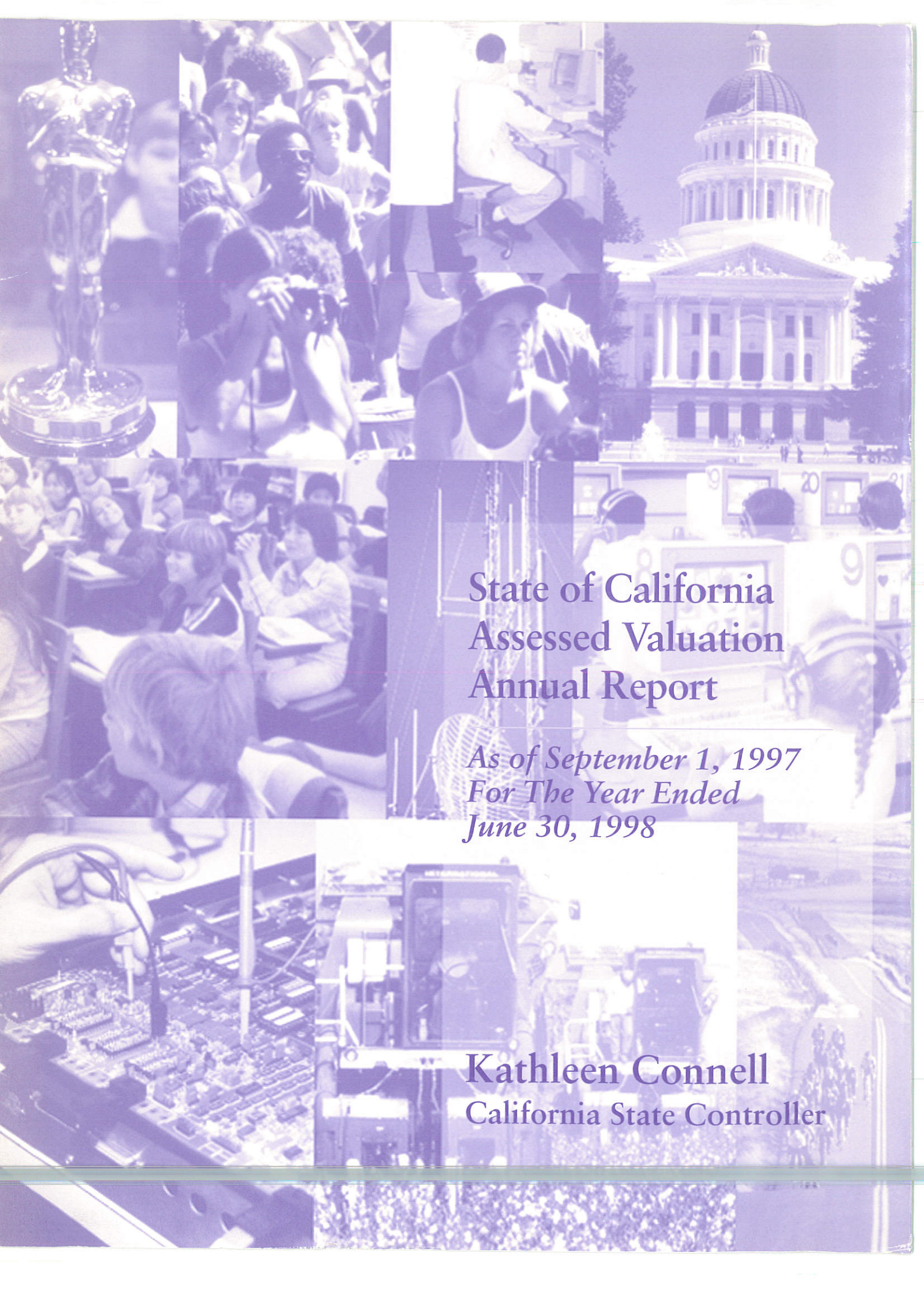




State of California
Assessed Valuation
Annual Report

*As of September 1, 1997
For The Year Ended
June 30, 1998*

Kathleen Connell
California State Controller



KATHLEEN CONNELL
Controller of the State of California



KATHLEEN CONNELL
Controller of the State of California

May 20, 1998

**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 ending June 30, 1998. This report is published to assist those responsible for county management and to further inform those interested in property taxation 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, 1997, represents the tax base of real property (land and improvements) and tangible personal property subject to property tax for the 1997-98 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 \$2.0 trillion. This was an increase of \$57.7 billion, or 2.97%, over the prior year. The largest individual increase, 9.83%, 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	Improvements	Percentage Increase Over	Personal Property	Percentage Increase (Decrease) From
		Prior Year		Prior Year		Prior Year
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
1997-98	743,908,147	2.61	1,136,089,539	2.50	124,700,555	9.83

Total County Assessed Valuation

The gross assessed valuation for the year ended June 30, 1998, was \$2.0 trillion. Exemptions amounted to \$89.9 billion, which resulted in a net assessed valuation of \$1.9 trillion. 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 1997-98 fiscal year increased 2.86% over the prior year. Over the past 10 years, net assessed values have increased by an average of 5.46% each year. Since the enactment of Proposition 13, locally assessed real property is appraised based on its value for the 1975-76 fiscal year and 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, the assessed valuation 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
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
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86

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, 89.79% 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 6.63% 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 composed primarily 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
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
1997-98	1,719,254,532	89.79	126,928,316	6.63	68,653,497	3.58

Assessed Valuation of Incorporated and Unincorporated Areas

For the 1997-98 fiscal year, 76.81% of the net assessed valuation was in the incorporated areas of the counties, and 23.19% was in the unincorporated areas. For both categories, the percentage increase over the prior year did not vary significantly from 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
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
1997-98	1,470,701,056	76.81	2.91	444,135,289	23.19	2.67

**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

Kern County

The increase was due mainly to the rise in developed mineral rights values.

Santa Clara County

The increase was due mainly to the overall rise in the market value of existing homes and new home construction.

DECREASES

No decreases were reported by any counties this year.

Financial Section

**SUMMARY OF ASSESSED VALUATION BY COUNTY
APPLICABLE TO FISCAL YEAR 1997-98**

PAGE: 1

COUNTIES	GROSS TOTAL ASSESSED VALUATION	EXEMPTIONS		NET TOTAL ASSESSED VALUATION
		HOMEOWNERS*	ALL OTHERS	
ALAMEDA -----	\$90,169,147,465	\$1,651,134,098	\$2,422,530,521	\$86,095,482,846
ALPINE -----	219,810,904	1,302,000	550,989	217,957,915
AMADOR -----	2,269,071,872	51,028,624	18,436,199	2,199,607,049
BUTTE -----	9,865,093,047	278,992,613	331,867,466	9,254,232,968
CALAVERAS -----	2,908,342,452	67,020,074	24,368,781	2,816,953,597
COLUSA -----	1,677,569,611	23,405,335	17,908,098	1,636,256,178
CONTRA COSTA -----	71,715,752,682	1,444,473,857	1,393,123,386	68,878,155,439
DEL NORTE -----	1,038,794,143	34,921,892	42,374,436	961,497,815
EL DORADO -----	11,106,356,615	236,901,660	154,986,610	10,714,468,345
FRESNO -----	32,883,655,052	778,917,283	731,401,963	31,373,335,806
GLENN -----	1,482,021,654	33,372,246	22,010,248	1,426,639,160
HUMBOLDT -----	6,194,479,947	174,492,196	162,649,441	5,857,338,310
IMPERIAL -----	5,801,514,491	117,213,098	56,532,109	5,627,769,284
INYO -----	2,338,548,002	26,273,501	25,272,532	2,287,001,969
KERN -----	39,677,377,486	693,904,166	730,952,653	38,252,520,667
KINGS -----	4,258,213,465	106,656,543	88,595,201	4,062,961,721
LAKE -----	3,425,582,439	89,419,758	49,602,716	3,286,559,965
LASSEN -----	1,432,720,344	38,311,950	22,571,382	1,371,837,012
LOS ANGELES -----	526,638,354,017	8,333,548,189	16,848,165,141	501,456,640,687
MADERA -----	5,731,332,658	113,700,196	77,265,101	5,540,367,361
MARIN -----	25,612,784,427	381,427,591	571,148,748	24,660,208,088
MARIPOSA -----	1,134,355,445	26,507,356	9,877,560	1,097,970,529
MENDOCINO -----	5,167,151,585	110,374,828	102,263,449	4,954,513,308
MERCED -----	8,618,961,054	205,200,770	129,120,948	8,284,639,336
MODOC -----	676,924,363	16,594,661	6,789,534	653,540,168
MONO -----	1,937,334,738	13,307,555	5,113,913	1,918,913,270
MONTEREY -----	23,439,626,225	349,034,235	706,691,450	22,383,900,540
NAPA -----	10,392,002,670	153,109,080	351,340,790	9,887,552,800
NEVADA -----	7,032,770,263	153,153,318	91,817,131	6,787,799,814
ORANGE -----	185,535,276,789	3,085,123,788	3,114,168,811	179,335,984,190
PLACER -----	18,942,556,247	350,032,721	356,712,143	18,235,811,383
PLUMAS -----	2,063,945,842	37,171,168	17,401,322	2,009,373,352
RIVERSIDE -----	76,836,213,119	1,614,573,805	1,797,420,561	73,424,218,753
SACRAMENTO -----	56,692,841,333	1,499,697,750	1,788,677,382	53,404,466,201
SAN BENITO -----	2,856,953,305	52,499,306	33,291,127	2,771,162,872
SAN BERNARDINO -----	77,976,715,378	1,670,229,860	1,976,295,519	74,330,189,999
SAN DIEGO -----	158,091,052,954	3,020,035,920	4,573,361,027	150,497,656,007
SAN FRANCISCO -----	61,596,439,922	668,876,600	2,331,980,081	58,595,583,241
SAN JOAQUIN -----	26,027,205,462	605,814,136	794,063,800	24,627,327,526
SAN LUIS OBISPO -----	19,308,872,420	299,565,798	183,658,167	18,825,648,455
SAN MATEO -----	64,425,449,063	975,940,140	1,526,523,476	61,922,985,447
SANTA BARBARA -----	28,049,474,181	428,285,485	919,107,783	26,702,080,913
SANTA CLARA -----	139,012,420,769	1,972,613,518	5,245,884,177	131,793,923,074
SANTA CRUZ -----	16,551,232,047	292,684,223	417,292,075	15,841,255,749
SHASTA -----	8,671,621,744	243,300,421	269,065,546	8,159,255,777
SIERRA -----	374,397,011	5,886,517	3,128,381	365,382,113
SISKIYOU -----	2,505,725,697	75,813,509	58,319,607	2,371,592,581
SOLANO -----	19,772,729,735	427,465,290	482,523,095	18,862,741,350
SONOMA -----	30,507,238,370	604,172,878	564,372,227	29,338,693,265
STANISLAUS -----	19,010,455,773	503,457,501	458,889,214	18,048,109,058
SUTTER -----	4,173,765,204	99,632,260	94,382,527	3,979,750,417
TEHAMA -----	2,640,846,609	85,792,253	49,905,126	2,505,149,230
TRINITY -----	688,175,892	21,248,709	6,195,307	660,731,876
TULARE -----	14,316,718,896	362,448,337	236,994,766	13,717,275,793
TUOLUMNE -----	3,441,943,045	83,773,108	54,962,416	3,303,207,521
VENTURA -----	48,592,102,383	874,466,409	1,097,718,876	46,619,917,098
YOLO -----	8,843,079,083	175,543,436	209,955,008	8,457,580,639
YUBA -----	2,347,143,425	63,059,958	101,414,079	2,182,669,388
TOTALS-----	\$2,004,698,240,814	\$35,902,903,477	\$53,958,992,122	\$1,914,836,345,215

* 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 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$25,146,729,486	\$2,575,567,713	\$27,722,297,199	\$26,984,877,930	2.73
IMPROVEMENTS-----	46,746,013,933	3,718,201,967	50,464,215,900	48,342,374,407	4.39
PERSONAL PROPERTY-----	1,232,976,178	38,207,602	1,271,183,780	1,132,593,284	12.24
TOTAL SECURED VALUATION-----	\$73,125,719,597	\$6,331,977,282	\$79,457,696,879	\$76,459,845,621	3.92
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,472,478,254	\$177,551,244	\$1,650,029,498	\$1,641,884,815	0.50
ALL OTHER-----	2,219,071,771	103,904,398	2,322,976,169	2,223,729,940	4.46
NET SECURED VALUATION-----	\$69,434,169,572	\$6,050,521,640	\$75,484,691,212	\$72,594,230,866	3.98
UNSECURED ROLL					
LAND-----	\$363,340,976	\$27,499,354	\$390,840,330	\$371,243,779	5.28
IMPROVEMENTS-----	2,798,928,857	165,580,877	2,964,509,734	2,699,592,523	9.81
PERSONAL PROPERTY-----	4,465,802,170	100,632,076	4,566,434,246	4,263,756,820	7.10
TOTAL UNSECURED VALUATION-----	\$7,628,072,003	\$293,712,307	\$7,921,784,310	\$7,334,593,122	8.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,041,600	\$63,000	\$1,104,600	\$1,058,400	4.37
ALL OTHER-----	89,172,798	10,381,554	99,554,352	93,262,726	6.75
NET UNSECURED VALUATION-----	\$7,537,857,605	\$283,267,753	\$7,821,125,358	\$7,240,271,996	8.02
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$76,972,027,177	\$6,333,789,393	\$83,305,816,570	\$79,834,502,862	4.35
STATE ASSESSED					
LAND-----	\$115,383,718	\$154,480,154	\$269,863,872	\$252,490,074	6.88
IMPROVEMENTS-----	45,041,198	2,172,676,330	2,217,717,528	2,033,440,882	9.06
PERSONAL PROPERTY-----	21,605,589	281,079,287	302,684,876	155,577,875	94.17
TOTAL STATE ASSESSED VALUATION-----	\$181,430,505	\$2,608,235,771	\$2,789,666,276	\$2,441,508,831	14.26
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$77,153,457,682	\$8,942,025,164	\$86,095,482,846	\$82,276,011,693	4.64

ALPINE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 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-----	-----	-----	-----	-----	-----

**AMADOR COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

PAGE: 4

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$161,145,734	\$550,231,862	\$711,377,596	\$687,767,041	3.43
IMPROVEMENTS-----	322,679,277	918,910,233	1,241,589,510	1,222,484,825	1.56
PERSONAL PROPERTY-----	2,457,736	12,980,496	15,438,232	20,863,541	(26.00)
TOTAL SECURED VALUATION-----	\$486,282,747	\$1,482,122,591	\$1,968,405,338	\$1,931,115,407	1.93
EXEMPTIONS:					
HOMEOWNERS'-----	\$13,939,230	\$37,089,394	\$51,028,624	\$50,033,618	1.99
ALL OTHER-----	6,952,239	11,370,150	18,322,389	19,406,458	(5.59)
NET SECURED VALUATION-----	\$465,391,278	\$1,433,663,047	\$1,899,054,325	\$1,861,675,331	2.01
UNSECURED ROLL					
LAND-----	\$1,864,710	\$2,677,227	\$4,541,937	\$5,520,576	(17.73)
IMPROVEMENTS-----	10,467,730	53,499,425	63,967,155	33,670,206	89.98
PERSONAL PROPERTY-----	17,978,323	28,711,663	46,689,986	43,659,414	6.94
TOTAL UNSECURED VALUATION-----	\$30,310,763	\$84,888,315	\$115,199,078	\$82,850,196	39.05
EXEMPTIONS:					
HOMEOWNERS'-----	\$113,810		\$113,810	\$79,547	43.07
ALL OTHER-----					
NET UNSECURED VALUATION-----	\$30,196,953	\$84,888,315	\$115,085,268	\$82,770,649	39.04
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$495,588,231	\$1,518,551,362	\$2,014,139,593	\$1,944,445,980	3.58
STATE ASSESSED					
LAND-----	\$53,745	\$11,232,670	\$11,286,415	\$11,403,890	(1.03)
IMPROVEMENTS-----	2,793	169,767,914	169,770,707	187,680,327	(9.54)
PERSONAL PROPERTY-----	1,599	4,408,735	4,410,334	4,881,248	(9.65)
TOTAL STATE ASSESSED VALUATION-----	\$58,137	\$185,409,319	\$185,467,456	\$203,965,465	(9.07)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$495,646,368	\$1,703,960,681	\$2,199,607,049	\$2,148,411,445	2.38

BUTTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,297,656,496	\$1,855,758,067	\$3,153,414,563	\$3,031,056,095	4.04
PERSONAL PROPERTY-----	2,796,092,110	2,665,558,836	5,461,650,946	5,284,003,915	3.36
	96,752,409	69,159,897	165,912,306	165,745,448	0.10
TOTAL SECURED VALUATION-----	\$4,190,501,015	\$4,590,476,800	\$8,780,977,815	\$8,480,805,458	3.54
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$113,043,615	\$165,562,152	\$278,605,767	\$277,567,471	0.37
	285,781,984	35,774,402	321,556,386	309,215,137	3.99
NET SECURED VALUATION-----	\$3,791,675,416	\$4,389,140,246	\$8,180,815,662	\$7,894,022,850	3.63
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$11,277,835	\$6,980,159	\$18,257,994	\$30,036,512	(39.21)
PERSONAL PROPERTY-----	173,537,455	44,066,172	217,603,627	197,278,736	10.30
	154,284,588	80,288,360	234,572,948	223,481,507	4.96
TOTAL UNSECURED VALUATION-----	\$339,099,878	\$131,334,691	\$470,434,569	\$450,796,755	4.36
EXEMPTIONS:					
HOMEOWNERS'-----	\$160,878	\$225,968	\$386,846	\$375,686	2.97
ALL OTHER-----	9,472,867	838,213	10,311,080	10,463,120	(1.45)
NET UNSECURED VALUATION-----	\$329,466,133	\$130,270,510	\$459,736,643	\$439,957,949	4.50
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,121,141,549	\$4,519,410,756	\$8,640,552,305	\$8,333,980,799	3.68
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$5,107,114	\$21,115,914	\$26,223,028	\$25,076,926	4.57
PERSONAL PROPERTY-----	3,023,403	575,986,598	579,010,001	591,215,763	(2.06)
	529,535	7,918,099	8,447,634	12,869,441	(34.36)
TOTAL STATE ASSESSED VALUATION-----	\$8,660,052	\$605,020,611	\$613,680,663	\$629,162,130	(2.46)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,129,801,601	\$5,124,431,367	\$9,254,232,968	\$8,963,142,929	3.25

CALAVERAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$40,973,784	\$903,897,647	\$944,871,431	\$915,131,570	3.25
IMPROVEMENTS-----	87,720,224	1,693,517,595	1,781,237,819	1,698,159,146	4.89
PERSONAL PROPERTY-----	1,980,398	14,373,073	16,353,471	16,168,520	1.14
TOTAL SECURED VALUATION-----	\$130,674,406	\$2,611,788,315	\$2,742,462,721	\$2,629,459,236	4.30
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,285,157	\$62,734,917	\$67,020,074	\$65,370,603	2.52
ALL OTHER-----	3,199,922	20,269,564	23,469,486	20,180,618	16.30
NET SECURED VALUATION-----	\$123,189,327	\$2,528,783,834	\$2,651,973,161	\$2,543,908,015	4.25
UNSECURED ROLL					
LAND-----	\$674,669	\$4,607,236	\$5,281,905	\$3,996,827	32.15
IMPROVEMENTS-----	312,307	4,650,256	4,962,563	3,460,216	43.42
PERSONAL PROPERTY-----	7,561,652	45,178,445	52,740,097	49,035,819	7.55
TOTAL UNSECURED VALUATION-----	\$8,548,628	\$54,435,937	\$62,984,565	\$56,492,862	11.49
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$6,461	\$892,834	\$899,295	\$555,712	61.83
NET UNSECURED VALUATION-----	\$8,542,167	\$53,543,103	\$62,085,270	\$55,937,150	10.99
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$131,731,494	\$2,582,326,937	\$2,714,058,431	\$2,599,845,165	4.39
STATE ASSESSED					
LAND-----		\$5,193,553	\$5,193,553	\$5,843,431	(11.12)
IMPROVEMENTS-----		96,863,799	96,863,799	113,486,483	(14.65)
PERSONAL PROPERTY-----		837,814	837,814	3,606,749	(76.77)
TOTAL STATE ASSESSED VALUATION-----		\$102,895,166	\$102,895,166	\$122,936,663	(16.30)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$131,731,494	\$2,685,222,103	\$2,816,953,597	\$2,722,781,828	3.46

COLUSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$64,537,556	\$618,797,341		\$660,997,085	3.38
PERSONAL PROPERTY-----	230,713,650	390,517,544	621,231,194	592,445,052	4.86
	7,290,684	66,393,048	73,683,732	70,628,891	4.33
TOTAL SECURED VALUATION-----	\$302,541,890	\$1,075,707,933	\$1,378,249,823	\$1,324,071,028	4.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$11,047,930	\$12,281,759	\$23,329,689	\$23,475,210	(0.62)
ALL OTHER-----	4,913,105	2,212,451	7,125,556	6,418,445	11.02
NET SECURED VALUATION-----	\$286,580,855	\$1,061,213,723	\$1,347,794,578	\$1,294,177,373	4.14
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,058,434	\$1,227,478	\$2,285,912	\$2,235,135	2.27
PERSONAL PROPERTY-----	5,665,563	36,670,823	42,336,386	40,584,208	4.32
	17,020,573	58,344,491	75,365,064	71,739,392	5.05
TOTAL UNSECURED VALUATION-----	\$23,744,570	\$96,242,792	\$119,987,362	\$114,558,735	4.74
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$68,646	\$75,646	\$79,058	(4.32)
ALL OTHER-----	8,027,997	2,754,545	10,782,542	8,250,118	30.70
NET UNSECURED VALUATION-----	\$15,709,573	\$93,419,601	\$109,129,174	\$106,229,559	2.73
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$302,290,428	\$1,154,633,324	\$1,456,923,752	\$1,400,406,932	4.04
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$583,629	\$5,719,645	\$6,303,274	\$5,921,265	6.45
PERSONAL PROPERTY-----	22,106	170,980,952	171,003,058	152,224,670	12.34
	53,588	1,972,506	2,026,094	1,415,965	43.09
TOTAL STATE ASSESSED VALUATION-----	\$659,323	\$178,673,103	\$179,332,426	\$159,561,900	12.39
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$302,949,751	\$1,333,306,427	\$1,636,256,178	\$1,559,968,832	4.89

CONTRA COSTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$18,489,285,209	\$5,344,067,695	\$23,833,352,904	\$23,173,459,898	2.85
IMPROVEMENTS-----	31,491,013,628	9,961,973,951	41,452,987,579	40,950,677,133	1.23
PERSONAL PROPERTY-----	480,990,612	153,024,570	634,015,182	753,628,143	(15.87)
TOTAL SECURED VALUATION-----	\$50,461,289,449	\$15,459,066,216	\$65,920,355,665	\$64,877,765,174	1.61
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,165,426,474	\$278,504,242	\$1,443,930,716	\$1,428,891,200	1.05
ALL OTHER-----	1,255,056,358	108,458,833	1,363,515,191	1,232,281,773	10.65
NET SECURED VALUATION-----	\$48,040,806,617	\$15,072,103,141	\$63,112,909,758	\$62,216,592,201	1.44
UNSECURED ROLL					
LAND-----	\$113,018,235	\$43,795,926	\$156,814,161	\$191,725,053	(18.21)
IMPROVEMENTS-----	856,232,124	403,806,888	1,260,039,012	1,286,724,812	(2.07)
PERSONAL PROPERTY-----	1,248,225,734	252,731,583	1,500,957,317	1,491,149,950	0.66
TOTAL UNSECURED VALUATION-----	\$2,217,476,093	\$700,334,397	\$2,917,810,490	\$2,969,599,815	(1.74)
EXEMPTIONS:					
HOMEOWNERS'-----	\$274,134	\$269,007	\$543,141	\$561,562	(3.28)
ALL OTHER-----	25,871,693	3,736,502	29,608,195	30,125,700	(1.72)
NET UNSECURED VALUATION-----	\$2,191,330,266	\$696,328,888	\$2,887,659,154	\$2,938,912,553	(1.74)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$50,232,136,883	\$15,768,432,029	\$66,000,568,912	\$65,155,504,754	1.30
STATE ASSESSED					
LAND-----	\$29,868,651	\$254,195,741	\$284,064,392	\$290,872,964	(2.34)
IMPROVEMENTS-----	8,080,723	2,206,756,385	2,214,837,108	1,953,386,733	13.38
PERSONAL PROPERTY-----	4,533,335	374,151,692	378,685,027	413,046,204	(8.32)
TOTAL STATE ASSESSED VALUATION-----	\$42,482,709	\$2,835,103,818	\$2,877,586,527	\$2,657,305,901	8.29
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$50,274,619,592	\$18,603,535,847	\$68,878,155,439	\$67,812,810,655	1.57

DEL NORTE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$51,321,606	\$299,093,234	\$350,414,840	\$336,988,919	3.98
PERSONAL PROPERTY-----	115,602,624	448,162,894	563,765,518	541,393,658	4.13
	7,187,286	25,118,252	32,305,538	29,635,566	9.01
TOTAL SECURED VALUATION-----	\$174,111,516	\$772,374,380	\$946,485,896	\$908,018,143	4.24
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$3,728,414	\$31,193,478	\$34,921,892	\$32,115,988	8.74
	3,677,519	37,003,435	40,680,954	36,059,156	12.82
NET SECURED VALUATION-----	\$166,705,583	\$704,177,467	\$870,883,050	\$839,842,999	3.70
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,583,603	\$8,392,876	\$9,976,479	\$10,777,439	(7.43)
PERSONAL PROPERTY-----	4,151,766	10,785,555	14,937,321	13,018,286	14.74
	7,348,052	12,282,428	19,630,480	20,491,545	(4.20)
TOTAL UNSECURED VALUATION-----	\$13,083,421	\$31,460,859	\$44,544,280	\$44,287,270	0.58
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$837,109	\$856,373	\$1,693,482	\$1,244,963	36.03
NET UNSECURED VALUATION-----	\$12,246,312	\$30,604,486	\$42,850,798	\$43,042,307	(0.44)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$178,951,895	\$734,781,953	\$913,733,848	\$882,885,306	3.49
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$1,131,340	\$1,131,340	\$1,131,340	
PERSONAL PROPERTY-----	\$10,759	36,433,800	36,444,559	42,941,711	(15.13)
		10,188,068	10,188,068	2,205,770	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$10,759	\$47,753,208	\$47,763,967	\$46,278,821	3.21
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$178,962,654	\$782,535,161	\$961,497,815	\$929,164,127	3.48

EL DORADO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$589,127,868	\$2,897,382,209	\$3,486,510,077	\$3,389,093,147	2.87
PERSONAL PROPERTY-----	1,746,692,936	5,198,268,798	6,944,961,734	6,641,233,014	4.57
	28,717,367	90,610,510	119,327,877	113,276,397	5.34
TOTAL SECURED VALUATION-----	\$2,364,538,171	\$8,186,261,517	\$10,550,799,688	\$10,143,602,558	4.01
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,431,182	\$205,421,478	\$236,852,660	\$232,333,647	1.95
ALL OTHER-----	81,946,765	72,317,349	153,664,114	133,501,278	15.10
NET SECURED VALUATION-----	\$2,251,760,224	\$7,908,522,690	\$10,160,282,914	\$9,777,767,633	3.91
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$2,414,489	\$9,776,179	\$12,190,668	\$9,774,107	24.72
PERSONAL PROPERTY-----	29,446,070	40,657,885	70,103,955	67,892,301	3.26
	58,893,697	120,103,205	178,996,902	171,507,291	4.37
TOTAL UNSECURED VALUATION-----	\$90,754,256	\$170,537,269	\$261,291,525	\$249,173,699	4.86
EXEMPTIONS:					
HOMEOWNERS'-----		\$49,000	\$49,000	\$63,000	(22.22)
ALL OTHER-----	\$78,054	1,244,442	1,322,496	1,332,260	(0.73)
NET UNSECURED VALUATION-----	\$90,676,202	\$169,243,827	\$259,920,029	\$247,778,439	4.90
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,342,436,426	\$8,077,766,517	\$10,420,202,943	\$10,025,546,072	3.94
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$941,450	\$11,194,520	\$12,135,970	\$15,501,932	(21.71)
PERSONAL PROPERTY-----	28,554	271,706,470	271,735,024	281,795,086	(3.57)
	5,121	10,389,287	10,394,408	11,048,717	(5.92)
TOTAL STATE ASSESSED VALUATION-----	\$975,125	\$293,290,277	\$294,265,402	\$308,345,735	(4.57)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,343,411,551	\$8,371,056,794	\$10,714,468,345	\$10,333,891,807	3.68

**FRESNO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$5,403,180,998	\$3,748,839,574	\$9,152,020,572	\$8,953,100,120	2.22
PERSONAL PROPERTY-----	13,390,689,262	5,102,175,508	18,492,864,770	18,086,215,802	2.25
	584,916,446	495,219,193	1,080,135,639	1,040,082,096	3.85
TOTAL SECURED VALUATION-----	\$19,378,786,706	\$9,346,234,275	\$28,725,020,981	\$28,079,398,018	2.30
EXEMPTIONS:					
HOMEOWNERS'-----	\$575,951,728	\$202,701,182	\$778,652,910	\$771,540,001	0.92
ALL OTHER-----	645,919,289	66,755,657	712,674,946	779,628,754	(8.59)
NET SECURED VALUATION-----	\$18,156,915,689	\$9,076,777,436	\$27,233,693,125	\$26,528,229,263	2.66
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$23,078,489	\$16,090,623	\$39,169,112	\$47,235,599	(17.08)
PERSONAL PROPERTY-----	365,228,232	199,649,593	564,877,825	550,494,432	2.61
	817,215,330	386,182,156	1,203,397,486	1,141,010,774	5.47
TOTAL UNSECURED VALUATION-----	\$1,205,522,051	\$601,922,372	\$1,807,444,423	\$1,738,740,805	3.95
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$257,373	\$264,373	\$188,475	40.27
ALL OTHER-----	15,627,587	3,099,430	18,727,017	12,237,348	53.03
NET UNSECURED VALUATION-----	\$1,189,887,464	\$598,565,569	\$1,788,453,033	\$1,726,314,982	3.60
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$19,346,803,153	\$9,675,343,005	\$29,022,146,158	\$28,254,544,245	2.72
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$15,443,516	\$122,502,192	\$137,945,708	\$138,184,353	(0.17)
PERSONAL PROPERTY-----	4,117,096	2,179,323,854	2,183,440,950	2,277,684,825	(4.14)
	1,923,479	27,879,511	29,802,990	34,034,493	(12.43)
TOTAL STATE ASSESSED VALUATION-----	\$21,484,091	\$2,329,705,557	\$2,351,189,648	\$2,449,903,671	(4.03)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$19,368,287,244	\$12,005,048,562	\$31,373,335,806	\$30,704,447,916	2.18

GLENN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$80,783,074	\$506,054,821	\$586,837,895	\$549,108,029	6.87
PERSONAL PROPERTY-----	235,817,968	375,813,387	611,631,355	594,440,731	2.89
	14,247,127	93,293,845	107,540,972	105,745,491	1.70
TOTAL SECURED VALUATION-----	\$330,848,169	\$975,162,053	\$1,306,010,222	\$1,249,294,251	4.54
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,911,580	\$18,425,666	\$33,337,246	\$33,545,908	(0.62)
ALL OTHER-----	15,477,320	6,353,516	21,830,836	15,611,504	39.84
NET SECURED VALUATION-----	\$300,459,269	\$950,382,871	\$1,250,842,140	\$1,200,136,839	4.22
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$915,600	\$1,002,218	\$1,917,818	\$2,042,910	(6.12)
PERSONAL PROPERTY-----	9,043,901	7,432,229	16,476,130	16,369,889	0.65
	14,258,172	26,504,175	40,762,347	39,848,709	2.29
TOTAL UNSECURED VALUATION-----	\$24,217,673	\$34,938,622	\$59,156,295	\$58,261,508	1.54
EXEMPTIONS:					
HOMEOWNERS'-----		\$35,000	\$35,000	\$35,000	-----
ALL OTHER-----	\$98,502	80,910	179,412	367,380	(51.16)
NET UNSECURED VALUATION-----	\$24,119,171	\$34,822,712	\$58,941,883	\$57,859,128	1.87
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$324,578,440	\$985,205,583	\$1,309,784,023	\$1,257,995,967	4.12
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,155,352	\$3,719,347	\$4,874,699	\$4,575,897	6.53
PERSONAL PROPERTY-----	20,145	111,190,287	111,210,432	118,255,078	(5.96)
	44,496	725,510	770,006	1,527,831	(49.60)
TOTAL STATE ASSESSED VALUATION-----	\$1,219,993	\$115,635,144	\$116,855,137	\$124,358,806	(6.03)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$325,798,433	\$1,100,840,727	\$1,426,639,160	\$1,382,354,773	3.20

HUMBOLDT COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$619,448,099	\$1,258,779,523	\$1,878,227,622	\$1,806,935,808	3.95
PERSONAL PROPERTY-----	1,522,038,009	1,965,339,424	3,487,377,433	3,331,304,499	4.69
	72,398,575	86,003,308	158,401,883	152,615,830	3.79
TOTAL SECURED VALUATION-----	\$2,213,884,683	\$3,310,122,255	\$5,524,006,938	\$5,290,856,137	4.41
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$71,434,217	\$102,470,785	\$173,905,002	\$172,299,753	0.93
	121,218,095	38,700,899	159,918,994	143,397,999	11.52
NET SECURED VALUATION-----	\$2,021,232,371	\$3,168,950,571	\$5,190,182,942	\$4,975,158,385	4.32
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$7,333,276	\$10,881,876	\$18,215,152	\$17,047,951	6.85
PERSONAL PROPERTY-----	99,820,919	77,325,309	177,146,228	185,800,404	(4.66)
	137,693,845	99,993,987	237,687,832	222,973,171	6.60
TOTAL UNSECURED VALUATION-----	\$244,848,040	\$188,201,172	\$433,049,212	\$425,821,526	1.70
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$103,600	\$483,594	\$587,194	\$556,431	5.53
	2,002,290	728,157	2,730,447	2,720,147	0.38
NET UNSECURED VALUATION-----	\$242,742,150	\$186,989,421	\$429,731,571	\$422,544,948	1.70
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,263,974,521	\$3,355,939,992	\$5,619,914,513	\$5,397,703,333	4.12
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$2,800,046	\$6,382,521	\$9,182,567	\$9,355,617	(1.85)
PERSONAL PROPERTY-----	-----	221,022,066	221,022,066	233,131,930	(5.19)
	-----	7,219,164	7,219,164	8,512,825	(15.20)
TOTAL STATE ASSESSED VALUATION-----	\$2,800,046	\$234,623,751	\$237,423,797	\$251,000,372	(5.41)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,266,774,567	\$3,590,563,743	\$5,857,338,310	\$5,648,703,705	3.69

IMPERIAL COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$650,528,163	\$1,449,684,693	\$2,100,212,856	\$2,028,406,463	3.54
IMPROVEMENTS-----	1,625,314,107	1,059,355,507	2,684,669,614	2,675,461,936	0.34
PERSONAL PROPERTY-----	47,659,532	153,654,705	201,314,237	181,052,039	11.19
TOTAL SECURED VALUATION-----	\$2,323,501,802	\$2,662,694,905	\$4,986,196,707	\$4,884,920,438	2.07
EXEMPTIONS:					
HOMEOWNERS'-----	\$88,951,311	\$28,190,183	\$117,141,494	\$116,087,641	0.91
ALL OTHER-----	49,736,082	5,310,835	55,046,917	47,635,115	15.56
NET SECURED VALUATION-----	\$2,184,814,409	\$2,629,193,887	\$4,814,008,296	\$4,721,197,682	1.97
UNSECURED ROLL					
LAND-----	\$10,835,141	\$33,201,020	\$44,036,161	\$49,291,073	(10.66)
IMPROVEMENTS-----	38,966,436	246,655,888	285,622,324	314,782,384	(9.26)
PERSONAL PROPERTY-----	142,315,634	138,221,494	280,537,128	268,100,643	4.64
TOTAL UNSECURED VALUATION-----	\$192,117,211	\$418,078,402	\$610,195,613	\$632,174,100	(3.48)
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$64,604	\$71,604	\$71,137	0.66
ALL OTHER-----	907,977	577,215	1,485,192	1,359,840	9.22
NET UNSECURED VALUATION-----	\$191,202,234	\$417,436,593	\$608,638,817	\$630,743,123	(3.50)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,376,016,643	\$3,046,630,479	\$5,422,647,113	\$5,351,940,805	1.32
STATE ASSESSED					
LAND-----	\$4,664,893	\$14,246,519	\$18,911,412	\$18,189,324	3.97
IMPROVEMENTS-----	488,835	180,868,540	181,357,375	175,478,265	3.35
PERSONAL PROPERTY-----	249,114	4,604,270	4,853,384	5,997,472	(19.08)
TOTAL STATE ASSESSED VALUATION-----	\$5,402,842	\$199,719,329	\$205,122,171	\$199,665,061	2.73
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,381,419,485	\$3,246,349,799	\$5,627,769,284	\$5,551,605,866	1.37

INYO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$93,985,146	\$1,018,629,672	\$1,112,614,818	\$1,103,620,090	0.82
PERSONAL PROPERTY-----	124,979,686	902,405,770	1,027,385,456	1,042,712,284	(1.47)
	7,121,150	25,695,560	32,816,710	31,434,179	4.40
TOTAL SECURED VALUATION-----	\$226,085,982	\$1,946,731,002	\$2,172,816,984	\$2,177,766,553	(0.23)
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,825,588	\$22,447,913	\$26,273,501	\$26,008,992	1.02
ALL OTHER-----	7,396,797	17,337,732	24,734,529	23,572,035	4.93
NET SECURED VALUATION-----	\$214,863,597	\$1,906,945,357	\$2,121,808,954	\$2,128,185,526	(0.30)
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----		\$20,694,723	\$20,694,723	\$4,612,846	100.00+
PERSONAL PROPERTY-----	\$1,333,787	22,614,254	23,948,041	9,601,291	100.00+
	9,068,962	24,074,390	33,143,352	28,169,438	17.66
TOTAL UNSECURED VALUATION-----	\$10,402,749	\$67,383,367	\$77,786,116	\$42,383,575	83.53
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----					
NET UNSECURED VALUATION-----	\$33,365	\$504,638	\$538,003	\$541,080	(0.57)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$225,232,981	\$1,973,824,086	\$2,199,057,067	\$2,170,028,021	1.34
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$11,289,663	\$11,289,663	\$11,402,038	(0.99)
PERSONAL PROPERTY-----	\$23,440	69,152,704	69,176,144	74,969,123	(7.73)
		7,479,095	7,479,095	2,607,868	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$23,440	\$87,921,462	\$87,944,902	\$88,979,029	(1.16)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$225,256,421	\$2,061,745,548	\$2,287,001,969	\$2,259,007,050	1.24

KERN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$3,175,431,306	\$13,635,482,586	\$16,810,913,892	\$14,839,103,739	13.29
IMPROVEMENTS-----	8,601,986,511	10,318,186,986	18,920,175,497	18,415,551,581	2.74
PERSONAL PROPERTY-----	188,371,121	329,476,684	517,847,805	540,638,252	(4.22)
TOTAL SECURED VALUATION-----	\$11,965,790,938	\$24,283,146,256	\$36,248,937,194	\$33,795,293,572	7.26
EXEMPTIONS:					
HOMEOWNERS'-----	\$384,302,993	\$308,393,684	\$692,696,677	\$685,466,850	1.05
ALL OTHER-----	\$90,887,255	134,044,104	724,931,359	704,235,780	2.94
NET SECURED VALUATION-----	\$10,990,600,690	\$23,840,708,468	\$34,831,309,158	\$32,405,590,942	7.49
UNSECURED ROLL					
LAND-----	\$13,466,964	\$58,294,846	\$71,761,810	\$72,194,674	(0.60)
IMPROVEMENTS-----	136,256,105	544,540,316	680,796,421	703,618,603	(3.24)
PERSONAL PROPERTY-----	377,652,243	617,700,003	995,352,246	921,316,619	8.04
TOTAL UNSECURED VALUATION-----	\$527,375,312	\$1,220,535,165	\$1,747,910,477	\$1,697,129,896	2.99
EXEMPTIONS:					
HOMEOWNERS'-----	\$50,440	\$1,157,049	\$1,207,489	\$1,386,808	(12.93)
ALL OTHER-----	1,781,880	4,239,414	6,021,294	4,903,187	22.80
NET UNSECURED VALUATION-----	\$525,542,992	\$1,215,138,702	\$1,740,681,694	\$1,690,839,901	2.95
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,516,143,682	\$25,055,847,170	\$36,571,990,852	\$34,096,430,843	7.26
STATE ASSESSED					
LAND-----	\$17,345,533	\$81,390,141	\$98,735,674	\$84,524,982	16.81
IMPROVEMENTS-----	5,231,367	1,524,550,751	1,529,782,118	1,644,506,586	(6.98)
PERSONAL PROPERTY-----	1,859,969	50,152,054	52,012,023	35,583,095	46.17
TOTAL STATE ASSESSED VALUATION-----	\$24,436,869	\$1,656,092,946	\$1,680,529,815	\$1,764,614,663	(4.77)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,540,580,551	\$26,711,940,116	\$38,252,520,667	\$35,861,045,506	6.67

KINGS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$515,986,235	\$666,828,730	\$1,182,814,965	\$1,129,382,251	4.73
PERSONAL PROPERTY-----	1,615,911,056	875,129,644	2,491,040,700	2,448,886,565	1.72
	61,280,369	131,939,368	193,219,737	193,366,984	(0.08)
TOTAL SECURED VALUATION-----	\$2,193,177,660	\$1,673,897,742	\$3,867,075,402	\$3,771,635,800	2.53
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$79,056,481	\$27,476,698	\$106,533,179	\$104,899,635	1.56
	77,840,844	8,466,023	86,306,867	77,298,822	11.65
NET SECURED VALUATION-----	\$2,036,280,335	\$1,637,955,021	\$3,674,235,356	\$3,589,437,343	2.36
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,462,700	\$8,728,123	\$13,190,823	\$12,335,937	6.93
PERSONAL PROPERTY-----	31,282,631	26,042,855	57,325,486	56,947,968	0.66
	50,663,680	54,062,390	104,726,070	97,579,666	7.32
TOTAL UNSECURED VALUATION-----	\$86,409,011	\$88,833,368	\$175,242,379	\$166,863,571	5.02
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$116,364	\$123,364	\$114,432	7.81
ALL OTHER-----	2,057,972	230,362	2,288,334	2,210,093	3.54
NET UNSECURED VALUATION-----	\$84,344,039	\$88,486,642	\$172,830,681	\$164,539,046	5.04
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$2,120,624,374	\$1,726,441,663	\$3,847,066,037	\$3,753,976,389	2.48
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$3,001,831	\$4,875,871	\$7,877,702	\$7,696,182	2.36
PERSONAL PROPERTY-----	589,335	205,503,395	206,092,730	204,251,087	0.90
	312,270	1,612,982	1,925,252	3,764,981	(48.86)
TOTAL STATE ASSESSED VALUATION-----	\$3,903,436	\$211,992,248	\$215,895,684	\$215,712,250	0.09
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$2,124,527,810	\$1,938,433,911	\$4,062,961,721	\$3,969,688,639	2.35

LAKE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$238,298,482	\$924,421,509	\$1,162,719,991	\$1,137,534,849	2.21
IMPROVEMENTS-----	415,148,484	1,344,119,259	1,759,267,743	1,696,250,882	3.72
PERSONAL PROPERTY-----	6,174,783	37,845,989	44,020,772	43,200,149	1.90
TOTAL SECURED VALUATION-----	\$659,621,749	\$2,306,386,757	\$2,966,008,506	\$2,876,985,880	3.09
EXEMPTIONS:					
HOMEOWNERS'-----	\$24,744,319	\$64,533,164	\$89,277,483	\$89,502,669	(0.25)
ALL OTHER-----	14,816,307	33,505,259	48,321,566	47,600,612	1.51
NET SECURED VALUATION-----	\$620,061,123	\$2,208,348,334	\$2,828,409,457	\$2,739,882,599	3.23
UNSECURED ROLL					
LAND-----	\$8,222,001	\$36,733,638	\$44,955,639	\$40,195,616	11.84
IMPROVEMENTS-----	11,112,589	129,540,665	140,653,254	169,682,752	(17.11)
PERSONAL PROPERTY-----	21,236,819	47,017,375	68,254,194	66,400,231	2.79
TOTAL UNSECURED VALUATION-----	\$40,571,409	\$213,291,678	\$253,863,087	\$276,278,599	(8.11)
EXEMPTIONS:					
HOMEOWNERS'-----	\$16,802	\$126,273	\$142,275	\$159,838	(10.99)
ALL OTHER-----	1,228,300	52,850	1,281,150	1,323,509	(3.20)
NET UNSECURED VALUATION-----	\$39,327,107	\$213,112,555	\$252,439,662	\$274,795,252	(8.14)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$659,388,230	\$2,421,460,889	\$3,080,849,119	\$3,014,677,851	2.19
STATE ASSESSED					
LAND-----	\$117,300	\$9,063,777	\$9,181,077	\$8,893,077	3.24
IMPROVEMENTS-----		195,537,961	195,537,961	194,894,571	0.33
PERSONAL PROPERTY-----		991,808	991,808	4,993,258	(80.14)
TOTAL STATE ASSESSED VALUATION-----	\$117,300	\$205,593,546	\$205,710,846	\$208,780,906	(1.47)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$659,505,530	\$2,627,054,435	\$3,286,559,965	\$3,223,458,757	1.96

LASSEN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$83,838,159	\$349,012,144	\$432,850,303	\$418,300,543	3.48
PERSONAL PROPERTY-----	223,607,096	460,480,214	684,087,310	662,910,186	3.19
	8,003,233	51,263,095	59,266,328	60,320,215	(1.75)
TOTAL SECURED VALUATION-----	\$315,448,488	\$860,755,453	\$1,176,203,941	\$1,141,530,944	3.04
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$11,286,763	\$26,985,450	\$38,272,213	\$37,695,558	1.53
	13,254,412	7,144,270	20,398,682	19,239,922	6.02
NET SECURED VALUATION-----	\$290,907,313	\$826,625,733	\$1,117,533,046	\$1,084,595,464	3.04
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,384,329	\$15,907,308	\$17,291,637	\$17,671,160	(2.15)
PERSONAL PROPERTY-----	5,683,560	50,066,394	55,749,954	60,650,144	(8.08)
	11,820,018	21,016,620	32,836,638	35,725,920	(8.09)
TOTAL UNSECURED VALUATION-----	\$18,887,907	\$86,990,322	\$105,878,229	\$114,047,224	(7.16)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$25,737	\$14,000	\$39,737	\$48,860	(18.67)
	217,155	1,955,545	2,172,700	2,086,407	4.14
NET UNSECURED VALUATION-----	\$18,645,015	\$85,020,777	\$103,665,792	\$111,911,957	(7.37)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$309,552,328	\$911,646,510	\$1,221,198,838	\$1,196,507,421	2.06
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$426,568	\$11,426,555	\$11,853,123	\$10,878,663	8.96
PERSONAL PROPERTY-----		134,071,516	134,071,516	102,867,638	30.33
		4,713,535	4,713,535	3,847,170	22.52
TOTAL STATE ASSESSED VALUATION-----	\$426,568	\$150,211,606	\$150,638,174	\$117,593,471	28.10
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$309,978,896	\$1,061,858,116	\$1,371,837,012	\$1,314,100,892	4.39

LOS ANGELES COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$201,514,402,931	\$18,950,957,571	\$220,465,360,502	\$219,773,921,057	0.31
IMPROVEMENTS-----	231,697,819,208	19,515,007,690	251,212,826,898	248,719,052,941	1.00
PERSONAL PROPERTY-----	6,757,081,588	294,484,769	7,051,566,357	6,837,349,653	3.13
TOTAL SECURED VALUATION-----	\$439,969,303,727	\$38,760,450,030	\$478,729,753,757	\$475,330,323,651	0.72
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,387,264,269	\$944,801,956	\$8,332,066,225	\$8,380,379,873	(0.58)
ALL OTHER-----	14,406,418,378	614,108,471	15,020,526,849	14,154,096,481	6.12
NET SECURED VALUATION-----	\$418,175,621,080	\$37,201,539,603	\$455,377,160,683	\$452,795,847,297	0.57
UNSECURED ROLL					
LAND-----	\$5,496,976	\$4,685,165	\$10,182,141	\$1,902,861	100.00+
IMPROVEMENTS-----	9,538,669,192	485,911,440	10,024,580,632	9,944,473,158	0.81
PERSONAL PROPERTY-----	29,395,990,132	1,101,877,173	24,437,867,305	22,487,368,781	8.67
TOTAL UNSECURED VALUATION-----	\$32,880,156,300	\$1,592,473,778	\$34,472,630,078	\$32,433,744,800	6.29
EXEMPTIONS:					
HOMEOWNERS'-----	\$929,240	\$552,724	\$1,481,964	\$1,889,574	(21.57)
ALL OTHER-----	1,795,248,857	32,389,435	1,827,638,292	1,022,506,702	78.74
NET UNSECURED VALUATION-----	\$31,083,978,203	\$1,559,531,619	\$32,643,509,822	\$31,409,348,524	3.93
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$449,259,599,283	\$38,761,071,222	\$488,020,670,505	\$484,205,195,821	0.79
STATE ASSESSED					
LAND-----	\$408,062,506	\$2,388,166,160	\$2,796,228,666	\$2,873,464,424	(2.69)
IMPROVEMENTS-----	204,652,640	9,229,642,245	9,434,294,885	9,611,052,513	(1.84)
PERSONAL PROPERTY-----	63,529,309	1,141,917,322	1,205,446,631	617,551,342	95.20
TOTAL STATE ASSESSED VALUATION-----	\$676,244,455	\$12,759,725,727	\$13,435,970,182	\$13,102,068,279	2.55
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$449,935,843,738	\$51,520,796,949	\$501,456,640,687	\$497,307,264,100	0.83

MADERA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$295,030,537	\$1,394,836,836	\$1,689,867,373	\$1,607,877,269	5.10
PERSONAL PROPERTY-----	857,139,664	2,446,961,662	3,304,101,326	3,116,839,255	6.01
	27,125,667	175,626,542	202,752,209	224,331,400	(9.62)
TOTAL SECURED VALUATION-----	\$1,179,295,868	\$4,017,425,040	\$5,196,720,908	\$4,949,047,924	5.00
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$38,571,416	\$74,971,900	\$113,543,316	\$111,377,285	1.94
	44,174,876	31,591,924	75,766,800	69,961,183	8.30
NET SECURED VALUATION-----	\$1,096,549,576	\$3,910,861,216	\$5,007,410,792	\$4,767,709,456	5.03
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,387,057	\$5,141,425	\$6,528,482	\$6,513,994	0.22
PERSONAL PROPERTY-----	15,947,704	38,766,738	54,714,442	49,112,023	11.41
	57,487,204	82,751,849	140,239,053	136,258,440	2.92
TOTAL UNSECURED VALUATION-----	\$74,821,965	\$126,660,012	\$201,481,977	\$191,884,457	5.00
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$11,000	\$145,880	\$156,880	\$158,541	(1.05)
	601,113	897,188	1,498,301	1,650,180	(9.20)
NET UNSECURED VALUATION-----	\$74,209,852	\$125,616,944	\$199,826,796	\$190,075,736	5.13
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,170,759,428	\$4,036,478,160	\$5,207,237,588	\$4,957,785,192	5.03
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,382,548	\$35,537,356	\$36,919,904	\$36,446,520	1.30
PERSONAL PROPERTY-----	230,249	291,321,289	291,551,538	357,343,008	(18.41)
	101,801	4,556,530	4,658,331	6,385,481	(27.05)
TOTAL STATE ASSESSED VALUATION-----	\$1,714,598	\$331,415,175	\$333,129,773	\$400,175,009	(16.75)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,172,474,026	\$4,367,893,335	\$5,540,367,361	\$5,357,960,201	3.40

MARIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$6,909,662,699	\$2,775,213,597	\$9,684,876,296	\$9,171,622,740	5.60
IMPROVEMENTS-----	10,565,655,960	3,820,815,741	14,386,471,701	13,791,854,010	4.31
PERSONAL PROPERTY-----	52,259,158	19,176,437	71,435,595	71,472,229	(0.05)
TOTAL SECURED VALUATION-----	\$17,527,577,817	\$6,615,205,775	\$24,142,783,592	\$23,034,948,979	4.81
EXEMPTIONS:					
HOMEOWNERS'-----	\$270,058,458	\$110,178,128	\$380,236,586	\$379,915,810	0.08
ALL OTHER-----	369,721,325	105,404,287	475,125,612	447,667,255	6.13
NET SECURED VALUATION-----	\$16,887,798,034	\$6,399,623,360	\$23,287,421,394	\$22,207,365,914	4.86
UNSECURED ROLL					
LAND-----	\$105,625,677	\$31,278,661	\$136,904,338	\$134,355,808	1.90
IMPROVEMENTS-----	313,281,216	78,492,223	391,773,439	391,006,048	0.20
PERSONAL PROPERTY-----	466,799,826	69,814,289	536,614,115	508,250,769	5.58
TOTAL UNSECURED VALUATION-----	\$885,706,719	\$179,585,173	\$1,065,291,892	\$1,033,612,625	3.06
EXEMPTIONS:					
HOMEOWNERS'-----	\$791,000	\$400,005	\$1,191,005	\$1,176,466	1.24
ALL OTHER-----	26,294,596	69,788,540	96,023,136	88,078,702	9.02
NET UNSECURED VALUATION-----	\$858,681,123	\$109,396,628	\$968,077,751	\$944,357,457	2.51
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$17,746,479,157	\$6,509,019,988	\$24,255,499,145	\$23,151,723,371	4.77
STATE ASSESSED					
LAND-----	\$14,087,035	\$37,885,091	\$51,972,126	\$52,337,182	(0.70)
IMPROVEMENTS-----	155,947	346,031,921	346,187,868	314,340,092	10.13
PERSONAL PROPERTY-----		6,548,949	6,548,949	7,948,885	(17.61)
TOTAL STATE ASSESSED VALUATION-----	\$14,242,982	\$390,465,961	\$404,708,943	\$374,626,159	8.03
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$17,760,722,139	\$6,899,485,949	\$24,660,208,088	\$23,526,349,530	4.82

MARIPOSA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 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 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$951,854,212	\$1,601,022,196	\$1,952,876,408	\$1,874,971,676	4.15
IMPROVEMENTS-----	787,961,219	1,920,406,567	2,708,367,786	2,573,547,739	5.24
PERSONAL PROPERTY-----	25,268,897	56,185,348	81,454,245	82,052,585	(0.73)
TOTAL SECURED VALUATION-----	\$1,165,084,328	\$3,577,614,111	\$4,742,698,439	\$4,530,571,800	4.68
EXEMPTIONS:					
HOMEOWNERS'-----	\$29,194,945	\$81,037,175	\$110,232,120	\$110,285,228	(0.05)
ALL OTHER-----	64,859,784	29,808,230	94,668,014	94,819,568	(0.16)
NET SECURED VALUATION-----	\$1,071,029,599	\$3,466,768,706	\$4,537,798,305	\$4,325,467,204	4.91
UNSECURED ROLL					
LAND-----	\$2,125,473	\$3,255,669	\$5,381,142	\$5,076,970	5.99
IMPROVEMENTS-----	48,864,266	53,849,884	102,714,150	87,891,501	16.86
PERSONAL PROPERTY-----	50,345,178	67,820,676	118,165,854	121,905,399	(3.07)
TOTAL UNSECURED VALUATION-----	\$101,334,917	\$124,926,229	\$226,261,146	\$214,873,870	5.30
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$135,708	\$142,708	\$148,363	(3.81)
ALL OTHER-----	5,201,101	2,394,334	7,595,435	7,422,853	2.33
NET UNSECURED VALUATION-----	\$96,126,816	\$122,396,187	\$218,523,003	\$207,302,654	5.41
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,167,156,415	\$3,589,164,893	\$4,756,321,308	\$4,532,769,858	4.93
STATE ASSESSED					
LAND-----	\$834,591	\$6,560,553	\$7,395,144	\$11,000,566	(32.77)
IMPROVEMENTS-----	379,700	184,083,704	184,463,404	200,946,553	(8.20)
PERSONAL PROPERTY-----	209,585	6,123,867	6,333,452	8,742,327	(27.55)
TOTAL STATE ASSESSED VALUATION-----	\$1,423,876	\$196,768,124	\$198,192,000	\$220,689,446	(10.19)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,168,580,291	\$3,785,933,017	\$4,954,513,308	\$4,753,459,304	4.23

MERCED COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$946,778,053	\$1,782,823,563	\$2,729,601,616	\$2,649,542,868	3.02
PERSONAL PROPERTY-----	2,643,027,822	2,099,367,216	4,742,395,038	4,574,453,461	3.67
	83,054,327	178,839,628	261,893,955	246,270,486	6.34
TOTAL SECURED VALUATION-----	\$3,672,860,202	\$4,061,030,407	\$7,733,890,609	\$7,470,266,815	3.53
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$123,484,141	\$81,158,126	\$204,642,267	\$199,424,122	2.62
	96,687,162	28,319,686	125,006,848	128,434,847	(2.67)
NET SECURED VALUATION-----	\$3,452,688,899	\$3,951,552,595	\$7,404,241,494	\$7,142,407,846	3.67
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$13,016,491	\$5,302,400	\$18,318,891	\$10,979,299	66.85
PERSONAL PROPERTY-----	141,425,238	132,095,253	273,520,491	235,531,122	16.13
	111,199,380	109,113,003	220,312,383	198,612,532	10.93
TOTAL UNSECURED VALUATION-----	\$265,641,109	\$246,510,656	\$512,151,765	\$445,122,953	15.06
EXEMPTIONS:					
HOMEOWNERS'-----	\$260,290	\$298,213	\$558,503	\$319,130	75.01
ALL OTHER-----	2,633,929	1,480,171	4,114,100	2,268,910	81.32
NET UNSECURED VALUATION-----	\$262,746,890	\$244,732,272	\$507,479,162	\$442,534,913	14.68
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$3,715,435,789	\$4,196,284,867	\$7,911,720,656	\$7,584,942,759	4.31
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$8,615,092	\$15,264,381	\$23,879,473	\$23,555,795	1.37
PERSONAL PROPERTY-----	742,317	332,856,695	333,599,012	351,696,501	(5.15)
	439,636	15,000,559	15,440,195	17,037,387	(9.37)
TOTAL STATE ASSESSED VALUATION-----	\$9,797,045	\$363,121,635	\$372,918,680	\$392,289,683	(4.94)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$3,725,232,834	\$4,559,406,502	\$8,284,639,336	\$7,977,232,442	3.85

MODOC COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$12,766,744	\$274,995,493	\$287,762,237	\$281,414,066	2.26
IMPROVEMENTS-----	62,500,366	134,257,210	196,757,576	190,091,847	3.51
PERSONAL PROPERTY-----	1,452,106	22,871,170	24,323,276	22,644,471	7.41
TOTAL SECURED VALUATION-----	\$76,719,216	\$432,123,873	\$508,843,089	\$494,150,384	2.97
EXEMPTIONS:					
HOMEOWNERS'-----	\$5,019,799	\$11,528,378	\$16,548,177	\$16,673,042	(0.75)
ALL OTHER-----	3,600,790	3,031,169	6,631,959	4,904,395	35.22
NET SECURED VALUATION-----	\$68,098,627	\$417,564,326	\$485,662,953	\$472,572,947	2.77
UNSECURED ROLL					
LAND-----	\$478,025	\$5,196,682	\$5,674,707	\$5,942,556	(4.51)
IMPROVEMENTS-----	1,792,219	2,947,531	4,739,750	4,783,893	(0.92)
PERSONAL PROPERTY-----	2,454,915	7,945,934	10,400,849	11,001,729	(5.46)
TOTAL UNSECURED VALUATION-----	\$4,725,159	\$16,090,147	\$20,815,306	\$21,728,178	(4.20)
EXEMPTIONS:					
HOMEOWNERS'-----		\$46,484	\$46,484	\$45,084	3.11
ALL OTHER-----	\$73,311	84,264	157,575	136,799	15.19
NET UNSECURED VALUATION-----	\$4,651,848	\$15,959,399	\$20,611,247	\$21,546,295	(4.34)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$72,750,475	\$433,523,725	\$506,274,200	\$494,119,242	2.46
STATE ASSESSED					
LAND-----	\$1,022,740	\$4,780,741	\$5,803,481	\$5,138,528	12.94
IMPROVEMENTS-----	15,786	138,900,127	138,915,913	131,084,447	5.97
PERSONAL PROPERTY-----	9,069	2,537,505	2,546,574	2,694,875	(5.50)
TOTAL STATE ASSESSED VALUATION-----	\$1,047,595	\$146,218,373	\$147,265,968	\$138,917,850	6.01
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$73,798,070	\$579,742,098	\$653,540,168	\$633,037,092	3.24

MONO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$326,421,912	\$280,875,470	\$607,297,382	\$589,855,695	2.96
PERSONAL PROPERTY-----	701,378,846	329,705,900	1,031,084,746	1,014,076,683	1.68
	4,609,513	7,667,657	12,277,170	12,372,153	(0.77)
TOTAL SECURED VALUATION-----	\$1,032,410,271	\$618,249,027	\$1,650,659,298	\$1,616,304,531	2.13
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$5,744,200	\$7,473,300	\$13,217,500	\$13,475,073	(1.91)
	3,497,914	963,671	4,461,585	4,916,832	(9.26)
NET SECURED VALUATION-----	\$1,023,168,157	\$609,812,056	\$1,632,980,213	\$1,597,912,626	2.19
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$6,515,930	\$42,150,334	\$48,666,264	\$48,998,488	(0.68)
PERSONAL PROPERTY-----	58,330,505	78,745,554	137,076,059	130,268,573	5.23
	30,442,647	9,867,361	40,310,008	46,269,654	(12.88)
TOTAL UNSECURED VALUATION-----	\$95,289,082	\$130,763,249	\$226,052,331	\$225,536,715	0.23
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$190,341	\$90,055	\$90,055	\$110,937	(18.82)
		461,987	652,328	588,327	10.88
NET UNSECURED VALUATION-----	\$95,098,741	\$130,211,207	\$225,309,948	\$224,837,451	0.21
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,118,266,898	\$740,023,263	\$1,858,290,161	\$1,822,750,077	1.95
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----		\$6,827,158	\$6,827,158	\$6,712,627	1.71
PERSONAL PROPERTY-----		48,800,429	48,800,429	53,963,133	(9.57)
		4,995,522	4,995,522	363,697	100.00+
TOTAL STATE ASSESSED VALUATION-----		\$60,623,109	\$60,623,109	\$61,039,457	(0.68)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,118,266,898	\$800,646,372	\$1,918,913,270	\$1,883,789,534	1.86

**MONTEREY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,139,068,837	\$4,738,741,656	\$8,877,810,493	\$8,402,053,968	5.66
IMPROVEMENTS-----	7,094,997,359	5,031,964,103	12,126,961,462	11,597,478,459	4.57
PERSONAL PROPERTY-----	161,988,347	117,623,823	279,612,170	265,193,990	5.44
TOTAL SECURED VALUATION-----	\$11,396,054,543	\$9,888,329,582	\$21,284,384,125	\$20,264,726,417	5.03
EXEMPTIONS:					
HOMEOWNERS'-----	\$222,053,669	\$126,758,229	\$348,811,898	\$346,647,378	0.62
ALL OTHER-----	515,056,422	153,094,652	668,151,074	596,565,939	12.00
NET SECURED VALUATION-----	\$10,658,944,452	\$9,608,476,701	\$20,267,421,153	\$19,321,513,100	4.90
UNSECURED ROLL					
LAND-----	\$36,139,540	\$15,312,832	\$51,452,372	\$47,919,401	7.37
IMPROVEMENTS-----	406,724,994	119,680,645	526,405,639	502,652,784	4.73
PERSONAL PROPERTY-----	369,027,889	247,405,001	616,432,890	589,974,745	4.48
TOTAL UNSECURED VALUATION-----	\$811,892,423	\$382,398,478	\$1,194,290,901	\$1,140,546,930	4.71
EXEMPTIONS:					
HOMEOWNERS'-----	\$72,530	\$149,807	\$222,337	\$231,076	(3.78)
ALL OTHER-----	12,634,544	25,905,832	38,540,376	37,955,237	1.54
NET UNSECURED VALUATION-----	\$799,185,349	\$356,342,839	\$1,155,528,188	\$1,102,360,617	4.82
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,458,129,801	\$9,964,819,540	\$21,422,949,341	\$20,423,873,717	4.89
STATE ASSESSED					
LAND-----	\$12,042,795	\$48,101,752	\$60,144,547	\$59,191,100	1.61
IMPROVEMENTS-----	9,070,425	870,781,684	879,852,109	849,440,019	3.58
PERSONAL PROPERTY-----	3,404,075	17,550,468	20,954,543	29,069,341	(27.92)
TOTAL STATE ASSESSED VALUATION-----	\$24,517,295	\$936,433,904	\$960,951,199	\$937,700,460	2.48
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,482,647,096	\$10,901,253,444	\$22,383,900,540	\$21,361,574,177	4.79

NAPA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,844,428,772	\$1,948,829,094	\$3,793,257,866	\$3,664,084,095	3.53
PERSONAL PROPERTY-----	3,187,252,316	2,502,713,149	5,689,965,465	5,479,939,822	3.83
	132,842,188	148,566,864	281,409,052	245,658,306	14.55
TOTAL SECURED VALUATION-----	\$5,164,523,276	\$4,600,109,107	\$9,764,632,383	\$9,389,682,223	3.99
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$113,424,158	\$39,649,922	\$153,074,080	\$152,874,588	0.13
	242,699,906	97,260,340	339,960,246	331,164,327	2.66
NET SECURED VALUATION-----	\$4,808,399,212	\$4,463,198,845	\$9,271,598,057	\$8,905,643,308	4.11
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$17,975,283	\$9,158,762	\$27,134,045	\$26,421,505	2.70
PERSONAL PROPERTY-----	74,678,210	65,563,610	140,241,820	132,209,071	6.08
	122,360,774	122,232,237	244,593,011	247,934,194	(1.35)
TOTAL UNSECURED VALUATION-----	\$215,014,267	\$196,954,609	\$411,968,876	\$406,564,770	1.33
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$21,000	\$35,000	\$35,000	-----
ALL OTHER-----	8,708,020	2,672,524	11,380,544	11,830,797	(3.81)
NET UNSECURED VALUATION-----	\$206,292,247	\$194,261,085	\$400,553,332	\$394,698,973	1.48
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$5,014,691,459	\$4,657,459,930	\$9,672,151,389	\$9,300,342,281	4.00
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$4,474,142	\$10,154,926	\$14,629,068	\$13,898,456	5.26
PERSONAL PROPERTY-----	3,321,414	193,864,205	197,185,619	193,198,374	2.06
	486,795	3,099,929	3,586,724	8,653,926	(58.55)
TOTAL STATE ASSESSED VALUATION-----	\$8,282,351	\$207,119,060	\$215,401,411	\$215,750,756	(0.16)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$5,022,973,810	\$4,864,578,990	\$9,887,552,800	\$9,516,093,037	3.90

NEVADA COUNTY
 DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND	\$659,241,945	\$1,517,584,938	\$2,176,826,883	\$2,113,845,072	2.98
IMPROVEMENTS	1,656,413,233	2,643,449,433	4,299,862,666	4,123,843,340	4.27
PERSONAL PROPERTY	41,866,819	21,645,836	63,512,655	81,311,381	(21.89)
TOTAL SECURED VALUATION	\$2,357,521,997	\$4,182,680,207	\$6,540,202,204	\$6,318,999,793	3.50
EXEMPTIONS:					
HOMEOWNERS'	\$33,929,734	\$119,188,584	\$153,118,318	\$149,647,022	2.32
ALL OTHER	56,194,666	34,146,723	90,341,389	87,114,085	3.70
NET SECURED VALUATION	\$2,267,397,597	\$4,029,344,900	\$6,296,742,497	\$6,082,238,686	3.53
UNSECURED ROLL					
LAND	\$1,937,771	\$13,263,187	\$15,200,958	\$14,894,915	2.05
IMPROVEMENTS	19,957,147	24,907,464	44,864,611	40,034,495	12.06
PERSONAL PROPERTY	73,058,947	86,058,118	159,117,065	153,818,722	3.44
TOTAL UNSECURED VALUATION	\$94,953,865	\$124,228,769	\$219,182,634	\$208,748,132	5.00
EXEMPTIONS:					
HOMEOWNERS'	\$21,000	\$14,000	\$35,000	\$42,000	(16.67)
ALL OTHER	592,534	883,208	1,475,742	1,503,552	(1.85)
NET UNSECURED VALUATION	\$94,340,331	\$123,331,561	\$217,671,892	\$207,202,580	5.05
TOTAL NET SECURED AND UNSECURED VALUATION	\$2,361,737,928	\$4,152,676,461	\$6,514,414,389	\$6,289,441,266	3.58
STATE ASSESSED					
LAND	\$5,034,977	\$28,368,663	\$33,403,640	\$33,869,029	(1.37)
IMPROVEMENTS	598,964	223,389,947	223,988,911	210,068,308	6.63
PERSONAL PROPERTY	342,887	15,649,987	15,992,874	7,917,764	100.00+
TOTAL STATE ASSESSED VALUATION	\$5,976,828	\$267,408,597	\$273,385,425	\$251,855,101	8.55
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION	\$2,367,714,756	\$4,420,085,058	\$6,787,799,814	\$6,541,296,367	3.77

**ORANGE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 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-----					

PLACER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,695,422,704	\$3,136,964,891	\$5,832,387,595	\$5,621,736,058	3.75
IMPROVEMENTS-----	5,553,530,698	5,561,724,450	10,915,255,148	10,324,949,421	5.72
PERSONAL PROPERTY-----	596,904,625	114,412,036	711,316,661	774,869,167	(8.20)
TOTAL SECURED VALUATION-----	\$8,645,858,027	\$8,813,101,377	\$17,458,959,404	\$16,721,554,646	4.41
EXEMPTIONS:					
HOMEOWNERS'-----	\$186,791,604	\$163,148,206	\$349,939,810	\$336,029,180	4.14
ALL OTHER-----	235,622,092	89,593,308	325,215,400	241,096,456	34.89
NET SECURED VALUATION-----	\$8,223,444,331	\$8,560,359,863	\$16,783,804,194	\$16,144,429,010	3.96
UNSECURED ROLL					
LAND-----	\$26,183,905	\$8,553,406	\$34,737,311	\$32,871,530	5.68
IMPROVEMENTS-----	128,388,169	78,146,612	206,534,781	201,215,642	2.64
PERSONAL PROPERTY-----	260,249,436	170,644,229	430,893,665	410,321,305	5.01
TOTAL UNSECURED VALUATION-----	\$414,821,510	\$257,344,247	\$672,165,757	\$644,408,477	4.31
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,000	\$78,911	\$92,911	\$92,736	0.19
ALL OTHER-----	29,825,930	1,670,813	31,496,743	27,186,850	15.85
NET UNSECURED VALUATION-----	\$384,981,580	\$255,594,523	\$640,576,103	\$617,128,891	3.80
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$8,608,425,911	\$8,815,954,386	\$17,424,380,297	\$16,761,557,901	3.95
STATE ASSESSED					
LAND-----	\$22,683,853	\$63,349,459	\$86,033,312	\$86,511,658	(0.55)
IMPROVEMENTS-----	3,960,498	668,019,460	671,979,958	666,601,664	0.81
PERSONAL PROPERTY-----	2,235,160	51,182,656	53,417,816	47,085,669	13.45
TOTAL STATE ASSESSED VALUATION-----	\$28,879,511	\$782,551,575	\$811,431,086	\$800,198,991	1.40
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$8,637,305,422	\$9,598,505,961	\$18,235,811,383	\$17,561,756,892	3.84

PLUMAS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION --- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$16,234,063	\$561,382,650	\$577,616,713	\$554,892,744	4.10
IMPROVEMENTS-----	53,522,473	925,227,381	978,749,854	873,828,212	12.01
PERSONAL PROPERTY-----	346,181	12,341,486	12,687,667	11,341,805	11.87
TOTAL SECURED VALUATION-----	\$70,102,717	\$1,498,951,517	\$1,569,054,234	\$1,440,062,761	8.96
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,138,725	\$33,900,299	\$37,039,024	\$36,605,739	1.18
ALL OTHER-----	3,676,301	12,692,831	16,369,132	14,474,528	13.09
NET SECURED VALUATION-----	\$63,287,691	\$1,452,358,387	\$1,515,646,078	\$1,388,982,494	9.12
UNSECURED ROLL					
LAND-----	-----	\$9,548,221	\$9,548,221	\$9,340,522	2.22
IMPROVEMENTS-----	\$198,598	26,055,966	26,254,564	22,221,206	18.15
PERSONAL PROPERTY-----	2,055,966	27,928,739	29,984,705	20,850,229	43.81
TOTAL UNSECURED VALUATION-----	\$2,254,564	\$63,532,926	\$65,787,490	\$52,411,957	25.52
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$132,144	\$132,144	\$125,024	5.69
ALL OTHER-----	-----	1,032,190	1,032,190	986,663	4.61
NET UNSECURED VALUATION-----	\$2,254,564	\$62,368,592	\$64,623,156	\$51,300,270	25.97
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$65,542,255	\$1,514,726,979	\$1,580,269,234	\$1,440,282,764	9.72
STATE ASSESSED					
LAND-----	\$666,692	\$53,827,321	\$54,494,013	\$52,138,552	4.52
IMPROVEMENTS-----	455,660	365,687,707	366,143,367	436,054,678	(16.03)
PERSONAL PROPERTY-----	204,662	8,262,076	8,466,738	8,525,869	(0.69)
TOTAL STATE ASSESSED VALUATION-----	\$1,327,014	\$427,777,104	\$429,104,118	\$496,719,099	(13.61)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$66,869,269	\$1,942,504,083	\$2,009,373,352	\$1,937,001,863	3.74

RIVERSIDE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$18,384,140,639	\$8,058,372,081	\$26,442,512,720	\$26,534,576,626	(0.35)
IMPROVEMENTS-----	34,797,693,588	9,741,620,235	44,539,313,823	43,526,188,107	2.33
PERSONAL PROPERTY-----	536,599,166	137,488,013	674,087,179	621,245,868	8.51
TOTAL SECURED VALUATION-----	\$53,718,433,393	\$17,937,480,329	\$71,655,913,722	\$70,682,010,601	1.38
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,114,377,707	\$500,196,098	\$1,614,573,805	\$1,596,790,367	1.11
ALL OTHER-----	1,436,894,757	319,921,679	1,756,816,436	1,668,292,705	5.31
NET SECURED VALUATION-----	\$51,167,160,929	\$17,117,362,352	\$68,284,523,481	\$67,416,927,529	1.29
UNSECURED ROLL					
LAND-----	\$12,716,667	\$5,672,050	\$18,388,717	\$29,181,736	(36.99)
IMPROVEMENTS-----	1,023,047,389	199,909,234	1,222,956,603	1,316,786,351	(7.13)
PERSONAL PROPERTY-----	1,282,804,603	281,025,314	1,563,829,917	1,487,667,701	5.12
TOTAL UNSECURED VALUATION-----	\$2,318,568,659	\$486,606,598	\$2,805,175,237	\$2,833,635,788	(1.00)
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$24,210,320	\$16,393,805	\$40,604,125	\$37,042,577	9.61
NET UNSECURED VALUATION-----	\$2,294,358,319	\$470,212,793	\$2,764,571,112	\$2,796,593,211	(1.15)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$53,461,519,248	\$17,587,575,345	\$71,049,094,593	\$70,213,520,740	1.19
STATE ASSESSED					
LAND-----	\$17,484,103	\$157,751,724	\$175,235,827	\$187,935,703	(6.76)
IMPROVEMENTS-----	12,433,047	1,948,509,084	1,960,942,131	2,040,292,648	(3.89)
PERSONAL PROPERTY-----	2,900,243	236,045,959	238,946,202	32,979,915	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$32,817,393	\$2,342,306,767	\$2,375,124,160	\$2,261,208,266	5.04
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$53,494,336,641	\$19,929,882,112	\$73,424,218,753	\$72,474,729,006	1.31

SACRAMENTO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$6,784,650,306	\$8,939,128,364	\$15,723,778,670	\$15,547,199,865	1.14
IMPROVEMENTS-----	16,414,473,900	18,741,640,520	35,156,114,420	34,810,970,048	0.99
PERSONAL PROPERTY-----	463,301,257	242,532,003	705,833,260	686,285,760	2.85
TOTAL SECURED VALUATION-----	\$23,662,425,463	\$27,923,300,887	\$51,585,726,350	\$51,044,455,673	1.06
EXEMPTIONS:					
HOMEOWNERS'-----	\$651,423,724	\$847,704,248	\$1,499,127,972	\$1,485,042,333	0.95
ALL OTHER-----	1,058,780,101	660,855,951	1,719,636,052	1,644,182,621	4.59
NET SECURED VALUATION-----	\$21,952,221,638	\$26,414,740,688	\$48,366,962,326	\$47,915,230,719	0.94
UNSECURED ROLL					
LAND-----	\$64,828,435	\$89,645,473	\$154,473,908	\$152,564,390	1.25
IMPROVEMENTS-----	586,724,631	608,917,916	1,195,642,547	1,127,992,328	6.00
PERSONAL PROPERTY-----	738,541,296	1,249,374,042	1,987,915,338	1,952,123,948	1.83
TOTAL UNSECURED VALUATION-----	\$1,390,094,362	\$1,947,937,431	\$3,338,031,793	\$3,232,680,666	3.26
EXEMPTIONS:					
HOMEOWNERS'-----	\$25,706	\$544,072	\$569,778	\$622,246	(8.43)
ALL OTHER-----	50,283,265	18,758,065	69,041,330	51,689,011	33.57
NET UNSECURED VALUATION-----	\$1,339,785,391	\$1,928,635,294	\$3,268,420,685	\$3,180,369,409	2.77
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$23,292,007,029	\$28,343,375,982	\$51,635,383,011	\$51,095,600,128	1.06
STATE ASSESSED					
LAND-----	\$46,093,631	\$62,942,872	\$109,036,503	\$115,950,829	(5.96)
IMPROVEMENTS-----	5,761,789	1,542,713,005	1,548,474,794	1,415,767,430	9.37
PERSONAL PROPERTY-----	2,671,223	108,900,670	111,571,893	112,190,187	(0.55)
TOTAL STATE ASSESSED VALUATION-----	\$54,526,643	\$1,714,556,547	\$1,769,083,190	\$1,643,908,446	7.61
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$23,346,533,672	\$30,057,932,529	\$53,404,466,201	\$52,739,508,574	1.26

SAN BENITO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$470,819,118	\$665,416,999	\$1,136,236,017	\$1,079,701,207	5.24
IMPROVEMENTS-----	763,135,894	677,969,586	1,441,105,480	1,349,368,925	6.80
PERSONAL PROPERTY-----	16,326,042	40,283,805	56,609,847	52,855,893	7.10
TOTAL SECURED VALUATION-----	\$1,250,281,054	\$1,383,670,290	\$2,633,951,344	\$2,481,926,025	6.13
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,266,200	\$21,086,242	\$52,352,442	\$50,339,114	4.00
ALL OTHER-----	26,330,143	6,600,014	32,930,157	31,043,272	6.08
NET SECURED VALUATION-----	\$1,192,684,711	\$1,355,984,034	\$2,548,668,745	\$2,400,543,639	6.17
UNSECURED ROLL					
LAND-----	\$1,964,367	\$5,515,265	\$7,479,632	\$5,343,639	39.97
IMPROVEMENTS-----	15,973,416	10,285,478	26,258,894	26,678,145	(1.57)
PERSONAL PROPERTY-----	46,163,646	41,941,028	88,104,674	83,021,580	6.12
TOTAL UNSECURED VALUATION-----	\$64,101,439	\$57,741,771	\$121,843,200	\$115,043,364	5.91
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$139,864	\$146,864	\$153,730	(4.47)
ALL OTHER-----	311,909	49,061	360,970	261,682	37.94
NET UNSECURED VALUATION-----	\$63,782,520	\$57,552,846	\$121,335,366	\$114,627,952	5.85
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,256,467,231	\$1,413,536,880	\$2,670,004,111	\$2,515,171,591	6.16
STATE ASSESSED					
LAND-----	\$2,730,707	\$2,248,841	\$4,979,548	\$4,829,012	3.12
IMPROVEMENTS-----	5,600	95,064,508	95,070,108	92,162,028	3.16
PERSONAL PROPERTY-----	3,206	1,105,899	1,109,105	2,668,634	(58.44)
TOTAL STATE ASSESSED VALUATION-----	\$2,739,513	\$98,419,248	\$101,158,761	\$99,659,674	1.50
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,259,206,744	\$1,511,956,128	\$2,771,162,872	\$2,614,831,265	5.98

SAN BERNARDINO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$16,128,995,849	\$4,844,433,950	\$20,973,429,799	\$20,757,434,952	1.04
PERSONAL PROPERTY-----	38,300,676,505	8,934,194,728	47,234,871,233	46,144,237,922	2.36
	413,559,803	94,491,614	508,051,417	530,997,425	(4.32)
TOTAL SECURED VALUATION-----	\$54,843,232,157	\$13,873,120,292	\$68,716,352,449	\$67,432,670,299	1.90
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,361,020,946	\$309,208,914	\$1,670,229,860	\$1,657,519,764	0.77
ALL OTHER-----	1,519,921,759	169,902,580	1,689,824,339	1,569,025,632	7.70
NET SECURED VALUATION-----	\$51,962,289,452	\$13,394,008,798	\$65,356,298,250	\$64,206,124,903	1.79
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,593,793		\$4,593,793		100.00
PERSONAL PROPERTY-----	2,225,036,425	\$430,986,653	2,656,023,078	\$2,146,222,963	23.75
	2,663,729,882	304,051,250	2,967,781,132	2,901,386,600	2.29
TOTAL UNSECURED VALUATION-----	\$4,893,360,100	\$735,037,903	\$5,628,398,003	\$5,047,609,563	11.51
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$281,277,927	\$5,193,253	\$286,471,180	\$141,973,258	100.00+
NET UNSECURED VALUATION-----	\$4,612,082,173	\$729,844,650	\$5,341,926,823	\$4,905,636,305	8.89
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$56,574,371,625	\$14,123,853,448	\$70,698,225,073	\$69,111,761,208	2.30
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$75,256,510	\$391,282,909	\$466,539,419	\$472,491,977	(1.26)
PERSONAL PROPERTY-----	26,247,159	2,732,428,204	2,758,675,363	3,105,059,591	(11.16)
	15,068,898	391,681,246	406,750,144	165,062,379	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$116,572,567	\$3,515,392,359	\$3,631,964,926	\$3,742,613,947	(2.96)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$56,690,944,192	\$17,639,245,807	\$74,330,189,999	\$72,854,375,155	2.03

**SAN DIEGO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$48,708,221,895	\$10,794,862,608	\$59,503,084,503	\$58,313,075,510	2.04
IMPROVEMENTS-----	68,060,405,759	13,020,156,075	81,080,561,834	78,808,496,941	2.88
PERSONAL PROPERTY-----	1,680,251,049	45,474,212	1,725,725,261	1,823,692,103	(5.37)
TOTAL SECURED VALUATION-----	\$118,448,878,703	\$23,860,492,895	\$142,309,371,598	\$138,945,264,554	2.42
EXEMPTIONS:					
HOMEOWNERS'-----	\$2,480,676,764	\$536,325,484	\$3,017,002,248	\$2,971,349,141	1.54
ALL OTHER-----	3,702,282,010	302,113,385	4,004,395,395	3,643,995,437	9.89
NET SECURED VALUATION-----	\$112,265,919,929	\$23,022,054,026	\$135,287,973,955	\$132,329,919,976	2.24
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$1,685,460,825	\$78,736,342	\$1,764,197,167	\$1,794,323,993	(1.68)
PERSONAL PROPERTY-----	6,471,557,985	243,607,526	6,715,165,511	5,850,659,943	18.84
TOTAL UNSECURED VALUATION-----	\$8,157,018,810	\$322,343,868	\$8,479,362,678	\$7,444,983,936	13.89
EXEMPTIONS:					
HOMEOWNERS'-----	\$3,019,668	\$14,004	\$3,033,672	\$2,703,873	12.20
ALL OTHER-----	559,944,199	9,021,433	568,965,632	155,414,578	100.00+
NET UNSECURED VALUATION-----	\$7,594,054,943	\$313,308,431	\$7,907,363,374	\$7,286,865,485	8.52
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$119,859,974,872	\$23,335,362,457	\$143,195,337,329	\$139,616,785,461	2.56
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$129,673,851	\$332,814,661	\$462,488,512	\$429,925,504	7.57
PERSONAL PROPERTY-----	20,623,640	4,419,317,226	4,439,940,866	6,195,758,636	(28.34)
TOTAL STATE ASSESSED VALUATION-----	\$157,327,302	\$7,144,991,376	\$7,302,318,678	\$7,055,365,040	3.50
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$120,017,302,174	\$30,480,353,833	\$150,497,656,007	\$146,672,150,501	2.61

SAN FRANCISCO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$21,592,444,223		\$21,592,444,223	\$20,515,652,215	5.25
PERSONAL PROPERTY-----	32,277,697,781		32,277,697,781	31,107,213,591	3.76
	504,851,934		504,851,934	564,964,588	(10.64)
TOTAL SECURED VALUATION-----	\$54,374,993,938		\$54,374,993,938	\$52,187,830,394	4.19
EXEMPTIONS:					
HOMEOWNERS'-----	\$668,836,000		\$668,836,000	\$663,151,946	0.86
ALL OTHER-----	2,311,636,217		2,311,636,217	2,208,757,066	4.66
NET SECURED VALUATION-----	\$51,394,521,721		\$51,394,521,721	\$49,315,921,382	4.21
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$543,982,966		\$543,982,966	\$689,484,134	(21.10)
PERSONAL PROPERTY-----	2,613,390,483		2,613,390,483	2,675,134,698	(2.31)
	1,805,145,924		1,805,145,924	1,917,037,119	(5.84)
TOTAL UNSECURED VALUATION-----	\$4,962,519,373		\$4,962,519,373	\$5,281,655,951	(6.04)
EXEMPTIONS:					
HOMEOWNERS'-----	\$40,600		\$40,600	\$47,000	(13.62)
ALL OTHER-----	20,343,864		20,343,864	51,637,320	(60.60)
NET UNSECURED VALUATION-----	\$4,942,134,909		\$4,942,134,909	\$5,229,971,631	(5.50)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$56,336,656,630		\$56,336,656,630	\$54,545,893,013	3.28
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$255,709,851		\$255,709,851	\$250,047,324	2.26
PERSONAL PROPERTY-----	1,727,620,394		1,727,620,394	1,718,635,797	0.52
	275,596,366		275,596,366	198,826,459	38.61
TOTAL STATE ASSESSED VALUATION-----	\$2,258,926,611		\$2,258,926,611	\$2,167,509,580	4.22
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$58,595,583,241		\$58,595,583,241	\$56,713,402,593	3.32

SAN JOAQUIN COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,824,877,738	\$2,597,293,490	\$7,422,171,228	\$7,258,910,555	2.25
IMPROVEMENTS-----	10,847,410,943	3,986,717,073	14,834,128,016	14,336,434,809	3.47
PERSONAL PROPERTY-----	494,540,436	297,188,091	791,728,527	776,888,856	1.91
TOTAL SECURED VALUATION-----	\$16,166,829,117	\$6,881,198,654	\$23,048,027,771	\$22,372,234,220	3.02
EXEMPTIONS:					
HOMEOWNERS'-----	\$443,764,999	\$161,545,910	\$605,310,909	\$591,019,661	2.42
ALL OTHER-----	731,066,584	45,087,952	776,154,536	750,268,755	3.45
NET SECURED VALUATION-----	\$14,991,997,534	\$6,674,564,792	\$21,666,562,326	\$21,030,945,804	3.02
UNSECURED ROLL					
LAND-----	\$24,761,676	\$9,932,881	\$34,694,557	\$31,841,879	8.96
IMPROVEMENTS-----	460,381,243	113,876,303	574,257,546	564,127,172	1.80
PERSONAL PROPERTY-----	741,393,873	308,792,059	1,050,185,932	996,827,370	5.35
TOTAL UNSECURED VALUATION-----	\$1,226,536,792	\$432,601,243	\$1,659,138,035	\$1,592,796,421	4.17
EXEMPTIONS:					
HOMEOWNERS'-----	\$222,615	\$280,612	\$503,227	\$511,334	(1.59)
ALL OTHER-----	17,290,099	619,165	17,909,264	17,245,114	3.85
NET UNSECURED VALUATION-----	\$1,209,024,078	\$431,701,466	\$1,640,725,544	\$1,575,039,973	4.17
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$16,201,021,612	\$7,106,266,258	\$23,307,287,870	\$22,605,985,777	3.10
STATE ASSESSED					
LAND-----	\$26,138,745	\$186,008,822	\$212,147,567	\$209,273,949	1.37
IMPROVEMENTS-----	4,777,002	1,074,852,105	1,079,629,107	803,639,257	34.34
PERSONAL PROPERTY-----	3,517,415	24,745,567	28,262,982	32,482,752	(12.99)
TOTAL STATE ASSESSED VALUATION-----	\$34,433,162	\$1,285,606,494	\$1,320,039,656	\$1,045,395,958	26.27
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$16,235,454,774	\$8,391,872,752	\$24,627,327,526	\$23,651,381,735	4.13

SAN LUIS OBISPO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,408,739,646	\$3,431,821,953	\$6,840,561,599	\$6,645,720,426	2.93
PERSONAL PROPERTY-----	4,470,473,178	3,520,548,542	7,991,021,720	7,692,277,352	3.88
	82,965,871	66,375,302	149,341,173	145,830,895	2.41
TOTAL SECURED VALUATION-----	\$7,962,178,695	\$7,018,745,797	\$14,980,924,492	\$14,483,828,673	3.43
EXEMPTIONS:					
HOMEOWNERS'-----	\$168,521,703	\$130,943,095	\$299,464,798	\$294,684,661	1.62
ALL OTHER-----	136,999,292	41,072,628	178,071,920	166,800,662	6.76
NET SECURED VALUATION-----	\$7,656,657,700	\$6,846,730,074	\$14,503,387,774	\$14,022,343,350	3.43
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----					
PERSONAL PROPERTY-----	\$112,227,488	\$38,705,099	\$150,932,587	\$140,244,396	7.62
	221,661,807	218,692,462	440,354,269	368,520,738	19.49
TOTAL UNSECURED VALUATION-----	\$333,889,295	\$257,397,561	\$591,286,856	\$508,765,134	16.22
EXEMPTIONS:					
HOMEOWNERS'-----	\$101,000		\$101,000	\$107,800	(6.31)
ALL OTHER-----	2,618,987	\$2,967,260	5,586,247	14,462,442	(61.37)
NET UNSECURED VALUATION-----	\$331,169,308	\$254,430,301	\$585,599,609	\$494,194,892	18.50
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,987,827,008	\$7,101,160,375	\$15,088,987,383	\$14,516,538,242	3.94
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$4,583,791	\$82,459,770	\$87,043,561	\$94,635,446	(8.02)
PERSONAL PROPERTY-----	552,328	3,534,861,675	3,535,414,003	3,553,386,517	(0.51)
	312,765	113,890,743	114,203,508	112,091,219	1.88
TOTAL STATE ASSESSED VALUATION-----	\$5,448,884	\$3,731,212,188	\$3,736,661,072	\$3,760,113,182	(0.62)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,993,275,892	\$10,832,372,563	\$18,825,648,455	\$18,276,651,424	3.00

SAN MATEO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$20,220,154,713	\$2,238,675,808	\$22,458,830,521	\$21,136,240,042	6.26
IMPROVEMENTS-----	30,128,495,720	2,633,917,567	32,758,413,287	31,346,545,206	4.50
PERSONAL PROPERTY-----	734,133,650	23,687,739	757,821,389	620,744,460	22.08
TOTAL SECURED VALUATION-----	\$51,078,784,083	\$4,896,281,114	\$55,975,065,197	\$53,103,529,708	5.41
EXEMPTIONS:					
HOMEOWNERS'-----	\$879,229,169	\$94,473,783	\$973,702,952	\$965,985,300	0.80
ALL OTHER-----	951,003,371	63,817,341	1,014,820,712	968,627,086	4.77
NET SECURED VALUATION-----	\$49,248,551,543	\$4,737,989,990	\$53,986,541,533	\$51,168,917,322	5.51
UNSECURED ROLL					
LAND-----	\$145,347,196	\$99,986,721	\$245,333,917	\$241,661,406	1.52
IMPROVEMENTS-----	1,119,397,152	757,599,303	1,876,996,455	1,943,030,235	(3.40)
PERSONAL PROPERTY-----	2,166,102,961	2,922,391,606	5,088,494,567	4,955,883,222	2.68
TOTAL UNSECURED VALUATION-----	\$3,430,847,309	\$3,779,977,630	\$7,210,824,939	\$7,140,574,863	0.98
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,944,621	\$292,567	\$2,237,188	\$2,010,085	11.30
ALL OTHER-----	135,209,103	376,493,661	511,702,764	484,627,119	5.59
NET UNSECURED VALUATION-----	\$3,293,693,585	\$3,403,191,402	\$6,696,884,987	\$6,653,937,659	0.65
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$52,542,245,128	\$8,141,181,392	\$60,683,426,520	\$57,822,854,981	4.95
STATE ASSESSED					
LAND-----	\$71,661,855	\$128,261,158	\$199,923,013	\$211,475,864	(5.46)
IMPROVEMENTS-----	3,529,383	993,097,856	996,627,239	806,266,753	23.61
PERSONAL PROPERTY-----	1,899,130	41,109,545	43,008,675	26,597,511	61.70
TOTAL STATE ASSESSED VALUATION-----	\$77,090,368	\$1,162,468,559	\$1,239,558,927	\$1,044,340,128	18.69
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$52,619,335,496	\$9,303,649,951	\$61,922,985,447	\$58,867,195,109	5.19

SANTA BARBARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$4,772,920,271	\$5,816,226,549	\$10,589,146,820	\$10,198,114,761	3.83
IMPROVEMENTS-----	6,916,931,623	7,741,382,026	14,658,313,649	14,114,069,016	3.86
PERSONAL PROPERTY-----	145,658,777	135,184,628	280,843,405	321,989,460	(12.78)
TOTAL SECURED VALUATION-----	\$11,835,510,671	\$13,692,793,203	\$25,528,303,874	\$24,634,173,237	3.63
EXEMPTIONS:					
HOMEOWNERS'-----	\$223,743,412	\$204,293,073	\$428,036,485	\$425,231,782	0.66
ALL OTHER-----	605,110,161	251,990,627	857,100,788	801,949,321	6.88
NET SECURED VALUATION-----	\$11,006,657,098	\$13,236,509,503	\$24,243,166,601	\$23,406,992,134	3.57
UNSECURED ROLL					
LAND-----	\$60,753,927	\$42,728,436	\$103,482,363	\$100,967,223	2.49
IMPROVEMENTS-----	261,802,569	295,677,889	557,480,458	530,578,827	5.07
PERSONAL PROPERTY-----	677,216,024	472,241,915	1,149,457,939	995,890,135	15.42
TOTAL UNSECURED VALUATION-----	\$999,772,520	\$810,648,240	\$1,810,420,760	\$1,627,436,185	11.24
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$249,000	\$249,000	\$441,300	(43.58)
ALL OTHER-----	\$44,712,724	17,294,271	62,006,995	59,678,000	3.90
NET UNSECURED VALUATION-----	\$955,059,796	\$793,104,969	\$1,748,164,765	\$1,567,316,885	11.54
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,961,716,894	\$14,029,614,472	\$25,991,331,366	\$24,974,309,019	4.07
STATE ASSESSED					
LAND-----	\$24,175,353	\$129,700,368	\$153,875,721	\$153,248,056	0.41
IMPROVEMENTS-----	1,207,625	457,593,177	458,800,802	525,460,557	(12.69)
PERSONAL PROPERTY-----	484,674	97,588,350	98,073,024	18,753,755	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$25,867,652	\$684,881,895	\$710,749,547	\$697,462,368	1.91
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,987,584,546	\$14,714,496,367	\$26,702,080,913	\$25,671,771,387	4.01

SANTA CLARA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION — APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$43,176,119,873	\$3,274,156,686	\$46,450,276,559	\$42,409,631,982	9.53
IMPROVEMENTS-----	63,045,697,695	4,414,917,779	67,460,615,474	63,540,591,355	6.17
PERSONAL PROPERTY-----	4,596,412,420	80,297,572	4,676,709,992	4,326,551,807	8.09
TOTAL SECURED VALUATION-----	\$110,818,229,988	\$7,769,372,037	\$118,587,602,025	\$110,276,775,144	7.54
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,836,225,582	\$136,387,936	\$1,972,613,518	\$1,931,636,452	2.12
ALL OTHER-----	2,677,259,504	1,152,787,562	3,830,047,066	3,468,279,790	10.43
NET SECURED VALUATION-----	\$106,304,744,902	\$6,480,196,539	\$112,784,941,441	\$104,876,858,902	7.54
UNSECURED ROLL					
LAND-----	\$417,643,208	\$3,947,739	\$421,590,947	\$237,835,139	77.26
IMPROVEMENTS-----	4,310,893,790	112,796,251	4,423,690,041	3,720,455,124	18.90
PERSONAL PROPERTY-----	11,892,763,990	1,067,600,333	12,960,364,323	11,248,586,903	15.22
TOTAL UNSECURED VALUATION-----	\$16,621,300,988	\$1,184,344,323	\$17,805,645,311	\$15,206,877,166	17.09
EXEMPTIONS:					
HOMEOWNERS'-----		\$986,537,490	\$1,415,837,111	\$1,400,470,634	1.10
ALL OTHER-----	\$429,299,621				
NET UNSECURED VALUATION-----	\$16,192,001,367	\$197,806,833	\$16,389,808,200	\$13,806,406,532	18.71
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$122,496,746,269	\$6,678,003,372	\$129,174,749,641	\$118,683,265,434	8.84
STATE ASSESSED					
LAND-----	\$92,114,192	\$214,462,804	\$306,576,996	\$320,159,930	(4.24)
IMPROVEMENTS-----	20,355,730	2,184,562,591	2,204,918,321	2,047,037,408	7.71
PERSONAL PROPERTY-----	5,640,983	102,037,133	107,678,116	127,657,457	(15.65)
TOTAL STATE ASSESSED VALUATION-----	\$118,110,905	\$2,501,062,528	\$2,619,173,433	\$2,494,854,795	4.98
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$122,614,857,174	\$9,179,065,900	\$131,793,923,074	\$121,178,120,229	8.76

SANTA CRUZ COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$2,681,723,510	\$4,276,822,857	\$6,958,546,367	\$6,675,605,310	4.24
IMPROVEMENTS-----	3,584,417,473	4,775,845,776	8,360,263,249	8,035,104,843	4.05
PERSONAL PROPERTY-----	246,187,952	72,971,517	319,159,469	335,899,936	(4.98)
TOTAL SECURED VALUATION-----	\$6,512,328,935	\$9,125,640,150	\$15,637,969,085	\$15,046,610,089	3.93
EXEMPTIONS:					
HOMEOWNERS'-----	\$109,823,069	\$182,576,747	\$292,399,816	\$290,632,737	0.61
ALL OTHER-----	149,468,628	260,454,700	409,923,328	383,218,751	6.97
NET SECURED VALUATION-----	\$6,253,037,238	\$8,682,608,703	\$14,935,645,941	\$14,372,758,601	3.92
UNSECURED ROLL					
LAND-----	\$24,038,269	\$14,971,437	\$39,009,706	\$38,184,340	2.16
IMPROVEMENTS-----	114,495,717	42,527,486	157,023,203	148,300,005	5.88
PERSONAL PROPERTY-----	298,503,836	114,888,159	413,391,995	398,433,372	3.75
TOTAL UNSECURED VALUATION-----	\$437,037,822	\$172,387,082	\$609,424,904	\$584,917,717	4.19
EXEMPTIONS:					
HOMEOWNERS'-----	\$223,539	\$60,868	\$284,407	\$315,993	(10.00)
ALL OTHER-----	4,601,391	2,767,356	7,368,747	6,218,464	18.50
NET UNSECURED VALUATION-----	\$432,212,892	\$169,558,858	\$601,771,750	\$578,383,260	4.04
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$6,685,250,130	\$8,852,167,561	\$15,537,417,691	\$14,951,141,861	3.92
STATE ASSESSED					
LAND-----	\$8,966,133	\$19,710,536	\$28,676,669	\$30,964,095	(7.39)
IMPROVEMENTS-----	1,152,865	268,330,184	269,483,049	251,682,065	7.07
PERSONAL PROPERTY-----	227,910	5,450,430	5,678,340	11,955,310	(52.50)
TOTAL STATE ASSESSED VALUATION-----	\$10,346,908	\$293,491,150	\$303,838,058	\$294,601,470	3.14
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$6,695,597,038	\$9,145,658,711	\$15,841,255,749	\$15,245,743,331	3.91

SHASTA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,200,578,191	\$1,205,219,245	\$2,405,791,436	\$2,325,764,377	3.44
IMPROVEMENTS-----	2,952,804,565	1,824,492,432	4,777,296,997	4,734,400,406	0.91
PERSONAL PROPERTY-----	131,147,601	120,955,283	252,102,884	239,073,496	5.45
TOTAL SECURED VALUATION-----	\$4,284,530,357	\$3,150,660,960	\$7,435,191,317	\$7,299,238,279	1.86
EXEMPTIONS:					
HOMEOWNERS'-----	\$127,726,556	\$115,403,238	\$243,129,794	\$241,032,216	0.87
ALL OTHER-----	212,112,667	34,708,047	246,820,714	242,926,304	1.60
NET SECURED VALUATION-----	\$3,944,691,134	\$3,000,549,675	\$6,945,240,809	\$6,815,279,759	1.91
UNSECURED ROLL					
LAND-----	\$22,938,640	\$21,518,076	\$44,456,716	\$46,355,626	(4.10)
IMPROVEMENTS-----	60,518,080	92,812,232	153,330,312	120,027,782	27.75
PERSONAL PROPERTY-----	199,299,701	83,547,893	282,847,594	274,016,084	3.22
TOTAL UNSECURED VALUATION-----	\$282,756,421	\$197,878,201	\$480,634,622	\$440,399,492	9.14
EXEMPTIONS:					
HOMEOWNERS'-----	\$53,026	\$117,601	\$170,627	\$71,802	100.00+
ALL OTHER-----	20,939,834	1,304,998	22,244,832	17,587,024	26.48
NET UNSECURED VALUATION-----	\$261,763,561	\$196,455,602	\$458,219,163	\$422,740,666	8.39
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$4,206,454,695	\$3,197,005,277	\$7,403,459,972	\$7,238,020,425	2.29
STATE ASSESSED					
LAND-----	\$1,658,865	\$53,061,322	\$54,720,187	\$54,687,562	0.06
IMPROVEMENTS-----	1,340,224	684,259,567	685,599,791	778,935,098	(11.98)
PERSONAL PROPERTY-----	275,843	15,199,984	15,475,827	17,386,215	(10.99)
TOTAL STATE ASSESSED VALUATION-----	\$3,274,932	\$752,520,873	\$755,795,805	\$851,008,875	(11.19)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$4,209,729,627	\$3,949,526,150	\$8,159,255,777	\$8,089,029,300	0.87

SIERRA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,118,559	\$114,502,520	\$118,621,079	\$116,917,380	1.46
PERSONAL PROPERTY-----	14,944,558	143,509,682	158,454,240	151,734,755	4.43
	292,545	4,183,903	4,476,448	4,312,723	3.80
TOTAL SECURED VALUATION-----	\$19,355,662	\$262,196,105	\$281,551,767	\$272,964,858	3.15
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,379,000	\$4,424,382	\$5,803,382	\$5,778,234	0.44
ALL OTHER-----	888,215	2,219,499	3,107,714	3,708,571	(16.20)
NET SECURED VALUATION-----	\$17,088,447	\$255,552,224	\$272,640,671	\$263,478,053	3.48
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$124,399	\$12,659,653	\$12,784,052	\$13,313,662	(3.98)
PERSONAL PROPERTY-----	142,906	17,209,595	17,352,501	16,771,610	3.46
	1,241,146	6,934,867	8,176,013	8,469,666	(3.47)
TOTAL UNSECURED VALUATION-----	\$1,508,451	\$36,804,115	\$38,312,566	\$38,554,938	(0.63)
EXEMPTIONS:					
HOMEOWNERS'-----		\$83,135	\$83,135	\$83,015	0.14
ALL OTHER-----		20,667	20,667	6,615	100.00+
NET UNSECURED VALUATION-----	\$1,508,451	\$36,700,313	\$38,208,764	\$38,465,308	(0.67)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$18,596,898	\$292,252,537	\$310,849,435	\$301,943,361	2.95
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$20,440	\$27,701,364	\$27,721,804	\$27,699,572	0.08
PERSONAL PROPERTY-----	15,346	26,500,894	26,516,240	23,497,582	12.85
	8,784	285,850	294,634	349,523	(15.70)
TOTAL STATE ASSESSED VALUATION-----	\$44,570	\$54,488,108	\$54,532,678	\$51,546,677	5.79
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$18,641,468	\$346,740,645	\$365,382,113	\$353,490,038	3.36

DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$176,114,282	\$585,379,285	\$761,493,567	\$741,719,115	2.67
IMPROVEMENTS-----	514,343,253	742,477,707	1,256,820,960	1,196,878,214	5.01
PERSONAL PROPERTY-----	12,952,783	34,563,471	47,516,254	47,034,004	1.03
TOTAL SECURED VALUATION-----	\$703,410,318	\$1,362,420,463	\$2,065,830,781	\$1,985,631,333	4.04
EXEMPTIONS:					
HOMEOWNERS'-----	\$31,773,506	\$43,882,611	\$75,656,117	\$74,889,064	1.02
ALL OTHER-----	37,594,114	15,521,346	53,115,460	43,032,801	23.43
NET SECURED VALUATION-----	\$634,042,698	\$1,303,016,506	\$1,937,059,204	\$1,867,709,468	3.71
UNSECURED ROLL					
LAND-----	\$3,208,932	\$25,313,018	\$28,521,950	\$30,700,341	(7.10)
IMPROVEMENTS-----	32,354,271	53,564,504	85,918,775	82,260,778	4.45
PERSONAL PROPERTY-----	38,478,384	42,375,171	80,853,555	82,043,659	(1.45)
TOTAL UNSECURED VALUATION-----	\$74,041,587	\$121,252,693	\$195,294,280	\$195,004,778	0.15
EXEMPTIONS:					
HOMEOWNERS'-----	\$22,753	\$134,639	\$157,392	\$164,165	(4.13)
ALL OTHER-----	4,975,631	228,516	5,204,147	7,473,562	(30.37)
NET UNSECURED VALUATION-----	\$69,043,203	\$120,889,538	\$189,932,741	\$187,367,051	1.37
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$703,085,901	\$1,423,906,044	\$2,126,991,945	\$2,055,076,519	3.50
STATE ASSESSED					
LAND-----	\$2,062,952	\$23,434,236	\$25,497,188	\$23,400,096	8.96
IMPROVEMENTS-----	281,848	212,757,789	213,039,637	190,861,924	11.62
PERSONAL PROPERTY-----	367,296	5,696,515	6,063,811	8,427,893	(28.05)
TOTAL STATE ASSESSED VALUATION-----	\$2,712,096	\$241,888,540	\$244,600,636	\$222,689,913	9.84
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$705,797,997	\$1,665,794,584	\$2,371,592,581	\$2,277,766,432	4.12

SOLANO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$4,761,003,665	\$756,917,771	\$5,517,921,436	\$5,432,779,481	1.57
PERSONAL PROPERTY-----	11,422,751,103	726,987,058	12,149,738,161	12,007,432,491	1.19
	484,878,498	94,229,446	579,107,944	575,960,989	0.55
TOTAL SECURED VALUATION-----	\$16,668,633,266	\$1,578,134,275	\$18,246,767,541	\$18,016,172,961	1.28
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$402,180,397	\$24,879,505	\$427,059,902	\$426,214,715	0.20
	462,747,042	9,768,188	472,515,230	533,781,264	(11.48)
NET SECURED VALUATION-----	\$15,803,705,827	\$1,543,486,582	\$17,347,192,409	\$17,056,176,982	1.71
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$30,924,918	\$2,655,359	\$33,580,277	\$35,163,653	(4.50)
PERSONAL PROPERTY-----	54,578,301	4,262,740	58,841,041	60,246,164	(2.33)
	615,841,584	84,574,242	700,415,826	659,726,192	6.17
TOTAL UNSECURED VALUATION-----	\$701,344,803	\$91,492,341	\$792,837,144	\$755,136,009	4.99
EXEMPTIONS:					
HOMEOWNERS'-----					
ALL OTHER-----	\$251,388	\$154,000	\$405,388	\$416,603	(2.69)
	9,539,763	468,102	10,007,865	11,717,994	(14.59)
NET UNSECURED VALUATION-----	\$691,553,652	\$90,870,239	\$782,423,891	\$743,001,412	5.31
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$16,495,259,479	\$1,634,356,821	\$18,129,616,300	\$17,799,178,394	1.86
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$8,999,465	\$31,994,970	\$40,994,435	\$42,715,887	(4.03)
PERSONAL PROPERTY-----	1,311,794	613,559,535	614,871,329	541,456,911	13.56
	688,000	76,571,286	77,259,286	79,456,478	(2.77)
TOTAL STATE ASSESSED VALUATION-----	\$10,999,259	\$722,125,791	\$733,125,050	\$663,629,276	10.47
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$16,506,258,738	\$2,356,482,612	\$18,862,741,350	\$18,462,807,670	2.17

**SONOMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

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CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$5,984,995,404	\$4,720,101,717	\$10,705,097,121	\$10,310,490,476	3.83
IMPROVEMENTS-----	10,926,900,453	6,139,591,791	17,066,492,244	16,490,705,153	3.49
PERSONAL PROPERTY-----	303,890,268	127,989,586	431,879,854	411,739,215	4.89
TOTAL SECURED VALUATION-----	\$17,215,786,125	\$10,987,683,094	\$28,203,469,219	\$27,212,934,844	3.64
EXEMPTIONS:					
HOMEOWNERS'-----	\$388,712,066	\$214,966,187	\$603,678,253	\$597,275,547	1.07
ALL OTHER-----	437,198,181	110,700,621	547,898,802	512,096,467	6.99
NET SECURED VALUATION-----	\$16,389,875,878	\$10,662,016,286	\$27,051,892,164	\$26,103,562,830	3.63
UNSECURED ROLL					
LAND-----	\$45,131,966	\$37,694,926	\$82,826,892	\$80,091,313	3.42
IMPROVEMENTS-----	278,089,477	104,761,454	382,850,931	350,563,348	9.21
PERSONAL PROPERTY-----	537,163,412	268,354,850	805,518,262	732,802,870	9.92
TOTAL UNSECURED VALUATION-----	\$860,384,855	\$410,811,230	\$1,271,196,085	\$1,163,457,531	9.26
EXEMPTIONS:					
HOMEOWNERS'-----	\$19,560	\$475,085	\$494,625	\$528,389	(6.39)
ALL OTHER-----	10,967,074	5,506,351	16,473,425	16,115,267	2.22
NET UNSECURED VALUATION-----	\$849,398,221	\$404,829,814	\$1,254,228,035	\$1,146,813,875	9.37
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$17,239,274,099	\$11,066,846,100	\$28,306,120,199	\$27,250,376,705	3.87
STATE ASSESSED					
LAND-----	\$1,826,802	\$28,870,083	\$30,696,885	\$42,044,286	(26.99)
IMPROVEMENTS-----	209,683	972,571,984	973,781,667	921,910,307	5.52
PERSONAL PROPERTY-----	-----	29,094,514	29,094,514	38,808,655	(25.03)
TOTAL STATE ASSESSED VALUATION-----	\$2,036,485	\$1,030,536,581	\$1,032,573,066	\$1,002,763,248	2.97
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$17,241,310,584	\$12,097,382,681	\$29,338,693,265	\$28,253,139,953	3.84

STANISLAUS COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$3,399,666,074	\$2,002,630,787	\$5,402,296,861	\$5,308,256,070	1.77
PERSONAL PROPERTY-----	8,346,357,050	3,482,441,561	11,828,798,611	11,578,416,906	2.16
	176,638,484	253,225,670	429,864,154	397,527,600	8.13
TOTAL SECURED VALUATION-----	\$11,922,661,608	\$5,738,298,018	\$17,660,959,626	\$17,284,200,576	2.18
EXEMPTIONS:					
HOMEOWNERS'-----	\$382,583,889	\$120,593,612	\$503,177,501	\$499,958,254	0.64
ALL OTHER-----	391,858,277	60,965,562	452,823,839	433,618,879	4.43
NET SECURED VALUATION-----	\$11,148,219,442	\$5,556,738,844	\$16,704,958,286	\$16,350,623,443	2.17
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$16,944,753	\$2,972,433	\$19,917,186	\$19,323,574	3.07
PERSONAL PROPERTY-----	267,443,199	140,044,666	407,487,865	390,970,146	4.22
	316,631,832	183,150,280	499,782,112	468,028,295	6.78
TOTAL UNSECURED VALUATION-----	\$601,019,784	\$326,167,379	\$927,187,163	\$878,322,015	5.56
EXEMPTIONS:					
HOMEOWNERS'-----		\$280,000	\$280,000	\$301,000	(6.98)
ALL OTHER-----	\$5,605,901	459,474	6,065,375	4,861,524	24.76
NET UNSECURED VALUATION-----	\$595,413,883	\$325,427,905	\$920,841,788	\$873,159,491	5.46
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$11,743,633,325	\$5,882,166,749	\$17,625,800,074	\$17,223,782,934	2.33
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$7,805,652	\$27,787,722	\$35,593,374	\$33,494,801	6.27
PERSONAL PROPERTY-----	1,472,816	374,552,821	376,025,637	391,593,057	(3.98)
	891,626	9,798,347	10,689,973	23,256,890	(54.04)
TOTAL STATE ASSESSED VALUATION-----	\$10,170,094	\$412,138,890	\$422,308,984	\$448,344,748	(5.81)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$11,753,803,419	\$6,294,305,639	\$18,048,109,058	\$17,672,127,682	2.13

**SUTTER COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$389,711,778	\$986,502,384	\$1,376,214,162	\$1,337,668,766	2.88
IMPROVEMENTS-----	1,033,855,811	1,137,940,812	2,191,796,623	2,056,402,840	6.58
PERSONAL PROPERTY-----	28,516,936	63,268,861	91,785,797	85,304,428	7.60
TOTAL SECURED VALUATION-----	\$1,452,084,525	\$2,207,712,057	\$3,659,796,582	\$3,479,376,034	5.19
EXEMPTIONS:					
HOMEOWNERS-----	\$43,005,979	\$56,426,281	\$99,632,260	\$98,814,665	0.83
ALL OTHER-----	64,235,019	24,577,425	88,812,444	73,814,388	20.32
NET SECURED VALUATION-----	\$1,344,843,527	\$2,126,508,351	\$3,471,351,878	\$3,306,746,981	4.98
UNSECURED ROLL					
LAND-----	\$4,655,947	\$2,838,474	\$7,494,421	\$7,161,119	4.65
IMPROVEMENTS-----	147,798,159	17,608,158	165,406,317	220,300,620	(24.92)
PERSONAL PROPERTY-----	64,470,971	97,491,167	161,962,138	142,520,172	13.84
TOTAL UNSECURED VALUATION-----	\$216,925,077	\$117,937,799	\$334,862,876	\$369,981,911	(9.49)
EXEMPTIONS:					
HOMEOWNERS-----	\$2,867,175	\$2,702,908	\$5,570,083	\$67,430	(100.00)
ALL OTHER-----				4,977,800	11.90
NET UNSECURED VALUATION-----	\$214,057,902	\$115,234,891	\$329,292,793	\$364,936,681	(9.77)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,558,901,429	\$2,241,743,242	\$3,800,644,671	\$3,671,683,662	3.51
STATE ASSESSED					
LAND-----	\$514,546	\$5,938,315	\$6,452,861	\$5,879,103	9.76
IMPROVEMENTS-----	239,344	169,927,720	170,167,064	168,879,933	0.76
PERSONAL PROPERTY-----	121,400	2,364,421	2,485,821	3,704,256	(32.89)
TOTAL STATE ASSESSED VALUATION-----	\$875,290	\$178,230,456	\$179,105,746	\$178,463,292	0.36
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,559,776,719	\$2,419,973,698	\$3,979,750,417	\$3,850,146,954	3.37

TEHAMA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$147,308,957	\$621,224,494	\$768,533,451	\$744,407,240	3.24
IMPROVEMENTS-----	457,405,667	1,039,668,932	1,497,074,599	1,449,869,233	3.26
PERSONAL PROPERTY-----	16,392,613	53,898,178	70,290,791	75,763,671	(7.22)
TOTAL SECURED VALUATION-----	\$621,107,237	\$1,714,791,604	\$2,335,898,841	\$2,270,040,144	2.90
EXEMPTIONS:					
HOMEOWNERS'-----	\$24,016,399	\$61,651,773	\$85,668,172	\$85,536,439	0.15
ALL OTHER-----	38,604,138	9,826,989	48,431,127	48,436,247	(0.01)
NET SECURED VALUATION-----	\$558,486,700	\$1,643,312,842	\$2,201,799,542	\$2,136,067,458	3.08
UNSECURED ROLL					
LAND-----	\$1,893,603	\$2,521,731	\$4,415,334	\$4,317,866	2.26
IMPROVEMENTS-----	11,775,409	14,087,818	25,863,227	25,470,059	1.54
PERSONAL PROPERTY-----	28,169,198	24,281,790	52,450,988	50,960,771	2.92
TOTAL UNSECURED VALUATION-----	\$41,838,210	\$40,891,339	\$82,729,549	\$80,748,696	2.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$1,434	\$122,647	\$124,081	\$116,164	6.82
ALL OTHER-----	926,105	547,894	1,473,999	663,283	100.00+
NET UNSECURED VALUATION-----	\$40,910,671	\$40,220,798	\$81,131,469	\$79,969,249	1.45
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$599,397,371	\$1,683,533,640	\$2,282,931,011	\$2,216,036,707	3.02
STATE ASSESSED					
LAND-----	\$1,287,835	\$8,430,692	\$9,718,527	\$8,773,644	10.77
IMPROVEMENTS-----	119,787	207,304,826	207,424,613	206,980,736	0.21
PERSONAL PROPERTY-----	90,836	4,984,243	5,075,079	6,717,624	(24.45)
TOTAL STATE ASSESSED VALUATION-----	\$1,498,458	\$220,719,761	\$222,218,219	\$222,472,004	(0.11)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$600,895,829	\$1,904,253,401	\$2,505,149,230	\$2,438,508,711	2.73

TRINITY COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----		\$293,187,879	\$293,187,879	\$279,034,502	5.07
IMPROVEMENTS-----		317,202,920	317,202,920	312,927,572	1.56
PERSONAL PROPERTY-----		9,553,784	9,553,784	8,855,341	7.89
TOTAL SECURED VALUATION-----		\$619,944,583	\$619,944,583	\$600,217,415	3.29
EXEMPTIONS:					
HOMEOWNERS'-----		\$21,121,810	\$21,121,810	\$21,234,881	(0.53)
ALL OTHER-----		5,712,285	5,712,285	5,262,608	8.54
NET SECURED VALUATION-----		\$593,110,488	\$593,110,488	\$573,719,926	3.36
UNSECURED ROLL					
LAND-----		\$2,209,458	\$2,209,458	\$1,921,733	14.97
IMPROVEMENTS-----		5,960,283	5,960,283	4,836,011	23.25
PERSONAL PROPERTY-----		24,407,816	24,407,816	27,687,316	(11.84)
TOTAL UNSECURED VALUATION-----		\$32,577,557	\$32,577,557	\$34,445,060	(5.42)
EXEMPTIONS:					
HOMEOWNERS'-----		\$126,899	\$126,899	\$145,311	(12.67)
ALL OTHER-----		483,022	483,022	340,990	41.65
NET UNSECURED VALUATION-----		\$31,967,636	\$31,967,636	\$33,958,759	(5.86)
TOTAL NET SECURED AND UNSECURED VALUATION-----		\$625,078,124	\$625,078,124	\$607,678,685	2.86
STATE ASSESSED					
LAND-----		\$1,520,589	\$1,520,589	\$1,844,344	(17.55)
IMPROVEMENTS-----		31,216,027	31,216,027	32,119,856	(2.81)
PERSONAL PROPERTY-----		2,917,136	2,917,136	326,163	100.00+
TOTAL STATE ASSESSED VALUATION-----		\$35,653,752	\$35,653,752	\$34,290,363	3.98
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----		\$660,731,876	\$660,731,876	\$641,969,048	2.92

TULARE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,885,580,658	\$1,887,474,956	\$3,773,055,614	\$3,604,067,126	4.69
IMPROVEMENTS-----	5,183,142,849	3,694,285,370	8,877,428,219	8,554,047,622	3.78
PERSONAL PROPERTY-----	163,099,496	207,088,618	370,188,114	354,626,730	4.39
TOTAL SECURED VALUATION-----	\$7,231,823,003	\$5,788,848,944	\$13,020,671,947	\$12,512,741,478	4.06
EXEMPTIONS:					
HOMEOWNERS'-----	\$223,482,725	\$138,937,612	\$362,420,337	\$360,797,590	0.45
ALL OTHER-----	167,816,069	54,296,891	222,112,960	210,915,105	5.31
NET SECURED VALUATION-----	\$6,840,524,209	\$5,595,614,441	\$12,436,138,650	\$11,941,028,783	4.15
UNSECURED ROLL					
LAND-----	\$2,235,247	\$602,032	\$2,837,279	\$2,641,666	7.40
IMPROVEMENTS-----	154,486,988	77,026,946	231,513,934	218,188,910	6.11
PERSONAL PROPERTY-----	300,082,536	175,220,050	475,302,586	432,701,203	9.85
TOTAL UNSECURED VALUATION-----	\$456,804,771	\$252,849,028	\$709,653,799	\$653,531,779	8.59
EXEMPTIONS:					
HOMEOWNERS'-----	\$7,000	\$21,000	\$28,000	\$28,000	-----
ALL OTHER-----	10,050,201	4,831,605	14,881,806	13,719,379	8.47
NET UNSECURED VALUATION-----	\$446,747,570	\$247,996,423	\$694,743,993	\$639,784,400	8.59
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$7,287,271,779	\$5,843,610,864	\$13,130,882,643	\$12,580,813,183	4.37
STATE ASSESSED					
LAND-----	\$12,785,829	\$24,324,383	\$37,110,212	\$34,501,861	7.56
IMPROVEMENTS-----	5,574,861	529,543,374	535,118,235	530,446,644	0.88
PERSONAL PROPERTY-----	311,794	13,852,909	14,164,703	16,048,572	(11.74)
TOTAL STATE ASSESSED VALUATION-----	\$18,672,484	\$567,720,666	\$586,393,150	\$580,997,077	0.93
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$7,305,944,263	\$6,411,331,530	\$13,717,275,793	\$13,161,810,260	4.22

**TUOLUMNE COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

PAGE: 56

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$89,584,364	\$1,015,959,594	\$1,105,543,898	\$1,075,185,466	2.82
IMPROVEMENTS-----	170,961,375	1,820,906,375	1,991,867,750	1,939,983,986	2.67
PERSONAL PROPERTY-----	17,206,840	79,176,260	96,383,100	92,488,517	4.21
TOTAL SECURED VALUATION-----	\$277,752,579	\$2,916,042,169	\$3,193,794,748	\$3,107,657,969	2.77
EXEMPTIONS:					
HOMEOWNERS'-----	\$4,687,200	\$79,064,908	\$83,752,108	\$83,093,371	0.79
ALL OTHER-----	24,399,826	29,694,364	54,094,190	48,519,745	11.49
NET SECURED VALUATION-----	\$248,665,553	\$2,807,282,897	\$3,055,948,450	\$2,976,044,853	2.68
UNSECURED ROLL					
LAND-----	\$66,522	\$7,604,475	\$7,670,997	\$8,857,339	(13.39)
IMPROVEMENTS-----	4,500,959	16,085,784	20,586,723	26,082,144	(21.01)
PERSONAL PROPERTY-----	16,466,709	70,309,556	86,776,265	80,228,516	8.16
TOTAL UNSECURED VALUATION-----	\$21,034,190	\$93,999,795	\$115,033,985	\$115,147,999	(0.10)
EXEMPTIONS:					
HOMEOWNERS'-----	\$21,000		\$21,000	\$21,000	
ALL OTHER-----	87,884	\$780,342	868,226	858,257	1.16
NET UNSECURED VALUATION-----	\$20,925,306	\$93,219,453	\$114,144,759	\$114,288,742	(0.11)
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$269,590,859	\$2,900,502,350	\$3,170,093,209	\$3,090,313,595	2.58
STATE ASSESSED					
LAND-----	\$1,013,988	\$6,165,403	\$7,179,391	\$7,493,214	(4.19)
IMPROVEMENTS-----	4,507	124,325,626	124,330,133	131,815,279	(5.68)
PERSONAL PROPERTY-----	10,143	1,594,645	1,604,788	4,742,001	(66.16)
TOTAL STATE ASSESSED VALUATION-----	\$1,028,638	\$132,085,674	\$133,114,312	\$144,050,494	(7.59)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$270,619,497	\$3,032,588,024	\$3,303,207,521	\$3,234,364,089	2.13

VENTURA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$13,200,730,316	\$4,525,875,948	\$17,726,606,264	\$17,135,502,318	3.45
IMPROVEMENTS-----	22,163,037,998	3,902,217,648	26,065,255,646	25,295,186,959	3.04
PERSONAL PROPERTY-----	550,418,772	64,411,905	614,830,677	605,744,222	1.50
TOTAL SECURED VALUATION-----	\$35,914,187,086	\$8,492,505,501	\$44,406,692,587	\$43,036,433,499	3.18
EXEMPTIONS:					
HOMEOWNERS'-----	\$757,310,124	\$115,895,085	\$873,205,209	\$860,548,078	1.47
ALL OTHER-----	749,582,495	103,769,089	853,351,584	772,868,933	10.41
NET SECURED VALUATION-----	\$34,407,294,467	\$8,272,841,327	\$42,680,135,794	\$41,403,016,488	3.08
UNSECURED ROLL					
LAND-----	\$135,005,455	\$15,201,200	\$150,206,655	\$141,058,006	6.49
IMPROVEMENTS-----	847,185,793	171,130,318	1,018,316,111	997,175,381	2.12
PERSONAL PROPERTY-----	1,311,980,352	189,354,950	1,501,335,302	1,361,984,314	10.23
TOTAL UNSECURED VALUATION-----	\$2,294,171,600	\$375,686,468	\$2,669,858,068	\$2,500,217,701	6.79
EXEMPTIONS:					
HOMEOWNERS'-----	\$762,200	\$499,000	\$1,261,200	\$964,600	30.75
ALL OTHER-----	238,266,366	6,100,926	244,367,292	241,845,332	1.04
NET UNSECURED VALUATION-----	\$2,055,143,034	\$369,086,542	\$2,424,229,576	\$2,257,407,769	7.39
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$36,462,437,501	\$8,641,927,869	\$45,104,365,370	\$43,660,424,257	3.31
STATE ASSESSED					
LAND-----	\$22,430,626	\$174,967,795	\$197,398,421	\$227,861,686	(13.37)
IMPROVEMENTS-----	2,430,981	1,148,853,382	1,151,284,363	1,236,854,684	(6.92)
PERSONAL PROPERTY-----	1,151,308	165,717,636	166,868,944	127,465,229	30.91
TOTAL STATE ASSESSED VALUATION-----	\$26,012,915	\$1,489,538,813	\$1,515,551,728	\$1,592,181,599	(4.81)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$36,488,450,416	\$10,131,466,682	\$46,619,917,098	\$45,252,605,856	3.02

**YOLO COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$1,897,266,123	\$773,000,227	\$2,670,266,350	\$2,569,196,496	3.93
IMPROVEMENTS-----	4,320,631,217	610,857,603	4,931,488,820	4,784,460,785	3.07
PERSONAL PROPERTY-----	84,286,231	54,723,505	139,009,736	130,961,840	6.15
TOTAL SECURED VALUATION-----	\$6,302,183,571	\$1,438,581,335	\$7,740,764,906	\$7,484,619,121	3.42
EXEMPTIONS:					
HOMEOWNERS'-----	\$153,783,147	\$21,500,472	\$175,283,619	\$173,747,879	0.88
ALL OTHER-----	155,915,051	8,109,238	164,024,289	147,095,652	11.51
NET SECURED VALUATION-----	\$5,992,485,373	\$1,408,971,625	\$7,401,456,998	\$7,163,775,590	3.32
UNSECURED ROLL					
LAND-----	\$13,556,477	\$6,085,839	\$19,642,316	\$19,789,438	(0.74)
IMPROVEMENTS-----	208,514,054	33,509,440	242,023,494	221,037,547	9.49
PERSONAL PROPERTY-----	271,581,138	91,643,730	363,224,868	332,609,878	9.20
TOTAL UNSECURED VALUATION-----	\$493,651,669	\$131,239,009	\$624,890,678	\$573,436,863	8.97
EXEMPTIONS:					
HOMEOWNERS'-----	\$143,621	\$116,196	\$259,817	\$314,717	(17.44)
ALL OTHER-----	28,007,521	17,923,198	45,930,719	45,976,365	(0.10)
NET UNSECURED VALUATION-----	\$465,500,527	\$113,199,615	\$578,700,142	\$527,145,781	9.78
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$6,457,985,900	\$1,522,171,240	\$7,980,157,140	\$7,690,921,371	3.76
STATE ASSESSED					
LAND-----	\$7,835,367	\$35,865,045	\$43,700,412	\$41,918,492	4.25
IMPROVEMENTS-----	1,279,059	372,475,117	373,754,176	350,774,648	6.55
PERSONAL PROPERTY-----	672,170	59,296,741	59,968,911	42,860,803	39.92
TOTAL STATE ASSESSED VALUATION-----	\$9,786,596	\$407,636,903	\$477,423,499	\$435,553,943	9.61
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$6,467,772,496	\$1,989,808,143	\$8,457,580,639	\$8,126,475,314	4.07

**YUBA COUNTY
DETAILED STATEMENT OF ASSESSED VALUATION -- APPLICABLE TO FISCAL YEAR 1997-98**

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$107,999,479	\$614,746,659	\$722,746,138	\$711,100,646	1.64
PERSONAL PROPERTY-----	339,676,573	802,166,396	1,141,842,969	1,134,996,376	0.60
	14,462,765	50,795,875	65,258,640	75,098,082	(13.10)
TOTAL SECURED VALUATION-----	\$462,138,817	\$1,467,708,930	\$1,929,847,747	\$1,921,195,104	0.45
EXEMPTIONS:					
HOMEOWNERS'-----	\$14,978,600	\$48,048,080	\$63,026,680	\$63,289,561	(0.42)
ALL OTHER-----	46,600,283	23,502,422	70,102,705	68,273,637	2.68
NET SECURED VALUATION-----	\$400,559,934	\$1,396,158,428	\$1,796,718,362	\$1,789,631,906	0.40
UNSECURED ROLL					
LAND-----					
IMPROVEMENTS-----	\$5,196,412	\$11,828,584	\$17,024,996	\$16,714,387	1.86
PERSONAL PROPERTY-----	33,170,400	31,768,830	64,939,230	63,440,108	2.36
	46,482,459	51,123,295	97,605,754	83,063,259	17.51
TOTAL UNSECURED VALUATION-----	\$84,849,271	\$94,720,709	\$179,569,980	\$163,217,754	10.02
EXEMPTIONS:					
HOMEOWNERS'-----	-----	\$33,278	\$33,278	\$40,175	(17.17)
ALL OTHER-----	\$31,091,453	219,921	31,311,374	27,204,303	15.10
NET UNSECURED VALUATION-----	\$53,757,818	\$94,467,510	\$148,225,328	\$135,973,276	9.01
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$454,317,752	\$1,490,625,938	\$1,944,943,690	\$1,925,605,182	1.00
STATE ASSESSED					
LAND-----					
IMPROVEMENTS-----	\$1,399,384	\$11,161,340	\$12,560,724	\$12,107,110	3.75
PERSONAL PROPERTY-----	378,966	221,823,009	222,201,975	234,587,431	(5.28)
	216,126	2,746,873	2,962,999	6,235,279	(52.48)
TOTAL STATE ASSESSED VALUATION-----	\$1,994,476	\$235,731,222	\$237,725,698	\$252,929,820	(6.01)
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$456,312,228	\$1,726,357,160	\$2,182,669,388	\$2,178,535,002	0.19

CLASS OF PROPERTY	INCORPORATED AREA WITHIN COUNTY	UNINCORPORATED AREA WITHIN COUNTY	1997-98 TOTAL ASSESSED VALUATION	1996-97 TOTAL ASSESSED VALUATION	PERCENTAGE INCREASE (DECREASE) OVER PRIOR YEAR
SECURED ROLL					
LAND-----	\$571,945,544,246	\$160,182,046,038	\$732,127,590,284	\$713,243,673,273	2.65
IMPROVEMENTS-----	832,357,729,651	207,821,295,187	1,040,179,024,838	1,012,716,779,153	2.71
PERSONAL PROPERTY-----	25,406,079,756	5,590,565,115	30,996,644,871	30,026,757,683	3.23
TOTAL SECURED VALUATION-----	\$1,429,709,353,653	\$373,593,906,340	\$1,803,303,259,993	\$1,755,987,210,109	2.69
EXEMPTIONS:					
HOMEOWNERS'-----	\$27,754,093,591	\$8,130,456,715	\$35,884,550,306	\$35,619,270,458	0.74
ALL OTHER-----	42,333,893,037	5,830,284,759	48,164,177,796	45,283,970,145	6.36
NET SECURED VALUATION-----	\$1,359,621,367,025	\$359,633,164,866	\$1,719,254,531,891	\$1,675,083,969,506	2.64
UNSECURED ROLL					
LAND-----	\$2,835,937,008	\$987,197,126	\$3,823,134,134	\$3,690,709,629	3.59
IMPROVEMENTS-----	35,024,675,588	6,905,643,396	41,930,318,984	40,329,473,796	3.97
PERSONAL PROPERTY-----	73,214,398,671	13,773,632,248	86,988,030,919	80,190,661,092	8.48
TOTAL UNSECURED VALUATION-----	\$111,075,011,267	\$21,666,472,770	\$132,741,484,037	\$124,210,844,517	6.87
EXEMPTIONS:					
HOMEOWNERS'-----	\$9,884,115	\$8,469,056	\$18,353,171	\$11,237,029	63.33
ALL OTHER-----	4,142,354,920	1,652,459,406	5,794,814,326	4,363,672,473	32.80
NET UNSECURED VALUATION-----	\$106,922,772,232	\$20,005,544,308	\$126,928,316,540	\$119,835,935,015	5.92
TOTAL NET SECURED AND UNSECURED VALUATION-----	\$1,466,544,139,257	\$379,638,709,174	\$1,846,182,848,431	\$1,794,919,904,521	2.86
STATE ASSESSED					
LAND-----	\$1,586,185,665	\$6,371,237,078	\$7,957,422,743	\$8,067,770,941	(1.37)
IMPROVEMENTS-----	2,142,691,907	51,837,502,634	53,980,194,541	55,365,263,617	(2.50)
PERSONAL PROPERTY-----	428,039,099	6,287,840,401	6,715,879,500	3,321,979,018	100.00+
TOTAL STATE ASSESSED VALUATION-----	\$4,156,916,671	\$64,496,580,113	\$68,653,496,784	\$66,755,013,576	2.84
GRAND TOTAL STATE AND COUNTY ASSESSED VALUATION-----	\$1,470,701,055,928	\$444,135,289,287	\$1,914,836,345,215	\$1,861,674,918,097	2.86

Supplemental Information

**Appendix A: Statutes and Constitutional
Extracts**

**Appendix B: State Controller's Office
Publication List**

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

Reports published by the State Controller's Office on local government financial transactions are available from the offices 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**

STATE OF CALIFORNIA

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