

The tables below are taken from the report *Getting Real about Reform: Estimating Revenue Gains from Changes to California's System of Assessing Commercial Real Estate* (Ito, Scoggins, and Pastor, 2015). They include estimates of tax revenue gains by county in 2019-20 from a system of assessing commercial and industrial property at fair market value, relative to the current system under which assessment is based on acquisition value adjusted upward each year by no more than two percent. The estimates assume a 1 percent tax rate on assessed value. For more information, see the report at: <http://dornsife.usc.edu/pere/getting-real-about-reform/>.

Table 2. Estimated Revenue Gains by County, 2019-20 (dollars in millions)

County	Estimate Range	Mid Estimate	County	Estimate Range	Mid Estimate
ALAMEDA	330.4 - 413.0	370.3	PLACER	52.2 - 67.1	59.4
ALPINE	.3 - .4	0.4	PLUMAS	3.2 - 4.3	3.8
AMADOR	3.2 - 4.2	3.7	RIVERSIDE	196.6 - 261.1	227.7
BUTTE	11.3 - 15.5	13.3	SACRAMENTO	124.2 - 166.4	144.5
CALAVERAS	2.1 - 2.8	2.4	SAN BENITO	3.0 - 4.0	3.5
COLUSA	1.5 - 2.0	1.7	SAN BERNARDINO	251.6 - 327.3	288.1
CONTRA COSTA	235.9 - 295.2	264.5	SAN DIEGO	720.9 - 892.0	803.5
DEL NORTE	1.2 - 1.7	1.4	SAN FRANCISCO	628.9 - 758.4	691.5
EL DORADO	12.7 - 16.9	14.7	SAN JOAQUIN	57.5 - 77.2	67.0
FRESNO	89.9 - 115.1	102.0	SAN LUIS OBISPO	46.5 - 58.5	52.3
GLENN	1.9 - 2.4	2.1	SAN MATEO	451.1 - 538.8	493.5
HUMBOLDT	17.5 - 21.5	19.4	SANTA BARBARA	97.2 - 122.4	109.3
IMPERIAL	8.7 - 11.6	10.1	SANTA CLARA	505.8 - 632.3	566.9
INYO	8.5 - 10.8	9.6	SANTA CRUZ	47.6 - 58.3	52.8
KERN	86.9 - 111.1	98.6	SHASTA	19.8 - 25.1	22.4
KINGS	10.2 - 13.8	11.9	SIERRA	.2 - .3	0.2
LAKE	2.4 - 3.3	2.9	SISKIYOU	4.5 - 5.8	5.1
LASSEN	1.7 - 2.3	2.0	SOLANO	65.4 - 83.5	74.1
LOS ANGELES	2,664.2 - 3,251.7	2,948.2	SONOMA	76.4 - 96.3	86.0
MADERA	14.4 - 18.4	16.3	STANISLAUS	35.4 - 47.9	41.4
MARIN	44.2 - 55.5	49.7	SUTTER	13.1 - 16.6	14.8
MARIPOSA	1.2 - 1.5	1.4	TEHAMA	4.4 - 5.6	5.0
MENDOCINO	26.2 - 32.3	29.1	TRINITY	.5 - .7	0.6
MERCED	18.4 - 23.9	21.1	TULARE	29.2 - 39.4	34.1
MODOC	1.4 - 1.7	1.5	TUOLUMNE	5.0 - 6.5	5.7
MONO	3.4 - 4.5	3.9	VENTURA	123.6 - 156.6	139.5
MONTEREY	75.8 - 94.3	84.7	YOLO	25.1 - 32.6	28.7
NAPA	48.6 - 60.3	54.2	YUBA	6.7 - 8.2	7.4
NEVADA	12.6 - 16.0	14.3	<b>Total</b>	<b>8,233.6 - 10,203.6</b>	<b>9,185.0</b>
ORANGE	901.8 - 1,106.6	1,000.8			

Source: USC Program for Environmental and Regional Equity (PERE). *Getting Real About Reform: Estimating Revenue Gains from Changes to California's System of Assessing Commercial Real Estate* (Ito, Scoggins, and Pastor, 2015). Available at: <http://dornsife.usc.edu/pere/getting-real-about-reform/>

Table 3. Estimated Revenue Gains *Per Capita* by County, 2019-20 (dollars)

County	Estimate Range	Mid Estimate	County	Estimate Range	Mid Estimate
ALAMEDA	218.8 - 273.5	245.2	PLACER	149.8 - 192.6	170.4
ALPINE	265.1 - 346.9	304.5	PLUMAS	160.4 - 217.1	187.7
AMADOR	84.6 - 111.4	97.5	RIVERSIDE	89.8 - 119.3	104.0
BUTTE	51.4 - 70.4	60.5	SACRAMENTO	87.5 - 117.3	101.9
CALAVERAS	45.9 - 61.6	53.5	SAN BENITO	53.7 - 71.9	62.5
COLUSA	71.2 - 92.2	81.3	SAN BERNARDINO	123.6 - 160.8	141.6
CONTRA COSTA	224.8 - 281.4	252.2	SAN DIEGO	232.9 - 288.2	259.6
DEL NORTE	43.2 - 58.8	50.7	SAN FRANCISCO	781.0 - 941.9	858.8
EL DORADO	69.9 - 93.1	81.1	SAN JOAQUIN	83.9 - 112.6	97.7
FRESNO	96.6 - 123.7	109.7	SAN LUIS OBISPO	172.5 - 216.9	193.9
GLENN	65.9 - 84.0	74.7	SAN MATEO	627.9 - 749.9	686.9
HUMBOLDT	130.0 - 159.7	144.4	SANTA BARBARA	229.2 - 288.7	258.0
IMPERIAL	50.0 - 66.6	58.0	SANTA CLARA	283.9 - 354.9	318.2
INYO	457.9 - 582.5	518.0	SANTA CRUZ	181.4 - 222.3	201.1
KERN	103.5 - 132.4	117.4	SHASTA	111.8 - 141.6	126.2
KINGS	66.6 - 90.5	78.1	SIERRA	63.3 - 84.0	73.3
LAKE	37.5 - 51.3	44.1	SISKIYOU	99.8 - 128.4	113.6
LASSEN	48.9 - 67.1	57.7	SOLANO	158.1 - 201.9	179.3
LOS ANGELES	271.3 - 331.2	300.3	SONOMA	157.9 - 199.1	177.8
MADERA	95.1 - 121.7	107.9	STANISLAUS	68.8 - 93.1	80.5
MARIN	175.0 - 220.1	196.7	SUTTER	138.6 - 175.1	156.2
MARIPOSA	65.8 - 84.9	75.0	TEHAMA	69.1 - 89.0	78.7
MENDOCINO	297.9 - 367.6	331.6	TRINITY	34.4 - 48.2	41.1
MERCED	72.0 - 93.6	82.4	TULARE	66.0 - 89.0	77.1
MODOC	139.5 - 178.1	158.1	TUOLUMNE	90.9 - 117.1	103.5
MONO	237.7 - 319.0	276.9	VENTURA	150.1 - 190.2	169.4
MONTEREY	182.5 - 227.2	204.1	YOLO	124.9 - 162.3	142.9
NAPA	355.8 - 441.7	397.3	YUBA	92.4 - 113.5	102.6
NEVADA	127.6 - 162.2	144.3			
ORANGE	299.6 - 367.6	332.5			

Source: USC Program for Environmental and Regional Equity (PERE). *Getting Real About Reform: Estimating Revenue Gains from Changes to California's System of Assessing Commercial Real Estate* (Ito, Scoggins, and Pastor, 2015). Available at: <http://dornsife.usc.edu/perc/getting-real-about-reform/>