

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

1998-99

JULY 2000

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1998-99

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SECTION I

EXPLANATION OF DATA CONTAINED IN EACH TABLE

EXPLANATION OF DATA CONTAINED IN EACH TABLE

The purpose of this report is to supply data that is useful for comparing the operations of an assessor's office with those of other county assessors¹. Two possible uses for the data contained in this report are 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 1998-99 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 1998-99 fiscal year. However, the 1998-99 roll was prepared in the 1997 assessment year utilizing budget and staff for that year.

This data was compiled by the Board's Policy, Planning, and Standards Division from a questionnaire sent to all assessors. A copy of the questionnaire that was mailed to assessors requesting data for the 1998-99 fiscal year is contained in Appendix 2. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty-three of the 58 counties reported data; Alpine, Butte, Colusa, Lake, and Merced were the only counties that did not provide any data for 1998-99.

Any questions concerning this report should be directed to the Real Property Technical Services Unit 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 that data compares 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.

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 Appendix 1 for

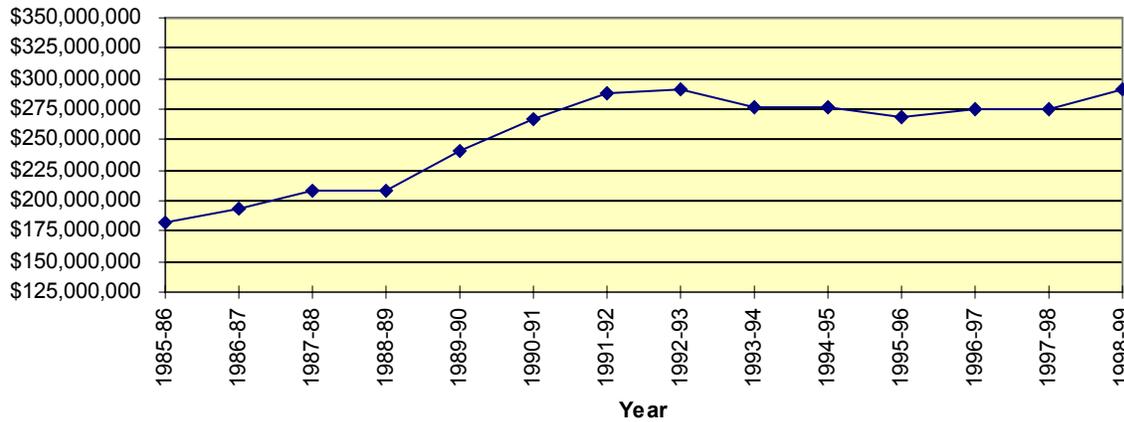
¹ Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

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.

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, statewide gross budget decreased by 6 percent less than the 1992-93 figure. 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 almost returned to the 1992-93 level.

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: Column 4, Gross Budget, is the sum of Columns 1 through 3. Columns 5 through 8 compare the 1998-99 gross budget to the 1997-98 gross budget and the 1997-98 gross budget to the 1996-97 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 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 PROGRAM FUNDS

The weakness in the California real estate market in recent years has not only held down increases in assessed values of properties upon change in ownership, but has forced the downward reassessment of a significant number of properties statewide to reflect the fact that current market values have 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 Program (PTAP), which provides counties access to a \$60 million loan to supplement their existing property tax administration program and process the existing backlogs.³

For the 1998-99 fiscal year, 46 counties participated in the loan program and received more than \$50 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 hiring employees and contractors.

TABLE C: STATE-COUNTY PROPERTY TAX ADMINISTRATION PROGRAM POSITIONS

As indicated in Table B, 32 counties responded that they hired permanent employees and 25 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 the fiscal year. It does not take into account any changes that occurred during the year. Please note 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,

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

drafting/mapping persons, computer analysts, other technical and professional (e.g., oil/gas specialists), and clerical.

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. However, the 1998-99 staffing levels remained constant with a less than 1 percent decrease. The following chart indicates the trend in staffing levels since 1985-86.



These data may be used in conjunction with the data in the other tables to 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: 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, 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. 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.

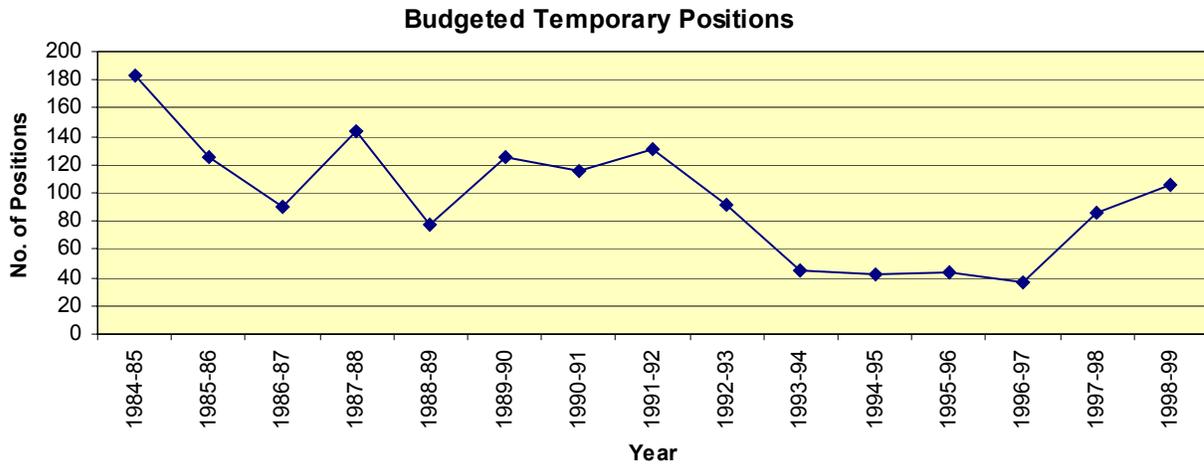
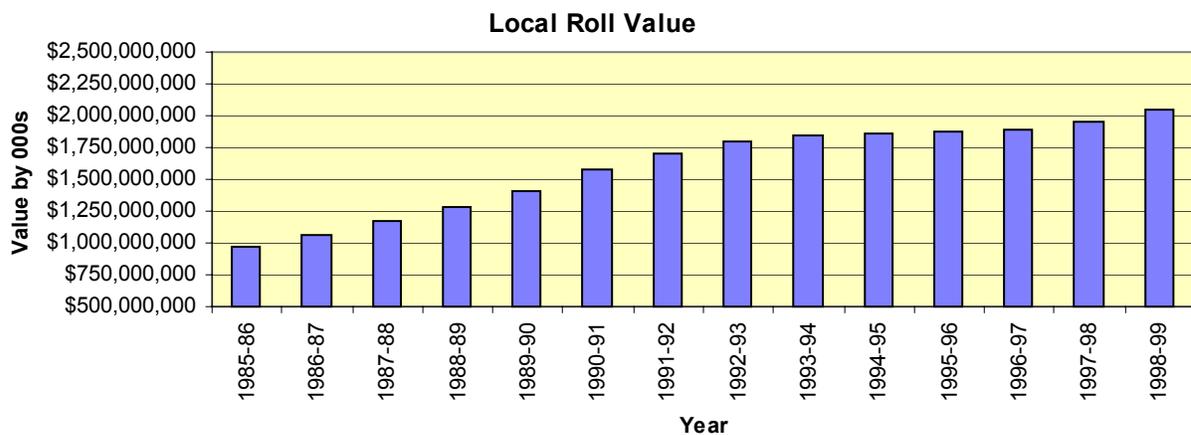


TABLE F: LOCAL ROLL VALUE AND STATISTICS

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. After 1992-93 the total roll values continued to increase, but in smaller increments.

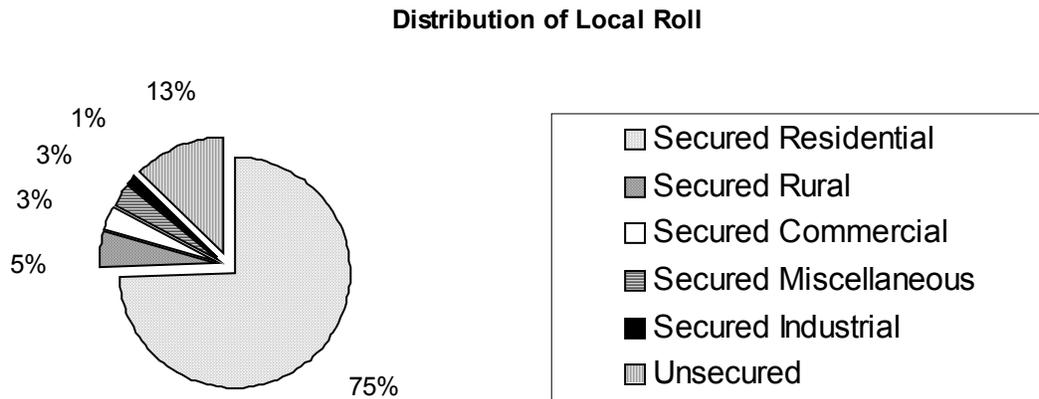


⁴ The values of the secured and unsecured rolls used in this report were first published in Table 10 of the Board of Equalization's *Annual Report 1997-98* (page A-11).

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 Tables T and 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.



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: Column 32, Grand Total Local Roll is the sum of Column 22 (Total Secured Roll) and Column 31 (Total Unsecured Roll).

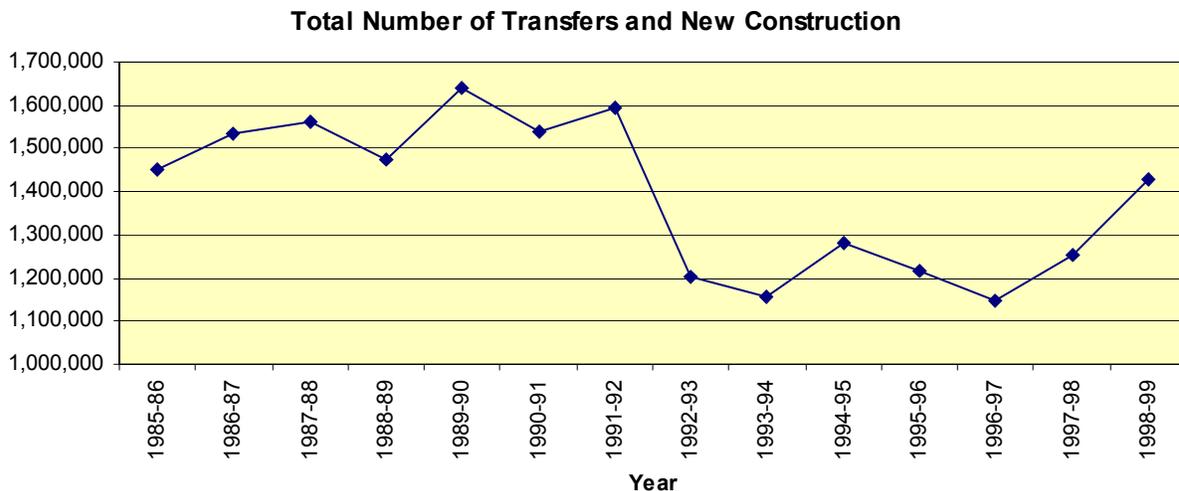
TABLE H: REAL PROPERTY WORKLOAD DATA

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; Propositions 60, 90, 110; and Propositions 58 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.

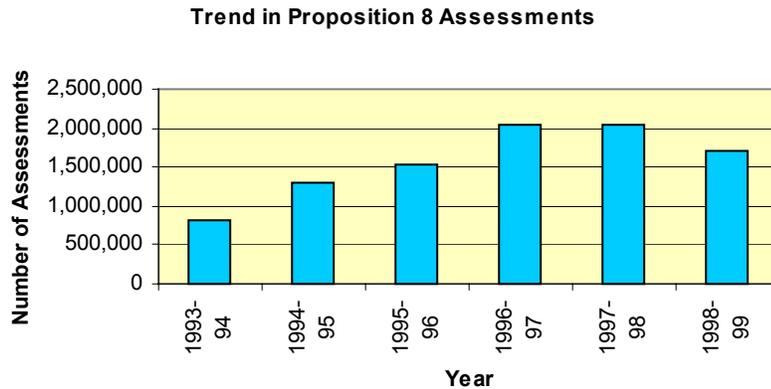
Transfers and New Construction. In 1994-95 we estimated that the total number of transfers and new construction statewide increased by 2 percent as opposed to the indicated 4 percent decrease (the 1993-94 totals did not include data from San Bernardino County). Statewide in 1995-96, the total number of transfers (Column 3) and 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, reversing the declining trend of the past two years. 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. Please see Appendix 3 for a graphical illustration of the 1998-99 changes in Proposition 8 assessments.



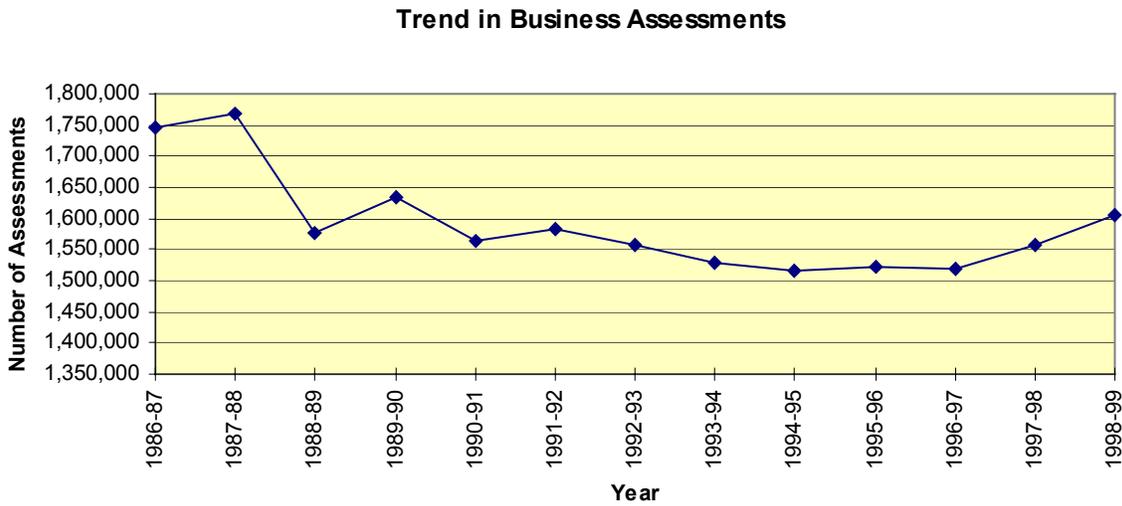
At the time these assessments were increasing, staffing levels were decreasing. This is a significant workload item as once a property's assessment has been reduced to its fair market value, it is revalued every year and the fair market value compared to the factored base year value. The fair market value will continue to be enrolled as the assessed value until that property's fair market value once again is higher than its factored base year value. One method some counties have used 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: Column 8 lists the number of units that have been affected by a misfortune or calamity and have had their taxable values reduced under Revenue and Taxation Code Sections 170 or 51(b). Column 9 lists the number of properties in 1998-99 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. This chart illustrates the overall decline in the number of business property assessments since 1987-88.



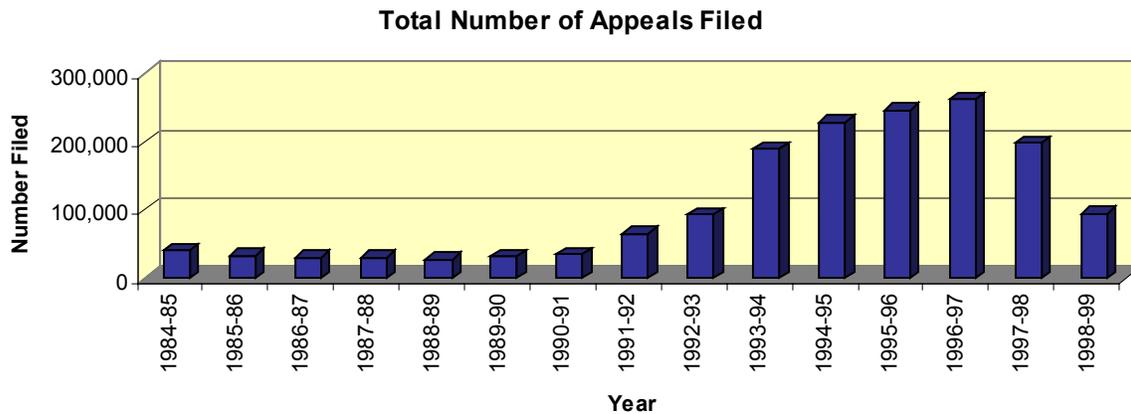
Another workload item, appeals of business property assessments, is contained in Column 5 of Tables J and K. The data contained in Table I and the relevant appeals data in Tables J and K comprise the business property workload of an assessor’s office. In Tables Q and U we analyzed this workload by the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

Notes: 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 chart below, 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.



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

Notes: Table J indicates the number of appeals filed for the 1997-98 fiscal year (filing period July 2 to September 15, 1998). Table K indicates the number of appeals outstanding as of July 1, 1998--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 1998-99 fiscal year. Table J indicates the assessment appeal activity that occurred during the 1998-99 fiscal year on appeals that were filed for that year. Table K indicates the assessment appeal activity that occurred

during the 1998-99 fiscal year on the appeals that were filed for previous fiscal years and carried over to 1998-99. 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 1998-99 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: Total number of appeals filed (Column 1) is taken from data in Column 7 of Tables J and 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 only one county. Responding to a decline in appeals filed, Sutter County reduced the number of hearing officers.

Notes: 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: DEMOGRAPHICS

This table compares counties by size. We chose three different definitions of size: population, gross budget, and total roll units. The population figures were supplied by the Demographic Research Unit of the California Department of Finance (Report E-1) and are estimated as of January 1, 1999. 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: 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 (Tables J and K, columns 1-4 and 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 5). 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. Twelve counties out of 58 are above the statewide average. The statewide average number of unsecured units worked per auditor appraiser is 2,878.8. Twenty-four counties are above the unsecured statewide average.

Notes: 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: 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 was reported by the counties. Counties do not all count staffing the same way.

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

TABLE 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: 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: 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: 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)	1998-99 GROSS BUDGET (4)	1997-98 Gross Budget (5)	% Change 97-98 to 98-99 (6)	1996-97 Gross Budget (5)	% Change 96-97 to 97-98 (8)
Alameda	\$10,090,864	\$1,560,191	\$1,328,449	\$12,979,504	\$11,675,910	10%	\$11,078,878	5%
Alpine **	\$69,930	\$0	\$19,210	\$89,140	-	-	-	-
Amador	\$471,642	\$26,374	\$49,944	\$547,960	\$525,045	4%	\$553,407	-5%
Butte *	\$1,838,438	\$248,566	\$33,468	\$2,120,472	\$2,120,472	0%	\$1,943,530	8%
Calaveras	\$691,359	\$0	\$43,119	\$734,478	\$755,372	-3%	\$738,880	2%
Colusa **	\$508,597	\$0	\$56,666	\$565,263	-	-	-	-
Contra Costa	\$7,836,282	\$828,344	\$182,367	\$8,846,993	\$8,001,926	10%	\$8,264,594	-3%
Del Norte	\$403,959	\$75,145	\$30,214	\$509,318	\$464,771	9%	\$490,257	-5%
El Dorado	\$1,762,214	\$283,268	\$134,655	\$2,180,137	\$2,178,539	0%	\$2,196,669	-1%
Fresno +	\$6,108,621	\$1,914,497	\$183,632	\$8,206,750	\$7,082,242	14%	\$6,672,332	6%
Glenn	\$425,460	-	\$188,141	\$613,601	\$512,886	16%	\$442,606	14%
Humboldt	\$1,210,119	\$100,159	\$104,403	\$1,414,681	\$1,318,482	7%	\$1,270,989	4%
Imperial	\$827,750	\$0	-	\$827,750	\$1,055,624	-28%	\$1,118,280	-6%
Inyo	\$567,681	\$17,652	\$85,513	\$670,846	\$622,194	7%	\$693,029	-11%
Kern +	\$5,780,824	\$762,639	\$370,110	\$6,913,573	\$6,739,189	3%	\$6,298,712	7%
Kings #	\$925,008	\$12,845	\$290,251	\$1,228,104	\$1,200,006	2%	\$1,169,330	3%
Lake * +	\$614,134	\$0	\$28,029	\$642,163	\$642,163	0%	\$883,523	-38%
Lassen	\$284,900	\$25,350	\$102,089	\$412,339	\$389,851	5%	\$371,702	5%
Los Angeles	\$64,402,889	\$9,023,561	\$8,228,723	\$81,655,173	\$79,021,000	3%	\$79,102,000	0%
Madera	\$1,200,400	N/A	N/A	\$1,200,400	\$1,100,000	8%	\$1,100,000	0%
Marin +	\$3,618,520	\$266,362	\$110,331	\$3,995,213	\$3,290,689	18%	\$2,786,202	15%
Mariposa +	\$315,229	\$0	\$0	\$315,229	\$508,512	-61%	\$496,712	2%
Mendocino #	\$1,124,428	\$0	\$110,465	\$1,234,893	\$1,052,566	15%	\$1,026,566	2%
Merced *	\$1,492,443	\$167,308	-	\$1,659,751	\$1,659,751	0%	\$1,569,651	5%
Modoc	\$336,348	\$0	\$17,728	\$354,076	\$347,860	2%	\$335,715	3%
Mono	\$486,100	\$0	\$21,100	\$507,200	\$529,740	-4%	\$454,704	14%
Monterey #	\$2,346,586	\$665,141	\$301,339	\$3,313,066	\$3,092,523	7%	\$3,133,088	-1%
Napa #	\$1,180,533	\$49,035	\$80,508	\$1,310,076	\$1,176,202	10%	\$1,107,933	6%
Nevada	\$1,557,376	\$0	\$61,124	\$1,618,500	\$1,618,532	0%	\$1,559,857	4%
Orange	\$14,571,853	\$1,518,252	\$3,482,764	\$19,572,869	\$18,788,185	4%	\$17,936,109	5%
Placer	\$3,365,220	\$12,640	\$572,550	\$3,950,410	\$3,249,970	18%	\$3,710,417	-14%
Plumas	\$400,862	\$46,460	\$25,850	\$473,172	\$471,972	0%	\$463,076	2%
Riverside #	\$7,609,759	\$1,928,814	\$1,970,577	\$11,509,150	\$9,746,145	15%	\$13,048,686	-34%
Sacramento	\$8,177,493	\$409,236	\$1,532,313	\$10,119,042	\$9,522,646	6%	\$9,273,282	3%
San Benito	\$558,965	\$0	\$44,900	\$603,865	\$597,676	1%	\$558,180	7%
San Bernardino	\$7,076,528	\$674,372	\$1,498,575	\$9,249,475	\$8,100,953	12%	\$8,378,670	-3%
San Diego #	\$13,356,974	-	\$1,876,998	\$15,233,972	\$14,883,536	2%	\$13,574,456	9%
San Francisco +	\$5,362,221	\$0	\$1,719,597	\$7,081,818	\$5,641,597	20%	\$6,822,989	-21%
San Joaquin	\$3,818,605	\$83,692	\$485,558	\$4,387,855	\$4,284,589	2%	\$4,342,988	-1%
San Luis Obispo	\$3,268,264	\$135,324	\$191,277	\$3,594,865	\$3,501,482	3%	\$3,371,858	4%
San Mateo #	\$5,815,890	\$735,736	\$259,409	\$6,811,035	\$6,537,349	4%	\$8,394,212	-28%
Santa Barbara #	\$3,686,164	\$454,569	\$331,296	\$4,472,029	\$4,851,801	-8%	\$4,399,812	9%
Santa Clara	\$14,206,569	\$167,566	\$930,616	\$15,304,751	\$15,356,775	0%	\$14,964,664	3%
Santa Cruz	\$1,624,892	\$0	\$596,941	\$2,221,833	\$1,955,199	12%	\$1,896,983	3%
Shasta +	\$1,777,773	\$298,737	\$210,584	\$2,287,094	\$2,132,309	7%	\$1,999,862	6%
Sierra	\$303,472	\$0	\$18,793	\$322,265	\$316,315	2%	\$301,004	5%
Siskiyou	\$919,314	\$0	\$181,566	\$1,100,880	\$957,339	13%	\$1,048,924	-10%
Solano +	\$2,144,149	\$598,146	\$211,652	\$2,953,947	\$2,136,970	28%	\$2,212,319	-4%
Sonoma	\$3,858,536	\$411,172	\$842,907	\$5,112,615	\$5,581,715	-9%	\$4,604,198	18%
Stanislaus	\$2,957,633	\$333,987	\$104,840	\$3,396,460	\$3,199,906	6%	\$3,068,284	4%
Sutter	\$892,123	\$132,269	\$110,834	\$1,135,226	\$1,115,423	2%	\$1,083,159	3%
Tehama	\$654,395	\$0	\$111,002	\$765,397	\$714,300	7%	\$681,744	5%
Trinity #	\$136,641	\$3,500	\$78,634	\$218,775	\$220,255	-1%	\$187,193	15%
Tulare #	\$2,390,075	\$342,857	\$339,770	\$3,072,702	\$2,989,581	3%	\$2,836,096	5%
Tuolumne +	\$564,195	\$0	\$83,241	\$647,436	\$592,604	8%	\$594,763	0%
Ventura	\$5,014,600	\$1,239,000	\$0	\$6,253,600	\$6,183,500	1%	\$6,183,500	0%
Yolo	\$1,027,116	\$170,168	\$114,074	\$1,311,358	\$1,123,324	14%	\$1,063,852	5%
Yuba	\$625,877	-	\$129,120	\$754,997	\$655,412	13%	\$656,565	0%
Totals	\$234,644,792	\$25,722,934	\$30,217,816	\$290,585,542	\$274,090,875	6%	\$274,516,991	0%

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item
 * 1997-98 data (no data provided for 1998-99) ** 1995-96 data (no data provided for 1998-99)
 + 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	
	1998-99 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	\$12,979,504	\$545	\$37,217	\$23,089	\$59,516	\$4,883,263	\$4,521	\$7,971,353	-	\$1,228,538	\$429,635
Alpine **	\$89,140	\$0	\$2,628	\$0	\$0	\$0	\$0	\$86,512	N/A	N/A	N/A
Amador	\$547,960	\$300	\$1,136	\$6,782	-	-	\$200	\$539,542	-	-	-
Butte *	\$2,120,472	\$0	\$6,000	\$3,000	\$500	\$600,000	\$3,000	\$1,507,972	\$32,000	\$16,987	\$30,000
Calaveras	\$734,478	\$16	\$1,323	\$0	\$0	\$39,186	\$0	\$693,953	N/A	\$0	\$0
Colusa **	\$565,263	\$0	\$0	\$0	\$0	\$0	\$0	\$565,263	\$0	\$0	\$0
Contra Costa	\$8,846,993	\$14,438	\$44,948	\$0	\$55,322	\$771,966	\$6,643	\$7,953,676	\$322,431	\$652,424	\$376,581
Del Norte	\$509,318	\$0	\$0	\$0	\$0	\$0	\$0	\$509,318	\$0	\$0	\$0
El Dorado	\$2,180,137	\$1,950	\$0	\$10,891	\$811	\$641,086	\$420	\$1,524,979	\$75,795	\$228,453	\$0
Fresno +	\$8,206,750	\$10,344	\$33,920	\$1,500	\$30,707	\$2,067,622	-	\$6,062,657	\$225,544	\$1,287,136	\$139,763
Glenn	\$613,601	-	\$1,000	\$4,000	-	-	-	\$608,601	-	-	-
Humboldt	\$1,414,681	In #13	\$19,243	\$4,989	\$11,735	\$315,774	\$5,556	\$1,057,384	N/A	\$100,159	N/A
Imperial	\$827,750	\$0	\$7,293	\$4,593	\$1,074	\$26,416	-	\$788,374	\$0	\$0	\$0
Inyo	\$670,846	\$0	\$4,180	\$0	\$0	\$398	\$3,433	\$662,835	\$0	\$0	\$0
Kern +	\$6,913,573	\$3,050	\$60,665	\$22,133	\$3,686	\$1,135,018	\$8,403	\$5,680,618	\$57,508	\$7,695	\$73,385
Kings #	\$1,228,104	\$78,341	\$500	\$4,073	-	\$333,223	-	\$811,967	-	\$144,392	-
Lake * +	\$642,163	\$0	\$3,633	\$0	\$0	\$0	\$0	\$638,530	N/A	N/A	N/A
Lassen	\$412,339	N/A	\$2,674	N/A	-	\$35,065	\$3,635	\$370,965	N/A	\$25,350	-
Los Angeles	\$81,655,173	\$19,000	\$120,000	-	-	-	\$30,790,000	\$50,726,173	-	\$5,794,145	-
Madera	\$1,200,400	\$0	\$3,934	\$819	\$4,838	N/A	N/A	\$1,190,809	N/A	N/A	N/A
Marin +	\$3,995,213	N/A	\$10,316	\$8,929	\$5,238	\$740,478	\$2,960	\$3,227,292	N/A	N/A	N/A
Mariposa +	\$315,229	-	\$5,203	-	-	-	-	\$310,026	N/A	N/A	N/A
Mendocino #	\$1,234,893	\$0	\$2,210	-	\$10,705	\$21,570	-	\$1,200,408	-	-	-
Merced *	\$1,659,751	-	\$10,000	\$25,000	-	\$50,000	-	\$1,574,751	N/A	\$167,308	N/A
Modoc	\$354,076	\$0	In #15	In #15	In #15	In #15	\$5,052	\$349,024	N/A	N/A	N/A
Mono	\$507,200	\$0	\$2,842	\$0	\$0	\$0	\$0	\$504,358	\$0	\$0	\$0
Monterey #	\$3,313,066	\$0	\$4,436	\$4,436	-	\$667,675	\$29,450	\$2,607,069	\$66,500	\$640,661	\$21,800
Napa #	\$1,310,076	-	\$6,000	\$675	\$500	-	\$74,385	\$1,228,516	-	\$49,035	-
Nevada	\$1,618,500	\$0	\$6,383	\$0	\$481	\$0	\$13,035	\$1,598,601	N/A	N/A	N/A
Orange	\$19,572,869	\$0	\$38,192	\$54,769	\$0	\$3,329,354	\$105,247	\$16,045,307	\$499,488	\$1,416,610	\$1,407,215
Placer	\$3,950,410	\$0	\$18,735	\$25,885	\$0	\$1,204,468	\$0	\$2,701,322	\$113,659	\$0	\$0
Plumas	\$473,172	\$0	\$0	\$1,200	\$0	-	-	\$471,972	-	-	-
Riverside #	\$11,509,150	\$1,500	\$1,000	\$13,000	\$230,000	\$4,556,550	\$293,285	\$6,413,815	N/A	\$1,500,000	N/A
Sacramento	\$10,119,042	In #14	In #14	In #14	In #14	\$6,206,595	-	\$3,912,447	\$225,300	\$376,373	\$832,600
San Benito	\$603,865	-	\$4,000	-	-	\$160,000	\$4,100	\$435,765	N/A	N/A	N/A
San Bernardino	\$9,249,475	\$30,158	\$165,000	\$95,000	-	\$3,408,262	\$243,000	\$5,308,055	N/A	\$493,508	N/A
San Diego #	\$15,233,972	N/A	\$41,564	\$106,879	\$181,430	\$5,712,549	N/A	\$9,191,550	\$551,650	-	\$902,799
San Francisco +	\$7,081,818	\$0	\$0	\$0	\$0	\$0	\$0	\$7,081,818	\$300,000	\$400,000	\$600,000
San Joaquin	\$4,387,855	\$0	\$13,102	\$19,387	\$1,470	\$29,672	\$1,056	\$4,323,168	\$0	\$83,692	\$0
San Luis Obispo	\$3,594,865	\$0	\$12,046	\$0	\$27,710	\$0	\$149,087	\$3,406,022	\$39,317	\$560,789	\$37,069
San Mateo #	\$6,811,035	-	\$5,000	-	-	\$2,560,000	-	\$4,246,035	-	\$504,254	-
Santa Barbara #	\$4,472,029	#####	\$7,564	\$0	\$28,037	\$1,499,976	-\$370,371	\$3,438,836	\$0	\$376,677	\$0
Santa Clara	\$15,304,751	\$0	\$16,376	\$91,540	\$19,674	\$8,571,790	\$386,110	\$6,219,261	\$552,983	\$165,566	\$934,060
Santa Cruz	\$2,221,833	\$0	In #15	In #15	In #15	\$665,706	\$58,985	\$1,497,142	-	-	-
Shasta +	\$2,287,094	\$72,589	\$10,177	\$1,855	\$11,210	\$398,974	\$9	\$1,792,280	N/A	\$185,652	N/A
Sierra	\$322,265	\$0	\$4,700	\$0	\$0	\$32,430	\$0	\$285,135	\$3,000	\$0	\$0
Siskiyou	\$1,100,880	\$0	\$8,607	\$0	In #11	\$107,971	\$0	\$984,302	N/A	\$0	N/A
Solano +	\$2,953,947	\$136,373	\$38,179	\$44,052	In #11	\$210,344	\$218	\$2,524,781	-	-	\$326,702
Sonoma	\$5,112,615	\$0	\$34,409	\$3,885	\$0	\$160,000	\$1,914	\$4,912,407	-	\$411,172	-
Stanislaus	\$3,396,460	\$0	\$4,000	\$4,000	\$23,462	\$486,900	\$0	\$2,878,098	N/A	\$312,645	\$64,775
Sutter	\$1,135,226	\$0	\$4,983	\$0	\$0	\$0	\$9,260	\$1,120,983	\$0	\$102,359	\$0
Tehama	\$765,397	\$15,784	\$6,000	In #11	In #11	\$98,000	\$0	\$645,613	\$0	\$0	\$0
Trinity #	\$218,775	-	\$545	\$163	\$2,885	-	-	\$215,182	N/A	N/A	N/A
Tulare #	\$3,072,702	\$0	\$5,000	\$2,000	\$325	\$564,228	\$75,221	\$2,425,928	\$18,200	\$216,936	N/A
Tuolumne +	\$647,436	\$0	\$3,065	\$0	\$0	\$0	\$4,759	\$639,612	\$0	\$0	\$0
Ventura	\$6,253,600	\$0	\$8,400	\$130,000	In #11	\$1,340,000	-	\$4,775,200	N/A	\$571,500	N/A
Yolo	\$1,311,358	-	\$1,498	\$24,788	-	\$586,288	\$11,199	\$687,585	-	\$142,131	-
Yuba	\$754,997	\$0	\$5,000	\$0	\$3,000	\$105,292	\$0	\$641,705	N/A	N/A	N/A
Totals	\$290,585,542	\$252,375	\$854,826	\$743,312	\$714,316	\$54,324,089	\$31,923,772	\$201,772,852	\$3,083,375	\$18,162,147	\$6,176,384

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

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

TABLE B

STATE-COUNTY PROPERTY TAX ADMINISTRATION PROGRAM FUNDS

	Contract with Dept. of Finance?		Amount of Funds Allocated (2)	Utilization of Funds				Other (specify) (7)
	(1)	(1)		Permanent Employees (3)	Temporary Employees (4)	Automation Equipment (5)	Contractors (6)	
Alameda	Yes		\$1,863,609	X		X	X	
Alpine **		No	-					
Amador	Yes		\$80,865		X	X	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		\$370,385	X		X	X	Fixed Assets
Glenn	Yes		\$59,197			X	X	Overtime
Humboldt	Yes		\$210,806	X		X	X	Furniture, Travel, Telephones
Imperial		No	-					
Inyo		No	-					
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 *		No	-					
Modoc		No	-					
Mono	Yes		\$47,778			X	X	
Monterey #		No	-					
Napa #	Yes		\$366,020			X	X	
Nevada	Yes		\$234,292		X	X		
Orange		No	-					
Placer	Yes		\$628,047	X	X	X	X	
Plumas	Yes		\$80,600	X	X	X	X	
Riverside #	Yes		\$2,358,068	X		X	X	
Sacramento	Yes		\$1,554,245	X	X	X	X	Supplies, Travel, Education, etc.
San Benito	Yes		\$90,408	X		X		Office Equipment
San Bernardino	Yes		\$2,139,938	X	X	X		Data Processing Costs
San Diego #	Yes		\$5,413,943	X	X	X	X	
San Francisco +	Yes		\$1,013,000		X	X	X	
San Joaquin	Yes		\$818,686	X	X	X		Man. Audits/Appeals/P8s/Tax Col.
San Luis Obispo	Yes		\$736,288	X	X	X		Education and Furnishings
San Mateo #	Yes		\$2,201,000	X	X	X	X	
Santa Barbara #	Yes		\$874,266	X	X	X	X	Services and Supplies
Santa Clara	Yes		\$4,213,639			X	X	Unclassified Employees
Santa Cruz	Yes		\$565,000		X	X	X	Furniture, Software
Shasta +	Yes		\$342,399	X		X		
Sierra	Yes		\$7,383	X				
Siskiyou		No	-					
Solano +	Yes		\$1,796,367	X	X	X		X (not specified)
Sonoma	Yes		\$1,035,049	X	X			X (not specified)
Stanislaus	Yes		\$866,165		X	X	X	Three Clerical for Other Departments
Sutter	Yes		\$98,000		X	X		
Tehama	Yes		\$74,000	X				Hardware and Software
Trinity #		No	-					
Tulare #	Yes		\$501,902		X	X	X	
Tuolumne +	Yes		-	X				
Ventura	Yes		\$1,722,600		X	X		
Yolo	Yes		\$278,309	X		X	X	
Yuba	Yes		\$88,968	X		X		
Totals	46 yes 12 no		\$50,867,795	32	25	41	28	17

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

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

	PERMANENT POSITIONS						TEMPORARY POSITIONS						TOTAL STAFF (13)
	Admin. Mgmt. (1)	Certified Appraisers		Drafting/ Mapping (4)	Other Tech. & Pro. (5)	Clerical (6)	Admin. Mgmt. (7)	Certified Appraisers		Other Tech. & Pro. (11)	Clerical (12)		
		Real Property (2)	Business Property (3)					Real Property (8)	Business Property (9)				
Alameda	0	11	0	0	2	0	-	-	-	-	-	-	13
Alpine **	-	-	-	-	-	0	-	-	-	-	-	-	0
Amador	-	-	-	-	-	-	0	1.5	0	0	0	0.5	2
Butte *	0	4	1.5	0	0	1	-	-	-	-	-	-	6.5
Calaveras	0	1	0	0	0	1	-	-	-	-	-	-	2
Colusa **	0	0.58	0	0	0	0	0	0	0	0	0.17	0	0.75
Contra Costa	0	3	1	0	6	0	0	2.5	0	1	0	0	13.5
Del Norte	0	0	0	0	0	0	0	0	0	0	0	0	0
El Dorado	-	-	-	-	-	-	0	0	1	0	0	4	5
Fresno +	0	5	0	0	0	3	0	0	0	0	0	0	8
Glenn	-	-	-	-	-	-	-	-	-	-	-	-	0
Humboldt	0	2	1	0	1	1	-	-	-	-	-	-	5
Imperial	-	-	-	-	-	-	-	-	-	-	-	-	0
Inyo	-	-	-	-	-	-	-	-	-	-	-	-	0
Kern +	0	5	1	0	4	7	-	-	-	-	-	-	17
Kings #	0	1	0	1	0	1	-	-	-	-	-	-	3
Lake * +	-	-	-	-	-	-	-	-	-	-	-	-	0
Lassen	0	0	1	0	0	0.5	-	-	-	-	-	-	1.5
Los Angeles	0	95	14	0	4	0	0	16	7	0	0	3	139
Madera	0	0	0	0	0	2	0	0	1	0	0	0	3
Marin +	-	-	-	-	-	-	-	-	-	-	-	-	0
Mariposa +	-	-	-	-	-	-	-	-	-	-	-	-	0
Mendocino #	-	-	-	-	-	-	0	2	0	0	0	0	2
Merced *	-	-	-	-	-	-	-	-	-	-	-	-	0
Modoc	-	-	-	-	-	-	-	-	-	-	-	-	0
Mono	-	-	-	-	-	-	-	-	-	-	-	-	0
Monterey #	-	-	-	-	-	-	-	-	-	-	-	-	0
Napa #	-	-	-	-	-	-	-	-	-	-	-	-	0
Nevada	-	-	-	-	-	-	0	0.83	0	0	2	0	2.83
Orange	0	0	0	0	0	0	0	0	0	0	0	0	0
Placer	-	-	-	-	-	-	-	-	-	-	-	-	0
Plumas	0	1	0	0	0	0	0	0	0	0	0	1	2
Riverside #	0	16	10	0	8	0	0	0	0	0	0	0	34
Sacramento	0	13	1	0	1	3	0	0	0	0	0	7	25
San Benito	0	0	1	0	0	0	-	-	-	-	-	-	1
San Bernardino	0	4	6	0	9	10	0	0	0	0	0	0	29
San Diego #	0	14	0	0	17	18	0	0	0	0	50	0	99
San Francisco +	-	-	-	-	-	-	1	3	2	0	1	1	8
San Joaquin	0	4	4	0	0	2	0	0	0	0	2	0	12
San Luis Obispo	0	2	2	2	1	1	0	0	0	0	0	0	8
San Mateo #	1	0	0	0	2	0	0	2	4	0	1	12	22
Santa Barbara #	0	3	3	1	3	2	-	-	-	-	-	-	12
Santa Clara	0	0	0	0	0	0	0	9	8	0	7	2	26
Santa Cruz	-	-	-	-	-	-	0	2	2	2.5	0	1	7.5
Shasta +	0	0	1	0	1	0	-	-	-	-	-	-	2
Sierra	-	0.078	-	-	-	0.1	-	-	-	-	-	-	0.178
Siskiyou	-	-	-	-	-	-	-	-	-	-	-	-	0
Solano +	0	2	0	0	0	3	-	-	-	-	-	-	5
Sonoma	0	6	1	0	1.5	9	0	0	0	0	1	0	18.5
Stanislaus	-	-	-	-	-	-	0	6	4	1	4	1	16
Sutter	0	0	0	0	0	0	0	0	1	0	1	0.5	2.5
Tehama	0	1	0	0	0	1	-	-	-	-	-	-	2
Trinity #	-	-	-	-	-	-	-	-	-	-	-	-	0
Tulare #	-	-	-	-	-	-	0	2	1	1	1	0	5
Tuolumne +	1	-	-	-	-	-	-	-	-	-	-	-	1
Ventura	-	-	-	-	-	-	0	20	5	0	2	6	33
Yolo	0	1	2	0	0	1	-	-	-	-	-	-	4
Yuba	-	-	-	-	-	-	-	-	-	-	-	-	0
Totals	2	194.658	50.5	4	60.5	66.6	1	66.83	36	5.5	72.17	39	598.758

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item
* 1997-98 data (no data provided for 1998-99) ** 1995-96 data (no data provided for 1998-99)
+ County Assessor/Recorder # County Assessor/Recorder/Clerk

TABLE D

BUDGETED PERMANENT POSITIONS
(As of July 1, 1998)

Assessor & Other Managers (1)	Certified Appraisers		Drafting/ Mapping (4)	Computer Analysts, etc. (5)	Other Tech. & Pro. (6)	All Clerical (7)	98-99 TOTAL STAFF (8)	97-98 Total Staff (9)	% Change From 97-98 to 98-99 (10)	96-97 Total Staff (11)	% Change From 96-97 to 97-98 (12)	
	Real Property (2)	Business Property (3)										
Alameda	9	54	27	6	2	14	65	177	170	4%	170	0%
Alpine **	1	0	0	0	0	1	0	2	2	0%	2	0%
Amador	3	2	1	1	0	0	3	10	9.5	5%	9.5	0%
Butte *	4	14	2	3	1	0	17	41	41	0%	41	0%
Calaveras	3	4	0.5	1.5	0.5	0	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	14	5	1	4	45	128	128	0%	128	0%
Del Norte	3	2	1	0.5	0	0.5	2	9	9	0%	9	0%
El Dorado	3	16	2	3	1	2	9	36	36	0%	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	2	12	31	31	0%	31	0%
Imperial	2	8	3	2	0	0	8	23	23	0%	23	0%
Inyo	2	2	1	1	0	0	4.6	10.6	10.6	0%	11	-4%
Kern +	6	37	13	5	1	1	31	94	94	0%	94	0%
Kings #	3	8	3	1	0	0	5	20	20	0%	20	0%
Lake * +	2	5	1	1	4.5	0	0.6	14.1	14.1	0%	21	-33%
Lassen	2	3	0	1	1	0	0.5	7.5	7.5	0%	7.5	0%
Los Angeles	52	335	126	39	66	48	713	1,379	1,381	0%	1,239	11%
Madera	3	14	2	3	0	0	11	33	32	3%	32	0%
Marin +	2.25	23	5	1	2.5	3.75	23	60.5	59	3%	60	-2%
Mariposa +	2	3	1	1	0	0	4	11	12	-8%	10	20%
Mendocino #	2	9	2	1	0	1	6	21	22	-5%	22	0%
Merced *	4	9	3	2	0	2	9	29	29	0%	29	0%
Modoc	2	2	1	1	0	0	2	8	8	0%	8	0%
Mono	1	5	1	1	0	0	3	11	11	0%	12	-8%
Monterey #	3	17	6	1	0	0	21	48	47	2%	48	-2%
Napa #	3	7	3	3.5	0	0	5.75	22.25	22.25	0%	22.25	0%
Nevada	3	12	2	3	1	0	14	35	34	3%	34	0%
Orange	7	98	37	15	16	0	130	303	303	0%	300	1%
Placer	5	21	4	4	2	6	26	68	67.5	1%	67.5	0%
Plumas	2	2.5	0.5	1	0	0	2	8	8	0%	8	0%
Riverside #	13	77	7	11	16	0	40	164	178	-8%	178	0%
Sacramento	8	52	17	4	6	1	50	138	138	0%	136	1%
San Benito	1	4	1	1	0	0	5	12	12	0%	12	0%
San Bernardino	7	56	6	7	3	31	43	153	159	-4%	153	4%
San Diego #	19	94	20	21	7	12	105.75	278.75	277	1%	279	-1%
San Francisco +	7	36	22	1	1	1	41.96	109.96	107	3%	107	0%
San Joaquin	5	26	7	6	4	7	24	79	78	1%	78	0%
San Luis Obispo	3	26	5	3	0	14	18.5	69.5	68	2%	67	1%
San Mateo #	4	39	13	2	0	0	29	87	86	1%	107	-20%
Santa Barbara #	6	23	7	4	7	0	17	64	64	0%	67	-4%
Santa Clara	12	75	42	6	9	6	96	246	245	0%	245	0%
Santa Cruz	5	9	2	2	0	3	10	31	31	0%	31	0%
Shasta +	3	15	4	3	0	0	14	39	39	0%	38.2	2%
Sierra	1	1.722	0	0.2	0	0	2.6	5.522	5.7	-3%	5.7	0%
Siskiyou	3	6	1	3	0	0	8	21	21	0%	21	0%
Solano +	3	14	5	4	0	0	11	37	35	6%	35	0%
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	4	5	2	1	0	8	0.5	20.5	21	-2%	19	11%
Tehama	3	4	1	1	1	0	6	16	15	7%	15	0%
Trinity #	0.25	1	0	1	0	1	0	3.25	3.1	5%	4	-23%
Tulare #	2	23	7	3	1	7	10	53	53	0%	53	0%
Tuolumne +	3	4	1	1	0	0	4	13	12	8%	12	0%
Ventura	4	35	10	13	5	4	29	100	106	-6%	106	0%
Yolo	3	6	2	1	0	0	11	23	24	-4%	24	0%
Yuba	3	4	2	1	0	0	5.5	15.5	15.5	0%	15.5	0%
Totals	284.50	1,504.22	477.00	225.70	163.50	186.25	1,860.26	4,701.43	4,707.25	-0.12%	4,585.65	3%

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

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

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

TABLE E

BUDGETED TEMPORARY POSITIONS
(As of July 1, 1998)

	Real Property Appraisers (1)	Business Property Auditor- Appraisers (2)	Drafting/ Mapping (3)	Other Technical/ Professional (4)	Clerical (5)	TOTAL (6)
Alameda	0	0	0	0	0.418	0.418
Alpine **	-	-	-	-	-	0
Amador	-	-	-	-	-	0
Butte *	-	-	-	-	-	0
Calaveras	-	-	-	-	-	0
Colusa **	0	0	0	0	0	0
Contra Costa	0	0	0	0	3.5	3.5
Del Norte	0	0	0	0	0	0
El Dorado	-	-	-	-	-	0
Fresno +	0	0	0	0	6	6
Glenn	-	-	-	-	-	0
Humboldt	-	-	-	-	-	0
Imperial	0	0	0	0	0.52	0.52
Inyo	-	-	-	-	-	0
Kern +	-	-	-	-	-	0
Kings #	-	-	-	-	-	0
Lake * +	-	-	-	-	-	0
Lassen	-	-	-	-	-	0
Los Angeles	0	0	0	0	4	4
Madera	-	-	-	-	0.33	0.33
Marin +	-	-	-	-	-	0
Mariposa +	-	1	-	-	-	1
Mendocino #	-	-	-	-	-	0
Merced *	-	-	-	-	-	0
Modoc	-	-	-	-	-	0
Mono	-	-	-	-	-	0
Monterey #	-	-	-	-	-	0
Napa #	-	-	-	-	1	1
Nevada	2	0	0	0	1	3
Orange	0	0	0	0	0	0
Placer	-	-	-	-	-	0
Plumas	-	-	-	-	-	0
Riverside #	0	0	0	0	18	18
Sacramento	0	0	0	0	2.5	2.5
San Benito	-	-	-	-	-	0
San Bernardino	-	-	-	-	-	0
San Diego #	-	-	-	-	-	50
San Francisco +	-	-	-	-	-	0
San Joaquin	0	0	0	0	2.5	2.5
San Luis Obispo	0	0	0	0	0	0
San Mateo #	-	-	-	-	-	0
Santa Barbara #	-	-	-	-	-	0
Santa Clara *	0	0.38	0	0	12.36	12.74
Santa Cruz	-	-	-	-	-	0
Shasta +	-	-	-	-	-	0
Sierra	-	-	-	-	-	0
Siskiyou	0	0	0	0	0.3	0.3
Solano +	-	-	-	-	-	0
Sonoma	0	0	0	0	0	0
Stanislaus	-	-	-	-	-	0
Sutter	-	-	-	-	-	0
Tehama	-	-	-	-	-	0
Trinity #	-	-	-	-	-	0
Tulare #	-	-	-	-	-	0
Tuolumne +	-	-	-	-	-	0
Ventura	-	-	-	-	-	0
Yolo	-	-	-	-	-	0
Yuba	-	-	-	-	-	0
Totals	2	1.38	0	0	52.428	105.808

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

SECTION III

LOCAL ROLL AND WORKLOAD STATISTICS

TABLE F
LOCAL ROLL VALUE AND STATISTICS

	SECTION 601 ROLL							Supplemental Roll Units (8)
	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)	
	State-Assessed in 000's (1)	Locally Assessed in 000's (2)						
Alameda	\$2,866,162	\$83,153,036	\$8,304,722	\$94,323,919	397,274	54,800	452,074	60,010
Alpine **	\$17,740	\$199,593	\$23,022	\$240,354	1,852	226	2,078	N/A
Amador	\$178,901	\$2,040,688	\$75,792	\$2,295,381	21,328	2,443	23,771	2,231
Butte *	\$621,361	\$8,725,279	\$498,174	\$9,844,814	87,814	8,533	96,347	-
Calaveras	\$105,312	\$2,838,316	\$59,052	\$3,002,679	42,173	2,550	44,723	2,078
Colusa **	\$166,354	\$1,419,943	\$124,494	\$1,710,792	11,917	2,126	14,043	N/A
Contra Costa	\$3,143,394	\$67,616,929	\$2,947,239	\$73,707,562	309,404	50,683	360,087	41,233
Del Norte	\$47,320	\$933,092	\$40,967	\$1,021,379	15,192	1,374	16,566	1,548
El Dorado	\$302,264	\$10,939,127	\$275,806	\$11,517,197	106,850	11,194	118,044	23,887
Fresno +	\$2,449,807	\$28,456,830	\$1,919,320	\$32,825,957	238,203	46,378	284,581	34,729
Glenn	\$116,415	\$1,342,420	\$55,651	\$1,514,486	17,697	1,728	19,425	-
Humboldt	\$241,195	\$5,567,409	\$426,625	\$6,235,229	67,630	10,519	78,149	5,421
Imperial	\$224,330	\$4,912,784	\$587,668	\$5,724,783	82,378	3,340	85,718	4,222
Inyo	\$90,160	\$2,091,934	\$62,399	\$2,244,493	17,329	1,722	19,051	1,173
Kern +	\$1,689,364	\$33,706,155	\$1,836,316	\$37,231,835	355,461	23,766	379,227	40,735
Kings #	\$210,548	\$3,895,801	\$175,102	\$4,281,451	40,501	4,951	45,452	6,402
Lake * +	\$205,650	\$3,006,722	\$215,093	\$3,427,464	67,431	14,282	81,713	N/A
Lassen	\$166,749	\$1,185,580	\$93,762	\$1,446,090	23,982	1,593	25,575	1,896
Los Angeles	\$13,392,683	\$476,095,273	\$35,296,402	\$524,784,358	2,259,367	331,141	2,590,508	N/A
Madera	\$352,215	\$5,355,476	\$208,925	\$5,916,616	49,146	5,797	54,943	5,063
Marin +	\$410,022	\$25,046,287	\$947,230	\$26,403,539	90,870	13,463	104,333	12,528
Mariposa +	\$93,138	\$1,020,851	\$42,326	\$1,156,315	12,857	1,436	14,293	1,373
Mendocino #	\$199,609	\$4,881,502	\$225,452	\$5,306,563	55,850	10,994	66,844	4,583
Merced *	\$366,039	\$7,955,822	\$535,209	\$8,857,070	63,586	11,635	75,221	N/A
Modoc	\$148,093	\$520,555	\$21,023	\$689,671	27,344	1,075	28,419	2,190
Mono	\$61,895	\$1,689,983	\$229,711	\$1,981,589	15,071	1,555	16,626	-
Monterey #	\$931,144	\$21,784,481	\$1,227,702	\$23,943,327	112,343	20,504	132,847	8,850
Napa #	\$216,240	\$9,992,054	\$436,150	\$10,644,444	46,009	6,272	52,281	N/A
Nevada	\$271,330	\$6,760,543	\$220,301	\$7,252,174	53,045	7,518	60,563	4,936
Orange	\$4,498,784	\$175,017,906	\$13,241,097	\$192,757,786	774,712	151,658	926,370	119,063
Placer	\$805,023	\$18,498,539	\$706,389	\$20,009,951	115,471	15,657	131,128	16,753
Plumas	\$441,414	\$1,634,578	\$62,923	\$2,138,915	4,182	3,503	7,685	1,490
Riverside #	\$2,303,163	\$71,031,738	\$3,195,179	\$76,530,080	639,625	34,314	673,939	80,302
Sacramento	\$1,801,530	\$51,931,207	\$3,363,034	\$57,095,771	384,726	76,006	460,732	61,990
San Benito	\$121,378	\$2,836,616	\$131,940	\$3,089,934	17,555	2,641	20,196	2,535
San Bernardino	\$3,779,966	\$68,293,563	\$5,798,495	\$77,872,025	699,137	59,806	758,943	112,793
San Diego #	\$7,248,142	\$148,599,450	\$9,408,591	\$165,256,184	842,333	76,455	918,788	70,376
San Francisco +	\$2,376,235	\$56,484,150	\$5,806,679	\$64,667,063	177,352	41,585	218,937	10,734
San Joaquin	\$1,142,117	\$23,011,488	\$1,761,380	\$25,914,985	165,712	22,688	188,400	26,508
San Luis Obispo	\$3,637,941	\$15,508,495	\$573,053	\$19,719,488	130,453	30,548	161,001	15,073
San Mateo #	\$1,346,019	\$59,451,921	\$7,409,440	\$68,207,380	215,814	19,503	235,317	-
Santa Barbara #	\$703,596	\$26,135,860	\$1,936,883	\$28,776,340	119,089	24,521	143,610	25,878
Santa Clara	\$2,768,859	\$126,589,201	\$17,931,242	\$147,289,303	433,901	69,894	503,795	54,732
Santa Cruz	\$293,191	\$16,071,282	\$639,657	\$17,004,130	92,430	9,122	101,552	6,681
Shasta +	\$766,370	\$7,399,107	\$467,620	\$8,633,097	89,711	11,915	101,626	8,884
Sierra	\$54,936	\$294,433	\$41,287	\$390,656	3,894	1,738	5,632	609
Siskiyou	\$263,915	\$2,057,843	\$182,974	\$2,504,733	44,281	3,118	47,399	2,186
Solano +	\$702,443	\$18,582,237	\$807,371	\$20,092,051	125,855	8,946	134,801	10,844
Sonoma	\$1,060,962	\$28,975,088	\$1,421,719	\$31,457,769	169,286	29,899	199,185	24,423
Stanislaus	\$415,494	\$17,392,005	\$1,041,606	\$18,849,105	128,793	20,995	149,788	13,590
Sutter	\$170,011	\$3,677,871	\$337,192	\$4,185,073	28,415	6,700	35,115	28,415
Tehama	\$217,179	\$2,361,972	\$85,490	\$2,664,641	39,370	4,472	43,842	4,553
Trinity #	\$32,100	\$629,063	\$32,049	\$693,212	12,461	3,067	15,528	799
Tulare #	\$589,940	\$13,248,024	\$726,158	\$14,564,122	127,808	19,299	147,107	19,766
Tuolumne +	\$130,121	\$3,227,461	\$115,463	\$3,473,045	37,550	3,558	41,108	2,112
Ventura	\$1,509,620	\$45,288,805	\$2,615,410	\$49,413,836	233,035	100,421	333,456	19,585
Yolo	\$516,881	\$8,049,910	\$600,520	\$9,167,312	49,680	7,047	56,727	5,747
Yuba	\$241,808	\$1,935,066	\$148,140	\$2,325,014	23,894	3,307	27,201	2,735
Totals	\$69,224,571	\$1,837,349,347	\$137,700,616	\$2,044,274,535	10,616,429	1,515,981	12,132,410	1,014,244

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

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

TABLE 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	323,266	33,439	11,508	368,213	15,531	1,308	16,839	6,895	1,574	8,469
Alpine **	N/A	N/A	N/A	0	N/A	N/A	0	0	0	0
Amador	11,804	282	6,564	18,650	584	187	771	42	42	84
Butte *	-	-	-	0	-	-	0	-	-	0
Calaveras	14,541	1,897	9,718	26,156	640	412	1,052	59	69	128
Colusa **	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Contra Costa	270,570	7,484	16,095	294,149	8,453	1,017	9,470	1,687	780	2,467
Del Norte	7,744	371	4,568	12,683	499	204	703	37	7	44
El Dorado	55,780	2,038	18,477	76,295	1,647	597	2,244	430	408	838
Fresno +	169,572	9,475	16,100	195,147	9,070	1,572	10,642	3,968	994	4,962
Glenn	-	-	-	0	-	-	0	-	-	0
Humboldt	30,257	2,975	8,117	41,349	2,308	346	2,654	362	298	660
Imperial	23,835	965	25,465	50,265	2,123	2,280	4,403	523	360	883
Inyo	6,923	506	1,669	9,098	800	76	876	688	27	715
Kern +	166,524	10,582	117,573	294,679	9,346	3,127	12,473	2,765	2,782	5,547
Kings #	24,816	291	2,660	27,767	1,313	360	1,673	294	In #6	294
Lake * +	24,457	1,151	32,339	57,947	1,399	754	2,153	38	12	50
Lassen	8,947	638	2,064	11,649	590	201	791	48	57	105
Los Angeles	1,677,194	241,687	106,377	2,025,258	84,216	15,165	99,381	37,500	13,738	51,238
Madera	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Marin +	71,363	5,207	9,014	85,584	2,869	501	3,370	565	131	696
Mariposa +	N/A	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0
Mendocino #	20,350	1,000	8,700	30,050	2,050	400	2,450	310	120	430
Merced *	-	-	-	0	-	-	0	-	-	0
Modoc	1,857	37	815	2,709	391	240	631	13	17	30
Mono	-	-	-	0	-	-	0	-	-	0
Monterey #	79,763	4,397	6,711	90,871	3,901	681	4,582	758	276	1,034
Napa #	26,501	2,077	1,356	29,934	1,527	313	1,840	486	225	711
Nevada	35,386	1,359	14,114	50,859	1,122	275	1,397	228	197	425
Orange	685,425	27,343	14,231	726,999	24,499	1,889	26,388	11,602	951	12,553
Placer	81,502	2,713	17,791	102,006	3,055	1,349	4,404	694	446	1,140
Plumas	-	-	-	0	-	-	0	-	-	0
Riverside #	413,082	8,643	122,627	544,352	18,609	10,482	29,091	In #5	In #6	0
Sacramento	310,326	19,415	15,737	345,478	11,799	2,215	14,014	3,825	1,831	5,656
San Benito	10,893	357	956	12,206	501	47	548	137	58	195
San Bernardino	435,795	31,835	82,782	550,412	16,193	9,783	25,976	5,921	6,854	12,775
San Diego #	633,845	44,049	45,387	723,281	17,619	3,567	21,186	7,506	2,533	10,039
San Francisco +	115,667	35,067	6,180	156,914	17,814	In #3	17,814	2,624	In #3	2,624
San Joaquin	124,620	8,405	9,223	142,248	6,475	1,259	7,734	1,967	899	2,866
San Luis Obispo	78,388	3,890	17,124	99,402	5,973	1,251	7,224	1,069	273	1,342
San Mateo #	176,141	11,736	7,635	195,512	6,623	3,182	9,805	3,036	1,909	4,945
Santa Barbara #	89,409	7,063	4,003	100,475	4,602	472	5,074	1,165	334	1,499
Santa Clara	377,143	20,067	9,462	406,672	11,451	1,400	12,851	5,910	589	6,499
Santa Cruz	63,985	4,253	8,073	76,311	3,017	461	3,478	567	125	692
Shasta +	48,464	2,056	11,411	61,931	3,573	1,300	4,873	325	354	679
Sierra	1,836	24	888	2,748	107	26	133	18	23	41
Siskiyou	30,684	841	In #1	31,525	2,661	In #5	2,661	738	In #8	738
Solano +	93,380	3,381	5,410	102,171	2,718	846	3,564	873	615	1,488
Sonoma	122,809	5,885	16,791	145,485	5,151	856	6,007	1,986	492	2,478
Stanislaus	95,749	5,537	4,250	105,536	4,965	1,267	6,232	1,585	In #6	1,585
Sutter	17,503	1,065	1,339	19,907	858	201	1,059	136	395	531
Tehama	16,145	1,441	7,856	25,442	751	264	1,015	279	85	364
Trinity #	5,501	141	5,347	10,989	482	62	544	20	10	30
Tulare #	93,494	2,926	In #1,#2	96,420	5,261	In #5	5,261	960	In #8	960
Tuolumne +	22,215	951	7,052	30,218	925	208	1,133	52	51	103
Ventura	198,619	6,906	9,594	215,119	6,201	756	6,957	2,464	977	3,441
Yolo	32,936	2,257	2,427	37,620	1,917	531	2,448	739	327	1,066
Yuba	11,162	2,086	1,964	15,212	2,052	419	2,471	295	315	610
Totals	7,438,168	588,191	855,544	8,881,903	336,231	74,109	410,340	114,189	42,560	156,749

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

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 (19)	Other (20)		Total (21)
	Imps. (11)	Irrigated (12)	Irrigated (13)									
Alameda	N/A	N/A	N/A	N/A	N/A	3,748	3,748	0	0	1	5	397,274
Alpine **	N/A	N/A	N/A	N/A	N/A	N/A	0	0	4	N/A	0	1,852
Amador	482	-	17	719	-	-	1,218	-	-	605	605	21,328
Butte *	-	-	-	-	-	-	0	-	-	-	0	87,814
Calaveras	5,085	N/A	N/A	1,375	5,156	0	11,616	N/A	1,228	1,993	3,221	42,173
Colusa **	N/A	N/A	N/A	712	N/A	N/A	712	0	202	N/A	202	11,917
Contra Costa	1,289	681	624	442	-	1	3,037	-	72	209	281	309,404
Del Norte	207	0	0	711	0	0	918	0	446	398	844	15,192
El Dorado	-	-	2,272	1,274	-	-	3,546	1,383	13	22,531	23,927	106,850
Fresno +	7,989	N/A	2,532	14,805	1,788	0	27,114	4	334	0	338	238,203
Glenn	-	-	-	-	-	-	0	-	-	-	0	17,697
Humboldt	8,380	N/A	N/A	7,629	5,819	0	21,828	0	738	401	1,139	67,630
Imperial	5,757	-	2,678	-	17,660	6	26,101	-	26	700	726	82,378
Inyo	0	45	1,263	0	4,357	206	5,871	In #1, #5, etc.	519	250	769	17,329
Kern +	203	N/A	N/A	11,470	15,475	10,087	37,235	0	3,527	2,000	5,527	355,461
Kings #	1,885	N/A	N/A	5,910	-	1,816	9,611	-	97	1,059	1,156	40,501
Lake * +	322	518	1,658	561	190	10	3,259	N/A	175	3,847	4,022	67,431
Lassen	1,035	In #15	In #15	2,592	7,702	In #15	11,329	0	70	38	108	23,982
Los Angeles	-	-	-	-	53,389	352	53,741	9,947	2,204	17,598	29,749	2,259,367
Madera	N/A	N/A	N/A	4,030	N/A	N/A	4,030	0	14	45,102	45,116	49,146
Marin +	0	0	211	520	0	105	836	0	0	384	384	90,870
Mariposa +	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	12,857
Mendocino #	3,600	1,000	7,650	9,850	750	-	22,850	0	0	70	70	55,850
Merced *	-	-	-	-	-	-	0	-	-	-	0	63,586
Modoc	1,722	669	1,874	552	66	0	4,883	0	0	19,091	19,091	27,344
Mono	-	-	-	-	-	-	0	-	-	-	0	15,071
Monterey #	3	1,751	2,118	3,008	1,334	137	8,351	1	311	7,193	7,505	112,343
Napa #	392	547	In #12	672	3,486	6,987	12,084	-	-	1,440	1,440	46,009
Nevada	0	0	0	364	0	0	364	0	0	0	0	53,045
Orange	0	0	3,275	167	0	0	3,442	683	301	4,346	5,330	774,712
Placer	105	0	0	1,051	0	100	1,256	0	84	6,581	6,665	115,471
Plumas	-	-	-	-	-	-	0	-	-	4,182	4,182	4,182
Riverside #	6,547	In #11	In #11	2,352	775	0	9,674	-	-	56,508	56,508	639,625
Sacramento	5,582	1,014	In #12	1,466	In #11	0	8,062	137	127	11,252	11,516	384,726
San Benito	2,166	In #11	In #11	2,266	165	0	4,597	0	9	0	9	17,555
San Bernardino	306	1,042	129	709	98,550	1,080	101,816	6,695	353	1,110	8,158	699,137
San Diego #	251	2,549	12,070	1,376	1,876	481	18,603	3,438	151	65,635	69,224	842,333
San Francisco +	-	-	-	-	-	-	0	-	-	-	0	177,352
San Joaquin	161	4,519	372	6,791	286	0	12,129	25	102	608	735	165,712
San Luis Obispo	162	N/A	N/A	In #11+#16	1,612	3,306	5,080	0	214	17,191	17,405	130,453
San Mateo #	182	158	178	702	544	653	2,417	5	11	3,119	3,135	215,814
Santa Barbara #	In #12-16	670	6,027	2,174	N/A	247	9,118	296	1,272	1,355	2,923	119,089
Santa Clara	4,400	0	0	3,136	305	0	7,841	0	23	15	38	433,901
Santa Cruz	250	608	0	822	5,141	6	6,827	0	29	5,093	5,122	92,430
Shasta +	4,006	N/A	N/A	2,370	3,713	N/A	10,089	6	90	12,043	12,139	89,711
Sierra	40	-	-	487	25	-	552	171	249	-	420	3,894
Siskiyou	5,108	In #11	In #11	4,011	In #11	-	9,119	0	0	238	238	44,281
Solano +	4,688	3,504	-	2,421	-	-	10,613	-	235	7,784	8,019	125,855
Sonoma	3,261	996	5,934	2,578	167	0	12,936	0	1,275	1,105	2,380	169,286
Stanislaus	528	2,269	477	6,134	535	5,497	15,440	0	-	-	0	128,793
Sutter	0	3,604	2,369	0	0	332	6,305	0	234	379	613	28,415
Tehama	In #12	1,255	1,519	5,149	74	In #12	7,997	0	72	4,480	4,552	39,370
Trinity #	-	-	-	883	-	-	883	-	-	15	15	12,461
Tulare #	20,937	In #11	In #11	In #11	In #11	In #11	20,937	331	In #20	3,899	4,230	127,808
Tuolumne +	110	132	2,500	1,271	0	0	4,013	673	298	1,112	2,083	37,550
Ventura	N/A	1,903	1,926	1,440	1,391	N/A	6,660	N/A	858	N/A	858	233,035
Yolo	1,759	In #11	In #11	3,320	-	1,570	6,649	35	121	1,741	1,897	49,680
Yuba	N/A	3,294	1,587	170	110	-	5,161	-	440	-	440	23,894
Totals	98,900	32,728	61,260	120,442	232,441	36,727	582,498	23,830	16,528	334,701	375,059	10,616,429

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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	950	14,129	33,914	4,027	-	-	1,780	-	54,800	452,074
Alpine **	0	15	64	139	8	-	-	-	226	2,078
Amador	66	928	1,213	160	-	76	-	-	2,443	23,771
Butte *	-	-	-	-	-	-	-	-	8,533	96,347
Calaveras	59	1,589	745	71	N/A	N/A	0	86	2,550	44,723
Colusa **	136	773	1,150	67	N/A	N/A	N/A	N/A	2,126	14,043
Contra Costa	577	25,779	21,040	2,113	-	148	1,014	12	50,683	360,087
Del Norte	34	480	487	339	0	8	0	26	1,374	16,566
El Dorado	324	4,550	4,181	260	1,290	553	36	-	11,194	118,044
Fresno +	701	11,500	31,364	1,130	27	449	1,207	-	46,378	284,581
Glenn	-	-	-	-	-	-	-	-	1,728	19,425
Humboldt	143	5,284	3,611	739	N/A	364	346	32	10,519	78,149
Imperial	145	1,613	-	630	-	668	284	-	3,340	85,718
Inyo	80	516	855	271	0	N/A	N/A	0	1,722	19,051
Kern +	984	3,663	16,247	557	N/A	1,722	N/A	593	23,766	379,227
Kings #	124	2,296	N/A	190	N/A	205	Inc.	2,136	4,951	45,452
Lake * +	108	12,076	N/A	178	N/A	N/A	N/A	1,920	14,282	81,713
Lassen	42	593	393	299	13	100	153	-	1,593	25,575
Los Angeles	3,964	63,164	166,989	100	17,741	100	4,949	74,134	331,141	2,590,508
Madera	124	2,137	3,177	225	N/A	131	N/A	3	5,797	54,943
Marin +	95	2,251	10,207	781	0	36	N/A	93	13,463	104,333
Mariposa +	44	494	415	310	99	0	5	69	1,436	14,293
Mendocino #	196	2,261	7,712	490	0	78	217	40	10,994	66,844
Merced *	230	1,481	5,164	348	3,979	433	-	-	11,635	75,221
Modoc	35	355	318	256	In #28	80	31	0	1,075	28,419
Mono	30	235	662	480	-	47	-	101	1,555	16,626
Monterey #	354	7,214	11,005	1,618	-	-	-	313	20,504	132,847
Napa #	258	1,950	3,696	297	-	71	N/A	-	6,272	52,281
Nevada	238	1,495	4,583	407	596	0	199	0	7,518	60,563
Orange	915	34,906	106,961	2,741	0	In #25	5,319	816	151,658	926,370
Placer	337	5,855	7,521	338	1,267	339	N/A	0	15,657	131,128
Plumas	-	-	-	-	-	-	-	3,503	3,503	7,685
Riverside #	1,286	4,507	28,469	In #25	N/A	In #25	N/A	52	34,314	673,939
Sacramento	573	16,735	48,869	1,998	0	928	6,903	0	76,006	460,732
San Benito	247	795	1,511	88	In #25	In #25	0	0	2,641	20,196
San Bernardino	1,528	20,012	35,092	0	1,694	1,480	0	0	59,806	758,943
San Diego #	3,062	13,285	56,367	0	0	360	3,381	0	76,455	918,788
San Francisco +	-	1,459	36,609	2,730	0	50	737	-	41,585	218,937
San Joaquin	317	9,715	12,045	458	0	153	N/A	N/A	22,688	188,400
San Luis Obispo	420	14,263	13,729	1,083	N/A	579	474	0	30,548	161,001
San Mateo #	416	4,752	13,034	527	0	163	611	0	19,503	235,317
Santa Barbara #	589	6,850	14,223	2,375	In #26	194	290	-	24,521	143,610
Santa Clara	1,218	5,280	50,010	2,347	7,531	336	3,172	0	69,894	503,795
Santa Cruz	291	1,700	5,807	1,298	26	0	0	0	9,122	101,552
Shasta +	255	5,838	4,559	1,263	0	N/A	N/A	0	11,915	101,626
Sierra	4	147	225	1,321	-	41	-	-	1,738	5,632
Siskiyou	118	810	1,029	627	0	300	234	0	3,118	47,399
Solano +	170	3,123	5,215	296	-	142	-	-	8,946	134,801
Sonoma	485	12,984	14,655	1,005	0	520	250	0	29,899	199,185
Stanislaus	270	5,761	6,962	351	4,815	2,836	-	0	20,995	149,788
Sutter	175	3,386	2,199	99	4	194	212	431	6,700	35,115
Tehama	99	1,526	N/A	130	In #1	295	250	2,172	4,472	43,842
Trinity #	49	1,362	624	83	N/A	926	23	-	3,067	15,528
Tulare #	438	6,207	11,831	694	N/A	129	N/A	N/A	19,299	147,107
Tuolumne +	180	1,622	1,317	431	0	8	0	0	3,558	41,108
Ventura	884	28,061	56,976	10,538	N/A	2,155	N/A	1,807	100,421	333,456
Yolo	156	1,375	4,433	163	0	142	778	0	7,047	56,727
Yuba	105	1,879	1,027	162	0	74	0	60	3,307	27,201
Totals	24,628	383,016	870,491	49,628	39,090	17,613	32,855	88,399	1,515,981	12,132,410

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

	Transfers			New Construction			
	Single Family Transfers (1)	All Other Transfers (2)	Total Transfers (3)	Jurisdictions Issuing Building Permits (4)	Total Building Permits Received (5)	New Assessments Resulting From Permits (6)	Construction Discovered Without Permits (7)
Alameda	30,365	2,083	32,448	16	29,649	N/A	N/A
Alpine **	N/A	N/A	0	1	155	N/A	4
Amador	878	625	1,503	7	1,572	1,179	5
Butte *	In #2	6,381	6,381	6	6,840	4,852	-
Calaveras	1,351	1,225	2,576	2	974	807	N/A
Colusa **	482	519	1,001	3	1,904	1,113	240
Contra Costa	28,134	1,251	29,385	15	27,205	15,841	911
Del Norte	1,277	426	1,703	2	800	408	90
El Dorado	3,787	5,021	8,808	3	6,788	2,931	39
Fresno +	11,710	5,734	17,444	16	12,388	7,388	N/A
Glenn	-	882	882	2	508	233	-
Humboldt	N/A	3,436	3,436	8	3,526	1,606	506
Imperial	1,334	2,474	3,808	5	2,005	2,500	125
Inyo	253	594	847	3	N/A	299	N/A
Kern +	14,009	8,696	22,705	9	16,500	8,000	N/A
Kings #	N/A	N/A	0	5	N/A	N/A	N/A
Lake * +	N/A	3,880	3,880	3	571	444	N/A
Lassen	603	628	1,231	2	1,007	720	17
Los Angeles	183,541	42,948	226,489	89	243,318	76,767	N/A
Madera	N/A	3,602	3,602	4	5,279	2,017	N/A
Marin +	6,235	418	6,653	12	11,574	3,935	0
Mariposa +	0	-	0	1	3,920	0	12
Mendocino #	3,800	2,200	6,000	4	3,250	1,700	150
Merced *	In #2	4,528	4,528	7	N/A	4,472	In #6
Modoc	180	647	827	2	414	185	66
Mono	-	1,547	1,547	2	996	110	10
Monterey #	5,101	2,335	7,436	13	7,679	982	10
Napa #	N/A	N/A	0	6	2,069	N/A	N/A
Nevada	4,288	284	4,572	3	4,022	2,319	43
Orange	75,337	86,075	161,412	32	51,270	33,793	0
Placer	10,000	3,686	13,686	7	9,997	10,039	0
Plumas	-	-	0	-	-	-	-
Riverside #	44,933	32,675	77,608	25	18,514	16,243	N/A
Sacramento	36,552	2,752	39,304	8	39,070	6,068	4,421
San Benito	1,972	In #1	1,972	3	1,237	1,140	450
San Bernardino	51,005	34,003	85,008	25	45,978	20,368	280
San Diego #	81,155	12,215	99,849	19	14,779	27,336	0
San Francisco +	10,862	4,953	15,815	2	6,013	1,616	0
San Joaquin	14,216	1,518	15,734	8	15,546	3,050	760
San Luis Obispo	17,395	5,798	23,193	8	16,921	N/A	N/A
San Mateo #	12,337	14,514	26,851	19	24,631	7,147	0
Santa Barbara #	5,888	1,541	7,429	6	6,000	2,735	200
Santa Clara	29,740	4,829	34,569	17	24,630	14,106	0
Santa Cruz	4,946	1,790	6,736	5	5,390	1,686	24
Shasta +	N/A	5,401	5,401	4	4,052	1,303	28
Sierra	285	447	732	1	164	223	12
Siskiyou	770	2,806	3,576	6	1,372	1,166	50
Solano +	9,539	968	10,507	8	3,032	1,333	-
Sonoma	13,596	1,212	14,808	10	12,000	6,100	0
Stanislaus	8,555	1,675	10,230	10	13,462	4,407	423
Sutter	1,372	1,832	3,204	2	2,160	860	230
Tehama	N/A	2,093	2,093	4	3,800	1,214	760
Trinity #	208	318	526	2	433	246	-
Tulare #	In #2	10,288	10,288	9	N/A	5,000	300
Tuolumne +	1,096	731	1,827	2	2,001	746	100
Ventura	19,694	2,048	21,742	11	26,878	4,367	1,456
Yolo	3,895	842	4,737	5	6,434	2,595	50
Yuba	1,075	718	1,793	5	1,789	669	11
Totals	753,751	340,092	1,100,322	514	752,466	316,364	11,783

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

TABLE H (CONTINUED)

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

Properties Affected by Misfortune/ Calamity (8)	Taxpayer Relief				Non-Proposition 13				Miscellaneous		
	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	37	4	254	2,560	4	-	324	-	840	5,044	7,671
Alpine **	1	-	-	-	-	11	9	-	1	69	N/A
Amador	3	-	5	85	-	739	15	-	65	95	492
Butte *	126	-	-	-	-	-	-	-	-	-	1,958
Calaveras	8	0	6	240	0	1,375	N/A	N/A	159	328	742
Colusa **	N/A	N/A	N/A	-	202	-	-	0	178	164	176
Contra Costa	49	4	222	2,488	68	445	201	8	520	3,808	6,859
Del Norte	55	0	3	109	0	711	10	0	126	10	586
El Dorado	126	0	11	372	0	1,256	106	-	216	996	1,556
Fresno +	0	17	24	N/A	215	14,805	128	11	4,882	2,324	13,573
Glenn	-	-	-	-	-	-	-	-	-	-	-
Humboldt	20	0	10	399	43	7,629	29	739	273	212	2,376
Imperial	3	-	-	1,174	-	-	-	-	307	381	2,409
Inyo	3	0	20	79	0	0	1,123	N/A	1	0	201
Kern +	-	3	73	1,849	2,628	11,339	177	-	1,563	N/A	N/A
Kings #	N/A	N/A	N/A	N/A	97	5,755	N/A	N/A	190	535	890
Lake * +	N/A	N/A	282	-	0	634	N/A	5,411	155	N/A	985
Lassen	7	0	3	259	70	2,592	38	0	61	67	437
Los Angeles	5,840	83	2,468	7,405	1,299	166	3,820	10,940	4,883	8,275	130,685
Madera	3	0	2	400	14	4,030	14	N/A	342	206	5,652
Marin +	278	0	114	796	0	522	20	0	119	425	7,431
Mariposa +	9	0	0	74	N/A	N/A	N/A	N/A	223	0	232
Mendocino #	-	0	15	200	-	-	-	-	250	-	1,000
Merced *	31	N/A	3	-	-	-	-	-	408	718	2,759
Modoc	1	0	1	156	0	552	5	0	23	0	119
Mono	2	-	-	53	-	-	-	-	21	72	585
Monterey #	36	9	173	818	38	3,300	27	784	2,081	-	3,732
Napa #	N/A	N/A	N/A	N/A	-	657	57	-	N/A	N/A	1,866
Nevada	38	0	20	396	0	0	0	0	282	138	1,420
Orange	37	317	5,826	9,030	301	167	165	0	989	8,126	22,129
Placer	10	2	63	911	10	1,053	25	0	851	3,285	4,852
Plumas	-	-	-	273	-	-	-	-	-	-	394
Riverside #	N/A	N/A	130	N/A	0	2,068	323	0	13,252	In #15	45,058
Sacramento	90	8	125	1,986	127	1,512	37	N/A	7,102	5,872	23,131
San Benito	36	0	3	131	9	2,266	11	0	83	528	260
San Bernardino	27	11	61	1,415	7	709	1,073	6,527	3,181	4,317	74,315
San Diego #	79	38	1,486	3,998	0	1,524	556	0	4,875	11,126	86,317
San Francisco +	0	7	48	340	0	0	0	88	1,029	2,542	-
San Joaquin	24	N/A	N/A	2,673	106	6,791	87	N/A	598	3,932	6,002
San Luis Obispo	192	72	62	1,469	53	3,587	79	46	2,020	N/A	1,236
San Mateo #	332	6	N/A	N/A	-	-	-	-	100	687	-
Santa Barbara #	-	-	146	923	-	2,174	72	-	103	603	3,081
Santa Clara	44	8	584	1,563	20	3,166	133	0	1,808	4,288	18,042
Santa Cruz	129	-	38	724	-	815	106	-	585	-	1,149
Shasta +	67	N/A	N/A	N/A	N/A	N/A	N/A	551	891	N/A	N/A
Sierra	68	-	-	51	-	487	20	-	29	-	190
Siskiyou	40	0	8	204	0	4,011	58	0	77	0	622
Solano +	6	-	18	-	235	2,421	92	-	71	1,486	3,138
Sonoma	218	7	220	2,183	0	2,578	63	0	920	2,056	9,478
Stanislaus	0	0	34	1,014	1	6,668	218	0	241	2,270	5,676
Sutter	24	183	-	-	0	0	1	631	125	83	1,100
Tehama	N/A	N/A	N/A	335	72	5,149	6	38	243	82	506
Trinity #	3	-	-	55	-	883	-	-	41	14	172
Tulare #	26	7	23	616	29	14,010	152	1,229	1,892	1,020	6,214
Tuolumne +	8	10	6	312	0	1,271	346	0	87	38	471
Ventura	835	0	307	375	493	1,457	59	5,219	426	4,322	10,197
Yolo	25	0	20	475	145	3,320	45	-	220	630	662
Yuba	1,423	2	0	195	N/A	170	7	N/A	70	152	836
Totals	10,419	798	12,917	51,163	6,286	124,775	9,837	32,222	60,078	81,326	521,620

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TABLE H (CONTINUED)

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

	Proposition 8						1998-99 TOTAL (25)	No. of Reduced Assmts in '97/98 (26)	% Change in '98/99 (27)	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	28,094	1,836	494	137	52	-	30,613	58,932	-93%	No	-
Alpine **	50	0	16	0	0	0	66	66	-	No	-
Amador	684	19	9	4	216	6	938	915	2%	No	-
Butte *	-	-	-	-	-	-	7,442	7,442	-	No	-
Calaveras	630	53	58	7	230	1,579	2,557	3,942	-54%	Yes	62%
Colusa **	15	2	4	2	317	0	340	340	-	No	-
Contra Costa	48,781	1,100	1,096	In #21	81	-	51,058	59,806	-17%	Yes	15%
Del Norte	178	14	27	2	16	0	237	164	31%	No	-
El Dorado	4,757	123	144	95	503	13,311	18,933	19,539	-3%	No	-
Fresno +	18,234	1,723	1,319	400	954	13,759	36,389	29,906	18%	Yes	44%
Glenn	-	-	-	-	-	-	613	636	-4%	No	-
Humboldt	401	28	43	7	160	3	642	519	19%	No	-
Imperial	133	20	84	8	250	20,000	20,495	21,800	-6%	No	-
Inyo	162	12	14	29	759	182	1,158	1,149	0.8%	No	-
Kern +	10,172	500	0	0	25	0	10,697	10,146	5%	No	-
Kings #	N/A	N/A	N/A	N/A	N/A	485	485	274	44%	No	-
Lake * +	1,798	54	106	5	16	3,658	5,637	5,637	-	No	-
Lassen	74	25	14	6	401	0	520	470	10%	No	-
Los Angeles	261,741	30,030	14,942	In #21	-	13,093	319,806	366,279	-15%	No	-
Madera	N/A	N/A	N/A	N/A	N/A	389	389	363	7%	No	-
Marin +	5,276	38	145	24	0	0	5,483	16,797	-206%	No	-
Mariposa +	237	2	5	0	0	0	244	148	39%	No	-
Mendocino #	-	-	-	-	-	-	-	317	-	No	-
Merced *	In #24	In #24	In #24	In #24	In #24	6,370	6,370	6,370	-	No	-
Modoc	623	38	154	4	375	8,999	10,193	10,042	1%	No	-
Mono	In #24	In #24	In #24	In #24	In #24	1,787	1,787	1,979	-11%	No	-
Monterey #	In #24	In #24	In #24	In #24	In #24	9,000	9,000	13,459	-50%	No	-
Napa #	In #24	In #24	In #24	In #24	In #24	3,838	3,838	5,585	-46%	No	-
Nevada	3,995	140	172	86	0	7	4,400	4,658	-6%	Yes	79%
Orange	-	-	-	-	-	-	281,501	343,702	-22%	No	0%
Placer	12,849	1,379	223	111	62	5,078	19,702	22,020	-12%	Yes	60%
Plumas	In #24	In #24	In #24	In #24	In #24	650	650	563	13%	No	0%
Riverside #	153,066	799	2,099	In #21	588	60,032	216,584	203,183	6%	Yes	60%
Sacramento	81,842	1,644	1,108	448	48	1,899	86,989	120,515	-39%	Yes	93%
San Benito	In #24	In #24	In #24	In #24	In #24	880	880	1,526	-73%	No	-
San Bernardino	95,372	7,179	3,103	2,171	1,227	14	109,066	113,877	-4%	Yes	70%
San Diego #	84,049	5,913	2,890	1,408	1,378	32,354	127,992	191,772	-50%	Yes	41%
San Francisco +	12,055	2,232	2,229	83	0	75	16,674	26,258	-57%	Yes	82.3%
San Joaquin	In #24	In #24	In #24	In #24	In #24	48,153	48,153	54,910	-14%	Yes	75%
San Luis Obispo	13,032	292	436	66	25	662	14,513	14,406	0.7%	No	-
San Mateo #	15,028	322	157	158	159	-	15,824	26,201	-66%	-	0%
Santa Barbara #	10,660	326	350	94	398	10	11,838	20,009	-69%	Yes	93%
Santa Clara	28,406	678	915	274	29	122	30,424	66,944	-120%	Yes	-
Santa Cruz	6,912	150	48	55	6	169	7,340	8,649	-18%	Yes	37%
Shasta +	In #24	In #24	In #24	In #24	In #24	5,706	5,706	3,857	32%	No	N/A
Sierra	74	0	0	7	0	0	81	78	4%	No	-
Siskiyou	In #24	In #24	In #24	In #24	In #24	2,846	2,846	2,846	0%	No	-
Solano +	31,014	314	284	79	55	859	32,605	36,088	-11%	No	-
Sonoma	9,411	128	451	12	147	0	10,149	17,721	-75%	Yes	20%
Stanislaus	28,785	1,031	511	243	392	2,864	33,826	31,214	8%	Yes	38%
Sutter	2,389	384	44	20	255	66	3,158	3,423	-8%	No	-
Tehama	474	20	52	8	57	0	611	612	-0.2%	No	-
Trinity #	26	4	3	-	-	105	138	87	37%	No	-
Tulare #	In #24	In #24	In #24	In #24	In #24	2,000	2,000	986	51%	No	-
Tuolumne +	2,326	19	57	2	68	217	2,689	2,521	6%	Yes	70%
Ventura	63,059	1,138	1,146	893	194	32	66,462	70,996	-7%	Yes	42%
Yolo	7,607	63	287	87	65	0	8,109	8,109	0%	No	-
Yuba	In #24	In #24	In #24	In #24	In #24	1,446	1,446	1,072	26%	No	-
Totals	1,044,471	59,772	35,239	7,035	9,508	262,705	1,708,286	2,041,825	-20%	18Y, 39N	54.5%

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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)	Vessel Property Statements (10)
Alameda	14,129	850	20	8,157	5,764	150	24,062	197	53,329	250
Alpine **	15	0	0	0	0	0	64	-	79	0
Amador	928	66	-	345	191	-	1,021	160	2,711	-
Butte *	3,334	336	0	0	128	0	7,007	-	10,805	-
Calaveras	1,589	59	0	0	0	1	752	170	2,571	0
Colusa **	743	130	0	0	75	0	2,302	0	3,250	0
Contra Costa	25,779	554	0	6,082	1,615	203	12,758	4,461	51,452	194
Del Norte	480	33	1	128	200	0	1,445	0	2,287	157
El Dorado	4,550	324	0	0	1,284	2	3,238	318	9,716	0
Fresno +	6,946	652	8	-	8,269	192	40,785	-	56,852	17
Glenn	-	-	-	-	-	-	-	-	0	-
Humboldt	5,284	143	3	0	0	1	5,324	392	11,147	125
Imperial	1,613	145	1	326	355	0	3,293	0	5,733	2
Inyo	516	69	0	243	37	0	2,672	0	3,537	0
Kern +	3,663	984	9	5,660	1,800	29	13,935	6,176	32,256	-
Kings #	2,296	124	0	0	N/A	1	N/A	2,530	4,951	0
Lake * +	6,690	107	0	551	338	0	1,287	0	8,973	N/A
Lassen	593	42	0	0	9	0	1,127	0	1,771	0
Los Angeles	63,164	3,673	291	113,983	20,647	3,974	149,911	19,241	374,884	4,772
Madera	2,137	92	0	0	775	20	5,478	0	8,502	0
Marin +	2,251	198	0	5,198	2,525	15	4,490	0	14,677	865
Mariposa +	494	37	0	472	123	0	402	-	1,528	84
Mendocino #	1,800	178	-	764	400	0	6,300	570	10,012	-
Merced *	1,481	217	1	535	1,475	0	12,154	0	15,863	0
Modoc	355	35	0	0	77	1	In #8	903	1,371	0
Mono	235	30	1	370	105	0	1,260	280	2,281	0
Monterey #	7,214	349	In #7	1,218	3,881	2	10,345	12	23,021	N/A
Napa #	1,950	240	-	594	942	4	3,499	N/A	7,229	-
Nevada	1,495	225	0	0	13	15	2,854	150	4,752	27
Orange	34,906	903	12	0	138	22	110,444	5,255	151,680	3,777
Placer	5,849	337	N/A	2,263	1,500	52	5,620	0	15,621	216
Plumas	1,557	64	-	850	250	-	1,950	-	4,671	10
Riverside #	4,807	1,311	13	7,350	6,873	1,400	20,553	0	42,307	0
Sacramento	16,735	538	21	7,565	1,113	327	29,105	10,773	66,177	71
San Benito	779	201	0	306	140	0	2,330	0	3,756	2
San Bernardino	20,012	1,327	In #7	In #7	5,815	288	30,202	0	57,644	In #1
San Diego #	13,285	3,030	32	4,756	8,393	546	55,723	0	85,765	3,567
San Francisco +	1,512	0	0	19,758	1,553	0	15,585	969	39,377	395
San Joaquin	9,715	317	0	2,413	N/A	243	10,243	7,977	30,908	0
San Luis Obispo	9,071	374	3	5,126	946	126	7,660	329	23,635	212
San Mateo #	4,752	405	44	3,565	1,022	0	9,074	1,414	20,276	0
Santa Barbara #	6,850	536	11	-	3,000	500	14,062	-	24,959	100
Santa Clara	5,280	1,159	20	481	4,236	5	62,209	44,342	117,732	0
Santa Cruz	1,700	279	0	3,300	822	4	3,731	0	9,836	0
Shasta +	5,838	251	4	165	853	0	5,442	N/A	12,553	N/A
Sierra	105	3	-	22	67	-	541	-	738	-
Siskiyou	820	113	0	1,139	229	2	1,595	0	3,898	0
Solano +	3,123	170	0	0	1,693	0	6,500	-	11,486	250
Sonoma	11,665	488	1	940	0	25	19,257	0	32,376	N/A
Stanislaus	5,571	280	1	1,156	2,765	10	9,994	0	19,777	35
Sutter	1,066	167	0	0	366	17	5,976	647	8,239	9
Tehama	1,526	99	0	35	100	1	2,152	20	3,933	0
Trinity #	748	46	-	375	22	1	199	-	1,391	-
Tulare #	6,207	410	N/A	In #1	5,525	18	14,009	N/A	26,169	N/A
Tuolumne +	1,622	180	0	0	588	0	1,317	0	3,707	0
Ventura	18,472	804	1	3,527	5,507	15	20,476	114	48,916	35
Yolo	1,375	156	0	400	707	4	3,521	0	6,163	0
Yuba	2,330	111	0	0	447	0	2,345	0	5,233	0
Totals	359,002	23,951	498	210,118	105,698	8,216	789,580	107,400	1,604,463	15,172

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

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

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

TABLE I (CONTINUED)

BUSINESS PROPERTY WORKLOAD DATA

	Mandatory Audits							TOTAL AUDITS COMPLETED & WAIVED (18)	Audits Carried Over to 1999-2000 (19)
	Total Audits (4 yrs) (11)	Audits Due (12)	Audits Assigned (13)	Audits Carried Over (14)	Potential Current Year Audits (15)	Audits Completed 1998-99 (16)	Audits Waived 1998-99 (17)		
Alameda	1,603	446	204	16	666	598	42	640	26
Alpine **	2	1	0	0	1	0	0	0	1
Amador	50	14	26	0	40	40	0	40	0
Butte *	113	31	0	82	113	34	8	42	71
Calaveras	20	3	0	8	11	3	0	3	8
Colusa **	102	28	10	14	52	42	0	42	10
Contra Costa	996	249	0	2	251	235	16	251	0
Del Norte	33	11	0	0	11	11	0	11	0
El Dorado	162	68	9	36	113	37	0	37	76
Fresno +	1,333	314	257	10	581	571	10	581	0
Glenn	-	-	-	-	0	-	-	0	0
Humboldt	316	70	0	1	71	66	3	69	2
Imperial	243	56	32	6	94	27	6	33	61
Inyo	28	19	3	9	31	21	0	21	10
Kern +	730	84	4	113	201	172	2	174	27
Kings #	154	154	107	0	261	261	0	261	0
Lake * +	47	12	5	0	17	17	0	17	0
Lassen	31	4	18	9	31	18	0	18	13
Los Angeles	12,819	3,235	0	In #12	3,235	2,934	301	3,235	0
Madera	149	73	0	0	73	34	0	34	39
Marin +	164	89	0	75	164	24	0	24	140
Mariposa +	18	4	14	0	18	18	0	18	0
Mendocino #	177	38	22	9	69	45	11	56	13
Merced *	385	84	24	0	108	108	0	108	0
Modoc	13	4	12	1	17	14	2	16	1
Mono	5	5	0	0	5	5	0	5	0
Monterey #	459	118	4	23	145	105	21	126	19
Napa #	284	41	-	53	94	54	22	76	18
Nevada	126	29	0	0	29	28	1	29	0
Orange	4,904	1,224	0	563	1,787	1,282	505	1,787	0
Placer	290	54	0	7	61	60	1	61	0
Plumas	26	6	0	1	7	6	0	6	1
Riverside #	1,693	285	0	0	285	285	0	285	0
Sacramento	1,285	275	31	123	429	290	139	429	0
San Benito	87	30	27	4	61	52	9	61	0
San Bernardino	2,160	447	7	651	1,105	405	50	455	650
San Diego #	3,868	1,020	0	184	1,204	954	250	1,204	0
San Francisco +	2,204	432	14	162	608	378	142	520	88
San Joaquin	1,013	265	64	16	345	303	16	319	26
San Luis Obispo	355	85	1	2	88	86	2	88	0
San Mateo #	1,156	204	40	76	320	213	107	320	0
Santa Barbara #	1,896	336	19	172	527	295	50	345	182
Santa Clara	3,897	880	114	8	1,002	927	14	941	61
Santa Cruz	316	49	0	44	93	42	0	42	51
Shasta +	376	64	0	17	81	62	13	75	6
Sierra	0	0	0	0	0	0	0	0	0
Siskiyou	34	34	60	0	94	94	0	94	0
Solano +	450	78	-	27	105	45	10	55	50
Sonoma	659	163	0	32	195	159	36	195	0
Stanislaus	717	145	0	9	154	150	4	154	0
Sutter	221	41	0	6	47	42	5	47	0
Tehama	64	15	0	0	15	15	0	15	0
Trinity #	7	7	0	0	7	2	3	5	2
Tulare #	533	170	35	64	269	141	40	181	88
Tuolumne +	66	13	0	9	22	10	-	10	12
Ventura	648	150	0	240	390	112	154	266	124
Yolo	255	71	124	0	195	192	3	195	0
Yuba	86	19	56	0	75	75	0	75	0
Totals	49,828	11,846	1,343	2,884	16,073	12,199	1,998	14,197	1,876

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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
(1998-99 Fiscal Year)

	Number of Residential Appeals Filed (1)	Number of Commercial Appeals Filed (2)	Number of Industrial Appeals Filed (3)	Number of Rural Appeals Filed (4)	Number of Business Property Appeals Filed (5)	Number of Other Appeals Filed (6)	TOTAL NUMBER OF APPEALS FILED (7)	Number of Appeals Filed 1997-98 (8)	Percentage Change From 1997-98 to '98-99 (9)
Alameda	2,378	812	569	36	548	101	4,444	7,211	-38.4%
Alpine **	0	16	0	0	0	0	16	16	0.0%
Amador	22	10	2	14	8	1	57	30	90.0%
Butte *	-	-	-	-	-	-	285	285	0.0%
Calaveras	1	4	0	1	2	0	8	9	-11.1%
Colusa **	0	11	4	6	0	8	29	29	0.0%
Contra Costa	1,395	317	101	14	201	5	2,033	4,245	-52.1%
Del Norte	5	2	0	0	1	3	11	13	-15.4%
El Dorado	20	20	4	3	18	6	71	152	-53.3%
Fresno +	839	78	39	47	346	19	1,368	1,996	-31.5%
Glenn	-	-	-	-	-	-	62	74	-16.2%
Humboldt	15	37	17	5	29	35	138	166	-16.9%
Imperial	22	35	81	11	21	26	196	165	18.8%
Inyo	1	3	0	4	0	0	8	52	-84.6%
Kern +	382	501	0	21	39	355	1,298	2,312	-43.9%
Kings #	5	32	6	30	5	0	78	113	-31.0%
Lake * +	5	28	0	2	2	9	46	46	0.0%
Lassen	13	0	1	0	8	0	22	13	69.2%
Los Angeles	16,653	12,497	N/A	N/A	912	4,607	34,669	76,193	-54.5%
Madera	16	10	5	27	7	0	65	126	-48.4%
Marin +	84	78	0	1	82	21	266	705	-62.3%
Mariposa +	0	4	0	0	0	0	4	8	-50.0%
Mendocino #	44	9	0	0	45	5	103	169	-39.1%
Merced *	487	In #1	In #1	In #1	In #1	In #1	487	487	0.0%
Modoc	1	0	0	1	1	1,423	1,426	1,418	0.6%
Mono	2	5	0	0	0	0	7	20	-65.0%
Monterey #	86	76	12	19	45	16	254	670	-62.1%
Napa #	20	71	49	12	2	0	154	314	-51.0%
Nevada	110	32	0	0	33	15	190	225	-15.6%
Orange	5,540	3,748	1,282	158	30	6,606	17,364	22,976	-24.4%
Placer	256	104	0	0	31	15	406	1,127	-64.0%
Plumas	1	4	2	2	0	0	9	26	-65.4%
Riverside #	5,566	2,066	0	142	420	220	8,414	20,248	-58.4%
Sacramento	308	303	83	26	180	222	1,122	4,008	-72.0%
San Benito	7	12	10	12	0	0	41	25	64.0%
San Bernardino	1,792	1,298	693	0	714	37	4,534	10,239	-55.7%
San Diego #	2,489	794	374	145	502	290	4,594	22,571	-79.6%
San Francisco +	-	-	-	-	-	1,235	1,235	2,169	-43.1%
San Joaquin	59	169	In #2	46	115	27	416	857	-51.5%
San Luis Obispo	31	39	3	7	16	4	100	183	-45.4%
San Mateo #	-	-	-	-	-	-	917	1,450	-36.8%
Santa Barbara #	104	263	-	24	97	-	488	695	-29.8%
Santa Clara	408	744	In #2	31	1,024	87	2,294	4,445	-48.4%
Santa Cruz	70	60	2	11	23	1	167	302	-44.7%
Shasta +	38	45	3	15	11	0	112	137	-18.2%
Sierra	0	0	1	0	2	1	4	3	33.3%
Siskiyou	8	3	-	1	3	1	16	3	433.3%
Solano +	41	98	10	29	44	143	365	1,006	-63.7%
Sonoma	36	199	0	36	152	0	423	1,160	-63.5%
Stanislaus	58	100	In #2	5	41	0	204	1,116	-81.7%
Sutter	55	18	31	11	16	3	134	249	-46.2%
Tehama	11	2	5	0	10	0	28	21	33.3%
Trinity #	2	0	0	0	1	0	3	4	-25.0%
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	394	514	-23.3%
Tuolumne +	11	4	0	0	2	0	17	13	30.8%
Ventura	731	829	In #2	108	242	314	2,224	5,175	-57.0%
Yolo	11	38	58	15	30	1	153	191	-19.9%
Yuba	14	18	30	3	13	-	78	53	47.2%
Totals	40,253	25,646	3,477	1,081	6,074	15,862	94,051	198,228	-52.6%

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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 PREVIOUS FISCAL YEARS)**

	Number of Residential Appeals Outstanding (1)	Number of Commercial Appeals Outstanding (2)	Number of Industrial Appeals Outstanding (3)	Number of Rural Appeals Outstanding (4)	Number of Business Property Appeals Outstanding (5)	Number of Other Appeals Outstanding (6)	TOTAL NUMBER OF APPEALS OUTSTANDING (7)
Alameda	-	-	-	-	-	6,211	6,211
Alpine **	0	0	0	0	0	0	0
Amador	0	23	0	0	0	0	23
Butte *	-	-	-	-	-	29	29
Calaveras	0	0	0	0	4	0	4
Colusa **	0	9	0	0	0	0	9
Contra Costa	1,663	394	125	14	279	13	2,488
Del Norte	0	0	0	0	0	0	0
El Dorado	0	10	0	0	8	0	18
Fresno +	5	37	14	6	21	61	144
Glenn	-	-	-	-	-	-	0
Humboldt	16	12	21	5	8	33	95
Imperial	-	-	-	-	-	-	33
Inyo	0	1	0	0	0	0	1
Kern +	-	-	-	-	-	-	N/A
Kings #	-	-	-	-	-	-	0
Lake * +	1	25	0	0	0	2	28
Lassen	1	2	0	1	29	0	33
Los Angeles	39,885	19,235	N/A	N/A	N/A	7,321	66,441
Madera	555	28	13	26	1	0	623
Marin +	459	74	0	2	86	21	642
Mariposa +	-	-	-	-	-	-	0
Mendocino #	-	-	-	-	-	-	0
Merced *	-	-	-	-	-	-	0
Modoc	0	0	0	4	0	0	4
Mono	6	13	0	0	3	0	22
Monterey #	60	75	0	2	43	18	198
Napa #	37	65	22	18	2	0	144
Nevada	65	16	0	0	32	0	113
Orange	9,665	2,395	634	204	27	7,239	20,164
Placer	154	32	0	0	54	1	241
Plumas	-	-	-	-	-	-	0
Riverside #	11,910	3,730	0	536	370	162	16,708
Sacramento	78	90	71	17	403	302	961
San Benito	14	10	1	2	2	1	30
San Bernardino	-	-	-	-	-	-	9,984
San Diego #	9,978	246	173	282	1,084	107	11,870
San Francisco +	-	-	-	-	-	881	881
San Joaquin	167	75	In #2	3	11	41	297
San Luis Obispo	9	8	3	3	18	1	42
San Mateo #	-	-	-	-	-	-	1,286
Santa Barbara #	210	133	-	28	110	59	540
Santa Clara	337	903	In #2	52	1,189	59	2,540
Santa Cruz	-	-	-	-	-	-	0
Shasta +	1	2	1	1	19	0	24
Sierra	0	0	0	0	0	0	0
Siskiyou	-	-	-	-	-	-	0
Solano +	-	-	-	-	-	-	682
Sonoma	163	181	0	131	61	0	536
Stanislaus	128	148	In #2	13	48	0	337
Sutter	0	0	0	0	0	0	0
Tehama	-	-	-	-	-	-	0
Trinity #	0	0	0	0	0	0	0
Tulare #	N/A	N/A	N/A	N/A	N/A	N/A	105
Tuolumne +	0	0	0	0	0	0	0
Ventura	0	1	In #2	0	66	1	68
Yolo	4	44	4	0	16	2	70
Yuba	-	-	-	-	-	-	0
Totals	75,571	28,017	1,082	1,350	3,994	22,565	144,669

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TABLE L

ASSESSMENT APPEALS ACTIVITY FOR THE 1998-99 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	4,444	289	0	240	327	0	1	0	857	3,587	-
Alpine **	16	0	0	0	0	0	0	0	0	16	0
Amador	57	12	1	0	5	20	8	0	46	11	-
Butte *	285	54	12	12	158	8	17	0	261	24	0
Calaveras	8	2	0	0	6	0	0	0	8	0	-
Colusa **	29	7	0	0	9	0	0	0	16	13	0
Contra Costa	2,033	1,624	186	1	9	4	17	0	1,841	192	-
Del Norte	11	3	1	0	3	1	3	0	11	0	0
El Dorado	71	57	0	0	10	1	0	0	68	3	0
Fresno +	1,368	971	1	0	336	2	10	0	1,320	48	0
Glenn	62	61	0	0	1	0	0	0	62	0	-
Humboldt	138	29	4	15	33	5	4	2	92	46	0
Imperial	196	29	0	23	55	-	11	0	118	78	0
Inyo	8	0	3	0	2	1	2	0	8	0	0
Kern +	1,298	-	-	-	-	-	-	-	0	1,298	-
Kings #	78	17	7	0	28	1	24	0	77	1	0
Lake * +	46	17	8	0	3	0	0	0	28	18	0
Lassen	22	0	0	0	6	0	0	0	6	16	-
Los Angeles	34,669	2,568	1,005	1,892	16	631	98	31	6,241	28,428	N/A
Madera	65	24	0	0	1	0	0	0	25	40	0
Marin +	266	50	0	0	2	1	0	0	53	213	0
Mariposa +	4	1	0	0	0	0	1	0	2	2	0
Mendocino #	103	23	4	1	61	4	3	0	96	7	0
Merced *	487	74	0	0	4	0	0	0	78	409	0
Modoc	1,426	2	6	1,417	1	0	0	0	1,426	0	-
Mono	7	2	0	0	2	0	0	0	4	3	0
Monterey #	254	161	7	8	46	11	3	0	236	18	0
Napa #	154	31	1	0	9	0	1	0	42	112	0
Nevada	190	62	8	14	2	4	4	0	94	96	0
Orange	17,364	3,647	178	321	565	319	48	16	5,094	12,270	N/A
Placer	406	270	3	3	48	7	5	1	337	69	0
Plumas	9	0	2	0	0	3	0	0	5	4	-
Riverside #	8,414	2,159	643	769	2,264	12	36	0	5,883	2,531	0
Sacramento	1,122	224	1	4	0	3	0	15	247	875	0
San Benito	41	2	0	0	0	0	6	0	8	33	0
San Bernardino	14,518	3,350	1,585	500	121	3,406	472	2	9,436	5,082	0
San Diego #	4,594	1,741	571	78	1,538	89	45	0	4,062	532	3
San Francisco +	2,116	813	213	0	7	107	42	2	1,184	932	1
San Joaquin	416	69	8	20	72	7	3	0	179	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	0	481	7	-
Santa Clara	2,294	837	99	345	49	11	14	1	1,356	938	4
Santa Cruz	167	86	14	2	52	4	6	0	164	3	0
Shasta +	112	64	12	0	3	7	8	6	100	12	0
Sierra	4	0	2	1	1	0	0	0	4	0	0
Siskiyou	16	-	-	-	-	-	-	-	0	16	N/A
Solano +	365	55	0	1	76	0	18	0	150	215	0
Sonoma	423	233	9	23	75	0	2	0	342	81	0
Stanislaus	204	77	21	1	47	2	5	0	153	51	0
Sutter	134	85	10	1	15	3	11	2	127	7	0
Tehama	28	6	0	0	19	1	1	0	27	1	1
Trinity #	3	3	0	0	0	0	0	0	3	0	0
Tulare #	394	259	In #7	0	21	21	89	0	390	4	0
Tuolumne +	17	9	0	0	8	0	0	0	17	0	0
Ventura	2,224	935	59	0	496	236	59	0	1,785	439	0
Yolo	153	66	In #7	1	39	3	10	0	119	34	0
Yuba	78	12	9	6	42	0	8	1	78	0	0
Totals	104,916	21,610	4,705	5,704	6,771	4,947	1,100	79	45,384	59,532	9

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

TABLE M

ASSESSMENT APPEALS ACTIVITY - OUTSTANDING APPEALS
(PREVIOUS FISCAL YEARS)

	Total Number of Appeals Outstanding (1)	Withdrawn (2)	No Shows (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL 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	6,211	2,788	679	0	1,239	77	86	0	4,869	1,342	-
Alpine **	0	-	-	-	-	-	-	-	0	0	-
Amador	23	0	0	0	0	0	0	0	0	23	-
Butte *	29	1	2	8	6	0	12	0	29	0	0
Calaveras	4	0	0	0	4	0	0	0	4	0	-
Colusa **	9	0	0	0	0	0	0	0	0	9	0
Contra Costa	2,488	1,902	419	-	29	15	54	0	2,419	69	-
Del Norte	0	0	0	0	0	0	0	0	0	0	0
El Dorado	18	2	0	0	3	2	0	0	7	11	8
Fresno +	144	59	1	0	68	2	5	0	135	9	0
Glenn	0	-	-	-	-	-	-	-	0	0	-
Humboldt	95	21	9	1	19	1	2	3	56	39	0
Imperial	33	-	-	-	-	-	-	-	0	33	0
Inyo	1	-	-	-	1	-	-	-	1	0	-
Kern +	N/A	-	-	-	-	-	-	-	1,512	-	-
Kings #	-	-	-	-	-	-	-	-	0	-	-
Lake * +	28	3	1	0	22	0	1	0	27	1	0
Lassen	33	2	1	0	26	0	0	0	29	4	1
Los Angeles	66,441	19,062	11,446	2,598	311	25,319	5,421	381	64,538	1,903	N/A
Madera	623	99	0	0	35	0	10	0	144	479	464
Marin +	642	342	46	0	162	7	8	0	565	77	0
Mariposa +	0	-	-	-	-	-	-	-	0	0	-
Mendocino #	-	-	-	-	-	-	-	-	0	-	0
Merced *	0	-	-	-	-	-	-	-	0	0	-
Modoc	4	0	4	0	0	0	0	0	4	0	-
Mono	22	8	2	0	6	0	6	0	22	0	0
Monterey #	198	157	0	13	15	12	1	0	198	0	0
Napa #	144	87	6	2	36	1	4	0	136	8	0
Nevada	113	54	7	0	32	19	1	0	113	0	0
Orange	20,164	7,864	2,771	401	2,853	1,747	3,312	205	19,153	1,011	N/A
Placer	241	140	8	0	29	15	5	0	197	44	0
Plumas	0	-	-	-	-	-	-	-	0	0	-
Riverside #	16,708	6,059	2,408	30	7,903	121	99	0	16,620	88	0
Sacramento	961	411	18	24	3	18	5	In Table L	479	482	1
San Benito	30	8	0	0	0	0	8	0	16	14	0
San Bernardino	In Table L	-	-	-	-	-	-	-	In Table L	-	-
San Diego #	11,870	4,923	2,401	36	4,106	117	62	3	11,648	222	3
San Francisco +	In Table L	-	-	-	-	-	-	-	In Table L	496	2
San Joaquin	297	118	10	5	102	25	11	0	271	26	0
San Luis Obispo	42	19	2	3	1	4	4	0	33	9	0
San Mateo #	1,286	-	-	-	-	-	-	-	516	770	-
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	-	-	-	-	-	-	-	-	0	0	-
Shasta +	24	17	0	5	1	0	0	0	23	1	0
Sierra	0	0	0	0	0	0	0	0	0	0	0
Siskiyou	-	-	-	-	-	-	-	-	0	-	-
Solano +	682	292	0	0	177	0	190	0	659	23	0
Sonoma	536	181	56	7	196	6	9	0	455	81	0
Stanislaus	337	217	29	0	86	1	4	0	337	0	0
Sutter	0	0	0	0	0	0	0	0	0	0	0
Tehama	0	-	-	-	-	-	-	-	0	0	-
Trinity #	0	-	-	-	-	-	-	-	0	0	-
Tulare #	105	45	In #7	0	3	19	36	0	103	2	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	70	8	In #7	0	14	0	31	0	53	17	0
Yuba	0	0	0	0	0	0	0	0	0	0	-
Totals	133,804	46,647	20,648	3,138	18,013	27,573	9,465	594	128,106	7,706	484

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N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item
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 + County Assessor/Recorder # County Assessor/Recorder/Clerk

A Report on Budgets, Workloads, and Assessment Appeals Activities 1998-99

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 1997-98 (4)
Alameda	No	2	0	
Alpine **	Yes	0	0	
Amador	Yes	0	0	
Butte *	No	1	1	
Calaveras	Yes	0	0	
Colusa **	Yes	0	0	
Contra Costa	No	1	0	
Del Norte	Yes	0	0	
El Dorado	No	1	0	
Fresno +	No	1	0	
Glenn	Yes	0	0	
Humboldt	No	1	0	
Imperial	Yes	0	0	
Inyo	Yes	0	0	
Kern +	No	1	0	
Kings #	Yes	0	0	
Lake * +	No	1	0	
Lassen	No	1	0	
Los Angeles	No	5	29	
Madera	Yes	0	0	
Marin +	No	2	0	
Mariposa +	No	1	-	
Mendocino #	Yes	0	0	
Merced *	No	1	0	
Modoc	Yes	0	0	
Mono	No	1	0	
Monterey #	No	1	0	
Napa #	Yes	0	0	
Nevada	No	1	0	
Orange	No	5	7	
Placer	No	1	0	
Plumas	Yes	0	0	
Riverside #	No	2	0	
Sacramento	No	3	1	
San Benito	Yes	0	0	
San Bernardino	No	3	2	
San Diego #	No	4	0	
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	0	0	
Siskiyou	No	1	0	
Solano +	No	1	0	
Sonoma	No	1	0	
Stanislaus	No	1	0	
Sutter	No	1	0	5 Hearing Officers Deleted
Tehama	Yes	0	0	
Trinity #	Yes	0	0	
Tulare #	No	1	0	
Tuolumne +	Yes	0	0	
Ventura	No	2	1	
Yolo	No	1	0	
Yuba	No	1	0	
Totals	19 Yes 39 No	61	51	Change in 1 county.

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

SECTION V

DATA ANALYSES

TABLE O

DEMOGRAPHIC COMPARISON

Alphabetical Order			Numerical Order						
Population 1/1/99 (1)	Gross Budget (2)	Total Roll Units (3)	Population 1/1/99 (4)	Gross Budget (5)	Total Roll Units (6)				
Alameda	1,433,300	\$12,979,504	452,074	Los Angeles	9,757,500	Los Angeles	\$81,655,173	Los Angeles	2,590,508
Alpine **	1,190	\$89,140	2,078	San Diego #	2,853,300	Orange	\$19,572,869	Orange	926,370
Amador	34,050	\$547,960	23,771	Orange	2,775,600	Santa Clara	\$15,304,751	San Diego #	918,788
Butte *	201,900	\$2,120,472	96,347	Santa Clara	1,715,400	San Diego #	\$15,233,972	San Bernardino	758,943
Calaveras	38,150	\$734,478	44,723	San Bernardino	1,654,000	Alameda	\$12,979,504	Riverside #	673,939
Colusa **	18,550	\$565,263	14,043	Riverside #	1,473,300	Riverside #	\$11,509,150	Santa Clara	503,795
Contra Costa	916,400	\$8,846,993	360,087	Alameda	1,433,300	Sacramento	\$10,119,042	Sacramento	460,732
Del Norte	28,100	\$509,318	16,566	Sacramento	1,177,800	San Bernardino	\$9,249,475	Alameda	452,074
El Dorado	150,800	\$2,180,137	118,044	Contra Costa	916,400	Contra Costa	\$8,846,993	Kern +	379,227
Fresno +	793,800	\$8,206,750	284,581	Fresno +	793,800	Fresno +	\$8,206,750	Contra Costa	360,087
Glenn	26,950	\$613,601	19,425	San Francisco +	790,500	San Francisco +	\$7,081,818	Ventura	333,456
Humboldt	128,100	\$1,414,681	78,149	Ventura	742,000	Kern +	\$6,913,573	Fresno +	284,581
Imperial	142,700	\$827,750	85,718	San Mateo #	722,800	San Mateo #	\$6,811,035	San Mateo #	235,317
Inyo	18,250	\$670,846	19,051	Kern +	648,400	Ventura	\$6,253,600	San Francisco +	218,937
Kern +	648,400	\$6,913,573	379,227	San Joaquin	554,400	Sonoma	\$5,112,615	Sonoma	199,185
Kings #	128,300	\$1,228,104	45,452	Sonoma	443,700	Santa Barbara #	\$4,472,029	San Joaquin	188,400
Lake * +	55,300	\$642,163	81,713	Stanislaus	433,000	San Joaquin	\$4,387,855	San Luis Obispo	161,001
Lassen	34,050	\$412,339	25,575	Santa Barbara #	409,000	Marin +	\$3,995,213	Stanislaus	149,788
Los Angeles	9,757,500	\$81,655,173	2,590,508	Monterey #	391,300	Placer	\$3,950,410	Tulare #	147,107
Madera	115,800	\$1,200,400	54,943	Solano +	390,100	San Luis Obispo	\$3,594,865	Santa Barbara #	143,610
Marin +	247,900	\$3,995,213	104,333	Tulare #	363,300	Stanislaus	\$3,396,460	Solano +	134,801
Mariposa +	16,100	\$315,229	14,293	Santa Cruz	252,800	Monterey #	\$3,313,066	Monterey #	132,847
Mendocino #	87,100	\$1,234,893	66,844	Marin +	247,900	Tulare #	\$3,072,702	Placer	131,128
Merced *	206,900	\$1,659,751	75,221	San Luis Obispo	241,600	Solano +	\$2,953,947	El Dorado	118,044
Modoc	9,925	\$354,076	28,419	Placer	225,900	Shasta +	\$2,287,094	Marin +	104,333
Mono	10,800	\$507,200	16,626	Merced	206,900	Santa Cruz	\$2,221,833	Shasta +	101,626
Monterey #	391,300	\$3,313,066	132,847	Butte	201,900	El Dorado	\$2,180,137	Santa Cruz	101,552
Napa #	124,600	\$1,310,076	52,281	Shasta +	165,400	Butte *	\$2,120,472	Butte *	96,347
Nevada	89,600	\$1,618,500	60,563	Yolo	158,800	Merced *	\$1,659,751	Imperial	85,718
Orange	2,775,600	\$19,572,869	926,370	El Dorado	150,800	Nevada	\$1,618,500	Lake * +	81,713
Placer	225,900	\$3,950,410	131,128	Imperial	142,700	Humboldt	\$1,414,681	Humboldt	78,149
Plumas	20,450	\$473,172	7,685	Kings #	128,300	Yolo	\$1,311,358	Merced *	75,221
Riverside #	1,473,300	\$11,509,150	673,939	Humboldt	128,100	Napa #	\$1,310,076	Mendocino #	66,844
Sacramento	1,177,800	\$10,119,042	460,732	Napa #	124,600	Mendocino #	\$1,234,893	Nevada	60,563
San Benito	47,850	\$603,865	20,196	Madera	115,800	Kings #	\$1,228,104	Yolo	56,727
San Bernardino	1,654,000	\$9,249,475	758,943	Nevada	89,600	Madera	\$1,200,400	Madera	54,943
San Diego #	2,853,300	\$15,233,972	918,788	Mendocino #	87,100	Sutter	\$1,135,226	Napa #	52,281
San Francisco +	790,500	\$7,081,818	218,937	Sutter	76,700	Siskiyou	\$1,100,880	Siskiyou	47,399
San Joaquin	554,400	\$4,387,855	188,400	Yuba	60,400	Imperial	\$827,750	Kings #	45,452
San Luis Obispo	241,600	\$3,594,865	161,001	Tehama	55,700	Tehama	\$765,397	Calaveras	44,723
San Mateo #	722,800	\$6,811,035	235,317	Lake +	55,300	Yuba	\$754,997	Tehama	43,842
Santa Barbara #	409,000	\$4,472,029	143,610	Tuolumne +	53,100	Calaveras	\$734,478	Tuolumne +	41,108
Santa Clara	1,715,400	\$15,304,751	503,795	San Benito	47,850	Inyo	\$670,846	Sutter	35,115
Santa Cruz	252,800	\$2,221,833	101,552	Siskiyou	44,350	Tuolumne +	\$647,436	Modoc	28,419
Shasta +	165,400	\$2,287,094	101,626	Calaveras	38,150	Lake * +	\$642,163	Yuba	27,201
Sierra	3,220	\$322,265	5,632	Amador	34,050	Glenn	\$613,601	Lassen	25,575
Siskiyou	44,350	\$1,100,880	47,399	Lassen	34,050	San Benito	\$603,865	Amador	23,771
Solano +	390,100	\$2,953,947	134,801	Del Norte	28,100	Colusa **	\$565,263	San Benito	20,196
Sonoma	443,700	\$5,112,615	199,185	Glenn	26,950	Amador	\$547,960	Glenn	19,425
Stanislaus	433,000	\$3,396,460	149,788	Plumas	20,450	Del Norte	\$509,318	Inyo	19,051
Sutter	76,700	\$1,135,226	35,115	Colusa	18,550	Mono	\$507,200	Mono	16,626
Tehama	55,700	\$765,397	43,842	Inyo	18,250	Plumas	\$473,172	Del Norte	16,566
Trinity #	13,200	\$218,775	15,528	Mariposa +	16,100	Lassen	\$412,339	Trinity #	15,528
Tulare #	363,300	\$3,072,702	147,107	Trinity #	13,200	Modoc	\$354,076	Mariposa +	14,293
Tuolumne +	53,100	\$647,436	41,108	Mono	10,800	Sierra	\$322,265	Colusa **	14,043
Ventura	742,000	\$6,253,600	333,456	Modoc	9,925	Mariposa +	\$315,229	Plumas	7,685
Yolo	158,800	\$1,311,358	56,727	Sierra	3,220	Trinity #	\$218,775	Sierra	5,632
Yuba	60,400	\$754,997	27,201	Alpine	1,190	Alpine **	\$89,140	Alpine **	2,078
Totals	33,773,485	\$290,585,542	12,132,410	Totals	33,773,485	Totals	\$189,357,500	Totals	\$9,541,902

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

TABLE P

WORKLOAD INDICATORS

(See pages xi and xii 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	87,346	65	1,343.8	54,475	27	2,017.6	140.0	840.7
Alpine **	177	0	0.0	79	0	0.0	0.0	0.0
Amador	5,111	3.5	1,460.3	2,759	1	2,759.0	65.0	95.0
Butte *	21,073	18	1,170.7	10,839	3.5	3,096.9	0.0	0.0
Calaveras	8,564	5.1	1,679.2	2,580	0.5	2,517.0	106.0	218.7
Colusa **	3,452	3.58	964.2	3,292	1	3,292.0	178.0	164.0
Contra Costa	113,420	55.5	2,043.6	52,167	15	3,477.8	86.7	634.7
Del Norte	3,949	2	1,974.5	2,299	1	2,299.0	252.0	20.0
El Dorado	35,041	16.1	2,176.5	9,779	3	3,259.7	72.0	332.0
Fresno +	98,345	47	2,092.4	57,790	14	4,127.9	610.3	290.5
Glenn	1,790	3.1	577.4	0	0	0.0	0.0	0.0
Humboldt	17,717	12	1,476.4	11,250	4	2,812.5	273.0	212.0
Imperial	30,236	8	3,779.5	5,781	3	1,927.0	153.5	190.5
Inyo	3,661	2.1	1,743.3	3,558	1.1	3,234.5	1.0	0.0
Kern +	58,444	42	1,391.5	32,467	14	2,319.1	312.6	0.0
Kings #	8,025	9	891.7	5,217	3	1,739.0	95.0	267.5
Lake * +	17,500	5	3,500.0	8,992	1	8,992.0	155.0	0.0
Lassen	5,781	3.1	1,864.8	1,826	1	1,826.0	61.0	67.0
Los Angeles	891,719	446.1	1,998.9	378,730	147	2,576.4	125.2	212.2
Madera	16,951	14	1,210.8	8,544	3	2,848.0	114.0	68.7
Marin +	25,720	23	1,118.3	14,869	5	2,973.8	119.0	425.0
Mariposa +	724	3	241.3	1,546	2	773.0	223.0	0.0
Mendocino #	9,173	11	833.9	10,102	2	5,051.0	250.0	0.0
Merced *	19,776	9	2,197.3	15,971	3	5,323.7	204.0	359.0
Modoc	13,401	2	6,700.5	1,386	1	1,386.0	23.0	0.0
Mono	4,160	5	832.0	2,289	1	2,289.0	21.0	72.0
Monterey #	27,972	17	1,645.4	23,214	6	3,869.0	2,081.0	0.0
Napa #	6,712	7	958.9	7,287	3	2,429.0	0.0	0.0
Nevada	13,470	14.83	908.3	4,845	2	2,422.5	94.0	46.0
Orange	304,796	98	3,110.2	153,019	37	4,135.6	65.9	541.7
Placer	54,140	21	2,578.1	15,766	4	3,941.5	212.8	821.3
Plumas	1,053	3.6	292.5	4,677	0.5	4,677.0	0.0	0.0
Riverside #	395,598	93	4,253.7	43,382	17	2,551.9	1,204.7	0.0
Sacramento	176,286	65	2,712.1	67,050	18	3,725.0	1,775.5	1,468.0
San Benito	7,707	4	1,926.8	3,810	2	1,905.0	83.0	528.0
San Bernardino	318,754	60	5,312.6	58,763	12	4,896.9	454.4	616.7
San Diego #	369,577	108	3,422.0	88,305	20	4,415.3	232.1	529.8
San Francisco +	39,935	39	1,024.0	39,755	24	1,656.5	1,029.0	2,542.0
San Joaquin	85,824	30	2,860.8	31,337	11	2,848.8	99.7	655.3
San Luis Obispo	45,161	28	1,612.9	23,755	7	3,393.6	404.0	0.0
San Mateo #	53,150	41	1,296.3	20,489	17	1,205.2	50.0	343.5
Santa Barbara #	29,202	26	1,123.2	25,461	10	2,546.1	20.6	120.6
Santa Clara	109,813	84	1,307.3	120,872	50.38	2,399.2	301.3	714.7
Santa Cruz	18,752	11	1,704.7	9,901	4	2,475.3	130.0	0.0
Shasta +	14,053	15	936.9	12,645	5	2,529.0	297.0	0.0
Sierra	1,844	1.9	970.5	740	0.1	740.0	145.0	0.0
Siskiyou	12,467	6	2,077.8	3,995	1	3,995.0	25.7	0.0
Solano +	52,915	16	3,307.2	11,575	5	2,315.0	17.8	371.5
Sonoma	47,343	27	1,753.4	32,748	8	4,093.5	153.3	342.7
Stanislaus	64,446	33	1,952.9	20,016	10	2,001.6	80.3	756.7
Sutter	9,717	5	1,943.4	8,297	3	2,765.7	125.0	83.0
Tehama	10,792	5	2,158.4	3,958	1	3,958.0	243.0	82.0
Trinity #	2,025	1	2,025.0	1,394	0	0.0	41.0	14.0
Tulare #	42,689	25	1,707.6	26,310	8	3,288.8	473.0	255.0
Tuolumne +	7,614	4	1,903.5	3,719	1	3,719.0	87.0	38.0
Ventura	119,326	55	2,169.6	49,336	15	3,289.1	32.8	332.5
Yolo	20,735	7.1	2,920.4	6,401	4	1,600.3	220.0	630.0
Yuba	6,644	4	1,661.0	5,321	2	2,660.5	70.0	152.0
Totals	3,971,768	1,768.61	2,245.7	1,626,730	565.08	2,878.8	255.4	345.8

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

TABLE Q

DISTRIBUTION OF WORKLOAD INDICATORS

(See pages xi and xii, 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	13,401	2	6,700.5	Lake * +	8,992	1	8,992.0
San Bernardino	318,754	60	5,312.6	Merced *	15,971	3	5,323.7
Riverside #	395,598	93	4,253.7	Mendocino #	10,102	2	5,051.0
Imperial	30,236	8	3,779.5	San Bernardino	58,763	12	4,896.9
Lake * +	17,500	5	3,500.0	Plumas	4,677	0.5	4,677.0
San Diego #	369,577	108	3,422.0	San Diego #	88,305	20	4,415.3
Solano +	52,915	16	3,307.2	Orange	153,019	37	4,135.6
Orange	304,796	98	3,110.2	Fresno +	57,790	14	4,127.9
Yolo	20,735	7.1	2,920.4	Sonoma	32,748	8	4,093.5
San Joaquin	85,824	30	2,860.8	Siskiyou	3,995	1	3,995.0
Sacramento	176,286	65	2,712.1	Tehama	3,958	1	3,958.0
Placer	54,140	21	2,578.1	Placer	15,766	4	3,941.5
STATE AVG.	3,971,768	1768.61	2,245.7	Monterey #	23,214	6	3,869.0
Merced *	19,776	9	2,197.3	Sacramento	67,050	18	3,725.0
El Dorado	35,041	16.1	2,176.5	Tuolumne +	3,719	1	3,719.0
Ventura	119,326	55	2,169.6	Contra Costa	52,167	15	3,477.8
Tehama	10,792	5	2,158.4	San Luis Obispo	23,755	7	3,393.6
Fresno +	98,345	47	2,092.4	Colusa **	3,292	1	3,292.0
Siskiyou	12,467	6	2,077.8	Ventura	49,336	15	3,289.1
Contra Costa	113,420	55.5	2,043.6	Tulare #	26,310	8	3,288.8
Trinity #	2,025	1	2,025.0	El Dorado	9,779	3	3,259.7
Los Angeles	891,719	446.1	1,998.9	Inyo	3,558	1.1	3,234.5
Del Norte	3,949	2	1,974.5	Butte *	10,839	3.5	3,096.9
Stanislaus	64,446	33	1,952.9	Marin +	14,869	5	2,973.8
Sutter	9,717	5	1,943.4	STATE AVG.	1,626,730	565.08	2,878.8
San Benito	7,707	4	1,926.8	San Joaquin	31,337	11	2,848.8
Tuolumne +	7,614	4	1,903.5	Madera	8,544	3	2,848.0
Lassen	5,781	3.1	1,864.8	Humboldt	11,250	4	2,812.5
Sonoma	47,343	27	1,753.4	Sutter	8,297	3	2,765.7
Inyo	3,661	2.1	1,743.3	Amador	2,759	1	2,759.0
Tulare #	42,689	25	1,707.6	Yuba	5,321	2	2,660.5
Santa Cruz	18,752	11	1,704.7	Los Angeles	378,730	147	2,576.4
Calaveras	8,564	5.1	1,679.2	Riverside #	43,382	17	2,551.9
Yuba	6,644	4	1,661.0	Santa Barbara #	25,461	10	2,546.1
Monterey #	27,972	17	1,645.4	Shasta +	12,645	5	2,529.0
San Luis Obispo	45,161	28	1,612.9	Calaveras	2,580	0.5	2,517.0
Humboldt	17,717	12	1,476.4	Santa Cruz	9,901	4	2,475.3
Amador	5,111	3.5	1,460.3	Napa #	7,287	3	2,429.0
Kern +	58,444	42	1,391.5	Nevada	4,845	2	2,422.5
Alameda	87,346	65	1,343.8	Santa Clara	120,872	50.38	2,399.2
Santa Clara	109,813	84	1,307.3	Kern +	32,467	14	2,319.1
San Mateo #	53,150	41	1,296.3	Solano +	11,575	5	2,315.0
Madera	16,951	14	1,210.8	Del Norte	2,299	1	2,299.0
Butte *	21,073	18	1,170.7	Mono	2,289	1	2,289.0
Santa Barbara #	29,202	26	1,123.2	Alameda	54,475	27	2,017.6
Marin +	25,720	23	1,118.3	Stanislaus	20,016	10	2,001.6
San Francisco +	39,935	39	1,024.0	Imperial	5,781	3	1,927.0
Sierra	1,844	1.9	970.5	San Benito	3,810	2	1,905.0
Colusa **	3,452	3.58	964.2	Lassen	1,826	1	1,826.0
Napa #	6,712	7	958.9	Kings #	5,217	3	1,739.0
Shasta +	14,053	15	936.9	San Francisco +	39,755	24	1,656.5
Nevada	13,470	14.83	908.3	Yolo	6,401	4	1,600.3
Kings #	8,025	9	891.7	Modoc	1,386	1	1,386.0
Mendocino #	9,173	11	833.9	San Mateo #	20,489	17	1,205.2
Mono	4,160	5	832.0	Mariposa +	1,546	2	773.0
Glenn	1,790	3.1	577.4	Sierra	740	0.1	740.0
Plumas	1,053	3.6	292.5	Alpine **	79	0	0.0
Mariposa +	724	3	241.3	Glenn	0	0	0.0
Alpine **	177	0	0.0	Trinity #	1,394	0	0.0

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TABLE R

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

	Total Staff (1)	1998-99 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	1,522.00	\$81,655,173	\$53,649.9	2,590,508	1,702	\$511,391,675	\$336,000
Orange	303.00	\$19,572,869	\$64,596.9	926,370	3,057	\$188,259,002	\$621,317
San Diego #	377.75	\$15,233,972	\$40,328.2	918,788	2,432	\$158,008,042	\$418,287
San Bernardino	182.00	\$9,249,475	\$50,821.3	758,943	4,170	\$74,092,058	\$407,099
Riverside #	216.00	\$11,509,150	\$53,283.1	673,939	3,120	\$74,226,916	\$343,643
Santa Clara	284.74	\$15,304,751	\$53,749.9	503,795	1,769	\$144,520,444	\$507,552
Sacramento	165.50	\$10,119,042	\$61,142.2	460,732	2,784	\$55,294,242	\$334,104
Alameda	190.42	\$12,979,504	\$68,163.2	452,074	2,374	\$91,457,757	\$480,300
Kern +	111.00	\$6,913,573	\$62,284.4	379,227	3,416	\$35,542,471	\$320,202
Contra Costa	145.00	\$8,846,993	\$61,013.7	360,087	2,483	\$70,564,168	\$486,649
Ventura	133.00	\$6,253,600	\$47,019.5	333,456	2,507	\$47,904,215	\$360,182
Fresno +	142.00	\$8,206,750	\$57,794.0	284,581	2,004	\$30,376,150	\$213,917
San Mateo #	109.00	\$6,811,035	\$62,486.6	235,317	2,159	\$66,861,361	\$613,407
San Francisco +	117.96	\$7,081,818	\$60,035.8	218,937	1,856	\$62,290,828	\$528,067
Sonoma	84.50	\$5,112,615	\$60,504.3	199,185	2,357	\$30,396,807	\$359,726
San Joaquin	93.50	\$4,387,855	\$46,928.9	188,400	2,015	\$24,772,869	\$264,950
San Luis Obispo	77.50	\$3,594,865	\$46,385.4	161,001	2,077	\$16,081,548	\$207,504
Stanislaus	71.00	\$3,396,460	\$47,837.5	149,788	2,110	\$18,433,611	\$259,628
Tulare #	58.00	\$3,072,702	\$52,977.6	147,107	2,536	\$13,974,182	\$240,934
Santa Barbara #	76.00	\$4,472,029	\$58,842.5	143,610	1,890	\$28,072,744	\$369,378
Solano +	42.00	\$2,953,947	\$70,332.1	134,801	3,210	\$19,389,608	\$461,657
Monterey #	48.00	\$3,313,066	\$69,022.2	132,847	2,768	\$23,012,183	\$479,420
Placer	68.00	\$3,950,410	\$58,094.3	131,128	1,928	\$19,204,927	\$282,425
El Dorado	41.00	\$2,180,137	\$53,174.1	118,044	2,879	\$11,214,933	\$273,535
Marin +	60.50	\$3,995,213	\$66,036.6	104,333	1,725	\$25,993,517	\$429,645
Shasta +	41.00	\$2,287,094	\$55,782.8	101,626	2,479	\$7,866,727	\$191,871
Santa Cruz	38.50	\$2,221,833	\$57,709.9	101,552	2,638	\$16,710,939	\$434,050
Butte *	47.50	\$2,120,472	\$44,641.5	96,347	2,028	\$9,223,453	\$194,178
Imperial	23.52	\$827,750	\$35,193.5	85,718	3,644	\$5,500,453	\$233,863
Lake * +	14.10	\$642,163	\$45,543.5	81,713	5,795	\$3,221,814	\$228,497
Humboldt	36.00	\$1,414,681	\$39,296.7	78,149	2,171	\$5,994,034	\$166,501
Merced *	29.00	\$1,659,751	\$57,232.8	75,221	2,594	\$8,491,031	\$292,794
Mendocino #	23.00	\$1,234,893	\$53,691.0	66,844	2,906	\$5,106,954	\$222,041
Nevada	40.83	\$1,618,500	\$39,640.0	60,563	1,483	\$6,980,844	\$170,973
Yolo	27.00	\$1,311,358	\$48,568.8	56,727	2,101	\$8,650,431	\$320,386
Madera	36.33	\$1,200,400	\$33,041.6	54,943	1,512	\$5,564,401	\$153,163
Napa #	23.25	\$1,310,076	\$56,347.4	52,281	2,249	\$10,428,204	\$448,525
Siskiyou	21.30	\$1,100,880	\$51,684.5	47,399	2,225	\$2,240,817	\$105,203
Kings #	23.00	\$1,228,104	\$53,395.8	45,452	1,976	\$4,070,903	\$176,996
Calaveras	15.50	\$734,478	\$47,385.7	44,723	2,885	\$2,897,368	\$186,927
Tehama	18.00	\$765,397	\$42,522.1	43,842	2,436	\$2,447,462	\$135,970
Tuolumne +	14.00	\$647,436	\$46,245.4	41,108	2,936	\$3,342,924	\$238,780
Sutter	23.00	\$1,135,226	\$49,357.7	35,115	1,527	\$4,015,062	\$174,568
Modoc	8.00	\$354,076	\$44,259.5	28,419	3,552	\$541,579	\$67,697
Yuba	15.50	\$754,997	\$48,709.5	27,201	1,755	\$2,083,206	\$134,400
Lassen	9.00	\$412,339	\$45,815.4	25,575	2,842	\$1,279,342	\$142,149
Amador	12.00	\$547,960	\$45,663.3	23,771	1,981	\$2,116,480	\$176,373
San Benito	13.00	\$603,865	\$46,451.2	20,196	1,554	\$2,968,556	\$228,350
Glenn	10.00	\$613,601	\$61,360.1	19,425	1,943	\$1,398,071	\$139,807
Inyo	10.60	\$670,846	\$63,287.4	19,051	1,797	\$2,154,333	\$203,239
Mono	11.00	\$507,200	\$46,109.1	16,626	1,511	\$1,919,694	\$174,518
Del Norte	9.00	\$509,318	\$56,590.9	16,566	1,841	\$974,059	\$108,229
Trinity #	3.25	\$218,775	\$67,315.4	15,528	4,778	\$661,112	\$203,419
Mariposa +	12.00	\$315,229	\$26,269.1	14,293	1,191	\$1,063,177	\$88,598
Colusa **	10.75	\$565,263	\$52,582.6	14,043	1,306	\$1,544,438	\$143,669
Plumas	10.00	\$473,172	\$47,317.2	7,685	769	\$1,697,501	\$169,750
Sierra	5.70	\$322,265	\$56,537.7	5,632	988	\$335,720	\$58,898
Alpine **	2.00	\$89,140	\$44,570.0	2,078	1,039	\$222,614	\$111,307

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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	52	1,470	28.3	2,590,508	49,817.5
Orange	7	296	42.3	926,370	132,338.6
San Diego #	19	358.75	18.9	918,788	48,357.3
San Bernardino	7	175	25.0	758,943	108,420.4
Riverside #	13	203	15.6	673,939	51,841.5
Santa Clara	12	272.74	22.7	503,795	41,982.9
Sacramento	8	157.5	19.7	460,732	57,591.5
Alameda	9	181.418	20.2	452,074	50,230.4
Kern +	6	105	17.5	379,227	63,204.5
Contra Costa	9	136	15.1	360,087	40,009.7
Ventura	4	129	32.3	333,456	83,364.0
Fresno +	4	138	34.5	284,581	71,145.3
San Mateo #	5	104	20.8	235,317	47,063.4
San Francisco +	8	109.96	13.7	218,937	27,367.1
Sonoma	5	79.5	15.9	199,185	39,837.0
San Joaquin	5	88.5	17.7	188,400	37,680.0
San Luis Obispo	3	74.5	24.8	161,001	53,667.0
Stanislaus	3	68	22.7	149,788	49,929.3
Tulare #	2	56	28.0	147,107	73,553.5
Santa Barbara #	6	70	11.7	143,610	23,935.0
Solano +	3	39	13.0	134,801	44,933.7
Monterey #	3	45	15.0	132,847	44,282.3
Placer	5	63	12.6	131,128	26,225.6
El Dorado	3	38	12.7	118,044	39,348.0
Marin +	2.25	58.25	25.9	104,333	46,370.2
Shasta +	3	38	12.7	101,626	33,875.3
Santa Cruz	5	33.5	6.7	101,552	20,310.4
Butte *	4	43.5	10.9	96,347	24,086.8
Imperial	2	21.52	10.8	85,718	42,859.0
Lake * +	2	12.1	6.1	81,713	40,856.5
Humboldt	3	33	11.0	78,149	26,049.7
Merced *	4	25	6.3	75,221	18,805.3
Mendocino #	2	21	10.5	66,844	33,422.0
Nevada	3	37.83	12.6	60,563	20,187.7
Yolo	3	24	8.0	56,727	18,909.0
Madera	3	33.33	11.1	54,943	18,314.3
Napa #	3	20.25	6.8	52,281	17,427.0
Siskiyou	3	18.3	6.1	47,399	15,799.7
Kings #	3	20	6.7	45,452	15,150.7
Calaveras	3	12.5	4.2	44,723	14,907.7
Tehama	3	15	5.0	43,842	14,614.0
Tuolumne +	4	10	2.5	41,108	10,277.0
Sutter	4	19	4.8	35,115	8,778.8
Modoc	2	6	3.0	28,419	14,209.5
Yuba	3	12.5	4.2	27,201	9,067.0
Lassen	2	7	3.5	25,575	12,787.5
Amador	3	9	3.0	23,771	7,923.7
San Benito	1	12	12.0	20,196	20,196.0
Glenn	3	7	2.3	19,425	6,475.0
Inyo	2	8.6	4.3	19,051	9,525.5
Mono	1	10	10.0	16,626	16,626.0
Del Norte	3	6	2.0	16,566	5,522.0
Trinity #	0.25	3	12.0	15,528	62,112.0
Mariposa +	2	10	5.0	14,293	7,146.5
Colusa **	1	9.75	9.8	14,043	14,043.0
Plumas	2	8	4.0	7,685	3,842.5
Sierra	1	4.7	4.7	5,632	5,632.0
Alpine **	1	1	1.0	2,078	2,078.0

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TABLE 1

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	2,590,508	446.1	2,259,367	5,065	226,489	508	76,767	172
Orange	926,370	98	774,712	7,905	161,412	1,647	33,793	345
San Diego #	918,788	108	842,333	7,799	99,849	925	27,336	253
San Bernardino	758,943	60	699,137	11,652	85,008	1,417	20,648	344
Riverside #	673,939	93	639,625	6,878	77,608	834	16,243	175
Santa Clara	503,795	84	433,901	5,165	34,569	412	14,106	168
Sacramento	460,732	65	384,726	5,919	39,304	605	10,489	161
Alameda	452,074	65	397,274	6,112	32,448	499	0	0
Kern +	379,227	42	355,461	8,463	22,705	541	8,000	190
Contra Costa	360,087	55.5	309,404	5,575	29,385	529	16,752	302
Ventura	333,456	55	233,035	4,237	21,742	395	5,823	106
Fresno +	284,581	47	238,203	5,068	17,444	371	7,388	157
San Mateo #	235,317	41	215,814	5,264	26,851	655	7,147	174
San Francisco +	218,937	39	177,352	4,547	15,815	406	1,616	41
Sonoma	199,185	27	169,286	6,270	14,808	548	6,100	226
San Joaquin	188,400	30	165,712	5,524	15,734	524	3,810	127
San Luis Obispo	161,001	28	130,453	4,659	23,193	828	0	0
Stanislaus	149,788	33	128,793	3,903	10,230	310	4,830	146
Tulare #	147,107	25	127,808	5,112	10,288	412	5,300	212
Santa Barbara #	143,610	26	119,089	4,580	7,429	286	2,935	113
Solano +	134,801	16	125,855	7,866	10,507	657	1,333	83
Monterey #	132,847	17	112,343	6,608	7,436	437	992	58
Placer	131,128	21	115,471	5,499	13,686	652	10,039	478
El Dorado	118,044	16.1	106,850	6,637	8,808	547	2,970	184
Marin +	104,333	23	90,870	3,951	6,653	289	3,935	171
Shasta +	101,626	15	89,711	5,981	5,401	360	1,331	89
Santa Cruz	101,552	11	92,430	8,403	6,736	612	1,710	155
Butte *	96,347	18	87,814	4,879	6,381	355	4,852	270
Imperial	85,718	8	82,378	10,297	3,808	476	2,625	328
Lake * +	81,713	5	67,431	13,486	3,880	776	444	89
Humboldt	78,149	12	67,630	5,636	3,436	286	2,112	176
Merced *	75,221	9	63,586	7,065	4,528	503	4,472	497
Mendocino #	66,844	11	55,850	5,077	6,000	545	1,850	168
Nevada	60,563	14.83	53,045	3,577	4,572	308	2,362	159
Yolo	56,727	7.1	49,680	6,997	4,737	667	2,645	373
Madera	54,943	14	49,146	3,510	3,602	257	2,017	144
Napa #	52,281	7	46,009	6,573	0	0	0	0
Siskiyou	47,399	6	44,281	7,380	3,576	596	1,216	203
Kings #	45,452	9	40,501	4,500	0	0	0	0
Calaveras	44,723	5.1	42,173	8,269	2,576	505	807	158
Tehama	43,842	5	39,370	7,874	2,093	419	1,974	395
Tuolumne +	41,108	4	37,550	9,388	1,827	457	846	212
Sutter	35,115	5	28,415	5,683	3,204	641	1,090	218
Modoc	28,419	2	27,344	13,672	827	414	251	126
Yuba	27,201	4	23,894	5,974	1,793	448	680	170
Lassen	25,575	3.1	23,982	7,736	1,231	397	737	238
Amador	23,771	3.5	21,328	6,094	1,503	429	1,184	338
San Benito	20,196	4	17,555	4,389	1,972	493	1,590	398
Glenn	19,425	3.1	17,697	5,709	882	285	233	75
Inyo	19,051	2.1	17,329	8,252	847	403	299	142
Mono	16,626	5	15,071	3,014	1,547	309	120	24
Del Norte	16,566	2	15,192	7,596	1,703	852	498	249
Trinity #	15,528	1	12,461	12,461	526	526	246	246
Mariposa +	14,293	3	12,857	4,286	0	0	12	4
Colusa **	14,043	3.58	11,917	3,329	1,001	280	1,353	378
Plumas	7,685	3.6	4,182	1,162	0	0	0	0
Sierra	5,632	1.9	3,894	2,049	732	385	235	124
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	2,590,508	147	374,884	2,550	3,235	22	149,911	1,020
Orange	926,370	37	151,680	4,099	1,224	33	110,444	2,985
San Diego #	918,788	20	85,765	4,288	1,020	51	55,723	2,786
San Bernardino	758,943	12	57,644	4,804	447	37	30,202	2,517
Riverside #	673,939	17	42,307	2,489	285	17	20,553	1,209
Santa Clara	503,795	50.38	117,732	2,337	880	17	62,209	1,235
Sacramento	460,732	18	66,177	3,677	275	15	29,105	1,617
Alameda	452,074	27	53,329	1,975	446	17	24,062	891
Kern +	379,227	14	32,256	2,304	84	6	13,935	995
Contra Costa	360,087	15	51,452	3,430	249	17	12,758	851
Ventura	333,456	15	48,916	3,261	150	10	20,476	1,365
Fresno +	284,581	14	56,852	4,061	314	22	40,785	2,913
San Mateo #	235,317	17	20,276	1,193	204	12	9,074	534
San Francisco +	218,937	24	39,377	1,641	432	18	15,585	649
Sonoma	199,185	8	32,376	4,047	163	20	19,257	2,407
San Joaquin	188,400	11	30,908	2,810	265	24	10,243	931
San Luis Obispo	161,001	7	23,635	3,376	85	12	7,660	1,094
Stanislaus	149,788	10	19,777	1,978	145	15	9,994	999
Tulare #	147,107	8	26,169	3,271	170	21	14,009	1,751
Santa Barbara #	143,610	10	24,959	2,496	336	34	14,062	1,406
Solano +	134,801	5	11,486	2,297	78	16	6,500	1,300
Monterey #	132,847	6	23,021	3,837	118	20	10,345	1,724
Placer	131,128	4	15,621	3,905	54	14	5,620	1,405
El Dorado	118,044	3	9,716	3,239	68	23	3,238	1,079
Marin +	104,333	5	14,677	2,935	89	18	4,490	898
Shasta +	101,626	5	12,553	2,511	64	13	5,442	1,088
Santa Cruz	101,552	4	9,836	2,459	49	12	3,731	933
Butte *	96,347	3.5	10,805	3,087	31	9	7,007	2,002
Imperial	85,718	3	5,733	1,911	56	19	3,293	1,098
Lake * +	81,713	1	8,973	8,973	12	12	1,287	1,287
Humboldt	78,149	4	11,147	2,787	70	18	5,324	1,331
Merced *	75,221	3	15,863	5,288	84	28	12,154	4,051
Mendocino #	66,844	2	10,012	5,006	38	19	6,300	3,150
Nevada	60,563	2	4,752	2,376	29	15	2,854	1,427
Yolo	56,727	4	6,163	1,541	71	18	3,521	880
Madera	54,943	3	8,502	2,834	73	24	5,478	1,826
Napa #	52,281	3	7,229	2,410	41	14	3,499	1,166
Siskiyou	47,399	1	3,898	3,898	34	34	1,595	1,595
Kings #	45,452	3	4,951	1,650	154	51	N/A	0
Calaveras	44,723	0.5	2,571	5,142	3	6	752	1,504
Tehama	43,842	1	3,933	3,933	15	15	2,152	2,152
Tuolumne +	41,108	1	3,707	3,707	13	13	1,317	1,317
Sutter	35,115	3	8,239	2,746	41	14	5,976	1,992
Modoc	28,419	1	1,371	1,371	4	4	-	0
Yuba	27,201	2	5,233	2,617	19	10	2,345	1,173
Lassen	25,575	1	1,771	1,771	4	4	1,127	1,127
Amador	23,771	1	2,711	2,711	14	14	1,021	1,021
San Benito	20,196	2	3,756	1,878	30	15	2,330	1,165
Glenn	19,425	0	0	0	0	0	0	0
Inyo	19,051	1.1	3,537	3,215	19	17	2,672	2,429
Mono	16,626	1	2,281	2,281	5	5	1,260	1,260
Del Norte	16,566	1	2,287	2,287	11	11	1,445	1,445
Trinity #	15,528	0	1,391	0	7	0	199	0
Mariposa +	14,293	2	1,528	764	4	2	402	201
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	5,632	0.1	738	7,380	0	0	541	5,410
Alpine **	2,078	0	79	0	1	0	64	0

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

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

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

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

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	720	593	0.8	\$511,391,675	\$710,266	2,590,508	3,598
Orange	130	135	1.0	\$188,259,002	\$1,448,146	926,370	7,126
San Diego #	123.75	128	1.0	\$158,008,042	\$1,276,833	918,788	7,425
San Bernardino	53	72	1.4	\$74,092,058	\$1,397,963	758,943	14,320
Riverside #	58	110	1.9	\$74,226,916	\$1,279,774	673,939	11,620
Santa Clara	110.36	134.38	1.2	\$144,520,444	\$1,309,536	503,795	4,565
Sacramento	62.5	83	1.3	\$55,294,242	\$884,708	460,732	7,372
Alameda	65.418	92	1.4	\$91,457,757	\$1,398,052	452,074	6,911
Kern +	38	56	1.5	\$35,542,471	\$935,328	379,227	9,980
Contra Costa	48.5	70.5	1.5	\$70,564,168	\$1,454,931	360,087	7,424
Ventura	35	70	2.0	\$47,904,215	\$1,368,692	333,456	9,527
Fresno +	66	61	0.9	\$30,376,150	\$460,245	284,581	4,312
San Mateo #	41	58	1.4	\$66,861,361	\$1,630,765	235,317	5,739
San Francisco +	42.96	63	1.5	\$62,290,828	\$1,449,973	218,937	5,096
Sonoma	34	35	1.0	\$30,396,807	\$894,024	199,185	5,858
San Joaquin	28.5	41	1.4	\$24,772,869	\$869,223	188,400	6,611
San Luis Obispo	19.5	35	1.8	\$16,081,548	\$824,695	161,001	8,256
Stanislaus	16	43	2.7	\$18,433,611	\$1,152,101	149,788	9,362
Tulare #	10	33	3.3	\$13,974,182	\$1,397,418	147,107	14,711
Santa Barbara #	19	36	1.9	\$28,072,744	\$1,477,513	143,610	7,558
Solano +	14	21	1.5	\$19,389,608	\$1,384,972	134,801	9,629
Monterey #	21	23	1.1	\$23,012,183	\$1,095,818	132,847	6,326
Placer	26	25	1.0	\$19,204,927	\$738,651	131,128	5,043
El Dorado	13	19	1.5	\$11,214,933	\$862,687	118,044	9,080
Marin +	23	28	1.2	\$25,993,517	\$1,130,153	104,333	4,536
Shasta +	14	20	1.4	\$7,866,727	\$561,909	101,626	7,259
Santa Cruz	11	15	1.4	\$16,710,939	\$1,519,176	101,552	9,232
Butte *	18	21.5	1.2	\$9,223,453	\$512,414	96,347	5,353
Imperial	8.52	11	1.3	\$5,500,453	\$645,593	85,718	10,061
Lake * +	0.6	6	10.0	\$3,221,814	\$5,369,690	81,713	136,188
Humboldt	13	16	1.2	\$5,994,034	\$461,080	78,149	6,011
Merced *	9	12	1.3	\$8,491,031	\$943,448	75,221	8,358
Mendocino #	6	13	2.2	\$5,106,954	\$851,159	66,844	11,141
Nevada	15	16.83	1.1	\$6,980,844	\$465,390	60,563	4,038
Yolo	12	11	0.9	\$8,650,431	\$720,869	56,727	4,727
Madera	13.33	17	1.3	\$5,564,401	\$417,434	54,943	4,122
Napa #	6.75	10	1.5	\$10,428,204	\$1,544,919	52,281	7,745
Siskiyou	8.3	7	0.8	\$2,240,817	\$269,978	47,399	5,711
Kings #	6	12	2.0	\$4,070,903	\$678,484	45,452	7,575
Calaveras	5	5.5	1.1	\$2,897,368	\$579,474	44,723	8,945
Tehama	7	6	0.9	\$2,447,462	\$349,637	43,842	6,263
Tuolumne +	4	5	1.3	\$3,342,924	\$835,731	41,108	10,277
Sutter	1	8	8.0	\$4,015,062	\$4,015,062	35,115	35,115
Modoc	2	3	1.5	\$541,579	\$270,790	28,419	14,210
Yuba	5.5	6	0.0	\$2,083,206	\$378,765	27,201	2,005
Lassen	1	4	4.0	\$1,279,342	\$1,279,342	25,575	25,575
Amador	3.5	4.5	1.3	\$2,116,480	\$604,709	23,771	6,792
San Benito	5	6	1.2	\$2,968,556	\$593,711	20,196	4,039
Glenn	4	3	0.8	\$1,398,071	\$349,518	19,425	4,856
Inyo	4.6	3	0.7	\$2,154,333	\$468,333	19,051	4,142
Mono	3	6	2.0	\$1,919,694	\$639,898	16,626	5,542
Del Norte	2	3	1.5	\$974,059	\$487,030	16,566	8,283
Trinity #	0	1	0.0	\$661,112	\$0	15,528	0
Mariposa +	4	5	1.3	\$1,063,177	\$265,794	14,293	3,573
Colusa **	1	4.58	4.6	\$1,544,438	\$1,544,438	14,043	14,043
Plumas	2	4	2.0	\$1,697,501	\$848,751	7,685	3,843
Sierra	2.7	1.8	0.7	\$335,720	\$124,341	5,632	2,086
Alpine **	1	0	0.0	\$222,614	\$222,614	2,078	2,078

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

SECTION VI

APPENDICES

**ITEMIZATION¹ OF OTHER INCOME
(Table A, Column 15)**

CONTRA COSTA

Co-Op Audits for Other Counties
Miscellaneous Drafting Services

HUMBOLDT

CCCASE Audit Fees
Real Property Non-Filing Fee
Miscellaneous

INYO

Names and Addresses for Mailing Lists,
Parcel Maps
Copies of Secured Roll for Special Research
Projects

KERN

Tract/Parcel Map Estimates
Historical Aircraft Exemption Fee
Parcel Cuts/Combinations
Jury and Witness Fees
Rebates and Refunds

MODOC

Fees for Maps, Copies, Computer Print-
Outs, Mag Tapes

MONTEREY

Proposition 90 Processing Fees
Refunds

NAPA

Mapping Fees
Assessment/Tax Roll Data

NEVADA

Historical Aircraft
Labels/Printouts

Nevada (continued)

Roll Tape sales
Jury Fees
Sales Activity Report
Aerial Maps
Fax/Shipping Charges
Research/Certification

ORANGE

Sales of Roll Products (including Magnetic
Tape and Microfiche), Screen Prints,
Photocopy of Documents and Maps,
Mailing Charges, Tax Bond Segregation,
Property Characteristics Research, etc.

RIVERSIDE

Timeshare Separate Assessment Fees

SAN BENITO

Land Conservation Act Fees
Historical Aircraft Fees

SAN JOAQUIN

Senior Citizen Tax Postponement

SAN LUIS OBISPO

Aircraft Filing Fees
Cut/Combination Request Fees
New Subdivision Fees
Parent-Child/Grandparent-Grandchild
Exclusion Fees
SB 90
Miscellaneous Fees

SANTA CLARA

Open Space Subvention
Proposition 90 Application Fees

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

SANTA CRUZ

Dial-In Database Access
Computer-Generated Special Reports
CruzFax (A Computer Fax-Back System)
Sales of Maps and Property Characteristics
Fees for Appraisal Copies

SONOMA

Penalty Fees for Late Filing of Parent-Child
Transfer Claims

TULARE

Fees for Tax Estimates, Parcel Maps,
Subdivision Maps, RDA and LAFCO
Work, State In-Lieu Payments, and Other
Miscellaneous Income Sources

YOLO

Sale of Tapes
State
Insurance Proceeds
Other

**BUDGET, STAFF, ROLL AND ASSESSMENT APPEAL DATA
 JULY 1, 1998 - JUNE 30, 1999**

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 1998-99 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).

TABLE B
BUDGETED STAFF
as of July 1, 1998
(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 AB 818 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 AB 818 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.

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

SUPPLEMENTAL ROLL			
1	Total Number of Roll Units Enrolled in 1998-99 (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.

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 1998-99 for All Rolls (both secured and unsecured)	

(continued)

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, 1998 (include current year plus the last three years = four years of audits)		
38	Audits Due as of July 1, 1998 (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)		

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.

**TABLE E
 ASSESSMENT APPEAL ACTIVITY**

	SECTION 601 ROLL AND SUPPLEMENTAL ROLL APPEALS	Appeals Carried Over from Prior Fiscal Years	Appeals Filed for the 1998-99 Fiscal Year (July 2-Sept. 15, 1998)
	Distribution of Appeals by Property Type		
1	Number of Real Property Residential Appeals		
2	Number of Real Property Commercial Appeals *		
3	Number of Real Property Industrial Appeals *		
4	Number of Real Property Rural Appeals *		
5	Number of Business Property Appeals (e.g., personal property and fixtures)		
6	Number of Other Appeals (not included above)		
7	Total Number of Appeals (Sum of Lines 1 through 6)		

	Appeals Resolved in 1998-99	Appeals Carried Over from Prior Fiscal Years	Appeals Filed for the 1998-99 Fiscal Year (July 2-Sept. 15, 1998)
8	Total Number of Appeals (Copy from Line 7)		
9	Number of Appeals Withdrawn		
10	Number of Appeals with No Appearance by Applicants		
11	Number of Invalid Appeals (filed but later deemed invalid)		
12	Number of Appeals Resolved by Stipulations (do not include in lines 13-15)		
13	Number of Appeals Heard, Assessment Reduced		
14	Number of Appeals Heard, Assessment Sustained		
15	Number of Appeals Heard, Assessment Increased		
16	Total Number of Appeals Resolved in 1998-99 (Sum of Lines 9 through 15)		
17	Outstanding Appeals Carried Over to Next Fiscal Year (subtract Line 16 from Line 8)		
18	Number of Decisions Appealed to Court		

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

CHANGE IN PROPOSITION 8 ASSESSMENTS



- Counties reporting a decrease in Proposition 8 assessments
- Counties reporting an increase in Proposition 8 assessments
- Counties reporting no change