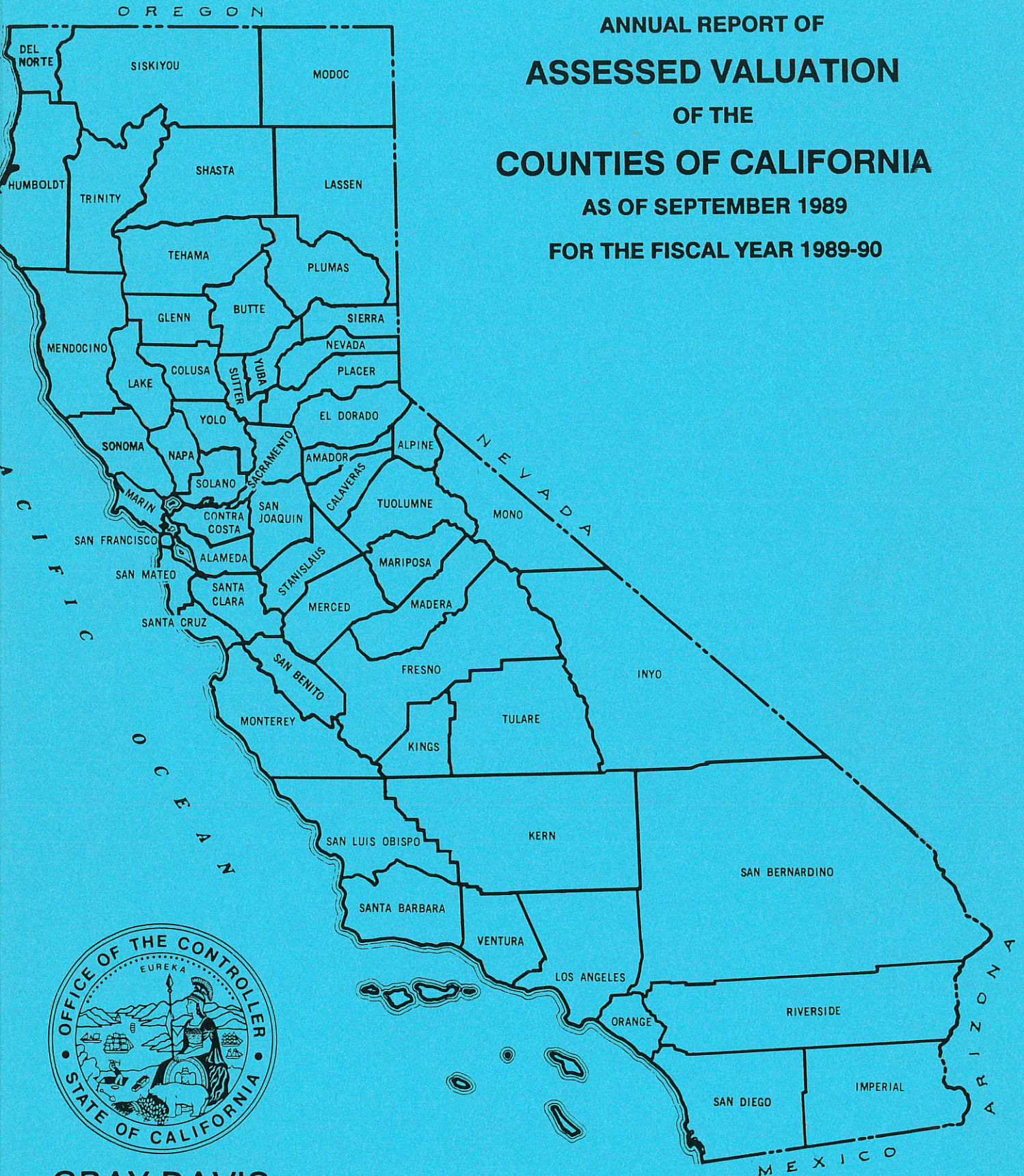


ANNUAL REPORT OF
ASSESSED VALUATION
OF THE
COUNTIES OF CALIFORNIA
AS OF SEPTEMBER 1989
FOR THE FISCAL YEAR 1989-90



GRAY DAVIS
State Controller

CONTENTS AND INDEX

STATUTES AND CONSTITUTIONAL EXTRACTS	II
INTRODUCTION.....	IV
SUMMARY OF ASSESSED VALUATION	1
DETAIL OF ASSESSMENT CLASSIFICATIONS	2 To 60, Inc.

County	Page	County	Page
Alameda	2	Placer	32
Alpine	3	Plumas.....	33
Amador	4	Riverside.....	34
Butte.....	5	Sacramento.....	35
Calaveras	6	San Benito.....	36
Colusa	7	San Bernardino	37
Contra Costa	8	San Diego.....	38
Del Norte.....	9	San Francisco.....	39
El Dorado.....	10	San Joaquin	40
Fresno.....	11	San Luis Obispo.....	41
Glenn.....	12	San Mateo	42
Humboldt.....	13	Santa Barbara	43
Imperial	14	Santa Clara.....	44
Inyo	15	Santa Cruz.....	45
Kern.....	16	Shasta.....	46
Kings	17	Sierra	47
Lake.....	18	Siskiyou	48
Lassen.....	19	Solano	49
Los Angeles	20	Sonoma	50
Madera.....	21	Stanislaus	51
Marin	22	Sutter	52
Mariposa	23	Tehama.....	53
Mendocino.....	24	Trinity.....	54
Merced	25	Tulare.....	55
Modoc.....	26	Tuolumne	56
Mono.....	27	Ventura	57
Monterey.....	28	Yolo	58
Napa.....	29	Yuba	59
Nevada.....	30	Recapitulation	60
Orange	31		
Footnotes.....	61		

STATUTES AND CONSTITUTIONAL EXTRACTS

CALIFORNIA CONSTITUTIONAL PROVISIONS

SECTION 19—STATE BOARD TO ASSESS AND TAX PROPERTY OF PUBLIC UTILITIES (IN PART)

The Board shall annually assess

- (1) pipelines, flumes, canals, ditches, and aqueducts lying within 2 or more counties and
- (2) property, except franchises, owned or used by regulated railway, telegraph and telephone companies, car companies operating on railways in the State, and companies transmitting or selling gas or electricity.

ARTICLE XIII, REVENUE AND TAXATION CODE

SECTION 134—UNSECURED PROPERTY

- (a) The taxes on which are not a lien on real property sufficient, in the opinion of the assessor, to secure payment of the taxes.
- (b) The taxes on which were secured by real property on the lien date and which property was later acquired by the United States, the state or by any county, city, school district or other public entity and the taxes required to be transferred to the unsecured roll pursuant to Article 5 (commencing with Section 5081) of Chapter 4 of Part 9.

SECTION 135—ASSESSED VALUE AND TAX RATE DEFINED

- (a) "Assessed value" shall mean 25 percent of full value to and including the 1980-81 fiscal year, and shall mean 100 percent of full value for the 1981-82 fiscal year and fiscal years thereafter.
- (b) "Tax rate" shall mean a rate based on a 25 percent assessment ratio and expressed as dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed valuation to and including the 1980-81 fiscal year, and shall mean a rate expressed as a percentage of full value for the 1981-82 fiscal year and fiscal years thereafter.
- (c) Whenever this code requires comparison of assessed values, tax rates or property tax revenues for different years, the assessment ratios and tax rates shall be adjusted as necessary so that the comparisons are made on the same basis and the same amount of tax revenues would be produced or the same relative value of an exemption or subvention will be realized regardless of the method of expressing tax rates or the assessment ratio utilized.
- (d) For the purposes of expressing tax rates on the same basis, a tax rate based on a 25 percent assessment ratio and expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value may be multiplied by a conversion factor of twenty five hundredths of 1 percent to determine a rate comparable to a rate expressed as a percentage of full value; and, a rate expressed as a percentage of full value may be multiplied by a factor of 400 to determine a rate comparable to a rate expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value and based on a 25 percent assessment ratio.

SECTION 219—EXEMPTION OF BUSINESS INVENTORIES

For the 1980-81 fiscal year and fiscal years thereafter, business inventories are exempt from taxation and the assessor shall not assess business inventories.

SECTION 401—ASSESSED VALUE

Every assessor shall assess all property subject to general property taxation at its full value.

SECTION 531—ESCAPED PROPERTY

If any property belonging on the local roll has escaped assessment, the assessor shall assess the property on discovery at its value on the lien date for the year for which it escaped assessment. It shall be subject to the tax rate in effect in the year of its escape except as provided in Section 2905 of this code.

Property shall be deemed to have escaped assessment when its owner fails to file a property statement pursuant to the provisions of Section 441, to the extent that this failure results in no assessment or an assessment at a valuation lower than would have obtained had the property been properly reported. Escape assessments made as the result of an owner's failure to file a property statement as herein provided shall be subject to the penalty and interest imposed by Sections 463 and 506, respectively. This paragraph shall not constitute a limitation on any other provision of this article.

SECTION 531.2—ESCAPED REAL PROPERTY

When the property is real property which subsequent to July 1 of the year of escape for purposes of this article, or subsequent to July 1 of the year in which the property should have been lawfully assessed, for purposes of Article 3 (commencing with Section 501), but prior to the date of that assessment and the showing thereof on the secured roll, with the date of entry specified thereon, has

- (1) been transferred or conveyed to a bona fide purchaser for value, or
- (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to either of these articles shall not create or impose a lien or charge on that real property but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll. The tax rate applicable shall be the secured tax rate of the year in which the property escaped assessment.

If the real property escaped assessment as a result of an unrecorded change in ownership or change in control for which a change in ownership statement required by Section 480, 480.1, or 480.2 is not filed, the assessor shall appraise the property as of the date of transfer and enroll the difference in taxable value for each of the subsequent years on the secured roll, with the date of entry specified thereon, provided, however, that if prior to the date of the assessment the property has

- (1) been transferred or conveyed to a bona fide purchaser for value, or
- (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to this paragraph shall not create or impose a lien or charge on such real property but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll. The tax rate applicable shall be the secured rate of the year in which the property escaped assessment. Notwithstanding the provisions of Section 532, escaped assessments resulting from these unrecorded changes in ownership or changes in control shall be made within eight years after July 1 of the assessment year in which the real property escaped taxation or was underassessed. "Assessment Year" means the period defined in Section 118.

SECTION 531.5—ESCAPED PROPERTY, BUSINESS INVENTORY EXEMPTION

If a business inventories exemption has been incorrectly allowed because of erroneous or incorrect information submitted by the taxpayer or his agent misclassifying as business inventories property not includible in "business inventories," as that term is defined in Section 129, an escape assessment in the amount of the exemption shall be made on discovery of the error. Interest shall be added to the assessment in the amount and manner provided by Section 506. If the exemption was incorrectly allowed because of erroneous or incorrect information submitted by the taxpayer or his agent with knowledge that such information was erroneous or incorrect, the penalty provided in Section 504 shall be added to the assessment.

INTRODUCTION

The Annual Report of Assessed Valuation of the Counties of California represents the tax base of real property (land and improvements) and tangible personal property subject to property tax. This is determined by the county assessors and the State Board of Equalization in keeping with provisions in the State Constitution and Statutes. The amount of assessed valuation attributed to property and the exemptions applicable thereto are subject to constant change. The statutes permit adjustment to reflect the effects of escapes, corrections and revaluations. The amounts listed herein are taken from required statements by State and County Officials which should reflect the status as of the first of August. Any adjustment made prior to the first of September is incorporated in this report.

SUMMARY OF TOTAL COUNTY ASSESSED VALUATION

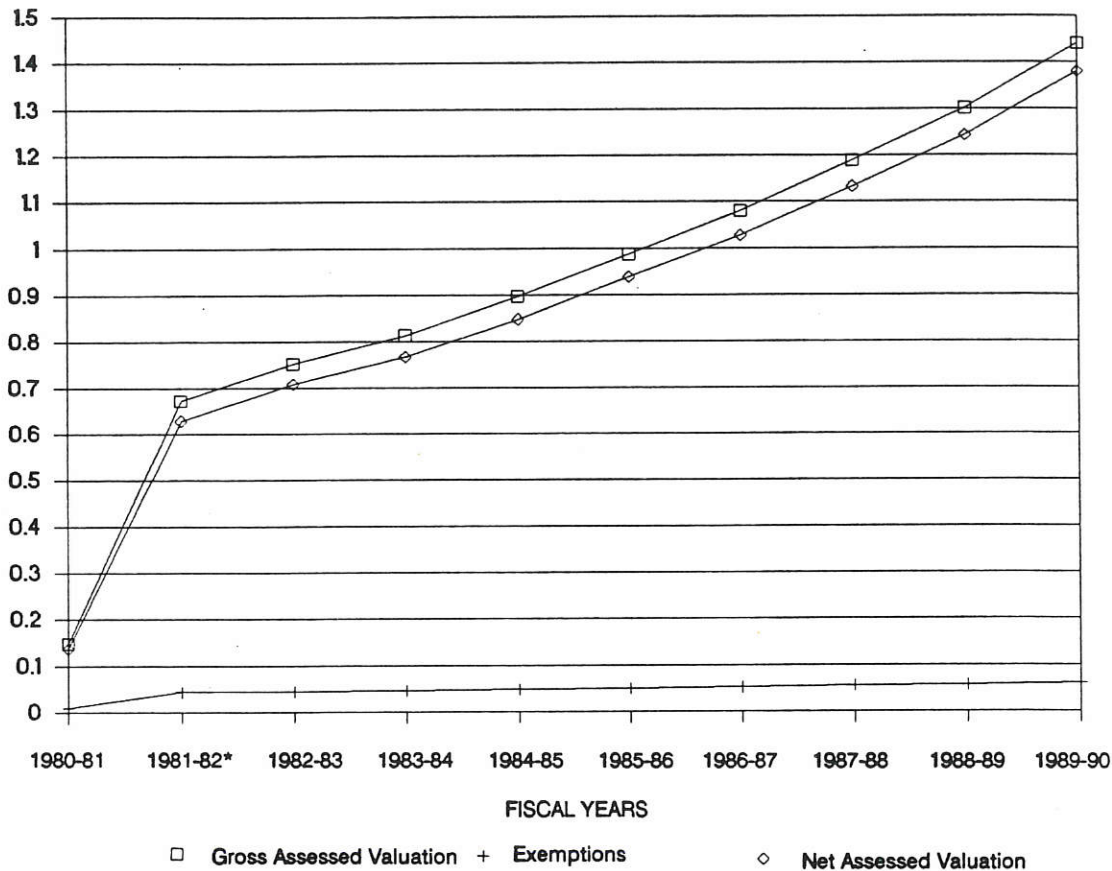
For the fiscal years up to and including 1980-81, the assessment ratio (the established percentage of the market value of property used for determining assessed value) was 25 percent. Therefore property on which the full value was \$100,000 had an assessed value of \$25,000. In 1981-82, the assessment ratio was changed to 100 percent so that assessed value now equals full value.

The gross assessed valuation for the 1989-90 fiscal year as of September 1, 1989 was \$1,441,276,181,525. Exemptions amounted to \$60,909,817,149 which resulted in a net assessed valuation of \$1,380,366,364,376. Exemptions are classified as homeowners' and all other. The homeowners' exemption is the exemption for the first \$7,000 of an owner-occupied home. All other exemptions include those for veteran's, churches, religious properties, colleges, schools below college grade, hospitals and charitable properties.

The net assessed valuation for the 1989-90 fiscal year grew by 10.98 percent over the prior year. Over the past ten years, net assessed values have grown by an average of 11.08 percent each year. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI) not to exceed an increase of 2 percent. Property is reappraised from the 1975-76 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2 percent.

Year	Gross Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase or (Decrease) Over Prior Year
1980-81.....	\$ 147,923,111,585	\$ 10,413,520,486	\$ 137,509,591,099	13.82
1981-82*.....	672,480,561,948	43,811,502,761	628,669,059,187	14.26
1982-83.....	752,571,723,346	44,967,160,958	707,604,562,388	12.56
1983-84.....	814,164,230,514	46,396,153,721	767,768,076,793	8.50
1984-85.....	897,350,343,267	48,415,868,024	848,934,475,243	10.57
1985-86.....	988,036,039,360	49,624,417,505	938,411,621,855	10.54
1986-87.....	1,080,077,031,429	52,090,613,263	1,027,986,418,166	9.55
1987-88.....	1,189,232,962,931	55,397,115,682	1,133,835,847,249	10.30
1988-89.....	1,301,461,952,928	57,700,124,754	1,243,761,828,174	9.70
1989-90.....	1,441,276,181,525	60,909,817,149	1,380,366,364,376	10.98

SUMMARY OF TOTAL COUNTY ASSESSED VALUATION (In Trillions of Dollars)



SUMMARY OF GROSS ASSESSED VALUATION FOR LAND, IMPROVEMENTS ON LAND AND PERSONAL PROPERTY

The Gross Assessed Valuation for land, improvements on land and personal property totalled \$1,441,276,181,525, an increase of \$139,814,228,597 or 10.74 percent over the prior year. The largest increase 13.27 percent was seen in Land while the smallest increase 8.09 percent was seen in Personal Property.

Year	Land	Percentage Increase or (Decrease) Over Prior Year	Improvements on Land	Percentage Increase or (Decrease) Over Prior Year	Personal Property	Percentage Increase or (Decrease) Over Prior Year
1980-81.....	\$ 52,744,894,208	20.36	\$ 86,340,948,409	15.66	\$ 8,837,268,968	(48.75)
1981-82*.....	241,380,890,166	14.41	390,107,993,838	12.96	40,791,677,944	15.40
1982-83.....	266,837,075,184	10.55	439,243,441,755	12.60	46,491,206,407	13.97
1983-84.....	286,857,017,663	7.50	477,965,534,782	8.82	49,341,678,069	6.13
1984-85.....	317,561,181,670	10.70	524,893,712,231	9.82	54,895,449,366	11.26
1985-86.....	348,533,351,824	9.75	575,860,642,843	9.71	63,642,044,693	15.93
1986-87.....	373,975,351,146	7.30	636,478,385,241	10.53	69,623,294,442	9.40
1987-88.....	410,625,768,921	9.80	702,500,980,303	10.37	76,106,213,707	9.31
1988-89.....	450,740,758,637	9.77	768,471,564,304	9.39	82,249,629,987	8.07
1989-90.....	510,560,421,853	13.27	841,813,498,144	9.54	88,902,261,528	8.09

SUMMARY OF SECURED, UNSECURED AND STATE ASSESSED VALUATION

Almost all property, real and personal, subject to property tax is assessed locally by county assessors. The greater part of this assessment, 87.91 percent of the net assessed valuation, is attributed to the secured roll. The secured roll consists of property on which the payment of tax is secured by a lien on real property owned by the taxpayer in that county.

The unsecured roll comprises 7.04 percent of the net assessed valuation. The unsecured roll consists of property on which a lien on real property is not sufficient, in the assessor's opinion, to secure the payment of taxes. Property on the unsecured roll is composed primarily of personal property, machinery and equipment owned by business entities. Airplanes and boats are also included on the unsecured roll.

The remaining 5.05 percent of the net assessed valuation is assessed by the State Board of Equalization and includes pipelines, flumes, canals, ditches and aqueducts lying within two or more counties; property owned or used by regulated railway, telegraph or telephone companies; and property owned by companies transmitting and/or selling gas or electricity within the State.

Year	Net Secured Valuation	Percent of Total Net Assessed Valuation	Net Unsecured Valuation	Percent of Total Net Assessed Valuation	State Assessed Valuation	Percent of Total Net Assessed Valuation
1980-81.....	\$120,659,080,035	87.75	\$ 8,985,163,654	6.53	\$ 7,865,347,410	5.72
1981-82*.....	551,420,305,292	87.71	41,536,542,245	6.61	35,712,211,650	5.68
1982-83.....	617,479,393,550	87.26	49,292,150,488	6.97	40,833,018,350	5.77
1983-84.....	667,141,975,323	86.89	53,409,204,780	6.96	47,216,896,690	6.15
1984-85.....	735,697,922,143	86.66	61,022,073,420	7.19	52,214,479,680	6.15
1985-86.....	814,752,720,221	86.82	66,934,748,184	7.13	56,724,153,450	6.05
1986-87.....	889,979,210,276	86.58	74,015,640,420	7.20	63,991,567,470	6.22
1987-88.....	985,940,719,483	86.96	80,582,971,647	7.11	67,312,156,119	5.93
1988-89.....	1,084,949,431,815	87.23	87,681,379,650	7.05	71,131,016,709	5.72
1989-90.....	1,213,506,599,051	87.91	97,168,372,759	7.04	69,691,392,566	5.05

SUMMARY OF ASSESSED VALUATION FOR INCORPORATED AND UNINCORPORATED AREAS

For the 1989-90 fiscal year, 74.50 percent of the net assessed valuation is in the incorporated area of the counties and 25.50 percent in the unincorporated area. Over the past ten years the split between the two remained rather constant. For both categories, the Percentage Increase or (Decrease) Over Prior Year does not vary significantly with the total net assessed valuation percentages.

Year	Total Incorporated Area	Percent of Total Assessed Valuation	Percentage Increase or (Decrease) Over Prior Year	Total Unincorporated Area	Percent of Total Assessed Valuation	Percentage Increase or (Decrease) Over Prior Year
1980-81.....	\$ 97,239,831,205	70.71	12.58	\$ 40,269,759,894	29.29	16.94
1981-82*.....	447,965,848,675	71.26	15.17	180,703,210,512	28.74	12.18
1982-83.....	508,800,632,446	71.90	13.58	198,803,929,942	28.10	10.02
1983-84.....	554,648,076,550	72.24	9.01	213,120,000,243	27.76	7.20
1984-85.....	616,794,090,298	72.66	11.20	232,140,384,945	27.34	8.92
1985-86.....	689,974,434,655	73.53	11.86	248,437,187,190	26.47	7.02
1986-87.....	765,837,022,537	74.50	10.99	262,149,395,629	25.50	5.52
1987-88.....	855,327,530,432	75.44	11.69	278,508,316,817	24.56	6.24
1988-89.....	914,851,147,968	73.56	6.96	328,910,680,206	26.44	18.10
1989-90.....	1,028,348,828,395	74.50	12.41	352,017,535,981	25.50	7.03

* 1981-82—In accordance with Section 135(A) of the Revenue and Taxation Code, "assessed value" shall mean 25 percent of the full value to and including the 1980-81 fiscal year and shall mean 100 percent of full value for the 1981-82 fiscal year and fiscal years thereafter.

**SUMMARY OF ASSESSED VALUATION BY COUNTY
APPLICABLE TO FISCAL YEAR 1989-90**

PAGE: 1

COUNTIES	GROSS TOTAL ASSESSED VALUATION*	EXEMPTIONS		NET TOTAL ASSESSED VALUATION
		HOMEOWNERS**	ALL OTHERS	
ALAMEDA -----	\$60,949,597,573	\$1,560,120,524	\$1,343,472,951	\$58,046,004,098
ALPINE -----	164,734,142	1,251,600	365,931	163,116,611
AMADOR -----	1,459,093,606	41,239,838	9,121,641	1,408,732,127
BUTTE -----	6,427,586,109	254,794,324	167,483,679	6,005,308,106
CALAVERAS -----	1,793,960,073	51,657,284	11,863,573	1,730,439,216
COLUSA -----	1,196,804,560	21,192,043	11,446,356	1,164,166,161
CONTRA COSTA -----	49,330,778,882	1,251,480,255	688,541,297	47,390,757,330
DEL NORTE -----	588,604,789	26,223,258	17,520,633	544,860,898
EL DORADO -----	6,597,230,792	180,583,524	84,922,926	6,331,724,342
FRESNO -----	23,642,736,002	673,945,813	535,661,021	22,433,129,168
GLENN -----	1,124,541,559	32,207,284	11,138,281	1,081,195,994
HUMBOLDT -----	4,137,134,571	159,334,177	91,915,352	3,885,885,042
IMPERIAL -----	4,250,125,887	100,687,636	33,371,690	4,116,066,561
INYO -----	1,703,086,916	22,527,827	17,959,512	1,662,599,577
KERN -----	33,533,407,203	574,700,207	409,536,569	32,549,170,427
KINGS -----	2,848,216,924	90,780,168	58,482,539	2,698,954,217
LAKE -----	2,953,928,406	81,007,932	28,599,949	2,844,320,525
LASSEN -----	992,073,586	33,771,490	14,019,321	944,282,775
LOS ANGELES -----	400,501,773,929	7,865,962,750	8,519,930,369	384,115,880,810
MADERA -----	3,666,495,618	95,440,008	31,715,554	3,539,340,056
MARIN -----	16,727,367,272	359,186,402	332,981,217	16,035,199,653
MARIPOSA -----	719,535,474	21,598,691	5,171,827	692,764,956
MENDOCINO -----	3,230,826,815	102,824,160	70,067,057	3,057,935,598
MERCED -----	5,509,440,466	170,997,661	76,069,754	5,262,373,051
MODOC -----	509,934,606	16,081,297	2,848,328	491,004,981
MONO -----	1,350,570,019	9,543,725	7,843,497	1,333,182,797
MONTEREY -----	15,356,172,260	325,185,893	300,135,258	14,730,851,109
NAPA -----	6,182,943,667	144,930,577	194,892,739	5,843,120,351
NEVADA -----	4,108,013,901	122,113,332	50,488,874	3,935,411,695
ORANGE -----	143,713,271,097	2,782,133,825	1,755,817,207	139,175,320,065
PLACER -----	10,247,542,790	256,880,622	107,069,044	9,883,593,124
PLUMAS -----	1,564,771,820	33,057,049	9,194,680	1,522,520,091
RIVERSIDE -----	51,872,718,413	1,211,364,278	979,275,267	49,682,078,868
SACRAMENTO -----	39,207,139,354	1,333,461,817	942,153,004	36,931,524,533
SAN BENITO -----	1,616,353,201	39,288,495	9,180,165	1,567,884,541
SAN BERNARDINO -----	53,541,309,420	1,464,035,735	1,024,104,967	51,053,168,718
SAN DIEGO -----	117,295,514,950	2,632,200,713	2,176,648,985	112,486,665,252
SAN FRANCISCO -----	48,113,557,291	673,206,010	1,312,989,486	46,127,361,795
SAN JOAQUIN -----	16,923,226,657	527,224,528	497,796,938	15,898,205,191
SAN LUIS OBISPO -----	14,196,555,049	256,244,390	73,786,795	13,866,523,864
SAN MATEO -----	43,751,051,711	928,870,597	1,123,213,333	41,698,967,781
SANTA BARBARA -----	19,778,484,623	390,736,102	507,838,429	18,879,910,092
SANTA CLARA -----	94,410,546,461	1,809,469,420	3,007,745,453	89,593,331,588
SANTA CRUZ -----	11,065,316,188	250,973,516	236,791,117	10,577,551,555
SHASTA -----	5,923,223,150	199,710,728	148,046,226	5,575,466,196
SIERRA -----	289,359,971	5,730,696	4,898,721	278,730,554
SISKIYOU -----	1,765,861,090	75,007,319	27,366,851	1,663,486,920
SOLANO -----	12,485,620,870	375,085,692	164,992,333	11,945,542,845
SONOMA -----	19,890,712,214	505,519,317	308,578,657	19,076,614,240
STANISLAUS -----	12,699,625,024	431,350,920	286,354,286	11,981,919,818
SUTTER -----	2,582,122,714	77,647,334	50,945,126	2,453,530,254
TEHAMA -----	1,704,794,223	74,734,167	37,632,914	1,592,427,142
TRINITY -----	542,627,898	20,551,860	3,332,737	518,743,301
TULARE -----	9,270,192,551	334,668,522	131,684,709	8,803,839,320
TUOLUMNE -----	2,286,986,254	68,010,593	32,001,762	2,186,973,899
VENTURA -----	35,697,452,468	789,082,776	554,884,511	34,353,485,181
YOLO -----	5,521,499,564	152,706,575	86,829,118	5,281,963,871
YUBA -----	1,762,028,902	59,708,699	31,064,658	1,671,255,545
TOTALS-----	\$1,441,276,181,525	\$32,150,031,975	\$28,759,785,174	\$1,380,366,364,376

* IN ACCORDANCE WITH SECTION 219(A)(4) OF THE REVENUE AND TAXATION CODE BUSINESS INVENTORIES ARE NO LONGER ASSESSED AND ARE EXCLUDED FROM THE ASSESSED VALUATION TOTALS REPORTED FOR THE 1980-81 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

** LOCAL AGENCIES ARE REIMBURSED BY THE STATE FOR THE LOSS OF PROPERTY TAX REVENUE OCCASIONED BY HOMEOWNER'S EXEMPTION.

**ALAMEDA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$18,811,687,742	\$1,948,381,324	\$20,760,069,066	\$19,203,035,243	8.11
IMPROVEMENTS-----	29,318,407,815	2,276,945,709	31,595,353,524	27,904,399,697	13.23
PERSONAL PROPERTY-----	762,958,320	31,701,175	794,659,495	722,340,644	10.01
TOTAL SECURED VALUATION-----	\$48,893,053,877	\$4,257,028,208	\$53,150,082,085	\$47,829,775,584	11.12
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,386,440,291	\$173,045,133	\$1,559,485,424	\$1,537,652,225	1.42
ALL OTHER-----	1,258,933,321	56,190,245	1,315,123,566	1,240,172,951	6.04
NET SECURED VALUATION-----	\$46,247,680,265	\$4,027,792,830	\$50,275,473,095	\$45,051,950,408	11.59
UNSECURED ROLL					
LAND-----	\$152,149,220	\$10,117,046	\$162,266,266	\$160,353,748	1.19
IMPROVEMENTS-----	1,531,352,805	384,868,021	1,916,220,826	1,953,269,263	(1.90)
PERSONAL PROPERTY-----	2,754,177,646	101,760,360	2,855,938,006	2,670,038,074	6.96
TOTAL UNSECURED VALUATION-----	\$4,437,679,671	\$496,745,427	\$4,934,425,098	\$4,783,661,085	3.15
EXEMPTIONS:					
HOMEOWNERS'-----	\$539,000	\$96,100	\$635,100	\$596,700	6.44
ALL OTHER-----	26,548,004	1,801,381	28,349,385	28,722,668	(1.30)
NET UNSECURED VALUATION-----	\$4,410,592,667	\$494,847,946	\$4,905,440,613	\$4,754,341,717	3.18
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$50,658,272,932	\$4,522,640,776	\$55,180,913,708	\$49,806,292,125	10.79
STATE ASSESSED					
LAND-----	\$102,951,463	\$159,949,918	\$262,901,381	\$253,251,950	3.81
IMPROVEMENTS-----	21,534,607	2,223,282,610	2,244,817,217	2,221,633,675	1.04
PERSONAL PROPERTY-----	11,138,187	346,233,605	357,371,792	315,881,618	13.13
TOTAL STATE ASSESSED VALUATION-----	\$135,624,257	\$2,729,466,133	\$2,865,090,390	\$2,790,767,243	2.66
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$50,793,897,189	\$7,252,106,909	\$58,046,004,098	\$52,597,059,368	10.36

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

ALPINE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	\$50,914,114	\$50,914,114	\$47,094,896	8.11
IMPROVEMENTS-----	-----	71,801,613	71,801,613	64,720,072	10.94
PERSONAL PROPERTY-----	-----	2,667,097	2,667,097	3,085,590	(13.56)
TOTAL SECURED VALUATION-----	-----	\$125,382,824	\$125,382,824	\$114,900,558	9.12
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$1,244,600	\$1,244,600	\$1,262,662	(1.43)
ALL OTHER-----	-----	124,012	124,012	93,179	33.09
NET SECURED VALUATION-----	-----	\$124,014,212	\$124,014,212	\$113,544,717	9.22
UNSECURED ROLL					
LAND-----	-----	\$7,179,250	\$7,179,250	\$9,408,455	(23.69)
IMPROVEMENTS-----	-----	14,695,293	14,695,293	13,975,975	5.15
PERSONAL PROPERTY-----	-----	2,258,115	2,258,115	4,645,919	(51.40)
TOTAL UNSECURED VALUATION-----	-----	\$24,132,658	\$24,132,658	\$28,030,349	(13.91)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$7,000	\$7,000	\$7,000	-----
ALL OTHER-----	-----	241,919	241,919	248,932	(2.66)
NET UNSECURED VALUATION-----	-----	\$23,883,739	\$23,883,739	\$27,774,816	(14.01)
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	\$147,897,951	\$147,897,951	\$141,319,533	4.65
STATE ASSESSED					
LAND-----	-----	\$3,601,800	\$3,601,800	\$3,567,030	0.97
IMPROVEMENTS-----	-----	11,609,990	11,609,990	18,372,830	(36.81)
PERSONAL PROPERTY-----	-----	6,870	6,870	8,950	(23.24)
TOTAL STATE ASSESSED VALUATION-----	-----	\$15,218,660	\$15,218,660	\$21,948,810	(30.66)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	\$163,116,611	\$163,116,611	\$163,268,343	(0.09) **

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

** REFER TO FOOTNOTE ON PAGE 61.

**AMADOR COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$75,222,300	\$368,366,572	\$443,588,872	\$413,532,737	7.27
IMPROVEMENTS-----	191,086,699	542,258,174	733,344,873	661,975,218	10.78
PERSONAL PROPERTY-----	2,769,549	12,472,056	15,241,605	43,602,367	(65.04)
TOTAL SECURED VALUATION-----	\$269,078,548	\$923,096,802	\$1,192,175,350	\$1,119,110,322	6.53
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,999,515	\$29,240,323	\$41,239,838	\$39,527,684	4.33
ALL OTHER-----	3,503,333	5,618,308	9,121,641	8,834,021	3.26
NET SECURED VALUATION-----	\$253,575,700	\$888,238,171	\$1,141,813,871	\$1,070,748,617	6.64
UNSECURED ROLL					
LAND-----	\$310,099	\$867,085	\$1,177,184	\$1,161,037	1.39
IMPROVEMENTS-----	7,324,641	22,073,627	29,398,268	27,183,061	8.15
PERSONAL PROPERTY-----	9,885,605	16,360,232	26,245,837	26,017,437	0.88
TOTAL UNSECURED VALUATION-----	\$17,520,345	\$39,300,944	\$56,821,289	\$54,361,535	4.52
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----					
NET UNSECURED VALUATION-----	\$17,520,345	\$39,300,944	\$56,821,289	\$54,361,535	4.52
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$271,096,045	\$927,539,115	\$1,198,635,160	\$1,125,110,152	6.53
STATE ASSESSED					
LAND-----	\$65,121	\$9,008,366	\$9,073,487	\$8,801,500	3.09
IMPROVEMENTS-----	1,839	196,948,725	196,950,564	203,850,497	(3.38)
PERSONAL PROPERTY-----	1,348	4,071,568	4,072,916	4,570,149	(10.88)
TOTAL STATE ASSESSED VALUATION-----	\$68,308	\$210,028,659	\$210,096,967	\$217,222,146	(3.28)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$271,164,353	\$1,137,567,774	\$1,408,732,127	\$1,342,332,298	4.95

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

BUTTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$725,824,446	\$1,241,434,295	\$1,967,258,741	\$1,840,088,732	6.91
IMPROVEMENTS-----	1,678,209,867	1,797,792,241	3,476,002,108	3,221,674,475	7.89
PERSONAL PROPERTY-----	53,334,689	58,121,271	111,455,960	104,996,903	6.15
TOTAL SECURED VALUATION-----	\$2,457,369,002	\$3,097,347,807	\$5,554,716,809	\$5,166,760,110	7.51
EXEMPTIONS:					
HOMEOWNERS'-----	\$95,499,744	\$159,249,272	\$254,749,016	\$247,894,888	2.76
ALL OTHER-----	142,072,919	23,420,378	165,493,297	154,736,488	6.95
NET SECURED VALUATION-----	\$2,219,796,339	\$2,914,678,157	\$5,134,474,496	\$4,764,128,734	7.77
UNSECURED ROLL					
LAND-----	\$5,017,495	\$3,258,203	\$8,275,698	\$7,333,238	12.85
IMPROVEMENTS-----	58,744,183	28,168,405	86,912,588	69,377,656	25.27
PERSONAL PROPERTY-----	120,844,673	73,581,485	194,426,158	171,631,787	13.28
TOTAL UNSECURED VALUATION-----	\$184,606,351	\$105,008,093	\$289,614,444	\$248,342,681	16.62
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$31,308	\$45,308	\$45,106	0.45
ALL OTHER-----	1,719,127	271,255	1,990,382	1,876,373	6.08
NET UNSECURED VALUATION-----	\$182,873,224	\$104,705,530	\$287,578,754	\$246,421,202	16.70
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,402,669,563	\$3,019,383,687	\$5,422,053,250	\$5,010,549,936	8.21
STATE ASSESSED					
LAND-----	\$8,876,893	\$19,070,701	\$27,947,594	\$27,234,447	2.62
IMPROVEMENTS-----	969,015	531,275,895	532,244,910	536,147,164	(0.73)
PERSONAL PROPERTY-----	555,046	22,507,306	23,062,352	25,769,615	(10.51)
TOTAL STATE ASSESSED VALUATION-----	\$10,400,954	\$572,853,902	\$583,254,856	\$589,151,226	(1.00)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,413,070,517	\$3,592,237,589	\$6,005,308,106	\$5,599,701,162	7.24

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CALAVERAS COUNTY

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$16,360,150	\$613,656,506	\$630,016,656	\$593,489,160	6.15
IMPROVEMENTS	48,571,655	905,806,246	954,377,901	871,778,569	9.47
PERSONAL PROPERTY	1,171,246	43,978,225	45,149,471	19,050,345	100.00+
TOTAL SECURED VALUATION	\$66,103,051	\$1,563,440,977	\$1,629,544,028	\$1,484,318,074	9.78
EXEMPTIONS:					
HOMEOWNERS'	\$3,806,553	\$47,850,731	\$51,657,284	\$48,915,123	5.61
ALL OTHER	2,621,125	9,175,410	11,796,535	10,755,051	9.68
NET SECURED VALUATION	\$59,675,373	\$1,506,414,836	\$1,566,090,209	\$1,424,647,900	9.93
UNSECURED ROLL					
LAND	\$52,000	\$427,529	\$479,529	\$418,495	14.58
IMPROVEMENTS	87,416	3,369,215	3,456,631	5,098,970	(32.21)
PERSONAL PROPERTY	6,339,913	42,027,982	48,367,895	43,499,845	11.19
TOTAL UNSECURED VALUATION	\$6,479,329	\$45,824,726	\$52,304,055	\$49,017,310	6.71
EXEMPTIONS:					
HOMEOWNERS'		\$67,038	\$67,038	\$47,300	41.73
ALL OTHER					
NET UNSECURED VALUATION	\$6,479,329	\$45,757,688	\$52,237,017	\$48,970,010	6.67
TOTAL NET SECURED AND UNSECURED VALUATION	\$66,154,702	\$1,552,172,524	\$1,618,327,226	\$1,473,617,910	9.82
STATE ASSESSED					
LAND		\$4,462,320	\$4,462,320	\$4,112,980	8.49
IMPROVEMENTS		106,389,630	106,389,630	111,743,182	(4.79)
PERSONAL PROPERTY		1,260,040	1,260,040	1,434,510	(12.16)
TOTAL STATE ASSESSED VALUATION		\$112,111,990	\$112,111,990	\$117,290,672	(4.42)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$66,154,702	\$1,664,284,514	\$1,730,439,216	\$1,590,908,582	8.77

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

COLUSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$36,440,473	\$545,136,990	\$581,577,463	\$571,803,850	1.71
IMPROVEMENTS-----	107,174,273	292,424,404	399,598,677	331,159,281	20.67
PERSONAL PROPERTY-----	2,935,430	45,333,201	48,268,631	50,831,410	(5.04)
TOTAL SECURED VALUATION-----	\$146,550,176	\$882,894,595	\$1,029,444,771	\$953,794,541	7.93
EXEMPTIONS:					
HOMEOWNERS'-----	\$9,637,857	\$11,498,186	\$21,136,043	\$20,975,803	0.76
ALL OTHER-----	1,833,446	2,190,447	4,023,893	3,811,265	5.58
NET SECURED VALUATION-----	\$135,078,873	\$869,205,962	\$1,004,284,835	\$929,007,473	8.10
UNSECURED ROLL					
LAND-----	\$72,841	\$252,770	\$325,611	\$342,125	(4.83)
IMPROVEMENTS-----	5,759,586	13,541,734	19,301,320	18,097,006	6.65
PERSONAL PROPERTY-----	13,142,390	41,774,942	54,917,332	49,801,439	10.27
TOTAL UNSECURED VALUATION-----	\$18,974,817	\$55,569,446	\$74,544,263	\$68,240,570	9.24
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$49,000	\$56,000	\$77,000	(27.27)
ALL OTHER-----	6,980,878	441,585	7,422,463	7,359,279	0.86
NET UNSECURED VALUATION-----	\$11,986,939	\$55,078,861	\$67,065,800	\$60,804,291	10.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$147,065,812	\$924,284,823	\$1,071,350,635	\$989,811,764	8.24
STATE ASSESSED					
LAND-----	\$345,581	\$2,498,083	\$2,843,664	\$2,933,167	(3.05)
IMPROVEMENTS-----	22,467	89,044,411	89,066,878	95,819,851	(7.05)
PERSONAL PROPERTY-----	16,473	888,511	904,984	930,165	(2.71)
TOTAL STATE ASSESSED VALUATION-----	\$384,521	\$92,431,005	\$92,815,526	\$99,683,183	(6.89)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$147,450,333	\$1,016,715,828	\$1,164,166,161	\$1,089,494,947	6.85

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

CONTRA COSTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$11,636,813,362	\$3,447,345,723	\$15,084,159,085	\$13,479,213,670	11.91
IMPROVEMENTS-----	21,550,634,880	7,233,483,947	28,784,118,827	25,911,665,478	11.09
PERSONAL PROPERTY-----	421,446,321	162,403,811	583,850,132	522,506,963	11.74
TOTAL SECURED VALUATION-----	\$33,608,894,563	\$10,843,233,481	\$44,452,128,044	\$39,913,386,111	11.37
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,011,230,836	\$239,587,337	\$1,250,818,173	\$1,206,835,736	3.64
ALL OTHER-----	616,311,580	58,320,633	674,632,213	537,328,607	25.55
NET SECURED VALUATION-----	\$31,981,352,147	\$10,545,325,511	\$42,526,677,658	\$38,169,221,768	11.42
UNSECURED ROLL					
LAND-----	\$28,194,288	\$15,142,032	\$43,336,320	\$54,182,285	(20.02)
IMPROVEMENTS-----	659,519,961	181,903,888	841,423,849	783,335,955	7.42
PERSONAL PROPERTY-----	991,266,860	223,256,105	1,214,524,965	1,099,012,586	10.51
TOTAL UNSECURED VALUATION-----	\$1,678,981,109	\$420,304,025	\$2,099,285,134	\$1,936,530,826	8.40
EXEMPTIONS:					
HOMEOWNERS'-----	\$210,669	\$451,413	\$662,082	\$691,269	(4.22)
ALL OTHER-----	13,006,856	902,228	13,909,084	8,106,353	71.58
NET UNSECURED VALUATION-----	\$1,665,763,584	\$418,950,384	\$2,084,713,968	\$1,927,733,204	8.14
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$33,647,115,731	\$10,964,275,895	\$44,611,391,626	\$40,096,954,972	11.26
STATE ASSESSED					
LAND-----	\$28,153,732	\$223,246,792	\$251,400,524	\$258,167,308	(2.62)
IMPROVEMENTS-----	8,510,912	2,297,403,001	2,305,913,913	2,270,760,684	1.55
PERSONAL PROPERTY-----	4,021,072	218,030,195	222,051,267	269,754,037	(17.68)
TOTAL STATE ASSESSED VALUATION-----	\$40,685,716	\$2,738,679,988	\$2,779,365,704	\$2,798,682,029	(0.69)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$33,687,801,447	\$13,702,955,883	\$47,390,757,330	\$42,895,637,001	10.48

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

DEL NORTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$29,675,823	\$163,268,807	\$192,944,630	\$178,703,387	7.97
PERSONAL PROPERTY-----	70,873,119	237,845,371	308,718,490	285,334,868	8.20
	4,823,055	13,810,867	18,633,922	23,251,579	(19.86)
TOTAL SECURED VALUATION-----	\$105,371,997	\$414,925,045	\$520,297,042	\$487,289,834	6.77
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,462,337	\$22,760,921	\$26,223,258	\$25,745,996	1.85
ALL OTHER-----	2,828,419	7,709,884	10,538,303	10,254,566	2.77
NET SECURED VALUATION-----	\$99,081,241	\$384,454,240	\$483,535,481	\$451,289,272	7.15
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,810,631	\$6,835,394	\$8,646,025	\$10,488,109	(17.56)
PERSONAL PROPERTY-----	6,129,517	4,405,731	10,535,248	12,578,329	(16.24)
	8,108,934	10,820,300	18,929,234	15,108,223	25.29
TOTAL UNSECURED VALUATION-----	\$16,049,082	\$22,061,425	\$38,110,507	\$38,174,661	(0.17)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$6,658,665	\$323,665	\$6,982,330	\$6,693,874	4.31
NET UNSECURED VALUATION-----	\$9,390,417	\$21,737,760	\$31,128,177	\$31,480,787	(1.12)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$108,471,658	\$406,192,000	\$514,663,658	\$482,770,059	6.61
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$516,900	\$516,900	\$492,920	4.86
PERSONAL PROPERTY-----		28,443,630	28,443,630	24,905,470	14.21
		1,236,710	1,236,710	882,090	40.20
TOTAL STATE ASSESSED VALUATION-----		\$30,197,240	\$30,197,240	\$26,280,480	14.90
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$108,471,658	\$436,389,240	\$544,860,898	\$509,050,539	7.03

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

EL DORADO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$398,676,145	\$1,604,213,007	\$2,002,889,152	\$1,780,781,770	12.47
IMPROVEMENTS-----	1,288,901,445	2,758,510,115	4,047,411,560	3,621,719,299	11.75
PERSONAL PROPERTY-----	25,595,010	49,038,871	74,633,881	68,184,443	9.46
TOTAL SECURED VALUATION-----	\$1,713,172,600	\$4,411,761,993	\$6,124,934,593	\$5,470,685,512	11.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$27,001,276	\$153,505,248	\$180,506,524	\$168,728,106	6.98
ALL OTHER-----	38,631,531	46,022,663	84,654,194	53,094,202	59.44
NET SECURED VALUATION-----	\$1,647,539,793	\$4,212,234,082	\$5,859,773,875	\$5,248,863,204	11.64
UNSECURED ROLL					
LAND-----	\$1,657,219	\$9,186,844	\$10,844,063	\$10,266,860	5.62
IMPROVEMENTS-----	27,793,845	43,685,574	71,479,419	69,992,142	2.12
PERSONAL PROPERTY-----	53,534,284	63,618,477	117,152,761	99,636,517	17.58
TOTAL UNSECURED VALUATION-----	\$82,985,348	\$116,490,895	\$199,476,243	\$179,895,519	10.88
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$70,000	\$77,000	\$70,000	10.00
ALL OTHER-----	36,320	232,412	268,732	214,521	25.27
NET UNSECURED VALUATION-----	\$82,942,028	\$116,188,483	\$199,130,511	\$179,610,998	10.87
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,730,481,821	\$4,328,422,565	\$6,058,904,386	\$5,428,474,202	11.61
STATE ASSESSED					
LAND-----	\$1,230,197	\$7,384,797	\$8,614,994	\$8,468,467	1.73
IMPROVEMENTS-----	43,894	261,838,128	261,882,022	281,195,964	(6.87)
PERSONAL PROPERTY-----	6,236	2,316,704	2,322,940	3,099,081	(25.04)
TOTAL STATE ASSESSED VALUATION-----	\$1,280,327	\$271,539,629	\$272,819,956	\$292,763,512	(6.81)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,731,762,148	\$4,599,962,194	\$6,331,724,342	\$5,721,237,714	10.67

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

FRESNO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,507,862,062	\$3,380,928,422	\$6,888,790,484	\$6,527,990,627	5.53
PERSONAL PROPERTY-----	8,343,229,859	3,721,944,807	12,065,174,666	11,274,641,014	7.01
	368,345,128	382,161,941	750,507,069	768,868,052	(2.39)
TOTAL SECURED VALUATION-----	\$12,219,437,049	\$7,485,035,170	\$19,704,472,219	\$18,571,499,693	6.10
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$477,879,035	\$196,052,778	\$673,931,813	\$660,054,087	2.10
	482,489,812	40,383,062	522,872,874	443,607,076	17.87
NET SECURED VALUATION-----	\$11,259,068,202	\$7,248,599,330	\$18,507,667,532	\$17,467,838,530	5.95
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$25,413,371	\$41,759,094	\$67,172,465	\$41,090,777	63.47
PERSONAL PROPERTY-----	282,685,337	161,308,802	443,994,139	363,724,995	22.07
	612,137,640	277,258,083	889,395,723	811,427,034	9.61
TOTAL UNSECURED VALUATION-----	\$920,236,348	\$480,325,979	\$1,400,562,327	\$1,216,242,806	15.15
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$14,000	-----	\$14,000	\$240,661	(94.18)
	10,591,044	\$2,197,103	12,788,147	12,407,605	3.07
NET UNSECURED VALUATION-----	\$909,631,304	\$478,128,876	\$1,387,760,180	\$1,203,594,540	15.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$12,168,699,506	\$7,726,728,206	\$19,895,427,712	\$18,671,433,070	6.56
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$18,957,141	\$101,501,108	\$120,458,249	\$121,398,093	(0.77)
PERSONAL PROPERTY-----	3,860,242	2,380,001,013	2,383,861,255	2,562,290,643	(6.96)
	2,036,568	31,345,384	33,381,952	34,491,487	(3.22)
TOTAL STATE ASSESSED VALUATION-----	\$24,853,951	\$2,512,847,505	\$2,537,701,456	\$2,718,180,223	(6.64)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$12,193,553,457	\$10,239,575,711	\$22,433,129,168	\$21,389,613,293	4.88

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

GLENN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$48,282,213	\$407,589,727	\$455,871,940	\$451,372,530	1.00
IMPROVEMENTS-----	162,075,202	278,417,158	440,492,360	422,145,445	4.35
PERSONAL PROPERTY-----	11,914,734	70,068,058	81,982,792	74,679,874	9.78
TOTAL SECURED VALUATION-----	\$222,272,149	\$756,074,943	\$978,347,092	\$948,197,849	3.18
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,953,673	\$17,199,474	\$32,153,147	\$31,438,086	2.27
ALL OTHER-----	7,149,654	3,790,965	10,940,619	10,034,257	9.03
NET SECURED VALUATION-----	\$200,168,822	\$735,084,504	\$935,253,326	\$906,725,506	3.15
UNSECURED ROLL					
LAND-----	\$485,065	\$522,455	\$1,007,520	\$999,641	0.79
IMPROVEMENTS-----	8,486,819	5,484,319	13,971,138	13,023,499	7.28
PERSONAL PROPERTY-----	13,647,057	22,265,702	35,912,759	39,644,320	(9.41)
TOTAL UNSECURED VALUATION-----	\$22,618,941	\$28,272,476	\$50,891,417	\$53,667,460	(5.17)
EXEMPTIONS:					
HOMEOWNERS'-----		\$54,137	\$54,137	\$54,037	0.19
ALL OTHER-----	\$195,502	2,160	197,662	30,848	100.00+
NET UNSECURED VALUATION-----	\$22,423,439	\$28,216,179	\$50,639,618	\$53,582,575	(5.49)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$222,592,261	\$763,300,683	\$985,892,944	\$960,308,081	2.66
STATE ASSESSED					
LAND-----	\$1,047,525	\$3,083,453	\$4,130,978	\$4,162,799	(0.76)
IMPROVEMENTS-----	62,253	90,806,707	90,868,960	99,805,785	(8.95)
PERSONAL PROPERTY-----	23,809	279,303	303,112	618,881	(51.02)
TOTAL STATE ASSESSED VALUATION-----	\$1,133,587	\$94,169,463	\$95,303,050	\$104,587,465	(8.88)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$223,725,848	\$857,470,146	\$1,081,195,994	\$1,064,895,546	1.53

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

HUMBOLDT COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$381,655,917	\$796,595,057	\$1,178,250,974	\$1,123,981,129	4.83
PERSONAL PROPERTY-----	963,722,247	1,287,736,946	2,251,459,193	2,104,636,469	6.98
	45,876,457	74,023,604	119,900,061	114,826,862	4.42
TOTAL SECURED VALUATION-----	\$1,391,254,621	\$2,158,355,607	\$3,549,610,228	\$3,343,444,460	6.17
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$69,892,512	\$88,808,722	\$158,701,234	\$155,676,782	1.94
	72,099,680	17,920,819	90,020,499	84,143,285	6.98
NET SECURED VALUATION-----	\$1,249,262,429	\$2,051,626,066	\$3,300,888,495	\$3,103,624,393	6.36
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$8,718,045	\$5,925,836	\$14,643,881	\$12,921,568	13.33
PERSONAL PROPERTY-----	77,852,188	51,606,559	129,458,747	140,805,711	(8.06)
	92,603,044	88,801,983	181,405,027	181,719,974	(0.17)
TOTAL UNSECURED VALUATION-----	\$179,173,277	\$146,334,378	\$325,507,655	\$335,447,253	(2.96)
EXEMPTIONS:					
HOMEOWNERS'-----	\$55,855	\$577,088	\$632,943	\$524,737	20.62
ALL OTHER-----	1,146,086	748,767	1,894,853	2,170,505	(12.70)
NET UNSECURED VALUATION-----	\$177,971,336	\$145,008,523	\$322,979,859	\$332,752,011	(2.94)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,427,233,765	\$2,196,634,589	\$3,623,868,354	\$3,436,376,404	5.46
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$3,494,781	\$8,332,141	\$11,826,922	\$9,666,925	22.34
PERSONAL PROPERTY-----	315,771	246,080,124	246,395,895	266,394,055	(7.51)
	44,222	3,749,649	3,793,871	5,235,004	(27.53)
TOTAL STATE ASSESSED VALUATION-----	\$3,854,774	\$258,161,914	\$262,016,688	\$281,295,984	(6.85)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,431,088,539	\$2,454,796,503	\$3,885,885,042	\$3,717,672,388	4.52

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

IMPERIAL COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$355,850,679	\$1,241,132,102	\$1,596,982,781	\$1,496,813,599	6.69
PERSONAL PROPERTY-----	842,767,244	706,748,584	1,549,515,828	1,467,316,376	5.60
	31,843,269	66,455,687	98,298,956	91,839,385	7.03
TOTAL SECURED VALUATION-----	\$1,230,461,192	\$2,014,336,373	\$3,244,797,565	\$3,055,969,360	6.18
EXEMPTIONS:					
HOMEOWNERS'-----	\$73,323,579	\$27,364,057	\$100,687,636	\$99,756,707	0.93
ALL OTHER-----	29,595,412	2,687,157	32,282,569	29,607,422	9.04
NET SECURED VALUATION-----	\$1,127,542,201	\$1,984,285,159	\$3,111,827,360	\$2,926,605,231	6.33
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,567,637	\$68,160,376	\$70,728,013	\$17,720,008	100.00+
PERSONAL PROPERTY-----	34,797,850	469,509,865	504,307,715	199,137,902	100.00+
	84,198,471	101,090,322	185,288,793	172,717,116	7.28
TOTAL UNSECURED VALUATION-----	\$121,563,958	\$638,760,563	\$760,324,521	\$389,575,026	95.17
EXEMPTIONS:					
HOMEOWNERS'-----				\$60,190	(100.00)
ALL OTHER-----	\$646,889	\$442,232	\$1,089,121	2,526,972	(56.90)
NET UNSECURED VALUATION-----	\$120,917,069	\$638,318,331	\$759,235,400	\$386,987,864	96.19
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,248,459,270	\$2,622,603,490	\$3,871,062,760	\$3,313,593,095	16.82
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$3,874,577	\$22,079,715	\$25,954,292	\$21,470,473	20.88
PERSONAL PROPERTY-----	445,612	216,093,142	216,538,754	215,137,070	0.65
	254,932	2,255,823	2,510,755	2,398,069	4.70
TOTAL STATE ASSESSED VALUATION-----	\$4,575,121	\$240,428,680	\$245,003,801	\$239,005,612	2.51
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,253,034,391	\$2,863,032,170	\$4,116,066,561	\$3,552,598,707	15.86

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

**INYO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$67,543,704	\$815,202,103	\$882,745,807	\$795,103,124	11.02
PERSONAL PROPERTY-----	87,839,002	593,127,135	680,966,137	384,304,836	77.19
	6,359,410	17,863,579	24,222,989	24,492,866	(1.10)
TOTAL SECURED VALUATION-----	\$161,742,116	\$1,426,192,817	\$1,587,934,933	\$1,203,900,826	31.90
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$3,659,304	\$18,868,523	\$22,527,827	\$22,154,504	1.69
	5,185,997	12,714,853	17,900,850	16,966,700	5.51
NET SECURED VALUATION-----	\$152,896,815	\$1,394,609,441	\$1,547,506,256	\$1,164,779,622	32.86
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----		\$3,875,795	\$3,875,795	\$3,969,250	(2.35)
PERSONAL PROPERTY-----	\$1,438,775	4,579,447	6,018,222	6,092,771	(1.22)
	6,355,230	15,104,970	21,460,200	18,331,100	17.07
TOTAL UNSECURED VALUATION-----	\$7,794,005	\$23,560,212	\$31,354,217	\$28,393,121	10.43
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$6,730	\$51,932	\$58,662	\$58,339	0.55
NET UNSECURED VALUATION-----	\$7,787,275	\$23,508,280	\$31,295,555	\$28,334,782	10.45
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$160,684,090	\$1,418,117,721	\$1,578,801,811	\$1,193,114,404	32.33
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$9,655,907	\$9,655,907	\$9,655,908	-----
PERSONAL PROPERTY-----		72,231,841	72,231,841	84,885,521	(14.91)
		1,910,018	1,910,018	1,420,668	34.45
TOTAL STATE ASSESSED VALUATION-----		\$83,797,766	\$83,797,766	\$95,962,097	(12.68)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$160,684,090	\$1,501,915,487	\$1,662,599,577	\$1,289,076,501	28.98 **

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

** REFER TO FOOTNOTE ON PAGE 61.

KERN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,162,940,636	\$14,439,997,773	\$16,602,938,409	\$15,942,532,945	4.14
IMPROVEMENTS-----	5,698,612,048	7,118,182,596	12,816,794,644	11,917,202,117	7.55
PERSONAL PROPERTY-----	145,476,679	241,204,052	386,680,731	373,623,574	3.49
TOTAL SECURED VALUATION-----	\$8,007,029,363	\$21,799,384,421	\$29,806,413,784	\$28,233,358,636	5.57
EXEMPTIONS:					
HOMEOWNERS'-----	\$302,325,919	\$269,663,667	\$571,989,586	\$562,260,000	1.73
ALL OTHER-----	325,820,335	77,372,917	403,193,252	370,051,203	8.96
NET SECURED VALUATION-----	\$7,378,883,109	\$21,452,347,837	\$28,831,230,946	\$27,301,047,433	5.60
UNSECURED ROLL					
LAND-----	\$4,496,502	\$29,148,782	\$33,645,284	\$31,795,846	5.82
IMPROVEMENTS-----	150,237,669	951,441,548	1,101,679,217	822,737,926	33.90
PERSONAL PROPERTY-----	289,441,462	709,548,744	998,990,206	1,208,903,581	(17.36)
TOTAL UNSECURED VALUATION-----	\$444,175,633	\$1,690,139,074	\$2,134,314,707	\$2,063,437,353	3.43
EXEMPTIONS:					
HOMEOWNERS'-----	\$60,658	\$2,649,963	\$2,710,621	\$2,669,855	1.53
ALL OTHER-----	1,837,515	4,505,802	6,343,317	4,394,487	44.35
NET UNSECURED VALUATION-----	\$442,277,460	\$1,682,983,309	\$2,125,260,769	\$2,056,373,011	3.35
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,821,160,569	\$23,135,331,146	\$30,956,491,715	\$29,357,420,444	5.45
STATE ASSESSED					
LAND-----	\$16,124,551	\$89,652,163	\$105,776,714	\$97,080,156	8.96
IMPROVEMENTS-----	3,425,510	1,465,133,332	1,468,558,842	1,494,506,258	(1.74)
PERSONAL PROPERTY-----	1,749,165	16,593,991	18,343,156	34,892,602	(47.43)
TOTAL STATE ASSESSED VALUATION-----	\$21,299,226	\$1,571,379,486	\$1,592,678,712	\$1,626,479,016	(2.08)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,842,459,795	\$24,706,710,632	\$32,549,170,427	\$30,983,899,460	5.05

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

KINGS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$274,857,446	\$543,340,716	\$818,198,162	\$782,440,985	4.57
PERSONAL PROPERTY-----	887,819,836	639,185,652	1,527,005,488	1,441,000,952	5.97
	45,031,556	107,862,309	152,893,865	148,550,177	2.92
TOTAL SECURED VALUATION-----	\$1,207,708,838	\$1,290,388,677	\$2,498,097,515	\$2,371,992,114	5.32
EXEMPTIONS:					
HOMEOWNERS'-----	\$62,695,352	\$27,898,912	\$90,594,264	\$89,353,950	1.39
ALL OTHER-----	50,952,152	6,886,395	57,838,547	56,572,829	2.24
NET SECURED VALUATION-----	\$1,094,061,334	\$1,255,603,370	\$2,349,664,704	\$2,226,065,335	5.55
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$11,378,620	\$8,244,347	\$19,622,967	\$19,035,458	3.09
PERSONAL PROPERTY-----	20,674,786	17,202,329	37,877,115	37,448,635	1.14
	39,148,160	35,503,527	74,651,687	69,730,132	7.06
TOTAL UNSECURED VALUATION-----	\$71,201,566	\$60,950,203	\$132,151,769	\$126,214,225	4.70
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,117	\$171,787	\$185,904	\$206,518	(9.98)
ALL OTHER-----	471,859	172,133	643,992	641,305	0.42
NET UNSECURED VALUATION-----	\$70,715,590	\$60,606,283	\$131,321,873	\$125,366,402	4.75
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,164,776,924	\$1,316,209,653	\$2,480,986,577	\$2,351,431,737	5.51
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,972,373	\$9,928,056	\$11,900,429	\$12,892,742	(7.70)
PERSONAL PROPERTY-----	444,974	203,187,432	203,632,406	208,873,230	(2.51)
	187,173	2,247,632	2,434,805	2,665,663	(8.66)
TOTAL STATE ASSESSED VALUATION-----	\$2,604,520	\$215,363,120	\$217,967,640	\$224,431,635	(2.88)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,167,381,444	\$1,531,572,773	\$2,698,954,217	\$2,575,863,372	4.78

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

LAKE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$176,579,392	\$792,668,669	\$969,248,061	\$934,371,914	3.73
IMPROVEMENTS	285,341,737	927,038,103	1,212,379,840	1,216,122,756	(0.31)
PERSONAL PROPERTY	3,829,362	28,584,613	32,413,975	31,215,797	3.84
TOTAL SECURED VALUATION	\$465,750,491	\$1,748,291,385	\$2,214,041,876	\$2,181,710,467	1.48
EXEMPTIONS:					
HOMEOWNERS	\$24,944,504	\$55,806,036	\$80,750,540	\$79,541,603	1.52
ALL OTHER	10,717,871	16,552,667	27,270,538	26,208,754	4.05
NET SECURED VALUATION	\$430,088,116	\$1,675,932,682	\$2,106,020,798	\$2,075,960,110	1.45
UNSECURED ROLL					
LAND	\$11,710,071	\$146,619,890	\$158,329,961	\$167,790,857	(5.64)
IMPROVEMENTS	14,463,747	272,621,150	287,084,897	79,479,433	100.00+
PERSONAL PROPERTY	19,235,670	29,513,042	48,748,712	49,924,020	(2.35)
TOTAL UNSECURED VALUATION	\$45,409,488	\$448,754,082	\$494,163,570	\$297,194,310	66.28
EXEMPTIONS:					
HOMEOWNERS	\$52,792	\$204,600	\$257,392	\$259,211	(0.70)
ALL OTHER	505,056	824,355	1,329,411	933,374	42.43
NET UNSECURED VALUATION	\$44,851,640	\$447,725,127	\$492,576,767	\$296,001,725	66.41
TOTAL NET SECURED AND UNSECURED VALUATION	\$474,939,756	\$2,123,657,809	\$2,598,597,565	\$2,371,961,835	9.55
STATE ASSESSED					
LAND	\$102,310	\$7,174,840	\$7,277,150	\$7,480,720	(2.72)
IMPROVEMENTS		236,211,560	236,211,560	246,983,550	(4.36)
PERSONAL PROPERTY		2,234,250	2,234,250	2,624,190	(14.86)
TOTAL STATE ASSESSED VALUATION	\$102,310	\$245,620,650	\$245,722,960	\$257,088,460	(4.42)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$475,042,066	\$2,369,278,459	\$2,844,320,525	\$2,629,050,295	8.19

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

LASSEN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$43,827,559	\$268,700,639	\$312,528,198	\$308,088,980	1.44
IMPROVEMENTS-----	124,334,482	344,259,996	468,594,478	395,877,986	18.37
PERSONAL PROPERTY-----	4,079,294	22,182,564	26,261,858	28,469,263	(7.75)
TOTAL SECURED VALUATION-----	\$172,241,335	\$635,143,199	\$807,384,534	\$732,436,229	10.23
EXEMPTIONS:					
HOMEOWNERS'-----	\$9,374,532	\$24,333,566	\$33,708,098	\$33,131,200	1.74
ALL OTHER-----	8,793,667	5,060,374	13,854,041	8,210,222	68.74
NET SECURED VALUATION-----	\$154,073,136	\$605,749,259	\$759,822,395	\$691,094,807	9.94
UNSECURED ROLL					
LAND-----	\$681,312	\$14,828,418	\$15,509,730	\$6,150,898	100.00+
IMPROVEMENTS-----	3,945,985	73,863,975	77,809,960	40,877,579	90.35
PERSONAL PROPERTY-----	5,908,983	13,340,510	19,249,493	20,195,710	(4.69)
TOTAL UNSECURED VALUATION-----	\$10,536,280	\$102,032,903	\$112,569,183	\$67,224,187	67.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$20,087	\$43,305	\$63,392	\$19,697	100.00+
ALL OTHER-----	115,671	49,609	165,280	149,657	10.44
NET UNSECURED VALUATION-----	\$10,400,522	\$101,939,989	\$112,340,511	\$67,054,833	67.54
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$164,473,658	\$707,689,248	\$872,162,906	\$758,149,640	15.04
STATE ASSESSED					
LAND-----	\$219,080	\$8,925,323	\$9,144,403	\$8,895,850	2.79
IMPROVEMENTS-----	-----	60,641,868	60,641,868	81,238,428	(25.35)
PERSONAL PROPERTY-----	-----	2,333,598	2,333,598	2,323,885	0.42
TOTAL STATE ASSESSED VALUATION-----	\$219,080	\$71,900,789	\$72,119,869	\$92,458,163	(22.00)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$164,692,738	\$779,590,037	\$944,282,775	\$850,607,803	11.01

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

LOS ANGELES COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$135,635,715,861	\$14,553,018,667	\$150,188,734,528	\$130,435,235,234	15.14
IMPROVEMENTS-----	185,618,354,075	17,596,996,319	203,215,350,394	185,921,651,923	9.30
PERSONAL PROPERTY-----	6,110,310,314	317,059,852	6,427,370,166	5,639,590,662	13.97
TOTAL SECURED VALUATION-----	\$327,364,380,250	\$32,467,074,838	\$359,831,655,088	\$321,996,477,819	11.75
EXEMPTIONS:					
HOMEOWNERS'-----	\$6,867,251,250	\$995,915,820	\$7,863,167,070	\$7,999,194,153	(1.70)
ALL OTHER-----	7,939,543,375	381,243,949	8,320,787,324	7,584,694,146	9.70
NET SECURED VALUATION-----	\$312,557,785,625	\$31,089,915,069	\$343,647,700,694	\$306,412,589,520	12.15
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$8,020,690,310	\$469,259,518	\$8,489,949,828	\$7,911,650,912	7.31
PERSONAL PROPERTY-----	16,708,182,754	882,570,693	17,590,753,447	16,215,147,726	8.48
TOTAL UNSECURED VALUATION-----	\$24,728,873,064	\$1,351,830,211	\$26,080,703,275	\$24,126,798,638	8.10
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,079,960	\$715,720	\$2,795,680	\$3,248,780	(13.95)
ALL OTHER-----	180,052,025	19,091,020	199,143,045	209,406,659	(4.90)
NET UNSECURED VALUATION-----	\$24,546,741,079	\$1,332,023,471	\$25,878,764,550	\$23,914,143,199	8.22
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$337,104,526,704	\$32,421,938,540	\$369,526,465,244	\$330,326,732,719	11.87
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$758,658,792	\$1,897,125,591	\$2,655,784,383	\$2,383,433,544	11.43
PERSONAL PROPERTY-----	143,504,986	11,156,411,099	11,299,916,085	11,514,339,244	(1.86)
TOTAL STATE ASSESSED VALUATION-----	\$957,137,215	\$13,632,278,351	\$14,589,415,566	\$14,530,940,471	0.40
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$338,061,663,919	\$46,054,216,891	\$384,115,880,810	\$344,857,673,190	11.38

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

MADERA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$154,250,690	\$839,542,334	\$993,793,024	\$957,990,622	3.74
IMPROVEMENTS-----	464,094,960	1,556,255,080	2,020,350,040	1,744,850,579	15.79
PERSONAL PROPERTY-----	17,568,489	85,787,210	103,355,699	124,399,525	(16.92)
TOTAL SECURED VALUATION-----	\$635,914,139	\$2,481,584,624	\$3,117,498,763	\$2,827,240,726	10.27
EXEMPTIONS:					
HOMEOWNERS'-----	\$34,748,145	\$59,697,459	\$94,445,604	\$94,491,755	(0.05)
ALL OTHER-----	13,596,972	17,877,147	31,474,119	36,812,654	(14.50)
NET SECURED VALUATION-----	\$587,569,022	\$2,404,010,018	\$2,991,579,040	\$2,695,936,317	10.97
UNSECURED ROLL					
LAND-----	\$471,754	\$3,136,736	\$3,608,490	\$3,340,293	8.03
IMPROVEMENTS-----	12,426,106	56,784,864	69,210,970	50,067,601	38.24
PERSONAL PROPERTY-----	36,678,459	35,324,918	72,003,377	80,562,256	(10.62)
TOTAL UNSECURED VALUATION-----	\$49,576,319	\$95,246,518	\$144,822,837	\$133,970,150	8.10
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,421	\$989,983	\$994,404	\$1,036,220	(4.04)
ALL OTHER-----	-----	241,435	241,435	213,634	13.01
NET UNSECURED VALUATION-----	\$49,571,898	\$94,015,100	\$143,586,998	\$132,720,296	8.19
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$637,140,920	\$2,498,025,118	\$3,135,166,038	\$2,828,656,613	10.84
STATE ASSESSED					
LAND-----	\$2,313,904	\$64,805,770	\$67,119,674	\$67,189,049	(0.10)
IMPROVEMENTS-----	256,881	332,752,296	333,009,177	356,261,291	(6.53)
PERSONAL PROPERTY-----	84,642	3,960,525	4,045,167	3,552,947	13.85
TOTAL STATE ASSESSED VALUATION-----	\$2,655,427	\$401,518,591	\$404,174,018	\$427,003,287	(5.35)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$639,796,347	\$2,899,543,709	\$3,539,340,056	\$3,255,659,900	8.71

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

MARIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,131,500,896	\$1,654,856,287	\$5,786,357,183	\$5,025,387,825	15.14
IMPROVEMENTS-----	7,052,508,657	2,533,935,444	9,586,444,101	8,691,313,522	10.30
PERSONAL PROPERTY-----	35,870,913	8,041,919	43,912,832	43,943,085	(0.07)
TOTAL SECURED VALUATION-----	\$11,219,880,466	\$4,196,833,650	\$15,416,714,116	\$13,760,644,432	12.03
EXEMPTIONS:					
HOMEOWNERS'-----	\$253,659,000	\$104,071,730	\$357,730,730	\$354,505,639	0.91
ALL OTHER-----	202,452,398	72,324,102	274,776,500	260,969,654	5.29
NET SECURED VALUATION-----	\$10,763,769,068	\$4,020,437,818	\$14,784,206,886	\$13,145,169,139	12.47
UNSECURED ROLL					
LAND-----	\$25,944,062	\$22,756,992	\$48,701,054	\$27,025,749	80.20
IMPROVEMENTS-----	349,734,935	78,802,113	428,537,048	279,191,715	53.49
PERSONAL PROPERTY-----	355,114,134	50,939,003	406,053,137	310,715,951	30.68
TOTAL UNSECURED VALUATION-----	\$730,793,131	\$152,498,108	\$883,291,239	\$616,933,415	43.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$947,800	\$507,872	\$1,455,672	\$805,259	80.77
ALL OTHER-----	12,006,041	46,198,676	58,204,717	45,652,821	27.49
NET UNSECURED VALUATION-----	\$717,839,290	\$105,791,560	\$823,630,850	\$570,475,335	44.38
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,481,608,358	\$4,126,229,378	\$15,607,837,736	\$13,715,644,474	13.80
STATE ASSESSED					
LAND-----	\$19,006,904	\$35,768,256	\$54,775,160	\$52,472,913	4.39
IMPROVEMENTS-----	3,474,945	362,979,073	366,454,018	415,668,029	(11.84)
PERSONAL PROPERTY-----	474,021	5,658,718	6,132,739	8,912,892	(31.19)
TOTAL STATE ASSESSED VALUATION-----	\$22,955,870	\$404,406,047	\$427,361,917	\$477,053,834	(10.42)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,504,564,228	\$4,530,635,425	\$16,035,199,653	\$14,192,698,308	12.98

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

MARIPOSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	\$272,802,769	\$272,802,769	\$260,209,626	4.84
IMPROVEMENTS-----	-----	277,491,465	277,491,465	252,211,314	10.02
PERSONAL PROPERTY-----	-----	5,079,967	5,079,967	4,614,437	10.09
TOTAL SECURED VALUATION-----	-----	\$555,374,201	\$555,374,201	\$517,035,377	7.42
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$21,009,886	\$21,009,886	\$20,745,648	1.27
ALL OTHER-----	-----	5,171,827	5,171,827	5,629,722	(8.13)
NET SECURED VALUATION-----	-----	\$529,192,488	\$529,192,488	\$490,660,007	7.85
UNSECURED ROLL					
LAND-----	-----	\$6,725,620	\$6,725,620	\$6,389,569	5.26
IMPROVEMENTS-----	-----	28,575,752	28,575,752	29,438,949	(2.93)
PERSONAL PROPERTY-----	-----	25,352,471	25,352,471	22,532,679	12.51
TOTAL UNSECURED VALUATION-----	-----	\$60,653,843	\$60,653,843	\$58,361,197	3.93
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$588,805	\$588,805	-----	100.00
ALL OTHER-----	-----	-----	-----	\$458,768	(100.00)
NET UNSECURED VALUATION-----	-----	\$60,065,038	\$60,065,038	\$57,902,429	3.73
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	\$589,257,526	\$589,257,526	\$548,562,436	7.42
STATE ASSESSED					
LAND-----	-----	\$10,465,410	\$10,465,410	\$10,585,640	(1.14)
IMPROVEMENTS-----	-----	92,948,140	92,948,140	93,504,080	(0.59)
PERSONAL PROPERTY-----	-----	93,880	93,880	88,770	5.76
TOTAL STATE ASSESSED VALUATION-----	-----	\$103,507,430	\$103,507,430	\$104,178,490	(0.64)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	\$692,764,956	\$692,764,956	\$652,740,926	6.13

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

HENDOCINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$208,725,610	\$969,669,012	\$1,178,394,622	\$1,115,583,796	5.63
IMPROVEMENTS-----	536,350,437	1,101,063,355	1,637,413,792	1,523,500,781	7.48
PERSONAL PROPERTY-----	21,520,579	36,817,184	58,337,763	55,692,757	4.75
TOTAL SECURED VALUATION-----	\$766,596,626	\$2,107,549,551	\$2,874,146,177	\$2,694,777,334	6.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,189,661	\$73,544,879	\$102,734,540	\$100,347,894	2.38
ALL OTHER-----	51,970,281	16,010,335	67,980,616	59,354,975	14.53
NET SECURED VALUATION-----	\$685,436,684	\$2,017,994,337	\$2,703,431,021	\$2,535,074,465	6.64
UNSECURED ROLL					
LAND-----	\$826,918	\$2,847,568	\$3,674,486	\$4,373,877	(15.99)
IMPROVEMENTS-----	19,850,487	35,960,126	55,810,613	54,787,840	1.87
PERSONAL PROPERTY-----	40,781,464	62,280,553	103,062,017	105,065,213	(1.91)
TOTAL UNSECURED VALUATION-----	\$61,458,869	\$101,088,247	\$162,547,116	\$164,226,930	(1.02)
EXEMPTIONS:					
HOMEOWNERS'-----		\$89,620	\$89,620	\$102,110	(12.23)
ALL OTHER-----	\$1,334,950	751,491	2,086,441	2,669,418	(21.84)
NET UNSECURED VALUATION-----	\$60,123,919	\$100,247,136	\$160,371,055	\$161,455,402	(0.67)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$745,560,603	\$2,118,241,473	\$2,863,802,076	\$2,696,529,867	6.20
STATE ASSESSED					
LAND-----	\$4,524,273	\$8,018,405	\$12,542,678	\$8,015,181	56.49
IMPROVEMENTS-----	1,018,054	177,275,435	178,293,489	183,716,131	(2.95)
PERSONAL PROPERTY-----	868,730	2,428,625	3,297,355	2,317,512	42.28
TOTAL STATE ASSESSED VALUATION-----	\$6,411,057	\$187,722,465	\$194,133,522	\$194,048,824	0.04
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$751,971,660	\$2,305,963,938	\$3,057,935,598	\$2,890,578,691	5.79

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

MERCED COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$523,548,110	\$1,202,568,856	\$1,726,116,966	\$1,633,392,951	5.68
PERSONAL PROPERTY-----	1,657,406,940	1,372,006,705	3,029,413,645	2,820,197,403	7.42
	40,209,686	108,442,948	148,652,634	140,488,934	5.81
TOTAL SECURED VALUATION-----	\$2,221,164,736	\$2,683,018,509	\$4,904,183,245	\$4,594,079,288	6.75
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$100,614,060	\$70,070,466	\$170,684,526	\$165,905,228	2.88
	55,125,836	20,016,064	75,141,900	66,902,625	12.32
NET SECURED VALUATION-----	\$2,065,424,840	\$2,592,931,979	\$4,658,356,819	\$4,361,271,435	6.81
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,952,922	\$2,964,593	\$6,917,515	\$4,814,968	43.67
PERSONAL PROPERTY-----	80,284,319	42,837,717	123,122,036	113,283,806	8.68
	74,307,792	62,672,456	136,980,248	119,749,818	14.39
TOTAL UNSECURED VALUATION-----	\$158,545,033	\$108,474,766	\$267,019,799	\$237,848,592	12.26
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$490,403	\$313,135	\$313,135	\$305,760	2.41
		437,451	927,854	580,948	59.71
NET UNSECURED VALUATION-----	\$158,054,630	\$107,724,180	\$265,778,810	\$236,961,884	12.16
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,223,479,470	\$2,700,656,159	\$4,924,135,629	\$4,598,233,319	7.09
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$9,471,904	\$19,560,556	\$29,032,460	\$29,819,916	(2.64)
PERSONAL PROPERTY-----	750,448	301,818,448	302,568,896	327,918,411	(7.73)
	385,129	6,250,937	6,636,066	16,404,724	(59.55)
TOTAL STATE ASSESSED VALUATION-----	\$10,607,481	\$327,629,941	\$338,237,422	\$374,143,051	(9.60)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,234,086,951	\$3,028,286,100	\$5,262,373,051	\$4,972,376,370	5.83

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

MODOC COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$10,219,607	\$252,083,648	\$262,303,255	\$265,264,115	(1.12)
IMPROVEMENTS-----	48,510,954	100,782,520	149,293,474	146,142,573	2.16
PERSONAL PROPERTY-----	1,368,137	18,326,174	19,694,311	19,314,570	1.97
TOTAL SECURED VALUATION-----	\$60,098,698	\$371,192,342	\$431,291,040	\$430,721,258	0.13
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,244,227	\$10,797,586	\$16,041,813	\$15,841,242	1.27
ALL OTHER-----	988,883	936,332	1,925,215	1,950,118	(1.28)
NET SECURED VALUATION-----	\$53,865,588	\$359,458,424	\$413,324,012	\$412,929,898	0.10
UNSECURED ROLL					
LAND-----	\$12,606	\$6,092,535	\$6,105,141	\$5,731,383	6.52
IMPROVEMENTS-----	2,401,686	3,806,691	6,208,377	6,432,898	(3.49)
PERSONAL PROPERTY-----	1,460,545	5,454,141	6,914,686	6,836,202	1.15
TOTAL UNSECURED VALUATION-----	\$3,874,837	\$15,353,367	\$19,228,204	\$19,000,483	1.20
EXEMPTIONS:					
HOMEOWNERS'-----		\$39,484	\$39,484	\$39,484	-----
ALL OTHER-----		923,113	923,113	923,113	-----
NET UNSECURED VALUATION-----	\$3,874,837	\$14,390,770	\$18,265,607	\$18,037,886	1.26
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$57,740,425	\$373,849,194	\$431,589,619	\$430,967,784	0.14
STATE ASSESSED					
LAND-----	\$1,322,158	\$3,054,756	\$4,376,914	\$4,440,309	(1.43)
IMPROVEMENTS-----	29,639	52,844,995	52,874,634	57,402,235	(7.89)
PERSONAL PROPERTY-----	8,487	2,155,327	2,163,814	2,326,643	(7.00)
TOTAL STATE ASSESSED VALUATION-----	\$1,360,284	\$58,055,078	\$59,415,362	\$64,169,187	(7.41)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$59,100,709	\$431,904,272	\$491,004,981	\$495,136,971	(0.83) **

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

** REFER TO FOOTNOTE ON PAGE 61.

MONO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$227,648,520	\$188,176,909	\$415,825,429	\$404,956,919	2.68
IMPROVEMENTS-----	534,469,286	195,965,119	730,434,405	684,553,290	6.70
PERSONAL PROPERTY-----	2,201,521	4,653,021	6,854,542	6,900,842	(0.67)
TOTAL SECURED VALUATION-----	\$764,319,327	\$388,795,049	\$1,153,114,376	\$1,096,411,051	5.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,556,046	\$5,957,269	\$9,513,315	\$8,843,574	7.57
ALL OTHER-----	2,087,691	893,355	2,981,046	2,932,374	1.66
NET SECURED VALUATION-----	\$758,675,590	\$381,944,425	\$1,140,620,015	\$1,084,635,103	5.16
UNSECURED ROLL					
LAND-----	\$7,430,788	\$22,162,686	\$29,593,474	\$33,913,207	(12.74)
IMPROVEMENTS-----	47,572,641	28,537,955	76,110,596	69,328,358	9.78
PERSONAL PROPERTY-----	25,701,919	5,636,374	31,338,293	27,020,171	15.98
TOTAL UNSECURED VALUATION-----	\$80,705,348	\$56,337,015	\$137,042,363	\$130,261,736	5.21
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$30,410	\$30,410	\$30,410	-----
ALL OTHER-----	\$4,655,695	206,756	4,862,451	4,451,101	9.24
NET UNSECURED VALUATION-----	\$76,049,653	\$56,099,849	\$132,149,502	\$125,780,225	5.06
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$834,725,243	\$438,044,274	\$1,272,769,517	\$1,210,415,328	5.15
STATE ASSESSED					
LAND-----	-----	\$4,745,260	\$4,745,260	\$4,745,260	-----
IMPROVEMENTS-----	-----	55,593,500	55,593,500	60,864,660	(8.66)
PERSONAL PROPERTY-----	-----	74,520	74,520	84,450	(11.76)
TOTAL STATE ASSESSED VALUATION-----	-----	\$60,413,280	\$60,413,280	\$65,694,370	(8.04)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$834,725,243	\$498,457,554	\$1,333,182,797	\$1,276,109,698	4.47

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

MONTEREY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,363,853,440	\$2,764,387,325	\$5,128,240,765	\$4,743,009,520	8.12
IMPROVEMENTS-----	4,920,725,351	3,262,628,592	8,183,353,943	7,455,749,917	9.76
PERSONAL PROPERTY-----	115,365,189	74,009,160	189,374,349	176,553,862	7.38
TOTAL SECURED VALUATION-----	\$7,399,943,980	\$6,101,025,077	\$13,500,969,057	\$12,375,113,299	9.10
EXEMPTIONS:					
HOMEOWNERS'-----	\$207,839,828	\$117,101,021	\$324,940,849	\$319,625,833	1.66
ALL OTHER-----	201,470,101	57,611,563	259,081,664	192,787,686	34.39
NET SECURED VALUATION-----	\$6,990,634,051	\$5,926,312,493	\$12,916,946,544	\$11,862,699,780	8.89
UNSECURED ROLL					
LAND-----	\$11,618,833	\$9,180,328	\$20,799,161	\$18,982,981	9.57
IMPROVEMENTS-----	261,271,436	81,833,462	343,104,898	311,843,327	10.02
PERSONAL PROPERTY-----	292,227,108	188,950,189	481,177,297	398,589,252	20.72
TOTAL UNSECURED VALUATION-----	\$565,117,377	\$279,963,979	\$845,081,356	\$729,415,560	15.86
EXEMPTIONS:					
HOMEOWNERS'-----	\$42,000	\$203,044	\$245,044	\$288,376	(15.03)
ALL OTHER-----	36,787,786	4,265,808	41,053,594	21,105,902	94.51
NET UNSECURED VALUATION-----	\$528,287,591	\$275,495,127	\$803,782,718	\$708,021,282	13.53
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,518,921,642	\$6,201,807,620	\$13,720,729,262	\$12,570,721,062	9.15
STATE ASSESSED					
LAND-----	\$10,363,747	\$28,845,760	\$39,209,507	\$34,673,378	13.08
IMPROVEMENTS-----	395,059	936,046,266	936,441,325	971,037,234	(3.56)
PERSONAL PROPERTY-----	215,711	34,255,304	34,471,015	38,474,531	(10.41)
TOTAL STATE ASSESSED VALUATION-----	\$10,974,517	\$999,147,330	\$1,010,121,847	\$1,044,185,143	(3.26)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,529,896,159	\$7,200,954,950	\$14,730,851,109	\$13,614,906,205	8.20

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

NAPA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$917,455,871	\$1,161,139,013	\$2,078,594,884	\$1,876,547,082	10.77
PERSONAL PROPERTY-----	1,915,585,508	1,625,795,081	3,541,380,589	3,214,126,370	10.18
	48,512,144	98,583,897	147,096,041	134,004,160	9.77
TOTAL SECURED VALUATION-----	\$2,881,553,523	\$2,885,517,991	\$5,767,071,514	\$5,224,677,612	10.38
EXEMPTIONS:					
HOMEOWNERS'-----	\$95,977,897	\$48,924,680	\$144,902,577	\$143,021,993	1.31
ALL OTHER-----	114,900,077	73,890,471	188,790,548	177,036,934	6.64
NET SECURED VALUATION-----	\$2,670,675,549	\$2,762,702,840	\$5,433,378,389	\$4,904,618,685	10.78
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,077,858	\$5,338,623	\$8,416,481	\$8,946,809	(5.93)
PERSONAL PROPERTY-----	32,632,517	35,144,547	67,777,064	61,746,059	9.77
	77,222,433	71,486,319	148,708,752	129,021,119	15.26
TOTAL UNSECURED VALUATION-----	\$112,932,808	\$111,969,489	\$224,902,297	\$199,713,987	12.61
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$21,000	\$28,000	\$21,000	33.33
ALL OTHER-----	3,561,882	2,540,309	6,102,191	5,688,915	7.26
NET UNSECURED VALUATION-----	\$109,363,926	\$109,408,180	\$218,772,106	\$194,004,072	12.77
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,780,039,475	\$2,872,111,020	\$5,652,150,495	\$5,098,622,757	10.86
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,444,869	\$6,225,944	\$7,670,813	\$7,086,494	8.25
PERSONAL PROPERTY-----	2,848,030	177,022,671	179,870,701	184,123,791	(2.31)
	424,938	3,003,404	3,428,342	4,046,870	(15.28)
TOTAL STATE ASSESSED VALUATION-----	\$4,717,837	\$186,252,019	\$190,969,856	\$195,257,155	(2.20)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,784,757,312	\$3,058,363,039	\$5,843,120,351	\$5,293,879,912	10.38

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

NEVADA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$133,101,514	\$1,214,471,753	\$1,347,573,267	\$1,258,291,503	7.10
IMPROVEMENTS-----	312,018,339	2,025,468,248	2,337,486,787	2,102,400,998	11.18
PERSONAL PROPERTY-----	12,677,044	15,948,457	28,625,501	21,476,466	33.29
TOTAL SECURED VALUATION-----	\$457,797,097	\$3,255,888,458	\$3,713,685,555	\$3,382,168,967	9.80
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----					
NET SECURED VALUATION-----	\$417,473,692	\$3,127,353,076	\$3,544,826,768	\$3,242,585,827	9.32
UNSECURED ROLL					
LAND-----	\$178,727	\$5,410,770	\$5,589,497	\$4,516,012	23.77
IMPROVEMENTS-----	20,253,629	41,651,150	61,904,779	52,547,638	17.81
PERSONAL PROPERTY-----	18,536,707	53,787,566	72,324,273	64,938,759	11.37
TOTAL UNSECURED VALUATION-----	\$38,969,063	\$100,849,486	\$139,818,549	\$122,002,409	14.60
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----					
NET UNSECURED VALUATION-----	\$2,692,669	\$62,648	\$62,648	\$54,688	14.56
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$453,750,086	\$3,227,151,812	\$3,680,901,898	\$3,362,401,947	9.47
STATE ASSESSED					
LAND-----		\$24,352,228	\$24,352,228	\$25,089,714	(2.94)
IMPROVEMENTS-----		228,983,062	228,983,062	275,328,513	(16.83)
PERSONAL PROPERTY-----	\$210	1,174,297	1,174,507	1,395,176	(15.82)
TOTAL STATE ASSESSED VALUATION-----	\$210	\$254,509,587	\$254,509,797	\$301,813,403	(15.67)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$453,750,296	\$3,481,661,399	\$3,935,411,695	\$3,664,215,350	7.40

* IN ACCORDANCE WITH SECTION 195(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

**ORANGE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$51,052,331,667	\$8,749,794,847	\$59,802,126,514	\$50,377,200,888	18.71
PERSONAL PROPERTY-----	57,893,606,360	8,183,166,175	66,076,772,535	60,667,656,350	8.92
	2,018,862,583	48,459,801	2,067,322,384	2,159,306,908	(4.26)
TOTAL SECURED VALUATION-----	\$110,964,800,610	\$16,981,420,823	\$127,946,221,433	\$113,204,164,146	13.02
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,367,630,343	\$421,230,043	\$2,788,860,386	\$2,771,468,060	0.63
ALL OTHER-----	1,543,830,702	138,425,286	1,682,255,988	1,544,546,717	8.92
NET SECURED VALUATION-----	\$107,053,339,565	\$16,421,765,494	\$123,475,105,059	\$108,888,149,369	13.40
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$373,990,743	\$80,214,750	\$454,205,493	\$678,022,733	(33.01)
PERSONAL PROPERTY-----	4,137,277,576	263,302,568	4,400,580,144	3,159,587,154	39.28
	6,107,651,485	584,332,048	6,691,983,533	6,175,745,114	8.36
TOTAL UNSECURED VALUATION-----	\$10,618,919,804	\$927,849,366	\$11,546,769,170	\$10,013,355,001	15.31
EXEMPTIONS:					
HOMEOWNERS'-----	\$-5,849,822	\$-876,739	\$-6,726,561	\$-4,924,647	36.59
ALL OTHER-----	70,660,871	2,900,348	73,561,219	61,477,458	19.66
NET UNSECURED VALUATION-----	\$10,554,108,755	\$925,825,757	\$11,479,934,512	\$9,956,802,190	15.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$117,607,448,320	\$17,347,591,251	\$134,955,039,571	\$118,844,951,559	13.56
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$102,663,721	\$519,320,110	\$621,983,831	\$627,082,948	(0.81)
PERSONAL PROPERTY-----	8,563,062	3,357,895,901	3,366,458,963	3,335,536,607	0.93
	4,437,414	227,400,286	231,837,700	229,205,056	1.15
TOTAL STATE ASSESSED VALUATION-----	\$115,664,197	\$4,104,616,297	\$4,220,280,494	\$4,191,824,611	0.68
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$117,723,112,517	\$21,452,207,548	\$139,175,320,065	\$123,036,776,170	13.12

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

**PLACER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,350,811,556	\$1,905,507,820	\$3,256,319,376	\$2,773,050,869	17.43
IMPROVEMENTS-----	2,372,652,211	3,316,224,108	5,688,876,319	4,947,204,798	14.99
PERSONAL PROPERTY-----	113,966,443	50,693,744	164,660,187	133,910,339	22.96
TOTAL SECURED VALUATION-----	\$3,837,430,210	\$5,272,425,672	\$9,109,855,882	\$7,854,166,006	15.99
EXEMPTIONS:					
HOMEOWNERS'-----	\$120,745,218	\$136,030,496	\$256,775,714	\$240,599,791	6.72
ALL OTHER-----	53,900,059	51,694,010	105,594,069	103,704,664	1.82
NET SECURED VALUATION-----	\$3,662,784,933	\$5,084,701,166	\$8,747,486,099	\$7,509,861,551	16.48
UNSECURED ROLL					
LAND-----	\$2,788,367	\$6,742,374	\$9,530,741	\$8,564,764	11.28
IMPROVEMENTS-----	51,056,677	52,784,327	103,841,004	98,851,019	5.05
PERSONAL PROPERTY-----	159,543,037	128,622,658	288,165,695	245,945,327	17.36
TOTAL UNSECURED VALUATION-----	\$213,388,081	\$188,149,359	\$401,537,440	\$352,961,110	13.76
EXEMPTIONS:					
HOMEOWNERS'-----	\$24,889	\$80,019	\$104,908	\$146,635	(28.46)
ALL OTHER-----	573,145	901,830	1,474,975	1,909,092	(22.74)
NET UNSECURED VALUATION-----	\$212,790,047	\$187,167,510	\$399,957,557	\$350,905,383	13.98
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,875,574,980	\$5,271,868,676	\$9,147,443,656	\$7,860,766,934	16.37
STATE ASSESSED					
LAND-----	\$19,476,765	\$42,430,907	\$61,907,672	\$60,820,321	1.79
IMPROVEMENTS-----	2,821,329	642,780,332	645,601,661	831,917,739	(22.40)
PERSONAL PROPERTY-----	3,008,962	25,631,173	28,640,135	28,925,108	(0.99)
TOTAL STATE ASSESSED VALUATION-----	\$25,307,056	\$710,842,412	\$736,149,468	\$921,663,168	(20.13)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,900,882,036	\$5,982,711,088	\$9,883,593,124	\$8,782,430,102	12.54

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

PLUMAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$12,422,500	\$369,099,412	\$381,521,912	\$365,225,843	4.46
PERSONAL PROPERTY-----	34,278,544	540,847,839	575,126,383	545,163,505	5.50
	331,741	13,586,173	13,917,914	15,070,381	(7.65)
TOTAL SECURED VALUATION-----	\$47,032,785	\$923,533,424	\$970,566,209	\$925,459,729	4.87
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,176,911	\$29,642,786	\$32,819,697	\$32,008,303	2.53
ALL OTHER-----	1,600,466	5,592,426	7,192,892	7,220,955	(0.39)
NET SECURED VALUATION-----	\$42,255,408	\$888,298,212	\$930,553,620	\$886,230,471	5.00
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$225,110	\$9,966,026	\$10,191,136	\$9,780,702	4.20
PERSONAL PROPERTY-----	1,848,682	19,846,226	21,694,908	21,232,618	2.18
	883,936	17,157,419	18,041,355	17,404,425	3.66
TOTAL UNSECURED VALUATION-----	\$2,957,728	\$46,969,671	\$49,927,399	\$48,417,745	3.12
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$237,352	\$237,352	\$241,274	(1.63)
ALL OTHER-----	\$1,402,063	599,725	2,001,788	1,918,048	4.37
NET UNSECURED VALUATION-----	\$1,555,665	\$46,132,594	\$47,688,259	\$46,258,423	3.09
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$43,811,073	\$934,430,806	\$978,241,879	\$932,488,894	4.91
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$605,383	\$47,025,265	\$47,630,648	\$46,356,652	2.75
PERSONAL PROPERTY-----	319,549	492,107,817	492,427,366	496,713,237	(0.86)
	150,530	4,069,668	4,220,198	3,908,453	7.98
TOTAL STATE ASSESSED VALUATION-----	\$1,075,462	\$543,202,750	\$544,278,212	\$546,978,342	(0.49)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$44,886,535	\$1,477,633,556	\$1,522,520,091	\$1,479,467,236	2.91

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

RIVERSIDE COUNTY

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$10,335,143,315	\$7,274,417,976	\$17,609,561,291	\$15,001,507,775	17.39
IMPROVEMENTS	20,778,642,449	8,518,414,249	29,297,056,698	25,079,888,436	16.81
PERSONAL PROPERTY	340,584,979	135,373,731	475,958,710	435,279,265	9.35
TOTAL SECURED VALUATION	\$31,454,370,743	\$15,928,205,956	\$47,382,576,699	\$40,516,675,476	16.95
EXEMPTIONS:					
HOMEOWNERS'	\$745,131,755	\$466,232,523	\$1,211,364,278	\$1,145,739,900	5.73
ALL OTHER	798,689,172	146,421,489	945,110,661	807,704,417	17.01
NET SECURED VALUATION	\$29,910,549,816	\$15,315,551,944	\$45,226,101,760	\$38,563,231,159	17.28
UNSECURED ROLL					
LAND	\$6,353,293	\$5,789,544	\$12,142,837	\$6,734,298	80.31
IMPROVEMENTS	638,803,738	371,921,520	1,010,725,258	936,885,118	7.88
PERSONAL PROPERTY	882,546,131	261,150,492	1,143,696,623	1,102,548,348	3.73
TOTAL UNSECURED VALUATION	\$1,527,703,162	\$638,861,556	\$2,166,564,718	\$2,046,167,764	5.88
EXEMPTIONS:					
HOMEOWNERS'	\$33,812,958	\$351,648	\$34,164,606	\$50,645,314	(32.54)
ALL OTHER	\$1,493,890,204	\$638,509,908	\$2,132,400,112	\$1,995,522,450	6.86
NET UNSECURED VALUATION	\$31,404,440,020	\$15,954,061,852	\$47,358,501,872	\$40,558,753,609	16.77
TOTAL NET SECURED AND UNSECURED VALUATION					
STATE ASSESSED					
LAND	\$18,186,371	\$104,449,384	\$122,635,755	\$115,501,806	6.18
IMPROVEMENTS	4,478,985	2,126,729,372	2,131,208,357	1,932,502,756	10.28
PERSONAL PROPERTY	1,752,386	67,980,498	69,732,884	50,334,147	38.54
TOTAL STATE ASSESSED VALUATION	\$24,417,742	\$2,299,159,254	\$2,323,576,996	\$2,098,338,709	10.73
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$31,428,857,762	\$18,253,221,106	\$49,682,078,868	\$42,657,092,318	16.47

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SACRAMENTO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,929,797,760	\$6,385,883,994	\$10,315,681,754	\$9,291,931,386	11.02
PERSONAL PROPERTY-----	9,663,510,307	14,566,044,452	24,229,554,759	22,141,213,449	9.43
	222,233,949	167,790,487	390,024,436	333,213,833	17.05
TOTAL SECURED VALUATION-----	\$13,815,542,016	\$21,119,718,933	\$34,935,260,949	\$31,766,358,668	9.98
EXEMPTIONS:					
HOMEOWNERS'-----	\$500,498,450	\$832,307,952	\$1,332,806,402	\$1,296,658,625	2.79
ALL OTHER-----	541,861,107	339,256,814	881,117,921	857,460,730	2.76
NET SECURED VALUATION-----	\$12,773,182,459	\$19,948,154,167	\$32,721,336,626	\$29,612,239,313	10.50
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$41,997,338	\$60,164,223	\$102,161,561	\$108,093,763	(5.49)
PERSONAL PROPERTY-----	496,146,688	576,424,020	1,072,570,708	858,897,518	24.88
	673,941,070	904,503,637	1,578,444,707	1,490,259,564	5.92
TOTAL UNSECURED VALUATION-----	\$1,212,085,096	\$1,541,091,880	\$2,753,176,976	\$2,457,250,845	12.04
EXEMPTIONS:					
HOMEOWNERS'-----	\$63,000	\$592,415	\$655,415	\$685,504	(4.39)
ALL OTHER-----	42,173,496	18,861,587	61,035,083	44,122,830	38.33
NET UNSECURED VALUATION-----	\$1,169,848,600	\$1,521,637,878	\$2,691,486,478	\$2,412,442,511	11.57
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$13,943,031,059	\$21,469,792,045	\$35,412,823,104	\$32,024,681,824	10.58
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$52,378,350	\$71,923,042	\$124,301,392	\$121,983,872	1.90
PERSONAL PROPERTY-----	4,849,172	1,307,564,824	1,312,413,996	1,388,163,533	(5.46)
	3,846,714	78,139,327	81,986,041	79,427,851	3.22
TOTAL STATE ASSESSED VALUATION-----	\$61,074,236	\$1,457,627,193	\$1,518,701,429	\$1,589,575,256	(4.46)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$14,004,105,295	\$22,927,419,238	\$36,931,524,533	\$33,614,257,080	9.87

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN BENITO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$198,792,237	\$423,306,688	\$622,098,925	\$540,271,128	15.15
IMPROVEMENTS	400,935,085	389,265,732	790,200,817	676,571,757	16.79
PERSONAL PROPERTY	10,263,949	31,787,061	42,051,010	42,370,811	(0.75)
TOTAL SECURED VALUATION	\$609,991,271	\$844,359,481	\$1,454,350,752	\$1,259,213,696	15.50
EXEMPTIONS:					
HOMEOWNERS'	\$21,647,683	\$17,536,852	\$39,184,535	\$36,899,394	6.19
ALL OTHER	5,228,516	3,923,965	9,152,481	8,479,894	7.93
NET SECURED VALUATION	\$583,115,072	\$822,898,664	\$1,406,013,736	\$1,213,834,408	15.83
UNSECURED ROLL					
LAND	\$1,682,579	\$1,994,490	\$3,677,069	\$2,777,779	32.37
IMPROVEMENTS	9,648,072	5,331,247	14,979,319	14,354,094	4.36
PERSONAL PROPERTY	23,686,100	22,300,775	45,986,875	44,810,271	2.63
TOTAL UNSECURED VALUATION	\$35,016,751	\$29,626,512	\$64,643,263	\$61,942,144	4.36
EXEMPTIONS:					
HOMEOWNERS'	\$14,000	\$89,960	\$103,960	\$96,844	7.35
ALL OTHER	15,378	12,306	27,684	23,652	17.05
NET UNSECURED VALUATION	\$34,987,373	\$29,524,246	\$64,511,619	\$61,821,648	4.35
TOTAL NET SECURED AND UNSECURED VALUATION	\$618,102,445	\$852,422,910	\$1,470,525,355	\$1,275,656,056	15.28
STATE ASSESSED					
LAND	\$3,777,789	\$2,247,287	\$6,025,076	\$4,779,016	26.07
IMPROVEMENTS	13,954	90,982,426	90,996,380	94,211,387	(3.41)
PERSONAL PROPERTY	3,265	334,465	337,730	455,083	(25.79)
TOTAL STATE ASSESSED VALUATION	\$3,795,008	\$93,564,178	\$97,359,186	\$99,445,486	(2.10)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$621,897,453	\$945,987,088	\$1,567,884,541	\$1,375,101,542	14.02

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN BERNARDINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$9,729,422,107	\$4,520,297,671	\$14,249,719,778	\$12,011,393,965	18.64
PERSONAL PROPERTY-----	23,720,479,728	8,467,518,589	32,187,998,317	28,260,555,031	13.90
	339,864,875	108,735,764	448,600,639	399,450,297	12.30
TOTAL SECURED VALUATION-----	\$33,789,766,710	\$13,096,552,024	\$46,886,318,734	\$40,671,399,293	15.28
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$1,060,069,043	\$403,966,692	\$1,464,035,735	\$1,423,117,520	2.88
	839,191,141	128,240,593	967,431,734	957,347,140	1.05
NET SECURED VALUATION-----	\$31,890,506,526	\$12,564,344,739	\$44,454,851,265	\$38,290,934,633	16.10
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----					
PERSONAL PROPERTY-----	\$915,036,140	\$300,289,590	\$1,305,325,730	\$1,161,459,814	12.39
	1,380,760,784	301,052,078	1,681,812,862	1,464,317,226	14.85
TOTAL UNSECURED VALUATION-----	\$2,295,796,924	\$691,341,668	\$2,987,138,592	\$2,625,777,040	13.76
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$51,832,481	\$4,840,752	\$56,673,233	\$87,771,257	(35.43)
NET UNSECURED VALUATION-----	\$2,243,964,443	\$686,500,916	\$2,930,465,359	\$2,538,005,783	15.46
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$34,134,470,969	\$13,250,845,655	\$47,385,316,624	\$40,828,940,416	16.06
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$91,515,055	\$205,147,662	\$296,662,717	\$299,446,515	(0.93)
PERSONAL PROPERTY-----	23,598,124	3,153,170,114	3,176,768,238	3,279,107,082	(3.12)
	12,769,855	181,651,284	194,421,139	120,986,353	60.70
TOTAL STATE ASSESSED VALUATION-----	\$127,883,034	\$3,539,969,060	\$3,667,852,094	\$3,699,539,950	(0.86)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$34,262,354,003	\$16,790,814,715	\$51,053,168,718	\$44,528,480,366	14.65

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN DIEGO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$35,492,733,169	\$7,721,113,232	\$43,213,846,401	\$38,051,896,518	13.57
IMPROVEMENTS-----	51,059,907,714	8,855,830,879	59,915,738,593	53,478,151,528	12.04
PERSONAL PROPERTY-----	1,211,524,314	48,407,744	1,259,932,058	1,157,347,977	8.86
TOTAL SECURED VALUATION-----	\$87,764,165,197	\$16,625,351,855	\$104,389,517,052	\$92,687,396,023	12.63
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,182,208,488	\$447,694,268	\$2,629,902,756	\$2,554,792,790	2.94
ALL OTHER-----	1,927,709,942	181,856,285	2,109,566,227	1,757,521,385	20.03
NET SECURED VALUATION-----	\$83,654,246,767	\$15,995,801,302	\$99,650,048,069	\$88,375,081,848	12.76
UNSECURED ROLL					
LAND-----	\$1,111,991,700	\$549,760	\$549,760	\$226,252	100.00+
IMPROVEMENTS-----	4,072,784,133	68,580,728	1,180,572,428	1,042,504,523	13.24
PERSONAL PROPERTY-----		159,122,288	4,231,906,421	3,734,045,537	13.33
TOTAL UNSECURED VALUATION-----	\$5,184,775,833	\$228,252,776	\$5,413,028,609	\$4,776,776,312	13.32
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,143,219	\$154,738	\$2,297,957	\$2,293,693	0.19
ALL OTHER-----	65,593,989	1,488,769	67,082,758	62,157,663	7.92
NET UNSECURED VALUATION-----	\$5,117,038,625	\$226,609,269	\$5,343,647,894	\$4,712,324,956	13.40
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$88,771,285,392	\$16,222,410,571	\$104,993,695,963	\$93,087,406,804	12.79
STATE ASSESSED					
LAND-----	\$79,295,744	\$304,193,496	\$383,489,240	\$379,125,426	1.15
IMPROVEMENTS-----	9,020,420	6,443,157,009	6,452,177,429	6,862,616,887	(5.98)
PERSONAL PROPERTY-----	4,223,247	653,079,373	657,302,620	666,571,967	(1.39)
TOTAL STATE ASSESSED VALUATION-----	\$92,539,411	\$7,400,429,878	\$7,492,969,289	\$7,908,314,280	(5.25)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$88,863,824,803	\$23,622,840,449	\$112,486,665,252	\$100,995,721,084	11.38

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN FRANCISCO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$14,702,783,670	-----	\$14,702,783,670	\$13,214,932,559	11.26
IMPROVEMENTS-----	25,781,976,206	-----	25,781,976,206	23,793,534,470	8.36
PERSONAL PROPERTY-----	441,230,536	-----	441,230,536	394,405,954	11.87
TOTAL SECURED VALUATION-----	\$40,925,990,412	-----	\$40,925,990,412	\$37,402,872,983	9.42
EXEMPTIONS:					
HOMEOWNERS'-----	\$673,157,010	-----	\$673,157,010	\$678,824,850	(0.83)
ALL OTHER-----	1,313,415,399	-----	1,313,415,399	1,239,587,341	5.96
NET SECURED VALUATION-----	\$38,939,418,003	-----	\$38,939,418,003	\$35,484,460,792	9.74
UNSECURED ROLL					
LAND-----	\$339,770,088	-----	\$339,770,088	\$168,397,478	100.00+
IMPROVEMENTS-----	2,399,621,805	-----	2,399,621,805	1,900,427,497	26.27
PERSONAL PROPERTY-----	1,839,834,434	-----	1,839,834,434	2,262,638,494	(18.69)
TOTAL UNSECURED VALUATION-----	\$4,579,226,327	-----	\$4,579,226,327	\$4,331,463,469	5.72
EXEMPTIONS:					
HOMEOWNERS'-----	\$49,000	-----	\$49,000	\$19,930	100.00+
ALL OTHER-----	-425,913	-----	-425,913	44,692,557	(100.00-)
NET UNSECURED VALUATION-----	\$4,579,603,240	-----	\$4,579,603,240	\$4,286,750,982	6.83
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$43,519,021,243	-----	\$43,519,021,243	\$39,771,211,774	9.42
STATE ASSESSED					
LAND-----	\$332,344,103	-----	\$332,344,103	\$306,153,025	8.55
IMPROVEMENTS-----	1,979,449,210	-----	1,979,449,210	2,088,142,023	(5.21)
PERSONAL PROPERTY-----	296,547,239	-----	296,547,239	317,602,502	(6.63)
TOTAL STATE ASSESSED VALUATION-----	\$2,608,340,552	-----	\$2,608,340,552	\$2,711,897,550	(3.82)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$46,127,361,795	-----	\$46,127,361,795	\$42,483,109,324	8.58

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN JOAQUIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,826,405,283	\$1,969,242,941	\$4,795,648,224	\$4,310,052,248	11.27
PERSONAL PROPERTY-----	6,673,746,160	2,685,450,502	9,359,196,662	8,584,155,312	9.03
	339,548,559	199,180,832	538,729,391	535,502,011	0.60
TOTAL SECURED VALUATION-----	\$9,839,700,002	\$4,853,874,275	\$14,693,574,277	\$13,429,709,571	9.41
EXEMPTIONS:					
HOMEOWNERS'-----	\$363,686,255	\$163,108,973	\$526,795,228	\$518,936,036	1.51
ALL OTHER-----	469,566,070	22,129,455	491,695,525	445,497,845	10.37
NET SECURED VALUATION-----	\$9,006,447,677	\$4,668,635,847	\$13,675,083,524	\$12,465,275,690	9.71
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$13,980,904	\$7,084,449	\$21,065,353	\$18,155,024	16.03
PERSONAL PROPERTY-----	278,934,508	67,729,164	346,663,672	246,659,751	40.54
	589,185,098	228,436,270	817,621,368	879,509,237	(7.04)
TOTAL UNSECURED VALUATION-----	\$882,100,510	\$303,249,883	\$1,185,350,393	\$1,144,324,012	3.59
EXEMPTIONS:					
HOMEOWNERS'-----	\$174,600	\$254,700	\$429,300	\$424,500	1.13
ALL OTHER-----	5,770,783	330,630	6,101,413	5,400,372	12.98
NET UNSECURED VALUATION-----	\$876,155,127	\$302,664,553	\$1,178,819,680	\$1,138,499,140	3.54
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$9,882,602,804	\$4,971,300,400	\$14,853,903,204	\$13,603,774,830	9.19
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$18,117,691	\$182,195,080	\$200,312,771	\$204,138,681	(1.87)
PERSONAL PROPERTY-----	4,384,844	814,388,166	818,773,010	902,794,547	(9.31)
	2,603,818	22,612,388	25,216,206	26,901,475	(6.26)
TOTAL STATE ASSESSED VALUATION-----	\$25,106,353	\$1,019,195,634	\$1,044,301,987	\$1,133,834,703	(7.90)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$9,907,709,157	\$5,990,496,034	\$15,898,205,191	\$14,737,609,533	7.88

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN LUIS OBISPO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,091,194,947	\$2,236,481,602	\$4,327,676,549	\$3,726,818,804	16.12
PERSONAL PROPERTY-----	3,134,570,382	2,127,022,465	5,261,592,847	4,667,103,774	12.74
	67,331,279	43,738,128	111,069,407	101,930,750	8.97
TOTAL SECURED VALUATION-----	\$5,293,096,608	\$4,407,242,195	\$9,700,338,803	\$8,495,853,328	14.18
EXEMPTIONS:					
HOMEOWNERS'-----	\$148,997,658	\$107,104,482	\$256,102,140	\$243,516,107	5.17
ALL OTHER-----	53,242,922	19,345,196	72,588,118	74,510,456	(2.58)
NET SECURED VALUATION-----	\$5,090,856,028	\$4,280,792,517	\$9,371,648,545	\$8,177,826,765	14.60
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$82,139,867	\$22,119,538	\$104,259,405	\$98,727,251	5.60
PERSONAL PROPERTY-----	161,601,253	105,123,052	266,724,305	252,775,013	5.52
TOTAL UNSECURED VALUATION-----	\$243,741,120	\$127,242,590	\$370,983,710	\$351,502,264	5.54
EXEMPTIONS:					
HOMEOWNERS'-----	\$121,250	\$21,000	\$142,250	\$175,350	(18.88)
ALL OTHER-----	417,129	781,548	1,198,677	9,294,527	(87.10)
NET UNSECURED VALUATION-----	\$243,202,741	\$126,440,042	\$369,642,783	\$342,032,387	8.07
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$5,334,058,769	\$4,407,232,559	\$9,741,291,328	\$8,519,859,152	14.34
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$12,268,855	\$82,824,755	\$95,093,610	\$78,033,390	21.86
PERSONAL PROPERTY-----	561,290	3,867,303,605	3,867,864,895	4,078,112,562	(5.16)
	291,311	161,982,720	162,274,031	155,388,171	4.43
TOTAL STATE ASSESSED VALUATION-----	\$13,121,456	\$4,112,111,080	\$4,125,232,536	\$4,311,534,123	(4.32)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$5,347,180,225	\$8,519,343,639	\$13,866,523,864	\$12,831,393,275	8.07

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SAN MATEO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$12,236,220,496	\$1,334,512,977	\$13,570,733,473	\$11,966,584,115	13.41
IMPROVEMENTS-----	21,578,785,174	1,831,548,817	23,410,333,991	21,375,047,982	9.52
PERSONAL PROPERTY-----	506,824,552	35,502,958	542,327,510	454,662,580	19.28
TOTAL SECURED VALUATION-----	\$34,321,830,222	\$3,201,564,752	\$37,523,394,974	\$33,796,294,677	11.03
EXEMPTIONS:					
HOMEOWNERS'-----	\$839,216,276	\$87,785,600	\$927,001,876	\$916,196,507	1.18
ALL OTHER-----	672,927,908	42,498,118	715,426,026	666,242,788	7.38
NET SECURED VALUATION-----	\$32,809,686,038	\$3,071,281,034	\$35,880,967,072	\$32,213,855,382	11.38
UNSECURED ROLL					
LAND-----	\$97,268,797	\$101,998,797	\$199,267,594	\$201,901,524	(1.30)
IMPROVEMENTS-----	916,283,610	836,356,572	1,752,640,182	1,569,117,828	11.70
PERSONAL PROPERTY-----	1,467,085,801	1,671,325,748	3,138,411,549	3,057,600,661	2.64
TOTAL UNSECURED VALUATION-----	\$2,480,638,208	\$2,609,681,117	\$5,090,319,325	\$4,828,620,013	5.42
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,568,675	\$300,046	\$1,868,721	\$1,612,256	15.91
ALL OTHER-----	81,257,933	326,529,374	407,787,307	284,208,217	43.48
NET UNSECURED VALUATION-----	\$2,397,811,600	\$2,282,851,697	\$4,680,663,297	\$4,542,799,540	3.03
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$35,207,497,638	\$5,354,132,731	\$40,561,630,369	\$38,756,654,922	10.35
STATE ASSESSED					
LAND-----	\$96,246,420	\$75,181,562	\$171,427,982	\$138,826,430	23.48
IMPROVEMENTS-----	3,227,318	898,624,413	901,851,731	964,843,334	(6.53)
PERSONAL PROPERTY-----	2,003,970	62,053,729	64,057,699	108,557,228	(40.99)
TOTAL STATE ASSESSED VALUATION-----	\$101,477,708	\$1,035,859,704	\$1,137,337,412	\$1,212,226,992	(6.18)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$35,308,975,346	\$6,389,992,435	\$41,698,967,781	\$37,968,881,914	9.82

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SANTA BARBARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,159,985,667	\$3,953,049,217	\$7,113,034,884	\$6,478,635,170	9.79
PERSONAL PROPERTY-----	4,981,164,409	5,242,750,559	10,223,914,968	9,322,019,274	9.67
	119,603,612	132,029,634	251,633,246	235,785,536	6.72
TOTAL SECURED VALUATION-----	\$8,260,753,688	\$9,327,829,410	\$17,588,583,098	\$16,036,439,980	9.68
EXEMPTIONS:					
HOMEOWNERS'-----	\$200,290,722	\$189,773,480	\$390,064,202	\$396,471,249	(1.62)
ALL OTHER-----	316,112,281	160,519,626	476,631,907	437,028,882	9.06
NET SECURED VALUATION-----	\$7,744,350,685	\$8,977,536,304	\$16,721,886,989	\$15,202,939,849	9.99
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$29,217,120	\$40,088,541	\$69,305,661	\$69,144,869	0.23
PERSONAL PROPERTY-----	198,287,047	302,991,589	501,278,636	466,281,701	7.51
	523,632,028	316,463,056	840,095,084	773,441,973	8.62
TOTAL UNSECURED VALUATION-----	\$751,136,195	\$659,543,186	\$1,410,679,381	\$1,308,868,543	7.78
EXEMPTIONS:					
HOMEOWNERS'-----	\$608,900	\$63,000	\$671,900	\$781,700	(14.05)
ALL OTHER-----	22,532,335	8,674,187	31,206,522	21,355,808	46.13
NET UNSECURED VALUATION-----	\$727,994,960	\$650,805,999	\$1,378,800,959	\$1,286,731,035	7.16
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$8,472,345,645	\$9,628,342,303	\$18,100,687,948	\$16,489,670,884	9.77
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$27,218,485	\$132,115,032	\$159,333,517	\$159,607,063	(0.17)
PERSONAL PROPERTY-----	1,382,565	607,122,658	608,505,223	597,211,380	1.89
	463,018	10,920,386	11,383,404	14,724,083	(22.69)
TOTAL STATE ASSESSED VALUATION-----	\$29,064,068	\$750,158,076	\$779,222,144	\$771,542,526	1.00
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$8,501,409,713	\$10,378,500,379	\$18,879,910,092	\$17,261,213,410	9.38

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SANTA CLARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$24,858,354,786	\$1,953,640,551	\$26,811,995,337	\$23,868,443,012	12.33
IMPROVEMENTS	46,153,808,888	2,936,328,776	49,090,137,664	44,931,387,855	9.26
PERSONAL PROPERTY	3,467,656,911	134,560,470	3,602,217,381	3,166,198,002	13.77
TOTAL SECURED VALUATION	\$74,479,820,585	\$5,024,529,797	\$79,504,350,382	\$71,966,028,869	10.47
EXEMPTIONS:					
HOMEOWNERS'	\$1,677,074,676	\$132,394,744	\$1,809,469,420	\$1,786,175,750	1.30
ALL OTHER	1,566,201,685	740,264,686	2,306,466,371	2,076,821,738	11.06
NET SECURED VALUATION	\$71,236,544,224	\$4,151,870,367	\$75,388,414,591	\$68,103,031,381	10.70
UNSECURED ROLL					
LAND	\$30,046,175	\$1,059,470	\$31,105,645	\$49,270,950	(36.87)
IMPROVEMENTS	2,751,104,578	117,870,321	2,868,974,899	2,401,947,525	19.44
PERSONAL PROPERTY	8,917,109,225	662,915,086	9,580,024,311	8,007,443,887	19.64
TOTAL UNSECURED VALUATION	\$11,698,259,978	\$781,844,877	\$12,480,104,855	\$10,458,662,362	19.33
EXEMPTIONS:					
HOMEOWNERS'	\$108,287,059	\$592,992,023	\$701,279,082	\$547,137,719	28.17
ALL OTHER					
NET UNSECURED VALUATION	\$11,589,972,919	\$188,852,854	\$11,778,825,773	\$9,911,524,643	18.84
TOTAL NET SECURED AND UNSECURED VALUATION	\$82,826,517,143	\$4,340,723,221	\$87,167,240,364	\$78,014,556,024	11.73
STATE ASSESSED					
LAND	\$110,332,858	\$182,336,947	\$292,669,805	\$221,227,862	32.29
IMPROVEMENTS	39,262,096	2,023,801,526	2,063,063,622	2,170,295,262	(4.94)
PERSONAL PROPERTY	5,001,548	65,356,249	70,357,797	70,570,379	(0.30)
TOTAL STATE ASSESSED VALUATION	\$154,596,502	\$2,271,494,722	\$2,426,091,224	\$2,462,093,503	(1.46)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$82,981,113,645	\$6,612,217,943	\$89,593,331,588	\$80,476,649,527	11.33

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SANTA CRUZ COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,619,414,359	\$2,617,588,415	\$4,237,002,774	\$3,747,521,333	13.06
PERSONAL PROPERTY-----	2,433,165,560	3,448,550,527	5,881,716,087	5,354,293,946	9.85
	165,825,063	46,355,865	212,180,928	137,668,774	54.12
TOTAL SECURED VALUATION-----	\$4,218,404,982	\$6,112,494,807	\$10,330,899,789	\$9,239,484,053	11.81
EXEMPTIONS:					
HOMEOWNERS'-----	\$93,986,364	\$156,646,555	\$250,632,919	\$249,115,458	0.61
ALL OTHER-----	58,665,466	174,668,731	233,334,197	217,528,609	7.27
NET SECURED VALUATION-----	\$4,065,753,152	\$5,781,179,521	\$9,846,932,673	\$8,772,839,986	12.24
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$6,967,295	\$3,441,021	\$10,408,316	\$10,361,714	0.45
PERSONAL PROPERTY-----	87,386,959	36,526,436	123,913,395	129,662,596	(4.43)
	237,834,994	84,921,107	322,756,101	352,102,714	(8.33)
TOTAL UNSECURED VALUATION-----	\$332,189,248	\$124,888,564	\$457,077,812	\$492,127,024	(7.12)
EXEMPTIONS:					
HOMEOWNERS'-----	\$263,597	\$77,000	\$340,597	\$303,565	12.20
ALL OTHER-----	1,790,472	1,666,448	3,456,920	3,339,866	3.50
NET UNSECURED VALUATION-----	\$330,135,179	\$123,145,116	\$453,280,295	\$488,483,593	(7.21)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,395,888,331	\$5,904,324,637	\$10,300,212,968	\$9,261,323,579	11.22
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$4,365,009	\$10,839,678	\$15,204,687	\$14,849,884	2.39
PERSONAL PROPERTY-----	302,676	257,613,739	257,916,415	264,647,710	(2.54)
	223,806	3,993,679	4,217,485	4,134,871	2.00
TOTAL STATE ASSESSED VALUATION-----	\$4,891,491	\$272,447,096	\$277,338,587	\$283,632,465	(2.22)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,400,779,822	\$6,176,771,733	\$10,577,551,555	\$9,544,956,044	10.82

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

**SHASTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$620,233,174	\$891,094,435	\$1,511,327,609	\$1,424,270,580	6.11
IMPROVEMENTS-----	1,625,023,108	1,453,157,139	3,078,180,247	2,758,227,924	11.60
PERSONAL PROPERTY-----	42,295,380	54,405,700	96,701,080	78,781,990	22.75
TOTAL SECURED VALUATION-----	\$2,287,551,662	\$2,398,657,274	\$4,686,208,936	\$4,261,280,494	9.97
EXEMPTIONS:					
HOMEOWNERS'-----	\$86,469,851	\$113,086,292	\$199,556,143	\$193,291,455	3.24
ALL OTHER-----	120,516,304	23,186,496	143,702,800	127,490,101	12.72
NET SECURED VALUATION-----	\$2,080,565,507	\$2,262,384,486	\$4,342,949,993	\$3,940,498,938	10.21
UNSECURED ROLL					
LAND-----	\$1,592,119	\$15,413,478	\$17,005,597	\$16,770,865	1.40
IMPROVEMENTS-----	35,394,775	82,537,199	117,931,974	114,874,730	2.66
PERSONAL PROPERTY-----	122,528,608	77,177,606	199,706,214	183,089,112	9.08
TOTAL UNSECURED VALUATION-----	\$159,515,502	\$175,128,283	\$334,643,785	\$314,734,707	6.33
EXEMPTIONS:					
HOMEOWNERS'-----		\$154,585	\$154,585	\$168,164	(8.07)
ALL OTHER-----	\$1,480,089	2,863,337	4,343,426	4,562,970	(4.81)
NET UNSECURED VALUATION-----	\$158,035,413	\$172,110,361	\$330,145,774	\$310,003,573	6.50
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,238,600,920	\$2,434,494,847	\$4,673,095,767	\$4,250,502,511	9.94
STATE ASSESSED					
LAND-----	\$1,646,435	\$46,292,272	\$47,938,707	\$44,023,551	8.89
IMPROVEMENTS-----	273,847	835,373,608	835,647,455	852,007,769	(1.92)
PERSONAL PROPERTY-----	165,988	18,618,279	18,784,267	16,202,169	15.94
TOTAL STATE ASSESSED VALUATION-----	\$2,086,270	\$900,284,159	\$902,370,429	\$912,233,489	(1.08)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,240,687,190	\$3,334,779,006	\$5,575,466,196	\$5,162,736,000	7.99

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

**SIERRA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,275,063	\$94,273,181	\$97,548,244	\$97,335,695	0.22
PERSONAL PROPERTY-----	13,902,009	87,788,684	101,690,693	92,548,928	9.88
	351,042	3,510,489	3,861,531	5,186,805	(25.55)
TOTAL SECURED VALUATION-----	\$17,528,114	\$185,572,354	\$203,100,468	\$195,071,428	4.12
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,578,943	\$4,069,425	\$5,648,368	\$5,658,571	(0.18)
ALL OTHER-----	3,398,370	1,465,234	4,863,604	5,160,576	(5.75)
NET SECURED VALUATION-----	\$12,550,801	\$180,037,695	\$192,588,496	\$184,252,281	4.52
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$65,106	\$14,076,573	\$14,141,679	\$12,129,048	16.59
PERSONAL PROPERTY-----	88,601	23,993,718	24,082,319	14,390,345	67.35
	193,754	4,267,500	4,461,254	6,622,145	(32.63)
TOTAL UNSECURED VALUATION-----	\$347,461	\$42,337,791	\$42,685,252	\$33,141,538	28.80
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$82,328	\$82,328	\$75,224	9.44
ALL OTHER-----	-----	35,117	35,117	32,756	7.21
NET UNSECURED VALUATION-----	\$347,461	\$42,220,346	\$42,567,807	\$33,033,558	28.86
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$12,898,262	\$222,258,041	\$235,156,303	\$217,285,839	8.22
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$14,281	\$17,566,804	\$17,581,085	\$17,214,704	2.13
PERSONAL PROPERTY-----	10,722	25,674,448	25,685,170	29,355,538	(12.50)
	6,138	301,858	307,996	384,508	(19.90)
TOTAL STATE ASSESSED VALUATION-----	\$31,141	\$43,543,110	\$43,574,251	\$46,954,750	(7.20)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$12,929,403	\$265,801,151	\$278,730,554	\$264,240,589	5.48

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SISKIYOU COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$126,378,366	\$444,552,992	\$570,931,358	\$565,635,079	0.94
IMPROVEMENTS-----	348,480,450	436,524,389	785,004,839	752,455,136	4.33
PERSONAL PROPERTY-----	8,601,858	31,129,310	39,731,168	37,519,090	5.90
TOTAL SECURED VALUATION-----	\$483,460,674	\$912,206,691	\$1,395,667,365	\$1,355,609,305	2.95
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,833,215	\$39,264,640	\$71,097,855	\$69,583,969	2.18
ALL OTHER-----	18,702,781	8,159,702	26,862,563	24,880,950	8.84
NET SECURED VALUATION-----	\$432,924,678	\$864,782,269	\$1,297,706,947	\$1,261,344,386	2.88
UNSECURED ROLL					
LAND-----	\$4,709,672	\$23,158,309	\$27,867,981	\$29,023,040	(3.98)
IMPROVEMENTS-----	27,619,136	51,120,915	78,740,051	70,323,701	11.97
PERSONAL PROPERTY-----	28,071,950	32,317,640	60,389,590	52,350,570	15.36
TOTAL UNSECURED VALUATION-----	\$60,400,758	\$106,596,864	\$166,997,622	\$151,697,311	10.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,909,464	-----	\$3,909,464	\$401,562	100.00+
ALL OTHER-----	962	\$503,326	504,288	3,747,944	(86.54)
NET UNSECURED VALUATION-----	\$56,490,332	\$106,093,538	\$162,583,870	\$147,547,805	10.19
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$489,415,010	\$970,875,807	\$1,460,290,817	\$1,408,892,191	3.65
STATE ASSESSED					
LAND-----	\$2,180,842	\$21,050,612	\$23,231,454	\$20,470,144	13.49
IMPROVEMENTS-----	422,023	167,245,583	167,667,606	153,855,614	8.98
PERSONAL PROPERTY-----	435,826	11,861,217	12,297,043	9,385,661	31.02
TOTAL STATE ASSESSED VALUATION-----	\$3,038,691	\$200,157,412	\$203,196,103	\$183,711,419	10.61
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$492,453,701	\$1,171,033,219	\$1,663,486,920	\$1,592,603,610	4.45

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SOLANO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,917,929,314	\$693,349,905	\$3,611,279,219	\$3,103,057,479	16.38
PERSONAL PROPERTY-----	7,019,379,804	477,422,938	7,496,802,742	6,554,947,218	14.37
	272,389,394	47,888,072	320,277,466	275,611,919	16.21
TOTAL SECURED VALUATION-----	\$10,209,698,512	\$1,218,660,915	\$11,428,359,427	\$9,933,616,616	15.05
EXEMPTIONS:					
HOMEOWNERS'-----	\$349,689,494	\$24,967,169	\$374,656,663	\$364,211,306	2.87
ALL OTHER-----	159,112,337	4,138,522	163,250,859	111,503,605	46.41
NET SECURED VALUATION-----	\$9,700,896,681	\$1,189,555,224	\$10,890,451,905	\$9,457,901,705	15.15
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$18,387,499	\$1,301,405	\$19,688,904	\$14,842,847	32.65
PERSONAL PROPERTY-----	34,407,739	4,208,792	38,616,531	35,254,914	9.54
	397,940,535	70,950,423	468,890,958	458,912,353	2.17
TOTAL UNSECURED VALUATION-----	\$450,735,773	\$76,460,620	\$527,196,393	\$509,010,114	3.57
EXEMPTIONS:					
HOMEOWNERS'-----	\$234,576	\$194,453	\$429,029	\$484,370	(11.43)
ALL OTHER-----	1,715,708	25,766	1,741,474	151,891	46.53
NET UNSECURED VALUATION-----	\$448,785,489	\$76,240,401	\$525,025,890	\$508,373,853	3.28
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$10,149,682,170	\$1,265,795,625	\$11,415,477,795	\$9,966,275,558	14.54
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$4,437,780	\$33,260,634	\$37,698,414	\$36,642,026	2.88
PERSONAL PROPERTY-----	432,656	476,406,287	476,838,943	515,413,126	(7.48)
	320,497	15,207,196	15,527,693	7,839,756	98.06
TOTAL STATE ASSESSED VALUATION-----	\$5,190,933	\$524,874,117	\$530,065,050	\$559,894,908	(5.33)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$10,154,873,103	\$1,790,669,742	\$11,945,542,845	\$10,526,170,466	13.48

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SONOMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$3,084,801,115	\$3,753,279,043	\$6,838,080,158	\$6,163,310,596	10.95
IMPROVEMENTS	6,508,722,895	4,266,773,915	10,775,496,810	9,615,869,231	12.06
PERSONAL PROPERTY	237,011,963	104,341,919	341,353,882	331,725,813	2.90
TOTAL SECURED VALUATION	\$9,830,535,973	\$8,124,394,877	\$17,954,930,850	\$16,110,905,640	11.45
EXEMPTIONS:					
HOMEOWNERS'	\$295,320,720	\$209,619,822	\$504,940,542	\$487,541,273	3.57
ALL OTHER	234,134,472	70,475,692	304,610,164	262,791,151	15.91
NET SECURED VALUATION	\$9,301,080,781	\$7,844,299,363	\$17,145,380,144	\$15,360,573,216	11.62
UNSECURED ROLL					
LAND	\$4,656,386	\$5,498,742	\$10,155,128	\$4,661,692	100.00+
IMPROVEMENTS	143,286,307	70,259,165	213,545,472	190,135,174	12.31
PERSONAL PROPERTY	379,769,658	179,920,048	559,689,706	486,978,318	14.93
TOTAL UNSECURED VALUATION	\$527,712,351	\$525,677,955	\$783,390,306	\$681,775,184	14.90
EXEMPTIONS:					
HOMEOWNERS'	\$13,480	\$565,295	\$578,775	\$601,731	(3.81)
ALL OTHER	2,656,422	1,312,071	3,968,493	3,404,457	16.57
NET UNSECURED VALUATION	\$525,042,449	\$253,800,589	\$778,843,038	\$677,768,996	14.91
TOTAL NET SECURED AND UNSECURED VALUATION	\$9,826,123,230	\$8,098,099,952	\$17,924,223,182	\$16,038,342,212	11.76
STATE ASSESSED					
LAND	\$10,833,711	\$20,573,380	\$31,407,091	\$24,858,396	26.34
IMPROVEMENTS	2,424,261	1,101,016,051	1,103,440,312	1,110,937,286	(0.67)
PERSONAL PROPERTY	1,292,135	16,251,520	17,543,655	18,765,584	(6.51)
TOTAL STATE ASSESSED VALUATION	\$14,550,107	\$1,137,840,951	\$1,152,391,038	\$1,154,561,266	(0.19)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$9,840,673,337	\$9,235,940,903	\$19,076,614,240	\$17,192,903,478	10.96

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

STANISLAUS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,139,763,366	\$1,318,867,603	\$3,458,630,969	\$3,107,187,893	11.31
PERSONAL PROPERTY-----	5,313,348,138	2,368,520,475	7,681,868,613	6,897,018,644	11.38
	128,617,386	201,459,122	330,076,508	297,539,875	10.94
TOTAL SECURED VALUATION-----	\$7,581,728,890	\$3,888,847,200	\$11,470,576,090	\$10,301,746,412	11.35
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$318,089,507	\$113,010,906	\$431,100,413	\$409,427,557	5.29
	233,669,416	48,041,947	281,711,363	243,270,220	15.80
NET SECURED VALUATION-----	\$7,029,969,967	\$3,727,794,347	\$10,757,764,314	\$9,649,048,635	11.49
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,459,458	\$2,917,551	\$7,377,009	\$6,161,110	19.74
PERSONAL PROPERTY-----	240,765,551	216,070,944	456,836,495	402,133,037	13.60
	220,493,325	113,784,324	334,277,649	277,417,835	20.50
TOTAL UNSECURED VALUATION-----	\$465,718,334	\$332,772,819	\$798,491,153	\$685,711,982	16.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$-1,669	\$252,176	\$250,507	\$1,238,925	(79.78)
ALL OTHER-----	4,199,499	443,424	4,642,923	7,941,443	(41.54)
NET UNSECURED VALUATION-----	\$461,520,504	\$332,077,219	\$793,597,723	\$676,531,614	17.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,491,490,471	\$4,059,871,566	\$11,551,362,037	\$10,325,580,249	11.87
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$15,203,955	\$30,463,942	\$45,667,897	\$42,007,333	8.71
PERSONAL PROPERTY-----	1,254,012	377,316,724	378,570,736	393,645,145	(3.83)
	598,079	5,721,069	6,319,148	6,743,979	(6.30)
TOTAL STATE ASSESSED VALUATION-----	\$17,056,046	\$413,501,735	\$430,557,781	\$442,396,457	(2.68)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,508,546,517	\$4,473,373,301	\$11,981,919,818	\$10,767,976,706	11.27

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

SUTTER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$185,557,193	\$752,881,148	\$938,438,341	\$903,433,111	3.87
IMPROVEMENTS-----	562,476,210	707,714,193	1,270,190,403	1,153,747,995	10.09
PERSONAL PROPERTY-----	14,235,183	53,745,148	67,980,331	63,513,316	7.03
TOTAL SECURED VALUATION-----	\$762,268,586	\$1,514,340,489	\$2,276,609,075	\$2,120,694,422	7.35
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,026,819	\$48,534,137	\$77,560,956	\$78,110,677	(0.70)
ALL OTHER-----	33,910,809	16,114,893	50,025,702	31,777,329	57.43
NET SECURED VALUATION-----	\$699,330,958	\$1,449,691,459	\$2,149,022,417	\$2,010,806,416	6.87
UNSECURED ROLL					
LAND-----	\$7,031,517	\$4,709,889	\$11,741,406	\$10,728,737	9.44
IMPROVEMENTS-----	30,300,389	21,247,371	51,547,760	58,622,138	(12.07)
PERSONAL PROPERTY-----	33,672,626	50,799,216	84,471,842	78,706,686	7.32
TOTAL UNSECURED VALUATION-----	\$71,004,532	\$76,756,476	\$147,761,008	\$148,057,561	(0.20)
EXEMPTIONS:					
HOMEOWNERS'-----		\$86,378	\$86,378	\$65,429	32.02
ALL OTHER-----	\$645,503	273,921	919,424	945,802	(2.79)
NET UNSECURED VALUATION-----	\$70,359,029	\$76,386,177	\$146,755,206	\$147,046,330	(0.20)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$769,689,987	\$1,526,087,636	\$2,295,777,623	\$2,157,852,746	6.39
STATE ASSESSED					
LAND-----	\$898,020	\$4,994,145	\$5,892,165	\$6,535,077	(9.84)
IMPROVEMENTS-----	211,311	149,812,835	150,024,146	158,389,497	(5.28)
PERSONAL PROPERTY-----	117,983	1,718,337	1,836,320	1,552,514	18.28
TOTAL STATE ASSESSED VALUATION-----	\$1,227,314	\$156,525,317	\$157,752,631	\$166,477,088	(5.24)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$770,917,301	\$1,682,612,953	\$2,453,530,254	\$2,324,329,834	5.56

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

TEHAMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$99,188,322	\$428,939,790	\$528,128,112	\$508,260,578	3.91
IMPROVEMENTS-----	313,257,098	562,535,226	875,792,324	829,900,910	5.53
PERSONAL PROPERTY-----	12,623,504	37,112,932	49,736,436	48,705,823	2.12
TOTAL SECURED VALUATION-----	\$425,068,924	\$1,028,587,948	\$1,453,656,872	\$1,386,867,311	4.82
EXEMPTIONS:					
HOMEOWNERS'-----	\$23,425,578	\$51,201,392	\$74,626,970	\$73,087,676	2.11
ALL OTHER-----	30,604,645	6,151,100	36,755,745	34,253,893	7.30
NET SECURED VALUATION-----	\$371,038,701	\$971,235,456	\$1,342,274,157	\$1,279,525,742	4.90
UNSECURED ROLL					
LAND-----	\$404,519	\$1,751,452	\$2,155,971	\$2,212,860	(2.57)
IMPROVEMENTS-----	9,015,809	8,936,490	17,952,299	16,858,183	6.49
PERSONAL PROPERTY-----	20,569,749	19,210,075	39,779,824	34,766,519	14.42
TOTAL UNSECURED VALUATION-----	\$29,990,077	\$29,898,017	\$59,888,094	\$53,837,562	11.24
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$107,197	\$107,197	\$126,078	(14.98)
ALL OTHER-----	\$535,796	341,373	877,169	868,373	1.01
NET UNSECURED VALUATION-----	\$29,454,281	\$29,449,447	\$58,903,728	\$52,843,111	11.47
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$400,492,982	\$1,000,684,903	\$1,401,177,885	\$1,332,368,853	5.16
STATE ASSESSED					
LAND-----	\$1,592,197	\$6,069,649	\$7,661,846	\$7,114,888	7.69
IMPROVEMENTS-----	92,164	181,529,910	181,622,074	194,334,425	(6.54)
PERSONAL PROPERTY-----	67,574	1,897,763	1,965,337	2,249,903	(12.65)
TOTAL STATE ASSESSED VALUATION-----	\$1,751,935	\$189,497,322	\$191,249,257	\$203,699,216	(6.11)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$402,244,917	\$1,190,182,225	\$1,592,427,142	\$1,536,068,069	3.67

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

TRINITY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND		\$212,993,773	\$212,993,773	\$204,656,984	4.07
IMPROVEMENTS		234,044,638	234,044,638	220,025,078	6.37
PERSONAL PROPERTY		4,999,323	4,999,323	5,246,450	(4.71)
TOTAL SECURED VALUATION		\$452,037,734	\$452,037,734	\$429,928,512	5.14
EXEMPTIONS:					
HOMEOWNERS'		\$20,296,420	\$20,296,420	\$19,960,851	1.68
ALL OTHER		3,197,944	3,197,944	2,967,657	7.76
NET SECURED VALUATION		\$428,543,370	\$428,543,370	\$407,000,004	5.29
UNSECURED ROLL					
LAND		\$5,451,067	\$5,451,067	\$5,419,378	0.58
IMPROVEMENTS		14,240,803	14,240,803	14,770,687	(3.59)
PERSONAL PROPERTY		23,930,430	23,930,430	24,808,136	(3.54)
TOTAL UNSECURED VALUATION		\$43,622,300	\$43,622,300	\$44,998,201	(3.06)
EXEMPTIONS:					
HOMEOWNERS'		\$255,440	\$255,440	\$279,094	(8.48)
ALL OTHER		134,793	134,793	103,803	29.85
NET UNSECURED VALUATION		\$43,232,067	\$43,232,067	\$44,615,304	(3.10)
TOTAL NET SECURED AND UNSECURED VALUATION		\$471,775,437	\$471,775,437	\$451,615,308	4.46
STATE ASSESSED					
LAND		\$1,721,653	\$1,721,653	\$1,088,358	58.19
IMPROVEMENTS		44,791,038	44,791,038	49,385,823	(9.30)
PERSONAL PROPERTY		455,173	455,173	524,858	(13.28)
TOTAL STATE ASSESSED VALUATION		\$46,967,864	\$46,967,864	\$50,999,039	(7.90)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION		\$518,743,301	\$518,743,301	\$502,614,347	3.21

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

TULARE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,022,764,643	\$1,348,895,669	\$2,371,660,312	\$2,258,612,114	5.01
PERSONAL PROPERTY-----	3,048,445,433	2,503,510,892	5,551,956,325	5,106,415,068	8.73
	113,924,387	158,430,445	272,354,832	363,775,584	(25.13)
TOTAL SECURED VALUATION-----	\$4,185,134,463	\$4,010,837,006	\$8,195,971,469	\$7,728,802,766	6.04
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$192,223,500	\$142,466,022	\$334,689,522	\$327,985,466	2.04
	89,254,643	38,402,197	127,656,840	114,612,565	11.38
NET SECURED VALUATION-----	\$3,903,656,320	\$3,829,968,787	\$7,733,625,107	\$7,286,204,735	6.14
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,062,555	\$917,404	\$1,979,959	\$1,808,035	9.51
PERSONAL PROPERTY-----	123,872,673	56,726,585	180,599,258	158,274,533	14.11
	152,208,332	99,015,457	251,223,789	232,733,474	7.94
TOTAL UNSECURED VALUATION-----	\$277,143,560	\$156,659,446	\$433,803,006	\$392,816,042	10.43
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$2,616,925	\$-21,000	\$-21,000	\$-7,000	100.00+
		1,410,944	4,027,869	2,344,282	71.82
NET UNSECURED VALUATION-----	\$274,526,635	\$155,269,502	\$429,796,137	\$390,478,760	10.07
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,178,182,955	\$3,985,238,289	\$8,163,421,244	\$7,676,683,495	6.34
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$11,902,557	\$28,991,591	\$40,894,148	\$40,246,018	1.61
PERSONAL PROPERTY-----	3,525,808	586,918,137	590,443,945	604,958,653	(2.40)
	351,328	8,728,655	9,079,983	10,791,333	(15.86)
TOTAL STATE ASSESSED VALUATION-----	\$15,779,693	\$624,638,383	\$640,418,076	\$655,996,004	(2.37)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,193,962,648	\$4,609,876,672	\$8,803,839,320	\$8,332,679,499	5.65

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

TUOLUMNE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$41,515,838	\$701,358,335	\$742,874,173	\$767,870,134	(3.26)
IMPROVEMENTS-----	107,743,623	1,131,025,471	1,238,769,094	1,155,289,618	7.23
PERSONAL PROPERTY-----	7,529,064	58,770,515	66,299,579	54,166,279	22.40
TOTAL SECURED VALUATION-----	\$156,788,525	\$1,891,154,321	\$2,047,942,846	\$1,977,326,031	3.57
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,894,400	\$63,057,963	\$67,952,363	\$66,028,538	2.91
ALL OTHER-----	14,471,752	17,407,743	31,879,495	30,301,464	5.21
NET SECURED VALUATION-----	\$137,422,373	\$1,810,688,615	\$1,948,110,988	\$1,880,996,029	3.57
UNSECURED ROLL					
LAND-----	\$24,636	\$7,401,450	\$7,426,086	\$7,326,772	1.36
IMPROVEMENTS-----	3,190,273	21,339,250	24,529,523	23,641,289	3.76
PERSONAL PROPERTY-----	8,544,182	58,994,802	67,538,984	67,716,657	(0.26)
TOTAL UNSECURED VALUATION-----	\$11,759,091	\$87,735,502	\$99,494,593	\$98,684,718	0.82
EXEMPTIONS:					
HOMEOWNERS'-----	\$35,000	\$23,230	\$58,230	\$72,187	(19.33)
ALL OTHER-----		122,267	122,267	72,514	68.61
NET UNSECURED VALUATION-----	\$11,724,091	\$87,590,005	\$99,314,096	\$98,540,017	0.79
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$149,146,464	\$1,898,278,620	\$2,047,425,084	\$1,979,536,046	3.43
STATE ASSESSED					
LAND-----	\$33,846	\$5,405,307	\$5,439,153	\$5,419,469	0.36
IMPROVEMENTS-----	7,059	133,021,392	133,028,451	141,803,204	(6.19)
PERSONAL PROPERTY-----	15,890	1,065,321	1,081,211	1,547,694	(30.14)
TOTAL STATE ASSESSED VALUATION-----	\$56,795	\$139,492,020	\$139,548,815	\$148,770,367	(6.20)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$149,203,259	\$2,037,770,640	\$2,186,973,899	\$2,128,306,413	2.76

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

VENTURA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$8,711,756,180	\$3,616,181,624	\$12,327,937,804	\$10,651,705,446	15.74
PERSONAL PROPERTY-----	16,335,041,855	2,801,677,210	19,136,719,065	17,045,270,320	12.27
	290,268,450	136,027,828	426,296,278	413,606,903	3.07
TOTAL SECURED VALUATION-----	\$25,337,066,485	\$6,553,886,662	\$31,890,953,147	\$28,110,582,669	13.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$687,686,841	\$99,973,220	\$787,660,061	\$774,960,918	1.64
ALL OTHER-----	415,842,166	51,454,318	467,296,484	453,591,130	3.02
NET SECURED VALUATION-----	\$24,233,537,478	\$6,402,459,124	\$30,635,996,602	\$26,882,030,621	13.96
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$98,487,809	\$7,851,502	\$106,339,311	\$91,194,316	16.61
PERSONAL PROPERTY-----	613,816,622	172,060,852	785,877,474	799,033,932	(1.65)
	917,001,344	273,075,233	1,190,076,577	1,118,735,863	6.38
TOTAL UNSECURED VALUATION-----	\$1,629,305,775	\$452,987,587	\$2,082,293,362	\$2,008,964,111	3.65
EXEMPTIONS:					
HOMEOWNERS'-----	\$836,000	\$586,715	\$1,422,715	\$1,292,800	10.05
ALL OTHER-----	85,757,879	1,830,148	87,588,027	97,509,682	(10.18)
NET UNSECURED VALUATION-----	\$1,542,711,896	\$450,570,724	\$1,993,282,620	\$1,910,161,629	4.35
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$25,776,249,374	\$6,853,029,848	\$32,629,279,222	\$28,792,192,250	13.33
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$44,289,505	\$186,039,823	\$230,329,328	\$179,770,091	28.12
PERSONAL PROPERTY-----	2,122,786	1,368,151,883	1,370,274,669	1,426,823,804	(3.96)
	1,593,552	122,008,410	123,601,962	84,155,970	46.87
TOTAL STATE ASSESSED VALUATION-----	\$48,005,843	\$1,676,200,116	\$1,724,205,959	\$1,690,749,865	1.98
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$25,824,255,217	\$8,529,229,964	\$34,353,485,181	\$30,482,942,115	12.70

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

YOLO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$987,633,270	\$512,958,272	\$1,500,591,542	\$1,384,175,379	8.41
IMPROVEMENTS-----	2,899,504,252	401,214,818	3,260,719,070	2,947,496,037	10.63
PERSONAL PROPERTY-----	52,749,647	32,346,576	85,096,223	76,011,846	11.95
TOTAL SECURED VALUATION-----	\$3,899,887,169	\$946,519,666	\$4,846,406,835	\$4,407,683,262	9.95
EXEMPTIONS:					
HOMEOWNERS'-----	\$132,878,200	\$19,451,980	\$152,330,180	\$147,472,865	3.29
ALL OTHER-----	58,246,398	9,715,660	67,962,058	61,671,120	10.20
NET SECURED VALUATION-----	\$3,708,762,571	\$917,352,026	\$4,626,114,597	\$4,198,539,277	10.18
UNSECURED ROLL					
LAND-----	\$3,474,800	\$11,451,782	\$14,926,582	\$14,512,161	2.86
IMPROVEMENTS-----	113,905,706	22,749,407	136,655,113	128,101,307	6.68
PERSONAL PROPERTY-----	167,351,724	60,430,334	227,782,058	210,779,920	8.07
TOTAL UNSECURED VALUATION-----	\$284,732,230	\$94,631,523	\$379,363,753	\$353,393,388	7.35
EXEMPTIONS:					
HOMEOWNERS'-----	\$264,395	\$112,000	\$376,395	\$302,589	24.39
ALL OTHER-----	18,088,152	778,908	18,867,060	17,670,109	6.77
NET UNSECURED VALUATION-----	\$266,379,683	\$93,740,615	\$360,120,298	\$335,420,690	7.36
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,975,142,254	\$1,011,092,641	\$4,986,234,895	\$4,533,959,967	9.98
STATE ASSESSED					
LAND-----	\$5,000,711	\$25,485,454	\$30,486,165	\$27,148,142	12.30
IMPROVEMENTS-----	1,043,218	250,590,540	251,633,758	258,976,328	(2.84)
PERSONAL PROPERTY-----	592,975	13,016,078	13,609,053	13,119,775	3.73
TOTAL STATE ASSESSED VALUATION-----	\$6,636,904	\$289,092,072	\$295,728,976	\$299,244,245	(1.17)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,981,779,158	\$1,300,184,713	\$5,281,963,871	\$4,833,204,212	9.28

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

**YUBA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$78,754,866	\$412,109,066	\$490,863,932	\$460,260,081	6.65
PERSONAL PROPERTY-----	246,599,810	545,690,082	792,289,892	728,925,469	8.69
	16,174,204	40,162,664	56,336,868	52,168,867	7.99
TOTAL SECURED VALUATION-----	\$341,528,880	\$997,961,812	\$1,339,490,692	\$1,241,354,417	7.91
EXEMPTIONS:					
HOMEOWNERS'-----	\$15,734,194	\$43,929,371	\$59,663,565	\$58,345,320	2.26
ALL OTHER-----	12,949,951	16,237,013	29,186,964	27,405,100	6.50
NET SECURED VALUATION-----	\$312,844,735	\$937,795,428	\$1,250,640,163	\$1,155,603,997	8.22
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,452,881	\$13,784,374	\$18,237,255	\$18,009,218	1.27
PERSONAL PROPERTY-----	22,121,107	29,344,358	51,465,465	80,545,332	(36.10)
	25,960,942	38,083,090	64,044,032	60,297,002	6.21
TOTAL UNSECURED VALUATION-----	\$52,534,930	\$81,211,822	\$133,746,752	\$158,851,552	(15.80)
EXEMPTIONS:					
HOMEOWNERS'-----		\$45,134	\$45,134	\$44,936	0.44
ALL OTHER-----	\$784,619	1,093,075	1,877,694	1,561,303	20.26
NET UNSECURED VALUATION-----	\$51,750,311	\$80,073,613	\$131,823,924	\$157,245,313	(16.17)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$364,595,046	\$1,017,869,041	\$1,382,464,087	\$1,312,849,310	5.30
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,101,930	\$10,968,451	\$12,070,381	\$11,762,051	2.62
PERSONAL PROPERTY-----	253,593	267,447,564	267,701,157	283,584,729	(5.60)
	154,429	8,865,491	9,019,920	5,774,981	56.19
TOTAL STATE ASSESSED VALUATION-----	\$1,509,952	\$287,281,506	\$288,791,458	\$301,121,761	(4.09)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$366,104,998	\$1,305,150,547	\$1,671,255,545	\$1,613,971,071	3.55

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

STATEWIDE
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1989-90 TOTAL ASSESSED VALUATION*	1988-89 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$376,671,484,397	\$124,337,261,298	\$501,008,745,695	\$441,771,545,233	13.41
IMPROVEMENTS	595,672,779,979	152,468,460,464	748,141,240,443	677,736,458,621	10.39
PERSONAL PROPERTY	18,906,018,332	4,363,215,205	23,269,233,537	21,386,859,372	8.80
TOTAL SECURED VALUATION	\$991,250,282,708	\$281,168,936,967	\$1,272,419,219,675	\$1,140,894,863,226	11.53
EXEMPTIONS:					
HOMEOWNERS'	\$24,365,880,764	\$7,764,197,454	\$32,130,078,218	\$31,736,078,047	1.24
ALL OTHER	23,255,650,436	3,526,891,970	26,782,542,406	24,209,353,364	10.63
NET SECURED VALUATION	\$943,628,751,508	\$269,877,847,543	\$1,213,506,599,051	\$1,084,949,431,815	11.85
UNSECURED ROLL					
LAND	\$1,401,325,650	\$893,746,020	\$2,295,071,670	\$2,239,695,432	2.47
IMPROVEMENTS	27,211,765,511	7,534,433,072	34,746,198,583	29,810,111,220	16.56
PERSONAL PROPERTY	52,262,575,575	9,861,723,456	62,124,299,031	57,386,266,341	8.26
TOTAL UNSECURED VALUATION	\$80,875,666,736	\$18,289,902,548	\$99,165,569,284	\$89,436,072,993	10.88
EXEMPTIONS:					
HOMEOWNERS'	\$8,548,913	\$11,404,844	\$19,953,757	\$18,456,761	8.11
ALL OTHER	916,223,386	1,061,019,382	1,977,242,768	1,736,236,582	13.88
NET UNSECURED VALUATION	\$79,950,894,437	\$17,217,478,322	\$97,168,372,759	\$87,681,379,650	10.82
TOTAL NET SECURED AND UNSECURED VALUATION	\$1,023,579,645,945	\$287,095,325,865	\$1,310,674,971,810	\$1,172,630,811,465	11.77
STATE ASSESSED					
LAND	\$2,062,450,245	\$5,194,154,243	\$7,256,604,488	\$6,729,517,972	7.83
IMPROVEMENTS	2,286,223,192	56,639,835,926	58,926,059,118	60,924,994,463	(3.28)
PERSONAL PROPERTY	420,509,013	3,088,219,947	3,508,728,960	3,476,504,274	0.93
TOTAL STATE ASSESSED VALUATION	\$4,769,182,450	\$64,922,210,116	\$69,691,392,566	\$71,131,016,709	(2.02)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$1,028,348,828,395	\$352,017,535,981	\$1,380,366,364,376	\$1,243,761,828,174	10.98

* IN ACCORDANCE WITH SECTION 135(A) OF THE REVENUE AND TAXATION CODE, "ASSESSED VALUE" SHALL MEAN 100 PERCENT OF FULL VALUE FOR THE 1981-82 FISCAL YEAR AND FISCAL YEARS THEREAFTER.

FOOTNOTES
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1989-90

THE FOLLOWING PERTAINS TO THE GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION AND IS DIRECTLY RELATED TO THAT PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR.

- ALPINE COUNTY - THE DECREASE WAS DUE TO AN ADJUSTMENT IN THE PRIOR YEAR STATE ASSESSED VALUATION.
- INYO COUNTY - THE INCREASE WAS DUE TO A RISE IN THE COUNTY ASSESSED SECURED ROLL FOR IMPROVEMENTS ON A MAJOR GEOTHERMAL ENERGY PROJECT.
- MONOC COUNTY - THE DECREASE WAS DUE TO A DECLINE IN THE STATE ASSESSED VALUATION.

