



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

No. 2026/017

April 22, 2026

TO COUNTY ASSESSORS:

**A REPORT ON BUDGET, PERSONNEL, AND
APPEALS DATA FOR 2024-25 AND ROLL DATA FOR 2025-26**

A copy of *A Report on Budget, Personnel, and Appeals Data for 2024-25 and Roll Data for 2025-26* is enclosed for your information. The statistical data noted within this report and for prior years are available on the State Board of Equalization (BOE) [Open Data Portal](#) under the subcategory entitled *Report on Budget, Personnel, Appeals and Roll Data* in the [Property Taxes](#) category. This portal is intended to provide you with centralized access to the BOE's publicly available data in easy-to-use formats.

This information was compiled from responses to questionnaires sent to all County Assessors and may be used for comparing your administrative and assessment operations with those of other Assessors. Any questions you have concerning the data reported by specific counties should be directed to the county involved.

If you have questions regarding the overall report or would like to provide suggestions for improving the report's usefulness, please contact Ms. Lisa Haggerty at Lisa.Haggerty@boe.ca.gov or 916-274-3341.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:lh
Enclosure

A REPORT ON BUDGET, PERSONNEL, AND APPEALS DATA FOR 2024-25

AND

ROLL DATA FOR 2025-26

April 2026

CALIFORNIA STATE BOARD OF EQUALIZATION

TED GAINES, SACRAMENTO
SALLY J. LIEBER, SAN FRANCISCO
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MIKE SCHAEFER, SAN DIEGO
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FIRST DISTRICT
SECOND DISTRICT
THIRD DISTRICT
FOURTH DISTRICT
STATE CONTROLLER

YVETTE M. STOWERS, EXECUTIVE DIRECTOR



INTRODUCTION

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 Assessors.¹ Possible uses for the data contained in this report are management/staff planning and budget development.

Readers should use caution when comparing data contained in this report. Income, expenses, budgeted positions, and workload reported all relate to the 2024-25 fiscal year. However, the 2025-26 assessment roll was prepared during the 2024-25 fiscal year, using budget and staff for that fiscal year.

This data was compiled from responses to questionnaires sent to all Assessors by the State Board of Equalization's (BOE) Property Tax Department, County-Assessed Properties Division (CAPD). Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Data was reported by 48 of 58 counties. The following 10 counties did not provide data within the allotted timeframe for inclusion in this report: Alpine, Glenn, Imperial, Lake, Lassen, Marin, Mendocino, Plumas, Santa Barbara, and Trinity Counties.

Any questions concerning this report should be directed to the CAPD at 916-274-3350. If you have questions concerning the data submitted by a particular county, contact that county directly.

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

SECTION I: BUDGET AND PERSONNEL STATISTICS

The following list of tables includes information gathered from the questionnaire related to the Assessors' budget and personnel. For statistical data for each dataset listed, select the available link.

Table A: [Budget Expenses](#)
[Budget Income or Offsetting Services](#)
[Table A Comments - Other](#)
[Gross and Net Budget](#)

Table B: [Budgeted Permanent Positions](#)
[Budgeted Permanent Positions Statistics](#)

Table C: [Budgeted Temporary Positions](#)

Table A Comments – Column "Other" Income or Offsetting Services

County	Comments	Income
Amador	Yearly dividends from CD Data Inc for our data they sell.	\$13,081
Butte	Butte County's Property and Supplemental Taxes Administration Fee is not distributed directly to the Assessor's budget. It is, instead, placed in Butte County's General Fund. The portion of this fee applicable to the Assessor's Office for 2024/2025 FY was \$1,637,764.60.	\$0
Contra Costa	No comments provided.	\$270
Del Norte	Refunds from Expenses - Other Costs	\$438
El Dorado	Timeshare direct charges	\$241,967
Humboldt	Assessor PCOR non-filing fee	\$9,923
Inyo	Sale of roll to Parcel Quest	\$6,000
Kern	Royalties Assessment & Tax Coll Fees Aircraft Exemption Fees Parcel Cut & Combine Fee Other Services Jury/Witness Fees From County Emp Miscellaneous Other Revenue OFS/Operating Transfer In Total	\$40,873 \$6,162 \$280 \$3,500 \$23,298 \$0 \$42 \$66,150 \$140,306
Kings	Parcel Quest payment	\$10,428
Los Angeles	Fines, Forfeitures & Penalties 88D3 State Aid Disaster - FY 25-26 8984 Federal Aid - Jan 2025 Fires	\$891,392 \$147,446 \$49,149

County	Comments	Income
	Other Charges For Services Miscellaneous Revenue (include Co-Generation Revenue) Prior Commitment Cancellations / Revenue Refunds Total	\$19,092 \$58,652 \$384,480 \$1,550,211
Mariposa	Documents, tax roll sales	\$11,878
Merced	Assessor Late Fees	\$76,850
Mono	No comments provided.	\$5,482
Napa	Revenue Transfers in from Special Revenue Funds for scanning building records into Megabyte.	\$109,008
Placer	LEOP penalty fees P58/P19 late fees collected Total	\$10,014 \$4,090 \$14,104
Riverside	No comments provided.	\$3,605,115
San Bernardino	Interest & Penalties Delinquent Taxes Special Assessment All Prior Years Special Assessment Current Year Data Access Fee Auditing Fee Collection Fees Other (incs Data Sharing, Refunds, Subpoenas) Total	\$11,648.44 \$35,553.25 \$338,665.63 \$385.00 \$518.00 -\$8,832.00 \$66,183.96 \$444,122.28
San Diego	No comments provided.	\$745,979
San Luis Obispo	State Aid-AB818 from our Trust fund. One time revenue, used to fill funding gap for FY 2024-25 cut budget target.	\$97,065
San Mateo	Data Acquisition PARCELQUEST Assessment System & Application Trust Fund Sales of Literature State Disability Income Reimbursement Refunds Total	\$17,520 \$1,098,967 \$118 \$30,772 \$287 \$1,147,667
Santa Clara	No comments provided.	\$903,336
Sierra	From Alpine County for their share of Megabyte From the SCAAP Grant Total	\$67,329 \$20,000 \$87,329
Solano	Map Recording Fees	\$17,955
Sonoma	Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$3,571; DMP Revenue; and additional General Fund Contributions.	\$430,771
Stanislaus	COS/LEOP Penalties	\$35,163
Sutter	Revenue Share from Parcel Quest	\$7,976

County	Comments	Income
Ventura	Parcel Quest 24/25 revenue share.	\$10,829
Yuba	Yuba County's contribution to the Yuba County Assessor's Office	\$2,692,526

SECTION II: LOCAL ROLL AND WORKLOAD STATISTICS

The following list of tables includes information gathered from the questionnaire related to the Assessors' local assessment roll and workload. For statistical data for each dataset listed, select the available link.

Table D: [Local Roll Value and Statistics](#) – Dataset included as reference. This statistical data is not collected as part of the questionnaire.

Table E: [Secured Residential Vacant Land, Single Family, Condominiums](#)
[Secured Residential Manufactured Homes, Time Shares, Multi Family Homes](#)
[Secured Commercial and Industrial](#)
[Secured Rural and Agricultural](#)
[Secured Miscellaneous](#)
[Table E Comments – Column 17 "Other" Secured Not Included](#)
[Unsecured Aircraft and Vessels](#)
[Unsecured Property Improvements](#)
[Unsecured Miscellaneous](#)
[Table E Comments – Column 28 "Other" any Unsecured Not Included](#)
[Distribution of Local Roll Totals](#)

Table F: [Real Property Workload Data, Transfers](#)
[Real Property Workload Data, New Construction](#)
[Real Property Workload Data, Miscellaneous and Mapping](#)
[Real Property Workload Data, Proposition 8](#)
[Real Property Workload Data, Miscellaneous and Non-Proposition 13](#)
[Table F Comments – Column 24 "Other" Real Property that is Annually Valued](#)

Table G: [Real Property Workload Data, Miscellaneous and Propositions 19, 58, 60, 90, 110, 193](#)

Table H: [Business Property Workload Data, Specific Property Statements](#)
[Business Property Workload Data, General Property Statements](#)
[Table H Comments– Column 10 "Other" Business Property Assessments](#)

Table I: [Business Property Workload Data, Audits](#)

Table E Comments – Column 17 "Other" Secured Not Included

County	Comments	Parcels	Assessed Value
Amador	Miscellaneous Vacant; Miscellaneous Improved	3	\$5,948,345
Butte	No comments provided.	98	\$16,672,282
Calaveras	Section 11	85	\$13,098,085
	Private underlying Mineral Rights	1071	\$741,208
	Non-Taxable Assessments - roll corrections to be processed to zero out non-taxables	1510	\$3,505
	Total	2,666	\$13,842,798

County	Comments	Parcels	Assessed Value
Colusa	No comments provided.	241	\$26,428,007
Contra Costa	No comments provided.	233	\$92,605,776
Del Norte	City (Phillips Factor) Cemetery Church Exempt County Native American Trust Exempt State Exempt Utilities Community Service District Imps (No Structure or Res) Misc Structures (No Res) UO Special Use Property w/ Multiple Use Total	12 4 39 32 3 2 3 1 58 124 8 4 290	\$81,309 \$160,897 \$20,113,530 \$21,000 \$0 \$0 \$0 \$0 \$4,551,334 \$12,349,829 \$195 \$2,316,415 \$39,594,509
El Dorado	Improvement Other Than Residence Environmentally Sensitive Land Cemeteries Section 11 Govt Agency Outside Jurisdiction Improved Multi Family Res 4 or more units Totals	281 189 16 4 572 1,062	\$34,223,105 \$1,583,042 \$505,505 \$200,641 \$911,692,065 \$948,204,358
Humboldt	Mobile Home Assessments	4,017	\$3,081,848,407
Inyo	No comments provided.	838	\$1,537,067,847
Kern	Transitional Use Exempt USA Owned Property Exempt State Property Exempt County Property Exempt City Property Exempt School Property Exempt Special District Property Exempt Redevelopment Agency Property Quasi-Government Property Assessor Utility Parcel Section 11 - City of LA Section 11 - Not LA Section 11 - Exempt City of LA Section 11 - Exempt, not LA Sump, buffer strips, landscape easements, etc Ag Water Well Sites Private Domestic Water Well Communications Tower State Assessed Water Companies Public Utility Mutual Water Company	47 6,094 1,383 1,076 3,684 681 2,498 43 2 1,278 647 334 13 59 160 14 17 25 5 90 135 106	\$5,595,052 \$1,141,868 \$21,618 \$7,551,617 \$441,783 \$44,222 \$3,202,863 \$404,430 \$1,063,968 \$0 \$26,603,545 \$30,706,529 \$0 \$0 \$1,410,263 \$388,055 \$93,402 \$3,186,271 \$0 \$90,163,061 \$125,486,129 \$2,857,335

County	Comments	Parcels	Assessed Value
	Private Water Company	38	\$52,215,680
	Water Rights	7	\$4,210,416
	Canals	288	\$2,209,232
	Community Water System	63	\$3,262,204
	Groundwater Recharge Pond	5	\$0
	Commercial improvements not PI	1	\$10,750
	Total	20,235	\$362,270,293
Kings	Comm-Trans & 1 SFR; Comm-Trans & > 1 SFR; Churches; Churches & 1 SFR; Church w/mobile home; Hospitals; Schools/Museums; Schools/Museums & 1 SFR; Schools/Museums & > 1 SFR; School/Museums & MH(S); Rehab/Center & 1 SFR; Private Road; Water Companies; Water Companies & Misc Imp; Ditch Companies; Ditch Co & > 1 SFR & MH(S); Ditches/Water Storage; Ditches/Water Stor & > 1 SFR; Secured Wells or Canals; Ditches/Water Stor & Misc Imp; Evaporation Ponds; Evaporation Ponds w/ misc imps; Landscape Strip; Assessed on Utility Roll; Mineral Rights; Pipeline Easements; Government Exempt; Properties; Housing Authority; State of California; Unknown; Unassigned	699	\$338,085,894
Los Angeles	Lifts & Pipeline: Cross Reference Map book 8900	688	\$583,053,379
	Recreational: 60-69 Vacant	148	\$1,283,783,591
	Recreational: 60-69 Improved	2,081	\$8,986,849,427
	Institutional: 70-79 Vacant	137	\$69,322,548
	Institutional: 70-79 Improved	9,199	\$45,834,361,564
	Miscellaneous: 80-81 Vacant	577	\$126,231,875
	Miscellaneous: 80-81 Improved	647	\$577,710,096
	Miscellaneous: 82 Vacant	0	\$0
	Miscellaneous: 83 Vacant	217	\$70,851,999
	Miscellaneous: 83 Improved	26	\$268,721,064
	Miscellaneous: 84 Vacant	33	\$1,840,076
	Miscellaneous: 84 Improved	4	\$318,790
	Miscellaneous: 85-87 Vacant	127	\$8,308,527
	Miscellaneous: 85-87 Improved	10	\$5,378,426
	Miscellaneous: 88 Vacant	1,673	\$230,415,940
	Miscellaneous: 88 Improved	243	\$3,047,306,643
	Miscellaneous: 89 Vacant	116	\$121,478,087
	Miscellaneous: 89 Improved	50	\$136,322,028
	Miscellaneous: Other Vacant	91	\$410,860,903
	Miscellaneous: Other Improved	243	\$1,044,731,345
	Secured Personal Property & Fixtures	0	\$12,343,272,446
	Total	16,310	\$75,151,118,754
Madera	No comments provided.	90	\$169,378,456
Merced	Section 11	85	\$17,810,330
Monterey	Other categories	7,317	\$825,489,854
	Additional properties that did not fit into "other"	30	\$5,083,816

County	Comments	Parcels	Assessed Value
	categories" Total	7,347	\$830,573,670
Napa	Condo/Commercial Common Area Condo/Townhouse Common Area Improved Land Non-Taxable Improved Land R/W Improved Land Valued by S.B.E. Manufactured Home Pards PUD Res Common Area Vacant Land Non-Taxable Vacant Land R/W Vacant Land Valued by S.B.E. Total	10 337 290 10 6 30 21 1030 173 163 2,070	\$0 \$163,724 \$50,247 \$0 \$0 \$196,762,636 \$0 \$1,000 \$150,959 \$0 \$197,128,566
Orange	State Assessed property Minimum value & out of district Associated with another parcel Water company parcels Wholly Exempt Other misc. not included in above <i>Subtotal</i> Less Possessory Interest (see line 15) Total (excluding lines 1-16)	4,890 1,582 15 66 18,186 2,949 27,688 -3,833 23,855	\$0 \$61,743,168 \$10,717,586 \$2,275,322 \$23,800,183,118 \$524,375,418 \$24,399,294,612 -\$3,462,755,653 \$20,936,518,959
Riverside	Secured business personal property.	2,281	\$2,084,002,042
Sacramento	Church/School/Welfare; Government Owned; Utilities Owned/Leased; Common Areas; Misc. Vacant Land.	17,287	\$2,978,314,333
San Diego	No comments provided.	15,082	\$14,452,942,534
San Joaquin	No comments provided.	211	\$80,750,600
San Luis Obispo	This count typically includes the following land use codes (LUCs): RD, retired parcels, land locked - vacant or improved, antenna site, well site, scenic easement, mooring/storage, tie-downs/port-A-port, misc., misc. imps-nil value. This count also includes Mineral Rights	0	\$0
San Mateo	Underwater & Marshland Government/Public Services Building Airport Water Co, Radio Station (Migrated) Water Company Pipeline/Canal (Migrated) Canal Pipeline Right-of-Way Water Rights	395 22 19 426 224 61 8 2 9 1	\$16,476,513 \$0 \$79,407,647 \$69,304,646 \$486,811,214 \$0 \$0 \$0 \$24,082,412 \$916

County	Comments	Parcels	Assessed Value
	Highway & Streets Total	786 1,953	\$14,810,630 \$690,893,978
Santa Clara	No comments provided.	4,122	\$32,705,101,018
Santa Cruz	Publicly (Government) Owned Properties	2,426	\$9,248,476
Shasta	Section 11 Properties Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels. Total	76 11,161 11,237	\$43,469,933 \$2,826,746 \$46,296,679
Sierra	See attached Land Use Code (No attachment provided). Those included on the sheet are part of the total assessed value reported of \$186,677,316 the detail of how many of each Use Code or the amount attributable to each code is not available.	0	\$0
Siskiyou	Church Welfare Ex Section 11 Other Districts School Districts Utilities Municipal County State Federal Total	81 243 53 357 133 271 911 844 701 5,810 9,404	\$32,178,101 \$197,669,466 \$952,702 \$134,738 \$0 \$0 \$0 \$0 \$0 \$0 \$230,935,007
Solano	Information not yet available in new Property Tax System.	7,803	\$95,431,648
Sonoma	Common Areas	32	\$4,201,188
Stanislaus	Government Owned Property	3,214	\$76,296,798
Sutter	Cell Towers Government Non-Taxable Government Taxable Private School Water company Total	5 605 169 4 65 848	 \$33,046,953
Tehama	Water Disposal Well	2	\$412,698
Tulare	No comments provided.	848	\$88,573,958
Tuolumne	No comments provided.	434	\$122,010,971
Ventura	No comments provided.	8,582	\$97,305,956

County	Comments	Parcels	Assessed Value
Yolo	No comments provided.	20	\$33,218,044
Yuba	4 or more apt units	209	\$286,385,169
	Mobile home park	34	\$33,575,934
	Group quarters/retirement home	11	\$26,720,898
	Miscellaneous improvements	252	\$36,659,847
	Water rights	46	\$211,042
	Hunting & fishing rights	14	\$1,151,476
	Timber	37	\$7,160,305
	Historic Property	2	\$33,364
	Misc Rural or Ag	109	\$38,987,083
	Undedicated Streets	8	\$66,484
	Transportations Terminals	2	\$940,281
	Airports	1	\$169,792
	Gov't, local districts, schools, railway	1598	\$2,129,649
	Total	2,323	\$434,191,324
	Yuba County does not maintain use codes that exactly match the SBE categories. Therefore, many of our codes were put in this miscellaneous category.		

Table E Comments – Column 28 "Other" any Unsecured Not Included

County	Comments	Units	Assessed Value
Amador	No comments provided.	124	\$4,992,161
Butte	No comments provided.	1,199	\$170,987,037
Colusa	No comments provided.	137	\$19,111,766
El Dorado	Mining Claims	6	\$51,520
Humboldt	No comments provided.	17	\$47,809
Inyo	No comments provided.	235	\$ 10,873,358
Kern	Communication Tower	15	\$ 980,863
	MH Supplemental Bills	2	\$0
	Intracounty Pipelines	29	\$ 127,076,206
	Intercounty Pipelines	34	\$ 54,622,996
	Building Improvements	363	\$ 92,561,099
	Residential Improvements	253	\$ 12,019,736
	Mobile Home Personal Property	1	\$0
	Total	697	\$287,260,900
Kings	810 Assessments	814	\$87,827,992
Madera	No comments provided.	165	\$73,218,151
Mariposa	Unpatented Mining Claim.	92	\$319,630
Monterey	Spreckels Water Co	1	\$1,752,100

County	Comments	Units	Assessed Value
	California-American Water Co	1	\$8,204,490
	California American Water Co	1	\$400,000
	Little Bear Water Company Inc	1	\$1,500
	Alisal Water Corporation	1	\$340,250
	California Water Service Co	1	\$1,266,200
	California Water Service Co	1	\$140,690
	Little Bear Water Co	1	\$3,000
	San Lorenzo Mutual Water Co	1	\$642,870
	Total	9	\$12,751,100
Nevada	No comments provided.	432	\$21,680,029
Orange	Right-of-way pipeline assessment	9	\$7,282,246
Riverside	Mining Claims.	27	\$1,128,795
San Joaquin	No comments provided.	933	\$475,835,626
San Luis Obispo	All remaining 8-series unsecured assessments that were not included in: General Aircraft, Certified Aircraft, Fractionally Owned Aircraft, Vessels, Personal Property, Fixtures	20,997	\$31,056,341
Santa Clara	No comments provided.	17,431	\$0
Sierra	Unable to determine specific items reported here. Mining claims	1,122	\$10,318,031
Siskiyou	Quarries	4	\$898,490
	Severed Rights	6	\$7,798,449
	Total	10	\$8,696,939
Sonoma	Utility - Water Companies	7	\$2,594,559
Stanislaus	Unsecured sand and gravel.	1	\$65,693
Tulare	No comments provided.	20	\$1,312,791
Ventura	No comments provided.	6	\$3,630,098
Yuba	Mining	18	\$165,339
	Leasing Co	95	\$11,049,279
	Right of Way SFPP	1	\$482,491
	Total	114	\$11,697,109

Table F Comments – Column 24 "Other" Real Property that is Annually Valued

County	Comments	Parcels
Colusa	Now that Colusa County is receiving permits issued electronically, we only review permits that may be a reassessable event. Permits deemed repair and maintenance are not tracked.	0
Humboldt	Possessory Interest.	594

Kings	515 and low-income housing	41
Los Angeles	Countywide Pipeline Assessments: SV67 Account #4.01 Water Distribution: Mapbook 8920 Possessory Interest: Mapbook 8940 Total	39 697 9,930 10,666
Merced	Contract Duck Clubs.	157
Orange	Possessory Interest Properties.	3,833
San Luis Obispo	Total property count for mines and quarries (QM)	0
San Mateo	All For California Water Service Co	224
Santa Cruz	Manufactured Homes	2,778
Sonoma	Geothermal Possessory Interest Manufactured Homes Total	97 1,438 4,783 6,318
Stanislaus	Sand and gravel	13
Ventura	No comments provided.	79

Table H Comments – Column 10 "Other" Business Property Assessments

County	Comments	Units
Contra Costa	No comments provided.	1,579
El Dorado	Historically exempt aircraft assessments.	73
Humboldt	No comments provided.	549
Inyo	Possessory Interest property.	196
Los Angeles	Apartment Houses Cell Towers Total	931 915 1,846
Madera	No comments provided.	627
Monterey	Water Companies.	9
Nevada	No comments provided.	432
Riverside	No comments provided.	27
San Luis Obispo	Low-value unsecured assessments, those not already accounted for in other categories.	14,692
San Mateo	No comments provided.	937
Santa Clara	No comments provided.	11,017
Santa Cruz	Low-value.	2,431

Tulare	No comments provided.	1,521
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SECTION III: ASSESSMENT APPEALS STATISTICS

The following list of tables includes information gathered from the questionnaire related to the Assessors' assessment appeals program. For statistical data for each dataset listed, select the available link.

Table J: [Appeals Boards and Hearing Officers](#)

Table K: [Distribution of Assessment Appeals by Property Types](#)

Table L: [Assessment Appeals Activity](#)

APPENDIX: OTHER COMMENTS

Additional comments related to the various tables in this report.

Table A-L Comments – "Other Comments"

County	Comments
Del Norte	<p>Table F, line 6 Building Permit Jurisdictions include: County of Del Norte - Building Department County of Del Norte - Environmental Health Department City of Crescent City HCD CA Dept of Health Coastal Commission</p>
El Dorado	<p>Table E – Distribution of Property Taxes – Residential – Questions 6 & 7: This year's data varies from previous years. Our land use code categories differ from the categories used in the BOE template. We classify our multi-family residential as 2 to 3 units or 4 or more units. For this reason, our 2 or 3 unit data is reported on line 6. Our 4 or more unit is reported on the "Comments 2" section. This has created a large variance between what was reported on line 17 in previous years in comparison to this year.</p> <p>Table F – Line 16 Properties other than SFR on Prop 8: The majority of these are timeshares.</p> <p>Table F – Workload Indicators - Proposition 8 - Questions 17 & 18: In recent years, we have reported this data, but it was not accurate. We have internal procedures that need to be implemented before this data can be accurately tracked. For this reason, we are unable to report this information at this time.</p>
Monterey	<p>Table I, Question 3: the Auditor Appraisal team is comprised of 5 employees, 1) manager, 1) Appraiser III - position has been vacant since July 2024; 3) Appraiser I positions but only two filled, and one hired early 2025. Working with limited staff, we could not meet the mandatory total and that is why only 22 audits were completed for 2024-2025. We continue to struggle to find qualified Auditor Appraiser; therefore, we have an on-going recruitment to fill all vacancies as soon as possible.</p>
Orange	<p>For Question #1 of Table "H": The number of units reported included statements received and does not include notices for vessels under \$100,000 in value.</p> <p>For Questions 2 & 3 in Table "L": If the appeal application is withdrawn there would be no value reduction made, the outcome would be that the current assessment would remain. We have no tracking for the information requested for line numbers 2 & 3.</p>
Sacramento	<p>Table E, Line 27, "Escape Assessments from prior years' rolls" Number of units: 3428 Assessed Value: \$1,119,561,888 The above data for Table E, Line 27 is included in the total for Table E, Lines</p>

County	Comments
	<p>19-26.</p> <p>Table F, Line 12 "Total number of parcels with Proposition 8 Assessments (sum of lines 15 and 16)" This number includes gas & oil parcels, as well as manufactured home parcels.</p>
San Diego	<p>Table G, Questions 10 and 12: We currently do not have a verification mechanism to distinguish between approved and denied Family Farm exclusion claims, which limits our ability to track and report accurately. Total number of claims approved and denied for PROP 19 and PROP 58 are all combined.</p>
San Luis Obispo	<p>Table E, Lines 24 & 25: We do not carry this info on the unsecured roll.</p> <p>Table F, line 17: We do not track this info</p> <p>Table G, Lines 4 & 6: We do not track this info.</p> <p>Table G, Line 10: We don't track this information, and we don't have TDs on all denials, so the count is not 100% accurate. Use sum of line 11 + line 12 for this answer.</p> <p>Table G, Line 11: We don't track every denial, so this number may not be 100% accurate.</p> <p>Table I, Line 5: Dollar figures can vary by nature. Large discrepancies in total value from one year to another does not necessarily indicate an inconsistency in data.</p> <p>Table L, Line 5: Unable to track this data as appeal applications are not forwarded to our office unless they have been accepted by the clerk of the board.</p> <p>Table G: Line 5: This year's G5 & G9 triggers are this high because there was a huge back log of these triggers not being reviewed and posted in prior years.</p>
Stanislaus	<p>Table G: Question 4: Total of 73 claim forms were received - 70 were granted and 3 were denied.</p> <p>Table G: Question 6: 3 of the claim forms were denied that were received; 71 parcels were set up for re-assessment due to exceeding the \$1 M limit on prior exclusions granted</p>
Tuolumne	<p>Table A: The numbers differ widely from 2024 in some areas because we were better able to run reports that reflected just Assessor salaries and benefits than we were able to last year. We are an Assessor-Recorder office and with previous software it was hard to exclude the Recorder's office. Also, regarding revenue - we were better able to reflect our map sale revenue with the new software compared to the old. We feel these numbers are more accurate than they have been in previous years.</p>
Yuba	<p>If a column is not filled in, it is most likely because the information is not available, but the cell would not accept a written comment.</p>

County	Comments
	<p>Table E: The roll values reported are total values. No exemptions have been deducted.</p> <p>Table F line 19: Yuba County does not have a method for tracking calamity adjustments made periodically throughout the year.</p>