



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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BETTY T. YEE
State Controller

YVETTE M. STOWERS
Executive Director

No. 2022/038

July 29, 2022

TO COUNTY ASSESSORS:

**A REPORT ON BUDGET, PERSONNEL, AND
APPEALS DATA FOR 2020-2021 AND ROLL DATA FOR 2021-2022**

Enclosed is a copy of *A Report on Budget, Personnel, and Appeals Data for 2020-2021 and Roll Data for 2021-2022*. 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. Artemis Oestreich at artemis.oestreich@boe.ca.gov or 1-916-274-3390.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:ao
Enclosure

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

AND

ROLL DATA FOR 2021-2022

JULY 2022

CALIFORNIA STATE BOARD OF EQUALIZATION

TED GAINES, SACRAMENTO

MALIA M. COHEN, CHAIR, SAN FRANCISCO

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BETTY T. YEE, SACRAMENTO

FIRST DISTRICT

SECOND DISTRICT

THIRD DISTRICT

FOURTH DISTRICT

STATE CONTROLLER

YVETTE M. STOWERS, EXECUTIVE DIRECTOR



A Report on Budget, Personnel, and Appeals Data for 2020-2021 and Roll Data for 2021-2022

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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 2020-2021 fiscal year. However, the 2021-2022 assessment roll was prepared during the 2020-2021 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, Calaveras, Colusa, Glenn, Imperial, Inyo, Lake, Mendocino, Mono, Plumas, Sierra, and Trinity 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.	\$8,817
Butte	Auditing fees through the CCCase program.	\$5,000
Del Norte	No comments provided.	\$35,465
El Dorado	No comments provided.	\$263,140
Fresno	State Supplementation for County Assessors Program (SSCAP) Property Tax Administration Program (PTAP) Total	\$150,000 \$20,000 \$170,000
Humboldt	Real Property Non-Filing Fee Interfund Revenue Total	\$20,930 \$458 \$21,388
Kern	No comments provided.	\$169,763
Los Angeles	Fines Forfeitures & Penalties Federal COVID-19 Grant Other Charges for Services Miscellaneous Revenue (include Co-Generation Revenue) Other Financing Sources Prior Commitment Cancellations/Revenue Refunds Total	\$968,320 \$18,429 \$52,656 \$13,949 \$426,433 \$4,488,161
Madera	Funds from CARES Act.	\$37,575
Mariposa	This is our petty cash income when customers come in and request copies of documents and maps.	\$10,083
Merced	Assessor Late Fees Historical Aircraft Fees Sale of Fixed Asset Stale Dated Warrant CARES Act Funding Total	\$7,752 \$175 \$9 \$72 \$26,034 \$34,042
Monterey	SSCAP GRANT (STATE AID) Unemployment Insurance refunds Total	\$170 \$15,453 \$185,453
Napa	No comments provided.	\$45,456
Nevada	Other Income represents State SSCAP Grant award for 20/21 FY.	\$193,787
Orange	No comments provided.	\$367,510

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Placer	LEOP penalty fees and Proposition 58 late fees collected	
	LEOP	\$34,682
	Prop 58 Late Fees	\$5,075
	Total	\$39,757
Riverside	CIO Penalty R&T 482	(\$9,533)
	R & T 2188 Timeshare Assessment Fee	\$2,113,241
	Hist Aircraft Exempt R&T 220.5	\$525
	Undivided Interest R&T Code 4151	\$357
	Cash Over-Short	\$7
	Rebates & Refunds	\$954
	Clearing	\$0
	Budget Reimbursement	\$20
	Other Miscellaneous Revenue	\$14
	Witness Jury Fees-Employees	\$15
	Interfund -Miscellaneous	\$63,410
	Total	\$2,169,011
Sacramento	American Rescue Plan and Payroll tax credit related to Covid Sick Leave and relocation allowance reimbursement.	\$203,778
San Benito	No comments provided.	\$250,000
San Bernardino	Interest & Penalties Delinquent Taxes	\$7,868
	Special Assessment All Prior Years	\$34,685
	Special Assessment Current Year	\$239,417
	COVID-19 Relief	\$178,222
	Auditing Fees	\$866
	Data Access Fee	\$51
	Prior Years Revenue	(\$78)
	Other/Data Sales	\$76,193
Total	\$537,224	
San Diego	Special Assessments	\$752,347
	Duplicating & Filing	\$500
	Jury Witness Fee	\$275
	Recovered Expenditures	\$1,256
	Total	\$754,378
San Joaquin	Cost Reimbursement-Coronavirus Relief	\$185,569
San Luis Obispo	No comments provided.	\$135,518
San Mateo	\$17,057 SDI payments and \$59 miscellaneous copy fee revenue.	\$17,116
Santa Barbara	LAFCO Billing	\$833
	Parcel Quest Revenue Sharing	\$9,043
	Total	\$9,876

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Santa Clara	No comments provided.	\$1,862,305
Santa Cruz	Intra-Fund Transfer Non-Response Penalty Total	\$204,555 \$1,000 \$205,555
Shasta	Charges for Services Segregation Fee Total	\$1,456 \$350 \$1,806
Solano	Federal Cares Act Revenue Mapping Recording Fees Total	\$15,105 \$188,954 \$204,061
Sonoma	<p>Table A Item #4: Only county general funds were included in this survey. An additional \$35,977 from the Assessor's Property Characteristics Special Revenue Fund was expended for Electronic Document Management Systems costs and Improvement Projects.</p> <p>In 2005 the state legislature suspended PTAGP funding. 13.0 full time employees were transferred from PTAGP to the Assessor General Fund on 07/01/06. Reserve funds are now gone.</p> <p>Table A Item #7: Sonoma County maintains a separate trust account for revenue from Assessor property characteristic data sales. An additional \$31,414 in property characteristic data sales revenue and \$5,056 in interest were collected in that account. The remaining PTAGP reserve fund balance earned \$0.26 in interest.</p> <p>Table A Item #9: "Other Income" Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$4,144; Prior year refund of \$11,699 for HRA Payroll benefits; and DMP Revenue.</p>	\$205,775
Tulare	Fee charge for mini roll report and tax roll report.	\$1,473
Tuolumne	Our County is switching budgeting software and we are unable to get info that does not also include the Recorder's office and staff, so not reporting this section at this time.	\$0
Ventura	ParcelQuest 20/21 Revenue Share Historical Aircraft Fees Federal COVID CARES Act Relief Aid Total	\$12,500 \$380 \$221,109 \$233,989
Yuba	Yuba County's contribution to the Yuba County Assessor's Office.	\$1,486,680

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Amador	Miscellaneous Vacant - Miscellaneous Improved	427	\$69,685,727
Butte	Land Use codes = UU or "00" or "" or "99" or "9999"	185	\$49,881,376
Contra Costa	No comments provided.	236	\$73,946,556
Del Norte	See attached Land Use Code. Those included on the sheet are part of the total assessed value reported of \$30,874,900 the detail of how many of each Use Code or the amount attributable to each use code is not available. Land Use Codes CC– City of CC (Phillips Factor/Section 11) CE – Cemetery (Commercial) CH – Church (Commercial) MI – Improvements (No structure or residence) MS – Miscellaneous Structure (No residence) Z – Special Use Properties w/ Multiple Use Total	 212	 \$30,874,900
El Dorado	No comments provided.	1,365	\$783,059,664
Humboldt	Exempt Property	6,134	\$544,630,593
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 Private Water Company	10 6,077 1,251 1,058 3,463 676 2,403 44 3 1,271 642 300 14 57 2,008 9 16 23 290 89 136 109 40	\$37,887 \$1,009,165 \$57,990 \$5,688,605 \$3,929,956 \$5,588,498 \$15,066,767 \$0 \$2,589,423 \$0 \$24,634,171 \$26,963,914 \$0 \$0 \$2,402,094 \$339,192 \$78,809 \$2,885,831 \$4,643,814,127 \$64,611,145 \$93,944,554 \$2,571,383 \$39,326,069

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Water Rights	20	\$3,889,782
	Canals	291	\$2,010,598
	Community Water System	61	\$2,415,332
	Groundwater Recharge Pond	8	\$0
	Commercial Improvements, not PI	1	\$9,934
	Total	20,370	\$4,943,865,226
Kings	Comm-Trans & 1 SFR	710	\$39,940,840
	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. Improvements		
	Ditch Companies		
	Ditch Co & > 1 SFR & MH(S)		
	Rehab/Center & 1 SFR		
	Private Road		
	Water Companies		
	Water Companies & Misc. Improvements		
	Ditch Companies		
	Ditch Co & > 1 SFR & MH(S)		
	Ditches/Water Storage		
	Ditches/Water Storage & > 1 SFR		
	Secured Wells or Canals		
	Ditches/Water Storage & Misc. Improvements		
	Evaporation Ponds		
	Evaporation Ponds w/ Misc. Improvements		
	Landscape Strip		
	Assessed on Utility Roll		
	Mineral Rights		
	Incorporeal Hereditaments		
	Pipeline Easements		
	Government Exempt Properties		
	Housing Authority		
	State of California		
	Unknown		
	Deferred Inactives		
	Unassigned		

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Los Angeles	Lifts & Pipeline		
	Cross Reference Mapbook 8900	698	\$437,114,010
	Recreational		
	60-69 Vacant	240	\$533,085,977
	60-69 Improved	1,971	\$7,297,568,924
	Institutional		
	70-79 Vacant	366	\$258,733,625
	70-79 Improved	9,016	\$39,548,005,154
	Miscellaneous		
	80-81 Vacant	879	\$363,880,616
	80-81 Improved	241	\$349,069,955
	82 Vacant	1	\$414,259
	83 Vacant	234	\$109,594,075
	83 Improved	13	\$59,135,758
	84 Vacant	33	\$1,694,364
	84 Improved	3	\$293,870
	85-87 Vacant	129	\$7,993,843
	85-87 Improved	8	\$4,036,621
	88 Vacant	1,825	\$370,749,648
	88 Improved	115	\$2,267,736,929
	89 Vacant	142	\$84,028,445
89 Improved	28	\$70,672,762	
Other Vacant	111	\$60,660,397	
Other Improved	111	\$1,342,184,397	
Secured Personal Property & Fixtures	0	\$11,195,471,367	
Total	16,164	\$64,392,125,536	
Madera	No comments provided.	1,316	\$104,642,551
Marin	No comments provided.	6,320	\$343,449,349
Merced	Section 11	79	\$14,148,785
Monterey	Publicly Owned	3,528	\$75,783
	Publicly Owned Taxable	29	\$343,915
	Fraternal Organizations	58	\$10,416,594
	Churches	303	\$12,211,874
	Taxable Schools	65	\$16,991,409
	Private Hospitals	49	\$207,964,370
	Cemeteries	24	\$3,142,730
	Museums	14	\$10,190,447
	Private Roads	1,363	\$24,731,259
	SBE Assessed	122	\$1,151,917
	Utilities Assessed – Local Roll	266	\$305,934,347
	Condo Common Area	463	\$157,748
	Percolation Lots	17	\$439,141
Labor Camps	25	\$14,688,780	

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	No Use Code Applies. Total	580 6,906	\$8,346,817 \$616,787,131
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 Parks PUD Residential Common Area Vacant Land Non-Taxable Vacant Land R/W Vacant Land Valued by S.B.E. Total	4 323 293 10 5 32 10 1,015 162 164 2,018	\$0 \$36,201 \$47,598 \$0 \$0 \$156,971,748 \$0 \$0 \$130,147 \$0 \$157,185,694
Orange	Minimum Value & Out of District Associated with Another Parcel Water Company Parcels Wholly Exempt Miscellaneous Not Included Above Total	1,448 19 66 18,089 2,926 22,548	\$74,148,502 \$12,519,445 \$2,272,978 \$19,512,701,174 \$422,036,881 \$20,023,678,980
Sacramento	Church/School/Welfare Government Owned Utilities Owned/Leased Common Areas Miscellaneous Vacant Land	16,031	\$2,145,116,508
San Diego	No comment provided.	15,222	\$12,772,962,685
San Joaquin	Unable to balance counts, put all other value in "other". I believe the difference is for fixtures and other tangible personal property.	90	\$152,701,484
San Mateo	Institutional Private Streets Public Streets & Highways Total	1,089 24 734 1,847	\$388,314,337 \$12,164,616 \$0 \$400,478,953

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Santa Barbara	6000-Recreational Open	310	
	6100-Drive-In Theaters	3	
	6200-Dance Halls	3	
	6300-Bowling Alleys	2	
	6400-Clubs, Lodging Halls	84	
	6500-Audotoriums, Stadiums	15	
	6600-Golf Courses	56	
	6700-Race Tracks, Riding Stables	4	
	6790-No Description Available	3	
	6800-Camps, Cabins	16	
	6900-Parks	315	
	6913-Section 11 Taxable Government Property	71	
	7000-Institutional	92	
	7100-Churches, Covent Rectory	291	
	7190-No Description Available	1	
	7200-Schools	186	
	7300-Colleges	19	
	7400-Hospitals	30	
	7500-Rest Homes	56	
	7521-No Description Available	2	
	7700-Mortuaries, Cemeteries, Mausoleums, Columbarium	30	
	7800-Public Buildings, Firehouses, Museums, Post Offices	116	
	7900-Day Care	11	
	8000-Miscellaneous	389	
	8090-No Description Available	2	
	8100-Utility Water Company	410	
	8400-Pipelines, Canals	64	
	8500-Rights of Way, Sewer, Land Fills, etc.	185	
	8600-Water Rights, Pumps	116	
	8700-Rivers & Lakes	91	
	8800-Highways & Streets	92	
	8900-Waste	66	
9300-51	7		
9900-Common Area	216		
0009- Mills Act	52		
Total		3,406	\$848,769,048
Santa Clara	No comments provided.	2,834	\$27,744,176,176
Santa Cruz	Publicly (Government) Owned Properties	2,338	\$8,481,251
Shasta	Section 11 Properties	77	\$32,301,180
	Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels.		
Total		11,128	\$36,287,278

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Siskiyou	Churches	90	\$32,816,932
	Welfare	249	\$200,266,548
	Section 11	41	\$790,708
	Other Districts	476	\$82,706
	School Districts	135	\$0
	Utilities	270	\$0
	Municipal	862	\$0
	County	849	\$0
	State	700	\$0
	Federal	5,754	\$0
	Total	9,426	\$233,956,894
Solano	Religious Facility	301	\$324,660,138
	School	53	\$93,712,864
	Hospital	19	\$1,785,286,716
	Cemetery	28	\$9,498,560
	Cultural Use	26	\$8,883,914
	Club/Lodge	29	\$19,913,197
	Common Area	303	\$0
	Right Of Way	8	\$0
	Taxable Below Minimum Value	3,698	\$798,962
	Governmental & Miscellaneous	4,275	\$43,466,274
	Newly Created Parcels	169	\$0
	Total	150,555	\$63,355,005,571
Sonoma	No comments provided.	1,906	\$5,671,542
Stanislaus	Government Owned Properties	3,150	\$67,967,541
Sutter	Privately Owned Schools	2	\$489,955
	Taxable Government Owned	125	\$4,717,746
	Non-Taxable Government Owned	27	\$1,023,214
	Water Companies	43	\$558,968
	Total	197	\$6,789,883
Tulare	No comments provided.	728	\$93,754,536
Tuolumne	Church and Welfare	74	\$55,517,879
	Factored Public Lands	347	\$54,585,415
	Water Companies	12	\$2,420,274
	Mineral Rights	286	\$197,012
	Total	719	\$112,720,580
Yolo	Government Owned Property	519	\$33,584,729
	Common Areas		

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Yuba	4+ Apartment Units	204	\$171,535,976
	Mobile Home Park	35	\$28,128,838
	Group Quarters/Retirement Home	11	\$24,267,143
	Miscellaneous Improvements	239	\$27,621,549
	Water Rights	46	\$195,057
	Hunting & Fishing Rights	14	\$1,063,814
	Timber	37	\$5,576,971
	Historical Property	2	\$30,831
	Miscellaneous Rural or Agriculture	113	\$34,040,965
	Undedicated Streets	2	\$61,419
	Transportation Terminals	2	\$1,713,677
	Airports	1	\$67,493
	Government, Local Districts, Schools, Railway	1,561	\$1,969,039
	Total	2,267	\$296,272,772
<p>Yuba County does not maintain use codes that exactly match the SBE categories. Therefore, many of our codes were put in this miscellaneous 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.</p>			

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

County	Comments	Units	Assessed Value
El Dorado	No comments provided.	198	\$38,960,271
Humboldt	Mining Claims	16	\$44,110
Kern	Communication Tower MH Supplemental Bills Intracounty Pipelines Intercounty Pipelines Building Improvements Residential Improvements Mobile Home Personal Property Total	14 2 30 38 387 277 1 749	\$1,136,754 \$0 \$99,818,702 \$51,725,040 \$77,617,079 \$11,504,088 \$0 \$241,801,663
Kings	Direct Billing Assessments Leasing Companies - 810 Assessments	644	\$60,014,354
Lassen	No comments provided.	75	\$2,566,290
Madera	No comments provided.	282	\$49,535,507
Marin	No comments provided.	78	\$12,482,855
Mariposa	Mining Claims	90	\$391,134
Monterey	Spreckles Water Company, 870-000-001 California-American Water Company, 870-000-002 California-American Water Company, 870-000-006 Little Bear Water Company, 870-000-007 Alisal Water Company, 870-000-008 California Water Service Company, 870-000-009 California Water Service Company, 870-000-010 Little Bear Water Company, 870-000-011 Total	 8	\$2,193,480 \$4,813,790 \$400,000 \$1,500 \$453,610 \$1,451,080 \$161,230 \$3,000 \$9,477,690
Nevada	No comments provided.	482	\$19,420,821
Orange	Right-of-Way Pipeline Assessment For Table E Question 12 " Restricted (such as open-space, California Land Conservation Act, Timber Producing Zone)" The increase from the previous year is due to two of the five restricted properties being in the process of having their restricted classification removed and their values being returned to market.	8	\$6,010,109
Riverside	Mining Claims	30	\$1,040,323

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

County	Comments	Units	Assessed Value
San Joaquin	Unable to balance counts, put all other value in "other". Also left out escaped assessments from prior years' rolls due to inability to fix formula.	1	\$23,930
San Luis Obispo	No comments provided.	22,776	\$36,102,341
Santa Barbara	Oil Mineral Total	57 27 84	\$27,706,204 \$69,669,447 \$97,375,651
Santa Clara	No comments provided.	19,945	\$0
Siskiyou	881 Quarries 883 Severed Rights Total	5 6 11	\$1,257,392 \$7,307,300 \$8,564,692
Sonoma	No comments provided.	6	\$2,141,812
Stanislaus	Sand & Gravel	1	\$447,790
Ventura	Oil REO Prop Oil REO Total	548 162 710	\$263,409,875 \$5,926,953 \$269,336,828
Yuba	Mining Leasing Companies Right of Way SFPP Total	23 77 1 101	\$186,582 \$6,289,227 \$445,749 \$6,921,558

Table F – Column 31 "Other" Real Property that is Annually Valued

County	Comments	Parcels
Humboldt	Possessory Interests	618
Kings	515 and Low Income Housing Reviews	37
Los Angeles	Countywide Pipeline Assessment, SV Account #4.01 Water Distribution, Mapbook 8920 Possessory Interest, Mapbook 8940 Total	39 664 9,610 10,313
Mariposa	Merced School	0
Merced	Contract Duck Clubs	160
Modoc	Table F Line 17 - Unable to Determine Table F Line 18 - Unable to Determine	0
Orange	Possessory Interest Properties	3,841
San Luis Obispo	No comments provided.	5
San Mateo	California Water Service Company	223
Santa Cruz	Manufactured Homes	2,645
Sonoma	Possessory Interests Manufactured Homes Total	1,241 4,740 5,981
Stanislaus	No comments provided.	13
Tulare	Table F Line 28 and 31 - Has to do with Prop 19 which became effective 4/1/21 - Also with Line 31 we had not started transferring for the Prop 19 (effective 2/16/21) until recently when we learned more about the proposition.	848
Ventura	Water Companies Sand/Gravel Total	227 79 306

Table G – Column 11 "Other" Business Property Assessments

County	Comments	Units
Contra Costa	No comments provided.	1,643
Del Norte	Our office groups and sends out vessel property statements in 4-year cycles. 759 Represents vessels that did not receive a vessel property statement for the 2021-22 roll year.	759
Humboldt	Industrial Assessments	13
Los Angeles	Manufacture Home Accessories Apartment House Property Statements Total	25,192 793 25,985
Monterey	No comments provided.	15,143
Riverside	No comments provided.	30
San Luis Obispo	No comments provided.	16,439
San Mateo	No comments provided.	1,082
Santa Clara	No comments provided.	16,953
Santa Cruz	Low Value Accounts	10,740
Ventura	Cable Companies (Area 30) Vending Companies (Area 84) Leasing Companies (Area 86) Total	47 8 1,038 1,093

"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>
Butte	Table F, Item 10 and 11 - Mapping backlog, new mapper, no data available.
Del Norte	<p>Table I – Assessment Appeal Activity – Distribution of Appeal Application by Property Type.</p> <p>Question 6 Number of other appeal application (not included above) 10 are for Possessory Interests account 1 is for a 482 Penalty</p>
El Dorado	<p>Tables I and J – Appeals Table J – Numbers 3, 5, 7, 8, & 9</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 1 of Table G: The number of units reported included statements received and does not include notices for vessels under \$100,000 in value.</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 31.</p> <p>For Question 5 of Table G: The number reported is the total number of bills generated, the total number of accounts is 21,902.</p>
Sacramento	<p>Table E, Line 27 - Escape Assessments from prior years rolls: Number of units: 2530 Assessed Value: \$578,642,353 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 Bernardino	The roll values reported on Table E are total values, no exemptions have been deducted.

"Other Comments"

<p>Solano</p>	<p>Table E Line 5: No timeshares. Line 7: All multi-family is included in Line 6. Not tracked separately. Line 11: Included in Line 10. Line 12: Included in Lines 10 and 13. We have Williamson Act properties, but it is difficult to separate them out for the purpose of this report. Line 15: None. All Possessory Interests are unsecured and on Line 24. Line 25: Not tracked separately from Line 4. Line 27: Not tracked.</p>
<p>Ventura</p>	<p>Table I - Q1 refers to outstanding 2020 appeals only. There are currently 2,329 total outstanding appeals.</p> <p>Table J refers to 2020 appeals only. Additional appeals from other years were resolved during the past fiscal year.</p>
<p>Yuba</p>	<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> <p>The roll values reported on Table E 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>