.0	\$164,640,605	\$1,330,429	932,879	7,538
San Bernardino	48	79	1.6	\$70,625,247	\$1,471,359	759,994	15,833
Riverside #	68	118	1.7	\$75,444,841	\$1,109,483	690,694	10,157
Santa Clara	102	133	1.3	\$139,504,360	\$1,367,690	499,065	6,893
Sacramento	63.6	81.9	1.3	\$55,130,279	\$866,828	470,928	7,405
Alameda	63.585	89	1.4	\$90,599,425	\$1,424,855	454,400	7,146
Kern +	35	55	1.6	\$37,450,925	\$1,070,026	377,033	10,772
Contra Costa	53	65	1.2	\$72,319,606	\$1,364,521	364,548	6,878
Fresno +	66	61	0.9	\$29,324,687	\$444,313	284,457	4,310
Ventura	35	66.7	1.9	\$48,248,638	\$1,378,533	281,807	8,052
San Mateo #	30	56	1.9	\$64,875,362	\$2,162,512	238,030	7,934
San Francisco +	33	70	2.1	\$61,950,848	\$1,877,298	227,581	6,896
Sonoma	34.64	35	1.0	\$30,895,466	\$891,901	202,915	5,858
San Joaquin	24	40	1.7	\$24,351,820	\$1,014,659	196,300	8,179
San Luis Obispo	35.5	36	1.0	\$16,769,253	\$472,373	162,007	4,564
Stanislaus	19	42	2.2	\$18,252,262	\$960,645	155,210	8,169
Tulare #	17	34	2.0	\$13,721,798	\$807,165	148,070	8,710
Santa Barbara #	18	34	1.9	\$27,819,247	\$1,545,514	146,017	8,112
Placer	27	28	1.0	\$20,297,062	\$751,743	135,521	5,019
Monterey #	21	20	1.0	\$23,771,733	\$1,131,987	133,963	6,379
Solano +	14	21	1.5	\$19,543,370	\$1,395,955	133,332	9,524
El Dorado	15	19.1	1.3	\$11,581,872	\$772,125	117,821	7,855
Marin +	22	27	1.2	\$27,143,381	\$1,233,790	108,649	4,939
Santa Cruz	12	15	1.3	\$17,358,945	\$1,446,579	104,423	8,702
Shasta +	14	20	1.4	\$7,608,006	\$543,429	102,714	7,337
Butte **	18	21.5	1.2	\$9,049,849	\$502,769	96,347	5,353
Imperial	10	11.1	1.1	\$5,033,182	\$503,318	79,924	7,992
Humboldt	11	16	1.5	\$5,774,464	\$524,951	78,242	7,113
Merced	9	15	1.7	\$8,372,119	\$930,235	73,497	8,166
Lake +	6.1	7	1.1	\$3,098,259	\$507,911	69,168	11,339
Mendocino #	8	13	1.6	\$5,120,595	\$640,074	66,109	8,264
Nevada	13	15	1.2	\$7,133,124	\$548,702	60,005	4,616
Yolo	12	11.1	0.9	\$8,592,910	\$716,076	59,256	4,938
Madera	12.33	17.33	1.4	\$5,454,208	\$442,353	55,203	4,477
Napa #	5.75	11	1.9	\$10,883,327	\$1,892,752	52,316	9,098
Siskiyou	7.25	8	1.1	\$2,125,272	\$293,141	47,229	6,514
Kings #	7	11	1.6	\$3,974,814	\$567,831	46,054	6,579
Tehama	8	6	0.8	\$2,420,504	\$302,563	45,664	5,708
Calaveras	5	5.6	1.1	\$2,978,601	\$595,720	45,101	9,020
Tuolumne +	4	6	1.5	\$3,340,177	\$835,044	40,967	10,242
Sutter	9	10	1.1	\$3,823,565	\$424,841	35,178	3,909
Modoc	2	3	1.5	\$535,924	\$267,962	28,406	14,203
Yuba	5.5	6	1.1	\$1,995,382	\$362,797	27,353	4,973
Lassen	1.5	4.1	2.7	\$1,214,045	\$809,363	25,954	17,303
Amador	3.5	4	1.1	\$2,113,804	\$603,944	23,885	6,824
San Benito	5	7	1.4	\$3,207,059	\$641,412	21,140	4,228
Glenn *	4	3	0.8	\$1,392,097	\$348,024	19,425	4,856
Inyo	5	2	0.4	\$2,286,484	\$457,297	18,932	3,786
Mono	3	6	2.0	\$1,794,161	\$598,054	16,791	5,597
Del Norte	2	3	1.5	\$961,148	\$480,574	16,555	8,278
Trinity #	0	1	0.0	\$647,383	\$0	15,578	0
Mariposa +	5	4.1	0.8	\$1,058,066	\$211,613	14,293	2,859
Colusa ***	1	4.58	4.6	\$1,449,367	\$1,449,367	14,043	14,043
Plumas *	2	4	2.0	\$1,711,048	\$855,524	7,685	3,843
Sierra	2.7	1.9	0.7	\$308,879	\$114,400	5,453	2,020
Alpine ***	1	0	0.0	\$222,454	\$222,454	2,078	2,078

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item
*1998-99 data, **1997-98 data, ***1995-96 data (no data provided for 1999-00)

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

SECTION VI

APPENDICES

ITEMIZATION¹ OF OTHER INCOME
(Table A, Column 15)

INYO

Sale of Info Packets for Tax-Default
 Property Sale, Lists of Owners, Fees for Special Research, Sale of Copies of
 the Secured Roll.

KERN

Tract/Parcel Map Estimates
 Historical Aircraft Exemption Fee
 Parcel Cuts & Combines
 Jury & Witness Fees
 Rebates & Refunds

ORANGE

Revenue received from the Sale of Roll Products including Magnetic Tape
 and Microfiche, Screen Prints, Photocopies of Documents and Maps,
 Mailing Charges, Tax Bond Segregation, Property Characteristic Research,
 etc.

SAN LUIS OBISPO

SB90

Aircraft Filing Fee
 Cuts & Combinations Requests
 CCCASE Audits
 Parent-Child/Grandparent-Grandchild Exclusion Fees
 New Subdivision & Parcel Map Processing Fees

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

**BUDGET, STAFF, AND ASSESSMENT ROLL DATA
 JULY 1, 1999 - JUNE 30, 2000**

We are requesting data based on a fiscal year unless other specified. 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
 ASSESSOR'S BUDGET DATA & COSTS OF SELECTED PROGRAMS**

EXPENSES			
1	Salaries and Wages (do not include AB 818 funds)	\$	
2	Services from Other County Departments (such as janitorial, data processing)	\$	
3	Other (do not include AB 818 funds)	\$	
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	Property and Supplemental Taxes Administration Fees	\$	
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. Do not include AB 818 funds)	\$	
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		\$
STATE-COUNTY PROPERTY TAX ADMINISTRATION PROGRAM (PTAP) FUNDS *			
16	Did your county contract with Department of Finance for PTAP funds?		<input type="checkbox"/> Yes <input type="checkbox"/> No
17	If yes, amount of funds allocated for 1999-2000 Fiscal Year		\$
18	How did your county utilize the funds: <input type="checkbox"/> Permanent Employees <input type="checkbox"/> Temporary Employees <input type="checkbox"/> Automation Equipment <input type="checkbox"/> Contractors ** <input type="checkbox"/> Other (Specify:)		

* Initially enacted by AB 818, Chapter 914 of the Statutes of 1995.

** Outside contractors hired to perform services (e.g., programmer analysts hired to update mainframe computers).

Contact Person _____

Telephone Number (_____) _____

TABLE B
BUDGETED STAFF
as of July 1, 1999
(Person-Years)

Position¹	Budgeted Permanent Positions²	Budgeted Temporary Positions³	AB 818 Permanent Positions	AB 818 Temporary Positions
Assessor/Other Managers ⁴				
Real Property Appraisers				
Business Property Auditor-Appraisers				
Cadastral Draftspersons (Mapping)				
Computer Programmers, Analysts, Technicians				
Other Technical/Professional Not Included Above (e.g., oil/gas specialists)				
Clerical				
TOTAL				

In your county, does the assessor carry part of the workload as an: appraiser auditor

¹ List positions under primary duty. For example, a mapper who occasionally works on computers would still be classified under cadastral draftspersons.

² Budgeted and authorized permanent positions only. Temporary positions are separately accounted for in the last column. Do not include any positions created by PTAP funds.

³ Budgeted and authorized temporary positions (seasonal or emergency employees). Do not include permanent positions. Figures entered should represent full time equivalents (**person-years**, not days; for example, 1800 hours equals one person year). Do not include employees hired with PTAP funds.

⁴ "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.

Contact Person _____

Telephone Number (_____) _____

**TABLE C
 DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE**

SUPPLEMENTAL ROLL			
1	Total Number of Roll Units Enrolled in 1999-2000 (all fiscal years). ⁵ Count each window period event as two supplemental assessments.		
§601 ROLL⁶			
SECURED ROLL: RESIDENTIAL		No. of Units	Total Units
2	Improved Single Family Residences (include PUDs, condominiums, and manufactured homes)		
3	Improved Multi-Family Residences		
4	Vacant Land (zoned residential)		
5	TOTAL (Sum of Lines 2 through 4)		
COMMERCIAL			
6	Improved		
7	Vacant Land (zoned commercial)		
8	TOTAL (Sum of Lines 6 and 7)		
INDUSTRIAL			
9	Improved		
10	Vacant Land (zoned industrial)		
11	TOTAL (Sum of Lines 9 and 10)		
RURAL/AGRICULTURAL			
12	Rural Improvements (nonresidential such as barn, dairy)		
13	Non-restricted Irrigated (row crops, trees, vines, etc.)		
14	Non-restricted Non-irrigated (grazing, etc.)		
15	Restricted (such as open space [LCA], TPZ)		
16	Vacant (such as desert, unused acreage)		
17	Other Rural Not Included Above		
18	TOTAL (Sum of Lines 12 through 17)		
SECURED MISCELLANEOUS			
19	Possessory Interests (Secured)		
20	Oil, Gas, and Mineral		
21	Other Secured Not Included in Lines 2 through 18 (such as historical properties, restricted golf courses)		
22	TOTAL (Sum of Lines 19, 20, and 21)		
23	TOTAL SECURED ROLL UNITS (Sum of Lines 5, 8, 11, 18, and 22)		

(continued)

⁵ Roll units = assessments that result in a single tax bill

⁶ If a parcel has more than one use, count it under the majority use.

Contact Person _____

Telephone Number (_____) _____

TABLE C
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPE (continued)

UNSECURED ROLL		No. of Units	Total Units
24	Total Aircraft (general and certificated)		
25	Boats		
26	Personal Property/Fixtures (include leased equipment; count multiple locations under the same taxpayer as one.)		
27	Possessory Interests (Unsecured)		
28	Manufactured Home Accessories		
29	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.)		
30	Escape Assessments from Prior Years' Rolls		
31	Other (any unsecured not included above)		
32	TOTAL UNSECURED ROLL UNITS (Sum of Lines 24 through 31)		
33	GRAND TOTAL LOCAL ROLL UNITS (Sum of Lines 23 and 32)		

**TABLE D
 RELATED WORKLOAD INDICATORS**

REAL PROPERTY ASSESSMENTS		
TRANSFERS		No. of Units
1	Reappraisable Single Family Residence Transfers	
2	All Other Reappraisable Transfers (all other property types--excluding single family) <i>Sum of Lines 1 and 2 should equal total reappraisable transfers.</i>	
NEW CONSTRUCTION		
3	Jurisdictions Issuing Building Permits	
4	Total Number of 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 (number of units 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	Are any Prop. 8 units done by automatic program such as computer regression analysis as opposed to those actually reviewed individually by an appraiser?	<input type="checkbox"/> No <input type="checkbox"/> Yes
15	If yes, what percentage of total units (Line 13) are done automatically?	%
NON-PROPOSITION 13		
16	Oil/Gas	
17	Restricted (such as Land Conservation Act, TPZ, Mills Act--historical properties)	
18	Section 11 (government-owned property located outside its boundaries)	
19	Other Real Property that is Annually Valued (but not included above)	
MISCELLANEOUS		
20	Properties Affected by Misfortune or Calamity	
21	§ 68 Number of Requests to Transfer Base Year Value to Replacement Property (e.g., property purchased to replace government-acquired property)	
22	§ 69.5 Claims Filed (Propositions 60, 90, or 110, Base Year Value Transfers for Persons over Age 55 or Disabled Persons)	
23	§ 63.1 Claims Filed (Propositions 58 or 193, Parent-Child or Grandparent-Grandchild Transfers)	
24	Property Splits	
25	New Subdivision Lots	
26	Roll Corrections Processed in 1999-2000 for All Rolls	

(continued)

Contact Person _____

Telephone Number (_____) _____

TABLE D
RELATED WORKLOAD INDICATORS (continued)

BUSINESS PROPERTY ASSESSMENTS		No. of Units
27	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.)	
28	General Aircraft (exclude exempt historical aircraft.)	
29	§1150 Certificated Aircraft Assessments ⁷ (commercial freight or passenger aircraft)	
30	Direct Billing Appraisals	
31	Business Property Field Appraisals (§501 estimates of non-filing taxpayers)	
32	Annual Racehorse Tax Returns mailed	
33	Property Statements that result in assessments (excluding Lines 27 through 30)	
34	Other Business Property Assessments Not Included Above	
35	Total Business Property Assessments (Sum of Lines 27 through 34)	
36	Vessel Property Statements (for vessels that cost over \$30,000)	

MANDATORY AUDITS		Number of Taxpayers⁸	
37	Total Number of Mandatory Audits as of July 1, 1999 (include current year plus the last three years = four years of audits)		
38	Audits Due as of July 1, 1999 (audits in the last year of the mandatory audit period)		
39	Other Audits as Assigned (e.g., short-cycled audits)		
40	Audits Carried Over (audits that were due in prior fiscal years)		
41	Potential Current Year Workload (sum of Lines 38, 39, and 40)		
42	Audits Completed this Fiscal Year		
43	Audits Waived this Fiscal Year		
44	TOTAL AUDITS COMPLETED AND WAIVED (sum of Lines 42 and 43)		
44	Audits Carried Over to Next Fiscal Year without Waivers (subtract Line 44 from Line 41)		

COMMENTS

⁷ For example, one commercial airline reports all its aircraft on one form. Calculations are computed and one assessment is made for all aircraft for that one airline. Count as one assessment.

⁸ Count multiple locations under the same taxpayer as one.

Contact Person _____

Telephone Number (_____) _____