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State Controller  
YVETTE M. STOWERS  
Executive Director  
No. 2025/003

February 4, 2025

TO COUNTY ASSESSORS:

**A REPORT ON BUDGET, PERSONNEL, AND  
APPEALS DATA FOR 2023-2024 AND ROLL DATA FOR 2024-2025**

Enclosed is a copy of *A Report on Budget, Personnel, and Appeals Data for 2023-2024 and Roll Data for 2024-2025*. 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 not 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](http://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](mailto: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 2023-2024

AND

## ROLL DATA FOR 2024-2025

February 2025

### CALIFORNIA STATE BOARD OF EQUALIZATION

TED GAINES, SACRAMENTO  
SALLY J. LIEBER, SAN FRANCISCO  
ANTONIO VAZQUEZ, SANTA MONICA  
MIKE SCHAEFER, SAN DIEGO  
MALIA M. COHEN

FIRST DISTRICT  
SECOND DISTRICT  
THIRD DISTRICT  
FOURTH DISTRICT  
STATE CONTROLLER

YVETTE M. STOWERS, EXECUTIVE DIRECTOR



# A Report on Budget, Personnel, and Appeals Data for 2023-2024 and Roll Data for 2024-2025

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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.<sup>1</sup> 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 2023-2024 fiscal year. However, the 2024-2025 assessment roll was prepared during the 2023-2024 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-two of the fifty-eight counties reported data. The following sixteen counties did not provide data within the allotted timeframe for inclusion in this report: Butte, Calaveras, Contra Costa, Glenn, Imperial, Inyo, Lake, Madera, Marin, Mariposa, Mendocino, Mono, Sierra, Tehama, Trinity, and Yuba. However, any data provided after the report is published will be updated on the BOE Open Data Portal.

Please note that tables A through L listed under Section I through Section III are not 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.

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<sup>1</sup> 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 form CD Data Inc for our data they sell.	\$12,138
Del Norte	Refunds from Expenses – Other Costs	\$315
El Dorado	Timeshare direct charges	\$238,539
Fresno	This is an Operating Transfer-In from a Special Revenue Fund to help fund partial cost of the property tax system upgrade project.	\$424,076
Humboldt	Real Property Non-Filing Fee	\$7,500
Kern	No comments provided.	\$460,344
Kings	ParcelQuest sales allocation	\$10,142
Los Angeles	No comments provided.	\$3,095,476
Merced	Assessor Late Fees	\$39,693
Napa	No comments provided.	\$28,826
Placer	LEOP Penalty Fees Prop 58/19 Late Fees <b>Total</b>	\$37,971 \$2,275 <b>\$40,246</b>
Riverside	No comments provided.	\$3,719,977
San Bernardino	Interest & Penalties Delinquent Taxes Special Assessment All Prior Years Special Assessment Current Year ARPA Recovery Fund Distribution Data Access Fee Auditing Fee Collection Fees Prior Years Revenue Residual Equity Transfers In Other (includes data sharing, refunds, subpoenas) <b>Total</b>	\$35,676 \$70,502 \$821,567 \$40,000 \$825 \$418 \$16,672 -\$286 \$32,418 \$44,476 <b>\$1,062,267</b>
San Diego	No comments provided.	\$734,286
San Mateo	SDI payments, rebates/refunds	\$60,765
Santa Barbara	ParcelQuest Revenue Sharing Release of Committed Fund Balances <b>Total</b>	\$8,879 \$184,522 <b>\$193,401</b>
Santa Clara	No comments provided.	\$477,259

Table A – Column 9 Income or Offsetting Services

County	Comments	Income
Santa Cruz	Intra-Fund Transfer Non-Response Penalty <b>Total</b>	\$184,918 \$1,000 <b>\$185,918</b>
Shasta	Segregation Fees Subpoena Processing Fee <b>Total</b>	\$435 \$50 <b>\$485</b>
Solano	Map Recording Fees	\$105,739
Sonoma	Assessor Fees for certification, title research, voluntary merger, informal segregation, and subpoena services of \$3,530; Prior year refund of \$2,967 for HRA Payroll benefits; DMP Revenue; and additional General Fund Contributions.	\$615,921
Stanislaus	Rebates, refunds & COS/LEOP penalties.	\$46,100
Sutter	Revenue Share from ParcelQuest	\$6,951
Ventura	ParcelQuest Revenue Share	\$12,500

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Alpine	No comments provided.	193	\$104,193,087
Amador	Miscellaneous Vacant & Improved	2	\$451,779
Colusa	No comments provided.	242	\$27,099,017
Del Norte	City (Philips Factor)	12	\$79,702
	Cemetery	4	\$158,067
	Church	40	\$19,774,768
	Exempt County	28	\$0
	Native American Trust	2	\$0
	Exempt State	2	\$0
	Exempt Utilities	3	\$0
	Exempt City (city limits)	1	\$0
	Community Service District	1	\$0
	Imps (no structure or res)	55	\$4,285,239
	Misc Structures (no res)	125	\$12,848,545
	Special Use Property w/ Multiple Use	4	\$2,272,513
	<b>Total</b>	<b>277</b>	<b>\$39,418,834</b>
El Dorado	Improvement Other than Residence	281	\$33,698,508
	Environmentally Sensitive Land	188	\$1,527,710
	Cemeteries	17	\$507,560
	<b>Total</b>	<b>486</b>	<b>\$35,733,778</b>
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; Communications Tower; State Assessed; Water Companies; Public Utility; Mutual Water Company; Private Water Company; Water Rights; Canals; Community Water System; Groundwater Recharge Pond; and Commercial improvements not PI	20,695	\$306,674,271
Kings	Comm-Trans & 1 SFR; Comm-Trans & > 1 SFR; Churches; Churches & 1 SFR; Church w/Mobilehome; 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 Imp; Ditch Companies; Ditch Co & > 1 SFR & MH(S); Ditches/Water Storage; Ditches/Water Storage & > 1 SFR; Secured Wells or Canals; Ditches/Water Storage & Misc Imp; Evaporation Ponds w/ misc imp; Landscape Strip; Assessed on Utility Roll; Mineral Rights;	455	\$321,765,616



Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
	Incorporeal Hereditaments; Pipeline Easements; Government Exempt Properties; Housing Authority; and State of California		
Los Angeles	No comments provided.	16,209	\$72,627,444,915
Merced	Section 11	86	\$17,468,305
Monterey	No comments provided.	7,268	\$758,413,839
Napa	Condo/Commercial Common Area	9	\$0
	Condo/Townhouse Common Area	324	\$160,970
	Improved Land Non-taxable	289	\$49,262
	Improved Land R/W	10	\$0
	Improved Land Valued by SBE	5	\$0
	Manufactured Home Parks	32	\$194,724,328
	PUD Residential Common Area	15	\$0
	Vacant Land Non-Taxable	1,028	\$0
	Vacant Land R/W	175	\$143,000
	Vacant Land Valued by SBE	163	\$0
	<b>Total</b>	<b>2,050</b>	<b>\$195,077,560</b>
Orange	State Assessed Property; Minimum Value & Out of District; Associated with Another Parcel; Water Company Parcels; Wholly Exempt; Other Misc (not included in above); and Less Possessory Interest	23,646	\$19,748,302,527
Plumas	No comments provided.	849	\$546,880
Riverside	Secured Business Personal Property	2,337	\$2,062,121,496
Sacramento	Church/School/Welfare; Government Owned; Utilities Owned/Leased; Common Area; and Misc Vacant Land	16,909	\$2,469,068,978
San Diego	No comments provided.	14,998	\$13,941,604,420
San Joaquin	No comments provided.	156	\$1,350,590
San Mateo	Government/Public Services Building	20	\$0
	Airport	19	\$77,850,642
	Water Co, Radio Station	430	\$67,909,893
	Water Company	222	\$433,305,348
	Pipeline/Canal	61	\$0
	Canal	8	\$0
	Pipeline	2	\$0
	Right-of Way	8	\$22,991,208
	Water Rights	1	\$899
	Underwater & Marshland	393	\$15,992,040
	Highway & Streets	783	\$16,606,466
	<b>Total</b>	<b>1,947</b>	<b>\$634,656,496</b>

Table E – Column 17 “Other” Secured not Included

County	Comments	Parcels	Assessed Value
Santa Clara	No comments provided.	4,167	\$31,670,019,382
Santa Cruz	Publicly (Government) Owned Properties	2,427	\$9,213,805
Shasta	Section 11	76	\$41,386,883
	Remainder of parcels include non-taxable government parcels and utility parcels or streets, easements, low or no value parcels.	11,136	\$3,059,851
	<b>Total</b>	<b>11,212</b>	<b>\$44,446,734</b>
Siskiyou	Church	81	\$31,243,953
	Welfare Exemption	262	\$206,040,151
	Section 11	55	\$1,169,238
	Other Districts	475	\$91,353
	School Districts	134	\$0
	Utilities	270	\$0
	Municipal	870	\$0
	County	844	\$0
	State	701	\$0
	Federal	5,807	\$0
<b>Total</b>	<b>9,496</b>	<b>\$238,544,695</b>	
Solano	Information not yet available in new Property Tax System	7,881	\$121,760,279
Sonoma	Common Areas	1,947	\$4,643,049
Stanislaus	Government Owned Property	3,187	\$74,080,930
Sutter	Government Non-Taxable; Government Taxable; Private School; and Water Company	806	\$12,099,073
Tulare	No comments provided.	203	\$70,494,098
Tuolumne	No comments provided.	749	\$117,731,764
Ventura	Non-Taxable	8,410	\$0
	Cemeteries	17	\$14,206,633
	Water Company	81	\$60,008,626
	<b>Total</b>	<b>8,508</b>	<b>\$74,215,259</b>
Yolo	No comments provided.	282	\$39,399,879

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

County	Comments	Units	Assessed Value
Alpine	No comments provided.	80	\$2,295,248
Amador	No comments provided.	117	\$5,282,801
Colusa	No comments provided.	146	\$15,067,596
El Dorado	Mining Claims	7	\$72,320
Humboldt	Mining Claims	15	\$43,647
Kern	Communication Tower	15	\$1,194,500
	MH Supplemental Bills	2	\$0
	Intracounty Pipelines	29	\$125,086,171
	Intercounty Pipelines	34	\$54,164,969
	Building Improvements	370	\$84,327,065
	Residential Improvements	261	\$11,900,599
	Mobile Home Personal Property	1	\$0
	<b>Total</b>	<b>712</b>	<b>\$276,673,304</b>
Kings	No comments provided.	766	\$73,510,545
Lassen	No comments provided.	71	\$3,521,228
Monterey	No comments provided.	9	\$12,728,288
Napa	Vacant Land Non-Taxable	3	\$0
	Improved Land Non-Taxable	3	\$30,190
	<b>Total</b>	<b>6</b>	<b>\$30,190</b>
Nevada	Mining Claims	145	\$1,186,773
	Business Property Leases	314	\$17,659,429
	<b>Total</b>	<b>459</b>	<b>\$18,846,202</b>
Orange	Right-of-way Pipeline	9	\$6,490,420
Plumas	No comments provided.	760	\$24,498,032
Riverside	Mining Claims	27	\$1,128,795
San Joaquin	No comments provided.	878	\$429,235,256
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.	23,192	\$34,422,821
Santa Clara	No comments provided.	1	\$0
Siskiyou	Quarries	5	\$1,242,953
	Severed Rights	6	\$7,795,131
	<b>Total</b>	<b>11</b>	<b>\$9,038,084</b>

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

County	Comments	Units	Assessed Value
Sonoma	Water Companies	7	\$2,269,151
Stanislaus	Unsecured Sand & Gravel	1	\$65,693
Sutter	Unsecured Real Property Assessments	161	\$83,143,602
Tulare	No comments provided.	20	\$1,287,064
Ventura	Mineral Rights Equipment	6	\$1,841,221
Yolo	No comments provided.	972	\$126,043,392

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

County	Comments	Parcels
Humboldt	Possessory Interest Assessments	623
Kings	515 and low-income housing, section 11	37
Los Angeles	Countywide Pipeline Assessments	38
	Water Distribution	698
	Possessory Interest	9,338
	<b>Total</b>	<b>10,074</b>
Merced	Contract Duck Clubs	157
Orange	Possessory Interest Properties	3,766
San Luis Obispo	Mines & Quarries	20
San Mateo	California Water Service Co	222
Santa Cruz	Manufactured Homes	3,189
Sonoma	Possessory Interest	1,468
Stanislaus	Sand & Gravel	13
Ventura	Water Companies	81

Table H – Column 10 "Other" Business Property Assessments

County	Comments	Units
El Dorado	Historically Exempt Aircraft Assessments	82
Los Angeles	Apartment Homes Cell Towers <b>Total</b>	932 964 <b>1,896</b>
Monterey	No comments provided.	9
Nevada	Number generated by Megabyte system. No detail available.	459
Riverside	No comments provided.	27
San Luis Obispo	Low value unsecured assessments, those not already accounted for in other categories.	16,407
San Mateo	No comments provided.	987
Santa Clara	No comments provided.	11,604
Santa Cruz	Low Value Accounts	1,925
Siskiyou	No comments provided.	91
Tulare	No comments provided.	1,325

## "Other Comments"

County	Comments																				
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:</p> <table border="1" data-bbox="472 390 797 737"> <thead> <tr> <th>Year</th> <th>Total Corrections</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>10</td> </tr> <tr> <td>2023</td> <td>17,066</td> </tr> <tr> <td>2022</td> <td>14,668</td> </tr> <tr> <td>2021</td> <td>8,151</td> </tr> <tr> <td>2020</td> <td>3,404</td> </tr> <tr> <td>2019</td> <td>1,788</td> </tr> <tr> <td>2018</td> <td>1,011</td> </tr> <tr> <td>2017</td> <td>803</td> </tr> <tr> <td>2016 &amp; Older</td> <td>4,053</td> </tr> </tbody> </table> <p>Table J: "While we are only running 8 board hearings per day, we have a total of 10 Boards based on the number of appointments." - Terri Erskin, Chief Appraiser, Assessment &amp; Public Services Division</p>	Year	Total Corrections	2024	10	2023	17,066	2022	14,668	2021	8,151	2020	3,404	2019	1,788	2018	1,011	2017	803	2016 & Older	4,053
Year	Total Corrections																				
2024	10																				
2023	17,066																				
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2020	3,404																				
2019	1,788																				
2018	1,011																				
2017	803																				
2016 & Older	4,053																				
Modoc	<p>Table F Line 17: Unable to determine</p> <p>Table F Line 18: Unable to determine</p>																				
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 Questions 2 &amp; 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 &amp; 3.</p>																				
Sacramento	<p>Table E, Line 27, "Escape Assessments from prior years' rolls"</p> <p>Number of units: 3,428</p> <p>Assessed Value: \$1,119,561,888</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 &amp; oil parcels, as well as manufactured home parcels.</p>																				
San Benito	<p>Table G - We had 62 Prop 19 applications filed for Base Year Value Transfers.</p> <p>Table G - We approved 58 Prop 19 Base Year Value Transfers.</p> <p>Table G - We denied 3 Prop 19 Base Year Value Transfers.</p> <p>Table G - We have 1 pending Prop 19 Base Year Value Transfer.</p>																				

"Other Comments"

<p>San Bernardino</p>	<p>In previous years, residential vacant land was reported in Line 2 of Table E. This year, it is now included in Line 5.</p> <p>In previous years, Table E, Line 7 did not include all permits received. This year, it now includes all permits received.</p> <p>In previous years, the number reported on line 13 of Table G included all exclusions granted due to system limitations. We are now implementing a procedure to track these exclusions within the system, allowing us to use a query to determine the reportable number. This year's number is our best estimate.</p>
<p>San Luis Obispo</p>	<p>Table E, Lines 24 &amp; 25: We do not carry this info on the unsecured roll.  Table F, line 17: We do not track this info.  Table G, Lines 4 &amp; 6: We do not track this info.</p> <p>Table G, Line 10: We don't keep this information, and we don't have TDs on all denials, so the count is not 100% accurate. Use sum of line 11 + line 12 for this answer.</p> <p>Table G, Line 11: We don't have the ability to track every denial, so this number may not be 100% accurate.</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 determine. Appeal applications are not forwarded to our office unless they have been accepted by the clerk of the board.</p>
<p>Santa Barbara</p>	<p>Table E, Row 23 - Unable to consolidate multiple locations of the same business into a single count without manual filtering.</p> <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> <p>Table F, Rows 2-5 are estimates of transfers based upon a compiled report. If a property transferred more than once in the calendar year, it is only counted as 1 transfer in our reporting. This results in an under-estimate of actual transfers.</p>