



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Second District, San Francisco

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MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

No. 2023/016

May 09, 2023

TO COUNTY ASSESSORS:

**A REPORT ON BUDGET, PERSONNEL, AND
APPEALS DATA FOR 2021-2022 AND ROLL DATA FOR 2022-2023**

Enclosed is a copy of *A Report on Budget, Personnel, and Appeals Data for 2021-2022 and Roll Data for 2022-2023*. 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 L 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 2021-2022

AND

ROLL DATA FOR 2022-2023

MAY 2023

CALIFORNIA STATE BOARD OF EQUALIZATION

TED GAINES, SACRAMENTO

SALLY J. LIEBER, SAN FRANCISCO

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FIRST DISTRICT

SECOND DISTRICT

THIRD DISTRICT

FOURTH DISTRICT

STATE CONTROLLER

YVETTE M. STOWERS, EXECUTIVE DIRECTOR



A Report on Budget, Personnel, and Appeals Data for 2021-2022 and Roll Data for 2022-2023

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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 2021-2022 fiscal year. However, the 2022-2023 assessment roll was prepared during the 2021-2022 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-five of the fifty-eight counties reported data; however, Calaveras, Glenn, Lake, Mendocino, Mono, Plumas, Santa Barbara, Sierra, Tehama, Trinity, Tulare, Ventura, and Yuba Counties did not provide data.

Please note that tables A through L 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 L 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

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Amador	Yearly dividend from CD Data Inc. for our data they sell.	\$8,557
Butte	Property and supplemental taxes administration fees are paid directly to the county general fund. These incomes are no longer a part of the Assessor's budget. #8 – Supplemental administration funds go to the County's general fund, rather than as an offset to Assessor budget costs.	\$5,000
Contra Costa	No comments provided.	\$90
El Dorado	No comments provided.	\$308,492
Fresno	Reimburse Department for COVID-19 Expenses with CARES funds Reimburse Department for COVID-19 Expenses with ARPA funds Total	\$12,367.40 \$191,688.75 \$204,056.15
Humboldt	Real Property Non-Filing Fee Interfund Revenue Total	\$15,916 \$300 \$16,216
Inyo	No comments provided.	\$50,000
Kern	No comments provided.	\$317,169
Kings	No comments provided.	\$80,936
Los Angeles	No comments provided.	\$2,667,224
Madera	Premium Pay Reimbursement	\$24,852
Mariposa	Income is generated by processing copies of maps and documents.	\$7,022
Merced	Assessor Late Fees (ARPA) American Rescue Plan Act Funding Total	\$7,250 \$15,340 \$22,590
Napa	Special Revenue Transfer in for Extra Help, Apex, MLS	\$73,247
Orange	American Rescue Plan Act Revenue for Covid-19 Related Expense	\$522,266
Placer	Prop 58 late fees collected	\$5,175
Riverside	No applicable comments provided.	\$2,922,307
Sacramento	American Rescue Plan and Payroll tax credit related to Covid Sick Leave and relocation allowance reimbursement.	\$140,389
San Bernardino	Interest & Penalties Delinquent Taxes Special Assessment All Prior Years Special Assessment Current Year ARPA Recovery Fund Distribution COVID-19 Relief	\$9,373 \$41,513 \$164,684 \$12,748 \$60,000

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
	Collection Fees Data Access Fee Prior Years Revenue Other/Data Sales Total	(\$3,880) \$51 (\$1,476) \$82,370 \$365,386
San Diego	No comments provided.	\$759,356
San Luis Obispo	There was a change in the value over last year. Value was previously allocated for a limited term Assessment Analyst position that was only budgeted until April 2021.	\$0
San Mateo	SDI Payments Rebates/Refunds Miscellaneous Revenue Total	\$57,008 \$501 \$495 \$58,004
Santa Clara	No comments provided.	\$154,718
Santa Cruz	Intra-Fund Transfer Non-Response Penalty Total	\$199,739 \$1,000 \$200,739
Shasta	Segregation Fee	\$400
Solano	Mapping Recording Fees	\$315,768
Sonoma	<p>Table A Item #4: Only county general funds were included in this survey. An additional \$34,121 from the Assessor's Property Characteristics Special Revenue Fund was expended for Electronic Document Management Systems costs and Improvement Projects. Note: 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 \$34,121 in property characteristic data sales revenue and \$3,755 in interest were collected in that account.</p> <p>Table A Item #9: "Other Income" Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$3,634; Prior year refund of \$1,231 for HRA Payroll benefits; and ARPA Funds.</p>	\$125,854
Stanislaus	Other income consists of rebates, refunds, and COS/LEOP penalties.	\$31,372

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Tuolumne	Table A 1-5: We are a combined Assessor-Recorder Department. The salaries are only Assessor office salaries, but benefits and other department costs include both Assessor and Recorder Departments.	\$0

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Amador	Miscellaneous Vacant & Improved	3	\$434,238
Butte	No comments provided.	166	\$49,678,117
Colusa	No comments provided.	250	\$27,493,383
Contra Costa	No comments provided.	236	\$77,592,991
Del Norte	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	12 4 41 51 110 4 222	\$76,620 \$152,046 \$18,716,040 \$3,354,341 \$9,024,868 \$1,950,774 \$33,274,689
El Dorado	Place of Worship Retirement Housing (not skilled nursing) Vacant Recreational Land Miscellaneous Improved Recreational Community Oriented Facilities, Clubs, Centers Campgrounds, Rustic or Seasonal Retreat Centers Ski Resorts Grazing Rights Environmentally Sensitive Land Underlying Interest in a Timeshare Project Private Hydro Electric Generation Plant Schools Cemeteries Fire Suppression Facilities	1,362	\$806,724,823
Humboldt	No comments provided.	4,939	\$534,843,800
Inyo	No comments provided.	460	\$1,230,026,309
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	15 6,085 1,251 1,061 3,542 670 2,406 44 3 1,270 643 303	\$5,399,215 \$1,413,911 \$216,618 \$3,860,668 \$0 \$159,000 \$0 \$0 \$3,102,607 \$0 \$25,101,716 \$27,331,984

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Section 11 – Exempt City of LA	14	\$140
	Section 11 – Exempt, Not LA	57	\$0
	Sump, buffer strips, landscape easements, etc.	2,039	\$2,455,369
	Ag Water Well Sites	9	\$345,969
	Private Domestic Water Well	16	\$88,034
	Communications Tower	25	\$2,974,879
	State Assessed	285	\$4,782,987,618
	Water Companies	89	\$65,182,401
	Public Utility	135	\$9,424,625
	Mutual Water Company	107	\$2,599,631
	Private Water Company	38	\$39,357,658
	Water Rights	20	\$3,967,575
	Canals	291	\$2,081,657
	Community Water System	61	\$2,429,001
	Groundwater Recharge Pond	8	\$0
	Commercial Improvements, not PI	1	\$10,132
	Total	20,488	\$5,065,117,068
Kings	Comm-Trans & 1 SFR	703	\$43,874,117
	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		

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Landscape Strip Assessed on Utility Roll Mineral Rights Incorporeal Hereditaments Pipeline Easements Government Exempt Properties Housing Authority State of California Unknown Deferred Inactives Unassigned		
Lassen	Section 11 Properties	45	\$2,516,393
Los Angeles	No comments provided.	16,240	\$65,424,907,092
Madera	Other secured roll category items cannot be itemized with current data from our computer system	1,214	\$119,221,246
Marin	Floating Home (houseboat) – Secured Common Area Parcel Historical Property (Mills Act) Subject to Exemption- Vacant Subject to Exemption – Improved Non-Taxable – Vacant & Improved Valued by State – Vacant & Improved Total	379 667 11 166 753 4,256 89 6,321	\$106,737,701 \$844,649 \$34,074,000 \$309,681 \$220,091,378 \$0 \$0 \$362,057,409
Mariposa	No comments provided.	8,188	\$1,161,128,981
Merced	Section 11 Properties	82	\$15,616,274
Monterey	No comments provided.	6,966	\$638,930,093
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 Unassigned Vacant Land Non-Taxable Vacant Land R/W Vacant Land Valued by S.B.E. Total	4 325 294 10 5 32 13 1 1,016 168 164 2,032	\$0 \$166,630 \$47,349 \$0 \$0 \$173,452,420 \$0 \$5,194,380 \$0 \$132,749 \$0 \$178,993,528
Nevada	No comments provided.	3	\$43,010

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Orange	Minimum Value & Out of District Associated with Another Parcel Water Company Parcels Wholly Exempt Miscellaneous Not Included Above Total	1,448 16 66 18,114 2,938 22,582	\$78,136,311 \$10,948,765 \$2,272,978 \$19,804,305,527 \$451,141,436 \$20,346,805,017
Riverside	Note: Decrease in Line 6 Multi-family 2-4 Units from prior year is due to moving count of SFR with Secondary Unit properties to Line 2, Single Family Residences. Note: In 2021 report, Secured Business Personal Property was included with improved commercial/industrial counts and values. This year's report has the BPP reported in the category of the related real property parcel, resulting in a decline in the total number of commercial/industrial properties.	0	\$0
Sacramento	Church/School/Welfare Government Owned Utilities Owned/Leased Common Areas Miscellaneous Vacant Land	16,403	\$2,223,148,909
San Diego	Secured Fixtures - \$770,228,009 Secured Business Personal Property - \$3,123,992,207 Total, which is already included in overall total for question 17 - \$3,894,220,216	14,844	\$16,975,891,118
San Joaquin	Unable to balance counts, put all other value in "other". I believe the difference is for fixtures and other tangible.	112	\$154,644,112
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, and mineral rights.	0	\$0
San Mateo	No comments provided.	1,839	\$389,694,617
Santa Clara	No comments provided.	4,242	\$28,827,147,723
Santa Cruz	Publicly (government) Owned Properties	2,424	\$45,436,400
Shasta	Section 11 Properties Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels.	77	\$34,174,144

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Total	11,171	\$38,477,010
Siskiyou	Churches	87	\$34,877,977
	Welfare	257	\$202,769,629
	Section 11	41	\$810,303
	Other Districts	476	\$87,009
	School Districts	134	\$0
	Utilities	270	\$0
	Municipal	865	\$0
	County	844	\$0
	State	701	\$0
	Federal	5,760	\$0
	Total	9,435	\$238,544,918
Solano	Religious Facility	300	\$331,288,240
	School	52	\$96,506,099
	Hospital	17	\$1,788,243,447
	Cemetery	28	\$9,669,344
	Cultural Use	26	\$9,187,555
	Club/Lodge	29	\$20,313,306
	Common Area	303	\$0
	Right Of Way	13	\$5,175,754
	Taxable Below Minimum Value	3,727	\$285,800
	Governmental & Miscellaneous	4,293	\$44,689,506
	Newly Created Parcels	169	\$0
	Total	8,957	\$2,305,359,051
Sonoma	Common Areas	1,929	\$3,835,340
Stanislaus	Government Owned Property	3,164	\$69,833,132
Tuolumne	Land use codes: 70, 71, 79, 90, 91, 92, 94, & 96	431	\$115,210,805
	For Table E, Question 16: “Oil/Gas/Mineral” counted “mineral rights” only properties on the secured roll, land use code 99.		
Yolo	No comments provided.	164	\$35,715,304

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

County	Comments	Units	Assessed Value
Amador	No comments provided.	115	\$4,099,670
Butte	Mining Claims Unit	38	\$177,594
Colusa	No comments provided.	160	\$22,417,919
El Dorado	Estimate only	7,399	\$886,851,777
Humboldt	Mining Claim Assessments	15	\$39,957
Imperial	No comments provided.	182	\$40,714,562
Inyo	No comments provided.	2,486	\$435,169,388
Kern	Communication Tower	15	\$1,180,431
	MH Supplemental Bills	2	\$0
	Intracounty Pipelines	30	\$100,871,353
	Intercounty Pipelines	38	\$52,168,914
	Building Improvements	383	\$78,629,991
	Residential Improvements	274	\$11,706,946
	Mobile Home Personal Property	1	\$0
	Total	743	\$244,557,635
Kings	Direct Billing Assessments Leasing Companies - 810	671	\$63,915,662
Lassen	No comments provided.	65	\$2,730,997
Madera	No comments provided.	2,931	\$1,020,451,833
Marin	Unsecured Floating Homes	79	\$13,463,934
Mariposa	Mining Claims	170	\$2,779,806
Monterey	Spreckles Water Company, 870-000-001		\$2,193,480
	California-American Water Company, 870-000-002		\$4,980,418
	California-American Water Company, 870-000-006		\$400,000
	Little Bear Water Company, 870-000-007		\$1,500
	Alisal Water Company, 870-000-008		\$453,610
	California Water Service Company, 870-000-009		\$1,472,650
	California Water Service Company, 870-000-010		\$163,630
	Little Bear Water Company, 870-000-011		\$3,000
	San Lorenzo Mutual Water Company		\$747,830
Total	9	\$10,416,118	
Nevada	No comments provided.	476	\$18,123,052
Orange	Right-of-way Pipeline	9	\$6,238,389
Riverside	Mining Claims	2	\$0
San Diego	Unsecured Penalties Improvements		\$43,117,304

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

County	Comments	Units	Assessed Value
	Unsecured Penalties Business Personal Property Total	0	\$150,107,834 \$193,225,138
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	23,061	\$36,972,524
Santa Clara	No comments provided.	18,447	\$0
Siskiyou	Quarries Severed Rights Total	5 6 11	\$1,169,867 \$7,450,684 \$8,620,551
Sonoma	Utility-Water Companies	6	\$2,365,321
Stanislaus	Sand and Gravel	1	\$263,671
Yolo	No comments provided.	428	\$7,951,878

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

County	Comments	Parcels
Humboldt	Possessory Interest	580
Kings	515 and Low-Income Housing Reviews	0
Los Angeles	No comments provided.	10,159
Mariposa	Merced School	0
Merced	Contract Duck Clubs	157
Orange	Possessory Interest Properties	3,468
San Luis Obispo	Total property count for mines and quarries.	2
San Mateo	No comments provided.	223
Santa Cruz	Manufactured Homes	2,682
Sonoma	Possessory Interest	1,282
Stanislaus	Sand and Gravel	13

Table H – Column 10 "Other" Business Property Assessments

County	Comments	Units
Contra Costa	No comments provided.	1,599
Humboldt	Unsecured Industrial Assessments	12
Imperial	No comments provided.	182
Inyo	No comments provided.	1,199
Kings	No comments provided.	3,339
Los Angeles	No comments provided.	26,321
Monterey	No applicable comments provided.	9
San Luis Obispo	Low value unsecured assessments, those not already accounted for in other categories.	16,590
San Mateo	No comments provided.	1,049
Santa Clara	No comments provided.	15,450
Santa Cruz	No comments provided.	2,050

"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>																									
El Dorado	<p>Table F, question 17. Prop 8's being removed is difficult to determine. El Dorado County had a net gain of Prop 8's but there could be some that were taken off Prop 8. Data is an estimate.</p> <p>TABLE E, Question 1. REVISION to Vacant land - deduct 176 parcels of Forest Service PI's from vacant land (land use code 00) Land value of 88,000 and structure value of 567,224 to be deducted from the 979,176,537 that was originally reported.</p> <p>TABLE E, Question 15 Revision to PI's - add 176 parcels of FS PI's with value of 664,224</p>																									
Modoc	<p>Table F, Line 17 - Unable to Determine Table F, Line 18 - Unable to Determine</p>																									
Monterey	<p>Item 4: Prop 58/193, claims received but due to increased in claims and staffing, 250 are still outstanding.</p> <p>Item 10: Prop 19/63.2, for 2021 168 claims were filed but 109 pending processed.</p>																									
Orange	<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> <p>For Question #1 of Table "H": An Error was discovered in the method of calculating the value for "Vessels" (reported on Table "H" line 1 on this report). Please see the corrections below. Previously Table "G" line 1.</p> <table border="1" data-bbox="467 1444 1117 1619"> <thead> <tr> <th>Year</th> <th>Reported Value</th> <th>Correct Value</th> <th>Table</th> <th>Line</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>2,534</td> <td>16,376</td> <td>G</td> <td>1</td> </tr> <tr> <td>2020</td> <td>2,259</td> <td>22,944</td> <td>G</td> <td>1</td> </tr> <tr> <td>2019</td> <td>2,211</td> <td>23,185</td> <td>G</td> <td>1</td> </tr> <tr> <td>2018</td> <td>2,089</td> <td>23,005</td> <td>G</td> <td>1</td> </tr> </tbody> </table> <p>For Question #2 of Table "H": An Error was discovered in the method of calculating the value for "Vessels" (reported on Table "H" line 2 on this report). Please see the corrections below. Previously Table "G" line 2.</p>	Year	Reported Value	Correct Value	Table	Line	2021	2,534	16,376	G	1	2020	2,259	22,944	G	1	2019	2,211	23,185	G	1	2018	2,089	23,005	G	1
Year	Reported Value	Correct Value	Table	Line																						
2021	2,534	16,376	G	1																						
2020	2,259	22,944	G	1																						
2019	2,211	23,185	G	1																						
2018	2,089	23,005	G	1																						

"Other Comments"

	<table border="1"> <thead> <tr> <th>Year</th> <th>Reported Value</th> <th>Correct Value</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>779</td> <td>496</td> </tr> <tr> <td>2020</td> <td>839</td> <td>793</td> </tr> <tr> <td>2019</td> <td>729</td> <td>551</td> </tr> <tr> <td>2018</td> <td>680</td> <td>731</td> </tr> </tbody> </table> <p>For Question #3 of Table "H" and #20 of Table "E": The number reported is the total number of notices Issued. The total number of aircraft is 38.</p> <p>For Question #5 of Table "H": The number reported is the total number of notices generated, the total number of accounts is 20,515.</p>	Year	Reported Value	Correct Value	2021	779	496	2020	839	793	2019	729	551	2018	680	731
Year	Reported Value	Correct Value														
2021	779	496														
2020	839	793														
2019	729	551														
2018	680	731														
Sacramento	<p>Table E, Line 27, "Escape Assessments from prior years' rolls" –</p> <p>Number of units: 3,353 Assessed Value: \$443,922,195</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 Bernadino	<p>The Roll Values Reported on Table E are total values, no exemptions have been deducted.</p>															
San Luis Obispo	<p>Table E, Lines 24 & 25: We do not carry this info on the unsecured roll. Table F, Line 17: Unable to determine since we do not keep this data. Table G, Lines 4 & 6: Unable to determine since we do not keep this data. Table G, Line 10: §63.2 Claims Filed (Proposition 19, parent-child or grandparent-to-grandchild transfers; family home or farm) -We don't necessarily have the ability to track every denial, so this number may not be all-encompassing. Table H, Line 5: We no longer use this program. All statements are mailed out. This total will be zero, every year. 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. I will ask the clerk of the board for this information, but they may not provide it.</p>															
Solano	<p>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.</p>															

"Other Comments"

	<p>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>§63.1 Claims Granted (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers; include both principal and non-principal residences) Number based on incomplete data. Acceptance or denials are not aggregated and tracked in a central database. Number reported based on information noted at time of receiving exclusion form.</p> <p>§63.1 Claims Denied (Propositions 58 or 193, parent-child or grandparent-to-grandchild transfers; include both principal and non-principal residences) Number based on incomplete data. Acceptance or denials are not aggregated and tracked in a central database. Number reported based on information noted at time of receiving exclusion form.</p> <p>§63.2 Claims Granted (Proposition 19, parent-child or grandparent-grandchild transfers; family home or farm) Number based on incomplete data. Acceptance or denials are not aggregated and tracked in a central database. Number reported based on information noted at time of receiving exclusion form.</p>
<p>Sutter</p>	<p>Sutter County converted to a new property tax system in February 2022. Our numbers and counts for some lines are different because of this conversion. We changed our Use Codes and are in the process of "cleaning" up data. We anticipate that there could be some variances over the next couple of years because of the ongoing cleanup.</p>
<p>Tuolumne</p>	<p>*These are appeals filed by 11/30/2021 **These are for appeals filed by 11/30/2020 and resolved in 2022. We have 2 appeals with hearing dates in 2023 by mutual agreement.</p>