



STATE BOARD OF EQUALIZATION
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State Controller

BRENDA FLEMING
Executive Director

No. 2021/040

September 15, 2021

TO COUNTY ASSESSORS:

**A REPORT ON BUDGET, PERSONNEL, AND
APPEALS DATA FOR 2019-2020 AND ROLL DATA FOR 2020-2021**

Enclosed is a copy of *A Report on Budget, Personnel, and Appeals Data for 2019-2020 and Roll Data for 2020-2021*. The data may be used for comparing your administrative and assessment operations with those of other Assessors.

This information was compiled from responses to questionnaires sent to all County Assessors. Any questions you have concerning the data reported by specific counties should be directed to the county involved.

Please note that tables A through J listed under Section I through Section III are no longer attached to this report. With the creation of the State Board of Equalization (BOE) Open Data Portal, these tables are now available at <https://www.boe.ca.gov/dataportal/>. This portal is intended to provide you with centralized access to the BOE's publicly available data in easy-to-use formats.

This report is posted on the BOE website at www.boe.ca.gov/proptaxes/pubcont.htm. If you have questions regarding the overall report, or would like to provide suggestions for improving the report's usefulness, please contact Ms. Terry Leung at terry.leung@boe.ca.gov or 1-916-274-3366.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:tl
Enclosure

A REPORT ON BUDGET, PERSONNEL, AND APPEALS DATA FOR 2019-2020

AND

ROLL DATA FOR 2020-2021

SEPTEMBER 2021

CALIFORNIA STATE BOARD OF EQUALIZATION

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BRENDA FLEMING, EXECUTIVE DIRECTOR



A Report on Budget, Personnel, and Appeals Data for 2019-2020 and Roll Data for 2020-2021

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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.

We would like to caution the reader to use care in comparing data contained in this report. Income, expenses, budgeted positions, and workload reported all relate to the 2019-2020 fiscal year. However, the 2020-2021 assessment roll was prepared during the 2019-2020 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. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Forty-seven of the fifty-eight counties reported data; however, Alpine, Calaveras, Inyo, Lake, Mendocino, Plumas, Santa Barbara, Sierra, Tehama, Trinity, and Tulare Counties did not provide data.

Please note that tables A through J listed under Section I through Section III are no longer attached to this report. With the creation of the BOE Open Data Portal, these tables are now available at <https://www.boe.ca.gov/dataportal/>. This portal is intended to provide you with centralized access to the BOE's publicly available data in easy-to-use formats.

Any questions concerning this report should be directed to the County-Assessed Properties Division at 1-916-274-3350. Any questions concerning the data submitted by a particular county should be directed to that county.

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.

Tables A through J listed under Section I through Section III are no longer attached to this report. These tables are now available on the BOE Open Data Portal. Following is the link to various tables regarding budgets and workload data, as well as assessment appeals statistics.

<https://www.boe.ca.gov/dataportal/catalog.htm?category=Property%20Taxes>

SECTION I

BUDGET AND PERSONNEL STATISTICS

SECTION II

LOCAL ROLL AND WORKLOAD STATISTICS

SECTION III

ASSESSMENT APPEALS STATISTICS

SECTION IV

APPENDIX

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Amador	Yearly dividend from CD Data Inc. for our data they sell.	\$7,876
Contra Costa	No comments provided	\$60
Del Norte	No comments provided	\$27,297
El Dorado	No comments provided	\$251,941
Fresno	State Supplementation for CAP Property Tax Admin Program (PTAP) Total	\$750,000 \$1,244,428 \$1,994,428
Humboldt	Real Property Non-Filing Fee	\$11,962
Imperial	No comments provided	\$100
Kern	Jury/Witness Fees Cash Overages CARES Act Reimbursements for COVID-Related Expenditures Total	\$90 \$4.50 \$247,679.46 \$247,789
Los Angeles	No comments provided	\$2,627,426
Mariposa	This is our petty cash income when customers come in and request a copy of an item	\$7,941
Merced	Assessor Late Fees Historical Aircraft Fee Stale Dated Warrant CARES Act Funding Total	\$19,482 \$105 \$13 \$9,930 \$29,530
Monterey	SSCAP Grant (State Aid)	\$170,000
Napa	Hazard Pay Spec Rec Fund: -AutoCad consulting -Multiple Listing Svc -Apex Software Total	\$5,416 \$4.5K \$2.4K \$1.9K \$14,218
Placer	LEOP penalty fees and Proposition 58 late fees collected	\$43,772
Riverside	No comments provided	\$1,960,211
San Benito	No comments provided	\$250,000
San Bernardino	Interest & Penalties Delinquent Taxes Special Assessment All Prior Years Special Assessment Current Year Auditing Fees Data Access Fee Prior Years Revenue Other/Data Sales Total	\$5,686 \$27,450 \$278,662 \$287.00 \$153.00 (\$2,058) \$56,046 \$366,226
San Luis Obispo	This is all income that isn't already accounted for in the other categories.	\$120,371
San Mateo	No comments provided	\$14,141

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Santa Clara	Interest - Deposits and Investments	\$15,176
	State - Other Grants and Aids	\$482,285
	Sale of Assessment Information	\$137,283
	Misc Income - Charges for Goods & Svcs	\$591,431
	Misc. Income - Other	\$6,000
	Cash Discounts Taken	\$589
	Transfers In - Covid 19 Reimb Obj 1	\$828,528
	Special Department Expense - Covid Obj 2	\$236,119
	Total	\$2,297,411
Sant Cruz	Intra-Fund Transfer	\$81,871
	Non-Response Penalty	\$1,000
	Total	\$82,871
Shasta	Segregation Fees	\$425
Solano	No comments provided	\$161,243
Sonoma	Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$5,755; Prior year refund of \$655 for Prop Tax Law Guide; and On-time restoration of 3 time-limited Appraiser III positions.	\$250,270
Stanislaus	COS & LEOP penalties	\$100,797
	Intergovernmental Revenue	\$100,000
	Rebates	\$949
	County match	\$50,000
	Total	\$251,746
Sutter	The Assessor's Office doesn't receive any supplement admin funds directly and it doesn't show in our annual budget.	\$5,500
Ventura	CCCASE Billing Revenue	\$7,387
	ParcelQuest 19/20 Revenue Share	\$12,500
	Historical Aircraft fees	\$595
	Total	\$20,482
Yolo	No comments provided	\$53,341
Yuba	No comments provided	\$1,563,130

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Amador	Miscellaneous Vacant - Miscellaneous Improved	422	\$69,232,384
Butte	No comments provided	112	\$41,757,689
Colusa	No comments provided	45	\$2,953,268
Contra Costa	No comments provided	235	\$70,211,854
El Dorado	Number is an estimate of Land use codes 03,07,60,61,62,63,64,75,79,81,91,92,93,94,96,98	1,366	\$767,615,286
Glenn	Quarry properties	6	\$1,100,633
Humboldt	Exempt Property	6,109	\$526,371,412
Kern	Transitional Use	6	37,500
	Exempt USA Property	6,085	7,329,600
	Exempt State Property	1,245	43,137,387
	Exempt County Property	1,037	30,818,711
	Exempt City Property	3,466	84,197,902
	Exempt School Property	667	61,822,180
	Exempt Special District Property	2,386	54,784,909
	Exempt Redevelopment Agency Property	46	817,435
	Quasi-Government Property	2	2,525,986
	Assessor Utility Parcel	1,271	28,448,574
	Section 11 – City of LA	641	24,388,419
	Section 11 – Not LA	299	29,066,505
	Section 11 – Exempt City of LA	14	0
	Section 11 – Exempt, not LA	57	585,449
	Sump, buffer strips, landscape, easements, etc.	1,997	3,091,518
	Ag Water Well Sites	9	335,976
	Private Domestic Water Well	14	48,891
	Communications Tower	23	2,871,709
	State Assessed	281	4,449,961,329
	Water Companies	87	60,380,162
	Public Utility	136	91,058,276
	Mutual Water Company	102	2,098,368
	Private Water Company	38	32,039,892
	Water Rights	20	3,849,900
	Canals	306	2,044,380
	Community Water System	61	2,260,779
Groundwater Recharge Pond	8	0	
Commercial Improvements not PI	1	9,833	
	Total	20,305	5,018,011,543
Kings	3710 Comm-Trans & 1 SFR		
	3720 Comm-Trans & > 1 SFR		\$7,910,719
	8100 Churches		
	8110 Churches & 1 SFR		
	8150 Church w/mobile home		\$3,712,876

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	8200 Hospitals		\$18,484,915
	8500 Schools/Museums		
	8510 Schools/Museums & 1 SFR		
	8520 Schools/Museums & > 1 SFR		
	8550 School/Museums & MH(S)		\$2,046,308
	8610 Rehab/Center & 1 SFR		\$0
	9000 Private Road		
	9100 Water Companies		
	9190 Water Companies & Misc Imp		
	9200 Ditch Companies		
	9230 Ditch Co & > 1 SFR & MH(S)		\$1,043,753
	9300 Ditches/Water Storage		
	9320 Ditches/Water Stor & > 1 SFR		
	9380 Secured Wells or Canals		
	9390 Ditches/Water Stor & Misc Imp		\$14,216,625
	9400 Evaporation Ponds		
	9490 Evaporation Ponds w/ misc imp		\$479,825
	9500 Landscape Strip		\$34,209
	9600 Assessed on Utility Roll		\$86,622
	9700 Mineral Rights		
	9800 Incorporeal Hereditaments		
	9890 Pipeline Easements		\$4,515,049
	9900 Government Exempt Properties		\$0
	9910 Housing Authority		
	9920 State of California		\$0
	**** Unknown		\$1,052,767
	Deferred Inactives		\$7,061,945
	00 Unassigned		\$38,353
	Total	729	\$60,683,966
Lassen	No comments provided	38	\$2,004,754
Los Angeles	No comments provided	16,544	\$63,153,059,485
Madera	"Other" secured roll category items cannot be itemized with current data from our computer system.	1,731	\$110,182,490

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Marin	Floating Homes	380	\$96,493,251
	Common Areas	667	\$821,622
	Historical Significance	11	\$35,693,000
	Subject to Exemption	915	\$218,402,580
	Government Owned	4,217	\$0
	State Valued	89	NT
	Total	6,279	\$351,410,453
Merced	Section 11	78	\$13,873,512
Mono	Geothermal	14	\$152,303,110
Monterey	Publicly Owned	3533	\$0
	Publicly Owned Taxable	29	\$340,397
	Fraternal Organizations	58	\$10,955,131
	Churches	303	\$12,333,432
	Taxable Schools	65	\$15,870,977
	Private Hospitals	49	\$209,737,851
	Cemeteries	24	\$3,099,847
	Museums	14	\$9,966,387
	Private Roads	1356	\$24,137,581
	SBE Assessed	122	\$1,145,146
	Utilities Assessed on Local Roll	266	\$300,270,618
	Condo Common Area	462	\$156,132
	Percolation Lots	17	\$434,641
	Labor Camps	25	\$12,787,503
	No Use Code Applies	574	\$9,914,513
Total	6,897	\$611,150,156	
Napa	Condo/Commercial Common Area	2	\$0
	Condo/Townhouse Common Area	308	\$38,423
	Improved Land Non-taxable	293	\$45,043
	Improved Land R/W	10	\$0
	Improved Land Valued by S.B.E.	5	\$0
	Manufactured Home Parks	34	\$158,888,346
	PUD Res. Common Area	10	\$0
	Vacant Land Non-taxable	1008	\$0
	Vacant Land R/W	159	\$128,813
	Vacant Land Valued by S.B.E.	164	\$204,000
	Total	1,993	\$159,304,625
Orange	Minimum value & out of district	1,451	\$45,991,744
	Associated with another Parcel	21	\$13,564,819
	Water company parcels	66	\$2,074,691
	Wholly Exempt	18,100	\$19,019,995,712
	Other misc not included	2,922	\$414,833,103

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Total	22,560	\$19,496,460,069
Sacramento	Church/School/Welfare Government Owned Utilities Owned/Leased Common Areas Misc. Vacant Land Total	15,812	\$2,055,014,756
San Diego	No comments provided	15,050	\$12,643,717,497
San Joaquin	We are unable to determine the source of the 226 'other' secured assessments reported by Megabyte.	226	\$45,398,497
San Mateo	No comments provided	1,858	\$475,260,025
Santa Clara	No comments provided	2,418	\$22,662,309,319
Santa Cruz	Publicly (Government) Owned Properties	2,710	\$12,265,358
Shasta	Section 11 Properties Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels. Total	77 11,092	\$32,301,180 \$34,441,830
Siskiyou	Churches Welfare Ex. Section 11 Other Districts School Districts Utilities Municipal County State Federal Total	92 236 41 477 135 271 859 849 700 5,750 9,410	\$32,733,284 \$199,619,824 \$783,936 \$81,939 0 0 0 0 0 0 \$233,218,983
Solano	Table E Residential Line 6 & 7 have been combined. Table E Rural/Agricultural Lines 10,11,12 have been combined. <u>Question 17 Itemization:</u> Religious Facility parcels School Hospital parcels Cemetery Cultural Use Club/Lodge Common Area Right of Way Taxable Below Minimum Value	 305 53 20 28 26 29 29 275 13 3,720	 \$323,239,557 \$95,706,265 \$1,828,603,188 \$9,451,153 \$8,854,184 \$19,715,979 \$19,715,979 \$0 \$5,022,247 \$270,027

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Governmental & Miscellaneous	4,271	\$42,451,096
	Newly Created Parcels	78	\$0
	Total	8,818	\$2,333,313,696
Sonoma	Common Areas	1,904	\$7,409,852
Stanislaus	Government owned properties	3,149	\$67,300,152
Tuolumne	Church	57	\$37,953,645
	Welfare Organizations	18	\$17,722,259
	Unsecured Roll Parcels to Secured per R & T code 2190	0	\$0
	Factored Public Lands	347	\$54,025,881
	Water Companies	8	\$2,193,572
	Mineral Rights only	286	\$195,133
	Imps assessed to other than owner of the Land	3	\$154,321
	Total	719	\$112,244,811
Yolo	No comments provided	350	\$67,115,570
Yuba	4 or more apt units	204	\$167,774,27
	Mobile home park	35	\$27,863,147
	Group quarters/retirement home	11	\$24,105,923
	Miscellaneous improvements	241	\$26,385,061
	Water rights	46	\$193,081
	Hunting & fishing rights	14	\$1,052,912
	Timber	37	\$5,925,334
	Historical property	2	\$30,517
	Misc rural or ag	115	\$30,957,625
	Undedicated streets	2	\$60,790
	Transporation terminals	2	\$2,562,978
	Airports	1	\$66,801
	Gov't, local districts, schools, railway	1535	\$1,845,925
	Yuba County does not maintain use codes that exactly match the SBE categories, therefore, many of our codes were put in this MISC. category. If it is felt that some of these property types would more aptly fit in a different SBE category, please advise us as to the change and that can be done for future reports.		
	Total	2,245	\$288,824,370

Table E – Column 28 “Other” any Unsecured not Included

County	Comments	Units	Assessed Value
Amador	No comments provided	85	\$1,550,172
Butte	No comments provided	46	\$193,583
Colusa	No comments provided	158	\$15,123,470
El Dorado	Estimate.	185	\$35,223,232
Humboldt	Mining Claims	17	\$52,542
Kern	Communication Tower	49	\$2,837,948
	MH Supplemental Bills	2	\$0
	Intracounty Pipelines	32	\$107,635,347
	Intercounty Pipelines	39	\$52,045,663
	Building Improvements	391	\$75,879,848
	Residential Improvements	283	\$11,502,726
	Mobile Home Personal Property	1	\$20,492
	Total	797	\$249,922,024
Madera	"Other" unsecured roll category items cannot be itemized with current data from our computer system.	296	\$49,182,818
Marin	Floating Homes	78	\$11,560,920
Mariposa	No comments provided	100	\$433,962
Monterey	Spreckles Water Company 870-000-001		\$2,193,480
	California-American Water Co. 870-000-002		\$4,684,890
	California-American Water Co. 870-000-006		\$400,000
	Little Bear Water Co. 870-000-007		\$1,500
	Alisal Water Co. 870-000-008		\$453,610
	California Water Service Co. 870-000-009		\$1,180,650
	California Water Service Co. 870-000-010		\$99,720
	Little Bear Water Co. 870-000-011		\$3,000
Total	21,807	\$3,085,521,084	
Nevada	No comments provided	475	\$19,875,749
Orange	Right-of-way pipeline assessment	8	\$5,948,482
Riverside	No comments provided	30	\$1,059,468
San Joaquin	We are unable to determine the specific items reported here by Megabyte.	2	\$16,380
San Luis Obispo	All remaining unsecured assmt not included in lines 19 - 23.	22,830	\$36,566,082
Santa Clara	No comments provided	2,652	No value given
Siskiyou	Quarries	5	\$1,239,387
	Severed Rights	7	\$7,253,264
	Total	12	\$8,492,651
Sonoma	Utility - Water Companies	6	\$1,803,875
Stanislaus	Unsecured Sand & Gravel	1	\$443,198
Ventura	Oil REO Property	547	\$493,969,633
	Oil REO	163	\$6,345,508
	Total	710	\$500,315,141
Yolo	No comments provided	18	\$15,651,951

Table F – Column 31 “Other” Real Property that is annually valued

County	Comments	Parcels
Humboldt	Possessory Interests	693
Kings	2020- 515 and Low Income Housing Reviews APN 021-500-006 038-260-063 012-161-054 012-231-042 017-210-003 021-070-006 008-410-009 014-230-048 021-380-018 023-240-017 023-290-029 030-260-053 034-130-066 034-142-016 034-220-008 038-260-051 040-280-042 021-160-002 011-420-045 011-420-046 004-261-036 011-060-004 014-230-056 020-064-002 020-232-024 021-290-036 023-450-006 030-240-031 030-240-032 032-200-038 034-130-046 034-150-041 038-400-005 040-143-004	34
Los Angeles	No comments provided	9,067
Merced	Contract Duck Clubs	157
Orange	Items are all Possessory Interest properties.	3,967
San Luis Obispo	Assmts w/ QM triggers cleared during roll year (06-28-19 to 07-16-20).	20
San Mateo	No comments provided	222
Santa Cruz	Manufactured Homes	2,597

Table F – Column 31 “Other” Real Property that is annually valued

County	Comments	Parcels
Sonoma	Possessory Interest	1,922
	Manufactured Homes	4,707
	Total	6,629
Stanislaus	Sand & Gravel	13
Ventura	Water Companies	210
	Sand and Gravel	77
	Total	287

Table G – Column 11 “Other” Business Property Assessments

County	Comments	Units
Contra Costa	No comments provided	1,738
Humboldt	Industrial Assessments	13
Los Angeles	No comments provided	25,670
Riverside	No comments provided	30
San Luis Obispo	Unsecured assmts w/ Tcode = 0-99 (low value accounts).	18,146
San Mateo	No comments provided	1,124
Santa Clara	No comments provided	3,464
Santa Cruz	Low Value Accounts	2,716
Ventura	Cable Companies (Area 30)	47
	Vending Companies (Area 84)	17
	Leasing Companies (Area 86)	1,078
	Total	1,142

“Other Comments”

County	Comments
Amador	<p>The totals for E3, E6 & E7 are Included in E2 The total for E11 is included in E10 The total for G10 is included in F9</p>
Del Norte	<p>Table F, Questions 2-5. Our County does not track reappraisable transfers by property type. The total is 596, including single-family residences/manufactured homes, multi-family residences, and commercial/industrial properties.</p> <p>Table J, Questions 1-9. There were 3 applications that were neither a stipulation or a withdrawal. A hearing was not held within two years of the timely filing of an application for reduction in assessment per Rule 309. The applicant's opinion of the value stated in the application was conclusively determined by the board to be the basis upon which property taxes were to be levied.</p>
Orange	<p>For Questions 2 & 3 in Table J: 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> <p>For Question 3 of Table "G": The number reported is the total number of Tax Bills Issued. The total number of aircraft is 34.</p> <p>For Question 5 of Table "G": The number reported is the total number of bills generated, the total number of accounts is 23,269.</p>
El Dorado	<p>Table J Questions 7, 8 , 9: Appeals were not heard in spring of 2020 due to COVID. Appeals were postponed until March of 2021. Therefore, 0 was entered in questions 7-9.</p>
Modoc	<p>Prop. 8 Line 17 - Unable to determine Prop. 8 Line 18 - Unable to determine</p>
Sacramento	<p>Table E, Line 27, "Escape Assessments from prior years' rolls" – Number of units: 2,608 Assessed value: \$345,598,435</p> <p>The above data for Table E, Line 27 is included in the totals for Table E, Lines 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 Luis Obispo	<p>Table F, lines 24 & 26: We do not keep this data. Unable to determine. Table G, line 5 - We do not use this program. All statements are mailed out.</p>
Tuolumne	<p>Table J, Questions 7,8,9 at the time this report is due we have one real property appeal hearing scheduled with Safeway. I do not know the outcome to report it.</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. The roll values reported on Table E are total values. No exemptions have been deducted. Table F line 19: Yuba County does not have a method for tracking calamity adjustments made periodically throughout the year.</p>