

State of California
Assessed Valuation
Annual Report

*As of September 1, 1996
For The Year Ended
June 30, 1997*

Kathleen Connell
California State Controller



KATHLEEN CONNELL
Controller of the State of California



KATHLEEN CONNELL
Controller of the State of California

June 11, 1997

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I

am pleased to submit the *Assessed Valuation Annual Report* for the fiscal year ended June 30, 1997. This report is published to assist those responsible for county management and to further inform those interested in property taxation generated throughout California.

The information presented in this report was compiled from data submitted by each county assessor. This data has been supplemented with information from the State Board of Equalization.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials whose cooperation and hard work made this report possible.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Connell".

KATHLEEN CONNELL
California State Controller

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Introduction

The *Assessed Valuation Annual Report* as of September 1, 1996, represents the tax base of real property (land and improvements) and tangible personal property subject to property tax for the 1996-97 fiscal year. The fiscal year for property tax is July 1 to June 30. The valuation of property is determined by the county assessors and the State Board of Equalization in keeping with provisions in the State Constitution and various state statutes. The amount of assessed valuation attributable to property and the applicable exemptions are subject to constant change; adjustments made prior to September 1 are incorporated in this report.

Gross Assessed Valuation of Land, Improvements on Land, and Personal Property

The gross assessed valuation of land, improvements on land, and personal property totaled \$1,947.0 billion. This was an increase of \$24.2 billion, or 1.26%, over the prior year. The largest individual increase, 3.03%, was incurred in personal property. For a 10-year comparison, see Schedule 1.

Schedule 1

Gross Assessed Valuation of Land, Improvements on Land, and Personal Property (Amounts in thousands)

Fiscal Year	Land	Percentage Increase Over Prior Year	Improvements	Percentage Increase Over Prior Year	Personal Property	Percentage Increase (Decrease) From Prior Year
1987-88	\$ 410,625,769	9.80 %	\$ 702,500,980	10.37 %	\$ 76,106,214	9.31 %
1988-89	450,740,759	9.77	768,471,564	9.39	82,249,630	8.07
1989-90	510,560,422	13.27	841,813,498	9.54	88,902,262	8.09
1990-91	583,325,308	14.25	926,755,381	10.09	99,903,450	12.37
1991-92	638,066,555	9.38	995,937,798	7.47	104,271,703	4.37
1992-93	677,279,985	6.15	1,045,621,934	4.99	105,419,999	1.10
1993-94	700,522,195	3.43	1,073,781,652	2.69	108,649,816	3.06
1994-95	709,466,142	1.28	1,091,762,533	1.67	105,691,013	(2.72)
1995-96	717,737,194	1.17	1,094,780,663	0.28	110,197,291	4.26
1996-97	725,002,154	1.01	1,108,411,517	1.25	113,539,398	3.03

Total County Assessed Valuation

The gross assessed valuation for the year ended June 30, 1997, was \$1,947.0 billion. Exemptions amounted to \$85.3 billion, which resulted in a net assessed valuation of \$1,861.7 billion. Exemptions are classified as homeowners' or all others. The homeowners' exemption is the exemption for the first \$7,000 of an owner-occupied home. Other exemptions include those for veterans, churches, religious properties, colleges, schools below college level, hospitals, and charitable properties.

The net assessed valuation for the 1996-97 fiscal year increased 1.15% over the prior year. Over the past 10 years, net assessed values have increased by an average of 6.20% each year. Since the enactment of Proposition 13, locally assessed real property is based on its value for the 1975-76 fiscal year; it is adjusted each year after 1975 by the change in the Consumer Price Index (CPI). Increases may not exceed 2% for each following fiscal year. Property is reappraised from the 1975-76 fiscal year to current full value upon (1) a change in ownership, or (2) new construction, as of the date of the 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%. For a 10-year comparison, see Schedule 2.

Schedule 2

Total County Assessed Valuation (Amounts in thousands)

Fiscal Year	Gross Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase Over Prior Year
1987-88	\$ 1,189,232,963	\$ 55,397,116	\$ 1,133,835,847	10.30 %
1988-89	1,301,461,953	57,700,125	1,243,761,828	9.70
1989-90	1,441,276,182	60,909,817	1,380,366,365	10.98
1990-91	1,609,984,139	64,735,789	1,545,248,350	11.94
1991-92	1,738,276,056	68,423,625	1,669,852,431	8.06
1992-93	1,828,321,919	71,995,303	1,756,326,616	5.18
1993-94	1,882,953,663	77,466,463	1,805,487,200	2.80
1994-95	1,906,919,687	78,525,497	1,828,394,190	1.27
1995-96	1,922,715,148	82,231,996	1,840,483,152	0.66
1996-97	1,946,953,068	85,278,150	1,861,674,918	1.15

Secured, Unsecured, and State Assessed Valuation

Almost all real and personal property that is subject to property tax is assessed locally by county assessors. The greater part of this assessment, 89.98% 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.

The unsecured roll comprises 6.44% of the net assessed valuation. The unsecured roll consists of property on which, in the assessor's opinion, a lien on real property is not sufficient to secure the payment of taxes. Property on the unsecured roll is primarily composed of personal property, airplanes, boats, machinery, and equipment owned by business entities.

The remaining 3.58% 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 or selling gas or electricity within the State. For a 10-year comparison, see Schedule 3.

Schedule 3

Secured, Unsecured, and State Assessed Valuation

(Amounts in thousands)

Fiscal 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
1987-88	\$ 985,940,719	86.96 %	\$ 80,582,972	7.11 %	\$ 67,312,156	5.93 %
1988-89	1,084,949,432	87.23	87,681,380	7.05	71,131,017	5.72
1989-90	1,213,506,599	87.91	97,168,373	7.04	69,691,393	5.05
1990-91	1,364,080,938	88.28	106,028,703	6.86	75,138,709	4.86
1991-92	1,482,774,507	88.80	113,149,661	6.77	73,928,262	4.43
1992-93	1,568,935,006	89.33	114,920,090	6.54	72,471,520	4.13
1993-94	1,620,382,755	89.75	116,429,123	6.45	68,675,321	3.80
1994-95	1,647,003,118	90.08	112,414,987	6.15	68,976,085	3.77
1995-96	1,656,656,267	90.01	115,005,035	6.25	68,821,850	3.74
1996-97	1,675,083,970	89.98	119,835,935	6.44	66,755,014	3.58

Assessed Valuation of Incorporated and Unincorporated Areas

For the 1996-97 fiscal year, 76.76% of the net assessed valuation was in the incorporated areas of the counties, and 23.24% was in the unincorporated areas. For both categories, the percentage increase over the prior year did not vary significantly with the total net assessed valuation percentages. For a 10-year comparison, see Schedule 4.

Schedule 4

Assessed Valuation of Incorporated and Unincorporated Areas

(Amounts in thousands)

Fiscal Year	Total Net Incorporated Area	Percent of Total Net Assessed Valuation	Percentage Increase Over Prior Year	Total Net Unincorporated Area	Percent of Total Net Assessed Valuation	Percentage Increase Over Prior Year
1987-88	\$ 855,327,530	75.44 %	11.69 %	\$ 278,508,317	24.56 %	6.24 %
1988-89	914,851,148	73.56	6.96	328,910,680	26.44	18.10
1989-90	1,028,348,828	74.50	12.41	352,017,536	25.50	7.03
1990-91	1,160,379,138	75.09	12.84	384,869,212	24.91	9.33
1991-92	1,268,584,644	75.97	9.33	401,267,786	24.03	4.26
1992-93	1,348,399,809	76.77	6.29	407,926,807	23.23	1.66
1993-94	1,393,271,887	77.17	3.33	412,215,313	22.83	1.05
1994-95	1,410,521,896	77.15	1.24	417,872,294	22.85	1.37
1995-96	1,413,718,846	76.81	0.23	426,764,305	23.19	2.13
1996-97	1,429,075,447	76.76	1.09	432,599,471	23.24	1.37

**Significant
Fluctuations in
Assessed Value**

The following notes explain in general terms the reasons for above-average increases (decreases) in assessed valuation in particular counties. These counties had either an increase of greater than 6% or a decrease of up to 6% in assessed values.

INCREASES

Colusa County

The increase was mainly due to the rise in agricultural improvement values.

Lassen and Modoc Counties

The increase in these counties was mainly due to the rise in state-assessed improvement values.

DECREASES

Imperial and Inyo Counties

The decrease in these counties was mainly due to the decline in geothermal land and improvement values.

Los Angeles and Riverside Counties

The decrease in these counties was mainly due to the overall decline in the market value of homes, which led to the reassessment of residential properties.

Tuolumne County

The decrease was mainly due to the decline in land values of a gold mine.

Financial Section

**SUMMARY OF ASSESSED VALUATION BY COUNTY
APPLICABLE TO FISCAL YEAR 1996-97**

PAGE: 1

COUNTIES	GROSS TOTAL ASSESSED VALUATION	EXEMPTIONS		NET TOTAL ASSESSED VALUATION
		HOMEOWNERS*	ALL OTHERS	
ALAMEDA -----	\$86,235,947,574	\$1,642,943,215	\$2,316,992,666	\$82,276,011,693
ALPINE -----	215,191,529	1,295,000	515,423	213,381,106
AMADOR -----	2,217,931,068	50,033,618	19,486,005	2,148,411,445
BUTTE -----	9,560,764,343	277,943,157	319,678,257	8,963,142,929
CALAVERAS -----	2,808,888,761	65,370,603	20,736,330	2,722,781,828
COLUSA -----	1,598,191,663	23,554,268	14,668,563	1,559,968,832
CONTRA COSTA -----	70,504,670,890	1,429,452,762	1,262,407,473	67,812,810,655
DEL NORTE -----	998,584,234	32,115,988	37,304,119	929,164,127
EL DORADO -----	10,701,121,992	232,396,647	134,833,538	10,333,891,807
FRESNO -----	32,268,042,494	771,728,476	791,866,102	30,704,447,916
GLENN -----	1,431,914,565	33,580,908	15,978,884	1,382,354,773
HUMBOLDT -----	5,967,678,035	172,856,184	146,118,146	5,648,703,705
IMPERIAL -----	5,716,759,599	116,158,778	48,994,955	5,551,605,866
INYO COUNTY TRE-----	2,309,129,157	26,008,992	24,113,115	2,259,007,050
KERN -----	37,257,038,131	686,853,658	709,138,967	35,861,045,506
KINGS -----	4,154,211,621	105,014,067	79,508,915	3,969,688,639
LAKE -----	3,362,045,385	89,662,507	48,924,121	3,223,458,757
LASSEN -----	1,373,171,639	37,744,418	21,326,329	1,314,100,892
LOS ANGELES -----	520,866,136,730	8,382,269,447	15,176,603,183	497,307,264,100
MADERA -----	5,541,107,390	111,535,826	71,611,363	5,357,960,201
MARIN -----	24,443,187,763	381,092,276	535,745,957	23,526,349,530
MARIPOSA -----	1,112,863,353	25,981,534	9,122,999	1,077,758,820
MENDOCINO -----	4,966,135,116	110,433,591	102,242,221	4,753,459,304
MERCED -----	8,307,679,451	199,743,252	130,703,757	7,977,232,442
MODOC COUNTY TRE-----	654,796,412	16,718,126	5,041,194	633,037,092
MONO -----	1,902,880,703	13,586,010	5,505,159	1,883,789,534
MONTEREY -----	22,342,973,807	346,878,454	634,521,176	21,361,574,177
NAPA -----	10,011,997,749	152,909,588	342,995,124	9,516,093,037
NEVADA -----	6,779,603,026	149,689,022	88,617,637	6,541,296,367
ORANGE -----	180,445,802,396	3,046,334,952	2,985,736,850	174,413,730,594
PLACER -----	18,166,162,114	336,121,916	268,283,306	17,561,756,892
PLUMAS -----	1,989,193,817	36,730,763	15,461,191	1,937,001,863
RIVERSIDE -----	75,776,854,655	1,596,790,367	1,705,335,282	72,474,729,006
SACRAMENTO -----	55,921,044,785	1,485,664,579	1,695,871,632	52,739,508,574
SAN BENITO -----	2,696,629,063	50,492,844	31,304,954	2,614,831,265
SAN BERNARDINO -----	76,222,893,809	1,657,519,764	1,710,998,890	72,854,375,155
SAN DIEGO -----	153,445,613,530	2,974,053,014	3,799,410,015	146,672,150,501
SAN FRANCISCO -----	59,636,995,925	663,198,946	2,260,394,386	56,713,402,593
SAN JOAQUIN -----	25,010,426,599	591,530,995	767,513,869	23,651,381,735
SAN LUIS OBISPO -----	18,752,706,989	294,792,461	181,263,104	18,276,651,424
SAN MATEO -----	61,288,444,699	967,995,385	1,453,254,205	58,867,195,109
SANTA BARBARA -----	26,959,071,790	425,673,082	861,627,321	25,671,771,387
SANTA CLARA -----	127,978,507,105	1,931,636,452	4,868,750,424	121,178,120,229
SANTA CRUZ -----	15,926,129,276	290,948,730	389,437,215	15,245,743,331
SHASTA -----	8,590,646,646	241,104,018	260,513,328	8,089,029,300
SIERRA -----	363,066,473	5,861,249	3,715,186	353,490,038
SISKIYOU -----	2,403,326,024	75,053,229	50,506,363	2,277,766,432
SOLANO -----	19,434,938,246	426,631,318	545,499,258	18,462,807,670
SONOMA -----	29,379,155,623	597,803,936	528,211,734	28,253,139,953
STANISLAUS -----	18,610,867,339	500,259,254	438,480,403	17,672,127,682
SUTTER -----	4,027,821,237	98,882,095	78,792,188	3,850,146,954
TEHAMA -----	2,573,260,844	85,652,603	49,099,530	2,438,508,711
TRINITY -----	668,952,838	21,380,192	5,603,598	641,969,048
TULARE -----	13,747,270,334	360,825,590	224,634,484	13,161,810,260
TUOLUMNE -----	3,366,856,462	83,114,371	49,378,002	3,234,364,089
VENTURA -----	47,128,832,799	861,512,678	1,014,714,265	45,252,605,856
YOLO -----	8,493,609,927	174,062,596	193,072,017	8,126,475,314
YUBA -----	2,337,342,678	63,329,736	95,477,940	2,178,535,002
TOTALS -----	\$1,946,953,068,202	\$35,630,507,487	\$49,647,642,618	\$1,861,674,918,097

* 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 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$24,419,646,344	\$2,565,231,586	\$26,984,877,930	\$26,518,885,348	1.76
IMPROVEMENTS-----	44,764,568,620	3,577,805,787	48,342,374,407	46,805,634,015	3.26
PERSONAL PROPERTY-----	1,095,174,217	57,419,067	1,152,593,284	1,151,556,235	(1.65)
TOTAL SECURED VALUATION-----	\$70,279,389,181	\$6,180,456,440	\$76,459,845,621	\$74,476,075,596	2.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,465,347,235	\$176,537,580	\$1,641,884,815	\$1,636,738,822	0.31
ALL OTHER-----	2,135,375,251	88,354,689	2,223,729,940	2,305,078,266	(3.53)
NET SECURED VALUATION-----	\$66,678,666,695	\$5,915,564,171	\$72,594,230,866	\$70,534,258,510	2.92
UNSECURED ROLL					
LAND-----	\$337,035,731	\$34,208,048	\$371,243,779	\$366,680,604	1.24
IMPROVEMENTS-----	2,553,865,075	145,727,448	2,699,592,523	2,584,769,065	4.44
PERSONAL PROPERTY-----	4,159,821,092	103,935,728	4,263,756,820	3,851,713,733	10.70
TOTAL UNSECURED VALUATION-----	\$7,050,721,898	\$283,871,224	\$7,334,593,122	\$6,803,163,402	7.81
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,009,400	\$49,000	\$1,058,400	\$1,013,100	4.47
ALL OTHER-----	85,061,165	8,201,561	93,262,726	90,202,502	3.39
NET UNSECURED VALUATION-----	\$6,964,551,333	\$275,620,663	\$7,240,271,996	\$6,711,947,800	7.87
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$73,643,318,028	\$6,191,184,834	\$79,834,502,862	\$77,246,206,310	3.35
STATE ASSESSED					
LAND-----	\$97,565,481	\$154,924,593	\$252,490,074	\$304,825,348	(17.17)
IMPROVEMENTS-----	36,745,980	1,996,694,902	2,033,440,882	2,103,491,776	(3.33)
PERSONAL PROPERTY-----	17,068,786	138,509,089	155,577,875	173,745,629	(10.46)
TOTAL STATE ASSESSED VALUATION-----	\$151,380,247	\$2,290,128,584	\$2,441,508,831	\$2,582,062,753	(5.44)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$73,794,698,275	\$8,481,313,418	\$82,276,011,693	\$79,828,269,063	3.07

ALPINE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	-----	\$70,727,151	\$70,727,151	\$67,654,298	4.54
IMPROVEMENTS-----	-----	99,654,969	99,654,969	97,559,567	2.15
PERSONAL PROPERTY-----	-----	3,714,369	3,714,369	2,775,418	33.83
TOTAL SECURED VALUATION-----	-----	\$174,096,489	\$174,096,489	\$167,989,283	3.64
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$1,288,000	\$1,288,000	\$1,286,600	0.11
ALL OTHER-----	-----	258,014	258,014	136,482	89.05
NET SECURED VALUATION-----	-----	\$172,550,475	\$172,550,475	\$166,566,201	3.59
UNSECURED ROLL					
LAND-----	-----	\$5,744,130	\$5,744,130	\$5,710,987	0.58
IMPROVEMENTS-----	-----	14,328,236	14,328,236	14,682,642	(2.41)
PERSONAL PROPERTY-----	-----	3,245,389	3,245,389	3,372,470	(3.77)
TOTAL UNSECURED VALUATION-----	-----	\$23,317,755	\$23,317,755	\$23,766,099	(1.89)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$7,000	\$7,000	\$14,000	(50.00)
ALL OTHER-----	-----	257,409	257,409	283,985	(9.36)
NET UNSECURED VALUATION-----	-----	\$23,053,346	\$23,053,346	\$23,468,114	(1.77)
TOTAL NET SECURED AND UNSECURED VALUATION-----	-----	\$195,603,821	\$195,603,821	\$190,034,315	2.93
STATE ASSESSED					
LAND-----	-----	\$5,098,876	\$5,098,876	\$5,076,010	0.45
IMPROVEMENTS-----	-----	12,587,034	12,587,034	13,304,750	(5.39)
PERSONAL PROPERTY-----	-----	91,375	91,375	16,710	100.00+
TOTAL STATE ASSESSED VALUATION-----	-----	\$17,777,285	\$17,777,285	\$18,397,470	(3.37)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	-----	\$213,381,106	\$213,381,106	\$208,431,785	2.37

AMADOR COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$153,537,867	\$534,229,174	\$687,767,041	\$695,125,474	(1.06)
IMPROVEMENTS-----	307,954,217	914,530,608	1,222,484,825	1,206,944,673	1.29
PERSONAL PROPERTY-----	2,547,256	18,316,285	20,863,541	21,326,327	(2.17)
TOTAL SECURED VALUATION-----	\$464,039,340	\$1,467,076,067	\$1,931,115,407	\$1,923,396,474	0.40
EXEMPTIONS:					
HOMEOWNERS'-----	\$13,766,328	\$36,267,290	\$50,033,618	\$49,720,740	0.63
ALL OTHER-----	6,705,616	12,700,842	19,406,458	17,241,901	12.55
NET SECURED VALUATION-----	\$443,567,396	\$1,418,107,935	\$1,861,675,351	\$1,856,433,833	0.28
UNSECURED ROLL					
LAND-----	\$2,851,569	\$2,669,007	\$5,520,576	\$5,770,185	(4.33)
IMPROVEMENTS-----	11,693,384	21,976,822	33,670,206	29,943,740	12.44
PERSONAL PROPERTY-----	18,413,680	25,245,734	43,659,414	43,118,035	1.26
TOTAL UNSECURED VALUATION-----	\$32,958,633	\$49,891,563	\$82,850,196	\$78,831,960	5.10
EXEMPTIONS:					
HOMEOWNERS'-----	\$79,547	-----	\$79,547	\$6,181,432	(98.71)
ALL OTHER-----	-----	-----	-----	-----	-----
NET UNSECURED VALUATION-----	\$32,879,086	\$49,891,563	\$82,770,649	\$72,650,528	13.93
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$476,446,482	\$1,467,999,498	\$1,944,445,980	\$1,929,084,361	0.80
STATE ASSESSED					
LAND-----	\$53,892	\$11,349,998	\$11,403,890	\$11,180,276	2.00
IMPROVEMENTS-----	1,099	187,679,228	187,680,327	187,874,339	(0.10)
PERSONAL PROPERTY-----	806	4,880,442	4,881,248	3,157,832	54.58
TOTAL STATE ASSESSED VALUATION-----	\$55,797	\$203,909,668	\$203,965,465	\$202,212,447	0.87
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$476,502,279	\$1,671,909,166	\$2,148,411,445	\$2,131,296,808	0.80

BUTTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,209,227,936	\$1,821,828,159	\$3,031,056,095	\$2,925,676,049	3.60
PERSONAL PROPERTY-----	2,615,014,246	2,668,989,669	5,284,003,915	5,060,208,221	4.42
	99,881,072	65,864,376	165,745,448	199,247,798	(16.81)
TOTAL SECURED VALUATION-----	\$3,924,123,254	\$4,556,682,204	\$8,480,805,458	\$8,185,132,068	3.61
EXEMPTIONS:					
HOMEOWNERS-----					
ALL OTHER-----	\$108,712,148	\$168,855,323	\$277,567,471	\$276,640,807	0.33
	273,112,155	36,102,982	309,215,137	279,902,221	10.47
NET SECURED VALUATION-----	\$3,542,298,951	\$4,351,723,899	\$7,894,022,850	\$7,628,589,040	3.48
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$17,868,833	\$12,167,679	\$30,036,512	\$29,687,379	1.18
PERSONAL PROPERTY-----	152,700,544	44,578,192	197,278,736	131,678,198	49.82
	146,027,155	77,454,352	223,481,507	262,363,185	(14.82)
TOTAL UNSECURED VALUATION-----	\$316,596,532	\$134,200,223	\$450,796,755	\$423,728,762	6.39
EXEMPTIONS:					
HOMEOWNERS-----	\$149,995	\$225,691	\$375,686	\$353,233	6.36
ALL OTHER-----	9,674,878	788,242	10,463,120	10,065,969	3.95
NET UNSECURED VALUATION-----	\$306,771,659	\$133,186,290	\$439,957,949	\$413,309,560	6.45
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,849,070,610	\$4,484,910,189	\$8,333,980,799	\$8,041,898,600	3.63
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$5,079,664	\$19,997,262	\$25,076,926	\$25,111,658	(0.14)
PERSONAL PROPERTY-----	2,736,680	588,479,083	591,215,763	642,811,359	(8.03)
	369,420	12,500,021	12,869,441	5,988,491	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$8,185,764	\$620,976,366	\$629,162,130	\$673,911,508	(6.64)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,857,256,374	\$5,105,886,555	\$8,963,142,929	\$8,715,810,108	2.84

CALAVERAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$34,326,188	\$880,805,382	\$915,131,570	\$908,418,584	0.74
IMPROVEMENTS-----	79,546,614	1,618,612,532	1,698,159,146	1,631,157,351	4.11
PERSONAL PROPERTY-----	1,844,550	14,329,970	16,168,520	16,251,087	(0.51)
TOTAL SECURED VALUATION-----	\$115,717,352	\$2,513,741,884	\$2,629,459,236	\$2,555,827,022	2.88
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,185,700	\$61,184,903	\$65,370,603	\$64,117,624	1.95
ALL OTHER-----	3,250,773	16,929,845	20,180,618	19,562,560	3.16
NET SECURED VALUATION-----	\$108,280,879	\$2,435,627,136	\$2,543,908,015	\$2,472,146,818	2.90
UNSECURED ROLL					
LAND-----	\$505,694	\$3,491,133	\$3,996,827	\$3,711,597	7.68
IMPROVEMENTS-----	342,140	3,118,076	3,460,216	3,728,095	(7.19)
PERSONAL PROPERTY-----	6,428,202	42,607,617	49,035,819	45,917,376	6.79
TOTAL UNSECURED VALUATION-----	\$7,276,036	\$49,216,826	\$56,492,862	\$53,357,068	5.88
EXEMPTIONS:					
HOMEOWNERS'-----			\$555,712	\$361,772	53.61
ALL OTHER-----	\$5,184	\$550,528			
NET UNSECURED VALUATION-----	\$7,270,852	\$48,666,298	\$55,937,150	\$52,995,296	5.55
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$115,551,731	\$2,484,293,434	\$2,599,845,165	\$2,525,142,114	2.96
STATE ASSESSED					
LAND-----		\$5,843,431	\$5,843,431	\$5,689,520	2.71
IMPROVEMENTS-----		113,486,483	113,486,483	112,222,013	1.13
PERSONAL PROPERTY-----		3,606,749	3,606,749	1,347,510	100.00+
TOTAL STATE ASSESSED VALUATION-----		\$122,936,663	\$122,936,663	\$119,259,043	3.08
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$115,551,731	\$2,607,230,097	\$2,722,781,828	\$2,644,401,157	2.96

COLUSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$61,817,279	\$599,179,806	\$660,997,085	\$641,734,255	3.00
IMPROVEMENTS-----	221,214,031	371,231,021	592,445,052	521,293,558	13.65
PERSONAL PROPERTY-----	5,749,950	64,878,941	70,628,891	67,511,578	4.62
TOTAL SECURED VALUATION-----	\$288,781,260	\$1,035,289,768	\$1,324,071,028	\$1,230,539,391	7.60
EXEMPTIONS:					
HOMEOWNERS'-----	\$10,992,690	\$12,482,520	\$23,475,210	\$23,237,404	1.02
ALL OTHER-----	1,151,152	5,267,293	6,418,445	6,446,247	(0.43)
NET SECURED VALUATION-----	\$276,637,418	\$1,017,539,955	\$1,294,177,373	\$1,200,855,740	7.77
UNSECURED ROLL					
LAND-----	\$1,037,691	\$1,197,444	\$2,235,135	\$1,825,521	22.44
IMPROVEMENTS-----	5,715,790	34,868,418	40,584,208	27,661,819	46.72
PERSONAL PROPERTY-----	15,587,802	56,151,590	71,739,392	63,947,236	12.19
TOTAL UNSECURED VALUATION-----	\$22,341,283	\$92,217,452	\$114,558,735	\$93,434,576	22.61
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$72,058	\$79,058	\$71,960	9.86
ALL OTHER-----	7,906,905	343,213	8,250,118	8,005,765	3.05
NET UNSECURED VALUATION-----	\$14,427,378	\$91,802,181	\$106,229,559	\$85,356,851	24.45
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$291,064,796	\$1,109,342,136	\$1,400,406,932	\$1,286,212,591	8.88
STATE ASSESSED					
LAND-----	\$584,217	\$5,337,048	\$5,921,265	\$5,773,884	2.55
IMPROVEMENTS-----	44,651	152,180,019	152,224,670	147,080,035	3.50
PERSONAL PROPERTY-----	41,085	1,374,880	1,415,965	2,026,224	(30.12)
TOTAL STATE ASSESSED VALUATION-----	\$669,953	\$158,891,947	\$159,561,900	\$154,880,143	3.02
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$291,734,749	\$1,268,234,083	\$1,559,968,832	\$1,441,092,734	8.25

CONTRA COSTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$17,981,012,684	\$5,192,447,214	\$23,173,459,898	\$22,597,474,400	2.55
PERSONAL PROPERTY-----	30,899,691,836	10,050,985,297	40,950,677,133	39,378,566,047	3.99
	591,101,008	162,527,135	753,628,143	733,595,693	2.73
TOTAL SECURED VALUATION-----	\$49,471,805,528	\$15,405,959,646	\$64,877,765,174	\$62,709,636,140	3.46
EXEMPTIONS:					
HOMEOWNERS'					
ALL OTHER-----	\$1,152,125,713	\$276,765,487	\$1,428,891,200	\$1,415,490,711	0.95
	1,134,991,251	97,290,522	1,232,281,773	1,190,818,539	3.48
NET SECURED VALUATION-----	\$47,184,688,564	\$15,031,903,637	\$62,216,592,201	\$60,103,326,890	3.52
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$144,573,520	\$47,151,533	\$191,725,053	\$182,699,936	4.94
PERSONAL PROPERTY-----	898,203,438	388,521,374	1,286,724,812	1,219,664,567	5.50
	1,242,027,226	249,122,724	1,491,149,950	1,525,745,562	(2.27)
TOTAL UNSECURED VALUATION-----	\$2,284,804,184	\$684,795,631	\$2,969,599,815	\$2,928,110,065	1.42
EXEMPTIONS:					
HOMEOWNERS'					
ALL OTHER-----	\$271,326	\$290,236	\$561,562	\$576,437	(2.58)
	24,635,049	5,490,651	30,125,700	30,269,554	(0.48)
NET UNSECURED VALUATION-----	\$2,259,897,809	\$679,014,744	\$2,938,912,553	\$2,897,264,074	1.44
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$49,444,586,373	\$15,710,918,381	\$65,155,504,754	\$63,000,590,964	3.42
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$32,755,340	\$258,117,624	\$290,872,964	\$311,303,272	(6.56)
PERSONAL PROPERTY-----	6,691,689	1,946,695,044	1,953,386,733	2,259,910,528	(13.56)
	3,896,966	409,149,238	413,046,204	158,589,678	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$43,343,995	\$2,613,961,906	\$2,657,305,901	\$2,729,803,478	(2.66)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$49,487,930,368	\$18,324,880,287	\$67,812,810,655	\$65,730,394,442	3.17

DEL NORTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$50,003,533	\$286,985,386	\$336,988,919	\$323,621,211	4.13
PERSONAL PROPERTY-----	113,473,617	427,920,041	541,393,658	525,922,264	2.94
	6,999,927	22,635,639	29,635,566	29,571,702	0.22
TOTAL SECURED VALUATION-----	\$170,477,077	\$737,541,066	\$908,018,143	\$879,115,177	3.29
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,591,136	\$28,524,852	\$32,115,988	\$31,931,960	0.58
ALL OTHER-----	3,551,149	32,508,007	36,059,156	30,584,459	17.90
NET SECURED VALUATION-----	\$163,334,792	\$676,508,207	\$839,842,999	\$816,598,758	2.85
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,242,006	\$8,535,433	\$10,777,439	\$8,874,573	21.44
PERSONAL PROPERTY-----	3,593,171	9,425,115	13,018,286	13,615,252	(4.38)
	7,735,896	12,755,649	20,491,545	19,285,488	6.25
TOTAL UNSECURED VALUATION-----	\$13,571,073	\$30,716,197	\$44,287,270	\$41,775,313	6.01
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$660,314	\$584,649	\$1,244,963	\$1,125,387	10.63
NET UNSECURED VALUATION-----	\$12,910,759	\$30,131,548	\$43,042,307	\$40,649,926	5.89
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$176,245,551	\$706,639,755	\$882,885,306	\$857,248,684	2.99
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$1,131,340	\$1,131,340	\$1,112,430	1.70
PERSONAL PROPERTY-----	\$10,759	42,930,952	42,941,711	42,608,720	0.78
		2,205,770	2,205,770	2,557,400	(13.75)
TOTAL STATE ASSESSED VALUATION-----	\$10,759	\$46,268,062	\$46,278,821	\$46,278,550	-----
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$176,256,310	\$752,907,817	\$929,164,127	\$903,527,234	2.84

EL DORADO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$569,242,524	\$2,819,850,623	\$3,389,093,147	\$3,265,807,176	3.78
IMPROVEMENTS-----	1,684,266,709	4,956,966,305	6,641,233,014	6,376,045,397	4.16
PERSONAL PROPERTY-----	31,371,694	81,904,703	113,276,397	107,068,669	5.80
TOTAL SECURED VALUATION-----	\$2,284,880,927	\$7,859,721,631	\$10,143,602,558	\$9,748,921,242	4.05
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,207,612	\$201,126,035	\$232,333,647	\$228,514,193	1.67
ALL OTHER-----	66,608,958	66,892,320	133,501,278	130,220,179	2.52
NET SECURED VALUATION-----	\$2,187,064,357	\$7,590,703,276	\$9,777,767,633	\$9,390,186,870	4.13
UNSECURED ROLL					
LAND-----	\$2,336,674	\$7,437,433	\$9,774,107	\$9,702,012	0.74
IMPROVEMENTS-----	29,321,467	38,870,834	67,892,301	70,171,202	(3.25)
PERSONAL PROPERTY-----	57,233,915	114,273,376	171,507,291	173,819,518	(1.33)
TOTAL UNSECURED VALUATION-----	\$88,892,056	\$160,281,643	\$249,173,699	\$253,692,732	(1.78)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$56,000	\$63,000	\$20,300	100.00+
ALL OTHER-----	77,528	1,254,732	1,332,260	1,145,093	16.35
NET UNSECURED VALUATION-----	\$88,807,528	\$158,970,911	\$247,778,439	\$252,527,339	(1.88)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,275,871,885	\$7,749,674,187	\$10,025,546,072	\$9,642,714,209	3.97
STATE ASSESSED					
LAND-----	\$941,921	\$14,560,011	\$15,501,932	\$13,409,627	15.60
IMPROVEMENTS-----	3,520	281,791,566	281,795,086	280,754,149	0.37
PERSONAL PROPERTY-----	2,981	11,046,136	11,048,717	3,720,450	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$948,022	\$307,397,713	\$308,345,735	\$297,884,226	3.51
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,276,819,907	\$8,057,071,900	\$10,333,891,807	\$9,940,598,435	3.96

FRESNO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$5,299,609,181	\$3,653,490,939	\$8,953,100,120	\$8,670,093,714	3.26
PERSONAL PROPERTY-----	13,110,078,682	4,976,137,120	18,086,215,802	17,497,217,680	3.37
	554,755,255	485,326,841	1,040,082,096	1,124,521,698	(7.51)
TOTAL SECURED VALUATION-----	\$18,964,443,118	\$9,114,954,900	\$28,079,398,018	\$27,291,833,092	2.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$569,225,250	\$202,314,751	\$771,540,001	\$761,131,831	1.37
ALL OTHER-----	717,495,227	62,133,527	779,628,754	828,037,359	(5.85)
NET SECURED VALUATION-----	\$17,677,722,641	\$8,850,506,622	\$26,528,229,263	\$25,702,663,902	3.21
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$25,670,038	\$21,565,561	\$47,235,599	\$52,804,973	(10.55)
PERSONAL PROPERTY-----	335,920,320	214,574,112	550,494,432	615,750,897	(10.60)
	768,413,894	372,596,880	1,141,010,774	1,158,691,131	(1.53)
TOTAL UNSECURED VALUATION-----	\$1,130,004,252	\$608,736,553	\$1,738,740,805	\$1,827,247,001	(4.84)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$181,475	\$188,475	\$205,007	(8.06)
ALL OTHER-----	9,409,853	2,827,495	12,237,348	14,170,745	(13.64)
NET UNSECURED VALUATION-----	\$1,120,587,399	\$605,727,583	\$1,726,314,982	\$1,812,871,249	(4.77)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$18,798,310,040	\$9,456,234,205	\$28,254,544,245	\$27,515,535,151	2.69
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$16,658,157	\$121,526,196	\$138,184,353	\$139,226,343	(0.75)
PERSONAL PROPERTY-----	3,162,175	2,274,522,650	2,277,684,825	2,341,742,463	(2.74)
	1,361,634	32,672,859	34,034,493	38,206,369	(10.92)
TOTAL STATE ASSESSED VALUATION-----	\$21,181,966	\$2,428,721,705	\$2,449,903,671	\$2,519,175,175	(2.75)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$18,819,492,006	\$11,884,955,910	\$30,704,447,916	\$30,034,710,326	2.23

GLENN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$76,679,734	\$472,428,295	\$549,108,029	\$543,013,435	1.12
IMPROVEMENTS-----	225,672,697	368,768,034	594,440,731	574,850,122	3.41
PERSONAL PROPERTY-----	12,890,212	92,855,279	105,745,491	105,611,007	0.70
TOTAL SECURED VALUATION-----	\$315,242,643	\$934,051,608	\$1,249,294,251	\$1,222,874,564	2.16
EXEMPTIONS:					
HOMEOWNERS'-----	\$15,023,621	\$18,522,287	\$33,545,908	\$33,464,289	0.24
ALL OTHER-----	9,462,303	6,149,201	15,611,504	15,437,291	1.13
NET SECURED VALUATION-----	\$290,756,719	\$909,380,120	\$1,200,136,839	\$1,173,972,984	2.23
UNSECURED ROLL					
LAND-----	\$1,214,347	\$828,563	\$2,042,910	\$6,531,503	(68.72)
IMPROVEMENTS-----	10,129,964	6,239,925	16,369,889	16,449,865	(0.49)
PERSONAL PROPERTY-----	14,423,449	25,425,260	39,848,709	44,205,867	(9.86)
TOTAL UNSECURED VALUATION-----	\$25,767,760	\$32,493,748	\$58,261,508	\$67,187,235	(13.28)
EXEMPTIONS:					
HOMEOWNERS'-----		\$35,000	\$35,000	\$35,000	-----
ALL OTHER-----	\$286,676	80,704	367,380	166,653	100.00+
NET UNSECURED VALUATION-----	\$25,481,084	\$32,378,044	\$57,859,128	\$66,985,582	(13.62)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$316,237,803	\$941,758,164	\$1,257,995,967	\$1,240,958,566	1.37
STATE ASSESSED					
LAND-----	\$1,158,272	\$3,417,625	\$4,575,897	\$4,580,423	(0.10)
IMPROVEMENTS-----	39,956	118,215,122	118,255,078	122,047,152	(3.11)
PERSONAL PROPERTY-----	34,135	1,493,696	1,527,831	508,298	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$1,232,363	\$123,126,443	\$124,338,806	\$127,135,873	(2.18)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$317,470,166	\$1,064,884,607	\$1,382,354,773	\$1,368,094,439	1.04

HUMBOLDT COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$590,486,526	\$1,216,449,282	\$1,806,935,808	\$1,724,633,758	4.77
PERSONAL PROPERTY-----	1,458,215,361	1,873,089,138	3,331,304,499	3,196,509,358	4.22
	67,608,427	85,007,403	152,615,830	156,675,364	(2.59)
TOTAL SECURED VALUATION-----	\$2,116,310,314	\$3,174,545,823	\$5,290,856,137	\$5,077,818,480	4.20
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$71,086,935	\$101,212,818	\$172,299,753	\$170,605,206	0.99
	103,832,967	39,565,032	143,397,999	128,030,250	12.00
NET SECURED VALUATION-----	\$1,941,390,412	\$3,033,767,973	\$4,975,158,385	\$4,779,183,024	4.10
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$7,013,372	\$10,034,579	\$17,047,951	\$17,887,462	(4.69)
PERSONAL PROPERTY-----	112,881,159	72,919,245	185,800,404	189,721,324	(2.07)
	133,276,605	89,696,566	222,973,171	209,809,119	6.27
TOTAL UNSECURED VALUATION-----	\$253,171,136	\$172,650,390	\$425,821,526	\$417,417,905	2.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$89,600	\$466,831	\$556,431	\$536,569	3.70
ALL OTHER-----	2,082,711	637,436	2,720,147	1,987,562	36.86
NET UNSECURED VALUATION-----	\$250,998,825	\$171,546,123	\$422,544,948	\$414,893,774	1.84
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,192,389,237	\$3,205,314,096	\$5,397,703,333	\$5,194,076,798	3.92
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$2,969,378	\$6,386,239	\$9,355,617	\$8,659,750	8.04
PERSONAL PROPERTY-----	-----	233,131,930	233,131,930	246,313,296	(5.35)
	-----	8,512,825	8,512,825	5,522,759	54.14
TOTAL STATE ASSESSED VALUATION-----	\$2,969,378	\$248,030,994	\$251,000,372	\$260,495,805	(3.65)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,195,358,615	\$3,453,345,090	\$5,648,703,705	\$5,454,572,603	3.56

**IMPERIAL COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$635,283,857	\$1,393,122,606	\$2,028,406,463	\$2,129,971,429	(4.77)
IMPROVEMENTS-----	1,576,659,049	1,098,802,887	2,675,461,936	2,692,461,857	(0.63)
PERSONAL PROPERTY-----	45,473,559	135,578,480	181,052,039	174,476,189	3.77
TOTAL SECURED VALUATION-----	\$2,257,416,465	\$2,627,503,973	\$4,884,920,438	\$4,996,909,475	(2.24)
EXEMPTIONS:					
HOMEOWNERS'-----	\$87,969,555	\$28,118,086	\$116,087,641	\$114,454,705	1.43
ALL OTHER-----	42,666,668	4,968,447	47,635,115	49,953,848	(4.64)
NET SECURED VALUATION-----	\$2,126,780,242	\$2,594,417,440	\$4,721,197,682	\$4,832,500,922	(2.30)
UNSECURED ROLL					
LAND-----	\$10,790,989	\$38,500,084	\$49,291,073	\$62,342,741	(20.94)
IMPROVEMENTS-----	41,728,667	273,053,717	314,782,384	311,109,119	1.18
PERSONAL PROPERTY-----	138,429,125	129,671,518	268,100,643	284,698,389	(5.83)
TOTAL UNSECURED VALUATION-----	\$190,948,781	\$441,225,319	\$632,174,100	\$658,150,249	(3.95)
EXEMPTIONS:					
HOMEOWNERS'-----	\$10,235	\$60,902	\$71,137	\$83,957	(15.27)
ALL OTHER-----	787,808	572,032	1,359,840	1,283,731	5.93
NET UNSECURED VALUATION-----	\$190,150,738	\$440,592,385	\$630,743,123	\$656,782,561	(3.96)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,316,930,980	\$3,035,009,825	\$5,351,940,805	\$5,489,283,483	(2.50)
STATE ASSESSED					
LAND-----	\$4,687,775	\$13,501,549	\$18,189,324	\$18,550,303	(1.95)
IMPROVEMENTS-----	224,891	175,233,374	175,478,265	183,392,699	(4.32)
PERSONAL PROPERTY-----	125,535	5,871,937	5,997,472	2,722,429	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$5,038,201	\$194,626,860	\$199,665,061	\$204,665,431	(2.44)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,321,969,181	\$3,229,636,685	\$5,551,605,866	\$5,693,948,914	(2.50)

INYO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$91,603,842	\$1,012,016,248	\$1,103,620,090	\$1,370,444,962	(19.47)
PERSONAL PROPERTY-----	122,379,216	920,333,068	1,042,712,284	926,411,502	12.55
	6,925,949	24,508,230	31,434,179	29,041,064	8.24
TOTAL SECURED VALUATION-----	\$220,909,007	\$1,956,857,546	\$2,177,766,553	\$2,325,897,528	(6.37)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$3,820,790	\$22,188,202	\$26,008,992	\$25,696,027	1.22
	7,071,579	16,500,456	23,572,035	22,990,649	2.53
NET SECURED VALUATION-----	\$210,016,638	\$1,918,168,888	\$2,128,185,526	\$2,277,210,852	(6.54)
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----		\$4,612,846	\$4,612,846	\$4,867,911	(5.24)
PERSONAL PROPERTY-----	\$1,467,760	8,133,531	9,601,291	6,335,415	51.55
	8,626,540	19,542,898	28,169,438	26,455,471	6.48
TOTAL UNSECURED VALUATION-----	\$10,094,300	\$32,289,275	\$42,383,575	\$37,658,797	12.55
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$36,760	\$504,320	\$541,080	\$91,789	100.00+
NET UNSECURED VALUATION-----	\$10,057,540	\$31,784,955	\$41,842,495	\$37,567,008	11.38
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$220,074,178	\$1,949,953,843	\$2,170,028,021	\$2,314,777,860	(6.25)
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$85,002	\$11,317,036	\$11,402,038	\$11,484,610	(0.72)
PERSONAL PROPERTY-----	23,440	74,945,683	74,969,123	73,451,905	2.07
		2,607,868	2,607,868	2,470,860	5.54
TOTAL STATE ASSESSED VALUATION-----	\$108,442	\$88,870,587	\$88,979,029	\$87,407,375	1.80
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$220,182,620	\$2,038,824,430	\$2,259,007,050	\$2,402,185,235	(5.96)

KERN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,108,790,270	\$11,730,313,469	\$14,839,103,739	\$13,784,205,857	7.65
IMPROVEMENTS-----	8,406,860,319	10,008,691,262	18,415,551,581	18,073,070,455	1.89
PERSONAL PROPERTY-----	205,894,942	334,743,310	540,638,252	514,822,666	5.01
TOTAL SECURED VALUATION-----	\$11,721,545,531	\$22,073,748,041	\$33,795,293,572	\$32,372,098,978	4.40
EXEMPTIONS:					
HOMEOWNERS'-----	\$377,960,169	\$307,506,681	\$685,466,850	\$680,140,167	0.78
ALL OTHER-----	588,633,162	115,602,618	704,235,780	661,858,733	6.40
NET SECURED VALUATION-----	\$10,754,952,200	\$21,650,638,742	\$32,405,590,942	\$31,030,100,078	4.43
UNSECURED ROLL					
LAND-----	\$13,950,333	\$58,244,341	\$72,194,674	\$62,504,059	15.50
IMPROVEMENTS-----	142,252,302	561,366,301	703,618,603	740,206,305	(4.94)
PERSONAL PROPERTY-----	345,081,597	576,235,022	921,316,619	989,399,740	(6.88)
TOTAL UNSECURED VALUATION-----	\$501,284,232	\$1,195,845,664	\$1,697,129,896	\$1,792,110,104	(5.30)
EXEMPTIONS:					
HOMEOWNERS'-----	\$36,138	\$1,350,670	\$1,386,808	\$2,046,833	(32.25)
ALL OTHER-----	1,843,363	3,059,824	4,903,187	6,638,656	(26.14)
NET UNSECURED VALUATION-----	\$499,404,731	\$1,191,435,170	\$1,690,839,901	\$1,783,424,615	(5.19)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,254,356,931	\$22,842,073,912	\$34,096,430,843	\$32,813,524,693	3.91
STATE ASSESSED					
LAND-----	\$17,056,228	\$67,468,754	\$84,524,982	\$85,663,369	(1.33)
IMPROVEMENTS-----	4,449,716	1,640,056,870	1,644,506,586	1,668,445,317	(1.43)
PERSONAL PROPERTY-----	2,282,012	33,301,083	35,583,095	16,807,896	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$23,787,956	\$1,740,826,707	\$1,764,614,663	\$1,770,916,582	(0.36)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,278,144,887	\$24,582,900,619	\$35,861,045,506	\$34,584,441,275	3.69

KINGS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$486,951,772	\$642,430,479	\$1,129,382,251	\$1,140,405,241	(0.97)
PERSONAL PROPERTY-----	1,542,832,111	906,054,454	2,448,886,565	2,390,297,255	2.45
	59,622,790	133,744,194	193,366,984	183,546,231	5.35
TOTAL SECURED VALUATION-----	\$2,089,406,673	\$1,682,229,127	\$3,771,635,800	\$3,714,248,727	1.55
EXEMPTIONS:					
HOMEOWNERS'-----	\$77,263,894	\$27,635,741	\$104,899,635	\$103,065,685	1.78
ALL OTHER-----	68,885,145	8,413,677	77,298,822	76,800,627	0.65
NET SECURED VALUATION-----	\$1,943,257,634	\$1,646,179,709	\$3,589,437,343	\$3,534,382,415	1.56
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,458,676	\$7,877,261	\$12,335,937	\$13,351,489	(7.61)
PERSONAL PROPERTY-----	31,976,276	24,971,692	56,947,968	71,792,547	(20.68)
	47,258,446	50,321,220	97,579,666	96,951,053	0.65
TOTAL UNSECURED VALUATION-----	\$83,693,398	\$83,170,173	\$166,863,571	\$182,095,089	(8.36)
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,154	\$109,278	\$114,432	\$121,328	(5.68)
ALL OTHER-----	1,916,128	293,965	2,210,093	2,338,384	(5.49)
NET UNSECURED VALUATION-----	\$81,772,116	\$82,766,930	\$164,539,046	\$179,635,377	(8.40)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,025,029,750	\$1,728,946,639	\$3,753,976,389	\$3,714,017,792	1.08
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$2,920,928	\$4,775,254	\$7,696,182	\$6,997,813	9.98
PERSONAL PROPERTY-----	414,912	203,836,175	204,251,087	216,561,680	(5.68)
	210,308	3,554,673	3,764,981	3,230,318	16.55
TOTAL STATE ASSESSED VALUATION-----	\$3,546,148	\$212,166,102	\$215,712,250	\$226,789,811	(4.88)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,028,575,898	\$1,941,112,741	\$3,969,688,639	\$3,940,807,603	0.73

LAKE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$237,219,883	\$900,314,966	\$1,137,534,849	\$1,132,373,728	0.46
IMPROVEMENTS-----	408,816,621	1,287,434,261	1,696,250,882	1,655,350,965	2.47
PERSONAL PROPERTY-----	6,708,079	36,492,070	43,200,149	44,642,051	(3.23)
TOTAL SECURED VALUATION-----	\$652,744,583	\$2,224,241,297	\$2,876,985,880	\$2,832,366,744	1.58
EXEMPTIONS:					
HOMEOWNERS'-----	\$24,998,967	\$84,503,702	\$89,502,669	\$90,121,423	(0.69)
ALL OTHER-----	14,428,243	33,172,369	47,600,612	43,414,361	9.64
NET SECURED VALUATION-----	\$613,317,373	\$2,126,565,226	\$2,739,882,599	\$2,698,830,960	1.52
UNSECURED ROLL					
LAND-----	\$8,430,895	\$31,764,721	\$40,195,616	\$44,638,507	(9.95)
IMPROVEMENTS-----	13,694,505	155,988,247	169,682,752	192,875,621	(12.02)
PERSONAL PROPERTY-----	18,758,836	47,641,395	66,400,231	57,248,295	15.99
TOTAL UNSECURED VALUATION-----	\$40,884,236	\$235,394,363	\$276,278,599	\$294,762,423	(6.27)
EXEMPTIONS:					
HOMEOWNERS'-----	\$22,953	\$136,885	\$159,838	\$172,704	(7.45)
ALL OTHER-----	1,269,509	54,000	1,323,509	1,298,326	1.94
NET UNSECURED VALUATION-----	\$39,591,774	\$235,203,478	\$274,795,252	\$293,291,393	(6.31)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$652,909,147	\$2,361,768,704	\$3,014,677,851	\$2,992,122,353	0.75
STATE ASSESSED					
LAND-----	\$117,300	\$8,775,777	\$8,893,077	\$8,904,980	(0.13)
IMPROVEMENTS-----	-----	194,894,571	194,894,571	202,778,920	(3.89)
PERSONAL PROPERTY-----	-----	4,993,258	4,993,258	562,670	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$117,300	\$208,663,606	\$208,780,906	\$212,246,570	(1.63)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$653,026,447	\$2,570,432,310	\$3,223,458,757	\$3,204,368,923	0.60

LASSEN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$79,763,889	\$338,536,654	\$418,300,543	\$404,134,634	3.51
PERSONAL PROPERTY-----	212,144,448	450,765,738	662,910,186	626,684,198	5.78
	7,844,869	52,475,346	60,320,215	60,771,670	(0.74)
TOTAL SECURED VALUATION-----	\$299,753,206	\$841,777,738	\$1,141,530,944	\$1,091,590,502	4.58
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,087,176	\$26,608,382	\$37,695,558	\$37,045,577	1.75
ALL OTHER-----	12,314,714	6,925,208	19,239,922	18,744,973	2.64
NET SECURED VALUATION-----	\$276,351,316	\$808,244,148	\$1,084,595,464	\$1,035,799,952	4.71
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,422,137	\$16,249,023	\$17,671,160	\$16,731,751	5.61
PERSONAL PROPERTY-----	5,467,122	55,183,022	60,650,144	66,162,780	(8.33)
	11,502,784	24,223,136	35,725,920	27,822,949	28.40
TOTAL UNSECURED VALUATION-----	\$18,392,043	\$95,655,181	\$114,047,224	\$110,717,480	3.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$32,372	\$16,488	\$48,860	\$43,855	11.41
ALL OTHER-----	198,066	1,888,341	2,086,407	1,525,726	36.75
NET UNSECURED VALUATION-----	\$18,161,605	\$93,750,352	\$111,911,957	\$109,147,899	2.53
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$294,512,921	\$901,994,500	\$1,196,507,421	\$1,144,947,851	4.50
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$427,261	\$10,451,402	\$10,878,663	\$10,289,306	5.73
PERSONAL PROPERTY-----	-----	102,867,638	102,867,638	64,720,639	58.94
	-----	3,847,170	3,847,170	2,598,329	48.06
TOTAL STATE ASSESSED VALUATION-----	\$427,261	\$117,166,210	\$117,593,471	\$77,608,274	51.52
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$294,940,182	\$1,019,160,710	\$1,314,100,892	\$1,222,556,125	7.49

**LOS ANGELES COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$201,213,219,125	\$18,560,701,932	\$219,773,921,057	\$220,393,766,820	(0.28)
IMPROVEMENTS-----	229,812,410,484	18,906,642,457	248,719,052,941	250,892,066,273	(0.84)
PERSONAL PROPERTY-----	6,586,206,619	251,143,034	6,837,349,653	6,268,103,951	9.08
TOTAL SECURED VALUATION-----	\$437,611,836,228	\$37,718,487,423	\$475,330,323,651	\$477,493,937,044	(0.45)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,433,322,346	\$947,057,527	\$8,380,379,873	\$8,461,096,544	(0.95)
ALL OTHER-----	13,572,938,999	581,157,482	14,154,096,481	12,392,265,346	14.22
NET SECURED VALUATION-----	\$416,605,574,883	\$36,190,272,414	\$452,795,847,297	\$456,640,575,154	(0.84)
UNSECURED ROLL					
LAND-----	\$1,847,861	\$55,000	\$1,902,861	\$9,393,584	(79.74)
IMPROVEMENTS-----	9,424,812,220	519,660,938	9,944,473,158	9,550,597,487	4.12
PERSONAL PROPERTY-----	21,444,181,921	1,043,186,860	22,487,368,781	21,554,930,867	4.33
TOTAL UNSECURED VALUATION-----	\$30,870,842,002	\$1,562,902,798	\$32,433,744,800	\$31,114,921,938	4.24
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,220,018	\$669,556	\$1,889,574	\$2,768,920	(31.76)
ALL OTHER-----	994,511,458	27,995,244	1,022,506,702	1,022,903,155	(0.04)
NET UNSECURED VALUATION-----	\$29,675,110,526	\$1,534,237,998	\$31,409,348,524	\$30,089,249,863	4.39
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$446,480,685,409	\$37,724,510,412	\$484,205,195,821	\$486,729,825,017	(0.52)
STATE ASSESSED					
LAND-----	\$417,430,157	\$2,456,034,267	\$2,873,464,424	\$2,873,472,093	-----
IMPROVEMENTS-----	149,973,165	9,461,079,348	9,611,052,513	10,153,364,593	(5.34)
PERSONAL PROPERTY-----	44,560,761	572,990,581	617,551,342	516,089,584	19.66
TOTAL STATE ASSESSED VALUATION-----	\$611,964,083	\$12,490,104,196	\$13,102,068,279	\$13,542,926,270	(3.26)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$447,092,649,492	\$50,214,614,608	\$497,307,264,100	\$500,272,751,287	(0.59)

MADERA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$279,711,083	\$1,328,166,186	\$1,607,877,269	\$1,596,940,568	0.68
PERSONAL PROPERTY-----	815,288,793	2,301,550,462	3,116,839,255	3,041,821,834	2.47
	26,443,786	197,887,614	224,331,400	160,857,496	39.46
TOTAL SECURED VALUATION-----	\$1,121,443,662	\$3,827,604,262	\$4,949,047,924	\$4,799,619,898	3.11
EXEMPTIONS:					
HOMEOWNERS'-----	\$38,024,653	\$73,352,632	\$111,377,285	\$112,215,770	(0.75)
ALL OTHER-----	39,975,605	29,985,578	69,961,183	65,228,980	7.25
NET SECURED VALUATION-----	\$1,043,443,404	\$3,724,266,052	\$4,767,709,456	\$4,622,175,148	3.15
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,469,317	\$5,044,677	\$6,513,994	\$7,558,062	(13.81)
PERSONAL PROPERTY-----	15,587,966	33,524,057	49,112,023	59,002,275	(16.76)
	53,056,558	83,201,882	136,258,440	141,635,415	(3.80)
TOTAL UNSECURED VALUATION-----	\$70,113,841	\$121,770,616	\$191,884,457	\$208,195,752	(7.83)
EXEMPTIONS:					
HOMEOWNERS'-----	\$12,600	\$145,941	\$158,541	\$182,155	(12.96)
ALL OTHER-----	380,773	1,269,407	1,650,180	1,540,290	7.13
NET UNSECURED VALUATION-----	\$69,720,468	\$120,355,268	\$190,075,736	\$206,473,307	(7.94)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,113,163,872	\$3,844,621,320	\$4,957,785,192	\$4,828,648,455	2.67
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,601,143	\$34,845,377	\$36,446,520	\$35,622,119	2.31
PERSONAL PROPERTY-----	122,390	357,220,618	357,343,008	353,060,767	1.21
	51,302	6,334,179	6,385,481	2,453,177	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$1,774,835	\$398,400,174	\$400,175,009	\$391,136,063	2.31
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,114,938,707	\$4,243,021,494	\$5,357,960,201	\$5,219,784,518	2.65

MARIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$6,552,061,761	\$2,619,560,979	\$9,171,622,740	\$8,845,797,643	3.68
IMPROVEMENTS-----	10,155,543,259	3,636,310,751	13,791,854,010	13,376,798,073	3.10
PERSONAL PROPERTY-----	54,770,548	16,701,681	71,472,229	72,389,825	(1.27)
TOTAL SECURED VALUATION-----	\$16,762,375,568	\$6,272,573,411	\$23,034,948,979	\$22,294,985,541	3.32
EXEMPTIONS:					
HOMEOWNERS'-----	\$270,389,178	\$109,526,632	\$379,915,810	\$377,053,614	0.76
ALL OTHER-----	342,969,846	104,697,409	447,667,255	435,322,282	2.84
NET SECURED VALUATION-----	\$16,149,016,544	\$6,058,349,370	\$22,207,365,914	\$21,482,609,645	3.37
UNSECURED ROLL					
LAND-----	\$103,873,805	\$30,482,003	\$134,355,808	\$136,023,346	(1.23)
IMPROVEMENTS-----	315,015,843	75,990,205	391,006,048	363,103,383	7.68
PERSONAL PROPERTY-----	439,675,384	68,575,385	508,250,769	532,631,271	52.80
TOTAL UNSECURED VALUATION-----	\$858,565,032	\$175,047,593	\$1,033,612,625	\$831,758,000	24.27
EXEMPTIONS:					
HOMEOWNERS'-----	\$749,000	\$427,466	\$1,176,466	\$1,124,504	4.62
ALL OTHER-----	18,880,024	69,198,678	88,078,702	99,898,346	(11.83)
NET UNSECURED VALUATION-----	\$838,936,008	\$105,421,449	\$944,357,457	\$730,735,150	29.23
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$16,987,952,552	\$6,163,770,819	\$23,151,723,371	\$22,213,344,795	4.22
STATE ASSESSED					
LAND-----	\$11,412,688	\$40,924,494	\$52,337,182	\$51,377,763	1.87
IMPROVEMENTS-----	155,950	314,184,142	314,340,092	341,252,667	(7.89)
PERSONAL PROPERTY-----	-----	7,948,885	7,948,885	4,963,160	60.16
TOTAL STATE ASSESSED VALUATION-----	\$11,568,638	\$363,057,521	\$374,626,159	\$397,593,790	(5.78)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$16,999,521,190	\$6,526,828,340	\$23,526,349,530	\$22,610,938,585	4.05

MARIPOSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 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-----	-----	-----	-----	-----	-----

MENDOCINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$335,996,008	\$1,538,975,668	\$1,874,971,676	\$1,802,419,537	4.03
IMPROVEMENTS-----	751,933,069	1,821,614,670	2,573,547,739	2,446,613,590	5.19
PERSONAL PROPERTY-----	26,698,751	55,353,634	82,052,385	79,984,442	2.59
TOTAL SECURED VALUATION-----	\$1,114,627,828	\$3,415,943,972	\$4,530,571,800	\$4,329,017,569	4.66
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,249,545	\$81,035,683	\$110,285,228	\$109,653,433	0.58
ALL OTHER-----	67,435,633	27,383,735	94,819,368	89,214,635	6.28
NET SECURED VALUATION-----	\$1,017,942,650	\$3,307,524,554	\$4,325,467,204	\$4,130,149,501	4.73
UNSECURED ROLL					
LAND-----	\$1,975,897	\$3,101,073	\$5,076,970	\$4,671,983	8.67
IMPROVEMENTS-----	36,816,442	51,075,059	87,891,501	59,508,710	47.70
PERSONAL PROPERTY-----	52,430,871	69,474,528	121,905,399	140,280,347	(13.10)
TOTAL UNSECURED VALUATION-----	\$91,223,210	\$123,650,660	\$214,873,870	\$204,461,040	5.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$141,363	\$148,363	\$141,480	4.86
ALL OTHER-----	4,876,827	2,546,026	7,422,853	6,915,782	7.33
NET UNSECURED VALUATION-----	\$86,339,383	\$120,963,271	\$207,302,654	\$197,403,778	5.01
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,104,282,033	\$3,428,487,825	\$4,532,769,858	\$4,327,553,279	4.74
STATE ASSESSED					
LAND-----	\$3,186,254	\$7,814,312	\$11,000,566	\$10,300,960	6.79
IMPROVEMENTS-----	391,668	200,554,885	200,946,553	206,654,130	(2.76)
PERSONAL PROPERTY-----	230,287	8,512,040	8,742,327	2,313,916	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$3,808,209	\$216,881,237	\$220,689,446	\$219,269,006	0.65
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,108,090,242	\$3,645,369,062	\$4,753,459,304	\$4,546,822,285	4.54

MERCED COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$920,486,362	\$1,729,056,506	\$2,649,542,868	\$2,584,947,355	2.50
PERSONAL PROPERTY-----	2,563,894,296	2,010,559,165	4,574,453,461	4,404,918,536	3.85
	77,559,710	168,710,776	246,270,486	235,456,687	4.59
TOTAL SECURED VALUATION-----	\$3,561,940,368	\$3,908,326,447	\$7,470,266,815	\$7,225,322,578	3.39
EXEMPTIONS:					
HOMEOWNERS'-----	\$120,395,447	\$79,028,675	\$199,424,122	\$197,663,058	0.89
ALL OTHER-----	95,418,050	33,016,797	128,434,847	118,507,209	8.38
NET SECURED VALUATION-----	\$3,346,126,871	\$3,796,280,975	\$7,142,407,846	\$6,909,152,311	3.38
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$6,943,017	\$4,036,282	\$10,979,299	\$9,425,232	16.49
PERSONAL PROPERTY-----	116,291,055	119,240,067	235,531,122	220,936,318	6.61
	99,531,531	99,081,001	198,612,532	194,032,256	2.36
TOTAL UNSECURED VALUATION-----	\$222,765,603	\$222,357,350	\$445,122,953	\$424,393,806	4.88
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$319,130	\$319,130	\$322,428	(1.02)
ALL OTHER-----	\$3,678,540	-1,409,630	2,268,910	2,631,869	(13.79)
NET UNSECURED VALUATION-----	\$219,087,063	\$221,266,850	\$440,353,913	\$421,439,509	4.49
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,565,213,934	\$4,017,547,825	\$7,582,761,759	\$7,330,591,820	3.44
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$8,622,134	\$14,933,661	\$23,555,795	\$24,346,478	(3.25)
PERSONAL PROPERTY-----	514,870	351,181,631	351,696,501	362,263,171	(2.92)
	305,866	16,731,521	17,037,387	9,974,714	70.81
TOTAL STATE ASSESSED VALUATION-----	\$9,442,870	\$382,846,813	\$392,289,683	\$396,584,363	(1.08)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,574,656,804	\$4,400,394,638	\$7,975,051,442	\$7,727,176,183	3.21

MODOC COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$12,379,069	\$269,034,997	\$281,414,066	\$276,319,921	1.84
IMPROVEMENTS-----	61,104,213	128,987,634	190,091,847	184,748,690	2.89
PERSONAL PROPERTY-----	1,469,982	21,174,489	22,644,471	22,501,414	0.64
TOTAL SECURED VALUATION-----	\$74,953,264	\$419,197,120	\$494,150,384	\$483,570,025	2.19
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,093,810	\$11,579,232	\$16,673,042	\$16,628,491	0.27
ALL OTHER-----	2,994,527	1,909,868	4,904,395	4,755,108	3.14
NET SECURED VALUATION-----	\$66,864,927	\$405,708,020	\$472,572,947	\$462,186,426	2.25
UNSECURED ROLL					
LAND-----	\$504,009	\$5,438,547	\$5,942,556	\$5,537,566	7.31
IMPROVEMENTS-----	1,864,296	2,919,597	4,783,893	4,574,309	4.58
PERSONAL PROPERTY-----	2,380,499	8,621,230	11,001,729	8,861,038	24.16
TOTAL UNSECURED VALUATION-----	\$4,748,804	\$16,979,374	\$21,728,178	\$18,972,913	14.52
EXEMPTIONS:					
HOMEOWNERS'-----		\$45,084	\$45,084	\$39,484	14.18
ALL OTHER-----	\$74,297	62,502	136,799	25,000	100.00+
NET UNSECURED VALUATION-----	\$4,674,507	\$16,871,788	\$21,546,295	\$18,908,429	13.95
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$71,539,434	\$422,579,808	\$494,119,242	\$481,094,855	2.71
STATE ASSESSED					
LAND-----	\$1,026,274	\$4,112,254	\$5,138,528	\$3,367,673	52.58
IMPROVEMENTS-----	7,363	131,077,084	131,084,447	86,491,327	51.56
PERSONAL PROPERTY-----	5,178	2,689,697	2,694,875	1,560,266	72.72
TOTAL STATE ASSESSED VALUATION-----	\$1,038,815	\$137,879,035	\$138,917,850	\$91,419,266	51.96
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$72,578,249	\$560,458,843	\$633,037,092	\$572,514,121	10.57

MONO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$316,323,497	\$273,532,198	\$589,855,695	\$596,403,671	(1.10)
PERSONAL PROPERTY-----	696,919,958	317,156,725	1,014,076,683	1,004,162,569	0.99
	4,306,022	8,066,131	12,372,153	10,359,652	19.43
TOTAL SECURED VALUATION-----	\$1,017,549,477	\$598,755,054	\$1,616,304,531	\$1,610,925,892	0.33
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,921,485	\$7,553,588	\$13,475,073	\$13,436,496	0.29
ALL OTHER-----	3,331,292	1,585,540	4,916,832	5,261,564	(6.55)
NET SECURED VALUATION-----	\$1,008,296,700	\$589,615,926	\$1,597,912,626	\$1,592,227,832	0.36
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$6,291,462	\$42,707,026	\$48,998,488	\$53,587,522	(8.56)
PERSONAL PROPERTY-----	52,846,367	77,422,206	130,268,573	133,631,830	(2.52)
	34,191,818	12,077,836	46,269,654	33,217,293	39.29
TOTAL UNSECURED VALUATION-----	\$93,329,647	\$132,207,068	\$225,536,715	\$220,436,645	2.31
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$110,937	\$110,937	\$126,000	(11.95)
ALL OTHER-----	\$217,221	371,106	588,327	381,741	54.12
NET UNSECURED VALUATION-----	\$93,112,426	\$131,725,025	\$224,837,451	\$219,928,904	2.23
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,101,409,126	\$721,340,951	\$1,822,750,077	\$1,812,156,736	0.58
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	-----	\$6,712,627	\$6,712,627	\$6,698,270	0.21
PERSONAL PROPERTY-----	-----	53,963,133	53,963,133	55,983,230	(3.61)
	-----	363,697	363,697	281,670	29.12
TOTAL STATE ASSESSED VALUATION-----	-----	\$61,039,457	\$61,039,457	\$62,963,170	(3.06)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,101,409,126	\$782,380,408	\$1,883,789,534	\$1,875,119,906	0.46

MONTEREY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,906,718,333	\$4,495,335,615	\$8,402,053,968	\$8,012,707,048	4.86
IMPROVEMENTS-----	6,796,146,270	4,801,332,189	11,597,478,459	11,244,498,765	3.14
PERSONAL PROPERTY-----	151,322,306	113,871,684	265,193,990	270,816,750	(2.08)
TOTAL SECURED VALUATION-----	\$10,854,186,929	\$9,410,539,488	\$20,264,726,417	\$19,528,022,563	3.77
EXEMPTIONS:					
HOMEOWNERS'-----	\$220,628,979	\$126,018,399	\$346,647,378	\$345,709,745	0.27
ALL OTHER-----	460,092,904	136,473,035	596,565,939	534,395,953	11.63
NET SECURED VALUATION-----	\$10,173,465,046	\$9,148,048,054	\$19,321,513,100	\$18,647,916,865	3.61
UNSECURED ROLL					
LAND-----	\$35,007,320	\$12,912,081	\$47,919,401	\$38,617,773	24.09
IMPROVEMENTS-----	386,918,645	115,734,139	502,652,784	507,392,241	(0.93)
PERSONAL PROPERTY-----	358,938,222	231,036,523	589,974,745	559,126,070	5.52
TOTAL UNSECURED VALUATION-----	\$780,864,187	\$359,682,743	\$1,140,546,930	\$1,105,136,084	3.20
EXEMPTIONS:					
HOMEOWNERS'-----	\$79,740	\$151,336	\$231,076	\$223,823	3.24
ALL OTHER-----	12,268,938	25,686,299	37,955,237	37,671,880	0.75
NET UNSECURED VALUATION-----	\$768,515,509	\$333,845,108	\$1,102,360,617	\$1,067,240,381	3.29
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$10,941,980,555	\$9,481,893,162	\$20,423,873,717	\$19,715,157,246	3.59
STATE ASSESSED					
LAND-----	\$15,539,611	\$43,651,489	\$59,191,100	\$58,723,217	0.80
IMPROVEMENTS-----	2,570,040	846,869,979	849,440,019	892,474,335	(4.82)
PERSONAL PROPERTY-----	1,715,429	27,353,912	29,069,341	24,857,622	16.94
TOTAL STATE ASSESSED VALUATION-----	\$19,825,080	\$917,875,380	\$937,700,460	\$976,055,174	(3.93)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$10,961,805,635	\$10,399,768,542	\$21,361,574,177	\$20,691,212,420	3.24

NAPA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,799,543,604	\$1,864,540,491	\$3,664,084,095	\$3,520,362,829	4.08
IMPROVEMENTS-----	3,076,764,730	2,403,175,092	5,479,939,822	5,338,569,556	2.65
PERSONAL PROPERTY-----	105,434,951	140,223,355	245,658,306	229,222,668	7.17
TOTAL SECURED VALUATION-----	\$4,981,743,285	\$4,407,938,938	\$9,389,682,223	\$9,088,155,053	3.32
EXEMPTIONS:					
HOMEOWNERS'-----	\$112,969,866	\$39,904,722	\$152,874,588	\$152,031,038	0.55
ALL OTHER-----	235,306,671	95,857,656	331,164,327	305,992,516	8.23
NET SECURED VALUATION-----	\$4,633,466,748	\$4,272,176,560	\$8,905,643,308	\$8,630,131,499	3.19
UNSECURED ROLL					
LAND-----	\$18,156,823	\$8,264,682	\$26,421,505	\$26,300,020	0.46
IMPROVEMENTS-----	70,044,715	62,164,356	132,209,071	122,846,277	7.62
PERSONAL PROPERTY-----	131,374,204	116,559,990	247,934,194	238,031,840	4.16
TOTAL UNSECURED VALUATION-----	\$219,575,742	\$186,989,028	\$406,564,770	\$387,178,137	5.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$21,000	\$35,000	\$21,000	66.67
ALL OTHER-----	8,765,696	3,065,101	11,830,797	11,898,363	(0.57)
NET UNSECURED VALUATION-----	\$210,796,046	\$183,902,927	\$394,698,973	\$375,258,774	5.18
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,844,262,794	\$4,456,079,487	\$9,300,342,281	\$9,005,390,273	3.28
STATE ASSESSED					
LAND-----	\$4,455,003	\$9,443,453	\$13,898,456	\$13,797,756	0.73
IMPROVEMENTS-----	2,504,876	190,693,498	193,198,374	199,170,047	(3.00)
PERSONAL PROPERTY-----	481,517	8,172,409	8,653,926	4,318,560	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$7,441,396	\$208,309,360	\$215,750,756	\$217,286,363	(0.71)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,851,704,190	\$4,664,388,847	\$9,516,093,037	\$9,222,676,636	3.18

NEVADA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$636,267,276	\$1,477,577,796	\$2,113,845,072	\$2,068,046,541	2.21
IMPROVEMENTS	1,570,898,405	2,552,944,935	4,123,843,340	3,933,683,938	4.83
PERSONAL PROPERTY	50,126,477	31,184,904	81,311,381	74,293,706	9.45
TOTAL SECURED VALUATION	\$2,257,292,158	\$4,061,707,635	\$6,318,999,793	\$6,076,024,185	4.00
EXEMPTIONS:					
HOMEOWNERS	\$32,060,035	\$117,586,987	\$149,647,022	\$146,438,872	2.19
ALL OTHER	54,755,316	32,358,769	87,114,085	40,915,499	100.00+
NET SECURED VALUATION	\$2,170,476,807	\$3,911,761,879	\$6,082,238,686	\$5,888,669,814	3.29
UNSECURED ROLL					
LAND	\$2,191,366	\$12,703,549	\$14,894,915	\$14,554,326	2.34
IMPROVEMENTS	17,487,111	22,547,384	40,034,495	39,636,263	1.00
PERSONAL PROPERTY	69,770,764	84,047,958	153,818,722	146,594,077	4.93
TOTAL UNSECURED VALUATION	\$89,449,241	\$119,298,891	\$208,748,132	\$200,784,666	3.97
EXEMPTIONS:					
HOMEOWNERS	\$21,000	\$21,000	\$42,000	\$49,000	(14.29)
ALL OTHER	235,092	1,268,460	1,503,552	1,448,334	3.81
NET UNSECURED VALUATION	\$89,193,149	\$118,009,431	\$207,202,580	\$199,287,332	3.97
TOTAL NET SECURED AND UNSECURED VALUATION	\$2,259,669,956	\$4,029,771,310	\$6,289,441,266	\$6,087,957,146	3.31
STATE ASSESSED					
LAND	\$5,066,474	\$28,802,555	\$33,869,029	\$32,567,766	4.00
IMPROVEMENTS	235,671	209,832,637	210,068,308	227,499,243	(7.66)
PERSONAL PROPERTY	172,792	7,744,972	7,917,764	1,348,622	100.00+
TOTAL STATE ASSESSED VALUATION	\$5,474,937	\$246,380,164	\$251,855,101	\$261,415,631	(3.66)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$2,265,144,893	\$4,276,151,474	\$6,541,296,367	\$6,349,372,777	3.02

**ORANGE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$69,681,724,323	\$6,879,957,298	\$76,561,681,621	\$77,040,282,726	(0.62)
PERSONAL PROPERTY-----	77,283,065,937	7,670,148,532	84,953,214,469	83,999,976,248	1.13
	2,500,635,074	60,240,360	2,560,875,434	2,539,352,626	0.85
TOTAL SECURED VALUATION-----	\$149,465,425,334	\$14,610,346,190	\$164,075,771,524	\$163,579,611,600	0.30
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,724,464,475	\$329,888,798	\$3,054,353,273	\$3,023,771,297	1.01
ALL OTHER-----	2,675,415,858	137,308,995	2,812,724,853	2,708,396,199	3.85
NET SECURED VALUATION-----	\$144,065,545,001	\$14,143,148,397	\$158,208,693,398	\$157,847,444,104	0.23
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$404,972,939	\$89,316,543	\$494,289,482	\$716,510,393	(31.01)
PERSONAL PROPERTY-----	3,055,858,480	167,465,259	3,223,323,739	3,166,007,125	1.81
	7,508,806,126	869,605,027	8,378,411,153	7,819,232,718	7.15
TOTAL UNSECURED VALUATION-----	\$10,969,637,545	\$1,126,386,829	\$12,096,024,374	\$11,701,750,236	3.37
EXEMPTIONS:					
HOMEOWNERS'-----	\$-7,004,721	\$-1,013,600	\$-8,018,321	\$-17,897,915	(55.20)
ALL OTHER-----	171,045,759	1,966,238	173,011,997	198,288,402	(12.75)
NET UNSECURED VALUATION-----	\$10,805,596,507	\$1,125,434,191	\$11,931,030,698	\$11,521,359,749	3.56
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$154,871,141,508	\$15,268,582,588	\$170,139,724,096	\$169,368,803,853	0.46
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$88,523,159	\$761,922,926	\$850,446,085	\$888,280,361	(4.26)
PERSONAL PROPERTY-----	11,002,281	3,205,457,023	3,216,459,304	3,451,414,661	(6.81)
	5,102,059	201,999,050	207,101,109	128,618,039	61.02
TOTAL STATE ASSESSED VALUATION-----	\$104,627,499	\$4,169,378,999	\$4,274,006,498	\$4,468,313,061	(4.35)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$154,975,769,007	\$19,437,961,587	\$174,413,730,594	\$173,837,116,914	0.33

**PLACER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,555,800,940	\$3,065,935,118	\$5,621,736,058	\$5,384,917,515	4.40
IMPROVEMENTS-----	4,954,338,745	5,370,610,676	10,324,949,421	9,838,032,190	4.95
PERSONAL PROPERTY-----	655,352,393	119,516,774	774,869,167	694,442,475	11.58
TOTAL SECURED VALUATION-----	\$8,165,492,078	\$8,556,062,568	\$16,721,554,646	\$15,917,392,180	5.05
EXEMPTIONS:					
HOMEOWNERS'-----	\$176,130,409	\$159,898,771	\$336,029,180	\$322,790,326	4.10
ALL OTHER-----	157,341,550	83,754,906	241,096,456	223,074,760	8.08
NET SECURED VALUATION-----	\$7,832,020,119	\$8,312,408,891	\$16,144,429,010	\$15,371,527,094	5.03
UNSECURED ROLL					
LAND-----	\$24,360,793	\$8,510,737	\$32,871,530	\$28,698,045	14.54
IMPROVEMENTS-----	113,724,640	87,491,002	201,215,642	171,264,574	17.49
PERSONAL PROPERTY-----	245,878,927	164,442,378	410,321,305	374,935,208	9.44
TOTAL UNSECURED VALUATION-----	\$383,964,360	\$260,444,117	\$644,408,477	\$574,897,827	12.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$21,000	\$71,736	\$92,736	\$85,640	8.29
ALL OTHER-----	25,377,669	1,809,181	27,186,850	27,162,612	0.09
NET UNSECURED VALUATION-----	\$358,565,691	\$258,563,200	\$617,128,891	\$547,649,575	12.69
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$8,190,585,810	\$8,570,972,091	\$16,761,557,901	\$15,919,176,669	5.29
STATE ASSESSED					
LAND-----	\$23,426,924	\$63,084,734	\$86,511,658	\$87,058,356	(0.63)
IMPROVEMENTS-----	1,631,887	664,969,777	666,601,664	663,952,309	0.40
PERSONAL PROPERTY-----	1,155,019	45,930,650	47,085,669	15,445,274	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$26,213,830	\$773,985,161	\$800,198,991	\$766,455,939	4.40
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$8,216,799,640	\$9,344,957,252	\$17,561,756,892	\$16,685,632,608	5.25

PLUMAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$15,824,566	\$539,068,178	\$554,892,744	\$537,028,229	3.33
PERSONAL PROPERTY-----	51,084,380	822,743,832	873,828,212	832,596,423	4.95
	581,688	10,760,117	11,341,805	12,051,427	(5.89)
TOTAL SECURED VALUATION-----	\$67,490,634	\$1,372,572,127	\$1,440,062,761	\$1,381,676,079	4.23
EXEMPTIONS:					
HOMEOWNERS-----	\$3,194,644	\$33,411,095	\$36,605,739	\$36,460,269	0.40
ALL OTHER-----	3,120,207	11,354,321	14,474,528	14,215,298	1.82
NET SECURED VALUATION-----	\$61,175,783	\$1,327,806,711	\$1,388,982,494	\$1,331,000,512	4.36
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$183,202	\$9,157,320	\$9,340,522	\$10,234,737	(8.74)
PERSONAL PROPERTY-----	217,147	22,004,059	22,221,206	20,387,655	8.99
	1,270,354	19,579,875	20,850,229	25,024,301	(16.68)
TOTAL UNSECURED VALUATION-----	\$1,670,703	\$50,741,254	\$52,411,957	\$55,646,693	(5.81)
EXEMPTIONS:					
HOMEOWNERS-----	-----	\$125,024	\$125,024	\$197,409	(36.67)
ALL OTHER-----	-----	986,663	986,663	1,115,405	(11.54)
NET UNSECURED VALUATION-----	\$1,670,703	\$49,629,567	\$51,300,270	\$54,333,879	(5.58)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$62,846,486	\$1,377,436,278	\$1,440,282,764	\$1,385,334,391	3.97
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$567,038	\$51,571,514	\$52,138,552	\$52,346,993	(0.40)
PERSONAL PROPERTY-----	352,518	435,702,160	436,054,678	461,944,596	(5.60)
	145,617	8,380,252	8,525,869	4,159,962	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$1,065,173	\$495,653,926	\$496,719,099	\$518,451,551	(4.19)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$63,911,659	\$1,873,090,204	\$1,937,001,863	\$1,903,785,942	1.74

RIVERSIDE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$18,424,022,156	\$8,110,554,470	\$26,534,576,626	\$27,027,323,217	(1.82)
IMPROVEMENTS-----	34,093,831,750	9,432,356,357	43,526,188,107	43,597,271,803	(0.16)
PERSONAL PROPERTY-----	507,648,228	113,597,640	621,245,868	655,848,098	(5.28)
TOTAL SECURED VALUATION-----	\$53,025,502,134	\$17,656,508,467	\$70,682,010,601	\$71,280,443,118	(0.84)
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,100,133,764	\$496,456,603	\$1,596,790,367	\$1,571,181,995	1.63
ALL OTHER-----	1,370,604,272	297,688,433	1,668,292,705	1,634,188,335	2.09
NET SECURED VALUATION-----	\$50,554,764,098	\$16,862,163,431	\$67,416,927,529	\$68,075,072,788	(0.97)
UNSECURED ROLL					
LAND-----	\$16,158,300	\$13,023,436	\$29,181,736	\$33,884,799	(13.88)
IMPROVEMENTS-----	1,074,604,891	242,181,460	1,316,786,351	1,288,826,222	2.17
PERSONAL PROPERTY-----	1,239,263,516	248,404,185	1,487,667,701	1,440,712,611	3.26
TOTAL UNSECURED VALUATION-----	\$2,330,026,707	\$503,609,081	\$2,833,635,788	\$2,763,423,632	2.54
EXEMPTIONS:					
HOMEOWNERS'-----	\$19,087,982	\$17,954,595	\$37,042,577	\$38,832,405	(4.61)
ALL OTHER-----					
NET UNSECURED VALUATION-----	\$2,310,938,725	\$485,654,486	\$2,796,593,211	\$2,724,591,227	2.64
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$52,865,702,823	\$17,347,817,917	\$70,213,520,740	\$70,799,664,015	(0.83)
STATE ASSESSED					
LAND-----	\$18,541,496	\$169,394,207	\$187,935,703	\$203,229,688	(7.53)
IMPROVEMENTS-----	7,758,544	2,032,534,104	2,040,292,648	2,127,561,840	(4.10)
PERSONAL PROPERTY-----	2,060,466	30,919,449	32,979,915	28,925,642	14.02
TOTAL STATE ASSESSED VALUATION-----	\$28,360,506	\$2,232,847,760	\$2,261,208,266	\$2,359,717,170	(4.17)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$52,894,063,329	\$19,580,665,677	\$72,474,729,006	\$73,159,381,185	(0.94)

SACRAMENTO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,827,541,030	\$9,719,658,835	\$15,547,199,865	\$15,417,024,966	0.84
IMPROVEMENTS-----	14,016,478,704	20,794,491,344	34,810,970,048	34,702,021,548	0.31
PERSONAL PROPERTY-----	412,887,349	273,398,411	686,285,760	544,194,068	26.11
TOTAL SECURED VALUATION-----	\$20,256,907,083	\$30,787,548,590	\$51,044,455,673	\$50,663,240,582	0.75
EXEMPTIONS:					
HOMEOWNERS'-----	\$538,790,966	\$946,251,367	\$1,485,042,333	\$1,478,716,678	0.43
ALL OTHER-----	975,400,029	668,782,592	1,644,182,621	1,542,273,294	6.61
NET SECURED VALUATION-----	\$18,742,716,088	\$29,172,514,631	\$47,915,230,719	\$47,642,250,610	0.57
UNSECURED ROLL					
LAND-----	\$65,051,856	\$87,512,534	\$152,564,390	\$135,771,297	12.37
IMPROVEMENTS-----	549,749,155	578,243,173	1,127,992,328	1,098,391,558	2.69
PERSONAL PROPERTY-----	711,353,682	1,240,770,266	1,952,123,948	2,088,805,101	(6.54)
TOTAL UNSECURED VALUATION-----	\$1,326,154,693	\$1,906,525,973	\$3,232,680,666	\$3,322,967,956	(2.72)
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,902	\$610,344	\$622,246	\$590,175	5.43
ALL OTHER-----	36,927,185	14,761,826	51,689,011	77,726,323	(33.50)
NET UNSECURED VALUATION-----	\$1,289,215,606	\$1,891,153,803	\$3,180,369,409	\$3,244,651,458	(1.98)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$20,031,931,694	\$31,063,668,434	\$51,095,600,128	\$50,886,902,068	0.41
STATE ASSESSED					
LAND-----	\$48,083,128	\$67,867,701	\$115,950,829	\$131,680,158	(11.95)
IMPROVEMENTS-----	3,758,542	1,412,008,888	1,415,767,430	1,501,977,210	(5.74)
PERSONAL PROPERTY-----	1,670,662	110,519,525	112,190,187	69,019,269	62.55
TOTAL STATE ASSESSED VALUATION-----	\$53,512,332	\$1,590,396,114	\$1,643,908,446	\$1,702,676,637	(3.45)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$20,085,444,026	\$32,654,064,548	\$52,739,508,574	\$52,589,578,705	0.29

SAN BENITO COUNTY
 DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$442,678,932	\$637,022,275	\$1,079,701,207	\$1,035,941,909	4.22
IMPROVEMENTS-----	703,088,899	846,280,026	1,349,368,925	1,268,381,532	6.39
PERSONAL PROPERTY-----	14,339,600	38,516,293	52,855,893	54,135,015	(2.36)
TOTAL SECURED VALUATION-----	\$1,160,107,431	\$1,321,818,594	\$2,481,926,025	\$2,358,458,456	5.24
EXEMPTIONS:					
HOMEOWNERS-----	\$29,528,800	\$20,810,314	\$50,339,114	\$48,178,945	4.48
ALL OTHER-----	24,564,980	6,478,292	31,043,272	29,586,669	4.92
NET SECURED VALUATION-----	\$1,106,013,651	\$1,294,529,988	\$2,400,543,639	\$2,280,692,842	5.26
UNSECURED ROLL					
LAND-----	\$1,807,605	\$3,536,034	\$5,343,639	\$4,618,152	15.71
IMPROVEMENTS-----	15,560,230	11,117,915	26,678,145	24,296,953	9.80
PERSONAL PROPERTY-----	43,457,645	39,563,935	83,021,580	76,310,574	8.79
TOTAL UNSECURED VALUATION-----	\$60,825,480	\$54,217,884	\$115,043,364	\$105,225,679	9.33
EXEMPTIONS:					
HOMEOWNERS-----	\$7,000	\$146,730	\$153,730	\$147,000	4.58
ALL OTHER-----	244,958	16,724	261,682	149,597	74.92
NET UNSECURED VALUATION-----	\$60,573,522	\$54,054,430	\$114,627,952	\$104,929,082	9.24
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,166,587,173	\$1,348,584,418	\$2,515,171,591	\$2,385,621,924	5.43
STATE ASSESSED					
LAND-----	\$2,518,040	\$2,310,972	\$4,829,012	\$4,856,167	(0.56)
IMPROVEMENTS-----	2,302	92,159,726	92,162,028	91,901,929	0.28
PERSONAL PROPERTY-----	1,687	2,666,947	2,668,634	354,498	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$2,522,029	\$97,137,645	\$99,659,674	\$97,112,594	2.62
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,169,109,202	\$1,445,722,063	\$2,614,831,265	\$2,482,734,518	5.32

SAN BERNARDINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$15,978,147,501	\$4,779,287,451	\$20,757,434,952	\$20,712,405,010	0.22
PERSONAL PROPERTY-----	37,337,968,625	8,806,269,297	46,144,237,922	45,263,589,234	1.95
	423,289,476	107,707,949	530,997,425	587,854,501	(9.67)
TOTAL SECURED VALUATION-----	\$53,739,405,602	\$13,693,264,697	\$67,432,670,299	\$66,563,848,745	1.31
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,350,130,847	\$307,388,917	\$1,657,519,764	\$1,668,544,834	(0.66)
ALL OTHER-----	1,423,649,153	145,376,479	1,569,025,632	1,510,666,803	3.86
NET SECURED VALUATION-----	\$50,965,625,602	\$13,240,499,301	\$64,206,124,903	\$63,384,637,108	1.30
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,854,963,043	\$291,259,920	\$2,146,222,963	\$2,035,463,808	5.44
PERSONAL PROPERTY-----	2,611,173,687	290,212,913	2,901,386,600	2,742,682,123	5.79
TOTAL UNSECURED VALUATION-----	\$4,466,136,730	\$581,472,833	\$5,047,609,563	\$4,778,145,931	5.64
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$138,893,338	\$3,079,920	\$141,973,258	\$164,196,345	(13.53)
NET UNSECURED VALUATION-----	\$4,327,243,392	\$578,392,913	\$4,905,636,305	\$4,613,949,586	6.32
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$55,292,868,994	\$13,818,892,214	\$69,111,761,208	\$67,998,586,694	1.64
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$76,107,612	\$396,384,365	\$472,491,977	\$515,694,154	(8.38)
PERSONAL PROPERTY-----	26,874,577	3,078,185,014	3,105,059,591	3,231,453,842	(3.91)
	13,762,230	151,300,149	165,062,379	147,640,930	11.80
TOTAL STATE ASSESSED VALUATION-----	\$116,744,419	\$3,625,869,528	\$3,742,613,947	\$3,894,788,926	(3.91)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$55,409,613,413	\$17,444,761,742	\$72,854,375,155	\$71,893,375,620	1.34

San Diego County
 DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$47,640,085,087	\$10,672,990,423	\$58,313,075,510	\$58,002,707,072	0.54
IMPROVEMENTS	66,185,093,797	12,623,403,144	78,808,496,941	78,742,243,164	0.08
PERSONAL PROPERTY	1,779,238,587	44,453,516	1,823,692,103	1,874,654,743	(2.72)
TOTAL SECURED VALUATION	\$115,604,417,471	\$23,340,847,083	\$138,945,264,554	\$138,619,604,979	0.23
EXEMPTIONS:					
HOMEOWNERS'	\$2,442,602,954	\$528,746,187	\$2,971,349,141	\$2,963,844,793	0.25
ALL OTHER	3,393,617,939	250,377,498	3,643,995,437	3,613,279,093	0.85
NET SECURED VALUATION	\$109,768,196,578	\$22,561,723,398	\$132,329,919,976	\$132,042,481,093	0.22
UNSECURED ROLL					
LAND				\$26,810,641	(100.00)
IMPROVEMENTS	\$1,696,020,246	\$98,303,747	\$1,794,323,993	1,626,365,558	10.33
PERSONAL PROPERTY	5,444,289,230	206,370,713	5,650,659,943	5,746,246,512	(1.66)
TOTAL UNSECURED VALUATION	\$7,140,309,476	\$304,674,460	\$7,444,983,936	\$7,399,422,711	0.62
EXEMPTIONS:					
HOMEOWNERS'	\$2,691,038	\$12,835	\$2,703,873	\$2,207,082	22.51
ALL OTHER	153,071,836	2,342,742	155,414,578	213,455,810	(27.19)
NET UNSECURED VALUATION	\$6,984,546,602	\$302,318,883	\$7,286,865,485	\$7,183,759,819	1.44
TOTAL NET SECURED AND UNSECURED VALUATION	\$116,752,743,180	\$22,864,042,281	\$139,616,785,461	\$139,226,240,912	0.28
STATE ASSESSED					
LAND	\$101,660,899	\$328,264,605	\$429,925,504	\$439,953,376	(2.28)
IMPROVEMENTS	19,545,892	6,176,212,744	6,195,758,636	6,255,689,089	(0.96)
PERSONAL PROPERTY	6,423,477	423,257,423	429,680,900	366,562,341	17.22
TOTAL STATE ASSESSED VALUATION	\$127,630,268	\$6,927,734,772	\$7,055,365,040	\$7,062,204,806	(0.10)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$116,880,373,448	\$29,791,777,053	\$146,672,150,501	\$146,288,445,718	0.26

SAN FRANCISCO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$20,515,652,215	-----	\$20,515,652,215	\$20,052,091,170	2.31
IMPROVEMENTS-----	31,107,213,591	-----	31,107,213,591	31,082,303,480	0.08
PERSONAL PROPERTY-----	564,964,588	-----	564,964,588	531,625,139	6.27
TOTAL SECURED VALUATION-----	\$52,187,830,394	-----	\$52,187,830,394	\$51,666,019,789	1.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$663,151,946	-----	\$663,151,946	\$678,246,497	(2.23)
ALL OTHER-----	2,208,757,066	-----	2,208,757,066	2,025,771,252	9.03
NET SECURED VALUATION-----	\$49,315,921,382	-----	\$49,315,921,382	\$48,962,002,040	0.72
UNSECURED ROLL					
LAND-----	\$689,484,134	-----	\$689,484,134	\$498,796,158	38.23
IMPROVEMENTS-----	2,675,134,698	-----	2,675,134,698	2,473,636,752	8.15
PERSONAL PROPERTY-----	1,917,037,119	-----	1,917,037,119	1,939,709,405	(1.17)
TOTAL UNSECURED VALUATION-----	\$5,281,655,951	-----	\$5,281,655,951	\$4,912,142,315	7.52
EXEMPTIONS:					
HOMEOWNERS'-----	\$47,000	-----	\$47,000	\$49,000	(4.08)
ALL OTHER-----	51,637,320	-----	51,637,320	49,836,179	3.61
NET UNSECURED VALUATION-----	\$5,229,971,631	-----	\$5,229,971,631	\$4,862,257,136	7.56
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$54,545,893,013	-----	\$54,545,893,013	\$53,824,259,176	1.34
STATE ASSESSED					
LAND-----	\$250,047,324	-----	\$250,047,324	\$315,216,532	(20.67)
IMPROVEMENTS-----	1,718,635,797	-----	1,718,635,797	1,914,235,581	(10.22)
PERSONAL PROPERTY-----	198,826,459	-----	198,826,459	180,784,947	9.98
TOTAL STATE ASSESSED VALUATION-----	\$2,167,509,580	-----	\$2,167,509,580	\$2,410,237,060	(10.07)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$56,713,402,593	-----	\$56,713,402,593	\$56,234,496,236	0.85

SAN JOAQUIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,706,302,872	\$2,552,607,683	\$7,258,910,555	\$7,206,396,135	0.73
IMPROVEMENTS-----	10,510,111,811	3,826,322,998	14,336,434,809	13,996,833,062	2.43
PERSONAL PROPERTY-----	489,450,462	287,438,394	776,888,856	725,374,253	7.10
TOTAL SECURED VALUATION-----	\$15,705,865,145	\$6,666,369,075	\$22,372,234,220	\$21,928,603,450	2.02
EXEMPTIONS:					
HOMEOWNERS'-----	\$431,477,011	\$159,542,650	\$591,019,661	\$587,332,115	0.63
ALL OTHER-----	709,584,862	40,683,893	750,268,755	725,508,185	3.41
NET SECURED VALUATION-----	\$14,564,803,272	\$6,486,142,532	\$21,050,945,804	\$20,615,763,150	2.01
UNSECURED ROLL					
LAND-----	\$22,215,185	\$9,626,694	\$31,841,879	\$36,186,640	(12.01)
IMPROVEMENTS-----	456,220,079	137,907,093	594,127,172	544,326,133	3.64
PERSONAL PROPERTY-----	716,438,175	280,389,195	996,827,370	973,335,945	2.41
TOTAL UNSECURED VALUATION-----	\$1,194,873,439	\$397,922,982	\$1,592,796,421	\$1,553,848,718	2.51
EXEMPTIONS:					
HOMEOWNERS'-----	\$193,119	\$318,215	\$511,334	\$532,046	(3.89)
ALL OTHER-----	16,655,936	589,178	17,245,114	15,154,611	13.79
NET UNSECURED VALUATION-----	\$1,178,024,384	\$397,015,589	\$1,575,039,973	\$1,538,162,061	2.40
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$15,742,827,656	\$6,863,158,121	\$22,605,985,777	\$22,153,925,211	2.04
STATE ASSESSED					
LAND-----	\$24,227,401	\$185,046,548	\$209,273,949	\$210,022,711	(0.36)
IMPROVEMENTS-----	3,078,153	800,561,104	803,639,257	867,503,950	(9.45)
PERSONAL PROPERTY-----	2,718,946	29,763,806	32,482,752	24,780,876	31.08
TOTAL STATE ASSESSED VALUATION-----	\$30,024,500	\$1,015,371,458	\$1,045,395,958	\$1,122,307,537	(6.85)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$15,772,852,156	\$7,878,529,579	\$23,651,381,735	\$23,276,232,748	1.61

SAN LUIS OBISPO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,318,169,777	\$3,327,550,649	\$6,645,720,426	\$6,538,986,271	1.63
IMPROVEMENTS-----	4,324,688,597	3,367,588,755	7,692,277,352	7,444,567,432	3.33
PERSONAL PROPERTY-----	80,740,606	65,090,289	145,830,895	136,270,638	7.02
TOTAL SECURED VALUATION-----	\$7,723,598,980	\$6,760,229,693	\$14,483,828,673	\$14,119,824,341	2.58
EXEMPTIONS:					
HOMEOWNERS'-----	\$165,949,941	\$128,734,720	\$294,684,661	\$289,470,001	1.80
ALL OTHER-----	126,921,736	39,878,926	166,800,662	142,159,591	17.33
NET SECURED VALUATION-----	\$7,430,727,303	\$6,591,616,047	\$14,022,343,350	\$13,688,194,749	2.44
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$106,132,733	\$34,111,663	\$140,244,396	\$133,974,284	4.68
PERSONAL PROPERTY-----	213,069,433	155,451,305	368,520,738	349,765,100	5.36
TOTAL UNSECURED VALUATION-----	\$319,202,166	\$189,562,968	\$508,765,134	\$483,739,384	5.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$107,800		\$107,800	\$113,000	(4.60)
ALL OTHER-----	8,440,301	\$6,022,141	14,462,442	4,458,122	100.00+
NET UNSECURED VALUATION-----	\$310,654,065	\$183,540,827	\$494,194,892	\$479,168,262	3.14
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,741,381,368	\$6,775,156,874	\$14,516,538,242	\$14,167,363,011	2.46
STATE ASSESSED					
LAND-----	\$5,566,342	\$89,069,104	\$94,635,446	\$95,504,561	(0.91)
IMPROVEMENTS-----	349,168	3,553,037,349	3,553,386,517	3,604,533,650	(1.42)
PERSONAL PROPERTY-----	157,615	111,933,604	112,091,219	170,422,875	(34.23)
TOTAL STATE ASSESSED VALUATION-----	\$6,073,125	\$3,754,040,057	\$3,760,113,182	\$3,870,461,086	(2.85)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,747,454,493	\$10,529,196,931	\$18,276,651,424	\$18,037,824,097	1.32

SAN MATEO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$19,032,815,738	\$2,103,424,304	\$21,136,240,042	\$20,419,001,277	3.51
IMPROVEMENTS-----	28,823,544,967	2,523,000,239	31,346,545,206	30,340,270,626	3.32
PERSONAL PROPERTY-----	596,748,397	23,996,063	620,744,460	696,681,593	(10.90)
TOTAL SECURED VALUATION-----	\$48,453,109,102	\$4,650,420,606	\$53,103,529,708	\$51,455,953,496	3.20
EXEMPTIONS:					
HOMEOWNERS-----	\$872,549,198	\$93,436,102	\$965,985,300	\$963,875,080	0.22
ALL OTHER-----	908,968,971	59,658,115	968,627,086	946,836,363	2.30
NET SECURED VALUATION-----	\$46,671,590,933	\$4,497,326,389	\$51,168,917,322	\$49,545,242,053	3.28
UNSECURED ROLL					
LAND-----	\$140,059,367	\$101,602,039	\$241,661,406	\$257,247,101	(6.06)
IMPROVEMENTS-----	1,178,383,544	764,646,691	1,943,030,235	1,936,017,736	0.36
PERSONAL PROPERTY-----	2,151,542,042	2,804,341,180	4,955,883,222	4,901,198,119	1.12
TOTAL UNSECURED VALUATION-----	\$3,469,984,953	\$3,670,589,910	\$7,140,574,863	\$7,094,462,956	0.65
EXEMPTIONS:					
HOMEOWNERS-----	\$1,714,742	\$295,343	\$2,010,085	\$2,000,716	0.47
ALL OTHER-----	107,328,006	377,299,113	484,627,119	486,595,981	(0.40)
NET UNSECURED VALUATION-----	\$3,360,942,205	\$3,292,995,454	\$6,653,937,659	\$6,605,866,259	0.73
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$50,032,533,138	\$7,790,321,843	\$57,822,854,981	\$56,151,108,312	2.98
STATE ASSESSED					
LAND-----	\$80,371,917	\$131,103,947	\$211,475,864	\$209,939,670	0.73
IMPROVEMENTS-----	1,529,471	804,737,282	806,266,753	936,094,225	(13.87)
PERSONAL PROPERTY-----	963,964	25,633,547	26,597,511	27,517,597	(3.34)
TOTAL STATE ASSESSED VALUATION-----	\$82,865,352	\$961,474,776	\$1,044,340,128	\$1,173,551,492	(11.01)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$50,115,398,490	\$8,751,796,619	\$58,867,195,109	\$57,324,659,804	2.69

SANTA BARBARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,629,894,798	\$5,568,219,963	\$10,198,114,761	\$9,884,669,033	3.17
IMPROVEMENTS-----	6,667,171,618	7,446,897,398	14,114,069,016	13,631,803,480	3.54
PERSONAL PROPERTY-----	161,511,543	160,477,917	321,989,460	320,000,273	0.62
TOTAL SECURED VALUATION-----	\$11,458,577,959	\$13,175,595,278	\$24,634,173,237	\$23,836,472,786	3.35
EXEMPTIONS:					
HOMEOWNERS'-----	\$222,330,481	\$202,901,301	\$425,231,782	\$421,231,404	0.95
ALL OTHER-----	564,892,380	237,056,941	801,949,321	705,373,525	13.69
NET SECURED VALUATION-----	\$10,671,355,098	\$12,735,637,036	\$23,406,992,134	\$22,709,867,857	3.07
UNSECURED ROLL					
LAND-----	\$60,465,308	\$40,501,915	\$100,967,223	\$104,337,500	(3.23)
IMPROVEMENTS-----	239,204,178	291,374,649	530,578,827	503,231,483	5.43
PERSONAL PROPERTY-----	588,473,654	407,416,481	995,890,135	979,227,438	1.70
TOTAL UNSECURED VALUATION-----	\$888,143,140	\$739,293,045	\$1,627,436,185	\$1,586,796,421	2.56
EXEMPTIONS:					
HOMEOWNERS'-----	\$441,300	-----	\$441,300	\$448,900	(1.69)
ALL OTHER-----	41,813,707	\$17,864,293	59,678,000	43,793,524	36.27
NET UNSECURED VALUATION-----	\$845,888,133	\$721,428,752	\$1,567,316,885	\$1,542,553,997	1.61
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,517,243,231	\$13,457,065,788	\$24,974,309,019	\$24,252,421,854	2.98
STATE ASSESSED					
LAND-----	\$30,183,075	\$123,064,981	\$153,248,056	\$149,205,542	2.71
IMPROVEMENTS-----	956,737	524,503,820	525,460,557	542,285,670	(3.10)
PERSONAL PROPERTY-----	314,597	18,439,158	18,753,755	14,160,470	32.44
TOTAL STATE ASSESSED VALUATION-----	\$31,454,409	\$666,007,959	\$697,462,368	\$705,651,682	(1.16)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,548,697,640	\$14,123,073,747	\$25,671,771,387	\$24,958,073,536	2.86

SANTA CLARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$39,356,465,641	\$3,053,166,341	\$42,409,631,982	\$40,278,603,867	5.29
IMPROVEMENTS-----	59,338,442,808	4,202,148,547	63,540,591,355	61,734,715,689	2.93
PERSONAL PROPERTY-----	4,254,362,362	72,189,445	4,326,551,807	4,150,467,906	4.24
TOTAL SECURED VALUATION-----	\$102,949,270,811	\$7,327,504,333	\$110,276,775,144	\$106,163,787,462	3.87
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,797,077,092	\$134,559,360	\$1,931,636,452	\$1,922,849,335	0.46
ALL OTHER-----	2,379,431,672	1,088,848,118	3,468,279,790	3,325,692,128	4.29
NET SECURED VALUATION-----	\$98,772,762,047	\$6,104,096,855	\$104,876,858,902	\$100,915,245,999	3.93
UNSECURED ROLL					
LAND-----	\$236,243,492	\$1,591,647	\$237,835,139	\$68,411,513	100.00+
IMPROVEMENTS-----	3,600,495,317	119,959,807	3,720,455,124	3,488,323,909	6.65
PERSONAL PROPERTY-----	10,165,374,418	1,083,212,485	11,248,586,903	10,299,840,785	9.21
TOTAL UNSECURED VALUATION-----	\$14,002,113,227	\$1,204,763,939	\$15,206,877,166	\$13,856,576,207	9.74
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$409,699,607	\$990,771,027	\$1,400,470,634	\$1,390,929,305	0.69
NET UNSECURED VALUATION-----	\$13,592,413,620	\$213,992,912	\$13,806,406,532	\$12,465,646,902	10.76
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$112,365,175,667	\$6,318,089,767	\$118,683,265,434	\$113,380,892,901	4.68
STATE ASSESSED					
LAND-----	\$100,283,869	\$219,876,061	\$320,159,930	\$326,976,654	(2.08)
IMPROVEMENTS-----	22,390,221	2,024,647,187	2,047,037,408	2,114,369,648	(3.18)
PERSONAL PROPERTY-----	3,524,925	124,133,132	127,657,457	55,349,604	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$126,198,415	\$2,368,656,380	\$2,494,854,795	\$2,496,695,906	(0.07)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$112,491,374,082	\$8,686,746,147	\$121,178,120,229	\$115,877,588,807	4.57

SANTA CRUZ COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,557,909,573	\$4,117,695,737	\$6,675,605,310	\$6,431,300,975	3.80
PERSONAL PROPERTY-----	3,418,631,763	4,616,473,080	8,035,104,843	7,818,709,384	2.77
	267,480,917	68,419,019	335,899,936	318,106,889	5.59
TOTAL SECURED VALUATION-----	\$6,244,022,253	\$8,802,587,836	\$15,046,610,089	\$14,568,117,248	3.28
EXEMPTIONS:					
HOMEOWNERS'-----	\$106,433,435	\$184,199,302	\$290,632,737	\$289,199,839	0.50
ALL OTHER-----	141,140,862	242,077,889	383,218,751	313,677,934	22.17
NET SECURED VALUATION-----	\$5,996,447,956	\$8,376,310,645	\$14,372,758,601	\$13,965,239,475	2.92
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$23,661,910	\$14,522,430	\$38,184,340	\$37,697,551	1.29
PERSONAL PROPERTY-----	105,967,262	42,332,743	148,300,005	148,317,044	(0.01)
	285,565,294	112,868,078	398,433,372	398,091,559	0.09
TOTAL UNSECURED VALUATION-----	\$415,194,466	\$169,723,251	\$584,917,717	\$584,106,154	0.14
EXEMPTIONS:					
HOMEOWNERS'-----	\$255,357	\$60,636	\$315,993	\$335,383	(5.78)
ALL OTHER-----	2,729,073	3,489,391	6,218,464	7,030,948	(11.56)
NET UNSECURED VALUATION-----	\$412,210,036	\$166,173,224	\$578,383,260	\$576,739,823	0.28
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$6,408,657,992	\$8,542,483,869	\$14,951,141,861	\$14,541,979,298	2.81
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$9,038,214	\$21,925,881	\$30,964,095	\$29,276,500	5.76
PERSONAL PROPERTY-----	951,751	250,730,314	251,682,065	267,991,091	(6.09)
	123,413	11,831,897	11,955,310	2,970,310	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$10,113,378	\$284,488,092	\$294,601,470	\$300,237,901	(1.88)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$6,418,771,370	\$8,826,971,961	\$15,245,743,331	\$14,842,217,199	2.72

SHASTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,152,969,713	\$1,172,794,664	\$2,325,764,377	\$2,282,379,748	1.90
IMPROVEMENTS-----	2,874,519,728	1,859,880,678	4,734,400,406	4,591,224,911	3.12
PERSONAL PROPERTY-----	117,226,144	121,847,352	239,073,496	228,946,766	4.42
TOTAL SECURED VALUATION-----	\$4,144,715,585	\$3,154,522,694	\$7,299,238,279	\$7,102,551,425	2.77
EXEMPTIONS:					
HOMEOWNERS'-----	\$126,551,336	\$114,480,880	\$241,032,216	\$239,163,306	0.78
ALL OTHER-----	210,198,644	32,727,660	242,926,304	206,239,022	17.79
NET SECURED VALUATION-----	\$3,807,965,605	\$3,007,314,154	\$6,815,279,759	\$6,657,149,097	2.38
UNSECURED ROLL					
LAND-----	\$23,784,077	\$22,571,549	\$46,355,626	\$39,605,820	17.04
IMPROVEMENTS-----	57,877,599	62,150,183	120,027,782	128,074,810	(6.28)
PERSONAL PROPERTY-----	191,075,886	82,940,198	274,016,084	265,122,648	3.35
TOTAL UNSECURED VALUATION-----	\$272,737,562	\$167,661,930	\$440,399,492	\$432,803,278	1.76
EXEMPTIONS:					
HOMEOWNERS'-----	\$8,504	\$63,298	\$71,802	\$63,307	13.42
ALL OTHER-----	15,562,896	2,024,128	17,587,024	8,861,905	98.46
NET UNSECURED VALUATION-----	\$257,166,162	\$165,574,504	\$422,740,666	\$423,878,066	(0.27)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,065,131,767	\$3,172,888,658	\$7,238,020,425	\$7,081,027,163	2.22
STATE ASSESSED					
LAND-----	\$1,684,203	\$53,003,359	\$54,687,562	\$53,949,207	1.37
IMPROVEMENTS-----	1,047,962	777,887,136	778,935,098	819,961,741	(5.00)
PERSONAL PROPERTY-----	139,006	17,247,209	17,386,215	11,482,462	51.42
TOTAL STATE ASSESSED VALUATION-----	\$2,871,171	\$848,137,704	\$851,008,875	\$885,393,410	(3.88)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,068,002,938	\$4,021,026,362	\$8,089,029,300	\$7,966,420,573	1.54

SIERRA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,977,587	\$112,939,793	\$116,917,380	\$114,258,646	2.33
PERSONAL PROPERTY-----	14,590,970	137,143,785	151,734,755	146,379,971	3.66
	266,925	4,045,798	4,312,723	4,219,513	2.21
TOTAL SECURED VALUATION-----	\$18,835,482	\$254,129,376	\$272,964,858	\$264,858,130	3.06
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,379,000	\$4,399,234	\$5,778,234	\$5,882,737	(1.78)
ALL OTHER-----	865,846	2,842,725	3,708,571	3,591,709	3.25
NET SECURED VALUATION-----	\$16,590,636	\$246,887,417	\$263,478,053	\$255,383,684	3.17
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$73,538	\$13,240,124	\$13,313,662	\$13,577,224	(1.94)
PERSONAL PROPERTY-----	105,111	16,666,499	16,771,610	17,680,665	(5.14)
	1,204,792	7,264,874	8,469,666	6,101,812	38.81
TOTAL UNSECURED VALUATION-----	\$1,383,441	\$37,171,497	\$38,554,938	\$37,359,701	3.20
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$83,015	\$83,015	\$82,949	0.08
ALL OTHER-----	-----	6,615	6,615	2,587	100.00+
NET UNSECURED VALUATION-----	\$1,383,441	\$37,081,867	\$38,465,308	\$37,274,165	3.20
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$17,974,077	\$283,969,284	\$301,943,361	\$292,657,849	3.17
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$14,543	\$27,685,029	\$27,699,572	\$27,704,247	(0.02)
PERSONAL PROPERTY-----	10,918	23,486,664	23,497,582	25,200,535	(6.76)
	6,251	343,272	349,523	85,462	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$31,712	\$51,514,965	\$51,546,677	\$52,990,244	(2.72)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$18,005,789	\$335,484,249	\$353,490,038	\$345,648,093	2.27

SISKIYOU COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$170,367,034	\$571,352,081	\$741,719,115	\$722,843,562	2.61
IMPROVEMENTS-----	489,157,221	707,720,993	1,196,878,214	1,133,450,826	5.60
PERSONAL PROPERTY-----	12,843,899	34,190,105	47,034,004	46,325,645	1.53
TOTAL SECURED VALUATION-----	\$672,368,154	\$1,313,263,179	\$1,985,631,333	\$1,902,620,033	4.36
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,748,126	\$43,140,938	\$74,889,064	\$74,294,788	0.80
ALL OTHER-----	28,147,931	14,884,870	43,032,801	38,958,390	10.46
NET SECURED VALUATION-----	\$612,472,097	\$1,255,237,371	\$1,867,709,468	\$1,789,366,855	4.38
UNSECURED ROLL					
LAND-----	\$3,314,016	\$27,386,325	\$30,700,341	\$32,629,714	(5.91)
IMPROVEMENTS-----	31,295,528	50,965,250	82,260,778	88,394,578	(6.94)
PERSONAL PROPERTY-----	40,294,753	41,748,906	82,043,659	76,642,004	7.05
TOTAL UNSECURED VALUATION-----	\$74,904,297	\$120,100,481	\$195,004,778	\$197,666,296	(1.35)
EXEMPTIONS:					
HOMEOWNERS'-----	\$22,582	\$141,583	\$164,165	\$191,716	(14.37)
ALL OTHER-----	7,271,420	202,142	7,473,562	6,555,413	14.01
NET UNSECURED VALUATION-----	\$67,610,295	\$119,756,756	\$187,367,051	\$190,919,167	(1.86)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$680,082,392	\$1,374,994,127	\$2,055,076,519	\$1,980,286,022	3.78
STATE ASSESSED					
LAND-----	\$2,150,414	\$21,249,682	\$23,400,096	\$23,117,822	1.22
IMPROVEMENTS-----	134,462	190,727,462	190,861,924	198,777,817	(3.98)
PERSONAL PROPERTY-----	489,992	7,937,901	8,427,893	5,973,846	41.08
TOTAL STATE ASSESSED VALUATION-----	\$2,774,868	\$219,915,045	\$222,689,913	\$227,869,485	(2.27)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$682,857,260	\$1,594,909,172	\$2,277,766,432	\$2,208,155,507	3.15

SOLANO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,698,521,259	\$734,258,222	\$5,432,779,481	\$5,351,007,794	1.53
PERSONAL PROPERTY-----	11,307,033,559	700,398,932	12,007,432,491	11,773,121,479	1.99
	482,058,211	93,902,778	575,960,989	566,800,798	1.62
TOTAL SECURED VALUATION-----	\$16,487,613,029	\$1,528,559,932	\$18,016,172,961	\$17,690,930,071	1.84
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$401,308,859	\$24,905,856	\$426,214,715	\$424,447,618	0.42
	525,440,110	8,341,154	533,781,264	522,830,183	2.09
NET SECURED VALUATION-----	\$15,560,864,060	\$1,495,312,922	\$17,056,176,982	\$16,743,652,270	1.87
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$32,538,989	\$2,624,664	\$35,163,653	\$34,274,142	2.60
PERSONAL PROPERTY-----	55,128,743	5,117,421	60,246,164	54,210,021	11.13
	595,104,853	64,621,339	659,726,192	644,046,650	2.43
TOTAL UNSECURED VALUATION-----	\$682,772,585	\$72,363,424	\$755,136,009	\$732,530,813	3.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$249,988	\$166,615	\$416,603	\$375,141	11.05
ALL OTHER-----	11,038,636	679,358	11,717,994	9,676,187	21.10
NET UNSECURED VALUATION-----	\$671,483,961	\$71,517,451	\$743,001,412	\$722,479,485	2.84
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$16,232,348,021	\$1,566,830,373	\$17,799,178,394	\$17,466,131,755	1.91
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$9,362,263	\$33,353,624	\$42,715,887	\$47,805,125	(10.65)
PERSONAL PROPERTY-----	34,173,249	507,283,662	541,456,911	535,532,269	1.11
	52,401,350	27,055,128	79,456,478	55,940,938	42.04
TOTAL STATE ASSESSED VALUATION-----	\$95,936,862	\$567,692,414	\$663,629,276	\$639,278,332	3.81
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$16,328,284,883	\$2,134,522,787	\$18,462,807,670	\$18,105,410,087	1.97

SONOMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,792,271,282	\$4,518,219,194	\$10,310,490,476	\$10,170,935,510	1.37
IMPROVEMENTS-----	10,612,171,460	5,878,533,693	16,490,705,153	16,170,154,668	1.98
PERSONAL PROPERTY-----	290,536,916	121,202,299	411,739,215	410,173,939	0.38
TOTAL SECURED VALUATION-----	\$16,694,979,658	\$10,517,955,186	\$27,212,934,844	\$26,751,264,117	1.73
EXEMPTIONS:					
HOMEOWNERS'-----	\$983,352,283	\$213,923,264	\$597,275,547	\$589,892,053	1.25
ALL OTHER-----	413,419,585	98,676,882	512,096,467	505,593,516	1.29
NET SECURED VALUATION-----	\$15,898,207,790	\$10,203,355,040	\$26,103,562,830	\$25,655,778,548	1.75
UNSECURED ROLL					
LAND-----	\$43,031,038	\$37,060,275	\$80,091,313	\$81,179,336	(1.34)
IMPROVEMENTS-----	260,731,307	89,832,041	350,563,348	338,520,890	3.56
PERSONAL PROPERTY-----	494,534,924	238,267,946	732,802,870	678,366,643	8.02
TOTAL UNSECURED VALUATION-----	\$798,297,269	\$365,160,262	\$1,163,457,531	\$1,098,066,869	5.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$19,941	\$508,448	\$528,389	\$527,604	0.15
ALL OTHER-----	10,650,316	5,464,951	16,115,267	15,294,367	5.37
NET UNSECURED VALUATION-----	\$787,627,012	\$359,186,863	\$1,146,813,875	\$1,082,244,898	5.97
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$16,685,834,802	\$10,564,541,993	\$27,250,376,705	\$26,738,023,446	1.92
STATE ASSESSED					
LAND-----	\$10,255,869	\$31,788,417	\$42,044,286	\$41,137,200	2.21
IMPROVEMENTS-----	731,111	921,179,196	921,910,307	974,851,176	(5.43)
PERSONAL PROPERTY-----	104,829	38,703,826	38,808,655	18,586,537	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$11,091,809	\$991,671,439	\$1,002,763,248	\$1,034,574,913	(3.07)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$16,696,926,611	\$11,556,213,342	\$28,253,139,953	\$27,772,598,359	1.73

STANISLAUS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,394,920,803	\$1,913,335,267	\$5,308,256,070	\$5,245,833,266	1.19
PERSONAL PROPERTY-----	8,183,469,376	3,394,947,530	11,578,416,906	10,085,045,632	14.81
	177,052,187	220,475,413	397,527,600	1,823,981,499	(75.52)
TOTAL SECURED VALUATION-----	\$11,755,442,366	\$5,528,758,210	\$17,284,200,576	\$16,954,860,397	1.94
EXEMPTIONS:					
HOMEOWNERS'-----	\$380,129,479	\$119,828,775	\$499,958,254	\$497,567,033	0.48
ALL OTHER-----	359,502,069	74,116,810	433,618,879	421,990,954	2.76
NET SECURED VALUATION-----	\$11,015,810,818	\$5,334,812,625	\$16,350,623,443	\$16,035,302,410	1.97
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$16,576,831	\$2,746,743	\$19,323,574	\$18,987,215	1.77
PERSONAL PROPERTY-----	255,545,284	135,424,862	390,970,146	86,017,165	100.00+
	302,531,932	165,496,363	468,028,295	815,613,414	(42.62)
TOTAL UNSECURED VALUATION-----	\$574,654,047	\$303,667,968	\$878,322,015	\$920,617,794	(4.59)
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$301,000	\$301,000	\$315,000	(4.44)
ALL OTHER-----	\$4,429,266	432,258	4,861,524	5,838,233	(16.73)
NET UNSECURED VALUATION-----	\$570,224,781	\$302,934,710	\$873,159,491	\$914,464,561	(4.52)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,586,035,599	\$5,637,747,335	\$17,223,782,934	\$16,949,766,971	1.62
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$7,882,315	\$25,612,486	\$33,494,801	\$39,312,498	(14.80)
PERSONAL PROPERTY-----	1,060,207	390,532,850	391,593,057	425,264,339	(7.92)
	608,517	22,648,373	23,256,890	13,732,863	69.35
TOTAL STATE ASSESSED VALUATION-----	\$9,551,039	\$438,793,709	\$448,344,748	\$478,309,700	(6.26)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,595,586,638	\$6,076,541,044	\$17,672,127,682	\$17,428,076,671	1.40

SUTTER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$382,042,641	\$955,626,125	\$1,337,668,766	\$1,317,178,556	1.56
IMPROVEMENTS-----	998,320,178	1,058,082,662	2,056,402,840	2,036,578,417	0.97
PERSONAL PROPERTY-----	25,332,287	59,972,141	85,304,428	71,985,878	18.50
TOTAL SECURED VALUATION-----	\$1,405,695,106	\$2,073,680,928	\$3,479,376,034	\$3,425,742,851	1.57
EXEMPTIONS:					
HOMEOWNERS-----	\$42,379,760	\$56,434,905	\$98,814,665	\$98,771,347	0.04
ALL OTHER-----	51,023,813	22,790,575	73,814,388	80,120,653	(7.87)
NET SECURED VALUATION-----	\$1,312,291,533	\$1,994,455,448	\$3,306,746,981	\$3,246,850,851	1.84
UNSECURED ROLL					
LAND-----	\$4,419,068	\$2,742,051	\$7,161,119	\$7,204,537	(0.60)
IMPROVEMENTS-----	155,168,621	65,131,999	220,300,620	159,822,876	37.84
PERSONAL PROPERTY-----	63,055,457	79,464,715	142,520,172	126,619,714	12.56
TOTAL UNSECURED VALUATION-----	\$222,643,146	\$147,338,765	\$369,981,911	\$293,647,127	26.00
EXEMPTIONS:					
HOMEOWNERS-----		\$67,430	\$67,430	\$74,412	(9.38)
ALL OTHER-----	\$2,638,129	2,339,671	4,977,800	1,964,592	100.00+
NET UNSECURED VALUATION-----	\$220,005,017	\$144,931,664	\$364,936,681	\$291,608,123	25.15
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,532,296,550	\$2,139,387,112	\$3,671,683,662	\$3,538,458,974	3.77
STATE ASSESSED					
LAND-----	\$446,447	\$5,432,656	\$5,879,103	\$5,901,609	(0.38)
IMPROVEMENTS-----	172,842	168,707,091	168,879,935	180,013,424	(6.18)
PERSONAL PROPERTY-----	83,932	3,620,324	3,704,256	1,687,526	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$703,221	\$177,760,071	\$178,463,292	\$187,602,559	(4.87)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,532,999,771	\$2,317,147,183	\$3,850,146,954	\$3,726,061,533	3.33

TEHAMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$142,438,517	\$601,968,723	\$744,407,240	\$721,056,783	3.24
PERSONAL PROPERTY-----	445,556,155	1,004,313,078	1,449,869,233	1,383,389,606	4.81
	17,988,966	57,774,705	75,763,671	77,394,775	(2.11)
TOTAL SECURED VALUATION-----	\$605,983,638	\$1,664,056,506	\$2,270,040,144	\$2,181,841,164	4.04
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$24,269,455	\$61,266,984	\$85,536,439	\$85,312,304	0.26
	38,209,594	10,226,653	48,436,247	44,795,568	8.13
NET SECURED VALUATION-----	\$543,504,589	\$1,592,562,869	\$2,136,067,458	\$2,051,733,292	4.11
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,841,409	\$2,476,457	\$4,317,866	\$6,556,542	(34.14)
PERSONAL PROPERTY-----	11,973,762	13,496,297	25,470,059	25,641,785	(0.67)
	28,214,411	22,746,360	50,960,771	49,279,885	3.41
TOTAL UNSECURED VALUATION-----	\$42,029,582	\$38,719,114	\$80,748,696	\$81,478,212	(0.90)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$1,406	\$114,758	\$116,164	\$115,655	0.44
	551,526	111,757	663,283	774,732	(14.39)
NET UNSECURED VALUATION-----	\$41,476,650	\$38,492,599	\$79,969,249	\$80,587,825	(0.77)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$584,981,239	\$1,631,055,468	\$2,216,036,707	\$2,132,321,117	3.93
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,313,983	\$7,459,661	\$8,773,644	\$8,553,433	2.57
PERSONAL PROPERTY-----	65,658	206,915,078	206,980,736	216,645,395	(4.46)
	53,337	6,664,287	6,717,624	1,618,959	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$1,432,978	\$221,039,026	\$222,472,004	\$226,817,787	(1.92)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$586,414,217	\$1,852,094,494	\$2,438,508,711	\$2,359,138,904	3.36

TRINITY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----		\$279,034,502	\$279,034,502	\$272,295,314	2.47
IMPROVEMENTS-----		312,327,572	312,327,572	308,474,477	1.25
PERSONAL PROPERTY-----		8,855,341	8,855,341	7,671,211	15.44
TOTAL SECURED VALUATION-----		\$600,217,415	\$600,217,415	\$588,441,002	2.00
EXEMPTIONS:					
HOMEOWNERS'-----		\$21,234,881	\$21,234,881	\$21,499,704	(1.23)
ALL OTHER-----		5,262,608	5,262,608	5,692,466	(7.55)
NET SECURED VALUATION-----		\$573,719,926	\$573,719,926	\$561,248,832	2.22
UNSECURED ROLL					
LAND-----		\$1,921,733	\$1,921,733	\$2,450,028	(21.36)
IMPROVEMENTS-----		4,836,011	4,836,011	8,983,961	(46.17)
PERSONAL PROPERTY-----		27,687,316	27,687,316	24,640,744	12.36
TOTAL UNSECURED VALUATION-----		\$34,445,060	\$34,445,060	\$36,074,733	(4.52)
EXEMPTIONS:					
HOMEOWNERS'-----		\$145,311	\$145,311	\$151,797	(4.27)
ALL OTHER-----		340,990	340,990	1,808,577	(81.15)
NET UNSECURED VALUATION-----		\$33,958,759	\$33,958,759	\$34,114,359	(0.46)
TOTAL NET SECURED AND UNSECURED VALUATION-----		\$607,678,685	\$607,678,685	\$595,363,191	2.07
STATE ASSESSED					
LAND-----		\$1,844,344	\$1,844,344	\$2,560,653	(27.97)
IMPROVEMENTS-----		32,119,856	32,119,856	33,312,780	(3.58)
PERSONAL PROPERTY-----		326,163	326,163	239,260	36.32
TOTAL STATE ASSESSED VALUATION-----		\$34,290,363	\$34,290,363	\$36,112,693	(5.05)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----		\$641,969,048	\$641,969,048	\$631,475,884	1.66

TULARE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,812,520,650	\$1,791,546,476	\$3,604,067,126	\$3,514,845,700	2.54
IMPROVEMENTS-----	5,058,015,286	3,496,032,336	8,554,047,622	8,309,511,654	2.94
PERSONAL PROPERTY-----	162,465,835	192,160,895	354,626,730	339,197,428	4.55
TOTAL SECURED VALUATION-----	\$7,033,001,771	\$5,479,739,707	\$12,512,741,478	\$12,163,554,782	2.87
EXEMPTIONS:					
HOMEOWNERS'-----	\$221,211,111	\$139,586,479	\$360,797,590	\$358,048,666	0.77
ALL OTHER-----	157,938,177	52,976,928	210,915,105	201,207,867	4.82
NET SECURED VALUATION-----	\$6,653,852,483	\$5,287,176,300	\$11,941,028,783	\$11,604,298,249	2.90
UNSECURED ROLL					
LAND-----	\$2,005,307	\$636,359	\$2,641,666	\$3,810,491	(30.67)
IMPROVEMENTS-----	151,044,280	67,144,630	218,188,910	211,439,530	3.19
PERSONAL PROPERTY-----	271,773,826	160,927,377	432,701,203	390,108,511	10.92
TOTAL UNSECURED VALUATION-----	\$424,823,413	\$228,708,366	\$653,531,779	\$605,358,532	7.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$21,000	\$28,000	\$28,000	-----
ALL OTHER-----	9,095,312	4,624,067	13,719,379	14,581,260	(5.91)
NET UNSECURED VALUATION-----	\$415,721,101	\$224,063,299	\$639,784,400	\$590,749,272	8.30
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,069,573,584	\$5,511,239,599	\$12,580,813,183	\$12,195,047,521	3.16
STATE ASSESSED					
LAND-----	\$11,865,277	\$22,636,584	\$34,501,861	\$37,179,834	(7.20)
IMPROVEMENTS-----	6,084,901	524,361,743	530,446,644	584,111,479	(5.97)
PERSONAL PROPERTY-----	144,739	15,903,833	16,048,572	12,620,895	27.16
TOTAL STATE ASSESSED VALUATION-----	\$18,094,917	\$562,902,160	\$580,997,077	\$613,912,208	(5.36)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,087,668,501	\$6,074,141,759	\$13,161,810,260	\$12,808,959,729	2.75

TUOLUMNE COUNTY

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DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$86,544,054	\$988,641,412	\$1,075,185,466	\$1,118,806,440	(3.90)
PERSONAL PROPERTY-----	164,031,894	1,775,952,092	1,939,983,986	1,887,147,374	2.80
	15,170,344	77,318,173	92,488,517	91,048,938	1.58
TOTAL SECURED VALUATION-----	\$265,746,292	\$2,841,911,677	\$3,107,657,969	\$3,097,002,752	0.34
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$4,771,200	\$78,322,171	\$83,093,371	\$82,492,589	0.73
	20,968,098	27,551,647	48,519,745	44,910,979	8.04
NET SECURED VALUATION-----	\$240,006,994	\$2,736,037,859	\$2,976,044,853	\$2,969,599,184	0.22
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$66,347	\$8,790,992	\$8,857,339	\$10,273,972	(13.79)
PERSONAL PROPERTY-----	6,057,680	20,004,464	26,062,144	27,208,781	(4.21)
	14,525,656	65,702,860	80,228,516	82,772,011	(3.07)
TOTAL UNSECURED VALUATION-----	\$20,649,683	\$94,498,316	\$115,147,999	\$120,254,764	(4.25)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$14,000	\$7,000	\$21,000	\$21,000	-----
	82,820	775,437	858,257	666,294	28.81
NET UNSECURED VALUATION-----	\$20,552,863	\$93,715,879	\$114,268,742	\$119,567,470	(4.43)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$260,559,857	\$2,829,753,738	\$3,090,313,595	\$3,089,166,654	0.04
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,012,551	\$6,480,663	\$7,493,214	\$7,110,495	5.38
PERSONAL PROPERTY-----	2,642	131,812,637	131,815,279	138,638,102	(4.92)
	5,948	4,736,053	4,742,001	1,264,425	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$1,021,141	\$143,029,353	\$144,050,494	\$147,013,022	(2.02)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$261,580,998	\$2,972,783,091	\$3,234,364,089	\$3,236,179,676	(0.06)

VENTURA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$12,782,202,725	\$4,353,299,593	\$17,135,502,318	\$16,828,000,338	1.83
PERSONAL PROPERTY-----	21,466,962,060	3,828,224,899	25,295,186,959	24,844,576,867	1.81
	537,441,978	68,302,244	605,744,222	639,496,430	(5.28)
TOTAL SECURED VALUATION-----	\$34,786,606,763	\$8,249,826,736	\$43,036,433,499	\$42,312,073,635	1.71
EXEMPTIONS:					
HOMEOWNERS'-----	\$745,293,287	\$115,254,791	\$860,548,078	\$852,222,563	0.98
ALL OTHER-----	675,433,874	97,435,059	772,868,933	697,791,354	10.76
NET SECURED VALUATION-----	\$33,365,879,602	\$8,037,136,886	\$41,403,016,488	\$40,762,059,718	1.57
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$129,255,345	\$11,802,661	\$141,058,006	\$146,091,251	(3.45)
PERSONAL PROPERTY-----	821,539,608	175,635,773	997,175,381	1,006,333,152	(0.91)
	1,176,239,280	185,745,034	1,361,984,314	1,396,545,122	(2.47)
TOTAL UNSECURED VALUATION-----	\$2,127,034,233	\$373,183,468	\$2,500,217,701	\$2,548,969,525	(1.91)
EXEMPTIONS:					
HOMEOWNERS'-----	\$533,800	\$430,800	\$964,600	\$1,031,200	(6.46)
ALL OTHER-----	234,898,961	6,946,371	241,845,332	231,438,896	4.50
NET UNSECURED VALUATION-----	\$1,891,601,472	\$365,806,297	\$2,257,407,769	\$2,316,499,429	(2.55)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$35,257,481,074	\$8,402,943,183	\$43,660,424,257	\$43,078,559,147	1.35
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$26,636,906	\$201,224,780	\$227,861,686	\$252,588,784	(9.79)
PERSONAL PROPERTY-----	1,354,222	1,235,500,462	1,236,854,684	1,310,070,991	(5.59)
	743,010	126,722,219	127,465,229	105,577,458	20.73
TOTAL STATE ASSESSED VALUATION-----	\$28,734,138	\$1,563,447,461	\$1,592,181,599	\$1,668,237,233	(4.56)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$35,286,215,212	\$9,966,390,644	\$45,252,605,856	\$44,746,796,380	1.13

YOLO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,821,384,805	\$747,811,691	\$2,569,196,496	\$2,498,026,923	2.85
IMPROVEMENTS-----	4,196,449,407	588,011,378	4,784,460,785	4,689,206,504	2.03
PERSONAL PROPERTY-----	82,416,720	48,545,120	130,961,840	126,808,262	3.28
TOTAL SECURED VALUATION-----	\$6,100,250,932	\$1,384,368,189	\$7,484,619,121	\$7,314,041,689	2.33
EXEMPTIONS:					
HOMEOWNERS'-----	\$152,332,080	\$21,415,799	\$173,747,879	\$170,676,544	1.80
ALL OTHER-----	140,956,725	6,138,927	147,095,652	126,853,074	15.96
NET SECURED VALUATION-----	\$5,806,962,127	\$1,356,813,463	\$7,163,775,590	\$7,016,512,071	2.10
UNSECURED ROLL					
LAND-----	\$13,897,803	\$5,891,635	\$19,789,438	\$17,520,918	12.95
IMPROVEMENTS-----	192,389,304	28,648,243	221,037,547	221,066,638	(0.01)
PERSONAL PROPERTY-----	244,435,956	88,173,922	332,609,878	341,604,256	(2.63)
TOTAL UNSECURED VALUATION-----	\$450,723,063	\$122,713,800	\$573,436,863	\$580,191,812	(1.16)
EXEMPTIONS:					
HOMEOWNERS'-----	\$198,740	\$115,977	\$314,717	\$330,925	(4.90)
ALL OTHER-----	35,306,472	10,669,893	45,976,365	49,790,237	(7.66)
NET UNSECURED VALUATION-----	\$415,217,851	\$111,927,930	\$527,145,781	\$530,070,650	(0.55)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$6,222,179,978	\$1,468,741,393	\$7,690,921,371	\$7,546,582,721	1.91
STATE ASSESSED					
LAND-----	\$9,293,901	\$32,624,591	\$41,918,492	\$46,277,356	(9.42)
IMPROVEMENTS-----	928,193	349,846,455	350,774,648	374,725,469	(6.39)
PERSONAL PROPERTY-----	449,495	42,411,308	42,860,803	14,269,379	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$10,671,589	\$424,882,354	\$435,553,943	\$435,272,204	0.06
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$6,232,851,567	\$1,893,623,747	\$8,126,475,314	\$7,981,854,925	1.81

YUBA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$105,145,370	\$605,955,276	\$711,100,646	\$705,970,578	0.73
PERSONAL PROPERTY-----	333,885,834	801,110,542	1,134,996,376	1,094,641,462	3.69
	14,513,942	60,584,140	75,098,082	73,475,930	2.21
TOTAL SECURED VALUATION-----	\$453,545,146	\$1,467,649,958	\$1,921,195,104	\$1,874,087,970	2.51
EXEMPTIONS:					
HOMEOWNERS'-----	\$15,078,000	\$48,211,561	\$63,289,561	\$63,555,923	(0.42)
ALL OTHER-----	45,273,624	23,000,013	68,273,637	57,370,997	19.00
NET SECURED VALUATION-----	\$393,193,522	\$1,396,438,384	\$1,789,631,906	\$1,753,161,050	2.08
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$5,322,231	\$11,392,156	\$16,714,387	\$15,688,803	6.54
PERSONAL PROPERTY-----	32,876,310	30,563,798	63,440,108	61,745,354	2.74
	40,802,164	42,261,095	83,063,259	85,721,915	(3.10)
TOTAL UNSECURED VALUATION-----	\$79,000,705	\$84,217,049	\$163,217,754	\$163,156,072	0.04
EXEMPTIONS:					
HOMEOWNERS'-----		\$40,175	\$40,175	\$40,119	0.14
ALL OTHER-----	\$27,058,733	145,570	27,204,303	25,687,750	5.90
NET UNSECURED VALUATION-----	\$51,941,972	\$84,031,304	\$135,973,276	\$137,428,203	(1.06)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$445,135,494	\$1,480,469,688	\$1,925,605,182	\$1,890,589,253	1.85
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,088,217	\$11,018,893	\$12,107,110	\$12,248,657	(1.16)
PERSONAL PROPERTY-----	242,529	234,344,902	234,587,431	244,131,962	(3.91)
	143,634	6,091,645	6,235,279	12,881,589	(51.60)
TOTAL STATE ASSESSED VALUATION-----	\$1,474,380	\$251,455,440	\$252,929,820	\$269,262,208	(6.07)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$446,609,874	\$1,731,925,128	\$2,178,535,002	\$2,159,851,461	0.87

STATEWIDE
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1996-97

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1996-97 TOTAL ASSESSED VALUATION	1995-96 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$558,086,251,036	\$155,157,422,237	\$713,243,673,273	\$705,779,814,027	1.06
PERSONAL PROPERTY-----	809,009,210,991	203,707,588,162	1,012,716,779,153	998,333,988,115	1.44
	24,531,278,532	5,495,479,151	30,026,757,683	30,316,743,729	(0.96)
TOTAL SECURED VALUATION-----	\$1,391,626,740,559	\$364,360,469,550	\$1,755,987,210,109	\$1,734,430,525,871	1.24
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$27,450,170,202	\$8,169,100,256	\$35,619,270,458	\$35,530,308,557	0.25
	39,795,544,783	5,488,425,362	45,283,970,145	42,243,950,078	7.20
NET SECURED VALUATION-----	\$1,324,381,025,574	\$350,702,943,932	\$1,675,083,969,506	\$1,656,656,267,236	1.11
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,720,453,472	\$970,256,157	\$3,690,709,629	\$3,594,048,446	2.69
PERSONAL PROPERTY-----	33,542,606,524	6,786,867,272	40,329,473,796	38,473,015,129	4.83
	67,131,365,208	13,059,295,884	80,190,661,092	77,395,708,696	3.61
TOTAL UNSECURED VALUATION-----	\$103,394,425,204	\$20,816,419,313	\$124,210,844,517	\$119,462,772,271	3.97
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,293,029	\$7,944,000	\$11,237,029	\$2,450,338	100.00+
ALL OTHER-----	2,731,357,474	1,632,314,999	4,363,672,473	4,455,287,270	(2.06)
NET UNSECURED VALUATION-----	\$100,659,774,701	\$19,176,160,314	\$119,835,935,015	\$115,005,034,663	4.20
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,425,040,800,275	\$369,879,104,246	\$1,794,919,904,521	\$1,771,661,301,899	1.31
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,593,553,881	\$6,474,217,060	\$8,067,770,941	\$8,363,331,140	(3.53)
PERSONAL PROPERTY-----	2,075,852,198	53,289,411,419	55,365,263,617	57,973,680,248	(4.50)
	365,240,976	2,956,738,042	3,321,979,018	2,484,838,186	33.69
TOTAL STATE ASSESSED VALUATION-----	\$4,034,647,055	\$62,720,366,521	\$66,755,013,576	\$68,821,849,574	(3.00)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,429,075,447,330	\$432,599,470,767	\$1,861,674,918,097	\$1,840,483,151,473	1.15

Supplemental Information

Statutes and Constitutional Extracts

CALIFORNIA CONSTITUTIONAL PROVISIONS

Taxation of Public Utilities

Article 13, Section 19

The Board (State Board of Equalization) 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

Unsecured Property

Section 134

(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.¹

(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 9.²

Assessed Value and Tax Rate Defined

Section 135

(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

¹ Unsecured property generally includes personal movable property, such as boats and airplanes, for which a lien for taxes is not as secure as is a lien on land and structures.

² Property thus acquired becomes exempt from taxation as of the purchase date. Unpaid property taxes are transferred to the unsecured roll.

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.

Exemption of Business Inventories

Section 219

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

Assessed Value

Section 401

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

Escaped Property

Section 531

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. Escape assessments made as the result of an owner's failure to file a property statement as herein provided shall be subject to the penalty and interest imposed by Sections 463 and 506, respectively. This paragraph shall not constitute a limitation on any other provision of this article.

Escaped Real Property

Section 531.2

(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. "Assessment year" means the period defined in Section 118.

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.

Escaped Property, Business Inventory Exemption

Section 531.5

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.

State Controller's Office Publication List

In addition to this annual report, other publications on local government financial transactions are available upon request by contacting the Office of the State Controller from the respective divisions listed below:

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
Education Oversight Branch
P.O. Box 942850
Sacramento, CA 94250
(916) 323-1826**

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