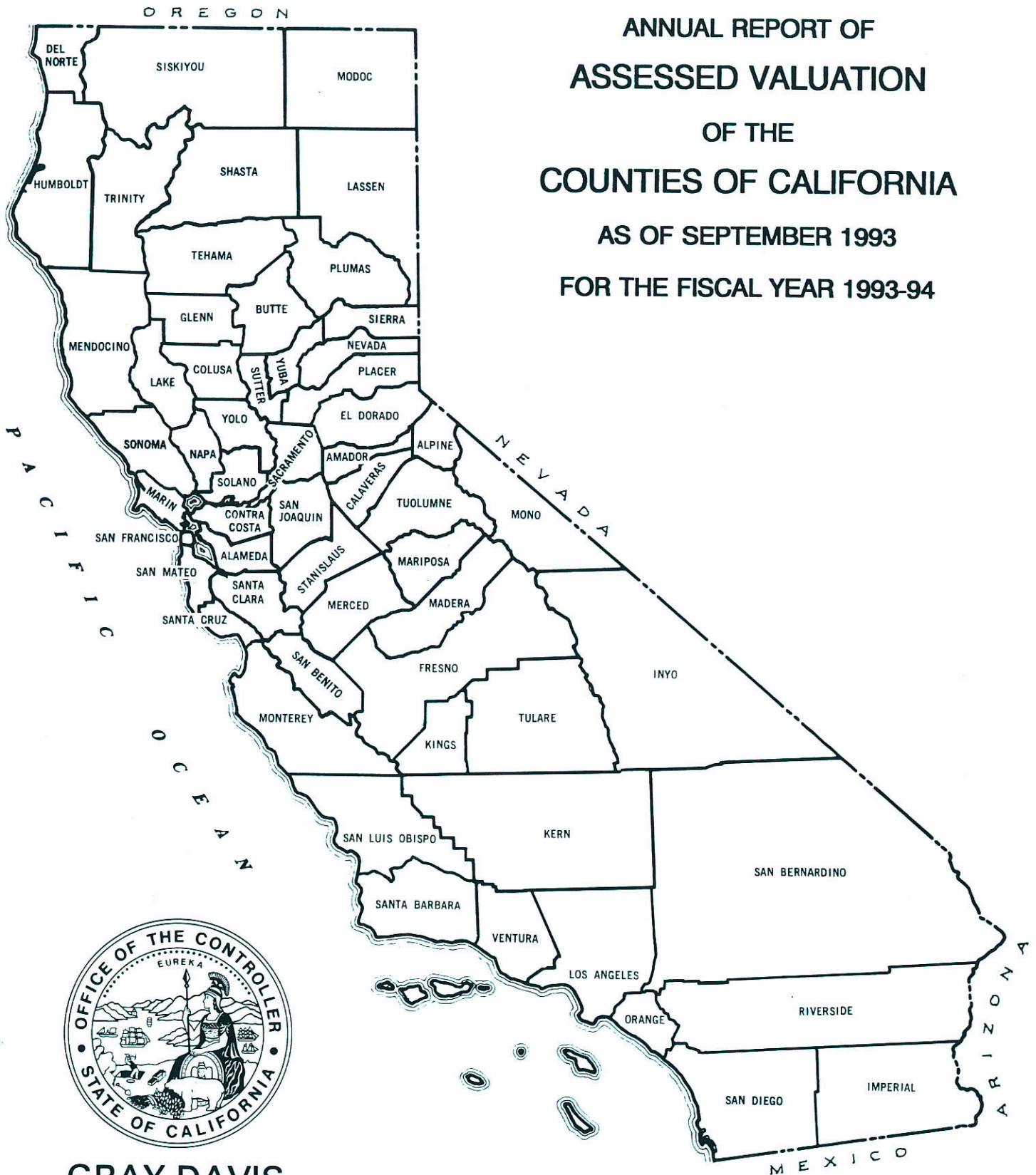


ANNUAL REPORT OF
ASSESSED VALUATION
OF THE
COUNTIES OF CALIFORNIA
AS OF SEPTEMBER 1993
FOR THE FISCAL YEAR 1993-94



GRAY DAVIS
State Controller

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STATUTES AND CONSTITUTIONAL EXTRACTS

CALIFORNIA CONSTITUTIONAL PROVISIONS

ARTICLE 13,

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. This property shall be subject to taxation to the same extent and in the same manner as other property.

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 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 been obtained had the property been properly reported. Escaped 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

- (a) 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.
- (b) 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. However, 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 escaped assessment pursuant to this paragraph 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 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 531.2 - ESCAPED REAL PROPERTY -- (continued)

In the event of a failure to file a change in ownership statement required by Section 480, 480.1, or 480.2, the interest provided in Section 506 may, by the order of the board of supervisors, be added.

- (c)(1) Taxes resulting from escape assessments shall be prorated pursuant to paragraphs (2) to (5), inclusive, only if the board of supervisors of a county has adopted a resolution specifying that taxes shall be prorated pursuant to this subdivision.
- (2) When real property has been transferred or conveyed to a bona fide purchaser for value 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), taxes resulting from escape assessments pursuant to this section shall be prorated between the following:
 - (A) The person who would have been the assessee if the change in ownership had not occurred.
 - (B) The person who purchased the property.
- (3) If the real property has been transferred or conveyed to a bona fide purchaser for value more than once during the year of escape or assessment, each owner of record during that period shall be liable for a pro rata share of taxes based on the length of time during that period each bona fide purchaser was the record owner of the real property.
- (4) When the assessor has identified the fact and amount of the escape assessment, the assessor shall identify the owners of record during the year of escape or assessment and the dates of ownership for each owner.
- (5) The auditor shall compute the respective prorated shares of taxes for each owner of record. The share of taxes of the current owner of the real property shall be placed on the secured roll as a lien on the parcel for which the escaped assessment was discovered. The share of taxes of any previous owner during the year of escape or assessment shall be entered on the unsecured roll.

SECTION 531.5 - ESCAPED PROPERTY, BUSINESS INVENTORY EXEMPTION

If a business inventory 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 escaped 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 attributable 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.

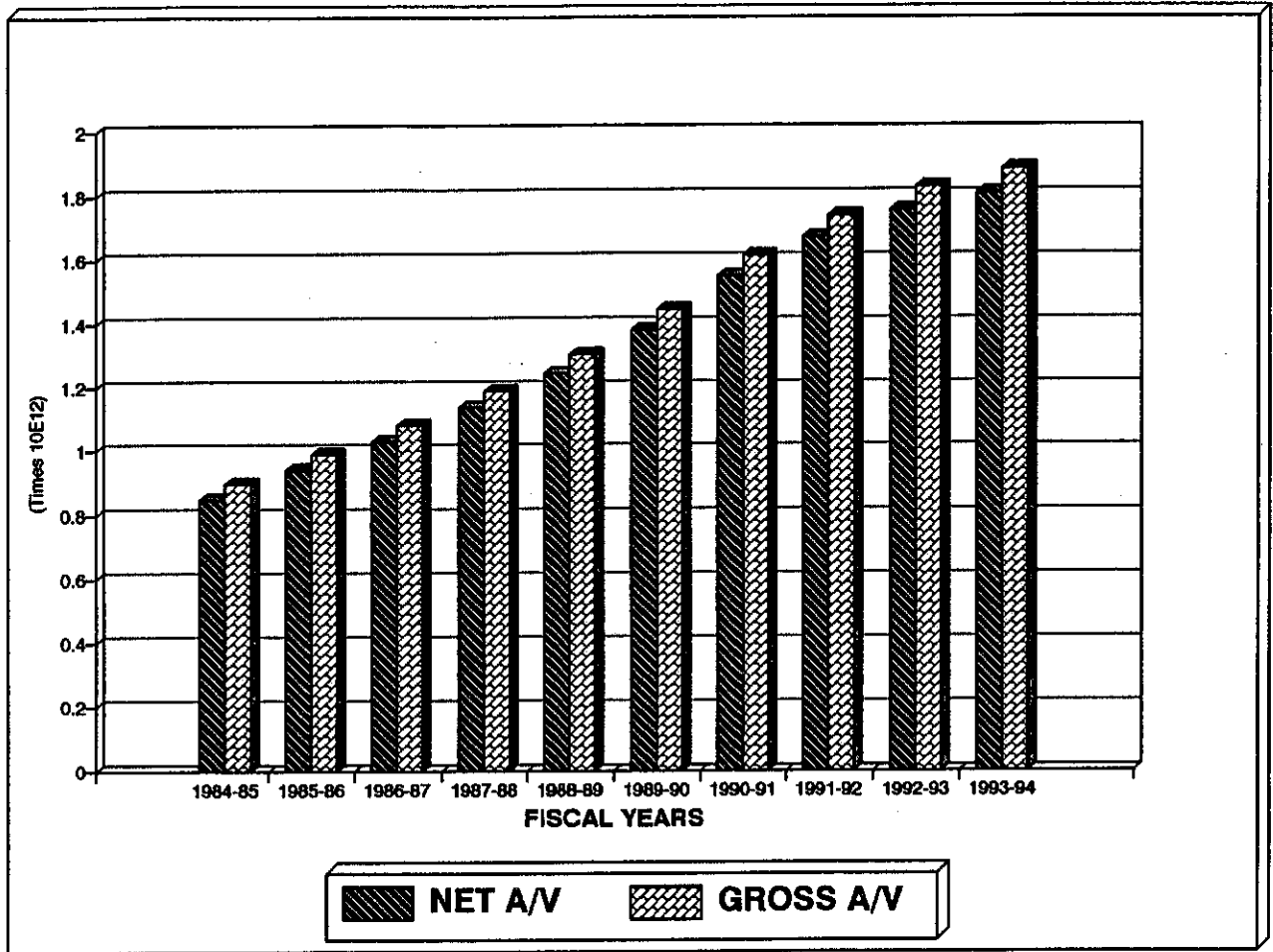
SUMMARY OF TOTAL COUNTY ASSESSED VALUATION

The gross assessed valuation for the 1993-94 fiscal year as of September 1, 1993 was \$1,882,953,662,808. Exemptions amounted to \$77,466,462,971 which resulted in a net assessed valuation of \$1,805,487,199,837. 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 1993-94 fiscal year grew by 2.80 percent over the prior year. Over the past ten years, net assessed values have grown by an average of 8.96 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
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
1990-91	1,609,984,138,991	64,735,789,005	1,545,248,349,986	11.94
1991-92	1,738,276,055,795	68,423,625,383	1,669,852,430,412	8.06
1992-93	1,828,321,918,809	71,995,303,379	1,756,326,615,430	5.18
1993-94	1,882,953,662,808	77,466,462,971	1,805,487,199,837	2.80

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 totaled \$1,882,953,662,808, an increase of \$54,631,743,999 or 2.80 percent over the prior year. The largest increase, 3.43 percent was seen in land while the smallest increase 2.69 percent was seen in improvements on land.

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
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
1990-91	583,325,307,902	14.25	926,755,380,727	10.09	99,903,450,362	12.37
1991-92	638,066,554,526	9.38	995,937,798,251	7.47	104,271,703,018	4.37
1992-93	677,279,985,243	6.15	1,045,621,934,083	4.99	105,419,999,483	1.10
1993-94	700,522,194,945	3.43	1,073,781,651,966	2.69	108,649,815,897	3.06

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, 89.75 percent of the net assessed valuation, is attributable 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 6.45 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 3.80 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
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
1990-91	1,364,080,937,615	88.28	106,028,703,214	6.86	75,138,709,157	4.86
1991-92	1,482,774,507,278	88.80	115,918,269,308	6.77	73,928,262,121	4.43
1992-93	1,568,935,005,518	89.33	114,920,089,935	6.54	72,471,519,977	4.13
1993-94	1,620,382,755,165	89.75	116,429,123,303	6.45	68,675,321,369	3.80

SUMMARY OF ASSESSED VALUATION FOR INCORPORATED AND UNINCORPORATED AREAS

For the 1993-94 fiscal year, 77.17 percent of the net assessed valuation is in the incorporated area of the counties and 22.83 percent in the unincorporated area. Over the past ten years this ratio has been decreasing due largely to city annexations and new incorporations. 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 Value	Percentage Increase or (Decrease) Over Prior Year
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
1990-91	1,160,379,137,745	75.09	12.84	384,869,212,241	24.91	9.33
1991-92	1,268,584,644,028	75.97	9.33	401,267,786,384	24.03	4.26
1992-93	1,348,399,808,599	76.77	6.29	407,926,806,831	23.23	1.66
1993-94	1,393,271,887,002	77.17	3.33	412,215,312,835	22.83	1.05

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**SUMMARY OF ASSESSED VALUATION BY COUNTY
APPLICABLE TO FISCAL YEAR 1993-94**

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COUNTIES	GROSS TOTAL ASSESSED VALUATION*	EXEMPTIONS		NET TOTAL ASSESSED VALUATION
		HOMEOWNERS**	ALL OTHERS	
ALAMEDA -----	\$78,706,833,723	\$1,606,955,642	\$1,810,264,306	\$75,289,613,775
ALPINE -----	193,944,508	1,316,000	1,640,834	190,987,674
AMADOR -----	2,022,916,548	47,430,916	11,270,258	1,964,215,374
BUTTE -----	8,577,881,281	271,122,357	218,288,621	8,088,470,303
CALAVERAS -----	2,475,282,652	60,714,586	16,933,623	2,397,634,443
COLUSA -----	1,433,925,713	22,893,469	12,900,046	1,398,132,198
CONTRA COSTA -----	64,509,680,425	1,365,411,189	1,081,983,847	62,062,285,389
DEL NORTE -----	874,879,720	29,840,510	34,464,228	810,574,982
EL DORADO -----	9,622,987,299	213,489,024	115,718,245	9,293,780,030
FRESNO -----	29,674,999,623	718,678,390	678,694,087	28,277,627,146
GLENN -----	1,312,752,476	33,065,676	14,461,263	1,265,225,537
HUMBOLDT -----	5,192,474,285	166,785,903	112,628,142	4,913,060,240
IMPERIAL -----	5,346,403,423	108,839,101	44,752,081	5,192,812,241
INYO -----	2,356,986,362	24,365,812	22,676,636	2,309,943,914
KERN -----	36,681,148,783	646,968,068	566,015,691	35,468,165,024
KINGS -----	3,671,989,701	98,237,689	67,495,211	3,506,256,801
LAKE -----	3,298,073,668	88,740,155	39,495,158	3,169,838,355
LASSEN -----	1,202,205,835	36,652,068	18,383,846	1,147,169,921
LOS ANGELES -----	526,120,380,076	8,202,350,595	13,673,444,203	504,244,585,278
MADERA -----	4,599,682,843	109,598,702	54,705,944	4,435,378,197
MARIN -----	21,806,600,794	370,833,820	413,742,235	21,022,024,739
MARIPOSA -----	983,376,880	24,422,570	8,244,749	950,709,561
MENDOCINO -----	4,317,828,062	107,536,386	83,673,132	4,126,618,544
MERCED -----	7,339,681,934	190,533,261	93,715,733	7,055,432,940
MODOC -----	579,762,957	16,489,856	4,027,208	559,245,893
MONO -----	1,834,825,152	12,679,272	3,486,126	1,818,659,754
MONTEREY -----	20,134,962,083	338,290,347	432,342,569	19,364,329,167
NAPA -----	8,987,756,737	149,732,380	260,370,644	8,577,653,713
NEVADA -----	5,945,688,944	139,107,524	59,031,322	5,747,550,098
ORANGE -----	181,387,581,789	2,889,022,816	2,524,048,407	175,974,510,566
PLACER -----	15,494,030,139	296,602,375	182,998,427	15,014,429,337
PLUMAS -----	1,857,177,677	35,359,031	11,822,248	1,809,996,398
RIVERSIDE -----	76,218,565,939	1,492,902,568	1,520,216,453	73,205,446,918
SACRAMENTO -----	53,628,557,574	1,417,838,250	1,302,205,282	50,908,514,042
SAN BENITO -----	2,302,373,167	44,749,550	15,214,200	2,242,409,417
SAN BERNARDINO -----	76,169,570,858	1,626,578,641	1,693,423,851	72,849,568,366
SAN DIEGO -----	150,183,320,527	2,870,662,396	3,521,396,222	143,791,261,909
SAN FRANCISCO -----	59,628,376,152	679,627,299	1,894,593,747	57,054,155,106
SAN JOAQUIN -----	23,213,194,261	560,953,194	599,874,912	22,052,366,155
SAN LUIS OBISPO -----	17,693,793,852	273,475,407	140,294,971	17,280,023,474
SAN MATEO -----	56,685,256,529	952,773,008	1,330,039,943	54,402,443,578
SANTA BARBARA -----	25,282,454,979	404,380,280	711,113,592	24,166,961,107
SANTA CLARA -----	119,077,418,923	1,868,300,067	4,679,172,124	112,529,946,732
SANTA CRUZ -----	14,522,466,507	280,662,221	304,957,562	13,936,846,724
SHASTA -----	7,847,771,730	226,534,079	212,363,380	7,408,874,271
SIERRA -----	327,022,974	5,869,092	3,487,393	317,666,489
SISKIYOU -----	2,127,686,826	73,841,065	42,654,190	2,011,911,571
SOLANO -----	18,191,260,074	398,279,106	413,255,353	17,379,725,615
SONOMA -----	26,956,358,710	564,016,306	419,723,904	25,972,618,500
STANISLAUS -----	17,660,558,948	474,463,246	377,969,467	16,808,126,235
SUTTER -----	3,586,599,028	91,897,899	79,360,759	3,415,340,370
TEHAMA -----	2,177,211,035	82,711,167	43,095,088	2,051,404,780
TRINITY -----	633,985,112	21,075,675	5,059,952	607,849,485
TULARE -----	12,119,169,213	348,975,459	190,043,248	11,580,150,506
TUOLUMNE -----	3,117,325,885	79,843,569	40,525,467	2,996,956,849
VENTURA -----	45,182,848,190	802,791,865	772,313,331	43,607,742,994
YOLO -----	7,707,433,597	166,184,723	120,336,201	7,420,912,673
YUBA -----	2,168,380,126	63,173,858	63,427,829	2,041,778,439
TOTALS-----	\$1,882,953,662,808	\$34,296,625,480	\$43,169,837,491	\$1,805,487,199,837

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$23,101,575,846	\$2,555,150,970	\$25,656,726,816	\$24,784,874,176	3.52
PERSONAL PROPERTY-----	40,099,146,858	3,145,021,382	43,244,168,240	40,948,516,896	5.61
	941,260,691	34,546,026	975,806,717	969,191,859	0.68
TOTAL SECURED VALUATION-----	\$64,141,983,395	\$5,734,718,378	\$69,876,701,773	\$66,702,582,931	4.76
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,431,580,442	\$174,374,200	\$1,605,954,642	\$1,567,342,002	2.46
ALL OTHER-----	1,669,206,436	72,199,408	1,741,405,844	1,619,025,212	7.56
NET SECURED VALUATION-----	\$61,041,196,517	\$5,488,144,770	\$66,529,341,287	\$63,516,215,717	4.74
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$348,969,396	\$53,270,916	\$402,240,312	\$290,482,254	38.47
PERSONAL PROPERTY-----	2,146,756,588	202,152,673	2,348,909,261	2,202,578,829	6.64
	3,439,421,604	89,100,512	3,528,522,116	3,391,528,944	4.04
TOTAL UNSECURED VALUATION-----	\$5,935,147,588	\$344,524,101	\$6,279,671,689	\$5,884,590,027	6.71
EXEMPTIONS:					
HOMEOWNERS'-----	\$939,400	\$61,600	\$1,001,000	\$816,500	22.60
ALL OTHER-----	63,285,925	5,572,537	68,858,462	61,417,308	12.12
NET UNSECURED VALUATION-----	\$5,870,922,263	\$338,889,964	\$6,209,812,227	\$5,822,356,219	6.65
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$66,912,118,780	\$5,827,034,734	\$72,739,153,514	\$69,338,571,936	4.90
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$125,779,170	\$184,916,434	\$310,695,604	\$243,766,837	27.46
PERSONAL PROPERTY-----	22,954,954	1,948,945,493	1,971,900,447	2,186,694,364	(9.82)
	7,581,561	260,282,649	267,864,210	304,380,405	(12.00)
TOTAL STATE ASSESSED VALUATION-----	\$156,315,685	\$2,394,144,576	\$2,550,460,261	\$2,734,841,606	(6.74)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$67,068,434,465	\$8,221,179,310	\$75,289,613,775	\$72,073,413,542	4.46

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----		\$64,128,810	\$64,128,810	\$59,926,325	7.01
PERSONAL PROPERTY-----		88,979,132	88,979,132	83,385,042	6.71
		2,631,370	2,631,370	2,313,067	13.76
TOTAL SECURED VALUATION-----		\$155,739,312	\$155,739,312	\$145,624,434	6.95
EXEMPTIONS:					
HOMEOWNERS'-----		\$1,295,000	\$1,295,000	\$1,314,600	(1.49)
ALL OTHER-----		1,369,775	1,369,775	2,053,925	(33.31)
NET SECURED VALUATION-----		\$153,074,537	\$153,074,537	\$142,255,909	7.61
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----		\$7,456,686	\$7,456,686	\$6,833,328	9.12
PERSONAL PROPERTY-----		12,771,845	12,771,845	12,718,593	0.42
		2,499,475	2,499,475	2,364,447	5.71
TOTAL UNSECURED VALUATION-----		\$22,728,006	\$22,728,006	\$21,916,368	3.70
EXEMPTIONS:					
HOMEOWNERS'-----		\$21,000	\$21,000	\$21,000	-----
ALL OTHER-----		271,059	271,059	261,011	3.85
NET UNSECURED VALUATION-----		\$22,435,947	\$22,435,947	\$21,634,357	3.71
TOTAL NET SECURED AND UNSECURED VALUATION-----		\$175,510,484	\$175,510,484	\$163,890,266	7.09
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$4,027,090	\$4,027,090	\$4,024,840	0.06
PERSONAL PROPERTY-----		11,448,340	11,448,340	11,375,540	0.64
		1,760	1,760	1,990	(11.56)
TOTAL STATE ASSESSED VALUATION-----		\$15,477,190	\$15,477,190	\$15,402,370	0.49
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----		\$190,987,674	\$190,987,674	\$179,292,636	6.52

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$135,637,237	\$499,755,769	\$635,393,006	\$607,327,198	4.62
PERSONAL PROPERTY-----	276,679,660	818,860,802	1,095,540,482	1,019,975,384	7.41
	2,630,879	19,951,533	22,582,412	21,736,988	3.89
TOTAL SECURED VALUATION-----	\$414,947,796	\$1,338,568,104	\$1,753,515,900	\$1,649,039,570	6.34
EXEMPTIONS:					
HOMEOWNERS'-----	\$13,356,928	\$34,073,988	\$47,430,916	\$45,521,218	4.20
ALL OTHER-----	4,543,851	6,641,113	11,184,964	11,455,753	(2.36)
NET SECURED VALUATION-----	\$397,047,017	\$1,297,853,003	\$1,694,900,020	\$1,592,062,599	6.46
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,074,168	\$2,664,990	\$3,739,158	\$1,991,199	87.78
PERSONAL PROPERTY-----	10,110,649	20,268,069	30,378,718	27,774,600	9.38
	13,549,295	23,088,267	36,637,562	32,553,981	12.54
TOTAL UNSECURED VALUATION-----	\$24,734,112	\$46,021,326	\$70,755,438	\$62,319,780	13.54
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$1,612	\$83,682	\$85,294		100.00
NET UNSECURED VALUATION-----	\$24,732,500	\$45,937,644	\$70,670,144	\$62,319,780	13.40
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$421,779,517	\$1,343,790,647	\$1,765,570,164	\$1,654,362,379	6.72
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$70,164	\$10,047,789	\$10,117,953	\$10,161,440	(0.43)
PERSONAL PROPERTY-----	953	185,886,721	185,887,674	191,202,493	(2.78)
	698	2,638,885	2,639,583	2,998,934	(11.98)
TOTAL STATE ASSESSED VALUATION-----	\$71,815	\$198,573,395	\$198,645,210	\$204,362,867	(2.80)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$421,851,332	\$1,542,364,042	\$1,964,215,374	\$1,858,745,246	5.67

* 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.

BUTTE COUNTY
 DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,062,398,398	\$1,607,069,182	\$2,669,467,580	\$2,512,799,089	6.23
PERSONAL PROPERTY-----	2,287,323,416	2,402,388,917	4,689,712,333	4,405,936,271	6.44
	102,981,649	60,241,249	163,222,898	152,257,090	7.20
TOTAL SECURED VALUATION-----	\$3,452,703,463	\$4,069,699,348	\$7,522,402,811	\$7,070,992,450	6.38
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$103,545,888	\$167,520,691	\$271,066,579	\$267,413,154	1.37
	184,023,958	30,654,851	214,678,809	193,243,311	11.09
NET SECURED VALUATION-----	\$3,165,133,617	\$3,871,523,806	\$7,036,657,423	\$6,610,335,985	6.45
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$32,260,590	\$25,231,726	\$57,492,316	\$56,397,669	1.94
PERSONAL PROPERTY-----	92,331,385	30,110,730	122,442,115	106,395,560	15.08
	158,629,451	86,798,690	245,428,141	245,570,937	(0.06)
TOTAL UNSECURED VALUATION-----	\$283,221,426	\$142,141,146	\$425,362,572	\$408,364,166	4.16
EXEMPTIONS:					
HOMEOWNERS'-----	\$12,600	\$43,178	\$55,778	\$45,938	21.42
ALL OTHER-----	2,890,453	719,359	3,609,812	2,889,693	24.92
NET UNSECURED VALUATION-----	\$280,318,373	\$141,378,609	\$421,696,982	\$405,428,535	4.01
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,445,451,990	\$4,012,902,415	\$7,458,354,405	\$7,015,764,520	6.31
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$6,083,187	\$20,834,372	\$26,917,559	\$27,136,843	(0.81)
PERSONAL PROPERTY-----	6,686,025	590,220,970	596,906,995	627,989,328	(4.95)
	587,752	5,703,592	6,291,344	29,494,545	(78.67)
TOTAL STATE ASSESSED VALUATION-----	\$13,356,964	\$616,758,934	\$630,115,898	\$684,620,716	(7.96)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,458,808,954	\$4,629,661,349	\$8,088,470,303	\$7,700,385,236	5.04

* 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.

CALAVERAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$25,947,171	\$820,909,156	\$846,856,327	\$800,985,262	5.73
PERSONAL PROPERTY-----	67,611,196	1,367,456,270	1,435,067,466	1,329,584,578	7.93
	1,729,605	23,748,427	25,478,032	26,554,312	(4.05)
TOTAL SECURED VALUATION-----	\$95,287,972	\$2,212,113,853	\$2,307,401,825	\$2,157,124,152	6.97
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,986,812	\$56,727,774	\$60,714,586	\$58,748,888	3.35
ALL OTHER-----	2,945,528	13,518,379	16,463,907	14,924,210	10.32
NET SECURED VALUATION-----	\$88,355,632	\$2,141,867,700	\$2,230,223,332	\$2,083,451,054	7.04
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$56,286	\$293,501	\$349,787	\$463,599	(24.55)
PERSONAL PROPERTY-----	323,837	2,748,570	3,072,407	4,118,144	(25.39)
	7,291,589	35,998,335	43,289,924	44,410,926	(2.52)
TOTAL UNSECURED VALUATION-----	\$7,671,712	\$39,040,406	\$46,712,118	\$48,992,669	(4.65)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$92,810	\$376,906	\$469,716	\$178,981	100.00+
NET UNSECURED VALUATION-----	\$7,578,902	\$38,663,500	\$46,242,402	\$48,813,688	(5.27)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$95,934,534	\$2,180,531,200	\$2,276,465,734	\$2,132,264,742	6.76
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$4,825,750	\$4,825,750	\$4,792,940	0.68
PERSONAL PROPERTY-----		114,711,439	114,711,439	117,477,940	(2.35)
		1,631,520	1,631,520	1,642,420	(0.66)
TOTAL STATE ASSESSED VALUATION-----		\$121,168,709	\$121,168,709	\$123,913,300	(2.21)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$95,934,534	\$2,301,699,909	\$2,397,634,443	\$2,256,178,042	6.27

* 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.

COLUSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$55,376,406	\$577,688,596	\$633,065,002	\$613,944,725	3.11
PERSONAL PROPERTY-----	153,048,425	349,497,300	502,545,725	476,711,238	5.42
	3,889,001	52,688,594	56,577,595	53,239,775	6.27
TOTAL SECURED VALUATION-----	\$212,313,832	\$979,874,490	\$1,192,188,322	\$1,143,895,738	4.22
EXEMPTIONS:					
HOMEOWNERS'-----	\$10,588,540	\$12,226,247	\$22,814,787	\$22,381,781	1.93
ALL OTHER-----	3,064,318	2,039,382	5,103,700	4,751,104	7.42
NET SECURED VALUATION-----	\$198,660,974	\$965,608,861	\$1,164,269,835	\$1,116,762,853	4.25
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,924,449	\$199,852	\$2,124,301	\$2,059,305	3.16
PERSONAL PROPERTY-----	6,059,175	15,545,586	21,604,761	20,170,493	7.11
	15,395,795	42,028,653	57,424,448	61,558,498	(6.72)
TOTAL UNSECURED VALUATION-----	\$23,379,419	\$57,774,091	\$81,153,510	\$83,788,296	(3.14)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$71,682	\$78,682	\$70,000	12.40
ALL OTHER-----	7,462,309	334,037	7,796,346	7,674,348	1.59
NET UNSECURED VALUATION-----	\$15,910,110	\$57,368,372	\$73,278,482	\$76,043,948	(3.64)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$214,571,084	\$1,022,977,233	\$1,237,548,317	\$1,192,806,801	3.75
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$348,130	\$3,956,638	\$4,304,768	\$3,635,975	18.39
PERSONAL PROPERTY-----	10,467	153,854,843	153,865,310	95,977,250	60.31
	528,243	1,885,560	2,413,803	1,612,531	49.69
TOTAL STATE ASSESSED VALUATION-----	\$886,840	\$159,697,041	\$160,583,881	\$101,225,756	58.64
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$215,457,924	\$1,182,674,274	\$1,398,132,198	\$1,294,032,557	8.04

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$16,308,635,698	\$4,896,972,348	\$21,205,608,046	\$20,184,225,854	5.06
IMPROVEMENTS-----	28,520,899,331	8,166,991,269	36,687,890,620	35,595,820,328	3.07
PERSONAL PROPERTY-----	586,112,977	582,632,787	968,745,764	744,820,894	30.10
TOTAL SECURED VALUATION-----	\$45,415,648,026	\$13,446,596,404	\$58,862,244,430	\$56,524,667,076	4.14
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,103,122,645	\$261,772,857	\$1,364,895,502	\$1,335,934,735	2.17
ALL OTHER-----	972,841,124	83,335,502	1,056,176,626	883,603,033	19.53
NET SECURED VALUATION-----	\$43,339,684,257	\$13,101,488,045	\$56,441,172,302	\$54,305,129,308	3.93
UNSECURED ROLL					
LAND-----	\$278,293,661	\$67,568,957	\$345,862,618	\$316,404,949	9.31
IMPROVEMENTS-----	916,626,753	147,602,801	1,064,229,554	1,031,802,223	3.14
PERSONAL PROPERTY-----	1,260,762,092	230,534,973	1,491,297,065	1,501,901,445	(0.71)
TOTAL UNSECURED VALUATION-----	\$2,455,682,506	\$445,706,731	\$2,901,389,237	\$2,850,108,617	1.80
EXEMPTIONS:					
HOMEOWNERS'-----	\$216,379	\$299,308	\$515,687	\$544,084	(5.22)
ALL OTHER-----	22,103,506	3,703,715	25,807,221	24,873,582	3.75
NET UNSECURED VALUATION-----	\$2,433,362,621	\$441,703,708	\$2,875,066,329	\$2,824,690,951	1.78
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$45,773,046,878	\$13,543,191,753	\$59,316,238,631	\$57,129,820,259	3.83
STATE ASSESSED					
LAND-----	\$31,651,666	\$233,398,731	\$265,050,397	\$281,726,907	(5.92)
IMPROVEMENTS-----	4,737,391	2,251,196,851	2,255,934,242	2,390,759,768	(5.64)
PERSONAL PROPERTY-----	2,676,828	222,385,291	225,062,119	254,534,335	(11.58)
TOTAL STATE ASSESSED VALUATION-----	\$39,065,885	\$2,706,980,873	\$2,746,046,758	\$2,927,021,010	(6.18)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$45,812,112,763	\$16,250,172,626	\$62,062,285,389	\$60,056,841,269	3.34

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$43,587,162	\$241,788,079	\$285,375,241	\$265,299,276	7.57
PERSONAL PROPERTY-----	101,005,183	377,184,066	478,189,249	441,839,136	8.23
	5,581,281	22,399,492	27,980,773	25,596,096	9.32
TOTAL SECURED VALUATION-----	\$150,173,626	\$641,371,637	\$791,545,263	\$732,734,508	8.03
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,639,141	\$26,201,369	\$29,840,510	\$29,455,658	1.31
ALL OTHER-----	3,341,879	30,096,485	33,438,364	29,640,890	12.81
NET SECURED VALUATION-----	\$143,192,606	\$585,073,783	\$728,266,389	\$673,637,960	8.11
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,737,732	\$8,810,492	\$10,548,224	\$10,480,358	0.65
PERSONAL PROPERTY-----	4,057,750	8,775,149	12,832,899	12,990,380	(1.21)
	8,832,189	10,645,405	19,477,594	20,073,637	(2.97)
TOTAL UNSECURED VALUATION-----	\$14,627,671	\$28,231,046	\$42,858,717	\$43,544,375	(1.57)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$633,252	\$392,612	\$1,025,864	\$708,581	44.78
NET UNSECURED VALUATION-----	\$13,994,419	\$27,838,434	\$41,832,853	\$42,835,794	(2.34)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$157,187,025	\$612,912,217	\$770,099,242	\$716,473,754	7.48
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$962,430	\$962,430	\$881,210	9.22
PERSONAL PROPERTY-----		36,665,090	36,665,090	34,671,680	5.75
		2,848,220	2,848,220	2,763,870	3.05
TOTAL STATE ASSESSED VALUATION-----		\$40,475,740	\$40,475,740	\$38,316,760	5.63
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$157,187,025	\$653,387,957	\$810,574,982	\$754,790,514	7.39

* 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 1993-94

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$534,586,628	\$2,545,644,274	\$3,080,230,902	\$2,951,720,785	4.35
IMPROVEMENTS-----	1,603,759,639	4,284,609,145	5,888,368,784	5,547,059,774	6.15
PERSONAL PROPERTY-----	30,251,461	68,872,057	99,123,518	95,225,501	4.09
TOTAL SECURED VALUATION-----	\$2,168,597,728	\$6,899,125,476	\$9,067,723,204	\$8,594,006,060	5.51
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,051,685	\$184,353,339	\$213,405,024	\$207,447,720	2.87
ALL OTHER-----	58,532,316	56,548,470	115,080,786	103,350,647	11.35
NET SECURED VALUATION-----	\$2,081,013,727	\$6,658,223,667	\$8,739,237,394	\$8,283,207,693	5.51
UNSECURED ROLL					
LAND-----	\$1,267,963	\$11,938,440	\$13,206,403	\$12,173,084	8.49
IMPROVEMENTS-----	29,578,191	67,703,161	97,281,352	84,664,673	14.90
PERSONAL PROPERTY-----	54,156,212	98,666,341	152,822,553	154,418,501	(1.03)
TOTAL UNSECURED VALUATION-----	\$85,002,366	\$178,307,942	\$263,310,308	\$251,256,258	4.80
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$70,000	\$84,000	\$84,000	-----
ALL OTHER-----	70,472	566,987	637,459	633,408	0.64
NET UNSECURED VALUATION-----	\$84,917,894	\$177,670,955	\$262,588,849	\$250,538,850	4.81
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,165,931,621	\$6,835,894,622	\$9,001,826,243	\$8,533,746,543	5.49
STATE ASSESSED					
LAND-----	\$2,539,095	\$11,982,209	\$14,521,304	\$13,095,290	10.89
IMPROVEMENTS-----	42,432	269,479,106	269,521,538	274,187,499	(1.70)
PERSONAL PROPERTY-----	2,239	7,908,706	7,910,945	18,552,302	(57.36)
TOTAL STATE ASSESSED VALUATION-----	\$2,583,766	\$289,370,021	\$291,953,787	\$305,835,091	(4.54)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,168,515,387	\$7,125,264,643	\$9,293,780,030	\$8,839,581,634	5.14

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,762,433,148	\$3,481,772,252	\$8,244,205,400	\$7,865,947,533	4.81
PERSONAL PROPERTY-----	11,706,805,154	4,574,853,735	16,281,658,889	15,370,776,883	5.93
	506,297,040	417,717,740	924,014,780	939,997,383	(1.70)
TOTAL SECURED VALUATION-----	\$16,975,535,342	\$8,474,343,727	\$25,449,879,069	\$24,176,721,799	5.27
EXEMPTIONS:					
HOMEOWNERS'-----	\$523,332,286	\$195,102,986	\$718,435,272	\$712,527,469	0.83
ALL OTHER-----	605,012,412	46,341,602	651,354,014	650,928,172	0.07
NET SECURED VALUATION-----	\$15,847,190,644	\$8,232,899,139	\$24,080,089,783	\$22,813,266,158	5.55
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$54,521,878	\$44,629,604	\$99,151,482	\$42,891,654	100.00+
PERSONAL PROPERTY-----	313,897,022	259,413,637	573,310,659	572,833,159	0.08
	755,812,021	337,582,214	1,093,394,235	1,057,625,775	3.38
TOTAL UNSECURED VALUATION-----	\$1,124,230,921	\$641,625,455	\$1,765,856,376	\$1,673,350,588	5.53
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$229,118	\$243,118	\$256,537	(5.23)
ALL OTHER-----	24,644,439	2,695,634	27,340,073	19,389,231	41.01
NET UNSECURED VALUATION-----	\$1,099,572,482	\$638,700,703	\$1,738,273,185	\$1,653,704,820	5.11
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$16,946,763,126	\$8,871,599,842	\$25,818,362,968	\$24,466,970,978	5.52
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$17,426,681	\$94,709,440	\$112,136,121	\$124,948,618	(10.25)
PERSONAL PROPERTY-----	2,560,458	2,309,951,968	2,312,512,426	2,406,500,161	(3.91)
	1,104,033	33,511,598	34,615,631	36,001,576	(3.85)
TOTAL STATE ASSESSED VALUATION-----	\$21,091,172	\$2,438,173,006	\$2,459,264,178	\$2,567,450,355	(4.21)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$16,967,854,298	\$11,309,772,848	\$28,277,627,146	\$27,034,421,333	4.60

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$66,283,344	\$447,590,446	\$513,873,790	\$505,428,531	1.67
IMPROVEMENTS-----	192,909,917	333,379,026	526,288,943	507,555,390	3.69
PERSONAL PROPERTY-----	11,603,110	93,970,428	105,573,538	99,068,337	6.57
TOTAL SECURED VALUATION-----	\$270,796,371	\$874,939,900	\$1,145,736,271	\$1,112,052,258	3.03
EXEMPTIONS:					
HOMEOWNERS'-----	\$15,078,737	\$17,937,939	\$33,016,676	\$33,220,212	(0.61)
ALL OTHER-----	9,233,805	4,630,588	13,864,393	13,447,477	3.10
NET SECURED VALUATION-----	\$246,483,829	\$852,371,373	\$1,098,855,202	\$1,065,384,569	3.14
UNSECURED ROLL					
LAND-----	\$4,811,224	\$1,956,620	\$6,767,844	\$1,523,897	100.00+
IMPROVEMENTS-----	9,944,755	6,450,334	16,395,089	15,974,565	2.63
PERSONAL PROPERTY-----	12,596,394	26,924,277	39,520,671	39,389,654	0.33
TOTAL UNSECURED VALUATION-----	\$27,352,373	\$35,331,231	\$62,683,604	\$56,888,116	10.19
EXEMPTIONS:					
HOMEOWNERS'-----		\$49,000	\$49,000	\$49,000	-----
ALL OTHER-----	\$447,850	149,020	596,870	456,399	30.78
NET UNSECURED VALUATION-----	\$26,904,523	\$35,133,211	\$62,037,734	\$56,382,717	10.03
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$273,388,352	\$887,504,584	\$1,160,892,936	\$1,121,767,286	3.49
STATE ASSESSED					
LAND-----	\$1,183,968	\$3,448,607	\$4,632,575	\$2,845,066	62.83
IMPROVEMENTS-----	14,518	99,374,021	99,388,539	97,829,791	1.59
PERSONAL PROPERTY-----	10,645	300,842	311,487	292,877	6.35
TOTAL STATE ASSESSED VALUATION-----	\$1,209,131	\$103,123,470	\$104,332,601	\$100,967,734	3.33
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$274,597,483	\$990,628,054	\$1,265,225,537	\$1,222,735,020	3.48

* 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.

HUMBOLDT COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$502,726,186	\$1,021,839,807	\$1,524,565,993	\$1,431,905,733	6.47
PERSONAL PROPERTY-----	1,264,926,543	1,624,397,577	2,889,324,120	2,806,712,611	2.94
	56,497,299	84,545,672	141,042,971	135,680,769	3.95
TOTAL SECURED VALUATION-----	\$1,824,150,028	\$2,730,783,056	\$4,554,933,084	\$4,374,299,113	4.13
EXEMPTIONS:					
HOMEOWNERS'-----	\$70,691,835	\$95,504,133	\$166,195,968	\$164,465,169	1.05
ALL OTHER-----	83,294,841	27,227,712	110,522,553	107,664,156	2.65
NET SECURED VALUATION-----	\$1,670,163,352	\$2,608,051,211	\$4,278,214,563	\$4,102,169,788	4.29
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$8,045,255	\$12,113,265	\$20,158,520	\$16,777,655	20.15
PERSONAL PROPERTY-----	92,361,073	62,131,710	154,492,783	156,762,224	(1.45)
	118,654,796	82,799,176	201,453,972	192,013,387	4.92
TOTAL UNSECURED VALUATION-----	\$219,061,124	\$157,044,151	\$376,105,275	\$365,553,266	2.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$89,624	\$500,311	\$589,935	\$584,961	0.85
ALL OTHER-----	1,371,141	734,448	2,105,589	1,623,292	29.71
NET UNSECURED VALUATION-----	\$217,600,359	\$155,809,392	\$373,409,751	\$363,345,013	2.77
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,887,763,711	\$2,763,860,603	\$4,651,624,314	\$4,465,514,801	4.17
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$3,290,040	\$5,972,250	\$9,262,290	\$11,997,786	(22.80)
PERSONAL PROPERTY-----	-----	247,150,536	247,150,536	253,453,494	(2.49)
	-----	5,023,100	5,023,100	5,324,811	(5.67)
TOTAL STATE ASSESSED VALUATION-----	\$3,290,040	\$258,145,886	\$261,435,926	\$270,776,091	(3.45)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,891,053,751	\$3,022,006,489	\$4,913,060,240	\$4,736,290,892	3.73

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$512,071,320	\$1,440,837,315	\$1,952,908,635	\$1,908,552,387	2.32
IMPROVEMENTS-----	1,280,618,671	1,124,088,901	2,404,707,572	2,301,470,173	4.49
PERSONAL PROPERTY-----	41,143,098	107,075,571	148,218,669	147,233,727	0.67
TOTAL SECURED VALUATION-----	\$1,833,833,089	\$2,672,001,787	\$4,505,834,876	\$4,357,256,287	3.41
EXEMPTIONS:					
HOMEOWNERS'-----	\$80,724,867	\$28,045,103	\$108,769,970	\$106,062,779	2.55
ALL OTHER-----	38,990,549	4,873,427	43,863,976	42,890,287	2.27
NET SECURED VALUATION-----	\$1,714,117,673	\$2,639,083,257	\$4,353,200,930	\$4,208,303,221	3.44
UNSECURED ROLL					
LAND-----	\$2,801,495	\$51,365,645	\$54,167,140	\$51,291,553	5.61
IMPROVEMENTS-----	40,866,623	311,088,157	351,954,780	400,228,873	(12.06)
PERSONAL PROPERTY-----	120,292,129	116,789,741	237,081,870	227,743,667	4.10
TOTAL UNSECURED VALUATION-----	\$163,960,247	\$479,243,543	\$643,203,790	\$679,264,093	(5.31)
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,135	\$65,996	\$69,131	\$789,055	(91.24)
ALL OTHER-----	269,910	618,195	888,105	776,822	14.33
NET UNSECURED VALUATION-----	\$163,687,202	\$478,559,352	\$642,246,554	\$677,698,216	(5.23)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,877,804,875	\$3,117,642,609	\$4,995,447,484	\$4,886,001,437	2.24
STATE ASSESSED					
LAND-----	\$4,654,421	\$12,906,054	\$17,560,475	\$25,127,727	(30.12)
IMPROVEMENTS-----	235,154	176,253,601	176,488,755	207,585,230	(14.98)
PERSONAL PROPERTY-----	107,044	3,208,483	3,315,527	3,006,023	10.30
TOTAL STATE ASSESSED VALUATION-----	\$4,996,619	\$192,368,138	\$197,364,757	\$235,718,980	(16.27)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,882,801,494	\$3,310,010,747	\$5,192,812,241	\$5,121,720,417	1.39

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$85,126,151	\$1,117,346,155	\$1,202,472,306	\$1,174,320,349	2.40
PERSONAL PROPERTY-----	110,424,746	897,954,913	1,008,379,659	927,337,145	8.74
	7,011,540	21,021,270	28,032,810	27,252,540	2.86
TOTAL SECURED VALUATION-----	\$202,562,437	\$2,036,322,338	\$2,238,884,775	\$2,128,910,034	5.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,778,649	\$20,587,163	\$24,365,812	\$24,257,746	0.45
ALL OTHER-----	6,049,766	16,561,354	22,611,120	22,527,727	0.37
NET SECURED VALUATION-----	\$192,734,022	\$1,999,173,821	\$2,191,907,843	\$2,082,124,561	5.27
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----		\$6,507,760	\$6,507,760	\$6,735,203	(3.38)
PERSONAL PROPERTY-----	\$1,491,002	5,004,011	6,495,013	6,219,467	4.43
	8,199,040	15,552,450	23,751,490	20,994,390	13.13
TOTAL UNSECURED VALUATION-----	\$9,690,042	\$27,064,221	\$36,754,263	\$33,949,060	8.26
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$21,750	\$43,766	\$65,516	\$76,772	(14.66)
NET UNSECURED VALUATION-----	\$9,668,292	\$27,020,455	\$36,688,747	\$33,872,288	8.31
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$202,402,314	\$2,026,194,276	\$2,228,596,590	\$2,115,996,849	5.32
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$85,000	\$9,895,253	\$9,980,253	\$9,930,385	0.50
PERSONAL PROPERTY-----	23,440	67,469,299	67,492,739	74,827,920	(9.80)
		3,874,332	3,874,332	5,131,582	(24.50)
TOTAL STATE ASSESSED VALUATION-----	\$108,440	\$81,238,884	\$81,347,324	\$89,889,887	(9.50)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$202,510,754	\$2,107,433,160	\$2,309,943,914	\$2,205,886,736	4.72

* 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.

KERN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,798,330,456	\$12,630,105,138	\$15,428,435,594	\$13,623,384,138	13.25
IMPROVEMENTS-----	7,396,448,019	9,233,541,154	16,629,989,173	15,913,894,699	4.50
PERSONAL PROPERTY-----	149,493,441	342,097,949	491,591,390	448,387,955	9.64
TOTAL SECURED VALUATION-----	\$10,344,271,916	\$22,205,744,241	\$32,550,016,157	\$29,985,666,792	8.55
EXEMPTIONS:					
HOMEOWNERS'-----	\$344,521,578	\$300,196,773	\$644,718,351	\$623,798,641	3.35
ALL OTHER-----	467,439,881	92,843,569	560,283,450	521,541,317	7.43
NET SECURED VALUATION-----	\$9,532,310,457	\$21,812,703,899	\$31,345,014,356	\$28,840,326,834	8.68
UNSECURED ROLL					
LAND-----	\$9,396,487	\$405,632,132	\$415,028,619	\$76,401,301	100.00+
IMPROVEMENTS-----	134,595,938	745,171,526	879,767,464	924,677,694	(4.86)
PERSONAL PROPERTY-----	335,507,496	724,043,900	1,059,551,396	1,306,102,925	(18.88)
TOTAL UNSECURED VALUATION-----	\$479,499,921	\$1,874,847,558	\$2,354,347,479	\$2,307,181,920	2.04
EXEMPTIONS:					
HOMEOWNERS'-----	\$40,256	\$2,209,461	\$2,249,717	\$2,416,170	(6.89)
ALL OTHER-----	2,366,170	3,366,071	5,732,241	6,220,177	(7.84)
NET UNSECURED VALUATION-----	\$477,093,495	\$1,869,272,026	\$2,346,365,521	\$2,298,545,573	2.08
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$10,009,403,952	\$23,681,975,925	\$33,691,379,877	\$31,138,872,407	8.20
STATE ASSESSED					
LAND-----	\$18,198,786	\$63,060,764	\$81,259,550	\$112,933,592	(28.05)
IMPROVEMENTS-----	2,183,735	1,676,393,104	1,678,576,839	1,653,442,642	1.52
PERSONAL PROPERTY-----	1,082,918	15,865,840	16,948,758	13,958,992	21.42
TOTAL STATE ASSESSED VALUATION-----	\$21,465,439	\$1,755,319,708	\$1,776,785,147	\$1,780,335,226	(0.20)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$10,030,869,391	\$25,437,295,633	\$35,468,165,024	\$32,919,207,633	7.74

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$393,558,334	\$644,165,339	\$1,037,723,673	\$1,006,451,374	3.11
IMPROVEMENTS-----	1,265,283,191	812,210,605	2,077,493,796	1,979,951,944	4.93
PERSONAL PROPERTY-----	58,856,473	120,498,167	179,354,640	186,753,189	(3.96)
TOTAL SECURED VALUATION-----	\$1,717,697,998	\$1,576,874,111	\$3,294,572,109	\$3,173,156,507	3.83
EXEMPTIONS:					
HOMEOWNERS'-----	\$70,833,492	\$27,255,159	\$98,088,651	\$96,152,899	2.01
ALL OTHER-----	59,468,627	6,058,496	65,527,123	67,808,054	(3.36)
NET SECURED VALUATION-----	\$1,587,395,879	\$1,543,560,456	\$3,130,956,335	\$3,009,195,554	4.05
UNSECURED ROLL					
LAND-----	\$5,252,863	\$8,278,486	\$13,531,349	\$13,019,249	3.93
IMPROVEMENTS-----	27,817,093	21,811,045	49,628,138	42,590,039	16.53
PERSONAL PROPERTY-----	45,366,275	36,870,312	82,236,587	81,133,523	1.36
TOTAL UNSECURED VALUATION-----	\$78,436,231	\$66,959,843	\$145,396,074	\$136,742,811	6.33
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,939	\$144,099	\$149,038	\$158,571	(6.01)
ALL OTHER-----	1,731,679	236,409	1,968,088	1,814,558	8.46
NET UNSECURED VALUATION-----	\$76,699,613	\$66,579,335	\$143,278,948	\$134,769,682	6.31
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,664,095,492	\$1,610,139,791	\$3,274,235,283	\$3,143,965,236	4.14
STATE ASSESSED					
LAND-----	\$3,396,792	\$5,802,158	\$9,198,950	\$13,531,972	(32.02)
IMPROVEMENTS-----	418,599	219,747,733	220,166,332	224,774,129	(2.05)
PERSONAL PROPERTY-----	218,865	2,437,371	2,656,236	2,125,666	24.96
TOTAL STATE ASSESSED VALUATION-----	\$4,034,256	\$227,987,262	\$232,021,518	\$240,431,767	(3.50)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,668,129,748	\$1,838,127,053	\$3,506,256,801	\$3,384,397,003	3.60

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$224,402,490	\$879,560,913	\$1,103,963,403	\$1,094,544,586	0.86
IMPROVEMENTS-----	370,347,417	1,212,998,614	1,583,346,031	1,492,266,870	6.10
PERSONAL PROPERTY-----	4,166,219	33,110,533	37,276,752	35,930,948	3.75
TOTAL SECURED VALUATION-----	\$598,916,126	\$2,125,670,060	\$2,724,586,186	\$2,622,742,404	3.88
EXEMPTIONS:					
HOMEOWNERS'-----	\$25,757,756	\$62,779,770	\$88,537,526	\$87,259,758	1.46
ALL OTHER-----	12,246,738	25,907,016	38,153,754	36,089,238	5.72
NET SECURED VALUATION-----	\$560,911,632	\$2,036,983,274	\$2,597,894,906	\$2,499,393,408	3.94
UNSECURED ROLL					
LAND-----	\$8,227,868	\$58,356,956	\$66,584,824	\$76,697,876	(13.19)
IMPROVEMENTS-----	12,163,700	214,834,433	226,998,133	246,445,982	(7.89)
PERSONAL PROPERTY-----	19,714,010	41,544,295	61,258,305	55,982,864	9.42
TOTAL UNSECURED VALUATION-----	\$40,105,578	\$314,735,684	\$354,841,262	\$379,126,722	(6.41)
EXEMPTIONS:					
HOMEOWNERS'-----	\$36,942	\$165,687	\$202,629	\$216,743	(6.51)
ALL OTHER-----	1,321,404	20,000	1,341,404	557,541	100.00+
NET UNSECURED VALUATION-----	\$38,747,232	\$314,549,997	\$353,297,229	\$378,352,438	(6.62)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$599,658,864	\$2,351,533,271	\$2,951,192,135	\$2,877,745,846	2.55
STATE ASSESSED					
LAND-----	\$116,500	\$7,841,330	\$7,957,830	\$7,445,980	6.87
IMPROVEMENTS-----		208,543,770	208,543,770	213,845,530	(2.48)
PERSONAL PROPERTY-----		2,144,620	2,144,620	2,130,380	0.67
TOTAL STATE ASSESSED VALUATION-----	\$116,500	\$218,529,720	\$218,646,220	\$223,421,890	(2.14)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$599,775,364	\$2,570,062,991	\$3,169,838,355	\$3,101,167,736	2.21

* 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.

LASSEN COUNTY
 DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$64,006,040	\$312,152,255	\$376,158,295	\$368,520,797	2.07
IMPROVEMENTS-----	161,282,625	431,853,267	593,135,892	597,348,969	(0.71)
PERSONAL PROPERTY-----	7,016,953	36,919,516	43,936,469	43,084,442	1.98
TOTAL SECURED VALUATION-----	\$232,305,618	\$780,925,038	\$1,013,230,656	\$1,008,954,208	0.42
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,057,487	\$25,538,941	\$36,596,428	\$35,498,009	3.09
ALL OTHER-----	11,148,457	5,882,039	17,030,496	16,560,426	2.84
NET SECURED VALUATION-----	\$210,099,674	\$749,504,058	\$959,603,732	\$956,895,773	0.28
UNSECURED ROLL					
LAND-----	\$643,553	\$19,615,015	\$20,258,568	\$37,029,338	(45.29)
IMPROVEMENTS-----	6,142,955	67,524,790	73,667,745	121,861,363	(39.55)
PERSONAL PROPERTY-----	10,185,460	12,199,787	22,385,247	28,260,483	(20.79)
TOTAL UNSECURED VALUATION-----	\$16,971,968	\$99,339,592	\$116,311,560	\$187,151,184	(37.85)
EXEMPTIONS:					
HOMEOWNERS'-----	\$20,196	\$35,444	\$55,640	\$26,650	100.00+
ALL OTHER-----	157,386	1,195,964	1,353,350	1,381,871	(2.06)
NET UNSECURED VALUATION-----	\$16,794,386	\$98,108,184	\$114,902,570	\$185,742,663	(38.14)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$226,894,060	\$847,612,242	\$1,074,506,302	\$1,142,638,436	(5.96)
STATE ASSESSED					
LAND-----	\$478,010	\$9,853,254	\$10,331,264	\$8,864,785	16.54
IMPROVEMENTS-----	170,000	59,829,419	59,999,419	62,519,642	(4.03)
PERSONAL PROPERTY-----	-----	2,332,936	2,332,936	1,796,508	29.86
TOTAL STATE ASSESSED VALUATION-----	\$648,010	\$72,015,609	\$72,663,619	\$73,180,935	(0.71)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$227,542,070	\$919,627,851	\$1,147,169,921	\$1,215,819,371	(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.

** REFER TO FOOTNOTES ON PAGE 01.

LOS ANGELES COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$197,060,922,160	\$17,702,858,728	\$214,763,780,888	\$208,839,341,261	2.84
IMPROVEMENTS-----	240,907,008,714	18,301,838,215	259,208,846,929	253,373,164,178	2.30
PERSONAL PROPERTY-----	7,588,301,077	312,834,398	7,901,135,475	7,539,901,195	4.79
TOTAL SECURED VALUATION-----	\$445,556,231,951	\$36,317,531,341	\$481,873,763,292	\$469,752,406,634	2.58
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,270,230,433	\$929,285,182	\$8,199,515,615	\$7,859,710,515	4.32
ALL OTHER-----	12,163,809,372	525,977,698	12,689,787,070	11,264,228,823	12.66
NET SECURED VALUATION-----	\$426,122,192,146	\$34,862,268,461	\$460,984,460,607	\$450,628,467,296	2.30
UNSECURED ROLL					
LAND-----				\$15,000	(100.00)
IMPROVEMENTS-----	\$8,905,705,333	\$468,783,929	\$9,374,489,262	9,491,021,572	(1.23)
PERSONAL PROPERTY-----	20,441,599,405	947,795,194	21,389,394,599	20,760,627,096	3.03
TOTAL UNSECURED VALUATION-----	\$29,347,304,738	\$1,416,579,123	\$30,763,883,861	\$30,251,663,668	1.69
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,943,960	\$891,020	\$2,834,980	\$1,750,820	61.92
ALL OTHER-----	963,946,778	19,710,355	983,657,133	385,912,556	100.00+
NET UNSECURED VALUATION-----	\$28,381,414,000	\$1,395,977,748	\$29,777,391,748	\$29,864,000,292	(0.29)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$454,503,606,146	\$36,258,246,209	\$490,761,852,355	\$480,492,467,588	2.14
STATE ASSESSED					
LAND-----				\$2,944,746,700	6.93
IMPROVEMENTS-----	\$726,603,690	\$2,422,185,374	\$3,148,789,064	11,160,213,765	(12.72)
PERSONAL PROPERTY-----	159,773,837	9,581,349,133	9,741,122,970	677,124,635	(12.45)
TOTAL STATE ASSESSED VALUATION-----	\$925,685,889	\$12,557,047,034	\$13,482,732,923	\$14,782,085,100	(8.79)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$455,429,292,035	\$48,815,293,243	\$504,244,585,278	\$495,274,552,688	1.81

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$238,713,320	\$1,180,266,997	\$1,418,980,317	\$1,301,430,035	9.03
PERSONAL PROPERTY-----	682,297,611	1,889,876,626	2,572,174,237	2,458,913,306	4.61
	18,407,203	34,009,246	52,416,449	115,954,280	(54.80)
TOTAL SECURED VALUATION-----	\$939,418,134	\$3,104,152,869	\$4,043,571,003	\$3,876,297,621	4.32
EXEMPTIONS:					
HOMEOWNERS'-----	\$37,837,693	\$71,565,513	\$109,403,206	\$105,781,948	3.42
ALL OTHER-----	30,394,515	23,425,460	53,819,975	48,942,073	9.97
NET SECURED VALUATION-----	\$871,185,926	\$3,009,161,896	\$3,880,347,822	\$3,721,573,600	4.27
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$956,322	\$4,279,453	\$5,235,775	\$4,224,240	23.95
PERSONAL PROPERTY-----	19,125,350	40,845,590	59,970,940	117,256,879	(48.86)
	49,978,668	53,817,610	103,796,278	89,517,923	15.95
TOTAL UNSECURED VALUATION-----	\$70,060,340	\$98,942,653	\$169,002,993	\$210,999,042	(19.90)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$188,496	\$195,496	\$208,352	(6.17)
ALL OTHER-----	352,637	533,332	885,969	1,039,379	(14.76)
NET UNSECURED VALUATION-----	\$69,700,703	\$98,220,825	\$167,921,528	\$209,751,311	(19.94)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$940,886,629	\$3,107,382,721	\$4,048,269,350	\$3,931,324,911	2.97
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,596,792	\$28,572,073	\$30,168,865	\$30,679,086	(1.66)
PERSONAL PROPERTY-----	194,800	353,575,176	353,769,976	343,592,760	2.96
	42,592	3,127,414	3,170,006	1,581,683	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$1,834,184	\$385,274,663	\$387,108,847	\$375,853,529	2.99
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$942,720,813	\$3,492,657,384	\$4,435,378,197	\$4,307,178,440	2.98

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,772,152,570	\$2,290,420,177	\$8,062,572,747	\$7,602,193,518	6.06
IMPROVEMENTS-----	9,154,052,330	3,222,271,001	12,376,323,331	11,837,108,570	4.56
PERSONAL PROPERTY-----	43,603,392	16,937,824	60,541,216	64,663,523	(6.38)
TOTAL SECURED VALUATION-----	\$14,969,808,292	\$5,529,629,002	\$20,499,437,294	\$19,503,965,611	5.10
EXEMPTIONS:					
HOMEOWNERS'-----	\$262,249,400	\$108,167,621	\$370,417,021	\$368,281,785	0.58
ALL OTHER-----	243,985,842	91,125,776	335,111,618	314,159,559	6.67
NET SECURED VALUATION-----	\$14,463,573,050	\$5,330,335,605	\$19,793,908,655	\$18,821,524,267	5.17
UNSECURED ROLL					
LAND-----	\$104,263,285	\$28,085,621	\$132,348,906	\$128,313,669	3.14
IMPROVEMENTS-----	258,931,971	92,043,421	350,975,392	313,822,279	11.84
PERSONAL PROPERTY-----	369,659,713	55,289,178	424,948,891	434,782,702	(2.26)
TOTAL UNSECURED VALUATION-----	\$732,854,969	\$175,418,220	\$908,273,189	\$876,918,650	3.58
EXEMPTIONS:					
HOMEOWNERS'-----	\$91,000	\$325,799	\$416,799	\$7,395,585	(94.36)
ALL OTHER-----	14,744,574	63,886,043	78,630,617	72,477,770	8.49
NET UNSECURED VALUATION-----	\$718,019,395	\$111,206,378	\$829,225,773	\$797,045,295	4.04
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$15,181,592,445	\$5,441,541,983	\$20,623,134,428	\$19,618,569,562	5.12
STATE ASSESSED					
LAND-----	\$12,181,157	\$36,873,102	\$49,054,259	\$48,535,263	1.07
IMPROVEMENTS-----	486,110	342,753,439	343,239,549	373,781,511	(8.17)
PERSONAL PROPERTY-----	444,466	6,152,037	6,596,503	5,949,846	10.87
TOTAL STATE ASSESSED VALUATION-----	\$13,111,733	\$385,778,578	\$398,890,311	\$428,266,620	(6.86)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$15,194,704,178	\$5,827,320,561	\$21,022,024,739	\$20,046,836,182	4.86

* 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.

MARIPOSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	-----	-----	-----	-----
IMPROVEMENTS-----	-----	-----	-----	-----	-----
PERSONAL PROPERTY-----	-----	-----	-----	-----	-----
TOTAL SECURED VALUATION-----	-----	-----	-----	-----	-----
EXEMPTIONS:					
HOMEOWNERS'-----	-----	-----	-----	-----	-----
ALL OTHER-----	-----	-----	-----	-----	-----
NET SECURED VALUATION-----	-----	-----	-----	-----	-----
UNSECURED ROLL					
LAND-----	-----	-----	-----	-----	-----
IMPROVEMENTS-----	-----	-----	-----	-----	-----
PERSONAL PROPERTY-----	-----	-----	-----	-----	-----
TOTAL UNSECURED VALUATION-----	-----	-----	-----	-----	-----
EXEMPTIONS:					
HOMEOWNERS'-----	-----	-----	-----	-----	-----
ALL OTHER-----	-----	-----	-----	-----	-----
NET UNSECURED VALUATION-----	-----	-----	-----	-----	-----
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	-----	-----	-----	-----
STATE ASSESSED					
LAND-----	-----	-----	-----	-----	-----
IMPROVEMENTS-----	-----	-----	-----	-----	-----
PERSONAL PROPERTY-----	-----	-----	-----	-----	-----
TOTAL STATE ASSESSED VALUATION-----	-----	-----	-----	-----	-----
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	-----	-----	-----	-----

* 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.

MENDOCINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$286,277,915	\$1,323,541,574	\$1,609,819,489	\$1,515,701,987	6.21
IMPROVEMENTS-----	679,524,147	1,546,032,830	2,225,556,977	2,111,037,126	5.42
PERSONAL PROPERTY-----	21,390,980	50,742,064	72,133,044	66,993,241	7.67
TOTAL SECURED VALUATION-----	\$987,193,042	\$2,920,316,468	\$3,907,509,510	\$3,693,732,354	5.79
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,224,644	\$78,186,652	\$107,411,296	\$106,817,404	0.56
ALL OTHER-----	59,509,798	17,768,244	77,278,042	67,858,424	13.88
NET SECURED VALUATION-----	\$898,458,600	\$2,824,361,572	\$3,722,820,172	\$3,519,056,526	5.79
UNSECURED ROLL					
LAND-----	\$1,355,379	\$2,670,523	\$4,025,902	\$4,629,236	(13.03)
IMPROVEMENTS-----	23,078,610	35,941,327	59,019,937	59,686,786	(1.12)
PERSONAL PROPERTY-----	53,881,247	66,463,601	120,344,848	116,954,777	2.90
TOTAL UNSECURED VALUATION-----	\$78,315,236	\$105,075,451	\$183,390,687	\$181,270,799	1.17
EXEMPTIONS:					
HOMEOWNERS'-----		\$125,090	\$125,090	\$117,970	6.04
ALL OTHER-----	\$4,359,189	2,035,901	6,395,090	4,411,823	44.95
NET UNSECURED VALUATION-----	\$73,956,047	\$102,914,460	\$176,870,507	\$176,741,006	0.07
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$972,414,647	\$2,927,276,032	\$3,899,690,679	\$3,695,797,532	5.52
STATE ASSESSED					
LAND-----	\$5,545,674	\$9,897,211	\$15,442,885	\$10,933,732	41.24
IMPROVEMENTS-----	522,546	207,530,215	208,052,761	201,652,297	3.17
PERSONAL PROPERTY-----	511,229	2,920,990	3,432,219	3,257,600	5.36
TOTAL STATE ASSESSED VALUATION-----	\$6,579,449	\$220,348,416	\$226,927,865	\$215,843,629	5.14
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$978,994,096	\$3,147,624,448	\$4,126,618,544	\$3,911,641,161	5.50

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$842,188,463	\$1,568,399,787	\$2,410,588,250	\$2,291,631,511	5.19
PERSONAL PROPERTY-----	2,277,076,703	1,742,611,967	4,019,688,670	3,815,505,847	5.35
	50,478,509	127,009,750	177,488,259	189,158,091	(6.17)
TOTAL SECURED VALUATION-----	\$3,169,743,675	\$3,438,021,504	\$6,607,765,179	\$6,296,295,449	4.95
EXEMPTIONS:					
HOMEOWNERS'-----	\$114,324,610	\$74,742,926	\$189,067,536	\$185,244,643	2.06
ALL OTHER-----	69,672,285	23,399,012	93,071,297	87,927,494	5.85
NET SECURED VALUATION-----	\$2,985,746,780	\$3,339,879,566	\$6,325,626,346	\$6,023,123,312	5.02
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$6,107,150	\$3,003,878	\$9,111,028	\$8,700,493	4.72
PERSONAL PROPERTY-----	99,575,799	79,429,408	179,005,207	169,608,244	5.54
	93,304,608	85,036,237	178,340,845	173,793,169	2.62
TOTAL UNSECURED VALUATION-----	\$198,987,557	\$167,469,523	\$366,457,080	\$352,101,906	4.08
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,164,576	\$301,149	\$1,465,725	\$271,307	100.00+
ALL OTHER-----	-----	644,436	644,436	1,680,143	(61.64)
NET UNSECURED VALUATION-----	\$197,822,981	\$166,523,938	\$364,346,919	\$350,150,456	4.05
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,183,569,761	\$3,506,403,504	\$6,689,973,265	\$6,373,273,768	4.97
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$7,604,045	\$11,367,586	\$18,971,631	\$25,547,780	(25.74)
PERSONAL PROPERTY-----	1,739,142	341,290,230	343,029,372	345,754,332	(0.79)
	229,851	3,228,821	3,458,672	9,680,254	(64.27)
TOTAL STATE ASSESSED VALUATION-----	\$9,573,038	\$355,886,637	\$365,459,675	\$380,982,366	(4.07)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,193,142,799	\$3,862,290,141	\$7,055,432,940	\$6,754,256,134	4.46

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$11,556,750	\$253,617,352	\$265,174,102	\$261,698,513	1.33
IMPROVEMENTS-----	55,812,491	113,852,024	169,664,515	164,271,874	3.28
PERSONAL PROPERTY-----	1,451,815	20,445,235	21,897,050	20,784,985	5.35
TOTAL SECURED VALUATION-----	\$68,821,056	\$387,914,611	\$456,735,667	\$446,755,372	2.23
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,199,653	\$11,243,719	\$16,443,372	\$16,340,711	0.63
ALL OTHER-----	2,879,133	1,148,075	4,027,208	3,954,158	1.85
NET SECURED VALUATION-----	\$60,742,270	\$375,522,817	\$436,265,087	\$426,460,503	2.30
UNSECURED ROLL					
LAND-----	\$1,340,877	\$5,326,090	\$6,666,967	\$5,210,224	27.96
IMPROVEMENTS-----	2,765,855	2,697,725	5,463,580	5,430,461	0.61
PERSONAL PROPERTY-----	2,240,545	5,403,965	7,644,510	8,744,596	(12.58)
TOTAL UNSECURED VALUATION-----	\$6,347,277	\$13,427,780	\$19,775,057	\$19,385,281	2.01
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$46,484	\$46,484	\$53,484	(13.09)
ALL OTHER-----	-----	-----	-----	-----	-----
NET UNSECURED VALUATION-----	\$6,347,277	\$13,381,296	\$19,728,573	\$19,331,797	2.05
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$67,089,547	\$388,904,113	\$455,993,660	\$445,792,300	2.29
STATE ASSESSED					
LAND-----	\$958,204	\$1,892,212	\$2,850,416	\$2,863,052	(0.44)
IMPROVEMENTS-----	50,638	98,771,245	98,821,883	56,978,519	73.44
PERSONAL PROPERTY-----	4,641	1,575,293	1,579,934	1,677,900	(5.84)
TOTAL STATE ASSESSED VALUATION-----	\$1,013,483	\$102,238,750	\$103,252,233	\$61,519,471	67.84
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$68,103,030	\$491,142,863	\$559,245,893	\$507,311,771	10.24 **

* 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.

** REFER TO FOOTNOTES ON PAGE 61.

MONO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$295,845,704	\$286,351,487	\$582,197,191	\$558,498,792	4.24
IMPROVEMENTS-----	656,404,546	280,941,077	937,345,623	907,961,864	3.24
PERSONAL PROPERTY-----	4,198,679	6,985,433	11,184,112	10,542,351	6.09
TOTAL SECURED VALUATION-----	\$956,448,929	\$574,277,997	\$1,530,726,926	\$1,477,003,007	3.64
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,394,597	\$7,218,962	\$12,613,559	\$11,630,594	8.45
ALL OTHER-----	2,259,775	1,122,568	3,382,343	3,393,525	(0.33)
NET SECURED VALUATION-----	\$948,794,557	\$565,936,467	\$1,514,731,024	\$1,461,978,888	3.61
UNSECURED ROLL					
LAND-----	\$7,997,405	\$62,501,996	\$70,499,401	\$65,906,143	6.97
IMPROVEMENTS-----	52,095,654	77,126,606	129,222,260	133,422,296	(3.15)
PERSONAL PROPERTY-----	32,496,533	10,776,482	43,273,015	42,844,401	1.00
TOTAL UNSECURED VALUATION-----	\$92,589,592	\$150,405,084	\$242,994,676	\$242,172,840	0.34
EXEMPTIONS:					
HOMEOWNERS'-----		\$65,713	\$65,713	\$100,513	(34.62)
ALL OTHER-----	\$79,965	23,818	103,783	6,512,746	(98.41)
NET UNSECURED VALUATION-----	\$92,509,627	\$150,315,553	\$242,825,180	\$235,559,581	3.08
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,041,304,184	\$716,252,020	\$1,757,556,204	\$1,697,538,469	3.54
STATE ASSESSED					
LAND-----		\$5,744,760	\$5,744,760	\$5,268,290	9.04
IMPROVEMENTS-----		55,142,780	55,142,780	59,123,310	(6.73)
PERSONAL PROPERTY-----		216,010	216,010	210,360	2.69
TOTAL STATE ASSESSED VALUATION-----		\$61,103,550	\$61,103,550	\$64,601,960	(5.42)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,041,304,184	\$777,355,570	\$1,818,659,754	\$1,762,140,429	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.

DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,366,560,125	\$3,905,945,510	\$7,272,505,635	\$6,980,000,555	4.19
IMPROVEMENTS-----	6,239,862,557	4,370,897,051	10,610,759,608	10,412,641,255	1.90
PERSONAL PROPERTY-----	150,762,983	100,265,760	257,028,743	224,320,228	14.58
TOTAL SECURED VALUATION-----	\$9,757,185,665	\$8,383,108,321	\$18,140,293,986	\$17,616,962,038	2.97
EXEMPTIONS:					
HOMEOWNERS'-----	\$214,060,162	\$124,012,835	\$338,072,997	\$335,427,715	0.79
ALL OTHER-----	318,266,719	77,871,735	396,138,454	363,672,706	8.93
NET SECURED VALUATION-----	\$9,224,858,784	\$8,181,223,751	\$17,406,082,535	\$16,917,861,617	2.89
UNSECURED ROLL					
LAND-----	\$27,391,638	\$12,364,242	\$39,755,880	\$28,899,898	37.56
IMPROVEMENTS-----	315,241,253	122,362,109	437,603,362	404,633,939	8.15
PERSONAL PROPERTY-----	290,810,396	203,822,683	496,633,079	506,181,377	(1.89)
TOTAL UNSECURED VALUATION-----	\$633,443,287	\$340,549,034	\$973,992,321	\$939,715,214	3.65
EXEMPTIONS:					
HOMEOWNERS'-----	\$59,900	\$157,450	\$217,350	\$226,658	(4.11)
ALL OTHER-----	10,987,757	25,216,358	36,204,115	29,104,998	24.39
NET UNSECURED VALUATION-----	\$622,395,630	\$315,175,226	\$937,570,856	\$910,383,558	2.99
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$9,847,254,414	\$8,496,398,977	\$18,343,653,391	\$17,828,245,175	2.89
STATE ASSESSED					
LAND-----	\$15,237,050	\$42,323,545	\$57,560,595	\$58,078,553	(0.89)
IMPROVEMENTS-----	2,210,355	894,763,368	896,973,723	952,783,327	(5.86)
PERSONAL PROPERTY-----	1,487,763	64,653,695	66,141,458	66,285,489	(0.22)
TOTAL STATE ASSESSED VALUATION-----	\$18,935,168	\$1,001,740,608	\$1,020,675,776	\$1,077,147,369	(5.24)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$9,866,189,582	\$9,498,139,585	\$19,364,329,167	\$18,905,392,544	2.43

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,546,902,128	\$1,623,215,016	\$3,170,117,144	\$2,979,223,691	6.41
PERSONAL PROPERTY-----	2,810,796,409	2,181,643,310	4,992,439,719	4,767,737,250	4.71
	59,562,184	142,920,456	202,482,640	191,234,639	5.88
TOTAL SECURED VALUATION-----	\$4,417,260,721	\$3,947,778,782	\$8,365,039,503	\$7,938,195,580	5.38
EXEMPTIONS:					
HOMEOWNERS'-----	\$109,625,408	\$40,085,972	\$149,711,380	\$148,476,039	0.83
ALL OTHER-----	162,591,828	87,108,985	249,700,813	225,553,199	10.71
NET SECURED VALUATION-----	\$4,145,043,485	\$3,820,583,825	\$7,965,627,310	\$7,564,166,342	5.31
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$34,318,256	\$11,751,711	\$46,069,967	\$53,201,018	(13.40)
PERSONAL PROPERTY-----	62,136,629	51,783,932	113,920,561	106,889,864	6.58
	134,234,499	120,509,991	254,744,490	222,312,620	14.59
TOTAL UNSECURED VALUATION-----	\$230,689,384	\$184,045,634	\$414,735,018	\$382,403,502	8.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$14,000	\$21,000	\$35,000	(40.00)
ALL OTHER-----	7,978,584	2,691,247	10,669,831	10,229,550	4.30
NET UNSECURED VALUATION-----	\$222,703,800	\$181,340,387	\$404,044,187	\$372,138,952	8.57
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,367,747,285	\$4,001,924,212	\$8,369,671,497	\$7,936,305,294	5.46
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$3,634,549	\$7,618,975	\$11,253,524	\$9,726,218	15.70
PERSONAL PROPERTY-----	3,938,919	188,398,405	192,337,324	198,204,294	(2.96)
	576,383	3,814,985	4,391,368	3,929,078	11.77
TOTAL STATE ASSESSED VALUATION-----	\$8,149,851	\$199,832,365	\$207,982,216	\$211,859,590	(1.83)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,375,897,136	\$4,201,756,577	\$8,577,653,713	\$8,148,164,884	5.27

* 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.

NEVADA COUNTY
 DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$556,907,617	\$1,355,290,687	\$1,912,198,304	\$1,809,350,645	5.68
IMPROVEMENTS-----	1,775,198,303	2,262,079,798	3,537,278,101	3,294,960,575	7.35
PERSONAL PROPERTY-----	22,776,519	20,007,013	42,783,532	42,706,517	0.18
TOTAL SECURED VALUATION-----	\$1,854,882,439	\$3,637,377,498	\$5,492,259,937	\$5,147,017,737	6.71
EXEMPTIONS:					
HOMEOWNERS'-----	\$28,178,175	\$110,894,349	\$139,072,524	\$134,909,340	3.09
ALL OTHER-----	32,369,459	25,630,835	58,000,294	56,468,697	2.71
NET SECURED VALUATION-----	\$1,794,334,805	\$3,500,852,314	\$5,295,187,119	\$4,955,639,700	6.85
UNSECURED ROLL					
LAND-----	\$3,895,735	\$19,846,087	\$23,741,822	\$11,784,515	100.00+
IMPROVEMENTS-----	19,565,278	48,868,806	68,434,084	72,746,075	(5.93)
PERSONAL PROPERTY-----	31,227,545	71,769,082	102,996,627	93,969,726	9.61
TOTAL UNSECURED VALUATION-----	\$54,688,558	\$140,483,975	\$195,172,533	\$178,500,316	9.34
EXEMPTIONS:					
HOMEOWNERS'-----		\$35,000	\$35,000	\$40,630	(13.86)
ALL OTHER-----	\$119,009	912,019	1,031,028	1,469,331	(29.83)
NET UNSECURED VALUATION-----	\$54,569,549	\$139,536,956	\$194,106,505	\$176,990,355	9.67
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,848,904,354	\$3,640,389,270	\$5,489,293,624	\$5,132,630,055	6.95
STATE ASSESSED					
LAND-----	\$4,242,165	\$24,674,709	\$28,916,874	\$25,355,529	14.05
IMPROVEMENTS-----	198,279	227,955,925	228,154,204	230,098,596	(0.85)
PERSONAL PROPERTY-----	145,377	1,040,019	1,185,396	999,893	18.55
TOTAL STATE ASSESSED VALUATION-----	\$4,585,821	\$253,670,653	\$258,256,474	\$256,454,018	0.70
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,853,490,175	\$3,894,059,923	\$5,747,550,098	\$5,389,084,073	6.65

* 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.

ORANGE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$72,634,348,966	\$6,848,551,547	\$79,482,900,513	\$78,746,006,505	0.94
PERSONAL PROPERTY-----	76,504,054,100	6,200,221,183	82,704,275,283	81,520,357,303	1.45
	2,204,727,216	37,252,081	2,241,979,297	1,936,895,937	15.75
TOTAL SECURED VALUATION-----	\$151,343,130,282	\$13,086,024,811	\$164,429,155,093	\$162,203,259,745	1.37
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,606,543,641	\$286,337,933	\$2,892,881,574	\$2,859,306,633	1.17
ALL OTHER-----	2,184,554,343	99,053,928	2,283,608,271	1,955,000,631	16.81
NET SECURED VALUATION-----	\$146,552,032,298	\$12,700,632,950	\$159,252,665,248	\$157,388,952,481	1.18
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$780,747,313	\$115,786,224	\$896,533,537	\$1,702,105,950	(47.33)
PERSONAL PROPERTY-----	3,427,558,767	166,293,587	3,593,852,354	3,730,454,678	(3.66)
	7,293,453,882	777,095,442	8,070,549,324	8,129,485,436	(0.72)
TOTAL UNSECURED VALUATION-----	\$11,501,759,962	\$1,059,175,253	\$12,560,935,215	\$13,562,046,064	(7.38)
EXEMPTIONS:					
HOMEOWNERS'-----	\$-3,412,158	\$-446,600	\$-3,858,758	\$-5,012,355	(23.02)
ALL OTHER-----	238,307,323	2,132,813	240,440,136	264,339,549	(9.04)
NET UNSECURED VALUATION-----	\$11,266,864,797	\$1,057,489,040	\$12,324,353,837	\$13,302,718,870	(7.35)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$157,818,897,095	\$13,758,121,990	\$171,577,019,085	\$170,691,671,351	0.52
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$154,557,793	\$711,053,140	\$865,610,933	\$874,225,115	(0.99)
PERSONAL PROPERTY-----	8,881,118	3,386,395,403	3,395,276,521	4,024,262,865	(15.63)
	2,536,214	134,067,813	136,604,027	171,332,713	(20.27)
TOTAL STATE ASSESSED VALUATION-----	\$165,975,125	\$4,231,516,356	\$4,397,491,481	\$5,069,820,693	(13.26)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$157,984,872,220	\$17,989,638,346	\$175,974,510,566	\$175,761,492,044	0.12

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,235,422,755	\$2,779,700,229	\$5,015,122,984	\$4,852,088,229	3.36
IMPROVEMENTS-----	4,029,261,517	4,718,048,260	8,747,309,777	8,331,426,530	4.99
PERSONAL PROPERTY-----	387,494,430	95,170,873	482,665,303	469,397,842	2.83
TOTAL SECURED VALUATION-----	\$6,652,178,702	\$7,592,919,362	\$14,245,098,064	\$13,652,912,601	4.34
EXEMPTIONS:					
HOMEOWNERS'-----	\$147,033,828	\$149,462,492	\$296,496,320	\$289,906,599	2.27
ALL OTHER-----	108,994,231	72,882,074	181,876,305	144,539,030	25.83
NET SECURED VALUATION-----	\$6,396,150,643	\$7,370,574,796	\$13,766,725,439	\$13,218,466,972	4.15
UNSECURED ROLL					
LAND-----	\$18,734,873	\$9,112,662	\$27,847,535	\$25,915,198	7.46
IMPROVEMENTS-----	82,932,473	81,319,966	164,252,439	154,484,988	6.32
PERSONAL PROPERTY-----	173,767,686	147,844,089	321,611,775	333,722,389	(3.63)
TOTAL UNSECURED VALUATION-----	\$275,435,032	\$238,276,717	\$513,711,749	\$514,122,575	(0.08)
EXEMPTIONS:					
HOMEOWNERS'-----	\$25,210	\$80,845	\$106,055	\$105,759	0.28
ALL OTHER-----	810,828	311,294	1,122,122	2,282,019	(50.83)
NET UNSECURED VALUATION-----	\$274,598,994	\$237,884,578	\$512,483,572	\$511,734,797	0.15
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$6,670,749,637	\$7,608,459,374	\$14,279,209,011	\$13,730,201,769	4.00
STATE ASSESSED					
LAND-----	\$22,975,727	\$62,502,891	\$85,478,618	\$68,060,865	25.59
IMPROVEMENTS-----	2,697,700	632,528,739	635,226,439	646,387,327	(1.73)
PERSONAL PROPERTY-----	1,469,656	13,045,613	14,515,269	17,104,511	(15.14)
TOTAL STATE ASSESSED VALUATION-----	\$27,143,083	\$708,077,243	\$735,220,326	\$731,552,703	0.50
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$6,697,892,720	\$8,316,536,617	\$15,014,429,337	\$14,461,754,472	3.82

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$14,666,319	\$474,870,304	\$489,536,623	\$460,703,892	6.26
PERSONAL PROPERTY-----	44,080,674	734,737,522	778,818,196	729,604,897	6.75
	387,601	13,281,431	13,669,032	14,677,425	(6.87)
TOTAL SECURED VALUATION-----	\$59,134,594	\$1,222,889,257	\$1,282,023,851	\$1,204,986,214	6.39
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,198,378	\$32,000,880	\$35,199,258	\$35,224,449	(0.07)
ALL OTHER-----	2,260,736	8,653,253	10,913,989	7,460,856	46.28
NET SECURED VALUATION-----	\$53,675,480	\$1,182,235,124	\$1,235,910,604	\$1,162,300,909	6.33
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$178,020	\$10,753,165	\$10,931,185	\$11,142,731	(1.90)
PERSONAL PROPERTY-----	680,243	23,426,418	24,106,661	21,706,614	11.06
	1,480,124	24,066,566	25,546,690	40,421,153	(36.80)
TOTAL UNSECURED VALUATION-----	\$2,338,387	\$38,246,149	\$60,584,536	\$73,270,498	(17.31)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$159,773	\$159,773	-----	100.00
ALL OTHER-----	-----	908,259	908,259	\$248,877	100.00+
NET UNSECURED VALUATION-----	\$2,338,387	\$57,178,117	\$59,516,504	\$73,021,621	(18.49)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$56,013,867	\$1,239,413,241	\$1,295,427,108	\$1,235,322,530	4.87
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$622,812	\$51,620,068	\$52,242,880	\$47,844,229	9.19
PERSONAL PROPERTY-----	344,143	457,405,214	457,749,357	475,882,482	(3.81)
	162,696	4,414,357	4,577,053	2,685,313	70.45
TOTAL STATE ASSESSED VALUATION-----	\$1,129,651	\$53,439,639	\$54,569,290	\$526,412,024	(2.25)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$57,143,518	\$1,752,852,880	\$1,809,996,398	\$1,761,734,554	2.74

* 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.

RIVERSIDE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$18,423,725,448	\$8,690,441,036	\$27,114,166,484	\$26,176,336,959	3.58
IMPROVEMENTS-----	33,802,886,612	9,538,435,407	43,341,322,019	41,862,482,279	3.53
PERSONAL PROPERTY-----	485,032,294	112,933,026	597,965,320	574,006,966	4.17
TOTAL SECURED VALUATION-----	\$52,711,644,354	\$18,341,809,469	\$71,053,453,823	\$68,612,826,204	3.56
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,013,626,250	\$479,276,318	\$1,492,902,568	\$1,403,454,950	6.37
ALL OTHER-----	1,272,931,341	232,044,164	1,504,975,505	1,330,780,376	13.09
NET SECURED VALUATION-----	\$50,425,086,763	\$17,630,488,987	\$68,055,575,750	\$65,878,590,878	3.30
UNSECURED ROLL					
LAND-----	\$14,948,789	\$6,878,914	\$21,827,703	\$24,837,096	(12.12)
IMPROVEMENTS-----	915,828,661	242,403,558	1,158,232,219	1,135,746,509	1.98
PERSONAL PROPERTY-----	1,208,409,859	232,967,997	1,441,377,856	1,421,872,901	1.37
TOTAL UNSECURED VALUATION-----	\$2,139,187,309	\$482,250,469	\$2,621,437,778	\$2,582,456,506	1.51
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$14,719,085	\$521,863	\$15,240,948	\$13,064,005	16.66
NET UNSECURED VALUATION-----	\$2,124,468,224	\$481,728,606	\$2,606,196,830	\$2,569,392,501	1.43
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$52,549,554,987	\$18,112,217,593	\$70,661,772,580	\$68,447,983,379	3.23
STATE ASSESSED					
LAND-----	\$41,209,064	\$189,307,549	\$230,516,613	\$194,857,010	18.30
IMPROVEMENTS-----	3,427,252	2,274,959,230	2,278,386,482	2,225,627,453	2.37
PERSONAL PROPERTY-----	1,198,019	33,573,224	34,771,243	35,245,310	(1.35)
TOTAL STATE ASSESSED VALUATION-----	\$45,834,335	\$2,497,840,003	\$2,543,674,338	\$2,455,729,773	3.58
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$52,595,389,322	\$20,610,057,596	\$73,205,446,918	\$70,903,713,152	3.25

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$5,641,786,595	\$9,116,450,567	\$14,758,237,162	\$14,180,304,234	4.08
PERSONAL PROPERTY-----	13,571,906,151	19,827,198,112	33,399,104,263	32,724,234,490	2.06
	410,323,077	223,505,955	633,829,032	620,339,346	2.17
TOTAL SECURED VALUATION-----	\$19,624,015,823	\$29,167,154,634	\$48,791,170,457	\$47,524,878,070	2.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$518,849,922	\$898,431,429	\$1,417,281,351	\$1,420,974,710	(0.26)
ALL OTHER-----	792,763,580	449,207,260	1,241,970,840	1,328,752,522	(6.53)
NET SECURED VALUATION-----	\$18,312,402,321	\$27,819,515,945	\$46,131,918,266	\$44,775,150,836	3.03
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$125,322,993	\$176,703,235	\$302,026,228	\$284,026,079	6.34
PERSONAL PROPERTY-----	445,673,465	532,084,748	977,758,213	961,279,242	1.71
	716,033,283	1,203,111,158	1,919,144,441	1,876,211,371	2.29
TOTAL UNSECURED VALUATION-----	\$1,287,029,741	\$1,911,899,141	\$3,198,928,882	\$3,121,516,692	2.48
EXEMPTIONS:					
HOMEOWNERS'-----	\$35,000	\$521,899	\$556,899	\$584,899	(4.79)
ALL OTHER-----	34,455,185	25,779,257	60,234,442	61,392,103	(1.89)
NET UNSECURED VALUATION-----	\$1,252,539,556	\$1,885,597,985	\$3,138,137,541	\$3,059,539,690	2.57
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$19,564,941,877	\$29,705,113,930	\$49,270,055,807	\$47,834,690,528	3.00
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$57,503,925	\$69,148,111	\$126,652,036	\$126,391,242	0.21
PERSONAL PROPERTY-----	3,460,226	1,441,274,844	1,444,735,070	1,527,631,409	(5.43)
	1,711,510	65,359,619	67,071,129	79,140,481	(15.25)
TOTAL STATE ASSESSED VALUATION-----	\$62,675,661	\$1,575,782,574	\$1,638,458,235	\$1,733,163,132	(5.46)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$19,627,617,538	\$31,280,896,504	\$50,908,514,042	\$49,567,853,660	2.70

* 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.

SAN BENITO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$355,753,603	\$605,297,070	\$961,050,673	\$908,541,032	5.78
IMPROVEMENTS-----	564,769,622	546,537,999	1,111,307,621	1,045,830,945	6.26
PERSONAL PROPERTY-----	11,606,334	34,737,253	46,343,587	46,714,598	(0.79)
TOTAL SECURED VALUATION-----	\$932,129,559	\$1,186,572,322	\$2,118,701,881	\$2,001,086,575	5.88
EXEMPTIONS:					
HOMEOWNERS'-----	\$25,239,200	\$19,510,350	\$44,749,550	\$42,659,812	4.90
ALL OTHER-----	9,724,595	5,225,432	14,950,027	11,037,693	35.45
NET SECURED VALUATION-----	\$897,165,764	\$1,161,836,540	\$2,059,002,304	\$1,947,389,070	5.73
UNSECURED ROLL					
LAND-----	\$2,086,938	\$2,297,629	\$4,384,567	\$4,576,159	(4.19)
IMPROVEMENTS-----	11,664,777	7,610,961	19,275,738	20,868,517	(7.63)
PERSONAL PROPERTY-----	34,683,219	28,115,677	62,798,896	63,385,660	(0.93)
TOTAL UNSECURED VALUATION-----	\$48,434,934	\$38,024,267	\$86,459,201	\$88,830,336	(2.67)
EXEMPTIONS:					
HOMEOWNERS'-----				\$147,000	(100.00)
ALL OTHER-----	\$103,870	\$160,303	\$264,173	9,933	100.00+
NET UNSECURED VALUATION-----	\$48,331,064	\$37,863,964	\$86,195,028	\$88,673,403	(2.79)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$945,496,828	\$1,199,700,504	\$2,145,197,332	\$2,036,062,473	5.36
STATE ASSESSED					
LAND-----	\$3,785,234	\$3,051,846	\$6,837,080	\$6,588,217	3.78
IMPROVEMENTS-----	1,996	89,369,635	89,371,631	90,313,261	(1.04)
PERSONAL PROPERTY-----	1,463	1,001,911	1,003,374	496,378	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$3,788,693	\$93,423,392	\$97,212,085	\$97,397,856	(0.19)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$949,285,521	\$1,293,123,896	\$2,242,409,417	\$2,133,460,329	5.11

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$16,762,018,960	\$4,927,748,592	\$21,689,767,552	\$20,857,065,798	3.99
PERSONAL PROPERTY-----	37,102,911,046	8,399,696,253	45,502,607,299	43,534,981,810	4.52
	442,377,762	88,464,326	530,842,088	591,196,214	(10.21)
TOTAL SECURED VALUATION-----	\$54,307,307,768	\$13,415,909,171	\$67,723,216,939	\$64,983,243,822	4.22
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,323,108,099	\$303,470,542	\$1,626,578,641	\$1,640,979,421	(0.88)
ALL OTHER-----	1,392,887,504	131,811,711	1,524,699,215	1,405,431,840	8.49
NET SECURED VALUATION-----	\$51,591,312,165	\$12,980,626,918	\$64,571,939,083	\$61,936,832,561	4.25
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----					
PERSONAL PROPERTY-----	\$1,601,704,632	\$293,340,472	\$1,895,045,104	\$1,863,691,384	1.68
	2,396,055,856	281,557,172	2,607,613,028	2,631,756,715	(0.92)
TOTAL UNSECURED VALUATION-----	\$3,927,760,488	\$574,897,644	\$4,502,658,132	\$4,495,448,099	0.16
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$156,649,270	\$12,075,366	\$168,724,636	\$162,015,436	4.14
NET UNSECURED VALUATION-----	\$3,771,111,218	\$562,822,278	\$4,333,933,496	\$4,333,432,663	0.01
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$55,362,423,383	\$13,543,449,196	\$68,905,872,579	\$66,270,265,224	3.98
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$102,107,667	\$432,561,153	\$534,668,820	\$563,350,355	(5.09)
PERSONAL PROPERTY-----	19,473,601	3,260,777,925	3,280,251,526	3,355,897,644	(2.25)
	7,333,174	121,442,267	128,775,441	136,683,462	(5.79)
TOTAL STATE ASSESSED VALUATION-----	\$128,914,442	\$3,814,781,345	\$3,943,695,787	\$4,055,931,461	(2.77)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$55,491,337,825	\$17,358,230,541	\$72,849,568,366	\$70,326,196,685	3.59

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$46,684,702,202	\$10,712,108,949	\$57,396,811,151	\$56,391,184,619	1.78
IMPROVEMENTS-----	64,921,695,002	12,075,187,266	76,996,882,268	75,538,743,577	1.93
PERSONAL PROPERTY-----	1,713,325,618	50,668,725	1,763,994,343	1,680,652,888	4.96
TOTAL SECURED VALUATION-----	\$113,319,722,822	\$22,837,964,940	\$136,157,687,762	\$133,610,581,084	1.91
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,363,811,267	\$504,745,235	\$2,868,556,502	\$2,783,148,846	3.07
ALL OTHER-----	3,055,682,573	222,067,729	3,277,750,302	2,852,402,607	14.91
NET SECURED VALUATION-----	\$107,900,228,982	\$22,111,151,976	\$130,011,380,958	\$127,975,029,631	1.59
UNSECURED ROLL					
LAND-----		\$154,608	\$154,608	\$17,488	100.00+
IMPROVEMENTS-----	\$1,493,891,156	86,666,829	1,580,557,985	1,492,360,350	5.91
PERSONAL PROPERTY-----	5,247,519,859	188,333,670	5,435,853,529	5,297,153,560	2.62
TOTAL UNSECURED VALUATION-----	\$6,741,411,015	\$275,155,107	\$7,016,566,122	\$6,789,531,398	3.34
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,012,641	\$93,253	\$2,105,894	\$2,125,953	(0.94)
ALL OTHER-----	241,244,919	2,401,001	243,645,920	159,274,161	52.97
NET UNSECURED VALUATION-----	\$6,498,153,455	\$272,660,853	\$6,770,814,308	\$6,628,131,284	2.15
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$114,398,382,437	\$22,383,812,829	\$136,782,195,266	\$134,603,160,915	1.62
STATE ASSESSED					
LAND-----		\$382,239,314	\$485,812,562	\$551,464,788	(11.91)
IMPROVEMENTS-----	\$103,573,248	6,100,757,346	6,113,572,590	6,399,167,375	(4.46)
PERSONAL PROPERTY-----	12,815,244	403,096,271	409,681,491	618,717,041	(33.79)
TOTAL STATE ASSESSED VALUATION-----	\$122,973,712	\$6,886,092,931	\$7,009,066,643	\$7,569,349,204	(7.40)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$114,521,356,149	\$29,269,905,760	\$143,791,261,909	\$142,172,510,119	1.14

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$19,504,620,425			\$18,387,674,475	6.07
PERSONAL PROPERTY-----	31,576,000,916			30,164,825,912	4.68
	555,649,483			420,387,318	32.18
TOTAL SECURED VALUATION-----	\$51,636,270,824			\$48,972,887,705	5.44
EXEMPTIONS:					
HOMEOWNERS'-----	\$679,585,299			\$684,618,200	(0.74)
ALL OTHER-----	1,845,279,319			1,431,463,344	28.91
NET SECURED VALUATION-----	\$49,111,406,206			\$46,856,806,161	4.81
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$483,812,880			\$1,069,678,897	(54.77)
PERSONAL PROPERTY-----	2,763,268,396			2,394,897,336	15.38
	2,207,782,777			1,642,471,077	34.42
TOTAL UNSECURED VALUATION-----	\$5,454,864,053			\$5,107,047,310	6.81
EXEMPTIONS:					
HOMEOWNERS'-----	\$42,000			\$42,000	-----
ALL OTHER-----	49,314,428			182,856,760	(73.03)
NET UNSECURED VALUATION-----	\$5,405,507,625			\$4,924,148,550	9.78
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$54,516,913,831			\$51,780,954,711	5.28
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$330,722,315			\$348,368,299	(5.07)
PERSONAL PROPERTY-----	1,899,159,882			1,798,968,469	5.57
	307,359,078			280,444,334	9.60
TOTAL STATE ASSESSED VALUATION-----	\$2,537,241,275			\$2,427,781,102	4.51
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$57,054,155,106			\$54,208,735,813	5.25

* 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 1993-94

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,538,121,742	\$2,327,259,266	\$6,865,381,008	\$6,599,768,616	4.02
IMPROVEMENTS-----	9,631,295,612	3,489,576,078	13,120,871,690	12,376,892,301	6.01
PERSONAL PROPERTY-----	445,654,533	233,864,527	679,519,060	646,229,671	5.15
TOTAL SECURED VALUATION-----	\$14,615,071,887	\$6,050,699,871	\$20,665,771,758	\$19,622,890,588	5.31
EXEMPTIONS:					
HOMEOWNERS'-----	\$401,813,143	\$158,682,706	\$560,495,849	\$551,721,195	1.59
ALL OTHER-----	555,740,232	34,513,546	590,253,778	641,680,269	(8.01)
NET SECURED VALUATION-----	\$13,657,518,512	\$5,857,503,619	\$19,515,022,131	\$18,429,489,124	5.89
UNSECURED ROLL					
LAND-----	\$16,030,231	\$7,903,992	\$23,934,223	\$24,045,570	(0.46)
IMPROVEMENTS-----	389,605,342	113,138,639	502,743,981	469,304,073	7.13
PERSONAL PROPERTY-----	646,684,827	245,409,251	892,094,078	857,079,376	4.09
TOTAL UNSECURED VALUATION-----	\$1,052,320,400	\$366,451,882	\$1,418,772,282	\$1,350,429,019	5.06
EXEMPTIONS:					
HOMEOWNERS'-----	\$172,100	\$285,245	\$457,345	\$468,145	(2.31)
ALL OTHER-----	9,372,731	248,403	9,621,134	9,216,573	4.39
NET UNSECURED VALUATION-----	\$1,042,775,569	\$365,918,234	\$1,408,693,803	\$1,340,744,301	5.07
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$14,700,294,081	\$6,223,421,853	\$20,923,715,934	\$19,770,233,425	5.83
STATE ASSESSED					
LAND-----	\$22,419,949	\$182,568,388	\$204,988,337	\$206,071,717	(0.53)
IMPROVEMENTS-----	2,769,256	893,068,667	895,837,923	952,281,643	(5.93)
PERSONAL PROPERTY-----	2,328,409	25,495,552	27,823,961	31,610,112	(11.98)
TOTAL STATE ASSESSED VALUATION-----	\$27,517,614	\$1,101,132,607	\$1,128,650,221	\$1,189,963,472	(5.15)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$14,727,811,695	\$7,324,554,460	\$22,052,366,155	\$20,960,196,897	5.21

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,073,583,004	\$3,102,067,542	\$6,175,650,546	\$5,921,040,012	4.30
PERSONAL PROPERTY-----	4,006,774,522	2,967,934,947	6,974,709,469	6,698,071,937	4.13
	69,897,249	60,797,889	130,695,138	125,919,998	3.79
TOTAL SECURED VALUATION-----	\$7,150,254,775	\$6,130,800,378	\$13,281,055,153	\$12,745,031,947	4.21
EXEMPTIONS:					
HOMEOWNERS'-----	\$155,588,030	\$117,761,057	\$273,349,087	\$271,103,987	0.83
ALL OTHER-----	107,605,873	28,668,108	136,273,981	122,877,523	10.90
NET SECURED VALUATION-----	\$6,887,060,872	\$5,984,371,213	\$12,871,432,085	\$12,351,050,437	4.21
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----					
PERSONAL PROPERTY-----	\$95,969,705	\$33,191,599	\$129,161,304	\$130,682,863	(1.16)
	195,592,672	149,299,292	344,891,964	411,985,391	(16.29)
TOTAL UNSECURED VALUATION-----	\$291,562,377	\$182,490,891	\$474,053,268	\$542,668,254	(12.64)
EXEMPTIONS:					
HOMEOWNERS'-----	\$119,320	\$7,000	\$126,320	\$138,450	(8.76)
ALL OTHER-----	1,593,557	2,427,433	4,020,990	3,016,610	33.29
NET UNSECURED VALUATION-----	\$289,849,500	\$180,056,458	\$469,905,958	\$539,513,194	(12.90)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,176,910,372	\$6,164,427,671	\$13,341,338,043	\$12,890,563,631	3.50
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$7,119,943	\$88,113,696	\$95,233,639	\$111,990,577	(14.96)
PERSONAL PROPERTY-----	321,250	3,659,713,839	3,660,035,089	3,583,219,887	2.14
	135,392	183,281,311	183,416,703	169,756,132	8.05
TOTAL STATE ASSESSED VALUATION-----	\$7,576,585	\$3,931,108,846	\$3,938,685,431	\$3,864,966,596	1.91
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,184,486,957	\$10,095,536,517	\$17,280,023,474	\$16,755,530,227	3.13

* 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.

SAN MATEO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$16,911,728,431	\$1,919,517,124	\$18,831,245,555	\$17,783,555,429	5.89
IMPROVEMENTS-----	26,599,004,317	2,297,425,437	28,896,429,754	27,909,059,458	3.54
PERSONAL PROPERTY-----	562,142,654	24,581,007	586,723,661	572,412,284	2.50
TOTAL SECURED VALUATION-----	\$44,072,875,402	\$4,241,523,568	\$48,314,398,970	\$46,265,027,171	4.43
EXEMPTIONS:					
HOMEOWNERS'-----	\$859,474,985	\$91,322,800	\$950,797,785	\$947,477,724	0.35
ALL OTHER-----	792,999,102	66,263,789	859,262,891	845,527,043	1.62
NET SECURED VALUATION-----	\$42,420,401,315	\$4,083,936,979	\$46,504,338,294	\$44,472,022,404	4.57
UNSECURED ROLL					
LAND-----	\$154,500,212	\$107,594,761	\$262,094,973	\$223,074,767	17.49
IMPROVEMENTS-----	1,172,153,801	786,821,045	1,958,974,846	1,885,895,828	3.88
PERSONAL PROPERTY-----	2,013,982,758	3,022,709,077	5,036,691,835	4,538,933,091	10.97
TOTAL UNSECURED VALUATION-----	\$3,340,636,771	\$3,917,124,883	\$7,257,761,654	\$6,647,903,686	9.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,685,516	\$289,707	\$1,975,223	\$1,783,399	10.76
ALL OTHER-----	105,415,304	365,361,748	470,777,052	452,761,942	3.98
NET UNSECURED VALUATION-----	\$3,233,535,951	\$3,551,473,428	\$6,785,009,379	\$6,193,358,345	9.55
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$45,653,937,266	\$7,635,410,407	\$53,289,347,673	\$50,665,380,749	5.18
STATE ASSESSED					
LAND-----	\$80,758,137	\$113,331,748	\$194,089,885	\$220,125,977	(11.83)
IMPROVEMENTS-----	1,294,365	884,756,642	886,051,007	1,027,098,232	(13.73)
PERSONAL PROPERTY-----	844,837	32,110,176	32,955,013	43,933,485	(24.99)
TOTAL STATE ASSESSED VALUATION-----	\$82,897,339	\$1,030,198,566	\$1,113,095,905	\$1,291,157,694	(13.79)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$45,736,834,605	\$8,665,608,973	\$54,402,443,578	\$51,956,538,443	4.71

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,261,292,967	\$5,034,509,187	\$9,295,802,154	\$8,983,609,175	3.48
PERSONAL PROPERTY-----	6,232,234,871	6,897,727,611	13,129,962,482	12,470,297,092	5.29
	155,070,689	154,002,126	309,072,815	363,690,867	(15.02)
TOTAL SECURED VALUATION-----	\$10,648,598,527	\$12,086,238,924	\$22,734,837,451	\$21,817,597,134	4.20
EXEMPTIONS:					
HOMEOWNERS'-----	\$210,231,826	\$193,758,354	\$403,990,180	\$402,173,746	0.45
ALL OTHER-----	460,422,776	187,993,666	648,416,442	592,034,990	9.52
NET SECURED VALUATION-----	\$9,977,943,925	\$11,704,486,904	\$21,682,430,829	\$20,823,388,398	4.13
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$51,335,368	\$41,780,094	\$93,115,462	\$89,950,724	3.52
PERSONAL PROPERTY-----	235,893,439	479,072,398	714,965,837	523,143,000	36.67
	624,792,529	400,811,943	1,025,604,472	982,014,549	4.44
TOTAL UNSECURED VALUATION-----	\$912,021,336	\$921,664,435	\$1,833,685,771	\$1,595,108,273	14.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$390,100	-----	\$390,100	\$495,800	(21.32)
ALL OTHER-----	39,729,273	\$22,967,877	62,697,150	29,575,266	100.00+
NET UNSECURED VALUATION-----	\$871,901,963	\$898,696,558	\$1,770,598,521	\$1,565,037,207	13.13
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$10,849,845,888	\$12,603,183,462	\$23,453,029,350	\$22,388,425,605	4.76
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$32,827,107	\$121,982,018	\$154,809,125	\$161,163,076	(3.94)
PERSONAL PROPERTY-----	1,182,088	544,259,010	545,441,098	631,747,335	(13.66)
	284,653	13,396,881	13,681,534	12,753,934	7.27
TOTAL STATE ASSESSED VALUATION-----	\$34,293,848	\$679,637,909	\$713,931,757	\$805,664,345	(11.39)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$10,884,139,736	\$13,282,821,371	\$24,166,961,107	\$23,194,089,950	4.19

* 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.

**SANTA CLARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$34,772,050,834	\$2,742,293,976	\$37,514,344,810	\$35,215,550,749	6.53
PERSONAL PROPERTY-----	56,585,615,327	3,715,161,896	60,300,777,223	58,593,334,048	2.91
	3,491,253,008	66,471,220	3,557,724,228	3,914,753,095	(9.12)
TOTAL SECURED VALUATION-----	\$94,848,919,169	\$6,523,927,092	\$101,372,846,261	\$97,723,637,892	3.73
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,734,729,689	\$133,570,378	\$1,868,300,067	\$1,820,723,655	2.61
ALL OTHER-----	2,123,417,264	851,708,145	2,975,125,409	3,108,188,102	(4.28)
NET SECURED VALUATION-----	\$90,990,772,216	\$5,538,648,569	\$96,529,420,785	\$92,794,726,135	4.02
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$108,770,945	\$2,578,009	\$111,348,954	\$165,024,438	(32.53)
PERSONAL PROPERTY-----	3,666,076,350	114,170,975	3,780,247,325	3,589,794,646	5.31
	10,332,588,733	1,080,018,775	11,412,607,508	10,446,722,766	9.25
TOTAL UNSECURED VALUATION-----	\$14,107,436,028	\$1,196,767,759	\$15,304,203,787	\$14,201,541,850	7.76
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$711,208,577	\$992,838,138	\$1,704,046,715	\$930,932,596	83.05
NET UNSECURED VALUATION-----	\$13,396,227,451	\$203,929,621	\$13,600,157,072	\$13,270,609,254	2.48
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$104,386,999,667	\$5,742,578,190	\$110,129,577,857	\$106,065,335,389	3.83
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$113,003,063	\$204,216,769	\$317,219,832	\$334,006,256	(5.03)
PERSONAL PROPERTY-----	11,313,629	2,014,924,441	2,026,238,070	2,259,977,932	(10.34)
	3,626,505	53,284,468	56,910,973	58,228,984	(2.26)
TOTAL STATE ASSESSED VALUATION-----	\$127,943,197	\$2,272,425,678	\$2,400,368,875	\$2,652,213,172	(9.50)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$104,514,942,864	\$8,015,003,868	\$112,529,946,732	\$108,717,548,561	3.51

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,265,291,209	\$3,681,895,630	\$5,947,186,839	\$5,659,968,318	5.07
PERSONAL PROPERTY-----	3,137,347,032	4,251,987,082	7,389,334,114	7,044,149,364	4.90
	212,022,135	60,161,412	272,183,547	288,088,861	(5.52)
TOTAL SECURED VALUATION-----	\$5,614,660,376	\$7,994,044,124	\$13,608,704,500	\$12,992,206,543	4.75
EXEMPTIONS:					
HOMEOWNERS'-----	\$102,726,802	\$177,484,757	\$280,211,559	\$280,209,786	-----
ALL OTHER-----	97,925,004	200,547,332	298,472,336	282,902,050	5.50
NET SECURED VALUATION-----	\$5,414,008,570	\$7,616,012,035	\$13,030,020,605	\$12,429,094,707	4.83
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$26,608,001	\$22,146,411	\$48,754,412	\$14,561,693	100.00+
PERSONAL PROPERTY-----	101,564,526	47,452,732	149,017,258	151,024,912	(1.33)
	313,453,269	116,350,409	429,803,678	437,329,391	(1.72)
TOTAL UNSECURED VALUATION-----	\$441,625,796	\$185,949,552	\$627,575,348	\$602,915,996	4.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$324,150	\$126,512	\$450,662	\$437,802	2.94
ALL OTHER-----	3,226,186	3,259,040	6,485,226	5,405,083	19.98
NET UNSECURED VALUATION-----	\$438,075,460	\$182,564,000	\$620,639,460	\$597,073,111	3.95
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$5,852,084,030	\$7,798,576,035	\$13,650,660,065	\$13,026,167,818	4.79
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$6,453,902	\$19,189,782	\$25,643,684	\$23,097,967	11.02
PERSONAL PROPERTY-----	299,014	257,590,866	257,889,880	276,638,875	(6.78)
	125,643	2,527,452	2,653,095	3,062,985	(13.38)
TOTAL STATE ASSESSED VALUATION-----	\$6,878,559	\$279,308,100	\$286,186,659	\$302,799,827	(5.49)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$5,858,962,589	\$8,077,884,135	\$13,936,846,724	\$13,328,967,645	4.56

* 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.

SHASTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$977,009,718	\$1,118,338,786	\$2,095,348,504	\$1,995,611,015	5.00
IMPROVEMENTS-----	2,438,538,737	1,841,038,907	4,279,577,644	4,086,061,509	4.74
PERSONAL PROPERTY-----	68,488,860	59,295,170	127,784,030	118,056,760	8.24
TOTAL SECURED VALUATION-----	\$3,484,037,315	\$3,018,672,863	\$6,502,710,178	\$6,199,729,284	4.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$104,425,140	\$122,028,814	\$226,453,954	\$221,204,375	2.37
ALL OTHER-----	74,760,378	128,792,083	203,552,461	190,198,736	7.02
NET SECURED VALUATION-----	\$3,304,851,797	\$2,767,851,966	\$6,072,703,763	\$5,788,326,173	4.91
UNSECURED ROLL					
LAND-----	\$31,098,609	\$25,264,021	\$56,362,630	\$50,349,951	11.94
IMPROVEMENTS-----	52,425,898	103,800,830	156,226,728	140,152,860	11.47
PERSONAL PROPERTY-----	172,892,416	95,541,556	268,433,972	270,550,865	(0.78)
TOTAL UNSECURED VALUATION-----	\$256,416,923	\$224,606,407	\$481,023,330	\$461,053,676	4.33
EXEMPTIONS:					
HOMEOWNERS'-----		\$80,125	\$80,125	\$131,650	(39.14)
ALL OTHER-----	\$7,909,021	901,898	8,810,919	5,487,984	60.55
NET UNSECURED VALUATION-----	\$248,507,902	\$223,624,384	\$472,132,286	\$455,434,042	3.67
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,553,359,699	\$2,991,476,350	\$6,544,836,049	\$6,243,760,215	4.82
STATE ASSESSED					
LAND-----	\$1,415,273	\$52,009,151	\$53,424,424	\$51,759,531	3.22
IMPROVEMENTS-----	3,001,727	793,453,948	796,455,675	802,087,975	(0.70)
PERSONAL PROPERTY-----	86,696	14,071,427	14,158,123	27,815,387	(49.10)
TOTAL STATE ASSESSED VALUATION-----	\$4,503,696	\$859,534,526	\$864,038,222	\$881,662,893	(2.00)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,557,863,395	\$3,851,010,876	\$7,408,874,271	\$7,125,423,108	3.98

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,685,197	\$103,024,698	\$106,709,895	\$104,362,910	2.25
PERSONAL PROPERTY-----	13,509,329	120,229,656	133,738,985	127,193,742	5.15
	228,225	4,038,546	4,266,771	3,857,331	10.61
TOTAL SECURED VALUATION-----	\$17,422,751	\$227,292,900	\$244,715,651	\$235,413,983	3.95
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,526,427	\$4,273,900	\$5,800,327	\$5,816,800	(0.28)
ALL OTHER-----	878,101	2,606,785	3,484,886	3,327,625	4.73
NET SECURED VALUATION-----	\$15,018,223	\$220,412,215	\$235,430,438	\$226,269,558	4.05
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$70,469	\$14,882,257	\$14,952,726	\$15,218,893	(1.75)
PERSONAL PROPERTY-----	117,806	19,769,170	19,886,976	19,738,707	0.75
	545,839	4,392,923	4,938,762	4,640,729	6.42
TOTAL UNSECURED VALUATION-----	\$734,114	\$39,044,350	\$39,778,464	\$39,598,329	0.45
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$68,765	\$68,765	\$68,652	0.16
ALL OTHER-----	-----	2,507	2,507	14,258	(82.42)
NET UNSECURED VALUATION-----	\$734,114	\$38,973,078	\$39,707,192	\$39,515,419	0.49
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$15,752,337	\$259,385,293	\$275,137,630	\$265,784,977	3.52
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$16,034	\$17,589,207	\$17,605,241	\$17,314,244	1.68
PERSONAL PROPERTY-----	12,037	24,823,221	24,835,258	24,885,810	(0.20)
	6,892	81,468	88,360	54,767	61.34
TOTAL STATE ASSESSED VALUATION-----	\$34,963	\$42,493,896	\$42,528,859	\$42,254,821	0.65
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$15,787,300	\$301,879,189	\$317,666,489	\$308,039,798	3.13

* 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.

SISKIYOU COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993--94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$153,896,283	\$516,424,797	\$670,321,080	\$644,382,981	4.03
IMPROVEMENTS-----	430,321,887	586,643,741	1,016,965,628	954,362,217	6.56
PERSONAL PROPERTY-----	12,433,539	31,498,820	43,932,359	41,872,987	4.92
TOTAL SECURED VALUATION-----	\$596,651,709	\$1,134,567,358	\$1,731,219,067	\$1,640,618,185	5.52
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,976,179	\$41,563,239	\$73,539,418	\$73,184,008	0.49
ALL OTHER-----	24,514,112	12,653,127	37,167,239	32,980,353	12.70
NET SECURED VALUATION-----	\$540,161,418	\$1,080,350,992	\$1,620,512,410	\$1,534,453,824	5.61
UNSECURED ROLL					
LAND-----	\$5,617,424	\$24,093,399	\$29,710,823	\$25,792,275	15.19
IMPROVEMENTS-----	33,790,978	46,268,451	80,059,429	86,265,456	(7.19)
PERSONAL PROPERTY-----	31,930,543	32,300,639	64,231,182	63,921,722	0.48
TOTAL UNSECURED VALUATION-----	\$71,338,945	\$102,662,489	\$174,001,434	\$175,979,453	(1.12)
EXEMPTIONS:					
HOMEOWNERS'-----	\$25,200	\$276,447	\$301,647	\$293,646	2.72
ALL OTHER-----	5,332,062	154,889	5,486,951	5,231,302	4.89
NET UNSECURED VALUATION-----	\$65,981,683	\$102,231,153	\$168,212,836	\$170,454,505	(1.32)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$606,143,101	\$1,182,582,145	\$1,788,725,246	\$1,704,908,329	4.92
STATE ASSESSED					
LAND-----	\$1,657,430	\$20,623,644	\$22,281,074	\$21,478,094	3.74
IMPROVEMENTS-----	107,880	195,497,669	195,605,549	168,282,281	16.24
PERSONAL PROPERTY-----	183,794	4,395,908	4,579,702	12,879,136	(64.44)
TOTAL STATE ASSESSED VALUATION-----	\$1,949,104	\$220,517,221	\$222,466,325	\$202,639,511	9.78
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$608,092,205	\$1,403,099,366	\$2,011,191,571	\$1,907,547,840	5.43

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,434,480,658	\$779,144,449	\$5,213,625,107	\$5,013,989,347	3.98
PERSONAL PROPERTY-----	10,523,790,873	632,851,065	11,156,641,938	10,518,725,877	6.06
	371,554,991	71,579,738	443,134,729	431,523,147	2.69
TOTAL SECURED VALUATION-----	\$15,329,826,522	\$1,483,575,252	\$16,813,401,774	\$15,964,238,371	5.32
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$373,346,213	\$24,534,174	\$397,880,387	\$396,806,564	0.27
	399,295,757	6,506,072	405,801,829	349,108,252	16.24
NET SECURED VALUATION-----	\$14,557,184,552	\$1,452,535,006	\$16,009,719,558	\$15,218,323,555	5.20
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$24,154,083	\$1,158,748	\$25,312,831	\$40,065,361	(36.82)
PERSONAL PROPERTY-----	50,082,637	4,365,284	54,447,921	61,765,090	(11.85)
	543,017,735	112,809,048	655,826,783	653,098,271	0.42
TOTAL UNSECURED VALUATION-----	\$617,254,455	\$118,333,080	\$735,587,535	\$754,928,722	(2.56)
EXEMPTIONS:					
HOMEOWNERS'-----	\$213,604	\$185,115	\$398,719	\$401,782	(0.76)
ALL OTHER-----	7,429,307	24,217	7,453,524	6,954,285	7.18
NET UNSECURED VALUATION-----	\$609,611,544	\$118,123,748	\$727,735,292	\$747,572,655	(2.65)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$15,166,796,096	\$1,570,658,754	\$16,737,454,850	\$15,965,896,210	4.83
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$11,835,563	\$34,671,956	\$46,507,519	\$39,110,067	18.91
PERSONAL PROPERTY-----	32,440,797	524,421,126	556,861,923	523,590,466	6.35
	194,587	38,706,736	38,901,323	32,117,018	21.12
TOTAL STATE ASSESSED VALUATION-----	\$44,470,947	\$597,799,818	\$642,270,765	\$594,817,551	7.98
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$15,211,267,043	\$2,168,458,572	\$17,379,725,615	\$16,560,713,761	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.

SONOMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,107,571,697	\$4,259,437,395	\$9,367,009,092	\$8,991,440,736	4.18
IMPROVEMENTS-----	9,530,866,185	5,490,081,594	15,020,947,779	14,285,976,216	5.14
PERSONAL PROPERTY-----	276,326,362	128,105,017	404,431,379	399,504,386	1.23
TOTAL SECURED VALUATION-----	\$14,914,764,244	\$9,877,624,006	\$24,792,388,250	\$23,676,921,338	4.71
EXEMPTIONS:					
HOMEOWNERS'-----	\$352,988,373	\$210,443,829	\$563,432,202	\$543,509,213	3.67
ALL OTHER-----	923,404,681	85,267,037	408,671,718	384,628,644	6.25
NET SECURED VALUATION-----	\$14,238,371,190	\$9,581,913,140	\$23,820,284,330	\$22,748,783,481	4.71
UNSECURED ROLL					
LAND-----	\$70,226,235	\$57,916,757	\$128,142,992	\$134,559,848	(4.77)
IMPROVEMENTS-----	201,510,175	77,474,592	278,984,767	267,007,423	4.49
PERSONAL PROPERTY-----	470,704,604	226,013,305	696,717,909	653,842,442	6.56
TOTAL UNSECURED VALUATION-----	\$742,441,014	\$361,404,654	\$1,103,845,668	\$1,055,409,713	4.59
EXEMPTIONS:					
HOMEOWNERS'-----	\$18,400	\$565,704	\$584,104	\$558,085	4.66
ALL OTHER-----	5,926,975	5,125,211	11,052,186	8,714,749	26.82
NET UNSECURED VALUATION-----	\$736,495,639	\$355,713,739	\$1,092,209,378	\$1,046,136,879	4.40
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$14,974,866,829	\$9,937,626,879	\$24,912,493,708	\$23,794,920,360	4.70
STATE ASSESSED					
LAND-----	\$13,690,608	\$27,355,641	\$41,046,249	\$40,491,211	1.37
IMPROVEMENTS-----	1,094,847	995,706,578	996,801,425	1,087,017,661	(8.30)
PERSONAL PROPERTY-----	1,538,473	20,738,645	22,277,118	21,697,502	2.67
TOTAL STATE ASSESSED VALUATION-----	\$16,323,928	\$1,043,800,864	\$1,060,124,792	\$1,149,206,374	(7.75)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$14,991,190,757	\$10,981,427,743	\$25,972,618,500	\$24,944,126,734	4.12

* 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.

STANISLAUS COUNTY					
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1993-94					
CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,227,569,986	\$1,773,773,312	\$5,001,343,298	\$4,741,030,066	5.49
PERSONAL PROPERTY-----	7,732,649,613	3,145,084,149	10,877,733,762	10,297,137,697	5.64
	188,241,376	244,336,724	432,578,100	431,014,753	0.36
TOTAL SECURED VALUATION-----	\$11,148,460,975	\$5,163,194,185	\$16,311,655,160	\$15,469,182,516	5.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$359,978,926	\$114,149,720	\$474,128,646	\$468,824,455	1.13
ALL OTHER-----	310,061,353	62,852,121	372,913,474	349,720,491	6.63
NET SECURED VALUATION-----	\$10,478,420,696	\$4,986,192,344	\$15,464,613,040	\$14,650,637,570	5.56
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$9,035,554	\$2,914,894	\$11,950,448	\$13,421,359	(10.96)
PERSONAL PROPERTY-----	257,592,597	189,378,382	446,970,979	429,028,909	4.18
	291,447,341	149,897,141	441,344,482	430,506,317	2.52
TOTAL UNSECURED VALUATION-----	\$558,075,492	\$342,190,417	\$900,265,909	\$872,956,585	3.13
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$334,600	\$334,600	\$340,200	(1.65)
ALL OTHER-----	\$4,637,555	418,438	5,055,993	5,386,384	(6.13)
NET UNSECURED VALUATION-----	\$553,437,937	\$341,437,379	\$894,875,316	\$867,230,001	3.19
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,031,858,633	\$5,327,629,723	\$16,359,488,356	\$15,517,867,571	5.42
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$7,963,722	\$30,460,567	\$38,424,289	\$42,123,737	(8.78)
PERSONAL PROPERTY-----	1,063,282	397,084,042	398,147,324	403,375,293	(1.30)
	754,481	11,311,785	12,066,266	19,521,548	(38.19)
TOTAL STATE ASSESSED VALUATION-----	\$9,781,485	\$438,856,394	\$448,637,879	\$465,020,578	(3.52)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,041,640,118	\$5,766,486,117	\$16,808,126,235	\$15,982,888,149	5.16

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$327,271,500	\$949,225,018	\$1,276,496,518	\$1,144,454,683	11.54
IMPROVEMENTS-----	857,352,313	963,448,071	1,820,800,384	1,760,852,956	3.40
PERSONAL PROPERTY-----	24,340,455	56,905,592	81,246,047	71,644,238	13.40
TOTAL SECURED VALUATION-----	\$1,208,944,268	\$1,969,578,681	\$3,178,522,949	\$2,976,951,877	6.77
EXEMPTIONS:					
HOMEOWNERS'-----	\$36,554,623	\$55,262,486	\$91,817,109	\$88,803,393	3.39
ALL OTHER-----	59,026,244	18,827,919	77,854,163	64,336,625	21.01
NET SECURED VALUATION-----	\$1,113,363,401	\$1,895,488,276	\$3,008,851,677	\$2,823,809,859	6.55
UNSECURED ROLL					
LAND-----	\$4,754,086	\$2,462,489	\$7,216,575	\$14,789,246	(51.20)
IMPROVEMENTS-----	90,415,793	20,849,386	111,265,179	147,484,548	(24.56)
PERSONAL PROPERTY-----	50,842,709	68,626,631	119,469,340	115,046,639	3.84
TOTAL UNSECURED VALUATION-----	\$146,012,588	\$91,938,506	\$237,951,094	\$277,320,433	(14.20)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$80,790	\$80,790	\$93,236	(13.35)
ALL OTHER-----	\$739,620	766,976	1,506,596	1,421,655	5.97
NET UNSECURED VALUATION-----	\$145,272,968	\$91,090,740	\$236,363,708	\$275,805,542	(14.30)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,258,636,369	\$1,986,579,016	\$3,245,215,385	\$3,099,615,401	4.70
STATE ASSESSED					
LAND-----	\$551,958	\$5,693,935	\$6,245,893	\$5,918,595	5.53
IMPROVEMENTS-----	187,547	161,564,964	161,752,511	172,367,800	(6.16)
PERSONAL PROPERTY-----	92,178	2,034,403	2,126,581	1,802,958	17.95
TOTAL STATE ASSESSED VALUATION-----	\$831,683	\$169,293,302	\$170,124,985	\$180,089,353	(5.53)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,259,468,052	\$2,155,872,318	\$3,415,340,370	\$3,279,704,754	4.14

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$127,195,234	\$540,712,947	\$667,908,181	\$629,857,544	6.04
PERSONAL PROPERTY-----	389,698,452	767,514,048	1,157,212,500	1,082,075,412	6.94
	16,566,408	44,394,681	60,961,089	59,838,716	1.88
TOTAL SECURED VALUATION-----	\$533,460,094	\$1,352,621,676	\$1,886,081,770	\$1,771,771,672	6.45
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$24,745,635	\$57,840,036	\$82,585,671	\$81,450,022	1.39
	34,581,794	7,865,766	42,447,560	41,933,019	1.23
NET SECURED VALUATION-----	\$474,132,665	\$1,286,915,874	\$1,761,048,539	\$1,648,388,631	6.83
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$6,265,261	\$4,290,610	\$10,555,871	\$16,041,707	(34.20)
PERSONAL PROPERTY-----	11,809,205	12,003,864	23,813,069	22,519,576	5.74
	27,245,557	21,485,177	48,730,734	47,003,422	3.67
TOTAL UNSECURED VALUATION-----	\$45,320,023	\$37,779,651	\$83,099,674	\$85,564,705	(2.88)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$588,314	\$125,496	\$125,496	\$124,416	0.87
		59,214	647,528	932,003	(30.52)
NET UNSECURED VALUATION-----	\$44,731,709	\$37,594,941	\$82,326,650	\$84,508,286	(2.58)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$518,864,374	\$1,324,510,815	\$1,843,375,189	\$1,732,896,917	6.38
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,110,569	\$7,904,382	\$9,014,951	\$7,695,480	17.15
PERSONAL PROPERTY-----	44,916	187,436,334	187,481,250	183,326,689	2.27
	32,933	11,500,457	11,533,390	15,514,382	(25.66)
TOTAL STATE ASSESSED VALUATION-----	\$1,188,418	\$206,841,173	\$208,029,591	\$206,536,551	0.72
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$520,052,792	\$1,531,351,988	\$2,051,404,780	\$1,939,433,468	5.77

* 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.

TRINITY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND		\$245,693,175	\$245,693,175	\$238,113,116	3.18
IMPROVEMENTS		294,513,386	294,513,386	279,283,190	5.45
PERSONAL PROPERTY		3,339,423	3,339,423	5,007,280	(33.31)
TOTAL SECURED VALUATION		\$543,545,984	\$543,545,984	\$522,403,586	4.05
EXEMPTIONS:					
HOMEOWNERS'		\$20,896,317	\$20,896,317	\$20,745,479	0.73
ALL OTHER		4,552,841	4,552,841	4,125,255	10.37
NET SECURED VALUATION		\$518,096,826	\$518,096,826	\$497,532,852	4.13
UNSECURED ROLL					
LAND		\$4,241,278	\$4,241,278	\$4,453,990	(4.78)
IMPROVEMENTS		10,312,395	10,312,395	11,065,184	(6.80)
PERSONAL PROPERTY		26,550,257	26,550,257	24,607,653	7.89
TOTAL UNSECURED VALUATION		\$41,103,930	\$41,103,930	\$40,126,827	2.44
EXEMPTIONS:					
HOMEOWNERS'		\$179,358	\$179,358	\$184,511	(2.79)
ALL OTHER		507,111	507,111	499,149	1.60
NET UNSECURED VALUATION		\$40,417,461	\$40,417,461	\$39,443,167	2.47
TOTAL NET SECURED AND UNSECURED VALUATION		\$558,514,287	\$558,514,287	\$536,976,019	4.01
STATE ASSESSED					
LAND		\$1,936,207	\$1,936,207	\$2,026,883	(4.47)
IMPROVEMENTS		46,936,461	46,936,461	48,468,981	(3.16)
PERSONAL PROPERTY		462,530	462,530	460,666	0.40
TOTAL STATE ASSESSED VALUATION		\$49,335,198	\$49,335,198	\$50,956,530	(3.18)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION		\$607,849,485	\$607,849,485	\$587,932,549	3.39

* 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.

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,533,453,135	\$1,674,523,174	\$3,207,976,309	\$2,972,530,453	7.92
PERSONAL PROPERTY-----	4,320,905,023	3,133,425,653	7,454,330,676	7,050,107,435	5.73
	155,076,832	177,613,436	332,690,268	324,625,773	2.48
TOTAL SECURED VALUATION-----	\$6,009,434,990	\$4,985,562,263	\$10,994,997,253	\$10,347,263,661	6.26
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$208,798,104	\$140,149,355	\$348,947,459	\$347,594,143	0.39
	128,621,763	49,339,906	177,961,669	161,190,381	10.40
NET SECURED VALUATION-----	\$5,672,015,123	\$4,796,073,002	\$10,468,088,125	\$9,838,479,137	6.40
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,169,093	\$863,486	\$2,032,579	\$2,015,199	0.86
PERSONAL PROPERTY-----	140,633,754	57,483,058	198,116,812	214,004,702	(7.42)
	204,871,680	123,358,330	328,230,010	318,300,677	3.12
TOTAL UNSECURED VALUATION-----	\$346,674,527	\$181,704,874	\$528,379,401	\$534,320,578	(1.11)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$21,000	\$28,000	\$28,000	-----
ALL OTHER-----	8,236,828	3,844,751	12,081,579	9,957,906	21.33
NET UNSECURED VALUATION-----	\$338,430,699	\$177,839,123	\$516,269,822	\$524,334,672	(1.54)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$6,010,445,822	\$4,973,912,125	\$10,984,357,947	\$10,362,813,809	6.00
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$12,634,753	\$19,912,005	\$32,546,758	\$37,198,837	(12.51)
PERSONAL PROPERTY-----	907,032	553,110,791	554,017,823	580,256,074	(4.52)
	452,810	8,775,168	9,227,978	10,476,824	(11.92)
TOTAL STATE ASSESSED VALUATION-----	\$13,994,595	\$581,797,964	\$595,792,559	\$627,931,735	(5.12)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$6,024,440,417	\$5,555,710,089	\$11,580,150,506	\$10,990,745,544	5.36

* 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.

DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$71,247,260	\$961,972,987	\$1,033,220,247	\$957,241,944	7.94
IMPROVEMENTS-----	137,716,418	1,585,795,270	1,723,511,688	1,618,440,702	6.49
PERSONAL PROPERTY-----	8,990,470	86,956,076	95,946,546	91,482,633	4.88
TOTAL SECURED VALUATION-----	\$217,954,148	\$2,634,724,333	\$2,852,678,481	\$2,667,165,279	6.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,954,600	\$74,837,650	\$79,792,250	\$77,110,665	3.48
ALL OTHER-----	17,072,701	23,117,604	40,190,305	37,727,290	6.53
NET SECURED VALUATION-----	\$195,926,847	\$2,536,769,079	\$2,732,695,926	\$2,552,327,324	7.07
UNSECURED ROLL					
LAND-----	\$74,221	\$8,705,372	\$8,779,593	\$8,453,414	3.86
IMPROVEMENTS-----	4,170,203	24,282,897	28,453,100	25,888,034	9.91
PERSONAL PROPERTY-----	14,551,347	68,504,574	83,055,921	77,591,991	7.04
TOTAL UNSECURED VALUATION-----	\$18,795,771	\$101,492,843	\$120,288,614	\$111,933,439	7.46
EXEMPTIONS:					
HOMEOWNERS'-----	\$28,000	\$23,319	\$51,319	\$58,319	(12.00)
ALL OTHER-----		335,162	335,162	305,985	9.54
NET UNSECURED VALUATION-----	\$18,767,771	\$101,134,362	\$119,902,133	\$111,569,135	7.47
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$214,694,618	\$2,637,903,441	\$2,852,598,059	\$2,663,896,459	7.08
STATE ASSESSED					
LAND-----	\$632,535	\$5,805,797	\$6,438,332	\$6,591,237	(2.32)
IMPROVEMENTS-----	8,444	136,461,572	136,470,016	136,375,695	0.07
PERSONAL PROPERTY-----	19,008	1,431,434	1,450,442	2,044,989	(29.07)
TOTAL STATE ASSESSED VALUATION-----	\$659,987	\$143,698,803	\$144,358,790	\$145,011,921	(0.45)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$215,354,605	\$2,781,602,244	\$2,996,956,849	\$2,808,908,380	6.69

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$11,955,079,631	\$4,208,367,742	\$16,163,447,373	\$15,738,393,132	2.70
PERSONAL PROPERTY-----	20,721,697,794	3,598,281,397	24,319,979,191	23,930,146,029	1.63
	361,937,393	66,201,258	428,138,651	413,656,099	3.50
TOTAL SECURED VALUATION-----	\$33,038,714,818	\$7,872,850,397	\$40,911,565,215	\$40,082,195,260	2.07
EXEMPTIONS:					
HOMEOWNERS'-----	\$694,411,531	\$107,249,885	\$801,661,416	\$796,011,941	0.71
ALL OTHER-----	647,104,655	85,631,700	732,736,355	710,169,880	3.18
NET SECURED VALUATION-----	\$31,697,198,632	\$7,679,968,812	\$39,377,167,444	\$38,576,013,439	2.08
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$94,469,092	\$11,336,811	\$105,805,903	\$113,513,183	(6.79)
PERSONAL PROPERTY-----	693,563,125	219,817,816	913,380,941	1,038,205,021	(12.02)
	1,272,770,653	209,365,542	1,482,136,195	1,372,479,815	7.99
TOTAL UNSECURED VALUATION-----	\$2,060,802,870	\$440,520,169	\$2,501,323,039	\$2,524,198,019	(0.91)
EXEMPTIONS:					
HOMEOWNERS'-----	\$731,600	\$398,849	\$1,130,449	\$1,236,449	(8.57)
ALL OTHER-----	37,801,471	1,775,505	39,576,976	176,544,382	(77.58)
NET UNSECURED VALUATION-----	\$2,022,269,799	\$438,345,815	\$2,460,615,614	\$2,346,417,188	4.87
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$33,719,468,431	\$8,118,314,627	\$41,837,783,058	\$40,922,430,627	2.24
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$37,623,098	\$242,572,077	\$280,195,175	\$276,903,587	1.19
PERSONAL PROPERTY-----	1,517,403	1,345,890,126	1,347,407,529	1,368,586,805	(1.55)
	1,160,709	141,196,523	142,357,232	191,839,257	(25.79)
TOTAL STATE ASSESSED VALUATION-----	\$40,301,210	\$1,729,658,726	\$1,769,959,936	\$1,837,329,649	(3.67)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$33,759,769,641	\$9,847,973,353	\$43,607,742,994	\$42,759,760,276	1.98

* 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.

YOLO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,572,181,089	\$690,163,428	\$2,262,344,517	\$2,126,729,573	6.38
IMPROVEMENTS-----	3,850,572,121	535,009,469	4,385,581,590	4,208,619,179	4.20
PERSONAL PROPERTY-----	65,412,852	38,451,901	103,864,753	101,645,671	2.18
TOTAL SECURED VALUATION-----	\$5,488,166,062	\$1,263,624,798	\$6,751,790,860	\$6,436,994,423	4.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$144,802,130	\$20,971,417	\$165,773,547	\$164,665,929	0.67
ALL OTHER-----	87,612,329	16,197,824	103,810,153	88,760,072	16.96
NET SECURED VALUATION-----	\$5,255,751,603	\$1,226,455,557	\$6,482,207,160	\$6,183,568,422	4.83
UNSECURED ROLL					
LAND-----	\$11,429,638	\$10,663,631	\$22,093,269	\$22,434,478	(1.52)
IMPROVEMENTS-----	177,383,828	31,521,395	208,905,223	197,256,024	5.91
PERSONAL PROPERTY-----	222,884,024	88,619,952	311,503,976	313,786,956	(0.73)
TOTAL UNSECURED VALUATION-----	\$411,697,490	\$130,804,978	\$542,502,468	\$533,477,458	1.69
EXEMPTIONS:					
HOMEOWNERS'-----	\$215,866	\$195,310	\$411,176	\$465,095	(11.59)
ALL OTHER-----	7,034,654	9,491,394	16,526,048	9,814,191	68.39
NET UNSECURED VALUATION-----	\$404,446,970	\$121,118,274	\$525,565,244	\$523,198,172	0.45
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$5,660,198,573	\$1,347,573,831	\$7,007,772,404	\$6,706,766,594	4.49
STATE ASSESSED					
LAND-----	\$10,631,095	\$33,485,881	\$44,116,976	\$38,589,541	14.32
IMPROVEMENTS-----	978,601	348,557,685	349,536,376	298,590,786	17.06
PERSONAL PROPERTY-----	451,150	19,035,767	19,486,917	17,534,209	11.14
TOTAL STATE ASSESSED VALUATION-----	\$12,060,936	\$401,079,333	\$413,140,269	\$354,714,536	16.47
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$5,672,259,509	\$1,748,653,164	\$7,420,912,673	\$7,061,481,130	5.09

* 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.

DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$98,494,303	\$562,449,179	\$660,943,482	\$631,418,188	4.68
IMPROVEMENTS-----	297,971,326	724,731,609	1,022,702,935	960,260,155	6.50
PERSONAL PROPERTY-----	14,942,098	45,693,720	60,635,818	61,124,796	(0.80)
TOTAL SECURED VALUATION-----	\$411,407,727	\$1,332,874,508	\$1,744,282,235	\$1,652,803,139	5.53
EXEMPTIONS:					
HOMEOWNERS'-----	\$15,751,400	\$47,389,498	\$63,140,898	\$62,562,157	0.93
ALL OTHER-----	19,584,336	20,002,017	39,586,353	37,324,617	6.06
NET SECURED VALUATION-----	\$376,071,991	\$1,265,482,993	\$1,641,554,984	\$1,552,916,365	5.71
UNSECURED ROLL					
LAND-----	\$4,851,963	\$10,643,187	\$15,495,150	\$20,235,117	(23.42)
IMPROVEMENTS-----	27,984,746	27,451,460	55,436,206	58,955,571	(5.97)
PERSONAL PROPERTY-----	33,884,497	43,351,322	77,235,819	82,185,858	(6.02)
TOTAL UNSECURED VALUATION-----	\$66,721,206	\$81,445,969	\$148,167,175	\$161,376,546	(8.19)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$32,960	\$32,960	\$46,863	(29.67)
ALL OTHER-----	\$23,044,621	796,855	23,841,476	24,280,965	(1.81)
NET UNSECURED VALUATION-----	\$43,676,585	\$80,616,154	\$124,292,739	\$137,048,718	(9.31)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$419,748,576	\$1,346,099,147	\$1,765,847,723	\$1,689,965,083	4.49
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,071,807	\$11,233,680	\$12,305,487	\$11,452,411	7.45
PERSONAL PROPERTY-----	237,583	253,737,424	253,975,007	262,096,387	(3.10)
	140,072	9,510,150	9,650,222	9,192,879	4.97
TOTAL STATE ASSESSED VALUATION-----	\$1,449,462	\$274,481,254	\$275,930,716	\$282,741,677	(2.41)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$421,198,038	\$1,620,580,401	\$2,041,778,439	\$1,972,706,760	3.50

* 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 1993-94

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1993-94 TOTAL ASSESSED VALUATION*	1992-93 TOTAL ASSESSED VALUATION*	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$538,322,957,918	\$148,970,416,766	\$687,293,374,684	\$663,285,490,593	3.62
PERSONAL PROPERTY-----	791,151,961,234	186,674,403,211	977,826,364,445	946,998,982,172	3.26
	23,188,960,002	5,083,592,184	28,272,552,186	27,447,635,004	3.01
TOTAL SECURED VALUATION-----	\$1,352,663,879,154	\$340,728,412,161	\$1,693,392,291,315	\$1,637,732,107,769	3.40
EXEMPTIONS:					
HOMEOWNERS'-----	\$26,420,793,183	\$7,858,725,284	\$34,279,518,467	\$33,497,196,091	2.34
ALL OTHER-----	34,206,829,889	4,523,187,794	38,730,017,683	35,299,906,160	9.72
NET SECURED VALUATION-----	\$1,292,036,256,082	\$328,346,499,083	\$1,620,382,755,165	\$1,568,935,005,518	3.28
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,993,203,206	\$1,629,760,375	\$4,622,963,581	\$5,478,920,759	(15.62)
PERSONAL PROPERTY-----	31,749,292,699	7,118,482,737	38,867,775,436	38,148,542,947	1.89
	64,557,669,285	12,837,641,822	77,395,311,107	74,490,827,357	3.90
TOTAL UNSECURED VALUATION-----	\$99,300,165,190	\$21,585,884,934	\$120,886,050,124	\$118,118,291,063	2.34
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,305,456	\$9,801,557	\$17,107,013	\$21,627,284	(20.90)
ALL OTHER-----	2,846,271,525	1,593,548,283	4,439,819,808	3,176,573,844	39.77
NET UNSECURED VALUATION-----	\$96,446,588,209	\$19,982,535,094	\$116,429,123,303	\$114,920,089,935	1.31
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,388,482,844,291	\$348,329,034,177	\$1,736,811,878,468	\$1,683,855,095,453	3.14
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$2,173,379,267	\$6,432,477,413	\$8,605,856,680	\$8,515,573,891	1.06
PERSONAL PROPERTY-----	2,218,195,702	54,869,316,383	57,087,512,085	60,474,408,964	(5.60)
	397,467,742	2,584,484,862	2,981,952,604	3,481,537,122	(14.35)
TOTAL STATE ASSESSED VALUATION-----	\$4,789,042,711	\$63,886,278,658	\$68,675,321,369	\$72,471,519,977	(5.24)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,393,271,887,002	\$412,215,312,835	\$1,805,487,199,837	\$1,756,326,615,430	2.80

* 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 1993-94

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

LEWIS COUNTY - THE DECREASE WAS MAINLY DUE TO THE REEVALUATION OF THE LOCALLY ASSESSED UNSECURED ROLL.

NEEDHAM COUNTY - THE INCREASE WAS MAINLY DUE TO THE REALLOCATION OF THE STATE ASSESSED ROLL BY THE STATE BOARD OF EQUALIZATION.

