

Table 8
Property Taxes

NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2015-2016

County	Number of Veterans' exemptions a/	Veterans' a/	Exempt value								Total exempt value as percent of tax base f/	
			College	Low-Valued Property	Church	Religious	Welfare: Schools below college grade	Welfare: Hospitals	Welfare: Other charitable properties c/	All other d/		Total e/
Alameda	776	\$86,681,000	\$420,536,000	—	\$195,911,000	\$355,188,000	—	\$2,410,442,000	\$4,182,533,000	\$285,325,000	\$7,936,617,000	3.3%
Alpine	3	354,000	—	— b/	23,000	—	—	—	—	—	377,000	0.1%
Amador	107	13,722,000	—	\$884,000	246,000	11,387,000	—	67,767,000	51,669,000	3,084,000	148,759,000	3.1%
Butte	550	63,977,000	—	1,355,000	1,497,000	130,837,000	—	535,946,000	316,071,000	27,841,000	1,077,524,000	5.3%
Calaveras	157	18,392,000	—	1,932,000	692,000	22,894,000	—	36,353,000	34,847,000	1,063,000	116,173,000	1.8%
Colusa	36	3,842,000	—	156,000	397,000	7,317,000	\$1,580,000	6,288,000	42,863,000	90,000	62,533,000	1.7%
Contra Costa	1,147	135,724,000	216,467,000	— b/	21,722,000	668,101,000	190,810,000	2,252,237,000	1,878,850,000	117,958,000	5,481,870,000	3.1%
Del Norte	157	16,090,000	—	—	14,717,000	—	279,000	42,673,000	39,192,000	727,000	113,679,000	6.5%
El Dorado	439	55,815,000	42,000	—	410,000	88,694,000	6,269,000	195,028,000	268,638,000	4,613,000	619,510,000	2.2%
Fresno	959	106,061,000	25,988,000	3,440,000	47,253,000	484,041,000	44,967,000	1,337,131,000	318,434,000	696,448,000	3,063,764,000	4.3%
Glenn	48	5,159,000	—	—	296,000	15,828,000	—	—	37,532,000	347,000	59,162,000	2.0%
Humboldt	396	48,427,000	—	2,050,000	3,995,000	50,752,000	5,712,000	232,087,000	242,217,000	16,316,000	601,557,000	4.8%
Imperial	105	10,516,000	—	—	7,019,000	75,512,000	6,634,000	—	35,818,000	284,165,000	419,664,000	3.4%
Inyo	25	2,430,000	29,391,000	— b/	667,000	12,516,000	—	—	8,609,000	27,790,000	81,403,000	2.0%
Kern	952	105,509,000	7,383,000	—	68,274,000	477,445,000	71,750,000	679,712,000	911,989,000	42,696,000	2,364,759,000	2.6%
Kings	259	29,306,000	—	— b/	6,397,000	58,213,000	11,583,000	102,190,000	286,660,000	1,233,000	495,582,000	4.9%
Lake	280	32,379,000	—	— b/	—	25,842,000	400,000	87,625,000	88,335,000	—	234,581,000	3.4%
Lassen	63	6,237,000	—	—	9,000	14,100,000	238,000	22,504,000	32,788,000	178,000	76,053,000	3.5%
Los Angeles	2,092	236,111,000	6,210,475,000	—	1,016,603,000	3,629,368,000	160,263,000	8,757,887,000	27,694,606,000	142,249,000	47,847,562,000	3.7%
Madera	277	33,462,000	—	5,272,000	2,131,000	65,663,000	3,480,000	454,879,000	153,845,000	3,065,000	721,797,000	5.5%
Marin	202	22,656,000	99,881,000	— b/	60,601,000	63,972,000	185,809,000	280,981,000	975,353,000	12,217,000	1,701,471,000	2.5%
Mariposa	91	10,928,000	—	149,000	1,338,000	11,576,000	—	—	7,002,000	661,000	31,653,000	1.5%
Mendocino	254	30,787,000	1,168,000	535,000	310,000	24,994,000	—	42,785,000	258,227,000	5,134,000	363,940,000	3.4%
Merced	329	36,821,000	—	537,000	35,241,000	86,950,000	7,265,000	327,148,000	177,365,000	4,389,000	675,716,000	3.2%
Modoc	36	3,441,000	—	—	355,000	4,615,000	11,262,000	—	—	57,000	19,730,000	1.8%
Mono	5	510,000	—	799,000	841,000	8,095,000	—	—	37,268,000	1,275,000	48,788,000	0.9%
Monterey	990	106,108,000	58,843,000	— b/	5,948,000	156,713,000	2,496,000	365,456,000	1,494,006,000	6,940,000	2,196,512,000	3.8%
Napa	167	19,448,000	99,387,000	152,000	2,861,000	85,187,000	57,632,000	364,466,000	361,608,000	11,065,000	1,001,805,000	3.0%
Nevada	300	38,392,000	—	—	2,485,000	24,889,000	9,978,000	79,132,000	233,457,000	3,210,000	391,543,000	2.3%
Orange	1,691	193,797,000	892,840,000	—	120,257,000	1,609,686,000	270,546,000	3,697,562,000	5,847,990,000	220,842,000	12,853,520,000	2.5%
Placer	713	91,091,000	80,708,000	—	10,644,000	336,176,000	24,235,000	745,244,000	600,556,000	43,206,000	1,931,860,000	3.0%

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Property Taxes**

NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2015-2016

County	Number of Veterans' exemptions a/	Veterans' a/	Exempt value								Total e/	Total exempt value as percent of tax base f/
			College	Low-Valued Property	Church	Religious	Welfare: Schools below college grade	Welfare: Hospitals	Welfare: Other charitable properties c/	All other d/		
Plumas	78	8,628,000	2,942,000	792,000	3,423,000	12,865,000	—	—	24,676,000	1,340,000	54,666,000	1.4%
Riverside	3,732	460,260,000	289,486,000	—	31,280,000	913,805,000	134,193,000	870,666,000	2,810,002,000	152,233,000	5,661,924,000	2.3%
Sacramento	2,422	268,995,000	45,214,000	—	43,807,000	658,848,000	154,148,000	1,450,025,000	3,194,644,000	165,647,000	5,981,327,000	4.4%
San Benito	115	14,503,000	—	505,000	5,824,000	23,092,000	2,445,000	—	56,421,000	3,827,000	106,618,000	1.5%
San Bernardino	2,374	272,159,000	262,048,000	—	158,640,000	823,078,000	54,657,000	2,179,151,000	3,233,394,000	148,320,000	7,131,446,000	3.7%
San Diego	5,391	624,986,000	1,181,924,000	—	60,155,000	1,356,525,000	82,697,000	2,120,156,000	9,462,113,000	299,284,000	15,187,839,000	3.3%
San Francisco	150	15,682,000	712,789,000	—	76,592,000	269,327,000	274,000	429,388,000	5,765,555,000	98,723,000	7,368,331,000	3.8%
San Joaquin	770	93,588,000	284,364,000	—	257,302,000	115,175,000	20,145,000	979,820,000	515,288,000	59,659,000	2,325,339,000	3.6%
San Luis Obispo	380	48,265,000	1,141,000	45,668,000	5,608,000	129,980,000	15,610,000	82,685,000	435,446,000	24,204,000	788,606,000	1.6%
San Mateo	304	36,542,000	469,721,000	—	12,979,000	223,832,000	543,685,000	1,139,284,000	2,014,210,000	187,685,000	4,627,937,000	2.6%
Santa Barbara	440	52,804,000	99,127,000	7,438,000	129,962,000	46,028,000	94,346,000	1,319,256,000	1,741,516,000	17,947,000	3,508,425,000	4.8%
Santa Clara	837	95,491,000	8,931,626,000	—	87,316,000	798,102,000	652,154,000	3,174,716,000	6,343,956,000	744,146,000	20,827,508,000	5.3%
Santa Cruz	294	33,840,000	1,072,000	4,529,000	12,346,000	58,525,000	56,947,000	139,679,000	770,688,000	42,149,000	1,119,776,000	2.9%
Shasta	922	108,581,000	43,334,000	1,290,000	2,663,000	118,155,000	8,873,000	139,574,000	372,540,000	4,393,000	799,403,000	4.8%
Sierra	10	1,126,000	—	— b/	—	1,922,000	—	—	16,085,000	420,000	19,553,000	3.4%
Siskiyou	160	17,142,000	—	868,000	55,000	29,856,000	—	62,935,000	88,406,000	475,000	199,736,000	4.4%
Solano	1,764	205,460,000	25,934,000	—	19,647,000	177,575,000	48,567,000	1,469,271,000	663,401,000	28,198,000	2,638,053,000	5.6%
Sonoma	619	75,862,000	—	15,998,000	16,389,000	134,185,000	68,769,000	797,523,000	1,481,024,000	32,110,000	2,621,860,000	3.4%
Stanislaus	745	86,084,000	231,000	4,043,000	7,161,000	367,749,000	—	875,938,000	477,309,000	46,493,000	1,865,009,000	4.4%
Sutter	238	27,727,000	80,000	1,858,000	269,000	61,787,000	6,435,000	62,411,000	104,642,000	43,190,000	308,400,000	3.5%
Tehama	225	24,728,000	—	327,000	36,000	26,602,000	4,208,000	34,429,000	66,847,000	913,000	158,091,000	3.1%
Trinity	59	6,761,000	—	—	1,651,000	5,625,000	—	—	11,061,000	370,000	25,467,000	1.8%
Tulare	483	52,651,000	—	—	5,813,000	286,988,000	—	—	514,401,000	12,359,000	872,212,000	2.7%
Tuolumne	249	30,547,000	—	—	4,723,000	29,304,000	872,000	82,857,000	59,573,000	1,769,000	209,644,000	3.1%
Ventura	913	110,560,000	262,558,000	—	120,504,000	339,227,000	103,911,000	835,626,000	1,197,461,000	114,792,000	3,084,639,000	2.6%
Yolo	117	15,355,000	—	3,678,000	7,558,000	94,816,000	20,138,000	181,267,000	569,676,000	30,281,000	922,770,000	3.8%
Yuba	258	27,713,000	9,000	1,457,000	6,915,000	25,439,000	—	394,525,000	125,458,000	1,150,000	582,666,000	11.2%
Total	37,655	\$4,380,213,000	\$20,756,710,000	\$105,716,000	\$2,707,754,000	\$15,734,962,000	\$3,146,262,000	\$41,944,708,000	\$88,734,119,000	\$4,226,264,000	\$181,736,708,000	3.5%

Table 8

Property Taxes

NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2015-2016

NOTE: Detail may not compute to total due to rounding.

Footnotes

- a. Disabled veterans included in these figures numbered 37,653 with an exempt value of \$4,380,206,000. Comparable figures for 2014-2015 were 35,217 and \$3,999,761,000.
- 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 25 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.