

**Table 8
Property Taxes**

**NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, FY 2013-14**

County	Number of Veterans' exemptions a/	Exempt value										Total exempt value as percent of tax base f/
		Veterans' a/	College	Low-Valued Property	Church	Religious	Welfare			All other d/	Total e/	
							Schools below college grade	Hospitals	Other charitable properties c/			
Alameda	690	\$72,873,000	\$577,287,000	-	\$209,717,000	\$394,890,000	-	\$2,782,933,000	\$3,245,496,000	\$287,750,000	\$7,570,947,000	3.6%
Alpine	2	221,000	-	- b/	23,000	-	-	-	314,000	-	557,000	0.1%
Amador	71	8,337,000	-	\$894,000	-	11,300,000	-	70,078,000	49,165,000	3,036,000	142,809,000	3.2%
Butte	501	54,059,000	-	1,173,000	1,689,000	126,009,000	-	584,953,000	283,026,000	25,990,000	1,076,899,000	5.7%
Calaveras	131	14,221,000	-	1,899,000	699,000	21,677,000	-	29,487,000	29,985,000	906,000	98,874,000	1.7%
Colusa	31	3,136,000	-	119,000	387,000	7,338,000	\$1,542,000	13,693,000	23,973,000	296,000	50,485,000	1.4%
Contra Costa	1,023	113,190,000	196,783,000	- b/	16,846,000	651,042,000	176,477,000	2,148,380,000	1,689,779,000	102,789,000	5,095,286,000	3.4%
Del Norte	152	14,428,000	-	-	-	15,715,000	275,000	44,477,000	40,253,000	1,308,000	116,455,000	6.7%
El Dorado	350	42,446,000	39,000	-	389,000	104,941,000	6,115,000	163,619,000	232,092,000	4,203,000	553,845,000	2.1%
Fresno	830	87,191,000	25,100,000	3,536,000	48,056,000	443,813,000	43,100,000	996,877,000	330,809,000	509,183,000	2,487,667,000	3.9%
Glenn	40	3,981,000	-	-	313,000	14,325,000	-	-	37,666,000	90,000	56,375,000	2.1%
Humboldt	352	41,091,000	-	2,024,000	3,434,000	52,599,000	5,589,000	263,529,000	220,399,000	16,257,000	604,920,000	5.1%
Imperial	84	8,028,000	-	-	6,125,000	71,827,000	7,741,000	-	306,581,000	-	400,302,000	3.5%
Inyo	16	1,455,000	2,054,000	- b/	545,000	14,770,000	-	-	32,302,000	25,663,000	76,788,000	2.0%
Kern	748	76,746,000	6,047,000	-	67,103,000	465,649,000	79,001,000	608,847,000	843,238,000	30,188,000	2,176,817,000	2.3%
Kings	229	25,123,000	-	-	5,749,000	53,510,000	22,464,000	98,567,000	275,358,000	1,368,000	482,139,000	5.1%
Lake	270	30,354,000	-	- b/	335,000	24,530,000	347,000	83,374,000	82,161,000	1,493,000	222,593,000	3.3%
Lassen	56	5,330,000	-	-	9,000	14,254,000	232,000	23,182,000	28,438,000	80,000	71,526,000	3.4%
Los Angeles	2,122	235,294,000	5,635,400,000	-	946,091,000	3,519,880,000	1,206,745,000	8,140,127,000	25,147,384,000	134,656,000	44,965,577,000	3.9%
Madera	221	24,991,000	-	5,149,000	1,772,000	63,234,000	3,397,000	438,653,000	113,037,000	2,506,000	652,738,000	5.5%
Marin	198	20,409,000	115,432,000	- b/	61,742,000	58,352,000	174,306,000	223,025,000	971,816,000	12,710,000	1,637,792,000	2.8%
Mariposa	80	9,043,000	-	169,000	1,306,000	11,182,000	-	-	6,155,000	563,000	28,417,000	1.4%
Mendocino	240	27,714,000	2,447,000	518,000	302,000	25,353,000	2,000	59,660,000	177,500,000	4,327,000	297,823,000	2.9%
Merced	288	32,916,000	-	583,000	41,709,000	81,143,000	7,098,000	342,692,000	138,287,000	6,906,000	651,335,000	3.7%
Modoc	35	3,122,000	-	-	347,000	4,491,000	11,369,000	-	-	58,000	19,387,000	1.8%
Mono	3	484,000	-	712,000	530,000	6,941,000	-	-	33,918,000	1,168,000	43,754,000	0.8%
Monterey	949	95,130,000	50,171,000	- b/	3,560,000	155,737,000	2,310,000	362,352,000	1,333,710,000	6,791,000	2,009,761,000	3.9%
Napa	151	16,850,000	102,651,000	168,000	2,697,000	83,021,000	48,089,000	237,795,000	421,258,000	10,949,000	923,478,000	3.1%
Nevada	275	33,230,000	-	-	1,538,000	24,831,000	8,487,000	73,070,000	222,168,000	9,182,000	372,506,000	2.4%
Orange	1,475	159,241,000	697,004,000	-	110,270,000	1,561,785,000	433,139,000	3,659,150,000	4,258,759,000	226,730,000	11,106,077,000	2.5%
Placer	594	73,748,000	86,303,000	- b/	22,119,000	296,209,000	7,637,000	743,675,000	538,974,000	35,907,000	1,804,572,000	3.2%
Plumas	68	7,002,000	3,046,000	1,985,000	4,667,000	13,686,000	-	-	21,760,000	1,345,000	53,491,000	1.5%
Riverside	2,798	324,629,000	237,943,000	-	25,596,000	877,890,000	95,354,000	907,274,000	2,572,513,000	125,210,000	5,166,411,000	2.4%
Sacramento	2,217	230,294,000	51,568,000	-	96,110,000	637,293,000	143,524,000	1,344,959,000	2,640,247,000	215,572,000	5,359,569,000	4.4%
San Benito	83	9,961,000	-	381,000	6,113,000	22,815,000	2,391,000	-	56,007,000	3,223,000	100,891,000	1.7%
San Bernardino	1,927	204,899,000	264,980,000	-	144,955,000	801,469,000	42,886,000	1,659,912,000	2,926,828,000	133,649,000	6,179,578,000	3.6%
San Diego	4,666	517,367,000	1,195,841,000	-	58,615,000	1,323,950,000	90,491,000	2,101,744,000	8,349,045,000	229,914,000	13,866,968,000	3.4%
San Francisco	137	13,652,000	671,274,000	-	78,598,000	276,734,000	3,044,000	477,138,000	5,364,949,000	119,392,000	7,004,781,000	4.0%
San Joaquin	625	70,693,000	275,192,000	-	251,145,000	111,914,000	20,028,000	972,779,000	479,355,000	48,882,000	2,229,988,000	4.0%
San Luis Obispo	326	40,709,000	1,120,000	43,932,000	5,930,000	129,605,000	15,227,000	77,908,000	365,328,000	23,160,000	702,918,000	1.6%
San Mateo	284	32,780,000	690,598,000	-	8,713,000	216,006,000	404,750,000	1,064,183,000	1,540,937,000	189,256,000	4,147,223,000	2.6%
Santa Barbara	390	44,815,000	97,609,000	-	127,767,000	46,495,000	95,353,000	1,263,986,000	1,623,968,000	17,118,000	3,317,110,000	5.0%
Santa Clara	752	81,575,000	7,975,375,000	-	82,024,000	764,522,000	607,541,000	2,184,023,000	5,791,222,000	681,303,000	18,167,586,000	5.4%
Santa Cruz	280	29,763,000	1,014,000	4,493,000	14,697,000	56,546,000	40,492,000	129,860,000	682,776,000	35,299,000	994,938,000	2.9%
Shasta	843	94,594,000	35,879,000	1,508,000	1,842,000	109,799,000	5,364,000	3,688,000	347,963,000	3,304,000	603,942,000	4.0%
Sierra	8	778,000	-	- b/	-	1,877,000	-	-	13,903,000	351,000	16,909,000	3.1%
Siskiyou	127	13,025,000	-	928,000	53,000	28,774,000	57,000	58,063,000	86,635,000	267,000	187,802,000	4.3%
Solano	1,544	169,421,000	25,293,000	-	17,246,000	163,770,000	28,469,000	1,454,433,000	615,405,000	19,150,000	2,493,188,000	5.9%
Sonoma	507	58,282,000	339,000	15,449,000	14,858,000	134,613,000	67,802,000	623,214,000	1,242,109,000	31,315,000	2,187,981,000	3.2%
Stanislaus	660	70,734,000	3,340,000	3,755,000	17,351,000	362,555,000	688,000	1,011,278,000	427,105,000	48,149,000	1,944,955,000	5.5%
Sutter	229	24,771,000	-	2,559,000	374,000	62,721,000	11,261,000	56,809,000	93,960,000	40,914,000	293,370,000	3.7%

**Table 8
Property Taxes**

**NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, FY 2013-14**

County	Number of Veterans' exemptions a/	Exempt value										Total exempt value as percent of tax base f/
		Veterans' a/	College	Low-Valued Property	Church	Religious	Welfare			All other d/	Total e/	
							Schools below college grade	Hospitals	Other charitable properties c/			
Tehama	207	21,764,000	-	332,000	277,000	26,165,000	4,120,000	27,840,000	62,771,000	980,000	144,250,000	3.1%
Trinity	60	6,811,000	-	-	2,441,000	6,366,000	-	-	9,675,000	492,000	25,785,000	1.9%
Tulare	429	42,606,000	-	-	5,956,000	273,091,000	-	-	461,170,000	11,753,000	794,575,000	2.8%
Tuolumne	201	22,811,000	-	-	4,598,000	30,921,000	849,000	82,517,000	61,128,000	2,312,000	205,136,000	3.3%
Ventura	763	87,891,000	236,964,000	-	118,788,000	323,296,000	96,693,000	603,757,000	1,193,034,000	105,845,000	2,766,271,000	2.5%
Yolo	160	17,627,000	-	3,668,000	6,946,000	88,227,000	14,396,000	171,934,000	566,656,000	37,641,000	907,095,000	4.3%
Yuba	217	22,147,000	10,000	2,195,000	6,387,000	24,743,000	-	196,921,000	102,284,000	2,682,000	357,369,000	7.6%
Totals	32,715	\$3,595,786,000	\$19,264,105,000	\$98,129,000	\$2,657,451,000	\$15,296,191,000	\$4,036,243,000	\$38,666,412,000	\$78,812,733,000	\$3,591,531,000	\$166,018,582,000	3.6%

- a. Disabled veterans included in these figures numbered 32,709 with an exempt value of \$3,595,713,000. Comparable figures for 2012-13 were 31,047 and \$3,303,347,000
 - b. Does not exempt property having low full value. Under Section 155.20 of the Revenue and Taxation code, counties are permitted to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$10,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. An additional twenty seven counties have adopted ordinances but exempt low value properties by assigning them a taxable value of zero.
 - c. General welfare agencies, youth service agencies, and religious properties other than churches.
 - d. Includes all other enrolled exemptions, e.g., cemeteries, historical aircraft, free museums and libraries, and property leased to government
 - e. Includes all enrolled exemptions except those arising from the homeowners' exemption law
 - f. The tax base includes the value of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5
- NOTE: Detail may not compute to total due to rounding.