



STATE BOARD OF EQUALIZATION
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Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

No. 2024/004

February 8, 2024

TO COUNTY ASSESSORS:

**A REPORT ON BUDGET, PERSONNEL, AND
APPEALS DATA FOR 2022-2023 AND ROLL DATA FOR 2023-2024**

Enclosed is a copy of *A Report on Budget, Personnel, and Appeals Data for 2022-2023 and Roll Data for 2023-2024*. 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 2022-2023

AND

ROLL DATA FOR 2023-2024

FEBRUARY 2024

CALIFORNIA STATE BOARD OF EQUALIZATION

TED GAINES, SACRAMENTO
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FIRST DISTRICT
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STATE CONTROLLER

YVETTE M. STOWERS, EXECUTIVE DIRECTOR



A Report on Budget, Personnel, and Appeals Data for 2022-2023 and Roll Data for 2023-2024

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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 2022-2023 fiscal year. However, the 2023-2024 assessment roll was prepared during the 2022-2023 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-eight of the fifty-eight counties reported data; however, Calaveras, Colusa, Glenn, Imperial, Lake, Mariposa, Mendocino, San Benito, Sierra, and Trinity 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
Contra Costa	No comments provided.	\$360
Del Norte	County General Funding for purchasing new vehicle Refunds from Expenses – Other Costs Total	\$35,000 \$166 \$35,166
El Dorado	Timeshare revenue, R & T Code 2188.8	\$244,316
Humboldt	Real Property Non-Filing Fee	\$11,162
Inyo	No comments provided.	\$4,500
Kern	No comments provided.	\$163,219
Kings	5% Senate Bill 813	\$80,937
Los Angeles	Fines Forfeitures & Penalties Federal – COVID-19 Other Charges for Services Miscellaneous Revenue (included Co-Generation Revenue) Prior Commitment Cancellations/Revenue Refunds Total	\$2,609,276 \$7,933 \$18,522 \$702,918 \$676,970 \$4,015,619
Merced	Assessor Late Fees American Rescue Plan Act Funding (ARPA) Total	\$48,229 \$24,221 \$72,450
Napa	No comments provided.	\$344,655
Orange	American Rescue Plan Act Revenue for COVID-19 Related Sick Leave	\$127,858
Placer	Late and non-filing penalty fees (Prop 58)	\$8,181
Riverside	No comments provided.	\$2,372,923
Sacramento	American Rescue Plan and Payroll tax credit related to Covid Sick Leave and relocation allowance reimbursement.	\$94,750
San Bernardino	Interest & Penalties Delinquent Taxes Special Assessment All Prior Years Special Assessment Current Year ARPA Recovery Fund Distribution Data Access Fee Collection Fees Prior Years Revenue Other (Data Sharing, Refunds, Subpoenas) Total	\$5,947 \$20,245 \$368,074 \$324,235 \$306 (\$5,880) (\$178) \$106,043 \$818,792
San Diego	No comments provided.	\$740,576

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
San Mateo	SDI Payments Rebates/Refunds Total	\$54,179 \$378 \$54,557
Santa Barbara	Parcel Quest Revenue Sharing	\$10,987
Santa Clara	No comments provided.	\$759,290
Santa Cruz	Intra-Fund Transfer Non-Response Penalty Total	\$199,739 \$1,000 \$200,739
Shasta	Segregation Fees CCASE Audit Fees Total	\$425 \$2,480 \$2,905
Solano	Mapping Recording Fees	\$103,572
Sonoma	Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$5,270; Prior year refund of \$3,849 for HRA Payroll benefits; \$200 in unclaimed money (Escheats); DMP Revenue; and additional General Fund Contributions.	\$802,861
Stanislaus	Other income are rebates, refunds, COS/LEOP penalties and department vehicles sold.	\$68,823
Tehama	No comments provided.	\$58
Tulare	No comments provided.	\$3,622,107
Ventura	Parcel Quest Revenue Share	\$0
Yuba	Yuba County's contribution to the Yuba County Assessor's Office	\$2,135,651

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Alpine	No comments provided.	2,495	\$843,560,404
Amador	Miscellaneous Vacant & Improved	2	\$442,922
Butte	No comments provided.	115	\$33,923,994
Contra Costa	No comments provided.	236	\$83,589,852
Del Norte	CC– City of CC (Phillips Factor/Section 11)	12	\$78,140
	CE – Cemetery (Commercial)	4	\$155,316
	CH – Church (Commercial)	42	\$19,112,856
	EC – Exempt County	1	\$54,069
	MI – Improvements (No structure or residence)	48	\$3,382,179
	MS – Miscellaneous Structure (No residence)	119	\$11,399,864
	Z – Special Use Properties w/ Multiple Use	4	\$2,118,302
	Total	230	\$36,300,726
El Dorado	Zero Lot Line	1	\$434,238
	Private Hydro Plant	1	\$131,796
	Community Club	22	\$66,172,211
	Total	24	\$66,738,245
Humboldt	No comments provided.	4,824	\$2,862,310,795
Inyo	No comments provided.	866	\$1,372,532,628
Kern	Transitional Use	28	\$8,024,370
	Exempt USA Owned Property	6,085	\$750,000
	Exempt State Property	1,262	\$21,618
	Exempt County Property	1,070	\$3,834,685
	Exempt City Property	3,597	\$0
	Exempt School Property	672	\$38,760
	Exempt Special District Property	2,439	\$0
	Exempt Redevelopment Agency Property	43	\$0
	Quasi-Government Property	3	\$3,164,658
	Assessor Utility Parcel	1,270	\$0
	Section 11 – City of LA	651	\$25,803,866
	Section 11 – Not LA	325	\$30,015,636
	Section 11 – Exempt City of LA	13	\$0
	Section 11 – Exempt, Not LA	57	\$0
	Sump, buffer strips, landscape easements, etc.	2,063	\$2,766,016
	Ag Water Well Sites	10	\$397,884
	Private Domestic Water Well	16	\$89,789
	Communications Tower	25	\$3,031,575
	Water Companies	90	\$69,948,044
	Public Utility	135	\$101,298,035
Mutual Water Company	107	\$2,668,730	
Private Water Company	38	\$42,306,710	

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Water Rights	20	\$4,046,924
	Canals	289	\$2,121,186
	Community Water System	61	\$2,621,326
	Groundwater Recharge Pond	8	\$0
	Commercial Improvements, not PI	1	\$10,334
	Total	20,378	\$302,960,146
Kings	Comm-Trans & 1 SFR	770	\$312,241,212
	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)		
	Ditches/Water Storage		
	Ditches/Water Stor & > 1 SFR		
	Secured Wells or Canals		
	Ditches/Water Stor & Misc Imp		
	Evaporation Ponds		
	Evaporation Ponds w/ misc imp		
	Landscape Strip		
	Assessed on Utility Roll		
	Mineral Rights		
	Incorporeal Hereditaments		
	Pipeline Easements		
	Government Exempt Properties		
	Housing Authority		
	State of California		
	Unknown		
	Low Value Exemption Error		
	Unassigned		
Lassen	No comments provided.	884	\$12,576,782
Los Angeles	Lifts & Pipeline, Cross Reference Mapbook 8900	690	\$532,562,878
	Recreational, Vacant	233	\$532,780,578
	Recreational, Improved	1,964	\$7,842,051,631
	Institutional, Vacant	363	\$345,610,192

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Institutional, Improved	8,989	\$41,827,392,491
	Miscellaneous, Vacant	3,253	\$802,418,037
	Miscellaneous, Improved	461	\$3,240,289,325
	Miscellaneous, Other Vacant	135	\$123,685,112
	Miscellaneous, Other Improved	122	\$1,044,347,215
	Secured Personal Property & Fixtures	0	\$12,803,132,574
	Total	16,210	\$69,094,270,033
Madera	No comments provided.	1,164	\$233,491,972
Marin	Floating Home (houseboat)	380	\$113,490,056
	Common Area Parcel	668	\$848,776
	Historical Property (Mills Act)	12	\$30,826,000
	Subject to Exemption – Vacant	173	\$447,347
	Subject to Exemption – Improved	770	\$241,919,367
	Non-taxable – Vacant & Improved	4,264	\$0
	Valued by State – Vacant & Improved	85	\$0
	Total	6,352	\$387,531,546
Merced	Section 11	86	\$17,999,126
Mono	"See attached Land Use Code. 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 use code is not available." This report was generated by Megabyte Property Tax System (MPTS), and the message below was generated by the software: "The land use codes included on the sheet are part of the total assessed value reported of \$186,677,316 and the detail of how many of each use code or the amount attributable to each use code is not available."	4	\$59,871,359
Monterey	Property values include other type of properties not included, 7,177 properties with a total assessed value of \$671,562,411 plus 26 additional properties that were ungrouped with a total value \$1,852,559.00. Total reported properties 7,203 and total value for all of these properties \$673,414,970.	7,203	\$673,414,970
Napa	Other Secured Not Included Above	9	\$0
	Condo/Commercial Common Area	330	\$179,355
	Condo/Townhouse Common Area	295	\$48,296
	Improved Land Non-Taxable	10	\$0
	Improved Land R/W	5	\$0
	Improved Land Valued by SBE	32	\$180,335,533
	Manufactured Home Parks	15	\$0
	PUD Res Common Area	1,025	\$0
	Vacant Land R/W	173	\$197,953

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Vacant Land Valued by SBE Total	164 2,058	\$0 \$180,761,137
Orange	Minimum Value & Out of District Associated with Another Parcel Water Company Parcels Wholly Exempt Other Miscellaneous (not included in above) Total	1,448 15 66 18,014 2,953 22,496	\$59,105,724 \$10,310,422 \$2,274,130 \$21,802,193,925 \$497,877,250 \$22,371,761,451
Plumas	"See attached Land Use Code. 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 use code is not available"	850	\$302,729
Riverside	This number reflects secured business personal property.	2,342	\$1,954,111,327
Sacramento	Church/School/Welfare Government Owned Utilities Owned/Leased Common Areas Miscellaneous Vacant Land	16,687	\$2,398,221,561
San Diego	No comments provided.	14,959	\$13,546,973,378
San Joaquin	Unable to balance counts, put all other value in "other". I believe the difference is for fixtures and other tangible.	1,642	\$131,520,467
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. imp- nil value. This count also includes Mineral Rights.	0	\$0
San Mateo	Private Streets Public Streets & Highways Institutional Total	23 729 1,092 1,844	\$12,654,281 \$0 \$451,562,500 \$464,216,781
Santa Barbara	No comments provided.	64	\$70,191,383
Santa Clara	No comments provided.	4,163	\$30,296,146,622
Santa Cruz	Publicly (Government) Owned Properties	2,425	\$8,654,630
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 11,234	\$38,629,241 \$41,170,662

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Siskiyou	Church	85	\$35,252,461
	Welfare Exemption	262	\$184,287,642
	Section 11	41	\$832,243
	Other Districts	474	\$89,655
	School Districts	134	\$0
	Utilities	270	\$0
	Municipal	866	\$0
	County	844	\$0
	State	703	\$0
	Federal	5,800	\$7,680
	Total	9,479	\$220,469,681
Solano	Taxable Below Minimum Value	3,718	\$412,548
	Government & Miscellaneous	4,301	\$165,380,991
	Newly Created Parcels	18	\$6,122,885
	ICPLRP	13	\$5,279,266
	Undefined Report Category	0	\$215,431
	Total	8,050	\$177,411,121
Sonoma	Common Area with Structures	1,948	\$3,892,390
	Common Area with Roads & Streets		
Stanislaus	Government Owned Property	3,167	\$72,352,093
Sutter	Government Non-Taxable	574	
	Government Taxable	164	
	Private School	6	
	Water Company	68	
	Total	812	\$24,976,834
Tehama	No comments provided.	2	\$403,648
Tulare	No comments provided.	4,075	\$120,037,034
Tuolumne	No comments provided.	434	\$117,452,818
Ventura	Cemeteries	17	\$14,101,150
	Public Utility	534	\$0
	Total	551	\$14,101,150
Yolo	No comments provided.	190	\$36,778,156
Yuba	4 or more Apartment Units	204	\$190,185,129
	Mobile Home Park	35	\$30,178,855
	Group Quarters/Retirement Home	10	\$25,100,314
	Miscellaneous Improvements	243	\$30,663,252
	Water Rights	46	\$202,892
	Hunting & Fishing Rights	14	\$1,106,777
	Timber	37	\$6,230,687

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Historical Property	2	\$32,072
	Miscellaneous Rural or Agriculture	111	\$34,773,212
	Undedicated Streets	9	\$63,905
	Transportation Terminals	2	\$903,773
	Airports	1	\$163,200
	Government, Local Districts, Schools, Railway	1,600	\$2,049,017
	Total	2,314	\$321,653,085

Table E - Column 28 "Other" any Unsecured Not Included

County	Comments	Units	Assessed Value
Alpine	No comments provided.	78	\$2,274,902
Amador	No comments provided.	119	\$5,572,570
Butte	Mining Claims	38	\$169,322
El Dorado	Estimate Only. Everything other than vessels, aircraft, Pls, and leases.	205	\$58,337,097
Humboldt	No comments provided.	15	\$42,800
Inyo	No comments provided.	201	\$13,899,835
Kern	Communication Tower MH Supplemental Bills Intracounty Pipelines Intercounty Pipelines Building Improvements Residential Improvements Mobile Home Personal Property Total	17 2 29 36 377 267 1 729	\$1,215,112 \$0 \$118,954,278 \$52,439,274 \$80,891,720 \$11,841,648 \$0 \$265,342,032
Kings	Direct Billing Leasing Companies	740	\$69,793,202
Lassen	No comments provided.	74	\$2,278,902
Madera	No comments provided.	202	\$1,286,600
Marin	Unsecured Floating Homes	79	\$14,858,395
Mono	Unable to determine specific items here.	53	\$910,965
Monterey	Spreckels Water Company California-American Water Co. Little Bear Water Co. Alisal Water Corporation California Water Service Co. San Lorenzo Mutual Water Co. Total	 9	\$2,138,880 \$6,416,681 \$4,500 \$168,400 \$1,552,990 \$747,830 \$11,029,281
Nevada	Mining Claim Accounts Business Property Accounts Total	155 309 464	\$1,034,653 \$19,263,026 \$20,297,679
Orange	Right-of-Way Pipeline	9	\$6,363,158
Plumas	Unable to determine specific items here.	791	\$24,391,211
Riverside	No comments provided.	27	\$1,128,795
San Joaquin	Leasing Accounts	808	\$354,813,956

Table E - Column 28 "Other" any Unsecured Not Included

County	Comments	Units	Assessed Value
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	23,182	\$40,534,777
Santa Barbara	Unsecured Oil, Mineral, Pipeline, and Wind Power Assessments	46	\$147,779,358
Santa Clara	No comments provided.	17,064	\$0
Siskiyou	Quarries	5	\$1,176,649
	Severed Rights	6	\$7,641,476
	Total	11	\$8,818,125
Solano	Undefined Report Category	428	\$216,433,705
Sonoma	Utility-Water Companies	7	\$2,474,322
Stanislaus	Unsecured Sand and Gravel	1	\$263,671
Sutter	Unsecured Real Property Assessments	161	\$81,888,242
Tulare	No comments provided.	1,319	\$256,310,037
Ventura	Mineral Rights Equipment	10	\$10,223,561
Yolo	No comments provided.	929	\$120,315,602
Yuba	Mining	17	\$162,892
	Leasing Company	70	\$8,193,837
	Right-of-Way SFPP	1	\$463,756
	Total	88	\$8,820,485

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

County	Comments	Parcels
Humboldt	Possessory Interest	584
Kings	No comments provided.	37
Los Angeles	Countywide Pipeline Assessments Water Distribution Possessory Interest Total	39 696 9,346 10,081
Merced	Contract Duck Clubs	157
Orange	Possessory Interest Properties	3,512
San Luis Obispo	Mines and Quarries	9
San Mateo	California Water Service Company	222
Santa Cruz	Manufactured Homes	2,713
Sonoma	Possessory Interest	1,543
Stanislaus	Sand and Gravel	13
Ventura	Water Company	230

Table H – Column 11 "Other" Business Property Assessments

County	Comments	Units
Contra Costa	No comments provided.	1,616
Humboldt	No comments provided.	12
Inyo	No comments provided.	725
Kings	515 and low-income housing, section 11.	0
Los Angeles	Manufactured, now included in Secured Assessments Apartment Homes Cell Towers Total	0 959 932 1,891
Monterey	Spreckels Water Company California-American Water Co. Little Bear Water Co. Alisal Water Corporation California Water Service Co. San Lorenzo Mutual Water Co.	9
Nevada	Mining Claim Accounts Business Property Accounts Total	155 309 464
Riverside	No comments provided.	27
San Luis Obispo	Low value unsecured assessments, not already accounted for in other categories.	16,423
San Mateo	No comments provided.	1,079
Santa Clara	No comments provided.	11,357
Solano	No comments provided.	34
Ventura	No comments provided.	1,584

"Other Comments"

County	Comments
Amador	Table A has the same numbers as the 21/22 report because I used 22/23 numbers for table A last year instead of 21/22.
Butte	Table E: 27 Escape Assessments from prior years' rolls: unsure of parameters how to obtain
El Dorado	Timeshares have been included in the count for single family residential. Our property tax system, Megabyte, includes Timeshares in the SFR category.
Los Angeles	<p>Table F, Questions 2-4: Reappraisable transfer counts for Lines 2-4 include transfers of vacant land zoned for the respective use.</p> <p>Table F, Question 9: Roll Corrections 2023 - 4 2022 - 12,782 2021 - 11,842 2019 - 1,762 2018 - 1,096 2017 - 646 2016 - 510 2015 & Older - 2,885 Total - 36,095</p>
Marin	For Table F Question 21 "Restricted - CLCA, TPZ": CLCA 10-year contracts: 413 FSZ 20-year contracts: 78 MALT only: 6 Open Space/Scenic Easement: 22
Modoc	Table E Line 17 - Unable to determine Table E Line 18 - Unable to determine
Monterey	Question 27: roll correction for prior years' rolls that resulted in Escape assessment: the data provided is based on roll corrections that were created for prior years' rolls during the 2022-2023 FY and
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 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 40.</p> <p>For Question 5 of Table "H": The number reported is the total number of notices generated, the total number of accounts is 19,592.</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</p>

"Other Comments"

	<p>assessment would remain. We have no tracking for the information requested for line numbers 2 & 3.</p> <p>For Line Items 20 and 29 in Table "E": Question 20 of Table E (Certificated Aircraft) includes late information than wasn't available during the creation of the Press Release. As such, the value in line 29 (Total Unsecured Roll) is \$108,591,674 over the value that appears in the Press Release (Gross Total for Unsecured Roll).</p>
Sacramento	<p>Table E, Line 27, "Escape Assessments from prior years' rolls" – Number of units: 7,865 Assessed Value: \$933,019,327 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 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>For Table G: We extended the roll, last year, and this year we finished on-time, so data is just under a full year range. Data from 07/09/22 through 06/23/23.</p> <p>Lines 4 & 6: We do not track this info.</p> <p>Line 10: Sum the lines of 11 + 12</p> <p>Line 11: We don't have the ability to track every denial, so this number may not be exact.</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>
Santa Barbara	<p>Table E: Rows 23 and 26: Leasehold Improvements where Personal Property/Fixtures are at same location are reported in row 23. We are unable to break them out to report under row 26 as the instructions indicate.</p>
Sonoma	<p>Table A Item 4: Only county general funds were included in this survey. An additional \$38,421 from the Assessor's Property Characteristics Special</p>

"Other Comments"

	<p>Revenue Fund was expended for Electronic Document Management Systems costs and Improvement Projects. 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 \$44,821 in property characteristic data sales revenue and \$11,170 in interest were collected in that account.</p>
Sutter	<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>
Tuolumne	<p>Table H Question 9: This is the same number as question 6, because our business property Roll Turn generated no penalties, so we had to Roll Correct all assessments that needed a penalty applied.</p> <p>Table I Question 5: Our Auditor Appraiser took another County job during the normal audit period.</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> <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>