STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION RESEARCH AND STATISTICS SECTION, MIC: 67 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0067 1-916-445-0840 • FAX 1-916-445-7119 www.boe.ca.gov



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> BETTY T. YEE State Controller

CYNTHIA BRIDGES Executive Director

No. 2015/064

TO COUNTY ASSESSORS:

## TAXABLE PUBLICLY OWNED LANDS

Section 11 of Article XIII of the State Constitution specifies a formula for use in determining assessed valuation of certain types of publicly owned lands.

In accordance with Article XIII, the factor to be used for 2016-17 assessments with respect to land assessed on the lien date in 1966 has been determined to be 77.83070. For land assessed on the lien date in 1967, it is 69.64756.

The 2015-16 assessed valuation on land only of \$2,308,106,648,000 was divided by the January 1, 2015, civilian population figure of 38,714,725. The resultant current land value per capita was divided by \$766 to obtain the 1966 factor and by \$856 to obtain the 1967 factor.

If you have any questions concerning this information, please contact the Research and Statistics Section at 1-916-445-0840.

Sincerely,

/s/ Edna Murphy for

December 31, 2015

David J. Gau Chief Deputy Director

DJG:md:jm

Roll Year	1966 Factor	1967 Factor
	\$766	\$856
1969-70		
1970-71	1.32507	1.18575
1971-72	1.41570	1.26685
1972-73	1.47259	1.31776
1973-74	1.54143	1.37937
1974-75	1.59258	1.42514
1975-76	1.72477	1.54343
1976-77	1.84575	1.65169
1977-78	2.00811	1.79698
1978-79	2.21431	1.98150
1979-80	2.22872	1.99439
1980-81	2.55088	2.28268
1981-82	2.92929 <sup>a</sup>	2.62130
1982-83	13.17551	11.79023
1983-84	14.25566	12.75682
1984-85	15.04810	13.46594
1985-86	16.37038	14.64920
1986-87	17.45797	15.62244
1987-88	18.30244	16.37811
1988-89	19.59740	17.53693
1989-90	21.00348	18.79517
1990-91	23.17792	20.74099
1991-92	25.66032	22.96239
1992-93	27.43241	24.54816
1993-94	28.48190	25.48731
1994-95	29.02408	25.97249
1995-96	28.81755	25.78767
1996-97	28.90628	25.86707
1997-98	29.14426	26.08003
1998-99 1999-2000	29.78167	26.65042 27.27840
2000-01	30.48343 32.51973	29.10060
2001-02 2002-03	34.79997 37.72384	31.14109 33.75755
2002-03 2003-04	40.42021	36.17043
2003-04 2004-05	43.45628	38.88727
2004-05 2005-06	47.31030	42.33608
2005-08	52.82775	47.27343
2000-07 2007-08	60.13979	53.81668
2007-08	66.14129	59.18719
2000-03	69.12447	61.85671
2010-11	66.27911	59.31051

TAXABLE PUBLICLY OWNED LANDS ASSESSMENT (PHILLIPS) FACTOR

## TAXABLE PUBLICLY OWNED LANDS ASSESSMENT (PHILLIPS) FACTOR (continued)

Roll Year	1966 Factor \$766	1967 Factor \$856
2011-12 2012-13 2013-14	64.50110 66.88874 67.19627 <sup>r</sup>	57.71944 59.85605 60.13124 '
2013-14 2014-15 2015-16 2016-17	69.90847 73.96545 77.83070	62.55828 66.18871 69.64756

<sup>a</sup> Values derived using the 1981-82 factors must be multiplied by a factor of four in order to obtain a 1981-82 assessed value at 100 percent of full value.

<sup>r</sup> Revised.