



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2015/019

April 7, 2015

TO COUNTY ASSESSORS:

**CORRECTIONS TO TABLE I AND TABLE J
OF A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS
ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES 2011-12 AND 2012-13**

Enclosed are the amended Table I and Table J of *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices* for 2011-12 and 2012-13. The corrections, highlighted in yellow, reflect assessment appeals activities in Orange and Riverside County for:

- Total Number of Appeals Held Over
- Total Number of Appeals To Be Resolved
- Outstanding Appeals Carried Over to Next Fiscal Year

These corrections made to the report have been posted on the BOE website at www.boe.ca.gov/proptaxes/pubcont.htm.

If you have questions regarding this report, please contact Angelica Parker in our County-Assessed Properties Division at angelica.parker@boe.ca.gov or at 1-916-274-3344.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:ap
Enclosures

TABLE I
DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES
 (As of June 30, 2012)

	Number of Residential Appeals Filed (1)	Number of Commercial & Industrial Appeals Filed (2)	Number of Rural Appeals Filed (3)	Number of Business Property Appeals Filed (4)	Number of Other Appeals Filed (5)	TOTAL NUMBER OF APPEALS FILED 2011-12 (6)	Number of Appeals Filed 2010-11 (7)	Percentage Change From 10-11 to 11-12 (8)	Total Number of Appeals Held Over (9)	Total Number of Appeals To Be Resolved (10)
Alameda	3,313	3,131	71	1,052	362	7,929	7,270	9.1%	9,923	17,852
Alpine		No Response					No Response			
Amador	24	16	2	3	3	48	69	-30.4%	4	52
Butte	527	71	2	62	0	662	802	-17.5%	172	834
Calaveras	74	47	23	7	42	193	176	9.7%	59	252
Colusa	0	4	0	3	0	7	4	75.0%	0	7
Contra Costa	881	926	39	421	0	2,267	4,726	-52.0%	3,736	6,003
Del Norte	9	15	0	0	0	24	8	200.0%	11	35
El Dorado	-	-	-	-	-	-	-	-	-	-
Fresno	1,164	684	201	538	1	2,588	2,623	-1.3%	958	3,546
Glenn		No Response					No Response			
Humboldt	26	28	1	5	14	74	78	-5.1%	31	105
Imperial	263	158	73	41	0	535	1,002	-46.6%	82	617
Inyo	2	9	0	6	0	17	44	-61.4%	20	37
Kern	785	745	269	92	1,094	2,985	3,292	-9.3%	4,067	7,052
Kings	17	65	16	9	40	147	235	-37.4%	173	320
Lake		No Response					No Response			
Lassen	43	5	8	1	0	57	39	46.2%	42	99
Los Angeles	28,612	16,310	0	2,514	6,843	54,279	52,252	3.9%	56,937	111,216
Madera	31	336	16	25	56	464	481	-3.5%	515	979
Marin	583	187	0	66	5	841	818	2.8%	501	1,342
Mariposa	7	0	0	0	0	7	8	-12.5%	9	16
Mendocino		No Response					No Response			
Merced	25	152	51	81	92	401	388	3.4%	604	1,005
Modoc	0	0	8	0	0	8	8	0.0%	8	16
Mono	-	-	-	-	104	104	-	-	400	504
Monterey	488	210	16	87	90	891	1,103	-19.2%	7	898
Napa	152	88	61	3	12	316	369	-14.4%	349	665
Nevada	108	79	0	15	1	203	321	-36.8%	161	364
Orange	9,067	4,854	170	3,143	308	17,542	16,769	4.6%	14,696	32,238
Placer	1,008	713	0	76	1,330	3,127	-	-	3,252	6,379
Plumas	16	3	3	-	-	22	52	-57.7%	17	39
Riverside	5,766	5,101	767	379	224	12,237	16,974	-27.9%	17,202	29,439
Sacramento	2,354	2,022	39	802	1,445	6,662	6,675	-0.2%	3,098	9,760
San Benito	9	6	1	1	0	17	52	-67.3%	77	94
San Bernardino	2,376	4,238	-	601	20	7,235	8,869	-18.4%	10,965	18,200
San Diego	12,047	4,388	627	642	1,512	19,216	15,745	22.0%	14,441	33,657
San Francisco	N/A	N/A	N/A	N/A	6,278	6,278	6,114	2.7%	7,014	13,292
San Joaquin	819	764	78	124	0	1,785	2,150	-17.0%	2,958	4,743
San Luis Obispo	250	99	36	49	251	685	573	19.5%	225	910
San Mateo	1309	871	33	220	18	2,451	1,755	39.7%	2,246	4,697
Santa Barbara	466	318	27	76	6	893	779	14.6%	819	1,712
Santa Clara	3,730	2,691	0	894	1,229	8,544	9,142	-6.5%	11,327	19,871
Santa Cruz		No Response					No Response			
Shasta	179	69	18	29	7	302	148	104.1%	62	364
Sierra	11	0	0	0	0	11	6	83.3%	3	14
Siskiyou	11	26	1	1	3	42	30	40.0%	21	63
Solano	116	443	7	51	0	617	645	-4.3%	122	739
Sonoma	1,457	635	93	141	48	2,374	2,513	-5.5%	444	2,818
Stanislaus	128	459	14	59	3	663	837	-20.8%	897	1,560
Sutter		No Response					No Response			
Tehama	207	37	11	8	N/A	263	210	25.2%	5	268
Trinity		No Response					No Response			
Tulare		No Response					No Response			
Tuolumne	8	9	0	0	0	17	24	-29.2%	22	39
Ventura	1,947	2,038	145	176	48	4,354	4,461	-2.4%	3,290	7,644
Yolo	178	282	65	41	76	642	1,138	-43.6%	1,488	2,130
Yuba		No Response					No Response			
Totals	80,593	53,332	2,992	12,544	21,565	171,026	171,777	-0.4%	153,490	324,516

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
 N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE J

ASSESSMENT APPEALS ACTIVITY FOR THE 2011-12 FISCAL YEAR
(As of June 30, 2012)

	Total Number of Appeals to be Resolved (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)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)		
Alameda	17,852	2,358	1,066	309	2,931	262	66	0	6,992	10,860
Alpine		No Response						No Response		
Amador	52	4	1	2	7	2	1	0	17	35
Butte	834	178	28	8	378	49	25	0	666	168
Calaveras	252	120	18	6	0	16	6	0	166	86
Colusa	7	3	4	0	0	0	0	0	7	0
Contra Costa	6,003	3,520	119	1	186	23	349	181	4,379	1,624
Del Norte	35	2	0	0	1	0	1	0	4	31
El Dorado	-	-	-	-	-	-	-	-	-	-
Fresno	3,546	1,269	294	5	436	5	33	0	2,042	1,504
Glenn		No Response						No Response		
Humboldt	105	20	1	13	13	-	3	-	50	55
Imperial	617	222	217	15	471	0	0	0	925	N/A
Inyo	37	16	0	0	21	2	1	0	40	N/A
Kern	7,052	1,382	402	9	395	52	273	0	2,513	4,539
Kings	320	36	9	1	14	0	0	0	60	260
Lake		No Response						No Response		
Lassen	99	14	0	0	0	0	0	0	14	85
Los Angeles	111,216	17,231	6,092	1,770	1,075	15,003	2,666	57	43,894	67,322
Madera	979	166	219	8	132	9	7	0	541	438
Marin	1,342	517	21	35	95	35	22	0	725	617
Mariposa	16	9	0	0	7	0	0	0	16	0
Mendocino		No Response						No Response		
Merced	1,005	280	64	6	159	1	5	0	515	490
Modoc	16	0	0	0	0	0	0	8	8	8
Mono	504	178	6	0	175	0	4	0	363	141
Monterey	898	310	128	12	328	21	0	0	799	99
Napa	665	101	3	2	59	0	0	0	165	500
Nevada	364	177	3	19	29	1	1	0	230	134
Orange	32,238	6,728	1,686	1,314	1,819	3,499	484	0	15,530	16,708
Placer	6,379	2,224	559	108	832	24	30	1	3,778	2,601
Plumas	39	11	1	2	-	-	-	-	14	25
Riverside	29,439	6,949	3,885	740	2,490	580	300	0	14,944	14,495
Sacramento	9,760	1,846	166	3	110	18	33	0	2,176	7,584
San Benito	94	56	13	0	2	0	1	0	72	22
San Bernardino	18,200	3,771	1,377	1,309	3,668	477	348	0	10,950	7,250
San Diego	33,657	5,511	1,059	285	14,426	217	22	0	21,520	12,137
San Francisco	13,292	1,934	481	208	778	1,983	179	0	5,563	7,729
San Joaquin	4,743	1,165	263	121	1,149	103	33	0	2,834	1,909
San Luis Obispo	910	395	18	0	0	18	21	0	452	458
San Mateo	4,697	836	83	0	1,059	49	4	0	2,031	2,666
Santa Barbara	1,712	262	24	1	389	1	9	0	686	1,026
Santa Clara	19,871	2,267	1,924	854	4,339	255	156	8	9,803	10,068
Santa Cruz		No Response						No Response		
Shasta	364	51	5	5	233	2	2	1	299	65
Sierra	14	2	0	1	7	0	0	0	10	4
Siskiyou	63	35	0	0	5	3	0	0	43	20
Solano	739	165	91	3	249	11	8	0	527	212
Sonoma	2,818	368	649	42	834	169	42	2	2,106	712
Stanislaus	1,560	206	32	30	243	11	25	0	547	1,013
Sutter		No Response						No Response		
Tehama	268	47	16	0	198	0	0	0	261	7
Trinity		No Response						No Response	0	0
Tulare		No Response						No Response	0	0
Tuolumne	39	24	0	0	4	0	0	0	28	11
Ventura	7,644	1,403	524	25	2,939	43	55	0	4,989	2,655
Yolo	2,130	417	44	235	496	15	51	14	1,272	858
Yuba		No Response						No Response		
Totals	324,516	64,786	21,595	7,507	43,181	22,959	5,266	272	165,566	159,261

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE I (Continued)

DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES

(As of June 30, 2013)

	Number of Appeals Filed 2011-12 (7)	Percentage Change From 2011-12 to 2012-13 (8)	Total Number of Appeals Held Over (Prior to 2012-13) (9)	Total Number of Appeals To Be Resolved (10)
Alameda	7,929	-12.6%	10,860	17,788
Alpine				
Amador	48	4.2%	5	55
Butte	662	-20.5%	168	694
Calaveras	193	-27.5%	86	226
Colusa	7	0.0%	0	7
Contra Costa	2,267	-43.7%	1,624	2,901
Del Norte	24	-8.3%	12	34
El Dorado				
Fresno	2,588	-48.5%	1,537	2,871
Glenn	N/A	N/A	No Response	N/A
Humboldt	74	117.6%	8	169
Imperial	535	-16.6%	465	911
Inyo	17	82.4%	33	64
Kern	2,985	-7.2%	3,071	5,842
Kings	147	-10.9%	303	434
Lake				
Lassen	57	-17.5%	85	132
Los Angeles	54,279	-28.9%	47,355	85,965
Madera	464	-32.3%	754	1,068
Marin	841	-21.8%	617	1,275
Mariposa	7	42.9%	0	10
Mendocino				
Merced	401	-19.0%	490	815
Modoc	8	75.0%	0	14
Mono	104	43.3%	141	290
Monterey	891	-17.4%	838	1,574
Napa	316	7.9%	506	847
Nevada	203	3.4%	191	401
Orange	17,542	-1.8%	16,708	33,929
Placer	3,127	-50.8%	3,402	4,939
Plumas	22	N/A		
Riverside	12,237	-26.1%	14,495	23,544
Sacramento	6,662	-33.8%	790	5,197
San Benito	17	11.8%	22	41
San Bernardino	7,235	-15.5%	7,250	13,365
San Diego	19,216	-24.3%	12,137	26,688
San Francisco	6,278	-9.4%	7,729	13,414
San Joaquin	1,785	-25.0%	1,885	3,223
San Luis Obispo	685	-54.5%	628	940
San Mateo	2,451	-17.1%	2,753	4,785
Santa Barbara	893	-25.1%	1,034	1,703
Santa Clara	8,544	-15.0%	10,068	17,328
Santa Cruz				
Shasta	302	-66.9%	65	165
Sierra	11	18.2%	0	13
Siskiyou	42	-16.7%	20	55
Solano	617	-32.9%	422	836
Sonoma	2,374	-32.8%	515	2,110
Stanislaus	663	-29.7%	1,018	1,484
Sutter	N/A	N/A	18	109
Tehama	263	-47.1%	7	146
Trinity				
Tulare				
Tuolumne	17	23.5%	11	32
Ventura	4,354	-18.9%	3,089	6,618
Yolo	642	-9.7%	1,153	1,733
Yuba	N/A	N/A	118	192
Totals	171,026	-22.5%	129,451	261,961

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero No Response = Question not answered

TABLE J (Continued)

ASSESSMENT APPEALS ACTIVITY FOR THE 2012-13 FISCAL YEAR
(Activities in 2012-13)

	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED	Outstanding Appeals Carried Over to Fiscal Year 2013-14
	Assessment Reduced (8)	Assessment Sustained (9)	Assessment Increased (10)		
Alameda	456	61	0	7,624	10,164
Alpine					
Amador	3	3	0	34	21
Butte	16	27	3	469	225
Calaveras	7	2	0	161	65
Colusa	0	0	0	7	0
Contra Costa	32	123	0	2,043	858
Del Norte	1	0	0	5	29
El Dorado					
Fresno	4	10	0	1,887	984
Glenn	No Response	No Response	No Response	14	N/A
Humboldt	1	2	0	111	58
Imperial	0	13	0	572	339
Inyo	0	1	0	47	17
Kern	4	7	0	2,446	3,396
Kings	1	2	0	190	244
Lake					
Lassen	0	0	0	38	94
Los Angeles	12,083	132	59	35,550	50,415
Madera	49	2	0	239	829
Marin	31	11	0	623	652
Mariposa	0	0	0	2	8
Mendocino					
Merced	8	5	0	338	477
Modoc	0	0	0	5	9
Mono	No Response	No Response	No Response	99	191
Monterey	7	5	0	784	790
Napa	1	10	0	219	628
Nevada	3	3	0	219	182
Orange	2,924	400	1	18,322	15,607
Placer	144	9	0	2,678	2,261
Plumas					
Riverside	708	315	1	12,275	11,269
Sacramento	36	235	2	5,197	0
San Benito	0	0	0	21	20
San Bernardino	141	108	1	6,487	6,878
San Diego	159	24	3	12,182	14,506
San Francisco	1,981	168	0	5,992	7,422
San Joaquin	48	14	0	1,348	1,875
San Luis Obispo	39	38	0	525	415
San Mateo	63	10	1	1,801	2,984
Santa Barbara	0	7	0	755	948
Santa Clara	237	202	14	9,882	7,446
Santa Cruz					
Shasta	1	0	0	95	70
Sierra	0	0	0	3	10
Siskiyou	2	2	0	24	31
Solano	4	5	0	436	400
Sonoma	84	45	0	2,796	N/A
Stanislaus	7	23	0	666	818
Sutter	2	2	0	77	32
Tehama	0	2	0	135	11
Trinity					
Tulare					
Tuolumne	0	0	0	4	28
Ventura	21	28	0	3,797	2,821
Yolo	42	5	14	1,022	711
Yuba	0	27	0	91	101
Totals	19,350	2,088	99	140,337	122,304

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